

CITY OF WEST DES MOINES

COUNCIL AGENDA

date: March 20, 2023

time: 5:30 P.M.

MAYORRUSS TRIMBLE
COUNCILMEMBER AT LARGERENEE HARDMAN
COUNCILMEMBER AT LARGEMATTHEW McKINNEY
COUNCILMEMBER 1ST WARDKEVIN L. TREVILLYAN
COUNCILMEMBER 2ND WARDGREG HUDSON
COUNCILMEMBER 3RD WARDDOUG LOOTS

CITY MANAGER.....TOM HADDEN
CITY ATTORNEY.....RICHARD SCIESZINSKI
CITY CLERK.....RYAN JACOBSON
DEPUTY CITY CLERK...JULIUS ARRINGTON

West Des Moines City Hall - City Council Chambers 4200 Mills Civic Parkway

*Members of the public wishing to participate telephonically, may do so by calling:
515-207-8241, Enter Conference ID: 838 471 436#*

1. **Call to Order/Pledge of Allegiance/Roll Call/Approval of Agenda**
2. **Citizen Forum** (Pursuant to City Council Procedural Rules citizen remarks are limited to five minutes under this agenda category - if additional time is desired the Mayor/Council may allow continuation as part of the Other Matters portion of the agenda)
3. **Mayor/Council/Manager Report/Other Entities Update**
 - a. Presentation of Police Department Civilian Lifesaving Awards - Jacora Morris and Jasmine Morris
 - b. Presentation to Anitha Timiri G for the 8(a) Women-Owned Business of the Year
4. **Consent Agenda**
 - a. Motion - Approval of Minutes of March 6, 2023 Meeting
 - b. Motion - Approval of Bill Lists
 - c. Motion - Approval of Liquor Licenses:
 1. BDA3sons, LLC d/b/a Chicken Coop Sports Bar and Grill, 5906 Ashworth Road - Class C Retail Alcohol License - Renewal
 2. Famous Dave's Ribs, Inc. d/b/a Famous Dave's, 1720 22nd Street - Class C Retail Alcohol License - Renewal
 3. FormaroStuffed.com, LLC d/b/a Formaro's Stuffed, 2500 Grand Avenue (softball complex) - Special Class C Retail Alcohol License with Outdoor Service - New
 4. Hy-Vee, Inc. d/b/a Hy-Vee Food Store & Drug Center #2, 1990 Grand Avenue - Class E Retail Alcohol License - Renewal
 5. Hy-Vee, Inc. d/b/a Hy-Vee Fast & Fresh, 425 South Jordan Creek Parkway - Class E Retail Alcohol License - Renewal

Council Agenda

March 20, 2023

6. Daniel & Phillip, Inc. d/b/a Irina's Steak & Seafood, 650 South Prairie View Drive, Suite 100 - Class C Retail Alcohol License - Renewal
 7. LEROY'S PLACE, LLC d/b/a LeRoy's Place, 4825 EP True Parkway, Suite 112 - Class C Retail Alcohol License with Outdoor Service - Renewal
 8. Jai Jai, LLC d/b/a Mills Grocery & Liquor, 6630 Mills Civic Parkway, Suite 3110 - Class E Retail Alcohol License - Renewal
 9. MLT Hospitality, LLC d/b/a The Pelican Post Bar & Grille, 265 50th Street - Class C Retail Alcohol License with Outdoor Service - New
 10. 6K Enterprises, LLC d/b/a Terra Cafe, 2800 University Avenue, Suite 400 - Class C Retail Alcohol License with Outdoor Service and Catering Privileges - New
 11. Kumar and Singh, LLC d/b/a University Liquors, 9250 University Avenue, Unit 115 - Class E Retail Alcohol License - Renewal
 12. W West Investments, LLC d/b/a Wellmans West, 597 Market Street - Class C Retail Alcohol License with Outdoor Service - Renewal
 13. W West Investments, LLC d/b/a Wellman's West Rooftop, 597 Market Street (Rooftop) - Class C Retail Alcohol License with Outdoor Service - Renewal
 14. World Market of Iowa, LLC d/b/a World Market, 4100 University Avenue, Suite 210 - Class B Retail Alcohol License - New
 15. Your Private Bartender, LLC d/b/a Your Private Bar, 1025 Ashworth Road - Five-Day Class C Retail Alcohol License for a Private Event on March 25, 2023
- d. Motion - Approval of Parking on School Property Grass - Valley High School Commencement Ceremony, May 28, 2023
- e. Motion - Approval of Appointments - Public Art Advisory Commission
- f. Motion - Approval of Change Order #2 - South Service Area Segment 8 Sewer
- g. Resolution - Approval of Official Depositories
- h. Resolution - Establish Public Hearings - Issuance of \$13,900,000 Essential Corporate Purpose and General Corporate Purpose General Obligation Bonds
- i. Resolution - Order Construction:
1. 2022 Channel Repair Program
 2. 2022 Median Renovations Program
 3. Law Enforcement Center - Garage Conversion and HVAC Improvements
 4. SE Adams Street, Veterans Parkway to SE Orilla Road
- j. Resolution - Accept Work - South Service Area Segment 8-2 Sewer
- k. Resolution - Accept Public Improvements - Jordan Ridge Plat 1
- l. Resolution - Approval of Professional Services Agreement - Supplemental Construction Observation Services
- m. Resolution - Approval and Acceptance of Property Interests - SE Adams Street, Veterans Parkway to SE Orilla Road

5. Old Business

- a. Amendment to City Code - Title 3 (Business and Licensing), Title 8 (Building Regulations), and Title 9 (Zoning) - Modify Regulations Pertaining to Short Term Rentals to Align with State Code - City Initiated
 - 1. Ordinance - Approval of Second Reading
- b. Amendment #13 to the Amended and Restated Mills Parkway Urban Renewal Area - City Initiated
 - 1. Ordinance - Approval of Second, Third Readings and Final Adoption
- c. Amendment to City Code - Title 3 (Business and Licensing), Chapter 2 (Beer and Liquor Control) - Modify Regulations Pertaining to Retail Alcohol Licenses to Align with State Code - City Initiated
 - 1. Ordinance - Approval of Second, Third Readings and Final Adoption

6. Public Hearings (5:35 p.m.)

- a. Agreement for Private Development - Highgate, LLC
 - 1. Resolution - Approval of Agreement
- b. Vacation of a Portion of Booneville Road Right of Way - City Initiated
 - 1. Motion - Continue Public Hearing to April 3, 2023
- c. 2023-24 FY Operating and Capital Budget - City Initiated
 - 1. Motion - Continue Public Hearing to April 17, 2023
- d. 2023 PCC Patching Program - City Initiated
 - 1. Resolution - Approval of Plans and Specifications
 - 2. Motion - Receive and File Report of Bids
 - 3. Resolution - Award Contract

7. New Business

- a. Fox Ridge Plat 2, south of the intersection of Veterans Parkway and SE 25th Street - Subdivide Property into 17 Lots for Single-Family Development and One Street Lot - Forestar (USA) Real Estate Group, Inc.
 - 1. Resolution - Acceptance of Public Improvements and Approval and Release of Final Plat
- b. 2023-24 FY Hotel/Motel Tax Allocations - City Initiated
 - 1. Motion - Approval of Subcommittee Recommendation

8. Receive, File and/or Refer

- a. Annual Comprehensive Financial Report - 2021-22 FY
- b. Lonnie Dafney Resignation - Human Rights Commission
- c. Rita Luther Resignation - Public Art Advisory Commission

9. Other Matters

The City of West Des Moines is pleased to provide accommodations to disabled individuals or groups and encourages their participation in city government. Should special accommodations be required please contact the Clerk's office at least 48 hours in advance, at 222-3600 to have accommodations provided.

March 6, 2023

West Des Moines City Council Proceedings
Monday, March 6, 2023

Mayor Russ Trimble opened the regularly scheduled meeting of the City Council of West Des Moines, Iowa, in the Council Chambers of the West Des Moines City Hall on Monday, March 6, 2023 at 5:30 PM. Council members present were: R. Hardman, G. Hudson, D. Loots, M. McKinney, and K. Trevillyan.

On Item 1. Agenda. It was moved by Trevillyan, second by Hardman approve the agenda as presented.

Vote 23-059: Hardman, Hudson, Loots, McKinney, Trevillyan...5 yes
Motion carried.

On Item 2. Public Forum: No one came forward.

On Item 3. Council/Manager/Other Entities Reports:

Council member Hardman reported the Historic Valley Junction Foundation is currently finalizing plans for their summer events. She also reported she will be speaking later this week at the Mentoring for Women event hosted by the West Des Moines Chamber of Commerce.

City Manager Tom Hadden stated a written legislative update has been placed on the dais tonight, and staff continues to monitor proposed legislation with potential impacts to the City.

Jason Morado, Director of Community Research for the ETC Institute, presented the City with the 2022 "Leading the Way" Award, which was earned by rating in the top ten percent of all local governments in three core areas during the 2022 citizen survey.

Mayor Trimble reported he attended the Double V Campaign presentation, which was a great event that highlighted the achievements of African Americans that have served in the armed forces. He also reported he attended a ribbon cutting ceremony for Bix & Co., which will be a great addition to the Valley Junction Business District.

Charlie Johnson, President/CEO of Johnson Consulting, Chicago, Illinois, provided a presentation on the findings of the feasibility analysis conducted by his firm for "The Grand Experience" convention center and parking structure.

On Item 4. Consent Agenda.

Council members pulled Items 4(c)7 and 4(n), for discussion. It was moved by Hudson, second by Loots to approve the consent agenda as amended.

March 6, 2023

- a. Approval of Minutes of February 20, 2023 Meeting
- b. Approval of Bill Lists
- c. Approval of Liquor Licenses:
 - 1. Two Tees, LLC d/b/a Anna Dolce, 5585 Mills Civic Parkway, Suite 110 - Class C Retail Alcohol License with Outdoor Service - Renewal
 - 2. Fiesta West, Inc. d/b/a Fiesta Mexican Restaurant, 2025 Grand Avenue - Class C Retail Alcohol License - Renewal
 - 3. Gilroy's, LLC d/b/a Gilroy's Kitchen + Pub + Patio, 1238 8th Street - Class C Retail Alcohol License with Outdoor Service - Renewal
 - 4. Maxie's Supper Club, LLC d/b/a Maxie's Supper Club, 1311 Grand Avenue - Class C Retail Alcohol License - New
 - 5. Quik Trip Corporation d/b/a Quik Trip #517, 1451 22nd Street - Class E Retail Alcohol License - Renewal
 - 6. W2005/Fargo Hotels (Pool C) Realty, LP d/b/a West Des Moines Residence Inn, 160 South Jordan Creek Parkway - Special Class C Retail Alcohol License - Renewal
- d. Approval of Appointments - Bicycle Advisory Commission
- e. Approval of Artist Agreements - 2023 Art on the Campus
- f. Approval of Artist Agreement - Raccoon River Park Playground Public Art Sensory Wall
- g. Approval of Change Order #1 - South Service Area Segment 8 Sewer
- h. Approval of Amendments to Professional Services Agreements:
 - 1. Blue Creek Stormwater Detention Facilities
 - 2. Law Enforcement Center Garage Conversion and HVAC Improvements
- i. Order Construction:
 - 1. 2022 Parking Lot Repairs Program
 - 2. 2022 Pavement Markings and On-Street Bike Markings Program
 - 3. 2023 HMA Resurfacing Program
- j. Approval of 28E Agreement with City of Windsor Heights - Street Sweeping
- k. Approval of Development Agreement (Property Improvement Fund and Regulatory Compliance Fund) - Junction Development Catalyst, LLC and PREAM, LLC, 304 5th Street
 - l. Approval of Amendment No. 1 to Development Agreement - The Silvers Building, LLC and Paper Street Watering Company, LLC
- m. Approval to Initiate Development Agreement with POMP of West Des Moines, LLC and the Creation of the Ponderosa Urban Renewal Area

Vote 23-060: Hardman, Hudson, Loots, McKinney, Trevillyan...5 yes
Motion carried.

On Item 4(c)7 Approval of Liquor License - West Grand Golf, Inc. d/b/a West Grand Golf, 6450 Raccoon River Drive - Special Class C Retail Alcohol License with Outdoor Service - Renewal

March 6, 2023

Council member McKinney stated he will abstain on this item due to a potential conflict of interest.

It was moved by Trevillyan, second by Hudson to approve Item 4(c)7 Approval of Liquor License - West Grand Golf, Inc. d/b/a West Grand Golf, 6450 Raccoon River Drive - Special Class C Retail Alcohol License with Outdoor Service - Renewal.

Vote 23-061: Hardman, Hudson, Loots, Trevillyan...4 yes
McKinney...1 abstain due to potential conflict of interest
Motion carried.

On Item 4(n) Proclamation - Women's History Month, March 2023

Mayor Trimble read Proclamation - Women's History Month.

It was moved by Hardman, second by Trevillyan to approve Item 4(n) Proclamation -Women's History Month, March 2023.

Vote 23-062: Hardman, Hudson, Loots, McKinney, Trevillyan...5 yes
Motion carried.

On Item 5(a) Amendment to City Code - Title 4 (Health and Safety Regulations), Chapter 8B (Stormwater Fees and Charges) - Modification of Fees and Charges, initiated by the City of West Des Moines

It was moved by Trevillyan, second by Loots to consider the second reading of the ordinance.

Vote 23-063: Hardman, Hudson, Loots, McKinney, Trevillyan...5 yes
Motion carried.

The City Clerk read the preamble to the ordinance.

It was moved by Trevillyan, second by Loots to approve the second reading of the ordinance.

Vote 23-064: Hardman, Hudson, Loots, McKinney, Trevillyan...5 yes
Motion carried.

It was moved by Trevillyan, second by Loots to waive the third reading and adopt the ordinance in final form.

Vote 23-065: Hardman, Hudson, Loots, McKinney, Trevillyan...5 yes
Motion carried.

March 6, 2023

On Item 6(a) Mayor Trimble indicated this was the time and place for a public hearing to consider Amendment to City Code - Title 3 (Business and Licensing), Title 8 (Building Regulations), and Title 9 (Zoning) - Modify Regulations Pertaining to Short Term Rentals to Align with State Code, initiated by the City of West Des Moines. He asked for the date the notice was published and the City Clerk indicated the notice was published on February 16, 2023 in the Des Moines Register. Mayor Trimble asked if any written comments had been received. The City Clerk stated on a vote of 6-0, with one member absent, the Plan and Zoning Commission recommended City Council approval of the ordinance amendment.

Mayor Trimble asked if there were any public comments; hearing none he declared the public hearing closed.

It was moved by McKinney, second by Loots to consider the first reading of the ordinance.

Council member Trevillyan inquired why the City does not issue rental certificates for short term rental properties. He also expressed a desire for the City to require rental certificates for short term rental properties, because it would allow the City to address problem properties by revoking the rental certificate.

Lynne Twedt, Development Services Director, stated most problems related to short term rental properties are nuisance matters, which would not be a part of the rental inspection process, and such nuisance matters are addressed through the established process for nuisance violations.

City Attorney Dick Scieszinski stated he interprets the Iowa Code as prohibiting the City from requiring rental certificates for short term rentals, and such nuisance matters can only be regulated through the established process for nuisance violations.

Mayor Trimble directed staff to look further into options for how the City could regulate short term rental properties, whether it be through rental certificates or some other form of regulation.

Vote 23-066: Hardman, Hudson, Loots, McKinney...4 yes
Trevillyan...1 no

Motion carried.

The City Clerk read the preamble to the ordinance.

It was moved by McKinney, second by Loots to approve the first reading of the ordinance.

Vote 23-067: Hardman, Hudson, Loots, McKinney...4 yes
Trevillyan...1 no

Motion carried.

March 6, 2023

On Item 6(b) Mayor Trimble indicated this was the time and place for a public hearing to consider South 81st Street Urban Renewal Area, initiated by the City of West Des Moines. He asked for the date the notice was published and the City Clerk indicated the notice was published on February 24, 2023 in the Des Moines Register. Mayor Trimble asked if any written comments had been received. The City Clerk stated none had been received.

Mayor Trimble asked if there were any public comments; hearing none he declared the public hearing closed.

It was moved by Loots, second by Hudson to adopt Resolution - Approval of Urban Renewal Plan.

Vote 23-068: Hardman, Hudson, Loots, McKinney, Trevillyan...5 yes
Motion carried.

On Item 6(c) Mayor Trimble indicated this was the time and place for a public hearing to consider Amendment #13 to the Amended and Restated Mills Parkway Urban Renewal Area, initiated by the City of West Des Moines. He asked for the date the notice was published and the City Clerk indicated the notice was published on February 24, 2023 in the Des Moines Register. Mayor Trimble asked if any written comments had been received. The City Clerk stated none had been received.

Mayor Trimble asked if there were any public comments; hearing none he declared the public hearing closed.

It was moved by Loots, second by Hudson to adopt Resolution - Approval of Urban Renewal Plan Amendment.

Vote 23-069: Hardman, Hudson, Loots, McKinney, Trevillyan...5 yes
Motion carried.

It was moved by Loots, second by Hudson to consider the first reading of the ordinance.

Vote 23-070: Hardman, Hudson, Loots, McKinney, Trevillyan...5 yes
Motion carried.

The City Clerk read the preamble to the ordinance.

It was moved by Loots, second by Hudson to approve the first reading of the ordinance.

Vote 23-071: Hardman, Hudson, Loots, McKinney, Trevillyan...5 yes
Motion carried.

March 6, 2023

On Item 6(d) Mayor Trimble indicated this was the time and place for a public hearing to consider Raccoon River Pedestrian Bridge at Raccoon River Park, initiated by the City of West Des Moines. He asked for the date the notice was published and the City Clerk indicated the notice was published on February 17, 2023 in the Des Moines Register. Mayor Trimble asked if any written comments had been received. The City Clerk stated none had been received.

Mayor Trimble asked if there were any public comments; hearing none he declared the public hearing closed.

It was moved by Loots, second by Hudson to adopt Resolution - Approval of Plans and Specifications, Motion to Receive and File Report of Bids, and Resolution - Award Contract to Herberger Construction Company, Inc. Subject to Concurrence by the Iowa Department of Transportation.

The Mayor and Council expressed excitement for this project and thanked the corporate partners, community organizations, and individuals that have contributed financial support towards the project.

Vote 23-072: Hardman, Hudson, Loots, McKinney, Trevillyan...5 yes
Motion carried.

On Item 6(e) Mayor Trimble indicated this was the time and place for a public hearing to consider 2023 Street Reconstruction Program, initiated by the City of West Des Moines. He asked for the date the notice was published and the City Clerk indicated the notice was published on February 17, 2023 in the Des Moines Register. Mayor Trimble asked if any written comments had been received. The City Clerk stated none had been received.

Mayor Trimble asked if there were any public comments; hearing none he declared the public hearing closed.

It was moved by McKinney, second by Hudson to adopt Resolution - Approval of Plans and Specifications, Motion to Receive and File Report of Bids, and Resolution - Award Contract to Alliance Construction Group, LLC.

Vote 23-073: Hardman, Hudson, Loots, McKinney, Trevillyan...5 yes
Motion carried.

On Item 6(f) Mayor Trimble indicated this was the time and place for a public hearing to consider Walnut Creek Floodgates Repair, initiated by the City of West Des Moines. He asked for the date the notice was published and the City Clerk indicated the notice was published on February 17, 2023 in the Des Moines Register. Mayor Trimble asked if any written comments had been received. The City Clerk stated none had been received.

March 6, 2023

Mayor Trimble asked if there were any public comments; hearing none he declared the public hearing closed.

It was moved by McKinney, second by Hudson to adopt Resolution - Approval of Plans and Specifications, Motion to Receive and File Report of Bids, and Resolution - Award Contract to Minturn, Inc.

Vote 23-074: Hardman, Hudson, Loots, McKinney, Trevillyan...5 yes
Motion carried.

On Item 6(g) Mayor Trimble indicated this was the time and place for a public hearing to consider Valley Junction Alley Improvements, Phases 6 and 7, initiated by the City of West Des Moines. He asked for the date the notice was published and the City Clerk indicated the notice was published on February 17, 2023 in the Des Moines Register. Mayor Trimble asked if any written comments had been received. The City Clerk stated none had been received.

Mayor Trimble asked if there were any public comments; hearing none he declared the public hearing closed.

It was moved by Trevillyan, second by McKinney to adopt Resolution - Approval of Plans and Specifications, Motion to Receive and File Report of Bids, and Resolution - Award Contract to All Star Concrete, LLC.

Vote 23-075: Hardman, Hudson, Loots, McKinney, Trevillyan...5 yes
Motion carried.

On Item 7(a) Plat of Survey Parcels '23-2', '23-3' and '23-21', 34097 V Place - Approval of Plat of Survey to Create Three Parcels, initiated by Nick Williams

It was moved by Hudson, second by Trevillyan to adopt Resolution - Approval and Release of Plat of Survey, subject to the applicant complying with all applicable City Code requirements and the conditions of approval listed in the Resolution.

Vote 23-076: Hardman, Hudson, Loots, McKinney, Trevillyan...5 yes
Motion carried.

On Item 7(b) Amendment to City Code - Title 3 (Business and Licensing), Chapter 2 (Beer and Liquor Control) - Modify Regulations Pertaining to Retail Alcohol Licenses to Align with State Code, initiated by the City of West Des Moines

It was moved by Hudson, second by Trevillyan to consider the first reading of the ordinance.

March 6, 2023

Vote 23-077: Hardman, Hudson, Loots, McKinney, Trevillyan...5 yes
Motion carried.

The City Clerk read the preamble to the ordinance.

It was moved by Hudson, second by Trevillyan to approve the first reading of the ordinance.

Vote 23-078: Hardman, Hudson, Loots, McKinney, Trevillyan...5 yes
Motion carried.

On Item 8 - Receive, File and/or Refer: no items

On Item 9 - Other Matters

Council member Hudson commended City Manager Tom Hadden for his exemplary leadership, which contributed to the City being awarded the 2022 "Leading the Way" Award by the ETC Institute.

The meeting was adjourned at 6:37 p.m.

Respectfully submitted,

Ryan T. Jacobson, CMC
City Clerk

ATTEST:

Russ Trimble, Mayor

**CITY OF WEST DES MOINES
CITY COUNCIL MEETING COMMUNICATION**

ITEM: Motion – Approval of Bill Lists

DATE: March 20, 2023

FINANCIAL IMPACT: Section 1-10-3(b) of the West Des Moines City Code provides that no disbursement shall be made from a fund unless such disbursement is authorized by law, ordinance or resolution, was properly budgeted, and supported by a claim approved by the City Council. The following list(s) of municipal expenditures, all of which have been reviewed and authorized by the respective departments as being justified and properly due and the listing of which have been prepared by Finance staff, are, with this agenda item, being submitted to the City Council for approval:

Regular Bi-Weekly Claims	03/20/2023	\$ 1,629,288.66
EFT Claims	03/20/2023	\$ 2,230,155.46
Control Pay	03/20/2023	\$ 32,531.81
Microsoft Escrow Checks	03/20/2023	\$ 0.00
Microsoft Escrow EFT	03/20/2023	\$ 0.00
End of Month & Off-Cycle	02/21/2023 to 04/02/2023	\$ 710,519.30

RECOMMENDATION: Move to approve Bill Lists as presented.

Lead Staff Member: Tim Stiles, Finance Director

STAFF REVIEWS

Department Director	
Appropriations/Finance	
Legal	
Agenda Acceptance	

PUBLICATION(S) (if applicable)

Published In	
Dates(s) Published	

SUBCOMMITTEE REVIEW (if applicable)

Committee	
Date Reviewed	
Recommendation	

City of West Des Moines, IA
City Council Report
Bank Account: WB VENDOR DISB - WB Vendor Disbursement
Batch Date: 03/20/2023

Type	Date	Number Source	Payee Name	Transaction Amount
Bank Account: WB VENDOR DISB - WB Vendor Disbursement				
Check	03/20/2023	328289 Accounts Payable	ADVENTURELAND	1,500.00
Check	03/20/2023	328290 Accounts Payable	ALL AUTO GLASS	180.00
Check	03/20/2023	328291 Accounts Payable	ALWAN , MADIHA	55.00
Check	03/20/2023	328292 Accounts Payable	ALWAN , MAYADA	70.00
Check	03/20/2023	328293 Accounts Payable	ASCHEMAN , PHILIP	450.00
Check	03/20/2023	328294 Accounts Payable	BIDDLE CONSULTING GROUP INC	2,195.00
Check	03/20/2023	328295 Accounts Payable	BIG TEN RENTALS INC	6,102.81
Check	03/20/2023	328296 Accounts Payable	BIKE WORLD	243.71
Check	03/20/2023	328297 Accounts Payable	BOUND TREE MEDICAL LLC	7,266.51
Check	03/20/2023	328298 Accounts Payable	BOWLSBY , KAYA DANIEL	240.00
Check	03/20/2023	328299 Accounts Payable	BROTHERS , MICHAEL SHAWN	500.00
Check	03/20/2023	328300 Accounts Payable	BROWN , DON	480.00
Check	03/20/2023	328301 Accounts Payable	BROWNELLS INC	127.50
Check	03/20/2023	328302 Accounts Payable	BUELOW , LISA	78.00
Check	03/20/2023	328303 Accounts Payable	CAPPEL'S ACE HARDWARE	34.34
Check	03/20/2023	328304 Accounts Payable	CENTRALSQUARE TECHNOLOGIES- TRITECH SOFTWARE	277,558.99
Check	03/20/2023	328305 Accounts Payable	CERTIFIED POWER INC	149.04
Check	03/20/2023	328306 Accounts Payable	CGM LLC	5,000.00
Check	03/20/2023	328307 Accounts Payable	CHAD HITSMAN- EDGETECH SHARPENING	120.00
Check	03/20/2023	328308 Accounts Payable	CITY OF DES MOINES	547,384.25
Check	03/20/2023	328309 Accounts Payable	COMBINED SYSTEMS TECHNOLOGY	133,578.42
Check	03/20/2023	328310 Accounts Payable	CORY , TARRY	360.00
Check	03/20/2023	328311 Accounts Payable	CUMMINS SALES AND SERVICE	301.93
Check	03/20/2023	328312 Accounts Payable	CUNNINGHAM INC	11,479.79
Check	03/20/2023	328313 Accounts Payable	DENTON DAVIS BROWN PC	1,484.00
Check	03/20/2023	328314 Accounts Payable	DIAL , KRISTA	15.00
Check	03/20/2023	328315 Accounts Payable	DINNER DELIGHTS	984.00
Check	03/20/2023	328316 Accounts Payable	DP ASSOCIATES - L3 TECHNOLOGIES INC	5,692.00
Check	03/20/2023	328317 Accounts Payable	DUKE , CLYDE	120.00
Check	03/20/2023	328318 Accounts Payable	EKWALL , MARIA	234.00
Check	03/20/2023	328319 Accounts Payable	EMERGENCY SERVICES MARKETING	305.00
Check	03/20/2023	328320 Accounts Payable	FACTORY MOTOR PARTS COMPANY	1,356.76

City of West Des Moines, IA
City Council Report
Bank Account: WB VENDOR DISB - WB Vendor Disbursement
Batch Date: 03/20/2023

Type	Date	Number Source	Payee Name	Transaction Amount
Check	03/20/2023	328321 Accounts Payable	FASTENAL COMPANY	132.06
Check	03/20/2023	328322 Accounts Payable	FEDEX	89.73
Check	03/20/2023	328323 Accounts Payable	FERGUSON , JULIE	520.00
Check	03/20/2023	328324 Accounts Payable	FERRELLGAS	117.09
Check	03/20/2023	328325 Accounts Payable	FILTA	240.00
Check	03/20/2023	328326 Accounts Payable	FIRE SERVICE TRAINING BUREAU	1,200.00
Check	03/20/2023	328327 Accounts Payable	GET SOME GUNS LLC- RANGEMASTERS TRAINING CENTER	1,162.97
Check	03/20/2023	328328 Accounts Payable	GRAINGER INC	180.96
Check	03/20/2023	328329 Accounts Payable	GRAPHIC HOUSE INC	8,858.00
Check	03/20/2023	328330 Accounts Payable	GRIMES ASPHALT & PAVING	1,017.60
Check	03/20/2023	328331 Accounts Payable	HADGU , LUWAM	33.00
Check	03/20/2023	328332 Accounts Payable	HAWKEYE TRUCK EQUIPMENT	685.00
Check	03/20/2023	328333 Accounts Payable	HDR ENGINEERING INC	25,222.92
Check	03/20/2023	328334 Accounts Payable	HI TOUCH BUSINESS SERVICES LLC	210.48
Check	03/20/2023	328335 Accounts Payable	HOME DEPOT CREDIT SERVICES	4.57
Check	03/20/2023	328336 Accounts Payable	HUDNUT , RICH	120.00
Check	03/20/2023	328337 Accounts Payable	HY VEE INC	18,229.90
Check	03/20/2023	328338 Accounts Payable	IMFOA- IOWA MUNICIPAL FINANCE OFFICERS ASSOCIATION	125.00
Check	03/20/2023	328339 Accounts Payable	INTERSTATE ALL BATTERY CENTER	16.65
Check	03/20/2023	328340 Accounts Payable	IOWA ONE CALL	951.30
Check	03/20/2023	328341 Accounts Payable	IOWA PRISON INDUSTRIES	326.70
Check	03/20/2023	328342 Accounts Payable	JET DRAIN SERVICES LLC	18,005.83
Check	03/20/2023	328343 Accounts Payable	JOHN DEERE GOVERNMENT & NATION	11,598.84
Check	03/20/2023	328344 Accounts Payable	JOHNSON BROTHERS OF IOWA INC	228.00
Check	03/20/2023	328345 Accounts Payable	JOHNSON CONTROLS FIRE PROTECTION LP- IL	1,026.80
Check	03/20/2023	328346 Accounts Payable	JOHNSON CONTROLS INC- TX	3,985.00
Check	03/20/2023	328347 Accounts Payable	JORDAN CREEK ANIMAL HOSPITAL	249.30
Check	03/20/2023	328348 Accounts Payable	KALDENBERG'S PBS LANDSCAPING	9,038.75
Check	03/20/2023	328349 Accounts Payable	KARL CHEVROLET INC	18,497.18
Check	03/20/2023	328350 Accounts Payable	KERBY , KEIGAN	120.00
Check	03/20/2023	328351 Accounts Payable	KLAHN , RICHARD	182.00
Check	03/20/2023	328352 Accounts Payable	KLOCKE'S EMERGENCY VEHICLES	494.09
Check	03/20/2023	328353 Accounts Payable	KRUTHOFF , COURTNEY	182.00

City of West Des Moines, IA
City Council Report
Bank Account: WB VENDOR DISB - WB Vendor Disbursement
Batch Date: 03/20/2023

Type	Date	Number Source	Payee Name	Transaction Amount
Check	03/20/2023	328354 Accounts Payable	LACINA , WENDY	494.00
Check	03/20/2023	328355 Accounts Payable	LEGLER , RUSS	665.00
Check	03/20/2023	328356 Accounts Payable	LIEB , MICHAEL	100.00
Check	03/20/2023	328357 Accounts Payable	LIFEMED SAFETY INC	2,366.68
Check	03/20/2023	328358 Accounts Payable	LINDE GAS & EQUIPMENT INC	931.74
Check	03/20/2023	328359 Accounts Payable	LOGOED APPAREL & PROMOTIONS	1,280.10
Check	03/20/2023	328360 Accounts Payable	LOWE'S HOME CENTER INC	1,849.33
Check	03/20/2023	328361 Accounts Payable	MADIT , ABUK	27.50
Check	03/20/2023	328362 Accounts Payable	MAGNESON , GARY	210.00
Check	03/20/2023	328363 Accounts Payable	MAJESTIC LIMOUSINE SERVICE LLC	900.00
Check	03/20/2023	328364 Accounts Payable	MANTZ , LOGAN	240.00
Check	03/20/2023	328365 Accounts Payable	MEDIACOM	156.90
Check	03/20/2023	328366 Accounts Payable	MENARDS- CLIVE	668.59
Check	03/20/2023	328367 Accounts Payable	MERCYONE CLIVE PHARMACY	1,433.03
Check	03/20/2023	328368 Accounts Payable	MERCYONE MEDICAL GROUP- DES MOINES	1,864.00
Check	03/20/2023	328369 Accounts Payable	MEREDITH , JORDAN	390.00
Check	03/20/2023	328370 Accounts Payable	MERRITT COMPANY INC	2,263.00
Check	03/20/2023	328371 Accounts Payable	MIDWEST SAFETY COUNSELORS INC	75.00
Check	03/20/2023	328372 Accounts Payable	MIDWEST WHEEL	1,706.74
Check	03/20/2023	328373 Accounts Payable	MITTERA GROUP	63,589.91
Check	03/20/2023	328374 Accounts Payable	MOATS , WILLIAM	480.00
Check	03/20/2023	328375 Accounts Payable	MTI DISTRIBUTING, INC.	442.27
Check	03/20/2023	328376 Accounts Payable	NAEMT	135.00
Check	03/20/2023	328377 Accounts Payable	NELLIES VENDING	55.20
Check	03/20/2023	328378 Accounts Payable	NORTHWEST STEEL ERECTION INC	50,000.00
Check	03/20/2023	328379 Accounts Payable	ON TRACK CONSTRUCTION LLC	2,302.13
Check	03/20/2023	328380 Accounts Payable	PALE BLUE DOT LLC	1,513.00
Check	03/20/2023	328381 Accounts Payable	PATTON , CHRIS	360.00
Check	03/20/2023	328382 Accounts Payable	PEPSI BEVERAGES COMPANY	3,909.21
Check	03/20/2023	328383 Accounts Payable	PLUMB SUPPLY COMPANY	915.27
Check	03/20/2023	328384 Accounts Payable	PMA ASSET MANAGEMENT LLC	5,060.99
Check	03/20/2023	328385 Accounts Payable	POLK COUNTY FIRE CHIEFS ASSOCIATION	25.00
Check	03/20/2023	328386 Accounts Payable	POLK COUNTY RECORDER	344.20
Check	03/20/2023	328387 Accounts Payable	PROFESSIONAL COATING	2,304.03

City of West Des Moines, IA
City Council Report
 Bank Account: WB VENDOR DISB - WB Vendor Disbursement
 Batch Date: 03/20/2023

Type	Date	Number Source	Payee Name	Transaction Amount
			TECHNOLOGIES INC	
Check	03/20/2023	328388 Accounts Payable	QUICK MED CLAIMS LLC	14,344.18
Check	03/20/2023	328389 Accounts Payable	RAGAN , TIERENIE	639.00
Check	03/20/2023	328390 Accounts Payable	RIEMAN MUSIC INC	1,243.00
Check	03/20/2023	328391 Accounts Payable	ROBERT HALF TECHNOLOGY	837.50
Check	03/20/2023	328392 Accounts Payable	ROOK ROOM	72.00
Check	03/20/2023	328393 Accounts Payable	SAFARILAND, LLC	147.12
Check	03/20/2023	328394 Accounts Payable	SCRIBEAMERICA LLC	285.48
Check	03/20/2023	328395 Accounts Payable	SEH INC	2,333.09
Check	03/20/2023	328396 Accounts Payable	SPEEDPRO IMAGING	723.87
Check	03/20/2023	328397 Accounts Payable	STANARD & ASSOC INC	282.00
Check	03/20/2023	328398 Accounts Payable	STRATEGIC AMERICA INC	200.00
Check	03/20/2023	328399 Accounts Payable	TEKSYSTEMS INC	10,597.00
Check	03/20/2023	328400 Accounts Payable	THE WALDINGER CORPORATION	3,935.00
Check	03/20/2023	328401 Accounts Payable	THOMSON REUTERS	352.78
Check	03/20/2023	328402 Accounts Payable	THOMSON REUTERS	517.07
Check	03/20/2023	328403 Accounts Payable	TK ELEVATOR CORPORATION	10,345.50
Check	03/20/2023	328404 Accounts Payable	TRAMEL , COREY	1,231.67
Check	03/20/2023	328405 Accounts Payable	TRIPLETT COMPANIES	71.52
Check	03/20/2023	328406 Accounts Payable	TRUE VALUE & V&S VARIETY STORE	106.56
Check	03/20/2023	328407 Accounts Payable	ULTIMATE AUTO WASH	8.10
Check	03/20/2023	328408 Accounts Payable	UNIFIED CONTRACTING SERVICES	1,200.00
Check	03/20/2023	328409 Accounts Payable	UNITED PARCEL SERVICE	24.23
Check	03/20/2023	328410 Accounts Payable	UNITED WAY OF CENTRAL IOWA	320.00
Check	03/20/2023	328411 Accounts Payable	UNITYPOINT CLINIC- OCCUPATIONAL MEDICINE	378.00
Check	03/20/2023	328412 Accounts Payable	USA SOFTBALL OF IOWA	2,501.25
Check	03/20/2023	328413 Accounts Payable	VEENSTRA & KIMM INC	32,663.43
Check	03/20/2023	328414 Accounts Payable	VERIZON WIRELESS	162.68
Check	03/20/2023	328415 Accounts Payable	VETTER EQUIPMENT	138.60
Check	03/20/2023	328416 Accounts Payable	VISION SERVICE PLAN	2,226.15
Check	03/20/2023	328417 Accounts Payable	VOIANCE LANGUAGE SERVICES LLC	25.00
Check	03/20/2023	328418 Accounts Payable	WEIDNER CONSTRUCTION INC	33,250.00
Check	03/20/2023	328419 Accounts Payable	WEST DES MOINES CHAMBER OF COMMERCE	10,000.00
Check	03/20/2023	328420 Accounts Payable	WEX BANK	1,169.69

City of West Des Moines, IA
City Council Report
Bank Account: WB VENDOR DISB - WB Vendor Disbursement
Batch Date: 03/20/2023

Type	Date	Number Source	Payee Name	Transaction Amount
Check	03/20/2023	328421 Accounts Payable	XTREME TREE	210.00
Check	03/20/2023	328422 Accounts Payable	YOUNG , JON	665.00
Check	03/20/2023	328423 Accounts Payable	YOUNG , WILL	245.00
Check	03/20/2023	328424 Accounts Payable	ZOLL MEDICAL- NY	4,806.19
Check	03/20/2023	328425 Accounts Payable	IMPACT EXTERIORS LLC	13,260.00
Check	03/20/2023	328426 Accounts Payable	BURRELL , PHILIP	1,180.00
Check	03/20/2023	328427 Accounts Payable	MCBEE , CHARLES	665.00
Check	03/20/2023	328428 Accounts Payable	SCHUEMANN , JAMES	1,445.00
Check	03/20/2023	328429 Accounts Payable	WALSH , BRIAN	6,895.00
Check	03/20/2023	328430 Accounts Payable	AT&T MOBILITY	82.54
Check	03/20/2023	328431 Accounts Payable	AT&T MOBILITY	165.08
Check	03/20/2023	328432 Accounts Payable	CENTURYLINK	547.89
Check	03/20/2023	328433 Accounts Payable	CENTURYLINK	300.00
Check	03/20/2023	328434 Accounts Payable	CENTURYLINK	3,768.16
Check	03/20/2023	328435 Accounts Payable	CENTURYLINK	267.39
Check	03/20/2023	328436 Accounts Payable	ENGINEERING NEWS RECORD	99.00
Check	03/20/2023	328437 Accounts Payable	GRANITE TELECOMMUNICATIONS LLC	3,865.15
Check	03/20/2023	328438 Accounts Payable	IOWA LUMBER LLC	13,681.00
Check	03/20/2023	328439 Accounts Payable	MIDAMERICAN ENERGY	61,592.39
Check	03/20/2023	328440 Accounts Payable	MIDAMERICAN ENERGY	1,414.18
Check	03/20/2023	328441 Accounts Payable	MIDAMERICAN ENERGY	4,504.43
Check	03/20/2023	328442 Accounts Payable	MIDAMERICAN ENERGY	4,111.54
Check	03/20/2023	328443 Accounts Payable	MIDAMERICAN ENERGY	67,258.82
Check	03/20/2023	328444 Accounts Payable	MIDAMERICAN ENERGY	427.94
Check	03/20/2023	328445 Accounts Payable	MIDAMERICAN-CLIVE-WDM TL	801.72
Check	03/20/2023	328446 Accounts Payable	MIDAMERICAN-WDM-WAUKEE TL	205.53
Check	03/20/2023	328447 Accounts Payable	POLK COUNTY RECORDER	54.65
Check	03/20/2023	328448 Accounts Payable	MIDWEST CONSTRUCTION & SUPPLY INC	26,683.00
EFT	03/20/2023	10502 Accounts Payable	ABC ELECTRICAL- BAKER MECHANICAL INC	11,515.09
EFT	03/20/2023	10503 Accounts Payable	ACCUJET LLC	2,666.78
EFT	03/20/2023	10504 Accounts Payable	ADVANTAGE ASSET TRACKING CORPORATION	1,516.98
EFT	03/20/2023	10505 Accounts Payable	AECOM TECHNICAL SERVICES INC	11,311.05
EFT	03/20/2023	10506 Accounts Payable	AHLERS & COONEY PC	9,057.50

City of West Des Moines, IA
City Council Report
Bank Account: WB VENDOR DISB - WB Vendor Disbursement
Batch Date: 03/20/2023

Type	Date	Number Source	Payee Name	Transaction Amount
EFT	03/20/2023	10507 Accounts Payable	ALL CITY MANAGEMENT SERVICES INC	5,308.80
EFT	03/20/2023	10508 Accounts Payable	ALLIANCE CONSTRUCTION GROUP LLC	3,030.51
EFT	03/20/2023	10509 Accounts Payable	AMERICAN SECURITY LLC	1,298.78
EFT	03/20/2023	10510 Accounts Payable	ANDERSON , BRANDON	104.00
EFT	03/20/2023	10511 Accounts Payable	ANNA MASON CONSULTING LTD	21,300.00
EFT	03/20/2023	10512 Accounts Payable	ARMORED KNIGHTS INC	814.32
EFT	03/20/2023	10513 Accounts Payable	ARNOLD MOTOR SUPPLY LLP	1,372.52
EFT	03/20/2023	10514 Accounts Payable	AUREON NETWORK SERVICES	6,505.78
EFT	03/20/2023	10515 Accounts Payable	BAUER BUILT	1,005.52
EFT	03/20/2023	10516 Accounts Payable	BLANCHARD , BRANDON	88.50
EFT	03/20/2023	10517 Accounts Payable	BOLTON & MENK INC	23,755.00
EFT	03/20/2023	10518 Accounts Payable	BREWICK , MARK	85.81
EFT	03/20/2023	10519 Accounts Payable	BRILAR LLC	11,323.32
EFT	03/20/2023	10520 Accounts Payable	CDW GOVERNMENT INC	342.12
EFT	03/20/2023	10521 Accounts Payable	CENTRAL IOWA TOWING- ROY'S TOWING	7,867.20
EFT	03/20/2023	10522 Accounts Payable	CINTAS CORP	519.07
EFT	03/20/2023	10523 Accounts Payable	CONTRACTOR SALES AND SERVICE LLC	637.50
EFT	03/20/2023	10524 Accounts Payable	CONVERGINT TECHNOLOGIES LLC	5,553.29
EFT	03/20/2023	10525 Accounts Payable	CROUSHORE , ROB	208.00
EFT	03/20/2023	10526 Accounts Payable	CUSTOM AWARDS & EMBROIDERY INC	116.00
EFT	03/20/2023	10527 Accounts Payable	DILLARD , CARLOS	690.00
EFT	03/20/2023	10528 Accounts Payable	DOLL DISTRIBUTING LLC	2,435.75
EFT	03/20/2023	10529 Accounts Payable	DOUGLAS , LENA	234.00
EFT	03/20/2023	10530 Accounts Payable	DTN LLC	1,234.38
EFT	03/20/2023	10531 Accounts Payable	ELDER CORPORATION	90,432.02
EFT	03/20/2023	10532 Accounts Payable	ELECTRONIC ENGINEERING	32.00
EFT	03/20/2023	10533 Accounts Payable	EMC RISK SERVICES	16,846.27
EFT	03/20/2023	10534 Accounts Payable	ENGLER EMBROIDERY	510.00
EFT	03/20/2023	10535 Accounts Payable	EXCEL MECHANICAL INC	35,387.21
EFT	03/20/2023	10536 Accounts Payable	FOTH INFRASTRUCTURE & ENVIRONMENT LLC	492.00
EFT	03/20/2023	10537 Accounts Payable	GAMETIME	1,175.56
EFT	03/20/2023	10538 Accounts Payable	GENERAL TRAFFIC CONTROLS INC	294,768.52
EFT	03/20/2023	10539 Accounts Payable	GENUS LANDSCAPE ARCHITECTS	6,162.78

City of West Des Moines, IA
City Council Report
Bank Account: WB VENDOR DISB - WB Vendor Disbursement
Batch Date: 03/20/2023

Type	Date	Number Source	Payee Name	Transaction Amount
EFT	03/20/2023	10540 Accounts Payable	GTG CONSTRUCTION LLC	27,728.53
EFT	03/20/2023	10541 Accounts Payable	HAHN , JENNIFER	86.56
EFT	03/20/2023	10542 Accounts Payable	HENNING , CLAUDIA	500.00
EFT	03/20/2023	10543 Accounts Payable	HILLTOP TIRE SERVICE	279.14
EFT	03/20/2023	10544 Accounts Payable	HOME INC	13,030.00
EFT	03/20/2023	10545 Accounts Payable	HR GREEN CO	8,408.50
EFT	03/20/2023	10546 Accounts Payable	IOWA BEVERAGE SYSTEMS INC	779.25
EFT	03/20/2023	10547 Accounts Payable	ISG	65,545.63
EFT	03/20/2023	10548 Accounts Payable	JACOBSEN AUTO BODY	1,890.52
EFT	03/20/2023	10549 Accounts Payable	JEFFREY L BRUCE & COMPANY LLC	117.50
EFT	03/20/2023	10550 Accounts Payable	KELTEK INC	411.58
EFT	03/20/2023	10551 Accounts Payable	KIESLER POLICE SUPPLY INC	579.00
EFT	03/20/2023	10552 Accounts Payable	KIRKHAM MICHAEL & ASSOC	19,921.72
EFT	03/20/2023	10553 Accounts Payable	LAIDLAW JR , WILLIAM	477.73
EFT	03/20/2023	10554 Accounts Payable	LOGAN CONTRACTORS SUPPLY INC	187.66
EFT	03/20/2023	10555 Accounts Payable	LUNNING COACHING & CONSULTING	380.00
EFT	03/20/2023	10556 Accounts Payable	MACQUEEN EQUIPMENT LLC	128.05
EFT	03/20/2023	10557 Accounts Payable	MAHASKA BOTTLING COMPANY	192.50
EFT	03/20/2023	10558 Accounts Payable	MARTIN BROTHERS	8,194.73
EFT	03/20/2023	10559 Accounts Payable	MCANINCH CORPORATION	316,517.99
EFT	03/20/2023	10560 Accounts Payable	MCCLURE ENGINEERING COMPANY	58,523.14
EFT	03/20/2023	10561 Accounts Payable	MCCUBBIN , COURTNEY	104.00
EFT	03/20/2023	10562 Accounts Payable	McKESSON MEDICAL SURGICAL GOVERNMENT SOLUTIONS LLC	526.93
EFT	03/20/2023	10563 Accounts Payable	METRO WASTE AUTHORITY	162,856.29
EFT	03/20/2023	10564 Accounts Payable	MHC KENWORTH	60.88
EFT	03/20/2023	10565 Accounts Payable	NESTINGEN INC	13,580.00
EFT	03/20/2023	10566 Accounts Payable	OCCUPATIONAL SAFETY CONSULTANTS LLC	140.00
EFT	03/20/2023	10567 Accounts Payable	PIZIALI , JOE	82.00
EFT	03/20/2023	10568 Accounts Payable	RAPIDS REPRODUCTIONS INC	347.00
EFT	03/20/2023	10569 Accounts Payable	RELIABLE MAINTENANCE COMPANY	19,350.00
EFT	03/20/2023	10570 Accounts Payable	RELIANT FIRE APPARATUS INC	442.31
EFT	03/20/2023	10571 Accounts Payable	RENEWABLE ENERGY GROUP INC	19,759.38
EFT	03/20/2023	10572 Accounts Payable	RICHARDS , RHONDA	75.00
EFT	03/20/2023	10573 Accounts Payable	SHERIDAN , LUKE	120.00

City of West Des Moines, IA
City Council Report
Bank Account: WB VENDOR DISB - WB Vendor Disbursement
Batch Date: 03/20/2023

Type	Date	Number Source	Payee Name	Transaction Amount
EFT	03/20/2023	10574 Accounts Payable	SHIVE-HATTERY INC	22,186.70
EFT	03/20/2023	10575 Accounts Payable	SLIFKA , KYLE	224.00
EFT	03/20/2023	10576 Accounts Payable	SM HENTGES & SONS INC	742,988.43
EFT	03/20/2023	10577 Accounts Payable	SMITH , JEFF	352.60
EFT	03/20/2023	10578 Accounts Payable	SNELL , MATT	650.00
EFT	03/20/2023	10579 Accounts Payable	SNYDER & ASSOCIATES INC	16,586.57
EFT	03/20/2023	10580 Accounts Payable	SPANN , JACOB	205.12
EFT	03/20/2023	10581 Accounts Payable	SPONG , JULIE	200.00
EFT	03/20/2023	10582 Accounts Payable	STERLING CODIFIERS- AMERICAN LEGAL PUBLISHING CORP	1,253.05
EFT	03/20/2023	10583 Accounts Payable	STIVERS FORD	88,273.04
EFT	03/20/2023	10584 Accounts Payable	SWINTON , ASHLEE	2,096.00
EFT	03/20/2023	10585 Accounts Payable	TELLO ITS LLC	3,760.00
EFT	03/20/2023	10586 Accounts Payable	TSCHUDIN , JODI	1,000.00
EFT	03/20/2023	10587 Accounts Payable	UNIFIRST CORPORATION	730.02
EFT	03/20/2023	10588 Accounts Payable	UNITE PRIVATE NETWORKS LLC	1,560.35
EFT	03/20/2023	10589 Accounts Payable	UPS STORE	19.61
EFT	03/20/2023	10590 Accounts Payable	WAYTEK INC	326.51
EFT	03/20/2023	10591 Accounts Payable	WEST DES MOINES WATER WORKS	5.28
EFT	03/20/2023	10592 Accounts Payable	WHKS & CO	25,422.01
EFT	03/20/2023	10593 Accounts Payable	ZIEGLER INC	3,288.72
WB VENDOR DISB WB Vendor Disbursement Totals:			Transactions: 252	\$3,859,444.12
Checks:	160	\$1,629,288.66		
EFTs:	92	\$2,230,155.46		

City of West Des Moines, IA
City Council Report
 Bank Account: WB CONTROLPAY - WB ControlPay
 Batch Date: 03/20/2023

Type	Date	Number Source	Payee Name	Transaction Amount
Bank Account: WB CONTROLPAY - WB ControlPay				
EFT	03/20/2023	7815 Accounts Payable	ALTEC INDUSTRIES INC	18.11
EFT	03/20/2023	7816 Accounts Payable	CAPITAL SANITARY SUPPLY CO INC	7,007.94
EFT	03/20/2023	7817 Accounts Payable	CLIVE POWER EQUIPMENT	134.54
EFT	03/20/2023	7818 Accounts Payable	FERGUSON ENTERPRISES INC 226	544.72
EFT	03/20/2023	7819 Accounts Payable	GALLS LLC	5,343.98
EFT	03/20/2023	7820 Accounts Payable	HOTSY CLEANING SYSTEMS INC	1,936.20
EFT	03/20/2023	7821 Accounts Payable	IOWA WATER MANAGEMENT CORP	688.07
EFT	03/20/2023	7822 Accounts Payable	JOHNSTONE SUPPLY	234.70
EFT	03/20/2023	7823 Accounts Payable	LEXISNEXIS RISK SOLUTIONS	150.00
EFT	03/20/2023	7824 Accounts Payable	O'REILLY AUTOMOTIVE INC	23.27
EFT	03/20/2023	7825 Accounts Payable	PREFERRED PEST CONTROL	1,308.31
EFT	03/20/2023	7826 Accounts Payable	PUSH PEDAL PULL INC	125.00
EFT	03/20/2023	7827 Accounts Payable	SPINDUSTRY SYSTEMS INC	2,312.50
EFT	03/20/2023	7828 Accounts Payable	STETSON BUILDING PRODUCTS LLC	166.96
EFT	03/20/2023	7829 Accounts Payable	UPHDM OCCUPATIONAL MEDICINE	2,450.50
EFT	03/20/2023	7830 Accounts Payable	VAISALA INC	3,411.20
EFT	03/20/2023	7831 Accounts Payable	WASTE MANAGEMENT OF IOWA	152.49
EFT	03/20/2023	7832 Accounts Payable	ZOLL DATA- CO	6,523.32
WB CONTROLPAY WB ControlPay Totals:			Transactions: 18	\$32,531.81
EFTs:		18	\$32,531.81	

City of West Des Moines
Payment Register

From Payment Date: 02/21/2023 - To Payment Date: 04/02/2023

Number	Date	Payee Name	Transaction Amount
371	03/09/2023	VOYA BENEFITS COMPANY LLC	4,358.71
372	03/02/2023	VOYA BENEFITS COMPANY LLC	7,417.83
373	02/28/2023	VOYA BENEFITS COMPANY LLC	360.25
10488	03/07/2023	JORDAN RIDGE LLC	321,982.00
10494	02/28/2023	WELLMARK BLUE CROSS	75,241.70
10495	03/10/2023	WELLMARK BLUE CROSS	78,706.78
10496	03/03/2023	WELLMARK BLUE CROSS	113,795.79
10497	02/27/2023	DELTA DENTAL OF IOWA	7,549.43
10499	03/13/2023	DELTA DENTAL OF IOWA	7,888.04
10501	02/28/2023	MEDONE LC	76,879.94
200823	03/03/2023	CHAPEL RIDGE WEST I	488.00
200824	03/03/2023	COLONIAL VILLAGE APARTMENTS	1,000.00
200825	03/03/2023	FAIRMEADOWS VILLAGE	810.00
200826	03/03/2023	FLATS AT VALLEY LLC	1,000.00
200827	03/03/2023	GOODWIN, MARIA	2,400.00
200828	03/03/2023	R&R REALTY GROUP	985.35
200829	03/03/2023	SOUTHBROOK GREEN	300.00
200830	03/03/2023	SUN PRAIRIE APARTMENTS	1,000.00
200831	03/03/2023	SUN PRAIRIE APARTMENTS	885.00
200832	03/03/2023	WDM BOULDER RIDGE OWNER LLC	849.20
200833	03/08/2023	ELEVATE AT JORDAN CREEK LP	985.00
200834	03/10/2023	COLONIAL VILLAGE APARTMENTS	949.00
200835	03/10/2023	PG JORDAN CREEK LLC	1,000.00
200836	03/10/2023	ROBIN HILL APARTMENTS	1,000.00
200837	03/10/2023	WELLS FARGO HOME MORTGAGE	759.61
200838	03/10/2023	WINWOOD APARTMENTS LLC	1,927.67
			710,519.30

**CITY OF WEST DES MOINES
CITY COUNCIL MEETING COMMUNICATION**

ITEM: Approval of Liquor Licenses

DATE: March 20, 2023

FINANCIAL IMPACT: None

BACKGROUND: In accordance with the Iowa Code Section 123.1 and the West Des Moines City Code Title 3, Business and Licensing, Chapter 2, Beer and Liquor Control, the following licenses have been investigated and reviewed by the WDM Police Department and, when necessary, by Building Inspection and/or Fire Department staff, and are presented to the City Council for approval. Copies of license applications are available, for your review, in the Office of the City Clerk.

1. BDA3sons, LLC d/b/a Chicken Coop Sports Bar and Grill, 5906 Ashworth Road - Class C Retail Alcohol License - Renewal
2. Famous Dave's Ribs, Inc. d/b/a Famous Dave's, 1720 22nd Street - Class C Retail Alcohol License - Renewal
3. FormaroStuffed.com, LLC d/b/a Formaro's Stuffed, 2500 Grand Avenue (softball complex) - Special Class C Retail Alcohol License with Outdoor Service - New
4. Hy-Vee, Inc. d/b/a Hy-Vee Food Store & Drug Center #2, 1990 Grand Avenue - Class E Retail Alcohol License - Renewal
5. Hy-Vee, Inc. d/b/a Hy-Vee Fast & Fresh, 425 South Jordan Creek Parkway - Class E Retail Alcohol License - Renewal
6. Daniel & Phillip, Inc. d/b/a Irina's Steak & Seafood, 650 South Prairie View Drive, Suite 100 - Class C Retail Alcohol License - Renewal
7. LEROY'S PLACE, LLC d/b/a LeRoy's Place, 4825 EP True Parkway, Suite 112 - Class C Retail Alcohol License with Outdoor Service - Renewal
8. Jai Jai, LLC d/b/a Mills Grocery & Liquor, 6630 Mills Civic Parkway, Suite 3110 - Class E Retail Alcohol License - Renewal
9. MLT Hospitality, LLC d/b/a The Pelican Post Bar & Grille, 265 50th Street - Class C Retail Alcohol License with Outdoor Service - New
10. 6K Enterprises, LLC d/b/a Terra Cafe, 2800 University Avenue, Suite 400 - Class C Retail Alcohol License with Outdoor Service and Catering Privileges - New
11. Kumar and Singh, LLC d/b/a University Liquors, 9250 University Avenue, Unit 115 - Class E Retail Alcohol License - Renewal
12. W West Investments, LLC d/b/a Wellmans West, 597 Market Street - Class C Retail Alcohol License with Outdoor Service - Renewal
13. W West Investments, LLC d/b/a Wellman's West Rooftop, 597 Market Street (Rooftop) - Class C Retail Alcohol License with Outdoor Service - Renewal
14. World Market of Iowa, LLC d/b/a World Market, 4100 University Avenue, Suite 210 - Class B Retail Alcohol License - New
15. Your Private Bartender, LLC d/b/a Your Private Bar, 1025 Ashworth Road - Five-Day Class C Retail Alcohol License for a Private Event on March 25, 2023

OUTSTANDING ISSUES (if any): None

RECOMMENDATION: Motion to approve the issuance of liquor licenses in the City of West Des Moines.

Lead Staff Member: Ryan T. Jacobson, City Clerk *RTJ*

STAFF REVIEWS

Department Director	Ryan T. Jacobson, City Clerk
Appropriations/Finance	
Legal	
Agenda Acceptance	<i>RTJ</i>

CITY OF WEST DES MOINES
CITY COUNCIL MEETING COMMUNICATION

ITEM:

DATE: March 20, 2023

Motion – Approve request by West Des Moines Valley High School to allow parking on grass during an outdoor commencement ceremony

FINANCIAL IMPACT:

The granting of this Motion would have little or no financial impact to the City.

BACKGROUND:

West Des Moines Valley High School has requested that they be allowed to park vehicles on the school property grass near Valley Stadium during the commencement ceremony scheduled for Sunday, May 28th. They also have a rain date of Monday, May 29th. School officials estimate that parking on the designated area of school property grass could accommodate as many as 400-500 vehicles. The schools would be responsible for installing barricades or cones to separate the city and school properties on the City Hall / School campus (see the attached overhead aerial map for the designated parking area). No parking would be allowed on grass on city property near Valley Stadium. The parking on school property grass would occur weather permitting.

OUTSTANDING ISSUES (if any): None

RECOMMENDATION:

Approve this Motion to allow parking on grass on school property near Valley Stadium for an outdoor commencement ceremony.

Lead Staff Member: Ryan T. Jacobson, City Clerk

STAFF REVIEWS

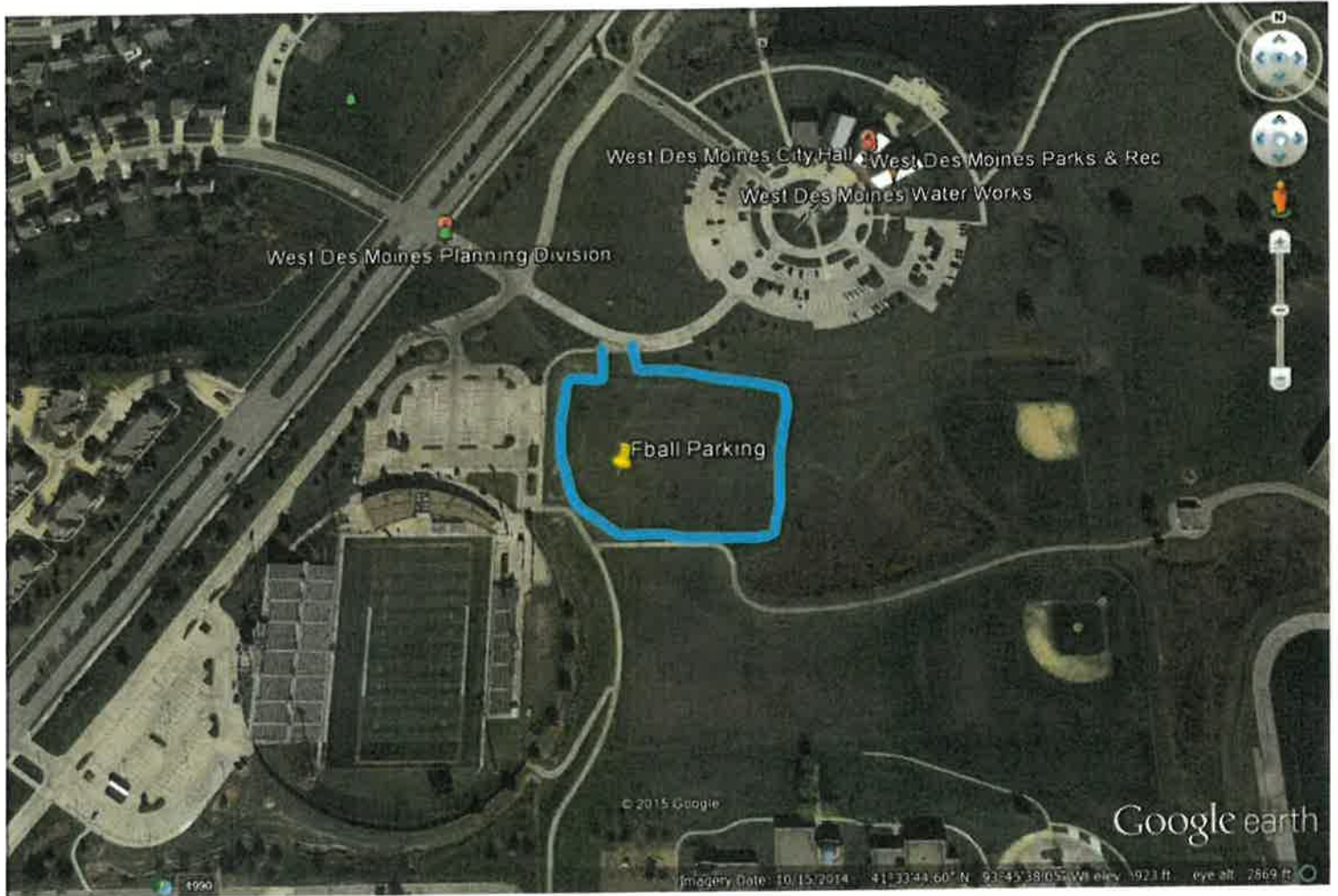
Department Director	Ryan T. Jacobson, City Clerk
Appropriations/Finance	
Legal	
Agenda Acceptance	<i>AA</i>

PUBLICATION(S) (if applicable)

Published In	
Dates(s) Published	

SUBCOMMITTEE REVIEW (if applicable)

Committee			
Date Reviewed			
Recommendation	Yes	No	Split



West Des Moines Planning Division

West Des Moines City Hall
West Des Moines Parks & Rec
West Des Moines Water Works

Fball Parking

© 2015 Google

Google earth

Image Date: 10/15/2014 41°33'44.60" N 93°45'38.05" W elev: 1923 ft eye alt: 2869 ft

Jacobson, Ryan

From: Griffith, Joshua <griffithj@wdmcs.org>
Sent: Monday, March 13, 2023 12:35 PM
To: Jacobson, Ryan
Cc: WDM Comm Schools - B Rose
Subject: [EXT] Valley High School Commencement

Good afternoon Ryan,

I am emailing you to ask for permission to use the grass lot for this year's Valley High School Commencement Ceremony. This year's ceremony will take place at the following times.

Graduation will be Sunday, May 28th 7:00 pm
1st Rain Date will be Monday, May 29th 10:00 am
2nd Rain Date will be Monday, May 29th 7:00 pm

Thank you,



Josh Griffith Associate Principal, Valley High School
515-633-4011 griffithj@wdmcs.org
Personal Mission: To unleash the full potential of every learner!

**CITY OF WEST DES MOINES
CITY COUNCIL MEETING COMMUNICATION**

ITEM: Approval of Appointments to Public Art Advisory Commission

DATE: March 20, 2023

FINANCIAL IMPACT: None

BACKGROUND:

Mayor Russ Trimble recommends the reappointment of current Public Art Advisory Commission member Ryan Crane. Mr. Crane has been serving on the commission since April 2015. The proposed reappointment term would expire on March 31, 2027.

Ryan Crane 3963 Woodland Avenue 240-8523 (h)

The terms of Public Art Advisory Commission members Diane Boyd and Brenda Sedlacek are also scheduled to expire on March 31, 2023, but they do not wish to be reappointed. Ms. Boyd and Ms. Sedlacek have both served on the commission since its inception in April 2011, and the Mayor and City Council thank them for their service to the community. Mayor Trimble would like to appoint Virginia Barrette and Tami Kitner to serve on the Public Art Advisory Commission for a four-year term with an expiration of March 31, 2027.

Virginia Barrette 719 38th Street 868-8458 (h)
Tami Kitner 1021 13th Street 999-0154 (h)

Rita Luther has served on the Public Art Advisory Commission since its inception in April 2011, but has recently submitted a letter of resignation, effective March 31, 2023. The Mayor and City Council thank her for her service to the community. Mayor Trimble would like to appoint Courtney Moller to serve the remainder of the current four-year term with an expiration of March 31, 2026

Courtney Moller 1101 11th Street, Apt. 105 537-5787 (w) 537-5787 (h)

OUTSTANDING ISSUES (if any): None

RECOMMENDATION:

Approval of appointments to the Public Art Advisory Commission.

Lead Staff Member: Ryan T. Jacobson, City Clerk *RTJ*

STAFF REVIEWS

Department Director	Ryan T. Jacobson, City Clerk
Appropriations/Finance	
Legal	
Agenda Acceptance	<i>RTJ</i>

PUBLICATION(S) (if applicable)

Published In	
Dates(s) Published	

SUBCOMMITTEE REVIEW (if applicable)

Committee			
Date Reviewed			
Recommendation	Yes	No	Split

CITY OF WEST DES MOINES, IOWA

APPLICATION FOR APPOINTMENT TO BOARDS AND COMMISSIONS

The City of West Des Moines appreciates your interest in serving the community and welcomes your application. Please complete all sections of this application. If you have any questions, please contact the City Clerk's Office at (515) 222-3600 or TDD (Hearing Impaired) (515) 222-3334. The City of West Des Moines is committed to providing equal opportunity for citizen involvement.

Please indicate those Boards and/or Commissions on which you would be willing to serve by checking below:

- Board of Adjustment
- Civil Service Commission
- Library Board of Trustees
- Plan & Zoning Commission
- Sister Cities Commission
- Bicycle Advisory Commission

- Water Works Board of Trustees
- Human Services Advisory Board
- Human Rights Commission
- Public Arts Advisory Commission
- Valley Junction Events Committee
- Parks & Recreation Advisory Board

Name: Barrette, Virginia

Last

First

Middle

Address: 719 38th Street West Des Moines, IA 50265

Street

City

State

Zip

Occupation: Senior Program Director

Employer's Name & Address

SPPG 2910 Westown Pkwy West Des Moines

Work Phone: _____ When can you be reached at this number?: _____

Home Phone: 515 868 8458 When can you be reached at this number?: Anytime

E-mail address: virginia.barrette@gmail.com

Length of residence in West Des Moines: Almost 7 years

Please list any previous Board membership positions (City, Church, School, Professional, etc.) and dates of service:
Iowa Public Health Association Board of Directors 2011-2013 and 2020-2022; Friends of West Des Moines Parks and Rec 2022

Young Women's Resource Center Gala Planning Committee 2019-2020; Western Hills PTO 2021-Current

Please indicate below the reasons why you would like to be appointed to a Board or Commission and any specific skills or experience that you believe support your application.

I have an extensive background in nonprofit work, public policy, and healthcare. Early in my career I learned that

helping others is something I need to feel fulfilled and energized. After my family and I moved back to Iowa from Kansas City,

I have made a concerted effort to be an active participant in our community. I love learning and have a

knack for leading.

Please list two references other than a family member:

Name: Britney Appelgate Relationship: Colleague Phone: 641 831 4236

Name: Kristin Griffith Relationship: Friend Phone: 515 770 8739

Do you sell to, or are you in any manner a part to, any contract to furnish supplies, material, or labor to the City of West Des Moines? No If so, please list: _____

Have you ever been employed by the City? No If so, please list dates of employment and positions held.

Do you have relatives working for the City? No If so, please give name and relationship.

Are you being sponsored by a community organization(s)? No If so, please list the following and attach a confirmation letter from said organization:

Organization: _____ Contact: _____

Phone Number: _____ Email: _____

Iowa Code Section 69.16A requires City boards/commissions to be gender balanced. Please indicate your gender.

Male Female Non-Binary

Applicant Signature: Virginia Barretta Date: 11/29/2022

Please submit completed application to the office of the City Clerk as an electronic copy to ryan.jacobson@wdm.iowa.gov or as a paper copy to the following address:

**City of West Des Moines
ATTN: City Clerk
4200 Mills Civic Parkway, Suite 2B
West Des Moines, IA 50265**

Senior Program Director

Consultant – Health Care Policy – Program & Project Management – Nonprofits Organization Support

Resourceful and care-driven professional with extensive experience supervising wide array of operations within global healthcare organization. Expertise in overseeing project and applying various strategies to streamline operations and businesses. Excel at negotiating contracts and adhering to established company guidelines with physicians, hospitals, and other health care providers. Well-versed in leading teams and other committees to address strategic goals of department and organization. Expert in liaising with professionals and senior management to find new means and improve existing means of business operations. Proficient in managing work priorities according to timely achievement of program service goals and objectives.

- Process Improvement
- Business Development
- Public Policy
- Budget Management
- Compliance
- Team Training & Leadership
- Relationship Building
- Research & Analysis
- Documenting & Reporting
- Social Determinants of Health
- Complex Problem Resolution
- Strategic Planning & Execution
- Cross-Functional Collaboration
- Rural Health
- Auditing

PROFESSIONAL EXPERIENCE

Senior Program Director

2022 to Present

State Public Policy Group (SPPG), West Des Moines, IA

Offer strategic action plans to optimize organizational workflow while serving as SPPG's senior leadership team member. Supervise and ensure smooth execution of defined policies and procedures by communicating with HR staff. Develop project budgets and financial statements by coordinating with CFO while leading Client Facing Work process.

- **Iowa Rural Health Association**
 - Identified and proposed strategic solutions to resolve issues regarding health equity in rural Iowa.
 - Adopted best financial practices to create and document accurate records of grants.
- **Iowa Association of Rural Health Clinics**
 - Acted as Chief Staff Officer, associating with President and Board of Directors to streamline staff operations.
 - Leveraged effective communication skills to build strong relationships with key agencies, including National Association of Rural Health Clinics (NARHC), Iowa Rural Health Association (IRHA), Iowa Medicaid, Iowa HHS, and Iowa's Medicaid Managed Care Organizations.
 - Planned, organized, and executed IARHC's comprehensive policy approaches in compliance with state and federal issues.
- **Humanities Iowa**
 - Directed and deployed effective methodologies using grassroots and grass-tops tactics to re-establish federal funding.
- **Heartland Rural Physicians Alliance**
 - Functioned as subject matter expert to advise project team for evaluating clinical quality measures and clinic engagement.

Independent Consultant

2020 to Present

Self-Employed, Des Moines, IA

Manage overall aspects of contacts to aid various clients while playing key role as Independent Consultant. Analyze and understand existing operations and models of clients. Coordinate with clients to discuss requirements and negotiate contract terms.

- **Vaxi Taxi (Client)**
 - Assisted in collecting funds and managing grant reporting as independent contractor.
- **Iowa Chronic Care Consortium (Client)**
 - Designed, arranged, and led Community Health Navigator (CHN) training to support Iowa Chronic Care Consortium.
 - Administered and revised learner performance records. Utilize online learning portal to craft and deliver asynchronous curriculum.
 - Performed overall functions of full-cycle management to aid ICCC regarding private grants research, prospecting, writing, budget creation, submission, and reporting.
 - Steered and directed creative, learner-centered training focused on asynchronous and virtual environments by networking with community leaders and other subject matter experts.
- **United Way of Central Iowa (Client)**

- Increased oral health of all Iowans by maintaining alliance while operating as Director of Oral Health Iowa (OHI).
- Devised OHI strategic plan, coordinated with funders, submitted proposals, and generated grant reports while administering evaluation and research activities.
- Presented OHI's agenda at capitol by working with UWCI lobbyists and delivered weekly status reports to Legislative Committee.
- Approached key legislators by engaging with advocates and discussing coalition priorities.

COVID Program Manager

2021 to 2021

Primary Health Care, Des Moines, IA

Coached and supervised Primary Health Care's COVID testing and vaccination activities. Confirmed completion of testing and vaccination activities by managing program and designing effective, efficient, and compliant work processes.

- Distributed reports of ongoing state for testing and vaccination services by working with assigned stakeholders to devise and execute rapid cycle improvements.
- Planned strategies to communicate increasing COVID rates in county, message on policies, and rollout of vaccinations to community by interacting with Polk County Health Department and large health systems.
- Determined and fulfilled requirements of special populations by collaborating with community partners.
- Trained vaccine staff, provided certification, and finalized required documentation and inventory management while ensuring the implementation of OSHA Emergency Temporary Standards organization-wide.

Health Systems Manager-State & Primary Care

2019 to 2020

American Cancer Society, Des Moines, IA

Improved Colorectal Cancer Screening and HPV Vaccination rates by deploying multiple quality improvement initiatives with clinics across state. Addressed cancer control concerns by communicating with health systems of community organizations focusing on communities and populations experiencing health disparities.

- Transformed community health workers and other prevention and screening navigators into clinical practice by providing technical health systems support.
- Boosted health system engagement in ACS activities, events, and fundraising efforts in market by connecting community development and government relations staff member's activities.
- Met and retained cancer control objectives in compliance with grant policies and protocols by revising grant-funded projects with systems partners.
- Standardized HPV vaccination in rural clinics by creating quality improvement intervention in association University of Iowa Cancer Prevention and Control Research.

Resource Manager

2019 to 2019

Robert Half, Des Moines, IA

Served as resource Manager with Robert Half Management Resources to coordinate with premier provider of senior-level accounting, finance, and business systems professionals on project and interim basis.

- Assisted project managers with ongoing resource utilization and related support.

Project Manager

2015 to 2019

Wells Fargo, Des Moines, IA

Offered leadership support to cross-functional teams regarding strategizing plans and employing various initiatives focusing on Risk Operations Fraud Prevention Services. Completed project by collaborating with multiple lines of business to prioritize competing priorities, set direction, and examine solutions.

- Analyzed and confirmed compliance with servicing change control management and servicing data analytics documentation standards.

Senior Project Manager

2014 to 2014

CSG Government Solutions, Des Moines, IA

Acted as senior policy analyst and subject matter expert to streamline CSG's Health and Human Services practice.

- Maintained communication with State of Iowa to deploy state's Integrated Eligibility System

Senior Project Manager

2013 to 2014

Maximus Consulting, Des Moines, IA

Planned and executed Iowa Health and Wellness Plan in Section 1115 Demonstration waiver to deliver healthcare coverage by coordinating with Affordable Care Act (ACA) Project Director and Iowa Medicaid leadership. Responded to issues defined by members and providers by conducting multiple quality improvement sessions.

- Obtained buy-in to assist important provisions of ACA by cultivating strong relationships with external partners.
- Provided understanding to patients, providers, and other stakeholders in state for promoting enrollment by outreaching Iowa Insurance Marketplace and Iowa Health and Wellness Plan.
- Decreased recidivism in state of Iowa by co-directing project related to Department of Corrections for transitioning society with health and other critical services.

Program Manager

2010 to 2013

Iowa Primary Care Association, Des Moines, IA

Led various operations, including soliciting in-kind, cash donations, and secured sponsors for event while handling HR functions by hiring and training over 1200 volunteers, including dental professionals. Documented and delivered daily status reports to Board of Directors and arranged annual conference.

- Supported Iowa's Rural Health Clinics by serving as director of Iowa Association of Rural Health Clinics.
- Acted as Co-director Iowa Mission of Mercy, a large scale within a 2-day community dental clinic that facilitated 14K patients and provided nearly \$9.4M in free dental care since 2008.
- Fulfilled health care needs of uninsured and underinsured Iowans by instructing Iowa Collaborative Safety Net Provider Network.
- Coached and facilitated Policy Director in developing state and federal-level policy agenda for Safety Net providers in Iowa.
- Performed program management operations, including creating grants, conducting research/analysis, and organizing meetings.
- Provided oversight for a budget of over \$3M.

Grassroots Manager (Contract)

2009 to 2012

Community HIV & Hepatitis Advocates of Iowa Network (CHAIN), Des Moines, IA

Transformed HIV Criminal Transmission Laws in the state of Iowa while conducting detailed grassroots advocacy campaigns for HIV and hepatitis-related policy initiatives. Coordinated and approached legislation impacting living with HIV and hepatitis.

- Assisted diverse stakeholders in managing various volunteers' audiences by creating and delivering legislative alerts, issue talking points, and newsletters.
- Leveraged effective communication expertise to build relationships with local legislators, potential funders, and members of Congress.
- Analyzed, crafted, and submitted grant proposals for CHAIN with input from Steering Committee.

EARLIER EXPERIENCE

*Medicare Reimbursement Consultant, Caregiver Management Systems
Data & Research Analyst, Brighton Consulting Group*

EDUCATION

Master of Health Care Administration, Des Moines University, Des Moines, IA
Bachelor of Business Administration, Finance, University of Iowa, Iowa City, IA

COMMUNITY INVOLVEMENT

Friends of the West Des Moines Parks and Recreation, Board of Directors, Present | Iowa Immunizes, Steering Committee, Chair, Health Equity Committee, 2019-2021 | Iowa Public Health Association, Board of Directors, Treasurer, 2020-2022 | Young Women's Resource Center, Gala Planning Committee, 2019 and 2020 | Go Red for Women Dinner, Fundraising Committee, 2019 | Wells Fargo, Operations Diversity and Inclusion Champion, 2018 | Wells Fargo, Women's Team Member Network Board of Directors, D & I Chair, 2019 | The Telligen Foundation Volunteer Grant Reviewer, 2016-present | AIDS Project of Central Iowa, Red Hot Party Fundraising Chair, 2013 | Iowa Public Health Association Advocacy Committee, Co-Chair, 2013

Please indicate below the reasons why you would like to be appointed to a Board or Commission and any specific skills or experience that you believe support your application.

Would love to be involved in public service. I believe public art is an important part
of society. I have a degree in Art Education that I no longer use.

Please list two references other than a family member:

Name: Brenda Doud Relationship: friend Phone: 515-343-9296
Name: Jennifer Bennington Relationship: friend Phone: 402-618-2233

Do you sell to, or are you in any manner a part to, any contract to furnish supplies, material, or labor to the City of West Des Moines? no If so, please list: _____

Have you ever been employed by the City? no If so, please list dates of employment and positions held. _____

Do you have relatives working for the City? no If so, please give name and relationship. _____

Are you being sponsored by a community organization(s)? no If so, please list the following and attach a confirmation letter from said organization:

Organization: _____ Contact: _____

Phone Number: _____ Email: _____

Applicant Signature: Jamie Kith Date: 1/17/23

Please mail completed application to the office of the City Clerk at the following address:

**City of West Des Moines
P.O. Box 65320
West Des Moines, Iowa 50265-0320
ATTN: Ryan Jacobson**

CITY OF WEST DES MOINES, IOWA

APPLICATION FOR APPOINTMENT TO BOARDS AND COMMISSIONS

The City of West Des Moines appreciates your interest in serving the community and welcomes your application. Please complete all sections of this application. If you have any questions, please contact the City Clerk's Office at (515) 222-3600 or TDD (Hearing Impaired) (515) 222-3334. The City of West Des Moines is committed to providing equal opportunity for citizen involvement.

Please indicate those Boards and/or Commissions on which you would be willing to serve by checking below:

- Board of Adjustment
- Civil Service Commission
- Library Board of Trustees
- Plan & Zoning Commission
- Sister Cities Commission
- Bicycle Advisory Commission

- Water Works Board of Trustees
- Human Services Advisory Board
- Human Rights Commission
- Public Arts Advisory Commission
- Valley Junction Events Committee
- Other _____

Name: Moller Courtney L
Last First Middle

Address: 1101 11th St. Apt. 105 WDSM, IA 50265
Street City State Zip

Occupation: Career Discover Trainee

Employer's Name & Address
Bankers Trust

453 7th St. Des Moines, IA 50309

Work Phone: 515-537-5787 When can you be reached at this number?: All times.

Home Phone: 515-537-5787 When can you be reached at this number?: All times.

E-mail address: moller.courtney@gmail.com

Length of residence in West Des Moines: 3 years

Please list any previous Board membership positions (City, Church, School, Professional, etc.) and dates of service:
No board experience but am on Young Women's Resource Center Marketing Committee(22-Present),as well as
Bankers Trust Employee Events Committee (20-present), and EmpowHER Committees(21-present).

Please indicate below the reasons why you would like to be appointed to a Board or Commission and any specific skills or experience that you believe support your application.

As an artist myself, I will give insight and review selections of art installed around the city so it best serves the mission. Public art is important to be displayed because it shows history, diversity, and our ever changing society. This is something I am passionate about and my goal is to always positively impact our community. I have extensive event experience through work as well as my small business. I have marketing, project management, and volunteer management experience. Most of all, I enjoy building a strong network and being able to relate to others. I believe my experience will be helpful and bring valuable contributions to the commission.

Please list two references other than a family member:

Name: Ryan Crane Relationship: Professional Network Connection Phone: _____
Name: Erin Moran Relationship: Head of YWRC Marketing Committee Phone: 515-491-9766

Do you sell to, or are you in any manner a part to, any contract to furnish supplies, material, or labor to the City of West Des Moines? No If so, please list: _____

Have you ever been employed by the City? No If so, please list dates of employment and positions held.

Do you have relatives working for the City? No If so, please give name and relationship.

Are you being sponsored by a community organization(s)? No If so, please list the following and attach a confirmation letter from said organization:

Organization: _____ Contact: _____

Phone Number: _____ Email: _____

Applicant Signature:  Date: 1/20/23

Please mail completed application to the office of the City Clerk at the following address:

City of West Des Moines
P.O. Box 65320
West Des Moines, Iowa 50265-0320
ATTN: Ryan Jacobson

**CITY OF WEST DES MOINES
CITY COUNCIL MEETING COMMUNICATION**

DATE: March 20, 2023

ITEM:

Motion – Approving Change Order #2
South Service Area Segment 8 Sewer

FINANCIAL IMPACT:

Contract Summary:

Description	Amount	Date Approved	Remarks
Construction Contract	\$9,460,000.00	December 5, 2022	
Change Order #1	\$69,018.40	March 6, 2023	Tree clearing & disposal
Change Order #2	\$190,505.06	March 20, 2023	Hobas Pipe
Total	\$9,719,523.46		

Costs for these change order items will be paid from account no. 640.000.000.5250.490 with the ultimate funding intended to come from Sanitary Sewer Fund.

BACKGROUND:

The project consists of construction of the South Service Area Segment 8 Sewer including approximately 5,232 linear feet of 24-inch sanitary sewer, 5,078 linear feet of 18-inch sanitary sewer, 470 linear feet of 12-inch sanitary sewer, 40 linear feet of 8-inch sanitary sewer, excavation, backfill, manholes, connections to existing sewer, surface restoration, traffic control, and miscellaneous associated work, including cleanup. The South Service Area Segment 8 Sewer generally lies between SE Army Post Road and SE Maffitt Lake Road from SE 35th Street to Veterans Parkway. The South Service Area Segment 8 Sewer will ultimately provide sewer service to the proposed Iowa National Guard Readiness Center near SE Maffitt Lake Road & Veterans Parkway. The project is anticipated to be completed by March 15, 2024 with restoration to occur prior to June 1, 2024.

Change Order #2 revises 5,078 linear feet of 18-inch sewer pipe from Contech A-2000 corrugated-exterior smooth-interior PVC pipe to Hobas fiberglass reinforced polymer mortar pipe. Hobas pipe is typically only specified for pipe sizes greater than or equal to 24-inch in diameter as that is the pipe ranges in which Hobas is more competitive. Contech A-2000 pipe was specified due to concerns with the original bidding of this project coming in well in excess of the Engineer's Estimate. In order for Hobas pipe to be considered as an alternate pipe material for the 18-inch sewers on this project, the contractor and pipe supplier are offering a \$80,000 discount. Hobas pipe is more durable, easier to install, comes in 20-foot lengths (versus 13-foot for Contech A-2000) with less joints for leakage, and is less susceptible to long-term deformation in deeper excavations, thus being an ideal pipe material for this project having sewer depths well in excess of 20 feet in several locations. Hobas pipe has increased in popularity/usage over the last 15 years and has become the preferred pipe material when cost competitive. See attached letter for additional information. City Staff recommend approval of Change Order #2.

OUTSTANDING ISSUES:

None.


RECOMMENDATION:

City Council Adopt:

- Motion Approving Change Order #2 for the South Service Area Segment 8 Sewer.

Lead Staff Member: Brian J. Hemesath, P.E., City Engineer

STAFF REVIEWS

Department Director	Brian J. Hemesath, P.E., City Engineer
Appropriations/Finance	Tim Stiles, Finance Director
Legal	Richard Scieszinski, City Attorney
Agenda Acceptance	

PUBLICATION(S) (if applicable)

Published In	
Dates(s) Published	

SUBCOMMITTEE REVIEW (if applicable)

Committee	Public Services		
Date Reviewed	March 13, 2023		
Recommendation	Yes	No	Split

CHANGE ORDER SUMMARY

The Original Contract Sum was	\$9,460,000.00
Net Change by previously authorized Change Orders	\$69,018.40
The Contract Sum prior to This Change Order was	\$9,529,018.40
The Contract Sum will be revised by this Change Order in the amount of	\$190,505.06
The new Contract Sum including this Change Order will be	\$9,719,523.46
Aggregate Change Order as a percent of Original Contract (if greater than 10% of the original contract, Council Subcommittee recommendation and all signatures through the full Council are required)	2.74%
The Contract Time will be changed by	0 Days
The date of Final Completion as of the date of this Change Order therefore is	

NOT VALID UNTIL SIGNED BY THE CONTRACTOR, OWNER'S REPRESENTATIVE (if applicable) AND OWNER

Contractor: S.M. Hentges & Sons, Inc	Recommended By: Veenstra & Kimm, Inc.	Checked By: City of West Des Moines
Signature: <u><i>Joe Miller</i></u>	Signature: <u><i>Bob Veenstra</i></u>	Signature: <u><i>Brian Hemesath</i></u>
Name: Joe Miller	Name: Bob Veenstra	Name: Brian Hemesath
Title: Project Manager	Title: Project Manager	Title: City Engineer
Date: Mar 7, 2023	Date: Mar 7, 2023	Date: Mar 8, 2023

Owner: City of West Des Moines		
<input type="checkbox"/> S \$24,999.99 City Engineer (≤ 10% original contract)	x _____	Date _____
<input type="checkbox"/> N \$25,000 to \$50,000 City Council approved or ratified at Council		Date _____

Signature: *Clint Carpenter*

Email: Clint.Carpenter@wdm.iowa.gov

Signature: 
Jason Schlickbernd (Mar 8, 2023 06:44 CST)

Email: jason.schlickbernd@wdm.iowa.gov



VEENSTRA & KIMM INC.

3000 Westown Parkway
West Des Moines, Iowa 50266

515.225.8000 // 800.241.8000
www.v-k.net

March 2, 2023

Jason Schlickbernd
City of West Des Moines
Public Services Dept./Engineering
4200 Mills Civic Parkway
P.O. Box 65320
West Des Moines, Iowa 50265

WEST DES MOINES, IOWA
SOUTH SERVICE AREA SEGMENT 8 SEWER
PROJECT NO. 0510-047-2022
CHANGE ORDER REQUEST
PIPE MATERIAL CHANGE

The South Service Area Segment 8 Sewer project consists primarily of 24-inch diameter and 18-inch diameter pipe. There are only short reaches of 12-inch and 8-inch pipe.

Under the specifications for the project the 24-inch pipe is specified to be fiberglass reinforced polymer mortar pipe. The specifications for the 18-inch pipe would allow the contractor to select a pipe material as allowed under SUDAS. For this size of pipe most contractors would select Contech A-2000 pipe as it is the least costly of the SUDAS approved pipe materials.

S. M. Hentges & Sons, Inc. proposed changing the pipe material for the 18-inch pipe from A-2000 pipe to the HOBAS fiberglass reinforced polymer mortar pipe.

S. M. Hentges & Sons, Inc. is proposing changing the 18-inch pipe material from A-2000 to HOBAS based on the material cost differential. The material cost differential is \$53.27 per foot. The project includes 5,078 feet of 18-inch pipe. Based on the material costs the increase in the pipe cost would be \$270,505.06. S. M. Hentges & Sons, Inc. is proposing an \$80,000 discount to the material cost difference for a net increase in contract price of \$190,505.06, or an increase of \$37.52 per foot.

The HOBAS pipe is a more durable pipe than the A-2000 pipe. The HOBAS pipe is less likely to experience any long term deformation in deeper areas of sewer construction compared to the A-2000 pipe. Several reaches of the 18-inch pipe on the South Service Area Segment 8 Sewer project are being installed at depths in excess of 20 feet where the HOBAS pipe advantage is more significant than in areas of shallower construction.

The use of fiberglass reinforced polymer mortar pipe first started in the Central Iowa area approximately 15 years ago. The first projects using this type of pipe were considered trial projects to determine if the pipe material was suitable. Those projects indicates the fiberglass reinforced polymer mortar pipe appeared to meet or exceed the expectations for similar pipe products. Over the last five to seven years the use of fiberglass reinforced polymer mortar pipe has increased significantly.

The 24-inch diameter pipe on the South Service Area Segment 8 Sewer project is being constructed of HOBAS pipe. There are advantages to maintaining the same pipe material through the balance of the Segment 8 project.

For this project the contractor, in conjunction with HOBAS, is offering a discount in which the change in the pipe material can be achieved with no additional installation cost and with an approximately one-third reduction in the material cost differential.

In reviewing the request to change the pipe material several advantages of the HOBAS pipe were identified. The advantages are summarized as follows:

1. The HOBAS pipe is considered a preferred product in those portions of the project with deeper construction.
2. The City is able to increase the quality of the pipe at a significantly lower cost than would normally be incurred for this type of pipe material.
3. Significant portions of the 18-inch pipe are located in areas that will be very difficult to access in the future for any repairs. The use of the more durable HOBAS pipe significantly reduces the risk there will need to be future repairs that would be difficult to accomplish due to the location of the sewer.
4. The advantage of constructing all of the larger diameter Segment 8 sewer of the same pipe material.

The only disadvantage that was identified for the use of the fiberglass reinforced polymer mortar HOBAS pipe is as follows:

1. The use of the HOBAS pipe increases the cost of the project.

Jason Schlickbernd

March 2, 2023

Page 3

On balance, the advantages of the more durable HOBAS pipe would appear to outweigh the disadvantage of cost. The change in the pipe material is recommended.

In setting forth this recommendation it is noted the increased cost for the HOBAS pipe would not be justified in all locations. For example, a similar situation exists on the South Service Area Segment 4 & 10 project. On that project the increased cost for the HOBAS pipe would not be considered a prudent investment. The depth of that sewer is significantly less. As a result the value of the increased durability of the HOBAS pipe is more limited. The Segment 4 & 10 project is more open and accessible and the advantage of the HOBAS pipe reducing the potential for future maintenance activities is lower due to the readily accessible location of the sewer.

Whether to incur the additional costs for the HOBAS depends on the location and nature of each project. In this instance, the nature of the project combined with the contractor's offer of a reduction in the material cost increase weighs in favor of the change in the pipe material.

If you have any questions or comments concerning the project, please contact the writer at 515-225-8000, or bveenstra@v-k.net.

VEENSTRA & KIMM, INC.

A handwritten signature in blue ink, appearing to read "H. R. Veenstra Jr.", with a stylized flourish at the end.

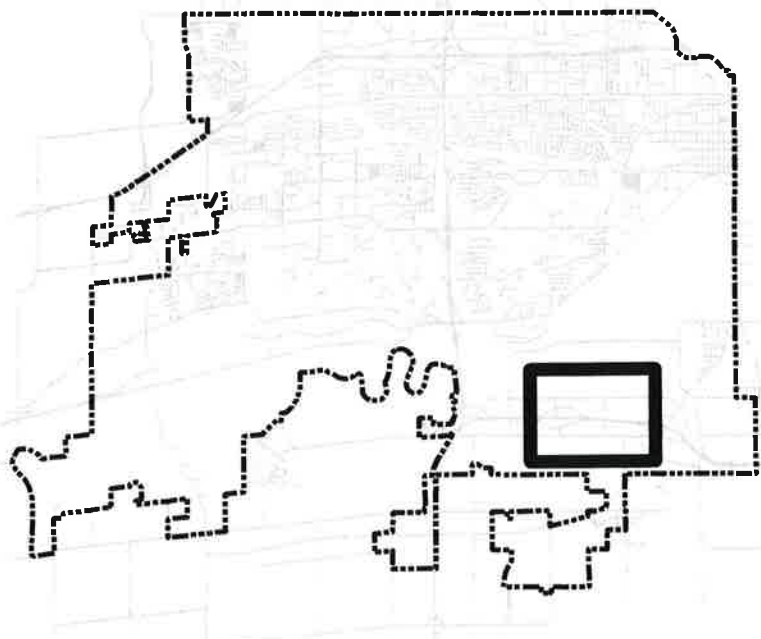
H. R. Veenstra Jr.

HRVJr:paj

102212-8



VICINITY MAP



LEGEND

PROJECT LOCATION



PROJECT:

South Service Area Segment 8 Sewer

LOCATION:

Exhibit "A"

DRAWN BY: JPM

DATE: 10/31/2022

PROJECT NUMBER/NAME: 0510-047-2022

SHT. 1 of 1

**CITY OF WEST DES MOINES
CITY COUNCIL MEETING COMMUNICATION**

ITEM: Update to List of Official City Depositories

DATE: March 20, 2023

FINANCIAL IMPACT: None

BACKGROUND: Chapter 12c.1 of the Iowa Code requires that all funds held by the City shall be deposited in one or more depositories first approved by Council. Previous Councils have indicated their preference that only financial institutions having a physical location within the City's corporate limits be considered.

Staff recommends adjusting the current list of acceptable depositories due to recent openings, closings, mergers, acquisitions, and name changes.

Recommended investment limits listed for each institution continue to reflect the maximum amount needed for the City to take advantage of any financial institution offering the best rates at a given time. With the exceptions of the City's major depository banks, staff continues to generally recommend that each institution be limited to no more than \$35 million of funds, which mimics the recommended maximum exposure of the Iowa Public Agency Investment Trust (IPAIT). With this action, the limits of several institutions are being revised due to changing conditions and needs of the City. It should be noted that this limit does not necessarily mean that the City intends to invest to that level in any of these institutions, as we would follow the City's current investment policy and review bank ratings before committing any funds to a particular institution.


The list of depositories was last adjusted July 1, 2021.

OUTSTANDING ISSUES (if any): None

RECOMMENDATION: Approve Resolution updating official depositories of the City.

Lead Staff Member: Tim Stiles, Finance Director 

STAFF REVIEWS

Department Director	
Appropriations/Finance	
Legal	
Agenda Acceptance	

PUBLICATION(S) (if applicable)

Published In	
Dates(s) Published	

SUBCOMMITTEE REVIEW (if applicable)

Committee			
Date Reviewed			
Recommendation	Yes	No	Split

RESOLUTION

WHEREAS Chapter 12c.1 of the Iowa Code requires that all funds held by the City shall be deposited in one or more depositories first approved by Council, and

WHEREAS staff recognizes and supports the Council's preference to utilize financial institutions which have a location within the City's corporate limits, and

WHEREAS staff has reviewed the current list of approved depositories of City funds and advises several changes driven by the industry, and

WHEREAS staff recommends that the following financial institutions are named as official depositories for City funds in an amount not to exceed the amount indicated:

Depository Name	Limit	Depository Name	Limit
Bank of America	\$ 35,000,000	Iowa State Bank	\$ 35,000,000
Bank Iowa	\$ 35,000,000	JP Morgan Chase Bank	\$ 35,000,000
Bankers Trust	\$ 35,000,000	Marine Credit Union	\$ 35,000,000
BMO Harris (Bank of the West)	\$ 35,000,000	Midwest Heritage Bank	\$ 35,000,000
Central Bank	\$ 35,000,000	Midwest One Bank	\$ 35,000,000
Collins Comm. Credit Union	\$ 35,000,000	Northwest Bank	\$ 35,000,000
Earlham Savings Bank	\$ 35,000,000	Premier Credit Union	\$ 35,000,000
Farmers State Bank	\$ 35,000,000	Security National Bank	\$ 35,000,000
Fidelity Bank	\$ 35,000,000	South Story Bank & Trust	\$ 35,000,000
Financial Plus Credit Union	\$ 35,000,000	State Savings Bank	\$ 10,000,000
First Class Credit Union	\$ 35,000,000	TruBank	\$ 35,000,000
First Interstate Bank	\$ 35,000,000	Two Rivers Bank & Trust	\$ 35,000,000
First National Bank, Ames	\$ 35,000,000	Union State Bank	\$ 10,000,000
Freedom National Bank	\$ 35,000,000	US Bank (Inv. Custodian)	\$150,000,000
Greater Iowa Credit Union	\$ 35,000,000	Veridian Credit Union	\$ 35,000,000
GreenState Credit Union	\$ 35,000,000	Wells Fargo	\$ 35,000,000
		West Bank (Awarded RFP)	\$150,000,000

THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF WEST DES MOINES, IOWA that the recommendation is hereby approved and the Director is hereby authorized to deposit City funds and to execute agreements necessary for the lawful deposit of City funds (consistent with Iowa law and the City's adopted investment policy), in amounts not exceeding the maximum approval for the depositories listed above.

PASSED AND APPROVED this 20th day of March 2023.

Russ Trimble, Mayor

ATTEST:

Ryan T. Jacobson, City Clerk

CITY OF WEST DES MOINES CITY COUNCIL MEETING COMMUNICATION

ITEM: Establishing Date of Public Hearings for the Issuance of Not-to-Exceed \$13,900,000 Essential Corporate Purpose (ECP) and General Corporate Purpose (GCP) General Obligation Bonds or Notes (Proposed Series 2023A)

DATE: March 20, 2023

FINANCIAL IMPACT: Final debt service amounts (principal and interest) not known, pending sale date and interest rate charged. This series of bonds/notes could likely be bundled together with other debt issuances, and depending on timing of those needs, the projected costs will be added to either the fiscal year 2022-23 or, more likely, the fiscal year 2023-24 budget. Staff estimates that actual amount of proceeds under these issuances, based on the underlying projects (a list of the proposed projects is attached), will be approximately \$13,000,000.

BACKGROUND: Multiple (a total of 7) public hearings will be scheduled for April 3, 2023, which will allow the future sale of not to exceed \$13.9 million General Obligation Bonds or Notes. The bonds will partially defray the costs of constructing several CIP projects included in prior, current, and future fiscal year budgets. The GCP portion of the borrowing is separated into multiple smaller series to comply with Iowa GCP bond rules, which do not permit a single issuance of greater than \$700,000.

It is likely that these bonds will close prior to June 30, 2023, and accordingly, staff will be preparing a budget amendment for the cost of this proposed issuance; the underlying projects are being budgeted primarily in the FY 23-24. All this budgeting will be prepared in a way to best tie to the time of the spending. Following the issuance, the City's debt service levy remains at \$1.91 per \$1,000 of taxable valuation. Analysis of future borrowing needs completed by the City's Financial Advisory Firm, Public Financial Management, assumes that in future years, the typical annual general obligation borrowing can remain at a similar level (approximately \$13 million).


The recommended action will establish authorization for the City to receive bids on the sale of the bonds any time after the certification of the FY 2023-24 budget.

OUTSTANDING ISSUES (if any): None

RECOMMENDATION: Adoption of Resolution instituting proceedings to take additional action on the issuance of not to exceed \$13,900,000 Essential Corporate Purpose and General Corporate Purpose General Obligation Bonds or Notes, including establishing date of public hearings for April 3, 2022.

Lead Staff Member: Tim Stiles, Finance Director 

STAFF REVIEWS

Department Director	
Appropriations/Finance	
Legal	
Agenda Acceptance	

PUBLICATION(S) (if applicable)

Published In	
Dates(s) Published	

SUBCOMMITTEE REVIEW (if applicable)

Committee			
Date Reviewed			
Recommendation	Yes	No	Split

Council Member _____ introduced the following Resolution entitled "RESOLUTION FIXING DATE FOR A MEETING ON THE AUTHORIZATION OF THE ISSUANCE OF NOT TO EXCEED \$10,000,000 GENERAL OBLIGATION BONDS OR CAPITAL LOAN NOTES (ECP) OF THE CITY OF WEST DES MOINES, STATE OF IOWA (FOR ESSENTIAL CORPORATE PURPOSES), AND PROVIDING FOR PUBLICATION OF NOTICE THEREOF", and moved that the same be adopted. Council Member _____ seconded the motion to adopt. The roll was called and the vote was,

AYES: _____

NAYS: _____

Whereupon, the Mayor declared the resolution duly adopted as follows:

RESOLUTION FIXING DATE FOR A MEETING ON THE AUTHORIZATION OF THE ISSUANCE OF NOT TO EXCEED \$10,000,000 GENERAL OBLIGATION BONDS OR CAPITAL LOAN NOTES (ECP) OF THE CITY OF WEST DES MOINES, STATE OF IOWA (FOR ESSENTIAL CORPORATE PURPOSES), AND PROVIDING FOR PUBLICATION OF NOTICE THEREOF

WHEREAS, it is deemed necessary and advisable that the City of West Des Moines, State of Iowa, should provide for the issuance of General Obligation Bonds or Capital Loan Notes, to the amount of not to exceed \$10,000,000, as authorized by Sections 384.24A and/or 384.25, of the Code of Iowa, for the purpose of providing funds to pay costs of carrying out essential corporate purpose project(s) as hereinafter described; and

WHEREAS, the Bonds or Capital Loan Notes shall be payable from the Debt Service Fund; and

WHEREAS, before issuing General Obligation Bonds or Capital Loan Notes, to evidence the obligation of the City thereunder, it is necessary to comply with the provisions of the Code of Iowa, and to publish a notice of the proposal to issue such bonds or notes and of the time and place of the meeting at which the Council proposes to take action for the issuance of the Bonds or Notes and to receive oral and/or written objections from any resident or property owner of the City to such action.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF CITY OF WEST DES MOINES, STATE OF IOWA:

Section 1. That this Council meet in the Council Chambers, City Hall, 4200 Mills Civic Parkway, West Des Moines, Iowa, at _____ .M., on the 3rd day of April, 2023, for the purpose of taking action on the matter of the authorization of the issuance of not to exceed \$10,000,000 General Obligation Bonds or Capital Loan Notes, for essential corporate purposes, the proceeds of which bonds will be used to provide funds to pay the costs of certain projects included within the Capital Improvements Program of the City, including the opening, widening, extending, grading, and draining of the right-of-way of streets, highways, avenues, alleys, public grounds, and market places, and the removal and replacement of dead or diseased trees thereon; the construction, reconstruction, and repairing of any street improvements, including median renovations; the acquisition, installation, and repair of traffic control devices and street signage, and the acquisition of real estate needed for any of the foregoing purposes; acquisition, construction, improvement, and installation of street lighting fixtures, connections, and facilities; construction, reconstruction, and repair of sidewalks, pedestrian underpasses and overpasses, and the acquisition of real estate needed for such purposes; acquisition, construction, reconstruction, enlargement, improvement, and repair of bridges, culverts, retaining walls, viaducts, underpasses, grade crossing separations, and approaches thereto; rehabilitation and improvement of City parks already owned, including the removal, replacement and planting of trees in the parks, and facilities, equipment, and improvements commonly found in city parks.

Section 2. The Clerk is authorized and directed to proceed on behalf of the City in preparing such sale information as may appear appropriate, to distribute the same on behalf of the City and this Council and otherwise to take all action necessary to permit the completion of an issuance on a basis favorable to the City and acceptable to the Council.

Section 3. To the extent any of the projects or activities described in this resolution may be reasonably construed to be included in more than one classification under Subchapter III of Chapter 384 of the Code of Iowa, the Council hereby elects the "essential corporate purpose" classification and procedure with respect to each such project or activity, pursuant to Section 384.28 of the Code of Iowa.

Section 4. That the Clerk is hereby directed to cause at least one publication to be made of a notice of the meeting, in a legal newspaper, printed wholly in the English language, published at least once weekly, and having general circulation in the City. The publication to be not less than four clear days nor more than twenty days before the date of the public meeting on the proposed issuance.

Section 5. The notice of the proposed action to issue shall be in substantially the following form:

(To be published on or before: March 21, 2023)

NOTICE OF MEETING OF THE CITY COUNCIL OF THE CITY OF WEST DES MOINES, STATE OF IOWA, ON THE MATTER OF THE PROPOSED AUTHORIZATION OF THE ISSUANCE OF NOT TO EXCEED \$10,000,000 GENERAL OBLIGATION BONDS OR CAPITAL LOAN NOTES (ECP) OF THE CITY (FOR ESSENTIAL CORPORATE PURPOSES), AND THE HEARING ON THE ISSUANCE THEREOF

PUBLIC NOTICE is hereby given that the City Council of the City of West Des Moines, State of Iowa, will hold a public hearing on the 3rd day of April, 2023, at _____ .M., in the Council Chambers, City Hall, 4200 Mills Civic Parkway, West Des Moines, Iowa, at which meeting the Council proposes to take additional action for the authorization of the issuance of not to exceed \$10,000,000 General Obligation Bonds or Capital Loan Notes, for essential corporate purposes, to provide funds to pay the costs of certain projects included within the Capital Improvements Program of the City, including the opening, widening, extending, grading, and draining of the right-of-way of streets, highways, avenues, alleys, public grounds, and market places, and the removal and replacement of dead or diseased trees thereon; the construction, reconstruction, and repairing of any street improvements, including median renovations; the acquisition, installation, and repair of traffic control devices and street signage, and the acquisition of real estate needed for any of the foregoing purposes; acquisition, construction, improvement, and installation of street lighting fixtures, connections, and facilities; construction, reconstruction, and repair of sidewalks, pedestrian underpasses and overpasses, and the acquisition of real estate needed for such purposes; acquisition, construction, reconstruction, enlargement, improvement, and repair of bridges, culverts, retaining walls, viaducts, underpasses, grade crossing separations, and approaches thereto; rehabilitation and improvement of City parks already owned, including the removal, replacement and planting of trees in the parks, and facilities, equipment, and improvements commonly found in city parks. Principal and interest shall be payable from the Debt Service Fund.

At the above meeting the Council shall receive oral or written objections from any resident or property owner of the City to the above action. After all objections have been received and considered, the Council will at the meeting or at any adjournment thereof, take additional action for the issuance of the Bonds or Capital Loan Notes to evidence the obligation of the City thereunder or will abandon the proposal to issue said Bonds or Notes.

This notice is given by order of the City Council of the City of West Des Moines, State of Iowa, as provided by Sections 384.24A and/or 384.25 of the Code of Iowa.

Dated this 20th day of March, 2023.

City Clerk, City of West Des Moines, State of Iowa

(End of Notice)

PASSED AND APPROVED this 20th day of March, 2023.

Mayor

ATTEST:

City Clerk

Council Member _____ introduced the following Resolution entitled "RESOLUTION FIXING DATE FOR A MEETING ON THE AUTHORIZATION OF THE ISSUANCE OF NOT TO EXCEED \$700,000 GENERAL OBLIGATION BONDS OR CAPITAL LOAN NOTES (GCP-1) OF THE CITY OF WEST DES MOINES, STATE OF IOWA (FOR GENERAL CORPORATE PURPOSES), AND PROVIDING FOR PUBLICATION OF NOTICE THEREOF", and moved that the same be adopted. Council Member _____ seconded the motion to adopt. The roll was called and the vote was,

AYES: _____

NAYS: _____

Whereupon, the Mayor declared the resolution duly adopted as follows:

RESOLUTION FIXING DATE FOR A MEETING ON THE AUTHORIZATION OF THE ISSUANCE OF NOT TO EXCEED \$700,000 GENERAL OBLIGATION BONDS OR CAPITAL LOAN NOTES (GCP-1) OF THE CITY OF WEST DES MOINES, STATE OF IOWA (FOR GENERAL CORPORATE PURPOSES), AND PROVIDING FOR PUBLICATION OF NOTICE THEREOF

WHEREAS, it is deemed necessary and advisable that the City of West Des Moines, State of Iowa, should provide for the issuance of General Obligation Bonds or Capital Loan Notes, to the amount of not to exceed \$700,000, as authorized by Sections 384.24A and/or 384.26, of the Code of Iowa, for the purpose of providing funds to pay costs of carrying out general corporate purpose project(s) as hereinafter described; and

WHEREAS, the Issuer has a population of more than 5,000 but not more than 75,000, and the Bonds or Notes for these purposes do not exceed \$700,000; and

WHEREAS, the Bonds or Capital Loan Notes shall be payable from the Debt Service Fund: and

WHEREAS, before issuing General Obligation Bonds or Capital Loan Notes, to evidence the obligation of the City thereunder, it is necessary to comply with the provisions of the Code of Iowa, and to publish a notice of the proposal to issue such Bonds or Capital Loan Notes and the right to petition for an election.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF CITY OF WEST DES MOINES, STATE OF IOWA:

Section 1. That this Council meet in the Council Chambers, City Hall, 4200 Mills Civic Parkway, West Des Moines, Iowa, at _____ .M., on the 3rd day of April, 2023, for the purpose of taking action on the matter of the authorization of the issuance of not to exceed \$700,000 General Obligation Bonds or Capital Loan Notes, for general corporate purposes, the proceeds of which will be used to provide funds to pay the costs of acquisition, construction, reconstruction, enlargement, improvement, and equipping of the police station, including the office conversion project and shall bear interest at a rate not exceeding the maximum specified in the attached notice.

Section 2. The Clerk is authorized and directed to proceed on behalf of the City in preparing such sale information as may appear appropriate, to distribute the same on behalf of the City and this Council and otherwise to take all action necessary to permit the completion of an issuance on a basis favorable to the City and acceptable to the Council.

Section 3. That the Clerk is hereby directed to cause at least one publication to be made of a notice of the meeting, in a legal newspaper, printed wholly in the English language, published at least once weekly, and having general circulation in the City. The publication to be not less than ten clear days nor more than twenty days before the date of the public meeting on the proposed issuance.

Section 4. The notice of the proposed action to issue shall be in substantially the following form:

(To be published on or before: March 21, 2023)

RESOLUTION FIXING DATE FOR A MEETING ON THE
AUTHORIZATION OF THE ISSUANCE OF NOT TO EXCEED
\$700,000 GENERAL OBLIGATION BONDS OR CAPITAL
LOAN NOTES (GCP-1) OF THE CITY OF WEST DES
MOINES, STATE OF IOWA (FOR GENERAL CORPORATE
PURPOSES), AND PROVIDING FOR PUBLICATION OF
NOTICE

PUBLIC NOTICE is hereby given that the City Council of the City of West Des Moines, State of Iowa, will hold a public hearing on the 3rd day of April, 2023, at _____ .M., in the Council Chambers, City Hall, 4200 Mills Civic Parkway, West Des Moines, Iowa, at which meeting the Council proposes to take additional action for the authorization of the issuance of not to exceed \$700,000 General Obligation Bonds or Capital Loan Notes, for general corporate purposes, bearing interest at a rate of not to exceed nine (9) per centum per annum, to be issued to provide funds to pay the costs of acquisition, construction, reconstruction, enlargement, improvement, and equipping of the police station, including the office conversion project. Principal and interest shall be payable from the Debt Service Fund.

At any time before the date of the meeting, a petition, asking that the question of issuing such Bonds or Notes be submitted to the legal voters of the City, may be filed with the Clerk of the City, including the drop box at City Hall during non-business hours, in the manner provided by Section 362.4 of the Code of Iowa, pursuant to the provisions of Sections 384.24A and/or 384.26 of the Code of Iowa.

At the above meeting the Council shall receive oral or written objections from any resident or property owner of the City to the above action. After all objections have been received and considered, the Council will at the meeting or at any adjournment thereof, take additional action for the issuance of the Bonds or Capital Loan Notes or will abandon the proposal to issue said Bonds or Capital Loan Notes.

This notice is given by order of the City Council of the City of West Des Moines, State of Iowa, as provided by Sections 384.24A and/or 384.26 of the Code of Iowa.

Dated this 20th day of March, 2023.

City Clerk, City of West Des Moines, State of
Iowa

(End of Notice)

PASSED AND APPROVED this 20th day of March, 2023.

Mayor

ATTEST:

City Clerk

Council Member _____ introduced the following Resolution entitled "RESOLUTION FIXING DATE FOR A MEETING ON THE AUTHORIZATION OF THE ISSUANCE OF NOT TO EXCEED \$700,000 GENERAL OBLIGATION BONDS OR CAPITAL LOAN NOTES (GCP-2) OF THE CITY OF WEST DES MOINES, STATE OF IOWA (FOR GENERAL CORPORATE PURPOSES), AND PROVIDING FOR PUBLICATION OF NOTICE THEREOF", and moved that the same be adopted. Council Member _____ seconded the motion to adopt. The roll was called and the vote was,

AYES: _____

NAYS: _____

Whereupon, the Mayor declared the resolution duly adopted as follows:

RESOLUTION FIXING DATE FOR A MEETING ON THE AUTHORIZATION OF THE ISSUANCE OF NOT TO EXCEED \$700,000 GENERAL OBLIGATION BONDS OR CAPITAL LOAN NOTES (GCP-2) OF THE CITY OF WEST DES MOINES, STATE OF IOWA (FOR GENERAL CORPORATE PURPOSES), AND PROVIDING FOR PUBLICATION OF NOTICE THEREOF

WHEREAS, it is deemed necessary and advisable that the City of West Des Moines, State of Iowa, should provide for the issuance of General Obligation Bonds or Capital Loan Notes, to the amount of not to exceed \$700,000, as authorized by Sections 384.24A and/or 384.26, of the Code of Iowa, for the purpose of providing funds to pay costs of carrying out general corporate purpose project(s) as hereinafter described; and

WHEREAS, the Issuer has a population of more than 5,000 but not more than 75,000, and the Bonds or Notes for these purposes do not exceed \$700,000; and

WHEREAS, the Bonds or Capital Loan Notes shall be payable from the Debt Service Fund: and

WHEREAS, before issuing General Obligation Bonds or Capital Loan Notes, to evidence the obligation of the City thereunder, it is necessary to comply with the provisions of the Code of Iowa, and to publish a notice of the proposal to issue such Bonds or Capital Loan Notes and the right to petition for an election.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF CITY OF WEST DES MOINES, STATE OF IOWA:

Section 1. That this Council meet in the Council Chambers, City Hall, 4200 Mills Civic Parkway, West Des Moines, Iowa, at _____ .M., on the 3rd day of April, 2023, for the purpose of taking action on the matter of the authorization of the issuance of not to exceed \$700,000 General Obligation Bonds or Capital Loan Notes, for general corporate purposes, the proceeds of which will be used to provide funds to pay the costs of acquisition, construction, reconstruction, enlargement, improvement, and equipping of city facilities, including a garage addition at the police station and shall bear interest at a rate not exceeding the maximum specified in the attached notice.

Section 2. The Clerk is authorized and directed to proceed on behalf of the City in preparing such sale information as may appear appropriate, to distribute the same on behalf of the City and this Council and otherwise to take all action necessary to permit the completion of an issuance on a basis favorable to the City and acceptable to the Council.

Section 3. That the Clerk is hereby directed to cause at least one publication to be made of a notice of the meeting, in a legal newspaper, printed wholly in the English language, published at least once weekly, and having general circulation in the City. The publication to be not less than ten clear days nor more than twenty days before the date of the public meeting on the proposed issuance.

Section 4. The notice of the proposed action to issue shall be in substantially the following form:

(To be published on or before: March 21, 2023)

RESOLUTION FIXING DATE FOR A MEETING ON THE
AUTHORIZATION OF THE ISSUANCE OF NOT TO EXCEED
\$700,000 GENERAL OBLIGATION BONDS OR CAPITAL
LOAN NOTES (GCP-2) OF THE CITY OF WEST DES
MOINES, STATE OF IOWA (FOR GENERAL CORPORATE
PURPOSES), AND PROVIDING FOR PUBLICATION OF
NOTICE

PUBLIC NOTICE is hereby given that the City Council of the City of West Des Moines, State of Iowa, will hold a public hearing on the 3rd day of April, 2023, at _____ .M., in the Council Chambers, City Hall, 4200 Mills Civic Parkway, West Des Moines, Iowa, at which meeting the Council proposes to take additional action for the authorization of the issuance of not to exceed \$700,000 General Obligation Bonds or Capital Loan Notes, for general corporate purposes, bearing interest at a rate of not to exceed nine (9) per centum per annum, to be issued to provide funds to pay the costs of acquisition, construction, reconstruction, enlargement, improvement, and equipping of city facilities, including a garage addition at the police station. Principal and interest shall be payable from the Debt Service Fund.

At any time before the date of the meeting, a petition, asking that the question of issuing such Bonds or Notes be submitted to the legal voters of the City, may be filed with the Clerk of the City, including the drop box at City Hall during non-business hours, in the manner provided by Section 362.4 of the Code of Iowa, pursuant to the provisions of Sections 384.24A and/or 384.26 of the Code of Iowa.

At the above meeting the Council shall receive oral or written objections from any resident or property owner of the City to the above action. After all objections have been received and considered, the Council will at the meeting or at any adjournment thereof, take additional action for the issuance of the Bonds or Capital Loan Notes or will abandon the proposal to issue said Bonds or Capital Loan Notes.

This notice is given by order of the City Council of the City of West Des Moines, State of Iowa, as provided by Sections 384.24A and/or 384.26 of the Code of Iowa.

Dated this 20th day of March, 2023.

City Clerk, City of West Des Moines, State of
Iowa

(End of Notice)

PASSED AND APPROVED this 20th day of March, 2023.

Mayor

ATTEST:

City Clerk

Council Member _____ introduced the following Resolution entitled "RESOLUTION FIXING DATE FOR A MEETING ON THE AUTHORIZATION OF THE ISSUANCE OF NOT TO EXCEED \$600,000 GENERAL OBLIGATION BONDS OR CAPITAL LOAN NOTES (GCP-3) OF THE CITY OF WEST DES MOINES, STATE OF IOWA (FOR GENERAL CORPORATE PURPOSES), AND PROVIDING FOR PUBLICATION OF NOTICE THEREOF", and moved that the same be adopted. Council Member _____ seconded the motion to adopt. The roll was called and the vote was,

AYES: _____

NAYS: _____

Whereupon, the Mayor declared the resolution duly adopted as follows:

RESOLUTION FIXING DATE FOR A MEETING ON THE AUTHORIZATION OF THE ISSUANCE OF NOT TO EXCEED \$600,000 GENERAL OBLIGATION BONDS OR CAPITAL LOAN NOTES (GCP-3) OF THE CITY OF WEST DES MOINES, STATE OF IOWA (FOR GENERAL CORPORATE PURPOSES), AND PROVIDING FOR PUBLICATION OF NOTICE THEREOF

WHEREAS, it is deemed necessary and advisable that the City of West Des Moines, State of Iowa, should provide for the issuance of General Obligation Bonds or Capital Loan Notes, to the amount of not to exceed \$600,000, as authorized by Sections 384.24A and/or 384.26, of the Code of Iowa, for the purpose of providing funds to pay costs of carrying out general corporate purpose project(s) as hereinafter described; and

WHEREAS, the Issuer has a population of more than 5,000 but not more than 75,000, and the Bonds or Notes for these purposes do not exceed \$700,000; and

WHEREAS, the Bonds or Capital Loan Notes shall be payable from the Debt Service Fund; and

WHEREAS, before issuing General Obligation Bonds or Capital Loan Notes, to evidence the obligation of the City thereunder, it is necessary to comply with the provisions of the Code of Iowa, and to publish a notice of the proposal to issue such Bonds or Capital Loan Notes and the right to petition for an election.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF CITY OF WEST DES MOINES, STATE OF IOWA:

Section 1. That this Council meet in the Council Chambers, City Hall, 4200 Mills Civic Parkway, West Des Moines, Iowa, at _____ .M., on the 3rd day of April, 2023, for the purpose of taking action on the matter of the authorization of the issuance of not to exceed \$600,000 General Obligation Bonds or Capital Loan Notes, for general corporate purposes, the proceeds of which will be used to provide funds to pay the costs of acquisition, construction, reconstruction, enlargement, improvement, and equipping of city facilities, including replacement of fuel tanks and pumps in the East Public Services facility and shall bear interest at a rate not exceeding the maximum specified in the attached notice.

Section 2. The Clerk is authorized and directed to proceed on behalf of the City in preparing such sale information as may appear appropriate, to distribute the same on behalf of the City and this Council and otherwise to take all action necessary to permit the completion of an issuance on a basis favorable to the City and acceptable to the Council.

Section 3. That the Clerk is hereby directed to cause at least one publication to be made of a notice of the meeting, in a legal newspaper, printed wholly in the English language, published at least once weekly, and having general circulation in the City. The publication to be not less than ten clear days nor more than twenty days before the date of the public meeting on the proposed issuance.

Section 4. The notice of the proposed action to issue shall be in substantially the following form:

(To be published on or before: March 21, 2023)

RESOLUTION FIXING DATE FOR A MEETING ON THE
AUTHORIZATION OF THE ISSUANCE OF NOT TO EXCEED
\$600,000 GENERAL OBLIGATION BONDS OR CAPITAL
LOAN NOTES (GCP-3) OF THE CITY OF WEST DES
MOINES, STATE OF IOWA (FOR GENERAL CORPORATE
PURPOSES), AND PROVIDING FOR PUBLICATION OF
NOTICE

PUBLIC NOTICE is hereby given that the City Council of the City of West Des Moines, State of Iowa, will hold a public hearing on the 3rd day of April, 2023, at _____ .M., in the Council Chambers, City Hall, 4200 Mills Civic Parkway, West Des Moines, Iowa, at which meeting the Council proposes to take additional action for the authorization of the issuance of not to exceed \$600,000 General Obligation Bonds or Capital Loan Notes, for general corporate purposes, bearing interest at a rate of not to exceed nine (9) per centum per annum, to be issued to provide funds to pay the costs of acquisition, construction, reconstruction, enlargement, improvement, and equipping of city facilities, including replacement of fuel tanks and pumps in the East Public Services facility. Principal and interest shall be payable from the Debt Service Fund.

At any time before the date of the meeting, a petition, asking that the question of issuing such Bonds or Notes be submitted to the legal voters of the City, may be filed with the Clerk of the City, including the drop box at City Hall during non-business hours, in the manner provided by Section 362.4 of the Code of Iowa, pursuant to the provisions of Sections 384.24A and/or 384.26 of the Code of Iowa.

At the above meeting the Council shall receive oral or written objections from any resident or property owner of the City to the above action. After all objections have been received and considered, the Council will at the meeting or at any adjournment thereof, take additional action for the issuance of the Bonds or Capital Loan Notes or will abandon the proposal to issue said Bonds or Capital Loan Notes.

This notice is given by order of the City Council of the City of West Des Moines, State of Iowa, as provided by Sections 384.24A and/or 384.26 of the Code of Iowa.

Dated this 20th day of March, 2023.

City Clerk, City of West Des Moines, State of
Iowa

(End of Notice)

PASSED AND APPROVED this 20th day of March, 2023.

Mayor

ATTEST:

City Clerk

Council Member _____ introduced the following Resolution entitled "RESOLUTION FIXING DATE FOR A MEETING ON THE AUTHORIZATION OF THE ISSUANCE OF NOT TO EXCEED \$700,000 GENERAL OBLIGATION BONDS OR CAPITAL LOAN NOTES (GCP-4) OF THE CITY OF WEST DES MOINES, STATE OF IOWA (FOR GENERAL CORPORATE PURPOSES), AND PROVIDING FOR PUBLICATION OF NOTICE THEREOF", and moved that the same be adopted. Council Member _____ seconded the motion to adopt. The roll was called and the vote was,

AYES: _____

NAYS: _____

Whereupon, the Mayor declared the resolution duly adopted as follows:

RESOLUTION FIXING DATE FOR A MEETING ON THE AUTHORIZATION OF THE ISSUANCE OF NOT TO EXCEED \$700,000 GENERAL OBLIGATION BONDS OR CAPITAL LOAN NOTES (GCP-4) OF THE CITY OF WEST DES MOINES, STATE OF IOWA (FOR GENERAL CORPORATE PURPOSES), AND PROVIDING FOR PUBLICATION OF NOTICE THEREOF

WHEREAS, it is deemed necessary and advisable that the City of West Des Moines, State of Iowa, should provide for the issuance of General Obligation Bonds or Capital Loan Notes, to the amount of not to exceed \$700,000, as authorized by Sections 384.24A and/or 384.26, of the Code of Iowa, for the purpose of providing funds to pay costs of carrying out general corporate purpose project(s) as hereinafter described; and

WHEREAS, the Issuer has a population of more than 5,000 but not more than 75,000, and the Bonds or Notes for these purposes do not exceed \$700,000; and

WHEREAS, the Bonds or Capital Loan Notes shall be payable from the Debt Service Fund: and

WHEREAS, before issuing General Obligation Bonds or Capital Loan Notes, to evidence the obligation of the City thereunder, it is necessary to comply with the provisions of the Code of Iowa, and to publish a notice of the proposal to issue such Bonds or Capital Loan Notes and the right to petition for an election.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF CITY OF WEST DES MOINES, STATE OF IOWA:

Section 1. That this Council meet in the Council Chambers, City Hall, 4200 Mills Civic Parkway, West Des Moines, Iowa, at _____ .M., on the 3rd day of April, 2023, for the purpose of taking action on the matter of the authorization of the issuance of not to exceed \$700,000 General Obligation Bonds or Capital Loan Notes, for general corporate purposes, the proceeds of which will be used to provide funds to pay the costs of acquisition, construction, reconstruction, enlargement, improvement, and equipping of city facilities, including various improvements at fire stations; and police station parking lot expansion and related site work and shall bear interest at a rate not exceeding the maximum specified in the attached notice.

Section 2. The Clerk is authorized and directed to proceed on behalf of the City in preparing such sale information as may appear appropriate, to distribute the same on behalf of the City and this Council and otherwise to take all action necessary to permit the completion of an issuance on a basis favorable to the City and acceptable to the Council.

Section 3. That the Clerk is hereby directed to cause at least one publication to be made of a notice of the meeting, in a legal newspaper, printed wholly in the English language, published at least once weekly, and having general circulation in the City. The publication to be not less than ten clear days nor more than twenty days before the date of the public meeting on the proposed issuance.

Section 4. The notice of the proposed action to issue shall be in substantially the following form:

(To be published on or before: March 21, 2023)

RESOLUTION FIXING DATE FOR A MEETING ON THE
AUTHORIZATION OF THE ISSUANCE OF NOT TO EXCEED
\$700,000 GENERAL OBLIGATION BONDS OR CAPITAL
LOAN NOTES (GCP-4) OF THE CITY OF WEST DES
MOINES, STATE OF IOWA (FOR GENERAL CORPORATE
PURPOSES), AND PROVIDING FOR PUBLICATION OF
NOTICE

PUBLIC NOTICE is hereby given that the City Council of the City of West Des Moines, State of Iowa, will hold a public hearing on the 3rd day of April, 2023, at _____ .M., in the Council Chambers, City Hall, 4200 Mills Civic Parkway, West Des Moines, Iowa, at which meeting the Council proposes to take additional action for the authorization of the issuance of not to exceed \$700,000 General Obligation Bonds or Capital Loan Notes, for general corporate purposes, bearing interest at a rate of not to exceed nine (9) per centum per annum, to be issued to provide funds to pay the costs of acquisition, construction, reconstruction, enlargement, improvement, and equipping of city facilities, including various improvements at fire stations; and police station parking lot expansion and related site work. Principal and interest shall be payable from the Debt Service Fund.

At any time before the date of the meeting, a petition, asking that the question of issuing such Bonds or Notes be submitted to the legal voters of the City, may be filed with the Clerk of the City, including the drop box at City Hall during non-business hours, in the manner provided by Section 362.4 of the Code of Iowa, pursuant to the provisions of Sections 384.24A and/or 384.26 of the Code of Iowa.

At the above meeting the Council shall receive oral or written objections from any resident or property owner of the City to the above action. After all objections have been received and considered, the Council will at the meeting or at any adjournment thereof, take additional action for the issuance of the Bonds or Capital Loan Notes or will abandon the proposal to issue said Bonds or Capital Loan Notes.

This notice is given by order of the City Council of the City of West Des Moines, State of Iowa, as provided by Sections 384.24A and/or 384.26 of the Code of Iowa.

Dated this 20th day of March, 2023.

City Clerk, City of West Des Moines, State of
Iowa

(End of Notice)

PASSED AND APPROVED this 20th day of March, 2023.

Mayor

ATTEST:

City Clerk

Council Member _____ introduced the following Resolution entitled "RESOLUTION FIXING DATE FOR A MEETING ON THE AUTHORIZATION OF THE ISSUANCE OF NOT TO EXCEED \$700,000 GENERAL OBLIGATION BONDS OR CAPITAL LOAN NOTES (GCP-5) OF THE CITY OF WEST DES MOINES, STATE OF IOWA (FOR GENERAL CORPORATE PURPOSES), AND PROVIDING FOR PUBLICATION OF NOTICE THEREOF", and moved that the same be adopted. Council Member _____ seconded the motion to adopt. The roll was called and the vote was,

AYES: _____

NAYS: _____

Whereupon, the Mayor declared the resolution duly adopted as follows:

RESOLUTION FIXING DATE FOR A MEETING ON THE AUTHORIZATION OF THE ISSUANCE OF NOT TO EXCEED \$700,000 GENERAL OBLIGATION BONDS OR CAPITAL LOAN NOTES (GCP-5) OF THE CITY OF WEST DES MOINES, STATE OF IOWA (FOR GENERAL CORPORATE PURPOSES), AND PROVIDING FOR PUBLICATION OF NOTICE THEREOF

WHEREAS, it is deemed necessary and advisable that the City of West Des Moines, State of Iowa, should provide for the issuance of General Obligation Bonds or Capital Loan Notes, to the amount of not to exceed \$700,000, as authorized by Sections 384.24A and/or 384.26, of the Code of Iowa, for the purpose of providing funds to pay costs of carrying out general corporate purpose project(s) as hereinafter described; and

WHEREAS, the Issuer has a population of more than 5,000 but not more than 75,000, and the Bonds or Notes for these purposes do not exceed \$700,000; and

WHEREAS, the Bonds or Capital Loan Notes shall be payable from the Debt Service Fund: and

WHEREAS, before issuing General Obligation Bonds or Capital Loan Notes, to evidence the obligation of the City thereunder, it is necessary to comply with the provisions of the Code of Iowa, and to publish a notice of the proposal to issue such Bonds or Capital Loan Notes and the right to petition for an election.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF CITY OF WEST DES MOINES, STATE OF IOWA:

Section 1. That this Council meet in the Council Chambers, City Hall, 4200 Mills Civic Parkway, West Des Moines, Iowa, at _____ .M., on the 3rd day of April, 2023, for the purpose of taking action on the matter of the authorization of the issuance of not to exceed \$700,000 General Obligation Bonds or Capital Loan Notes, for general corporate purposes, the proceeds of which will be used to provide funds to pay the costs of acquisition, construction, reconstruction, enlargement, improvement, and equipping of city facilities, including the library and City Hall; and parking lot repairs at various city facilities and shall bear interest at a rate not exceeding the maximum specified in the attached notice.

Section 2. The Clerk is authorized and directed to proceed on behalf of the City in preparing such sale information as may appear appropriate, to distribute the same on behalf of the City and this Council and otherwise to take all action necessary to permit the completion of an issuance on a basis favorable to the City and acceptable to the Council.

Section 3. That the Clerk is hereby directed to cause at least one publication to be made of a notice of the meeting, in a legal newspaper, printed wholly in the English language, published at least once weekly, and having general circulation in the City. The publication to be not less than ten clear days nor more than twenty days before the date of the public meeting on the proposed issuance.

Section 4. The notice of the proposed action to issue shall be in substantially the following form:

(To be published on or before: March 21, 2023)

RESOLUTION FIXING DATE FOR A MEETING ON THE
AUTHORIZATION OF THE ISSUANCE OF NOT TO EXCEED
\$700,000 GENERAL OBLIGATION BONDS OR CAPITAL
LOAN NOTES (GCP-5) OF THE CITY OF WEST DES
MOINES, STATE OF IOWA (FOR GENERAL CORPORATE
PURPOSES), AND PROVIDING FOR PUBLICATION OF
NOTICE

PUBLIC NOTICE is hereby given that the City Council of the City of West Des Moines, State of Iowa, will hold a public hearing on the 3rd day of April, 2023, at _____ .M., in the Council Chambers, City Hall, 4200 Mills Civic Parkway, West Des Moines, Iowa, at which meeting the Council proposes to take additional action for the authorization of the issuance of not to exceed \$700,000 General Obligation Bonds or Capital Loan Notes, for general corporate purposes, bearing interest at a rate of not to exceed nine (9) per centum per annum, to be issued to provide funds to pay the costs of acquisition, construction, reconstruction, enlargement, improvement, and equipping of city facilities, including the library and City Hall; and parking lot repairs at various city facilities. Principal and interest shall be payable from the Debt Service Fund.

At any time before the date of the meeting, a petition, asking that the question of issuing such Bonds or Notes be submitted to the legal voters of the City, may be filed with the Clerk of the City, including the drop box at City Hall during non-business hours, in the manner provided by Section 362.4 of the Code of Iowa, pursuant to the provisions of Sections 384.24A and/or 384.26 of the Code of Iowa.

At the above meeting the Council shall receive oral or written objections from any resident or property owner of the City to the above action. After all objections have been received and considered, the Council will at the meeting or at any adjournment thereof, take additional action for the issuance of the Bonds or Capital Loan Notes or will abandon the proposal to issue said Bonds or Capital Loan Notes.

This notice is given by order of the City Council of the City of West Des Moines, State of Iowa, as provided by Sections 384.24A and/or 384.26 of the Code of Iowa.

Dated this 20th day of March, 2023.

City Clerk, City of West Des Moines, State of
Iowa

(End of Notice)

PASSED AND APPROVED this 20th day of March, 2023.

Mayor

ATTEST:

City Clerk

Council Member _____ introduced the following Resolution entitled "RESOLUTION FIXING DATE FOR A MEETING ON THE AUTHORIZATION OF THE ISSUANCE OF NOT TO EXCEED \$500,000 GENERAL OBLIGATION BONDS OR CAPITAL LOAN NOTES (GCP-6) OF THE CITY OF WEST DES MOINES, STATE OF IOWA (FOR GENERAL CORPORATE PURPOSES), AND PROVIDING FOR PUBLICATION OF NOTICE THEREOF", and moved that the same be adopted. Council Member _____ seconded the motion to adopt. The roll was called and the vote was,

AYES: _____

NAYS: _____

Whereupon, the Mayor declared the resolution duly adopted as follows:

RESOLUTION FIXING DATE FOR A MEETING ON THE AUTHORIZATION OF THE ISSUANCE OF NOT TO EXCEED \$500,000 GENERAL OBLIGATION BONDS OR CAPITAL LOAN NOTES (GCP-6) OF THE CITY OF WEST DES MOINES, STATE OF IOWA (FOR GENERAL CORPORATE PURPOSES), AND PROVIDING FOR PUBLICATION OF NOTICE THEREOF

WHEREAS, it is deemed necessary and advisable that the City of West Des Moines, State of Iowa, should provide for the issuance of General Obligation Bonds or Capital Loan Notes, to the amount of not to exceed \$500,000, as authorized by Sections 384.24A and/or 384.26, of the Code of Iowa, for the purpose of providing funds to pay costs of carrying out general corporate purpose project(s) as hereinafter described; and

WHEREAS, the Issuer has a population of more than 5,000 but not more than 75,000, and the Bonds or Notes for these purposes do not exceed \$700,000; and

WHEREAS, the Bonds or Capital Loan Notes shall be payable from the Debt Service Fund: and

WHEREAS, before issuing General Obligation Bonds or Capital Loan Notes, to evidence the obligation of the City thereunder, it is necessary to comply with the provisions of the Code of Iowa, and to publish a notice of the proposal to issue such Bonds or Capital Loan Notes and the right to petition for an election.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF CITY OF WEST DES MOINES, STATE OF IOWA:

Section 1. That this Council meet in the Council Chambers, City Hall, 4200 Mills Civic Parkway, West Des Moines, Iowa, at _____ .M., on the 3rd day of April, 2023, for the purpose of taking action on the matter of the authorization of the issuance of not to exceed \$500,000 General Obligation Bonds or Capital Loan Notes, for general corporate purposes, the proceeds of which will be used to provide funds to pay the costs of acquisition, construction, reconstruction, enlargement, improvement, and equipping of city facilities, including replacement of fuel canopy in the East Public Services facility; and security fencing and outside lighting and elevator replacement at the police station and shall bear interest at a rate not exceeding the maximum specified in the attached notice.

Section 2. The Clerk is authorized and directed to proceed on behalf of the City in preparing such sale information as may appear appropriate, to distribute the same on behalf of the City and this Council and otherwise to take all action necessary to permit the completion of an issuance on a basis favorable to the City and acceptable to the Council.

Section 3. That the Clerk is hereby directed to cause at least one publication to be made of a notice of the meeting, in a legal newspaper, printed wholly in the English language, published at least once weekly, and having general circulation in the City. The publication to be not less than ten clear days nor more than twenty days before the date of the public meeting on the proposed issuance.

Section 4. The notice of the proposed action to issue shall be in substantially the following form:

(To be published on or before: March 21, 2023)

RESOLUTION FIXING DATE FOR A MEETING ON THE
AUTHORIZATION OF THE ISSUANCE OF NOT TO EXCEED
\$500,000 GENERAL OBLIGATION BONDS OR CAPITAL
LOAN NOTES (GCP-6) OF THE CITY OF WEST DES
MOINES, STATE OF IOWA (FOR GENERAL CORPORATE
PURPOSES), AND PROVIDING FOR PUBLICATION OF
NOTICE

PUBLIC NOTICE is hereby given that the City Council of the City of West Des Moines, State of Iowa, will hold a public hearing on the 3rd day of April, 2023, at _____ .M., in the Council Chambers, City Hall, 4200 Mills Civic Parkway, West Des Moines, Iowa, at which meeting the Council proposes to take additional action for the authorization of the issuance of not to exceed \$500,000 General Obligation Bonds or Capital Loan Notes, for general corporate purposes, bearing interest at a rate of not to exceed nine (9) per centum per annum, to be issued to provide funds to pay the costs of acquisition, construction, reconstruction, enlargement, improvement, and equipping of city facilities, including replacement of fuel canopy in the East Public Services facility; and security fencing and outside lighting and elevator replacement at the police station. Principal and interest shall be payable from the Debt Service Fund.

At any time before the date of the meeting, a petition, asking that the question of issuing such Bonds or Notes be submitted to the legal voters of the City, may be filed with the Clerk of the City, including the drop box at City Hall during non-business hours, in the manner provided by Section 362.4 of the Code of Iowa, pursuant to the provisions of Sections 384.24A and/or 384.26 of the Code of Iowa.

At the above meeting the Council shall receive oral or written objections from any resident or property owner of the City to the above action. After all objections have been received and considered, the Council will at the meeting or at any adjournment thereof, take additional action for the issuance of the Bonds or Capital Loan Notes or will abandon the proposal to issue said Bonds or Capital Loan Notes.

This notice is given by order of the City Council of the City of West Des Moines, State of Iowa, as provided by Sections 384.24A and/or 384.26 of the Code of Iowa.

Dated this 20th day of March, 2023.

City Clerk, City of West Des Moines, State of
Iowa

(End of Notice)

PASSED AND APPROVED this 20th day of March, 2023.

Mayor

ATTEST:

City Clerk

**CITY OF WEST DES MOINES
CITY COUNCIL MEETING COMMUNICATION**

4(i)1

DATE: March 20, 2023

ITEM:

Resolution - Ordering Construction
2022 Channel Repair Program

FINANCIAL IMPACT:

The Engineering Estimate of Construction Cost for the 2022 Channel Repair Program is \$332,161.30. Payments will be made from account no. 660.000.000.5250.495 with the ultimate funding intended to come from Stormwater Fee Revenue.

Funding for the project includes \$325,000 (Stormwater Fee Revenue) for Water Channel Management as part of the Ongoing Maintenance category and \$100,000 (Stormwater Fee Revenue) for Drainage Structure & Pipe Repair Operations as part of the Ongoing Maintenance category. Originally the project was also to include \$300,000 (Sewer Fee Revenue) for the Sewer Protection project near Plumwood Drive West of South 35th Street, but that portion of the project has since been removed from the 2022 Channel Repair Program and is being deferred until FY 23-24 due to difficulties in obtaining the necessary easements needed to complete the work.

BACKGROUND:

A Bid Letting should be scheduled for 2:00 p.m. on Wednesday, April 5, 2023 and a Public Hearing on the project should be scheduled for 5:35 p.m. on Monday, April 17, 2023. The contract would be awarded on Monday, April 17, 2023 and work will begin shortly thereafter.

The project involves repairing deteriorated storm sewer infrastructure, impaired streambanks, and protecting sanitary sewer infrastructure at seven (7) locations throughout the City of West Des Moines. To repair storm sewer infrastructure, work includes removing and replacing failed flared end sections and installing outlet protection including revetment stone to protect the storm sewer and prevent erosion. To repair stream banks, the work includes revetment stone placement, including excavation, to reinforce and inhibit further erosion of the streambank areas adjacent to City infrastructure. To protect sanitary sewer infrastructure, the work includes encasement of sanitary sewer pipe and revetment stone placement, including excavation. Associated site work improvements include erosion controls, clearing and grubbing, surface restoration, seeding, removal and replacement of sidewalk and trail pavement, and other related work. The project is anticipated to be completed by July 31, 2023 at Site 6 (along Jordan Creek west of 60th Street in coordination with a Parks trail repair project) and by September 30, 2023 at the remaining sites.

OUTSTANDING ISSUES: None.


RECOMMENDATION:

City Council Adopt:

- Resolution Ordering Construction of the 2022 Channel Repair Program.
- Fixing 2:00 p.m. on Wednesday, April 5, 2023 as the time and date for project Bid Letting.
- Ordering the City Clerk to publish notice of Letting and Public Hearing.

Lead Staff Member: Brian J. Hemesath, P.E., City Engineer

STAFF REVIEWS

Department Director	Brian J. Hemesath, P.E., City Engineer
Appropriations/Finance	Tim Stiles, Finance Director
Legal	Richard Scieszinski, City Attorney
Agenda Acceptance	

PUBLICATION(S) (if applicable)

Published In	
Dates(s) Published	

SUBCOMMITTEE REVIEW (if applicable)

Committee	Public Services		
Date Reviewed	March 13, 2023		
Recommendation	Yes	No	Split

**RESOLUTION ORDERING CONSTRUCTION AND NOTICE OF PUBLIC HEARING ON
PLANS, SPECIFICATIONS, FORM OF CONTRACT, ESTIMATE OF COST, AND
DIRECTING ADVERTISEMENT FOR BIDS**

BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF WEST DES MOINES, IOWA, that the following described public improvement:

**2022 Channel Repair Program
Project No. 0510-006-2022**

is hereby ordered to be constructed according to the Plans and Specifications prepared by WHKS & Co. of West Des Moines, Iowa and now on file in the office of the City Clerk.

BE IT FURTHER RESOLVED, that the detailed Plans and Specifications, Form of Contract, Bid Security, and Notice to Bidders are hereby approved, subject to hearing thereon, and that the same are now on file in the office of the City Clerk for public inspection.

BE IT FURTHER RESOLVED, that the City Clerk is hereby directed to publish notice of hearing on the Plans and Specifications, Form of Contract, Bid Security and Estimate of Costs for said project to be held at 5:35 p.m. on Monday, April 17, 2023, with said notice published not less than four (4) days nor more than twenty (20) days prior to the date heretofore fixed.

BE IT FURTHER RESOLVED, that the City Clerk is hereby directed to publish Notice to Bidders for said project with publication not less than thirteen (13) days nor more than forty-five (45) days prior to the date for receiving bids. Said bids are to be filed prior to 2:00 p.m. on Wednesday, April 5, 2023.

BE IT FURTHER RESOLVED, that the bids received for construction of said improvements will be opened, publicly read and tabulated by the City Clerk, Deputy City Clerk, or City Clerk designee at 2:00 p.m. on Wednesday, April 5, 2023 and the results of said bids shall be considered at a meeting of this Council on Monday, April 17 2023 at 5:35 p.m. and acted upon at said time, or such time as may then be fixed.

PASSED AND APPROVED on this **20th** day of **March, 2023**.

Russ Trimble, Mayor

ATTEST:


Ryan T. Jacobson, City Clerk

3737 Woodland Ave., Suite 111
 West Des Moines, IA 50266
 Phone: 515.226.8859
 Direct: 515.380.7921



Project: West Des Moines Channel Repair 2022
 Project No.: 0510-006-2022
 Location: West Des Moines, IA
 Final Plan Engineer's Opinion of Probable Cost

Item No.	Item Code	Item Description	Unit	Total	Unit Price	Total Cost
DIVISION 2 - EARTHWORK						
2.1	2010-E	CLASS 10 EXCAVATION, BORROW	CY	80	\$ 100.00	\$ 8,000.00
2.2	2010-E	CLASS 10 EXCAVATION, WASTE	CY	85	\$ 100.00	\$ 8,500.00
DIVISION 3 - TRENCH AND TRENCHLESS CONSTRUCTION						
3.1	3010-E	SPECIAL PIPE EMBEDMENT OR ENCASEMENT	LF	57	\$ 700.00	\$ 39,900.00
DIVISION 4 - SEWERS AND DRAINS						
4.1	4030-B	PIPE APRON, CONCRETE, 15 INCH DIA.	EACH	3	\$ 4,000.00	\$ 12,000.00
4.2	4030-B	PIPE APRON, CONCRETE, 18 INCH DIA.	EACH	1	\$ 4,500.00	\$ 4,500.00
4.3	4030-C	FOOTINGS FOR CONCRETE PIPE APRONS	EACH	4	\$ 2,500.00	\$ 10,000.00
DIVISION 7 - STREETS AND RELATED WORK						
7.1	7030-A, C	REMOVE AND REPLACE SHARED USE PATH, PCC, 6" - REINFORCED	SY	22.2	\$ 260.00	\$ 5,772.00
7.2	7030-A, E	REMOVE AND REPLACE SIDEWALK, PCC, 4"	SY	8.9	\$ 240.00	\$ 2,136.00
DIVISION 8 - TRAFFIC CONTROL						
8.1	8030-A	TEMPORARY TRAFFIC CONTROL	LS	1.00	\$ 15,000.00	\$ 15,000.00
DIVISION 9 - SITE WORK AND LANDSCAPING						
9.1	9010-A	CONVENTIONAL SEEDING, SEEDING, FERTILIZING, AND MULCHING	ACRE	1.1	\$ 7,750.00	\$ 8,525.00
9.2	9040-D-1	FILTER SOCKS, 12 INCH	LF	200	\$ 5.00	\$ 1,000.00
9.3	9040-D-2	FILTER SOCKS, REMOVAL	LF	200	\$ 1.50	\$ 300.00
9.4	9040-E	TEMPORARY RECP, TYPE 1.D	SY	377.6	\$ 8.00	\$ 3,020.80
9.5	9040-J	RIP RAP, CLASS B REVETMENT	TON	325.6	\$ 125.00	\$ 40,700.00
9.6	9040-J	RIP RAP, CLASS E REVETMENT	TON	720.4	\$ 125.00	\$ 90,050.00
9.7	9040-O-1	STABILIZED CONSTRUCTION ENTRANCE	SY	280.1	\$ 35.00	\$ 9,803.50
9.8	9040-Q-2	EROSION CONTROL MULCHING, HYDROMULCHING	ACRE	1.1	\$ 4,500.00	\$ 4,950.00
9.9	9040-R	TURF REINFORCEMENT MATS, TYPE 2	SQ	5.6	\$ 90.00	\$ 504.00
9.10	N/A	CROSS VANE	EACH	2	\$ 5,000.00	\$ 10,000.00
DIVISION 11 - MISCELLANEOUS						
11.1	11020-A	MOBILIZATION	LS	1.00	\$ 55,000.00	\$ 55,000.00
11.2	11050-A	CONCRETE WASHOUT	LS	1.00	\$ 2,500.00	\$ 2,500.00
TOTAL PROJECT COSTS						\$ 332,161.30

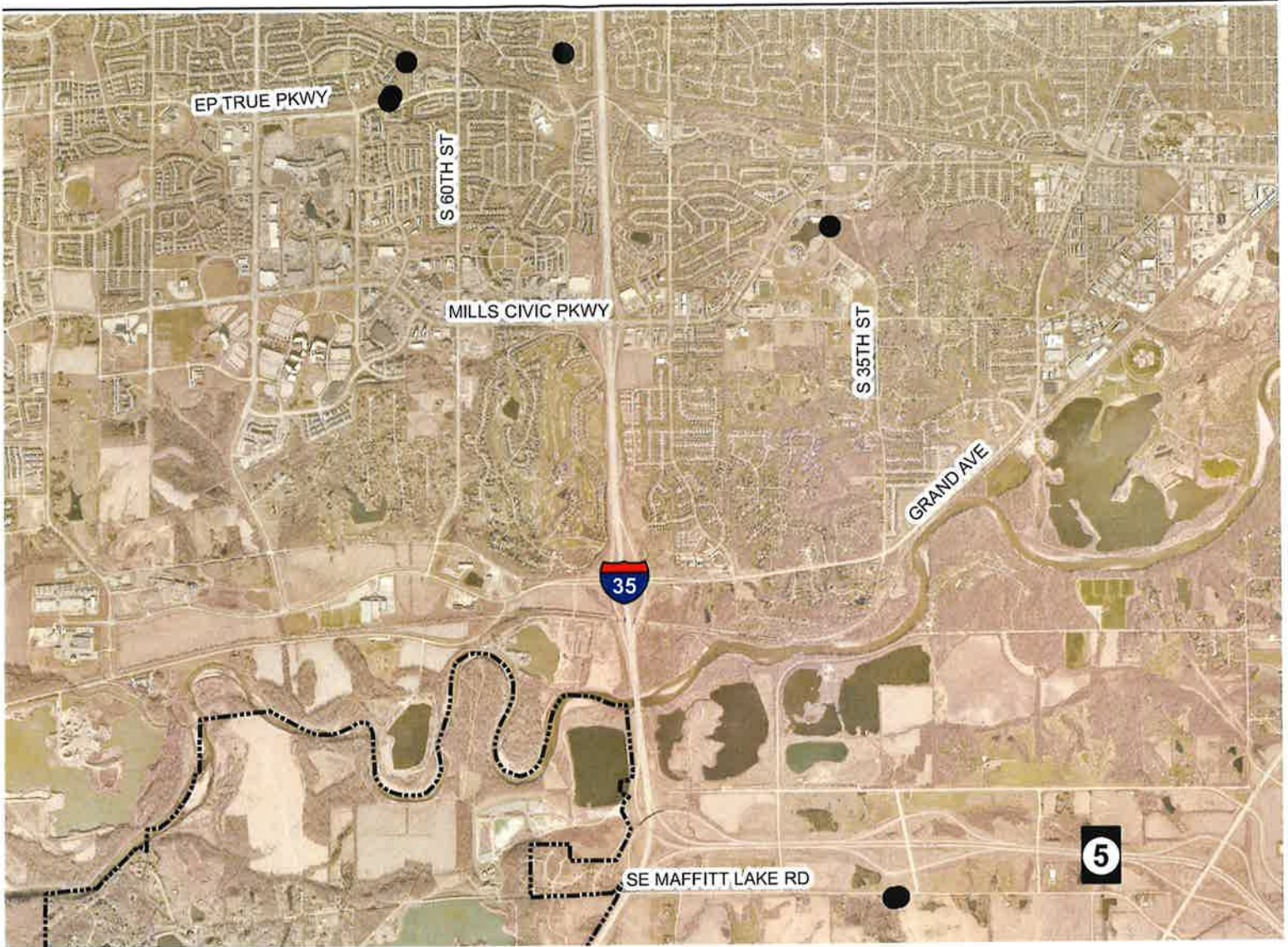


I hereby certify that this engineering document was prepared by me or under my direct personal supervision and that I am a duly licensed Professional Engineer under the laws of the State of Iowa.

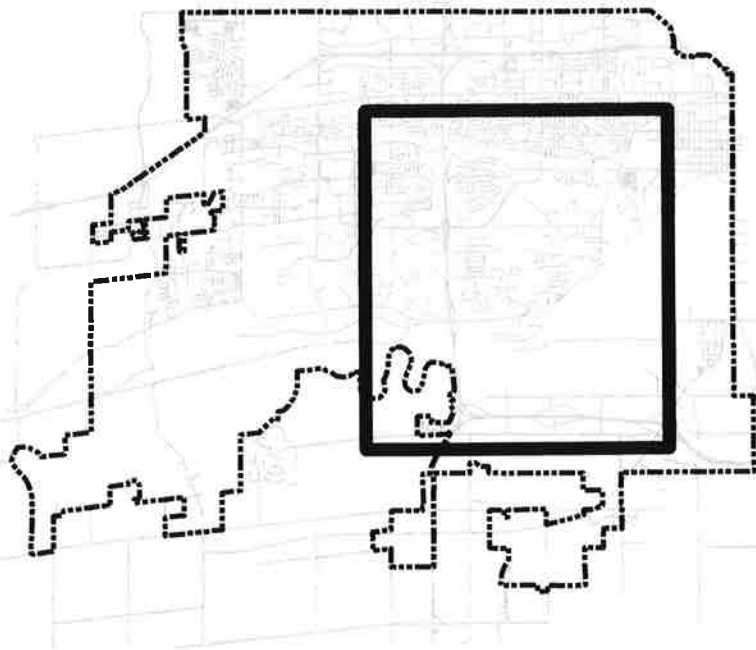
Signature: *Casey V. Faber* Date: 3-10-2023
 Printed or Typed Name: Casey V. Faber

My license renewal date is December 31, 2023

Pages or sheets covered by this seal: This sheet



VICINITY MAP



LEGEND

PROJECT LOCATION



PROJECT:

2022 Channel Repair Program

LOCATION:

Exhibit 'A'

DRAWN BY: JPM

DATE: 3/7/2023

PROJECT NUMBER/NAME: 0510-006-2022

SHT. 1 of 1

**CITY OF WEST DES MOINES
CITY COUNCIL MEETING COMMUNICATION**

DATE: March 20, 2023

ITEM:

Resolution - Ordering Construction
2022 Median Renovations Program

FINANCIAL IMPACT:

The Engineering Estimate of Construction Cost for the 2022 Median Renovations Program is \$252,762.00. Payments will be made from account no. 500.000.000.5250.490 with the ultimate funding intended to come from General Obligation Bonds. The project is expected to utilize FY 21-22 funding in the amount of \$100,000, FY 22-23 funding in the amount of \$100,000, and anticipated FY 23-24 funding in the amount of \$100,000.

BACKGROUND:

A Bid Letting should be scheduled for 2:00 p.m. on Wednesday, April 5, 2023 and a Public Hearing on the project should be scheduled for 5:35 p.m. on Monday, April 17, 2023. The contract would be awarded on Monday, April 17, 2023 and work will begin shortly thereafter.

The project involves removing and reconstructing portions of the Portland cement concrete (PCC) medians along Mills Civic Parkway from South 77th Street to South Jordan Creek Parkway and east of I-35 to South 51st Street. The project includes traffic control, PCC pavement removal and placement, stained PCC placement, cleaning and re-sealing limestone blocks in medians, cleaning and re-sealing colored concrete in medians, and related restoration. The project is anticipated to be completed by September 30, 2023.

OUTSTANDING ISSUES: None.


RECOMMENDATION:

City Council Adopt:

- Resolution Ordering Construction of the 2022 Median Renovations Program.
- Fixing 2:00 p.m. on Wednesday, April 5, 2023 as the time and date for project Bid Letting.
- Ordering the City Clerk to publish notice of Letting and Public Hearing.

Lead Staff Member: Brian J. Hemesath, P.E., City Engineer

STAFF REVIEWS

Department Director	Brian J. Hemesath, P.E., City Engineer
Appropriations/Finance	Tim Stiles, Finance Director
Legal	Richard Scieszinski, City Attorney
Agenda Acceptance	

PUBLICATION(S) (if applicable)

Published In	
Dates(s) Published	

SUBCOMMITTEE REVIEW (if applicable)

Committee	Public Services		
Date Reviewed	March 13, 2023		
Recommendation	Yes	No	Split

**RESOLUTION ORDERING CONSTRUCTION AND NOTICE OF PUBLIC HEARING ON PLANS,
SPECIFICATIONS, FORM OF CONTRACT, ESTIMATE OF COST, AND DIRECTING
ADVERTISEMENT FOR BIDS**

BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF WEST DES MOINES, IOWA,
that the following described public improvement:

**2022 Median Renovations Program
Project No. 0510-032-2022**

is hereby ordered to be constructed according to the Plans and Specifications prepared by WHKS & Co. of West Des Moines, Iowa and now on file in the office of the City Clerk.

BE IT FURTHER RESOLVED, that the detailed Plans and Specifications, Form of Contract, Bid Security, and Notice to Bidders are hereby approved, subject to hearing thereon, and that the same are now on file in the office of the City Clerk for public inspection.

BE IT FURTHER RESOLVED, that the City Clerk is hereby directed to publish notice of hearing on the Plans and Specifications, Form of Contract, Bid Security and Estimate of Costs for said project to be held at 5:35 p.m. on Monday, April 17, 2023, with said notice published not less than four (4) days nor more than twenty (20) days prior to the date heretofore fixed.

BE IT FURTHER RESOLVED, that the City Clerk is hereby directed to publish Notice to Bidders for said project with publication not less than thirteen (13) days nor more than forty-five (45) days prior to the date for receiving bids. Said bids are to be filed prior to 2:00 p.m. on Wednesday, April 5, 2023.

BE IT FURTHER RESOLVED, that the bids received for construction of said improvements will be opened, publicly read and tabulated by the City Clerk, Deputy City Clerk, or City Clerk designee at 2:00 p.m. on Wednesday, April 5, 2023 and the results of said bids shall be considered at a meeting of this Council on Monday, April 17, 2023 at 5:35 p.m. and acted upon at said time, or such time as may then be fixed.

PASSED AND APPROVED on this **20th** day of **March, 2023.**


Russ Trimble, Mayor

ATTEST:

Ryan T. Jacobson, City Clerk

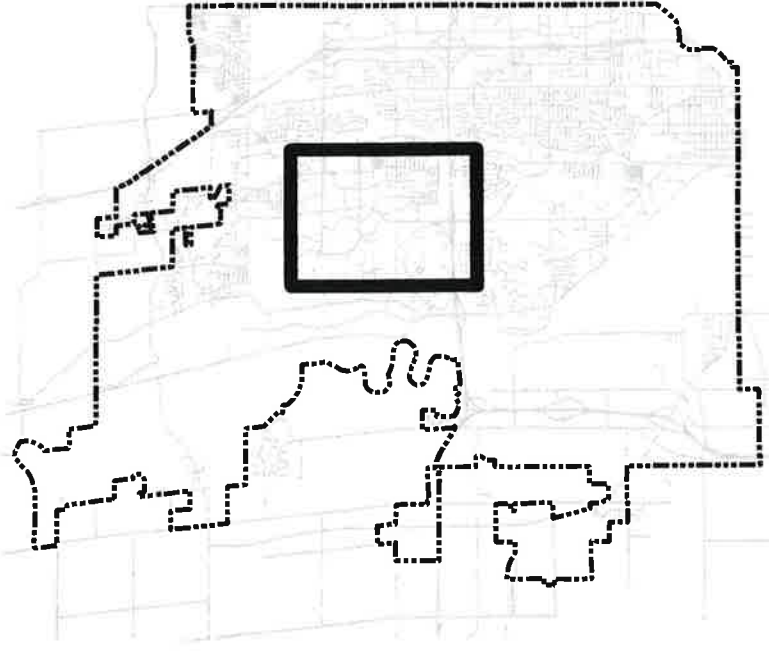
Project: West Des Moines 2022 Median Renovations Program
 Project No.: 0510-032-2022
 Location: Mills Civic Parkway from S77th Street to S 51st Street
 Engineer's Opinion of Probable Cost

Item No.	Item Code	Item Description	Unit	Total	Unit Price	Total Cost
DIVISION 7 - STREETS AND RELATED WORK						
7.01	7010-A-1	PAVEMENT, PCC, 9 IN. CLASS C	SY	948.0	\$ 108.00	\$ 102,384.00
7.02	7010-G-1	CONCRETE MEDIAN, 8 IN. CLASS C	SY	626.0	\$ 118.00	\$ 73,868.00
7.03	7010-G-2	CONCRETE MEDIAN, 8 IN. CLASS C, COLORED AND STAMPED	SY	102.0	\$ 155.00	\$ 15,810.00
7.04	7040-H	PAVEMENT REMOVAL	SY	948.0	\$ 25.00	\$ 23,700.00
DIVISION 8 - TRAFFIC CONTROL						
8.01	8030-A-1	TEMPORARY TRAFFIC CONTROL	LS	1.00	\$ 20,000.00	\$ 20,000.00
DIVISION 11 - MISCELLANEOUS						
11.01	11,050-A	CONCRETE WASHOUT	LS	1.00	\$ 5,000.00	\$ 5,000.00
NON-SUDAS ITEMS						
		LIMESTONE BLOCK CLEANING AND SEALING	LS	1.00	\$ 10,000.00	\$ 10,000.00
		EXISTING STAMPED CONCRETE SEALING	LS	1.00	\$ 2,000.00	\$ 2,000.00
CONSTRUCTION TOTAL						\$ 252,762.00

	I hereby certify that this engineering document was prepared by me or under my direct personal supervision and that I am a duly licensed Professional Engineer under the laws of the State of Iowa.
	Signature <u>Scott H. Kruse</u> Date <u>March 9, 2023</u> Printed or Typed Name My license renewal date is December 31, ____
Pages or sheets covered by this seal: _____	



VICINITY MAP



LEGEND

PROJECT LOCATION



PROJECT:	2022 Median Renovations Program		
LOCATION:	Exhibit "A"		
DRAWN BY: JPM	DATE: 3/7/2023	PROJECT NUMBER/NAME: 0510-032-2022	SHT. 1 of 1

**CITY OF WEST DES MOINES
CITY COUNCIL MEETING COMMUNICATION**

4(i)3

DATE: March 20, 2023

ITEM:

Resolution - Ordering Construction
Law Enforcement Center - Garage Conversion & HVAC Improvements

FINANCIAL IMPACT:

The Engineering Estimate of Construction Cost for the Base Bid for the Law Enforcement Center - Garage & HVAC Improvements is \$3,710,000.00. The project also includes an Add Alternate in the amount of \$116,100.00 for the Public Safety Station No. 22 Sewer Rehabilitation project (0510-025-2022) as sealed bids were solicited separately on December 21, 2022 for this work and no bids were received. Additionally, City Staff have reached out to several contractors in hopes of receiving competitive quotations in lieu of formal bids, but only one quotation was received and it was well in excess of the estimate. Payments will be made from account no. 500.000.000.5250.490 with the ultimate funding intended to come from General Obligation Bonds.

BACKGROUND:

A Bid Letting should be scheduled for 2:00 p.m. on Wednesday, April 19, 2023 and a Public Hearing on the project should be scheduled for 5:35 p.m. on Monday, May 1, 2023. The contract would be awarded on Monday, May 1, 2023 and work will begin shortly thereafter.

The project includes the conversion and expansion of the Sally Port, Jail & Garage area at the Law Enforcement Center located at 250 Mills Civic Parkway to accommodate additional office space identified as Option B in the Law Enforcement Center Sally Port / Jail / Garage Remodel Study (Project No. 0510-021-2019) dated August 21, 2020. The project will also include various HVAC improvements, additional parking (app. 43 stalls) on the west side of the site, and perimeter security fencing & lighting around the south and east sides of the site. The project is anticipated to be completed by May 31, 2024.

The project will also include an Add Alternate for repairs to the existing plumbing system inside the Public Safety Station No. 22 located at 1801 68th Street in West Des Moines. Historically, tuberculation and deterioration of the interior plumbing has been problematic and high maintenance. Repairs include removal and replacement of select sanitary piping and associated floor slab replacement in the Administrative/Living Area and Apparatus Bay, installation of cleanouts, installation of an undersink grease trap in Kitchen, and room finish replacement.

A non-mandatory pre-bid meeting will be held for all potential bidders at 1:30 p.m. on Tuesday April 4, 2023 at the West Des Moines Law Enforcement Center located at 250 Mills Civic Parkway in West Des Moines. Tours of the existing buildings will be provided following the pre-bid meeting. An additional tour will be provided at 1:30 p.m. on Tuesday April 11, 2023.

OUTSTANDING ISSUES:

None.


RECOMMENDATION:

City Council Adopt:

- Resolution Ordering Construction of the Law Enforcement Center - Garage Conversion & HVAC Improvements.
- Fixing 2:00 p.m. on Wednesday, April 19, 2023 as the time and date for project Bid Letting.
- Ordering the City Clerk to publish notice of Letting and Public Hearing.

Lead Staff Member: Brian J. Hemesath, P.E., City Engineer

STAFF REVIEWS

Department Director	Brian J. Hemesath, P.E., City Engineer
Appropriations/Finance	Tim Stiles, Finance Director
Legal	Richard Scieszinski, City Attorney
Agenda Acceptance	

PUBLICATION(S) (if applicable)

Published In	
Dates(s) Published	

SUBCOMMITTEE REVIEW (if applicable)

Committee	Public Services		
Date Reviewed	March 13, 2023		
Recommendation	Yes	No	Split

**RESOLUTION ORDERING CONSTRUCTION AND NOTICE OF PUBLIC HEARING ON
PLANS, SPECIFICATIONS, FORM OF CONTRACT, ESTIMATE OF COST, AND
DIRECTING ADVERTISEMENT FOR BIDS**

**BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF WEST DES MOINES,
IOWA,** that the following described public improvement:

**Law Enforcement Center - Garage Conversion & HVAC Improvements
Project No. 0510-027-2022**

is hereby ordered to be constructed according to the Plans and Specifications prepared by Farnsworth Group, Inc. of Waukee, Iowa and now on file in the office of the City Clerk.

BE IT FURTHER RESOLVED, that the detailed Plans and Specifications, Form of Contract, Bid Security, and Notice to Bidders are hereby approved, subject to hearing thereon, and that the same are now on file in the office of the City Clerk for public inspection.

BE IT FURTHER RESOLVED, that the City Clerk is hereby directed to publish notice of hearing on the Plans and Specifications, Form of Contract, Bid Security and Estimate of Costs for said project to be held at 5:35 p.m. on Monday, May 1, 2023, with said notice published not less than four (4) days nor more than twenty (20) days prior to the date heretofore fixed.

BE IT FURTHER RESOLVED, that the City Clerk is hereby directed to publish Notice to Bidders for said project with publication not less than thirteen (13) days nor more than forty-five (45) days prior to the date for receiving bids. Said bids are to be filed prior to 2:00 p.m. on Wednesday, April 19, 2023.

BE IT FURTHER RESOLVED, that the bids received for construction of said improvements will be opened, publicly read and tabulated by the City Clerk, Deputy City Clerk, or City Clerk designee at 2:00 p.m. on Wednesday, April 19, 2023 and the results of said bids shall be considered at a meeting of this Council on Monday, May 1, 2023 at 5:35 p.m. and acted upon at said time, or such time as may then be fixed.

PASSED AND APPROVED on this **20th** day of **March, 2023.**

Russ Trimble, Mayor

ATTEST:

Ryan T. Jacobson, City Clerk

OPINION OF PROBABLE CONSTRUCTION COSTS

 LAW ENFORCEMENT CENTER
 GARAGE CONVERSION & HVAC IMPROVEMENTS
 (PROJECT NO. 0510-027-2022)
 WEST DES MOINES, IOWA

DATE:	03/14/2023	PHASE:	100% BID DOCUMENTS
ARCHITECT:	FARNSWORTH GROUP, INC.	PROJECT #:	0221006.00

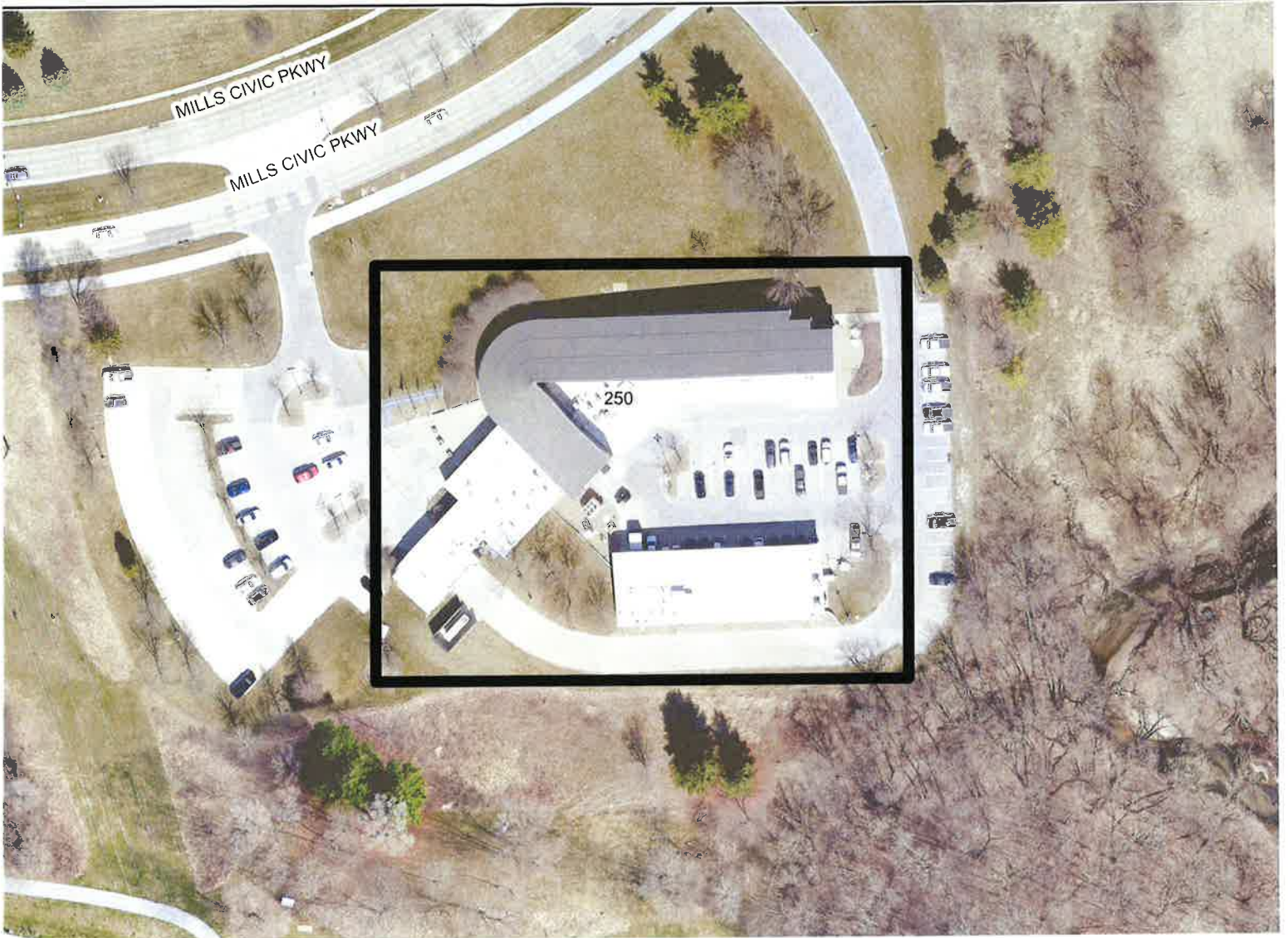
DESCRIPTION OF WORK:

2,592 square foot Garage Addition, Heating Ventilating & Air Conditioning equipment replacement, renovation of 2,950 square feet of existing jail area into office space, and parking lot expansion. Project includes general, mechanical, electrical and site work.

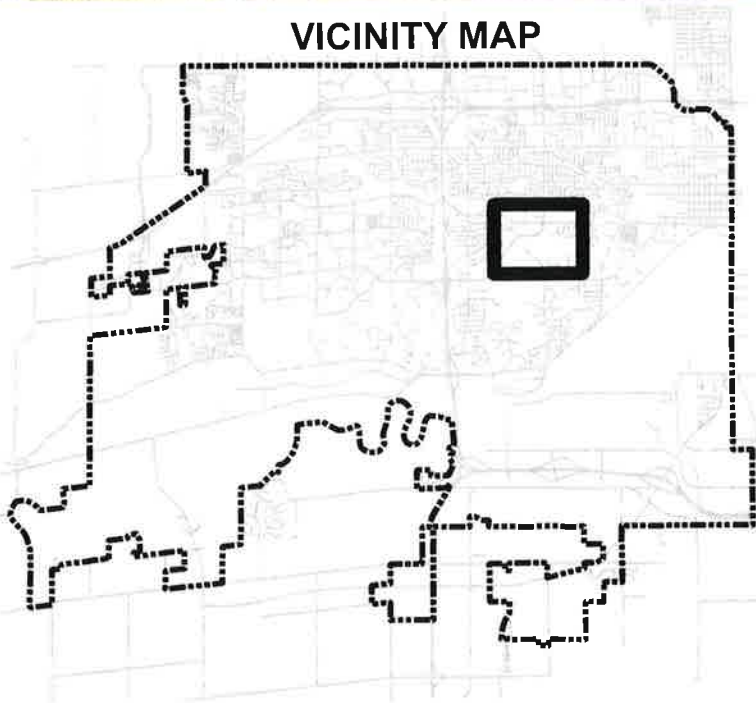
Base Bid	1 LS	\$3,708,834	\$3,710,000
Alternate #1 - Public Safety Station No. 22 Sewer Rehabilitation Work	1 LS	\$116,098	\$116,100
TOTAL APPROXIMATE CONSTRUCTION COST (INCLUDING ALTERNATES):			\$3,826,100

	<p>I hereby certify that the portion of this technical submission described below was prepared by me or under my direct personal supervision and responsible charge. I am a duly licensed architect under the laws of the State of Iowa.</p> <p style="text-align: center;">  Kristofer J. Orth </p> <p style="text-align: right;"> 03/14/23 Date </p>
	<p>License Number: <u>05422</u></p> <p>My license renewal date is June 30, <u>2023</u>.</p> <p>Discipline <u>Architecture</u>.</p> <p>Pages or Divisions covered: <u>OPINION OF PROBABLE COSTS</u></p> <p>Date Issued: <u>03/14/23</u></p>

TOTAL ESTIMATED CONSTRUCTION COSTS PROVIDED HEREIN ARE MADE ON THE BASIS OF THE ARCHITECT'S EXPERIENCE, KNOWLEDGE, AND BELIEF, AND REPRESENT THE ARCHITECT'S BEST JUDGEMENT. HOWEVER, THE ARCHITECT CANNOT AND DOES NOT GUARANTEE THAT BIDS OR ACTUAL TOTAL PROJECT OR CONSTRUCTION COSTS WILL NOT VARY FROM THIS OPINION OF PROBABLE CONSTRUCTION COSTS. THIS OPINION IS INTENDED TO ASSIST IN BUDGETARY ASSESSMENT AND DOES NOT GUARANTEE ACTUAL PROJECT COSTS WILL NOT EXCEED OR BE LOWER THAN THE AMOUNTS STATED IN THIS OPINION.

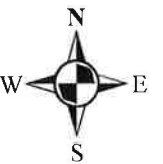


VICINITY MAP



LEGEND

PROJECT LOCATION



PROJECT:

**Law Enforcement Center Garage
Conversion & HVAC Improvements**

LOCATION:

250 Mills Civic Parkway

DRAWN BY: JDR

DATE: 6/28/2022

PROJECT NUMBER/NAME: 0510-027-2022

SHT. 1 of 1

**CITY OF WEST DES MOINES
CITY COUNCIL MEETING COMMUNICATION**

DATE: March 20, 2023

ITEM:

Resolution - Ordering Construction
SE Adams Street - Veterans Parkway to SE Orilla Road

FINANCIAL IMPACT:

The Engineering Estimate of Construction Cost for SE Adams Street - Veterans Parkway to SE Orilla Road is \$1,028,330.30. Payments will be made from account no. 500.000.000.5250.490 using Tax Increment Financing (TIF) revenue collected from within the Alluvion Urban Renewal Area TIF. West Des Moines Water Works will be responsible for reimbursing the City of West Des Moines for the construction of the cul-de-sac and associated sidewalk nearest the new water tower site.

BACKGROUND:

A Bid Letting should be scheduled for 2:00 p.m. on Wednesday, April 5, 2023 and a Public Hearing on the project should be scheduled for 5:35 p.m. on Monday, April 17, 2023. The contract would be awarded on Monday, April 17, 2023 and work will begin shortly thereafter.

The project includes the reconstruction of SE Adams Street from SE Orilla Road to the site of a new West Des Moines Water Works water tower. SE Adams Street will be reconstructed from an existing 2-lane rural gravel road to a 2-lane urban concrete roadway (local street classification), including a cul-de-sac at the entrance to the water tower site. The remainder of existing SE Adams Street from the water tower site to Veterans Parkway will be removed. The water tower is being constructed as part of separate project and is tentatively scheduled to be completed mid-year 2023. Construction access to the water tower site as well as to each of the abutting residences will be maintained throughout the roadway construction. The project is anticipated to be completed by October 29, 2023.

OUTSTANDING ISSUES: None.

RECOMMENDATION:

City Council Adopt:

- Resolution Ordering Construction of SE Adams Street - Veterans Parkway to SE Orilla Road.
- Fixing 2:00 p.m. on Wednesday, April 5, 2023 as the time and date for project Bid Letting.
- Ordering the City Clerk to publish notice of Letting and Public Hearing.

Lead Staff Member: Brian J. Hemesath, P.E., City Engineer

STAFF REVIEWS

Department Director	Brian J. Hemesath, P.E., City Engineer
Appropriations/Finance	Tim Stiles, Finance Director
Legal	Richard Scieszinski, City Attorney
Agenda Acceptance	<i>AG</i>

PUBLICATION(S) (if applicable)

Published In	
Dates(s) Published	

SUBCOMMITTEE REVIEW (if applicable)

Committee	Public Services			
Date Reviewed	March 13, 2023			
Recommendation	<table border="1"> <tr> <td>Yes</td> <td>No</td> <td>Split</td> </tr> </table>	Yes	No	Split
Yes	No	Split		

**RESOLUTION ORDERING CONSTRUCTION AND NOTICE OF PUBLIC HEARING ON PLANS,
SPECIFICATIONS, FORM OF CONTRACT, ESTIMATE OF COST, AND DIRECTING
ADVERTISEMENT FOR BIDS**

BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF WEST DES MOINES, IOWA,
that the following described public improvement:

**SE Adams Street - Veterans Parkway to SE Orilla Road
Project No. 0510-078-2021**

is hereby ordered to be constructed according to the Plans and Specifications prepared by HNTB Corporation of Des Moines, Iowa and now on file in the office of the City Clerk.

BE IT FURTHER RESOLVED, that the detailed Plans and Specifications, Form of Contract, Bid Security, and Notice to Bidders are hereby approved, subject to hearing thereon, and that the same are now on file in the office of the City Clerk for public inspection.

BE IT FURTHER RESOLVED, that the City Clerk is hereby directed to publish notice of hearing on the Plans and Specifications, Form of Contract, Bid Security and Estimate of Costs for said project to be held at 5:35 p.m. on Monday, April 17, 2023, with said notice published not less than four (4) days nor more than twenty (20) days prior to the date heretofore fixed.

BE IT FURTHER RESOLVED, that the City Clerk is hereby directed to publish Notice to Bidders for said project with publication not less than thirteen (13) days nor more than forty-five (45) days prior to the date for receiving bids. Said bids are to be filed prior to 2:00 p.m. on Wednesday, April 5, 2023.

BE IT FURTHER RESOLVED, that the bids received for construction of said improvements will be opened, publicly read and tabulated by the City Clerk, Deputy City Clerk, or City Clerk designee at 2:00 p.m. on Wednesday, April 5, 2023 and the results of said bids shall be considered at a meeting of this Council on Monday, April 17, 2023 at 5:35 p.m. and acted upon at said time, or such time as may then be fixed.

PASSED AND APPROVED on this **20th** day of **March, 2023.**

Russ Trimble, Mayor

ATTEST:

Ryan T. Jacobson, City Clerk



BID TABULATION

SE ADAMS STREET - VETERANS PARKWAY TO SE ORILLA ROAD
WEST DES MOINES, IOWA
PROJECT NO. 0510-078-2021
LETTING DATE: APRIL 5, 2023 - 2:00 PM



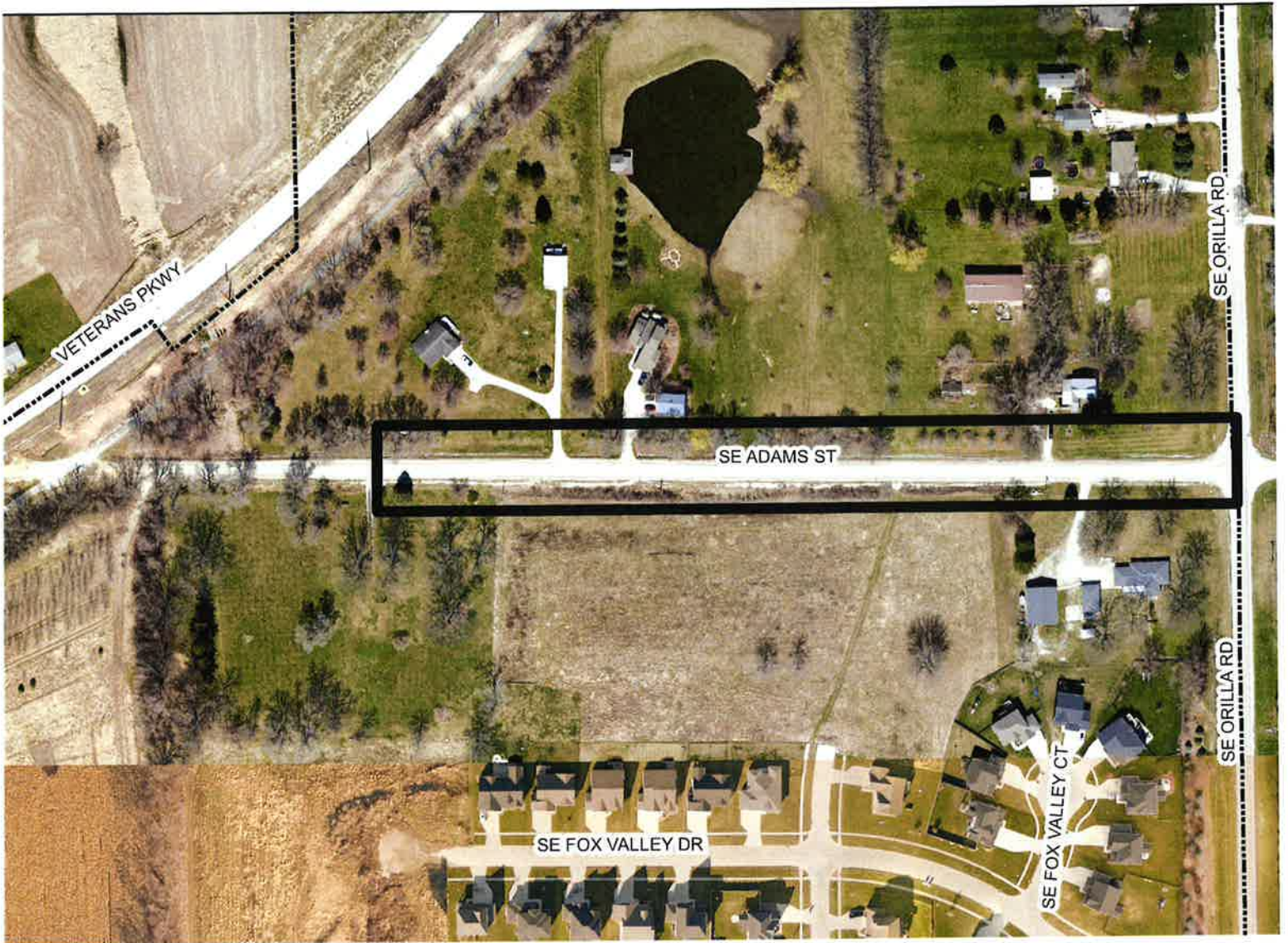
			PRICE	TOTAL
DIVISION 2 - EARTHWORK				
2.01	2010-A	CLEARING AND GRUBBING	UNIT 653	\$ 27.00 \$ 17,628.30
2.02	2010-B	CLEARING AND GRUBBING	AC 2.50	\$ 4,000.00 \$ 10,000.00
2.03	2010-D	TOPSOIL, ON-SITE	CY 1698	\$ 40.00 \$ 67,920.00
2.04	2010-D	TOPSOIL, OFF-SITE	CY 601	\$ 60.00 \$ 36,060.00
2.05	2010-E	EXCAVATION, CL 10, WASTE	CY 305	\$ 40.00 \$ 12,200.00
2.06	2010-E	EXCAVATION, CL 10, ROADWAY AND BORROW	CY 3670	\$ 40.00 \$ 146,800.00
2.07	2010-E	EMBANKMENT IN PLACE, CONTRACTOR FURNISHED	CY 684	\$ 50.00 \$ 34,200.00
2.08	2010-G	SUBGRADE PREPARATION, 9 IN.	SY 4557	\$ 2.50 \$ 11,392.50
2.09	2010-H	SUBGRADE TREATMENT, 2% CEMENT	SY 1139	\$ 10.00 \$ 11,390.00
2.10	2010-H	CEMENT (2% AT 110 PCF)	TON 423	\$ 50.00 \$ 21,150.00
2.11	2010-J	SUBBASE, MODIFIED, 4 IN.	CY 488	\$ 40.00 \$ 19,520.00
2.12	2010-J	REMOVAL OF KNOWN PIPE CULVERT, RCP, < 36 IN.	LF 190	\$ 20.00 \$ 3,800.00
DIVISION 4 - SEWERS AND DRAINS				
4.01	4020-A-1	STORM SEWER GRAVITY MAIN, TRENCHED, RCP 2000D (CLASS III), 15 IN.	LF 306	\$ 120.00 \$ 36,720.00
4.02	4020-A-1	STORM SEWER GRAVITY MAIN, TRENCHED, RCP 2000D (CLASS III), 18 IN.	LF 177	\$ 160.00 \$ 28,320.00
4.03	4030-B	PIPE APRON, CONCRETE, DR-201, 15 IN.	EACH 1	\$ 2,000.00 \$ 2,000.00
4.04	4030-B	PIPE APRON, CONCRETE, DR-201, 18 IN.	EACH 1	\$ 1,600.00 \$ 1,600.00
4.05	4040-A	SUBDRAIN, TYPE 1, 6 IN.	LF 2085	\$ 30.00 \$ 62,550.00
4.06	4040-D	SUBDRAIN CONNECTION TO INTAKE OR STORM SEWER	EACH 13	\$ 300.00 \$ 3,900.00
DIVISION 5 - WATER MAINS AND APPURTENCES				
5.01	5020-F	VALVE BOX ADJUSTMENT, MINOR	EACH 8	\$ 300.00 \$ 2,400.00
5.02	5020-I	FIRE HYDRANT ADJUSTMENT	EACH 2	\$ 4,000.00 \$ 8,000.00
5.03	5020-J	FIRE HYDRANT RELOCATION	EACH 1	\$ 7,000.00 \$ 7,000.00
DIVISION 6 - STRUCTURES FOR SANITARY AND STORM SEWERS				
6.01	6010-A	MANHOLE, STORM SEWER, SW-401, 48 IN.	EACH 1	\$ 15,000.00 \$ 15,000.00
6.02	6010-B	INTAKE, SINGLE GRATE WITH MANHOLE, SW-503	EACH 1	\$ 6,000.00 \$ 6,000.00
6.03	6010-B	INTAKE, DOUBLE GRATE, SW-505	EACH 5	\$ 6,000.00 \$ 30,000.00
6.04	6010-B	INTAKE, DOUBLE GRATE WITH MANHOLE, SW-506	EACH 3	\$ 7,600.00 \$ 22,800.00
6.05	6010-H	REMOVE EXISTING MANHOLE	EACH 1	\$ 1,000.00 \$ 1,000.00
DIVISION 7 - STREETS AND RELATED WORK				
7.01	7010-A	PAVEMENT, PCC, 6 IN. REINFORCED	SY 3781	\$ 70.00 \$ 264,670.00
7.02	7030-E	SIDEWALK, PCC, 4 IN.	SY 106	\$ 60.00 \$ 6,360.00
7.03	7030-E	SIDEWALK, PCC, 6 IN.	SY 56	\$ 80.00 \$ 4,480.00
7.04	7030-H-1	DRIVEWAY, PAVED, PCC, 6 IN.	SY 168	\$ 70.00 \$ 11,760.00
7.05	7030-H-1	DRIVEWAY, PAVED, PCC, 8 IN. REINFORCED	SY 65	\$ 120.00 \$ 7,800.00
7.06	7030-H-2	DRIVEWAY, GRANULAR	TON 31	\$ 50.00 \$ 1,550.00
7.07	7030-H-2	DRIVEWAY, GRANULAR (TEMPORARY ACCESS)	TON 548	\$ 50.00 \$ 27,400.00
7.08	7040-H	PAVEMENT REMOVAL	SY 13	\$ 20.00 \$ 260.00
DIVISION 8 - TRAFFIC CONTROL AND SIGNALIZATION				
8.01	8030-A	TEMPORARY TRAFFIC CONTROL	LS 1	\$ 30,000.00 \$ 30,000.00
DIVISION 9 - SITE WORK AND LANDSCAPING				
9.01	9010-A	CONVENTIONAL SEEDING, TYPE 1, FERTILIZING, AND MULCHING	AC 2.90	\$ 4,000.00 \$ 11,600.00
9.02	9040-A-1	SWPPP PREPARATION	LS 1	\$ 2,000.00 \$ 2,000.00
9.03	9040-A-2	SWPPP MANAGEMENT	LS 1	\$ 3,000.00 \$ 3,000.00
9.04	9040-D-1	FILTER SOCK, 12 IN.	LF 193	\$ 5.00 \$ 965.00
9.05	9040-D-2	FILTER SOCK, 12 IN., MAINTENANCE AND REMOVAL	LF 209	\$ 2.00 \$ 418.00
9.06	9040-J-0	EROSION STONE	TON 32	\$ 50.00 \$ 1,600.00
9.07	9040-N-1	SILT FENCE OR SILT FENCE DITCH CHECK, INSTALLATION	LF 1982	\$ 3.50 \$ 6,937.00
9.08	9040-N-2	SILT FENCE OR SILT FENCE DITCH CHECK, REMOVAL OF SEDIMENT	LF 159	\$ 1.00 \$ 159.00
9.09	9040-N-3	SILT FENCE OR SILT FENCE DITCH CHECK, REMOVAL OF DEVICE	LF 2141	\$ 0.50 \$ 1,070.50
9.10	9040-Q-2	HYDROMULCHING	AC 2.90	\$ 4,000.00 \$ 11,600.00
9.11	9040-T-1	INLET PROTECTION DEVICE, SEDIMENT FILTER BAG	EACH 17	\$ 200.00 \$ 3,400.00
9.12	9040-T-2	INLET PROTECTION DEVICE, MAINTENANCE AND REMOVAL	EACH 17	\$ 50.00 \$ 850.00
DIVISION 11 - MISCELLANEOUS				
11.01	11,010-A	CONSTRUCTION SURVEY	LS 1	\$ 20,000.00
11.02	11030-A-1	MAINTENANCE OF POSTAL SERVICE	LS 1	\$ 3,000.00 \$ 3,000.00
11.03	11030-A-2	REMOVAL OF EXISTING MALBOXES	EACH 4	\$ 50.00 \$ 200.00
11.04	11030-A-3	INSTALLATION OF MAILBOXES	EACH 4	\$ 100.00 \$ 400.00
11.05	11030-B	MAINTENANCE OF SOLID WASTE COLLECTION	LS 1	\$ 5,000.00 \$ 5,000.00
11.06	11050-A	CONCRETE WASHOUT	LS 1	\$ 2,500.00 \$ 2,500.00
				TOTAL \$ 1,028,330.30



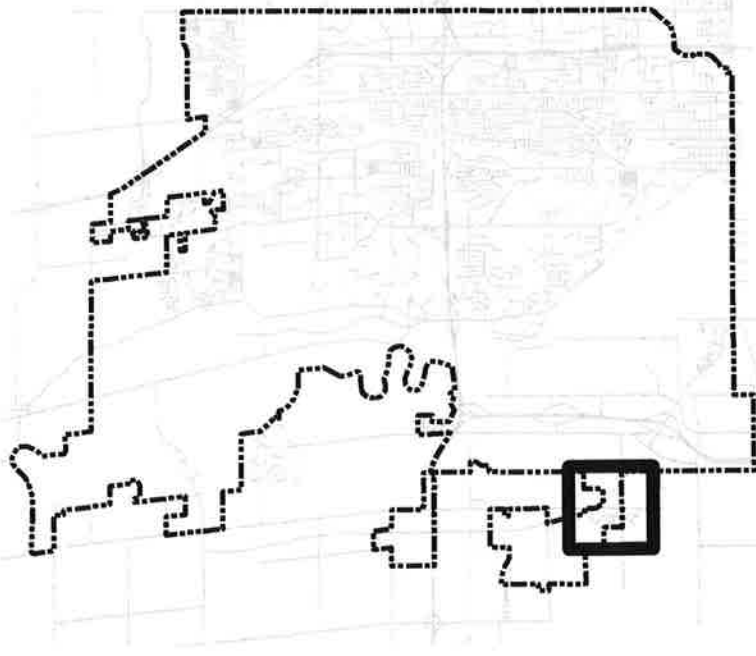
I hereby certify that this engineering document was prepared by me or under my direct personal supervision and that I am a duly licensed Professional Engineer under the laws of the State of Iowa.

Signature: *Heidi Lane* Date: 3/10/2023
 Printed or Typed Name: Heidi Lane
 My license renewal date is: December 31, 2023
 License No.: P23539

Pages or sheets covered by this seal: ALL SHEETS

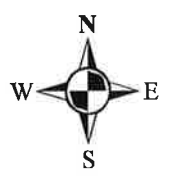


VICINITY MAP



LEGEND

PROJECT LOCATION 



PROJECT:		SE Adams Street		
LOCATION:		Veterans Parkway to SE Orilla Road		
DRAWN BY: JPM	DATE: 10/26/2021	PROJECT NUMBER/NAME: 0510-078-2021	SHT. 1 of 1	

**CITY OF WEST DES MOINES
CITY COUNCIL MEETING COMMUNICATION**

4(j)

DATE: March 20, 2023

ITEM:

Resolution - Accepting Work
South Service Area Segment 8-2 Sewer

FINANCIAL IMPACT:

The total construction cost for the South Service Area Segment 8-2 Sewer was \$295,877.50 which was paid from account no. 640.000.000.5250.490 with the ultimate funding intended to come from Sewer Fee Revenues. The original cost of the project was \$304,565.00. There was one (1) Change Order on the project that totaled (\$8,687.50).

BACKGROUND:

Vanderpool Construction, Inc. was working under an agreement dated August 1, 2022 for construction services for the South Service Area Segment 8-2 Sewer. Work on this project included the extension of approximately 1,700 feet of 10-inch and 12-inch sanitary sewer from SE Maffitt Lake Road to SE County Line Road between Veterans Parkway and SE Orilla Road. This sewer falls within the South Service Area Sanitary Sewer Connection Fee District and will provide sanitary sewer service to the proposed Iowa National Guard Readiness Center and the City of West Des Moines' proposed SE Fire Training Facility and future SE Fire Station. The sewer was extended south through the Readiness Center site to accommodate future development to the south.

This action accepts the public improvements and authorizes staff to pay the retainage no sooner than 30 days.

OUTSTANDING ISSUES: None.


RECOMMENDATION:

City Council Adopt:

- Resolution Accepting Work for the South Service Area Segment 8-2 Sewer.

Lead Staff Member: Brian J. Hemesath, P.E., City Engineer

STAFF REVIEWS

Department Director	Brian J. Hemesath, P.E., City Engineer
Appropriations/Finance	Tim Stiles, Finance Director
Legal	Richard Scieszinski, City Attorney
Agenda Acceptance	

PUBLICATION(S) (if applicable)

Published In	
Dates(s) Published	

SUBCOMMITTEE REVIEW (if applicable)

Committee	Public Services		
Date Reviewed	March 13, 2023		
Recommendation	Yes	No	Split

RESOLUTION ACCEPTING WORK

WHEREAS, on August 1, 2022, the City Council entered into a contract with Vanderpool Construction, Inc. of Indianola, Iowa, for the following described public improvement:

**South Service Area Segment 8-2 Sewer
Project No. 0510-016-2022**

and,

WHEREAS, said contractor has substantially completed the construction of said improvement in accordance with plans and specifications as shown by the report of the City Engineer filed with the City Clerk on March 20, 2023; and,

WHEREAS, the City has retained 5% of the construction costs;

therefore,

BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF WEST DES MOINES, IOWA, that said report of the City Engineer is hereby approved and said public improvement is accepted as having been substantially completed in accordance with plans and specifications and the total final construction cost of said improvement is \$295,877.50 as shown in said report, and that the Finance Director is hereby authorized to make payment to the Contractor in the amount of \$14,793.87, which includes retainage for the project, no sooner than 30 days subject to the Contractor satisfying all the conditions of the contract.

PASSED AND APPROVED on this **20th** day of **March, 2023**.

Russ Trimble, Mayor

ATTEST:

Ryan T. Jacobson
City Clerk



ENGINEERING SERVICES
4200 Mills Civic Parkway, Suite 2D
PO Box 65320
West Des Moines, IA 50265-0320
(515) 222-3475 Fax (515) 273-0602

RETAINAGE

West Des Moines

Contractor: **Vanderpool Construction, Inc.**
1100 N. 14th Street
Indianola, Iowa 50125

Project Title	South Service Area Segment 8-2	
WDM Project File Number	0510-016-2022	
Purchase Order Number	2023-00000112	
Orig. Contract Amount & Date	\$304,565.00	08/01/22
Estimated Completion Date	03/31/23	
Pay Period End Date	3/6/23	
Pay Request Number	RETAINAGE	
Date	03/20/23	




BID ITEMS							
Item No.	Description	Unit	Est. Qty	Unit Price	Extended Price	Quantity Completed	Value Completed
DIVISION 2 EARTHWORK							
	N/A				\$0.00		\$0.00
DIVISION 3 TRENCH EXCAVATION AND BACKFILL							
	N/A				\$0.00		\$0.00
DIVISION 4 SEWERS AND DRAINS							
1	Sanitary Sewer in Place - 18"	LF	10	\$308.00	\$3,080.00	10	\$3,080.00
2	Sanitary Sewer in Place - 12"	LF	1045	\$143.00	\$149,435.00	1,045	\$149,435.00
3	Sanitary Sewer in Place - 10"	LF	645	\$100.00	\$64,500.00	645	\$64,500.00
4	Connection to Existing Sewer	EA	1	\$6,500.00	\$6,500.00	1	\$6,500.00
6	Video Inspection of Sewer	LF	1700	\$2.50	\$4,250.00	1,700	\$4,250.00
7	Field Tile - 6" and Smaller	LF	20	\$45.00	\$900.00	20	\$900.00
DIVISION 5 WATER MAINS AND APPURTENANCES							
	N/A				\$0.00		\$0.00
DIVISION 6 STRUCTURES FOR SANITARY AND STORM SEWERS							
5	Manhole - Type SW 301 - 48"	EA	6	\$6,400.00	\$38,400.00	6	\$38,400.00
DIVISION 7 STREETS AND RELATED WORK							
	N/A				\$0.00		\$0.00
DIVISION 8 TRAFFIC CONTROL							
10	Traffic Control	LS	1	\$800.00	\$800.00	1.00	\$800.00
DIVISION 9 SITE WORK AND LANDSCAPING							
8	Silt Fence	LF	2100	\$2.00	\$4,200.00	2,100	\$4,200.00
9	Erosion Control	LS	1	\$15,500.00	\$15,500.00	1.00	\$15,500.00
11	Seeding - SUDAS Type 2	ACRE	4	\$3,000.00	\$12,000.00	4	\$12,000.00
DIVISION 10 DEMOLITION							
	N/A				\$0.00		\$0.00
DIVISION 11 MISCELLANEOUS							
12	Construction Staking	LS	1	\$5,000.00	\$5,000.00	1.00	\$5,000.00
DIVISION 12 CITY CONDUIT NETWORK SYSTEM							
	N/A				\$0.00		\$0.00
DIVISION 13 BRIDGES							
	N/A				\$0.00		\$0.00
CHANGE ORDERS							
1.01	Bid Item 7 - Filed Tile - 6" and Smaller	LF	-20	\$45.00	-\$900.00	-20.00	-\$900.00
1.02	Bid Item 8 - Silt Fence	LF	-125	\$2.00	-\$250.00	-125.00	-\$250.00
1.03	Bid Item 11 - Seeding - Sudas Type 2	AC	-4	\$3,000.00	-\$12,000.00	-4.00	-\$12,000.00
1.04	Wetland Seeding	AC	0.3	\$6,875.00	\$2,062.50	0.30	\$2,062.50
1.05	Remove PCC Adj Rings, Install 12" of Pro-Rings	EA	2	\$1,200.00	\$2,400.00	2.00	\$2,400.00
TOTAL					\$295,877.50		\$295,877.50

MATERIALS STORED SUMMARY			
Description	# of Units	Unit Price	Extended Cost

10" PVC Truss - Invoice S100023531.001	0	\$18.71	\$0.00
			\$0.00
TOTAL			\$0.00

PAY REQUEST SUMMARY		
	Total Approved	Total Completed
Contract Price	\$304,565.00	\$295,877.50
Approved Change Order 1	-\$8,687.50	
Approved Change Order 2		
Revised Contract Price	\$295,877.50	\$295,877.50
	Materials Stored	\$0.00
	Retainage (5%)	\$0.00
	Total Earned Less Retainage	\$295,877.50
Total Previously Approved (list each)	Pay Request 1	\$202,672.53
	Pay Request 2	\$71,962.97
	Pay Request 3	\$6,448.13
	Pay Request 4	
	Pay Request 5	
	Pay Request 6	
		Total Previously Approved
	Amount Due This Request	\$14,793.87
	Percent Complete	100%
	Percent of Contract Period Utilized	100%

The amount **\$14,793.87** is recommended for approval for payment in accordance with the terms of the Contract

Contractor: Vanderpool Construction, Inc.	Recommended By: Veenstra & Kimm, Inc.	Checked By: City of West Des Moines
Signature: 	Signature: 	Signature: 
Name: Jamie Crubaugh	Name: Bob Veenstra	Name: Brian Hemesath
Title: Project Manager	Title: Project Manager	Title: City Engineer
Date: Mar 7, 2023	Date: Mar 7, 2023	Date: Mar 8, 2023

Signature: *Clint Carpenter*

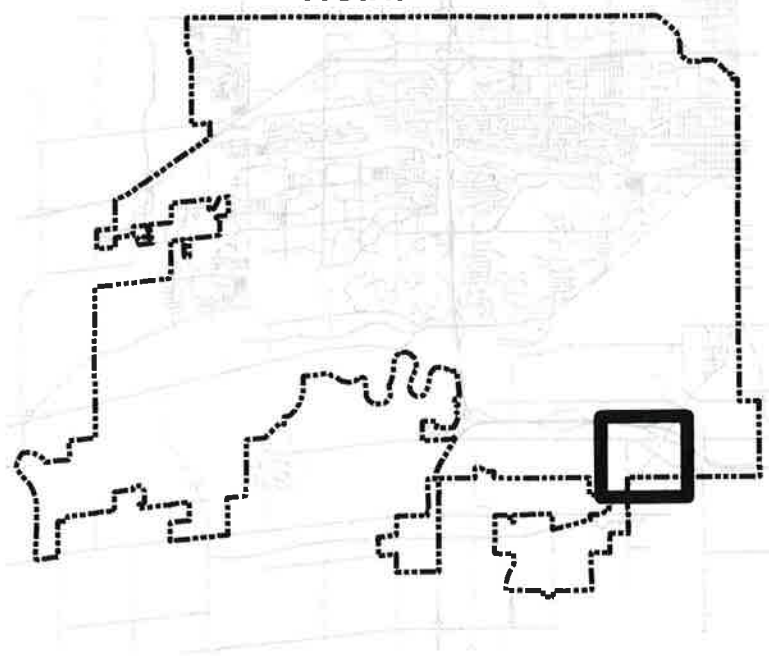
Email: Clint.Carpenter@wdm.iowa.gov

Signature: 
Jason Schlickbernd (Mar 8, 2023 06:43 CST)

Email: jason.schlickbernd@wdm.iowa.gov



VICINITY MAP



LEGEND

PROJECT LOCATION 



	PROJECT:			<h2>South Service Area Segment 8-2 Sewer</h2>
	LOCATION:			
DRAWN BY: JPM	DATE: 6/21/2022	PROJECT NUMBER/NAME: 0510-016-2022	SHT. 1 of 1	

CITY OF WEST DES MOINES
CITY COUNCIL MEETING COMMUNICATION

DATE: March 20, 2023

ITEM:

Resolution - Accepting Public Improvements
Jordan Ridge Plat 1 (aka Forest Pointe Plat 1 & 2)

FINANCIAL IMPACT:

None at this time. The City will assume ownership of the public improvements, along with associated maintenance.

BACKGROUND:

Corell Contractor, Inc. and Alliance Construction have substantially completed the installation of public sanitary sewer, storm sewer, and paving associated with Jordan Ridge Plat 1 (aka Forest Pointe Plat 1 & 2) in accordance with the plans prepared by Civil Engineering Consultants and the specifications of the City. These improvements have been inspected by the City.

OUTSTANDING ISSUES:

None.


RECOMMENDATION:

City Council Adopt:

- Resolution Accepting Public Improvements for Jordan Ridge Plat 1 (aka Forest Pointe Plat 1 & 2).

Lead Staff Member: **Brian J. Hemesath, P.E., City Engineer**

STAFF REVIEWS

Department Director	Brian J. Hemesath, P.E., City Engineer
Appropriations/Finance	Tim Stiles, Finance Director
Legal	Richard Scieszinski, City Attorney
Agenda Acceptance	

PUBLICATION(S) (if applicable)

Published In	
Dates(s) Published	

SUBCOMMITTEE REVIEW (if applicable)

Committee	Public Services		
Date Reviewed	March 13, 2023		
Recommendation	Yes	No	Split

RESOLUTION ACCEPTING PUBLIC IMPROVEMENTS

WHEREAS, a Preliminary Plat for Jordan Ridge Plat 1 was reviewed and approved by the City Council of West Des Moines, Iowa, at a meeting held on June 20, 2022; and

WHEREAS, a Final Plat for Jordan Ridge Plat 1 was submitted for review by the City Council of West Des Moines, Iowa, on September 19, 2022 and was found to be generally consistent with the Preliminary Plat; and

WHEREAS, a Final Plat for Forest Pointe Plat 1 and Forest Pointe Plat 2 was submitted for review by the City Council of West Des Moines, Iowa, on October 3, 2022 and January 17, 2023, respectively, and was found to be generally consistent with the Preliminary Plats; and

WHEREAS, the West Des Moines City Council adopted a Resolution which approved the Final Plat for Jordan Ridge Plat 1, Forest Pointe Plat 1, and Forest Pointe Plat 2 at their meeting on September 19, 2022, October 3, 2022, and January 17, 2023, respectively, subject to any conditions of approval and contingent upon construction and acceptance of all public streets and utilities; sureties were provided for said Public Improvements in lieu of completion with the Final Plat approval; and

WHEREAS, on July 5, 2022 the Construction Plans were approved by the West Des Moines City Engineer, said improvements being described as follows:

Jordan Ridge Plat 1 (aka Forest Pointe Plat 1 & 2)

therefore,

BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF WEST DES MOINES, IOWA, the public sanitary sewer, storm sewer, and paving improvements for Jordan Ridge Plat 1 (aka Forest Pointe Plat 1 & 2) are hereby accepted and are hereby dedicated for public purposes.

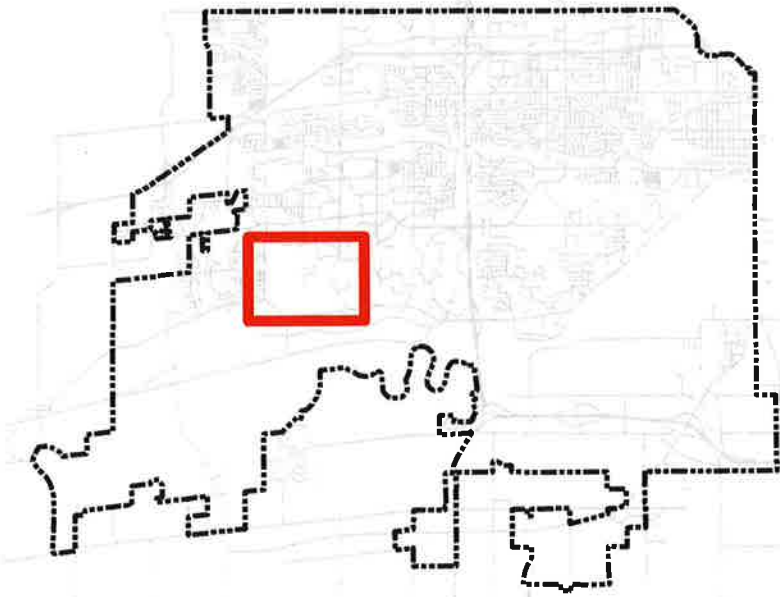
BE IT FURTHER RESOLVED, performance sureties for construction of the public improvements for Jordan Ridge Plat 1 (aka Forest Pointe Plat 1 & 2) are hereby released.

PASSED AND APPROVED this **20th** day of **March, 2023**.

Russ Trimble, Mayor

ATTEST:

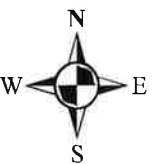
Ryan T. Jacobson, City Clerk



VICINITY MAP

LEGEND

PROJECT LOCATION



PROJECT:			
Jordan Ridge Plat 1 (aka Forest Pointe Plat 1 & 2)			
LOCATION:			
Exhibit "A"			
DRAWN BY: BJM	DATE: 3/9/2023	PROJECT NUMBER/NAME: Jordan Ridge Plat 1	SHT. 1 of 1

**CITY OF WEST DES MOINES
CITY COUNCIL MEETING COMMUNICATION**

DATE: March 20, 2023

ITEM:

Resolution - Approving Professional Services Agreement
Supplemental Construction Observation Services

FINANCIAL IMPACT:

The cost of the Professional Services Agreement associated with the Supplemental Construction Observation Services is anticipated not to exceed \$240,000.00 for Resident Consultant Services. Should the cost for the professional services be projected to exceed the amounts set forth in the contract, staff would not authorize such expenditures without further approval by the City Council. All work will be billed on an hourly basis using the established hourly fee structure as set forth in the contract. All costs for these services can be paid from account no. 500.000.000.5250.495 using Tax Increment Financing (TIF) revenue collected from within the Grand Prairie Parkway Urban Renewal Area TIF.

BACKGROUND:

Approval of this action authorizes HR Green, Inc. to perform the professional services necessary to provide Supplemental Construction Observation Services for multiple Capital Improvement Program (CIP) projects related to the Microsoft Ginger West Data Center. The period of the contract will not exceed 12 months unless agreed upon by both parties. HR Green, Inc. was working under a previous Agreement dated February 1, 2022 to provide these same services, but that Agreement has since expired. Construction observation services are currently being provided by the Consultants that have been contracted for each of the Ginger West CIP projects. One Senior Engineering Technician within the Engineering Services Department is tasked with overseeing the consulted construction observers for each of these projects, in addition to all of the other CIP projects going on around the City. This increased workload and travel distances between projects is more than current staffing levels can handle and supplemental construction observation services are needed. The number of CIP projects and associated funding levels are anticipated to decrease over the next couple of years, so a request for additional full-time staff is not in the City's best interest at this time. The assigned supplemental construction observer from HR Green, Inc. will work closely with the City's Senior Engineering Technician to perform the necessary supplemental construction observation.

The Engineering Services Department retains professional consultants based on their past work experience, qualifications of their staff, familiarity with the project, staffing availability, and past performance. Once a firm has been selected based on the above criteria, City staff then negotiates a fee with the consultant for performing the desired scope of services. City staff attempts, whenever feasible, to distribute professional services work on an equitable basis to qualified firms maintaining local metropolitan area offices who have expressed interest in working for the City of West Des Moines.

OUTSTANDING ISSUES:

None.


RECOMMENDATION:

City Council Adopt:

- Resolution Approving Professional Services Agreement for the Supplemental Construction Observation Services.

Lead Staff Member: Brian J. Hemesath, P.E., City Engineer

STAFF REVIEWS

Department Director	Brian J. Hemesath, P.E., City Engineer
Appropriations/Finance	Tim Stiles, Finance Director
Legal	Richard Scieszinski, City Attorney
Agenda Acceptance	

PUBLICATION(S) (if applicable)

Published In	
Dates(s) Published	

SUBCOMMITTEE REVIEW (if applicable)

Committee	Public Services		
Date Reviewed	March 13, 2023		
Recommendation	Yes	No	Split

RESOLUTION APPROVING PROFESSIONAL SERVICES AGREEMENT

WHEREAS, funding is available for the following described public project:

**Supplemental Construction Observation Services
Project No. 0030-036-2023**

and,

WHEREAS, Supplemental Construction Observation needs associated with Capital Improvement Program (CIP) projects related to the Microsoft Ginger West Data Center are desired; and

WHEREAS, Engineering Services Department staff have recommended the Supplemental Construction Observation Services be provided by HR Green, Inc.; and

WHEREAS, the Engineering Services Department has obtained a written proposal from HR Green, Inc. to perform the work requested at an hourly rate not to exceed the amount below:

Resident Consultant Services \$240,000.00

therefore,

BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF WEST DES MOINES, IOWA, that HR Green, Inc. is hereby directed to provide Supplemental Construction Observation Services on an as-needed basis not to exceed 12 months.

BE IT FURTHER RESOLVED, that the City Clerk is authorized and directed to enter into an agreement with HR Green, Inc. for the cost indicated above as payment by the City of West Des Moines for the services indicated.

PASSED AND APPROVED on this **20th** day of **March, 2023**.

Russ Trimble, Mayor

ATTEST:

Ryan T. Jacobson, City Clerk

AGREEMENT FOR PROFESSIONAL CONSULTING SERVICES

This Agreement is made and entered into this 20th day of March 2023, by and between the CITY OF WEST DES MOINES, a municipal corporation, hereinafter referred to as "City", and HR Green, Inc. (Fed. I.D. #42-0927178), a professional corporation incorporated and licensed under the laws of the State of Iowa, party of the second part, hereinafter referred to as "Consultant" as follows:

THE CITY HEREBY AGREES TO RETAIN THE CONSULTANT FOR THE PROJECT AS DESCRIBED IN THIS AGREEMENT AND CONSULTANT AGREES TO PERFORM THE PROFESSIONAL SERVICES AND FURNISH THE NECESSARY DOCUMENTATION FOR THE PROJECT AS GENERALLY DESCRIBED IN THIS AGREEMENT.

1. SCOPE OF SERVICES

Services provided under this Agreement for the Supplemental Construction Observation Services (Project No. 0030-036-2023) shall be as further described in Attachment 1, Scope of Services.

2. SCHEDULE

The schedule of the professional services to be performed shall conform to the Schedule set forth in Attachment 2. Any deviations from the Schedule shall be approved by the authorized City representative. The City agrees that the Consultant is not responsible for delays arising from a change in the scope of services, a change in the scale of the Project or delays resulting from causes not directly or indirectly related to the actions of the Consultant.

3. COMPENSATION

A. In consideration of the professional services provided herein, the City agrees to pay the Consultant the following sum NOT-TO-EXCEED, including any authorized reimbursable expenses, pursuant to the Schedule of Fees set forth in Attachment 3.

I. Basic Services of the Consultant	<u>\$ N/A</u>
II. Resident Consultant Services	<u>\$ 240,000.00</u>
Total	\$ 240,000.00

B. The Consultant shall invoice the City monthly for services, any reimbursable expenses and any approved amendments to this Agreement, based upon services actually completed at the time of the invoice. Final payment shall be due and payable within 30 days of the City's acceptance of Consultant's submission of final deliverables in accordance with the Scope of Services.

C. In consideration of the compensation paid to the Consultant, the Consultant agrees to perform all professional services to the satisfaction of the City by performing the professional services in a manner consistent with that degree of care and skill ordinarily exercised by members of Consultant's profession currently practicing under similar circumstances. If the performance of this Agreement involves the services of others or the furnishing of equipment, supplies, or materials, the Consultant agrees to pay for the same in full.

4. INSURANCE

A. Consultant understands and agrees that Consultant shall have no right of coverage under any and all existing or future City comprehensive, self or personal injury policies. Consultant shall provide insurance coverage for and on behalf of Consultant that will sufficiently protect Consultant or Consultant' representative(s) in connection with the professional services which are to be provided by Consultant pursuant to this Agreement, including protection from claims for bodily

injury, death, property damage, and lost income. Consultant shall provide worker's compensation insurance coverage for Consultant and all Consultant's personnel. Consultant shall file applicable insurance certificates with the City and shall also provide evidence of the following additional coverage.

- B. The Consultant shall provide evidence of comprehensive general liability coverage and contractual liability insurance by an insurance company licensed to do business in the State of Iowa in the limits of at least \$1,000,000 each personal injury accident and/or death; \$1,000,000 general aggregate personal injury and/or death; and \$1,000,000 for each property damage accident. The evidence shall designate the City as an additional insured, and that it cannot be canceled or materially altered without giving the City at least thirty (30) days written notice by registered mail, return receipt requested.
- C. The Consultant shall also provide evidence of automobile liability coverage in the limits of at least \$1,000,000 bodily injury and property damage combined. The evidence shall designate the City as an additional insured, and that it cannot be cancelled or materially altered without giving the City at least thirty (30) days written notice by registered mail, return receipt requested.
- D. The Consultant shall provide evidence of professional liability insurance, by an insurance company licensed to do business in the State of Iowa, in the limit of \$1,000,000 for claims arising out of the professional liability of the Consultant. Consultant shall provide City written notice within five (5) days by registered mail, return receipt requested of the cancellation or material alteration of the professional liability policy.
- E. Failure of Consultant to maintain any of the insurance coverages set forth above shall constitute a material breach of this Agreement.

5. NOTICE

Any notice to the parties required under this agreement shall be in writing, delivered to the person designated below, by United States mail or in hand delivery, at the indicated address unless otherwise designated in writing.

FOR THE CITY:

Name: City of West Des Moines
Attn: Ryan T. Jacobson, City Clerk
Address: 4200 Mills Civic Parkway
City, State: West Des Moines, IA 50265-0320

FOR THE CONSULTANT:

Name: HR Green, Inc.
Attn: Tony Babcock
Address: 5525 Merle hay Road, Suite 200
City, State: Des Moines, IA

6. GENERAL COMPLIANCE

In the conduct of the professional services contemplated hereunder, the Consultant shall comply with applicable state, federal, and local law, rules, and regulations, technical standards, or specifications issued by the City. Consultant must qualify for and obtain any required licenses prior to commencement of work, including any professional licenses necessary to perform work within the State of Iowa.

7. STANDARD OF CARE

Services provided by the Consultant under this Agreement shall be performed in a manner consistent with that degree of care and skill ordinarily exercised by members of the same profession currently practicing under similar circumstances.

8. INDEPENDENT CONTRACTOR

Consultant understands and agrees that the Consultant and Consultant's employees and representatives are not City employees. Consultant shall be solely responsible for payment of salaries, wages, payroll taxes, unemployment benefits, or any other form of compensation or benefit to Consultant or Consultant's employees, representatives or other personnel performing the professional services specified herein, whether it be of a direct or indirect nature. Further, it is expressly understood and agreed that for such purposes neither Consultant nor Consultant's employees, representatives or other personnel shall be entitled to any City payroll, insurance, unemployment, worker's compensation, retirement, or any other benefits whatsoever.

9. NON-DISCRIMINATION

Consultant will not discriminate against any employee of applicant for employment because of age, color, creed, disability, gender identity, national origin, race, religion, sex, sexual orientation, or veteran status. Consultant will, where appropriate or required, take affirmative action to ensure that applicants are employed, and that employees are treated, during employment, without regard to their age, color, creed, disability, gender identity, national origin, race, religion, sex, sexual orientation, or veteran status. Consultant will cooperate with the City in using Consultant's best efforts to ensure that Disadvantaged Business Enterprises are afforded the maximum opportunity to compete for subcontracts of work under this Agreement.

10. HOLD HARMLESS

Consultant agrees to indemnify and hold harmless the City, its officers, agents, and employees from any and all claims, settlements and judgments, to include all reasonable investigative fees, attorney's fees, and court costs for any damage or loss which is due to or arises from a breach of this Agreement, or from negligent acts, errors or omissions in the performance of professional services under this Agreement and those of its sub consultants or anyone for whom Consultant is legally liable.

11. ASSIGNMENT

Consultant shall not assign or otherwise transfer this Agreement or any right or obligations therein without first receiving prior written consent of the City.

12. APPROPRIATION OF FUNDS

The funds appropriated for this Agreement are equal to or exceed the compensation to be paid to Consultant. The City's continuing obligations under this Agreement may be subject to appropriation of funding by the City Council. In the event that sufficient funding is not appropriated in whole or in part for continued performance of the City's obligations under this Agreement, or if appropriated funding is not expended due to City spending limitations, the City may terminate this Agreement without further compensation to the Consultant. To the greatest extent allowed by law, the City shall compensate Consultant as provided in Section 18(B) of this Agreement.

13. AUTHORIZED AMENDMENTS TO AGREEMENT

- A. The Consultant and the City acknowledge and agree that no amendment to this Agreement or other form, order or directive may be issued by the City which requires additional compensable work to be performed if such work causes the aggregate amount payable under the amendment, order or directive to exceed the amount appropriated for this Agreement as listed in Section 3, above, unless the Consultant has been given a written assurance by the City that lawful appropriation to cover the costs of the additional work has been made.

- B. The Consultant and the City further acknowledge and agree that no amendment to this Agreement or other form, order or directive which requires additional compensable work to be performed under this Agreement shall be issued by the City unless funds are available to pay such additional costs, and the Consultant shall not be entitled to any additional compensation for any additional compensable work performed under this Agreement. The Consultant expressly waives any right to additional compensation, whether in law or equity, unless prior to commencing the additional work the Consultant was given a written amendment, order or directive describing the additional compensable work to be performed and setting forth the amount of compensation to be paid, such amendment, order or directive to be signed by the authorized City representative. It is the Consultant's sole responsibility to know, determine, and ascertain the authority of the City representative signing any amendment, directive or order.

14. OWNERSHIP OF CONSULTING DOCUMENTS

All sketches, tracings, plans, specifications, reports, and other data prepared under this Agreement shall become the property of the City; a reproducible set shall be delivered to the City at no additional cost to the City upon completion of the plans or termination of the services of the Consultant. All drawings and data shall be transmitted in a durable material, with electronic files provided when feasible to do so. The Consultant's liability for use of the sketches, tracings, plans, specifications, reports, and other data prepared under this Agreement shall be limited to the Project.

15. INTERPRETATION

No amendment or modification of this Agreement shall be valid unless expressed in writing and executed by the parties hereto in the same manner as the execution of the Agreement. This is a completely integrated Agreement and contains the entire agreement of the parties; any prior written or oral agreements shall be of no force or effect and shall not be binding upon either party. The laws of the State of Iowa shall govern and any judicial action under the terms of this Agreement shall be exclusively within the jurisdiction of the district court for Polk County, Iowa.

16. COMPLIANCE WITH FEDERAL LAW

To the extent any federal appropriation has or will be provided for the Project, or any federal requirement is imposed on the Project, Consultant agrees that Consultant will comply with all relevant laws, rules and regulations imposed on City and/or Consultant necessary for receipt of the federal appropriation. Consultant shall provide appropriate certification regarding Consultant's compliance.

17. SOLICITATION AND PERFORMANCE

- A. The Consultant warrants that it has not employed or retained any company or person, other than a bona fide employee working for the Consultant, to solicit or secure this Agreement, and that the Consultant has not paid or agreed to pay any company or person other than a bona fide employee, any fee, commission, percentage, brokerage fee, gift or contingent fee.
- B. The Consultant shall not engage the services of any person or persons in the employ of the City at the time of commencing such services without the written consent of the City.

18. SUSPENSION AND TERMINATION OF AGREEMENT

- A. The right is reserved by the City to suspend this Agreement at any time. Such suspension may be effected by the City giving written notice to the Consultant, and shall be effective as of the date established in the suspension notice. Payment for Consultant's services shall be made by the City for services performed to the date established in the suspension notice. Should the City reinstate the work after notice of suspension, such reinstatement may be accomplished by thirty

(30) days written notice within a period of six (6) months after such suspension, unless this period is extended by written consent of the Consultant.

- B. Upon ten (10) days written notice to the Consultant, the City may terminate the Agreement at any time if it is found that reasons beyond the control of either the City or Consultant make it impossible or against the City's interest to complete the Agreement. In such case, the Consultant shall have no claims against the City except for the value of the work performed up to the date the Agreement is terminated.
- C. The City may also terminate this Agreement at any time if it is found that the Consultant has violated any material term or condition of this Agreement or that Consultant has failed to maintain workers' compensation insurance or other insurance provided for in this Agreement. In the event of such default by the Consultant, the City may give ten (10) days written notice to the Consultant of the City's intent to terminate the Agreement. Consultant shall have ten (10) days from notification to remedy the conditions constituting the default.
- D. In the event that this Agreement is terminated in accordance with paragraph C of this section, the City may take possession of any work and may complete any work by whatever means the City may select. The cost of completing said work shall be deducted from the balance which would have been due to the Consultant had the Agreement not been terminated and work completed in accordance with contract documents.
- E. The Consultant may terminate this Agreement if it is found that the City has violated any material term or condition of this Agreement. In the event of such default by the City, the Consultant shall give ten (10) days written notice to the City of the Consultant's intent to terminate the Agreement. City shall have ten (10) days from notification to remedy the conditions constituting the default.

19. TAXES

The Consultant shall pay all sales and use taxes required to be paid to the State of Iowa on the work covered by this Agreement. The Consultant shall execute and deliver and shall cause any sub-consultant or subcontractor to execute and deliver to the City certificates as required to permit the City to make application for refunds of said sales and use taxes as applicable. The City is a municipal corporation and not subject to state and local tax, use tax, or federal excise taxes.

20. SEVERABILITY

If any portion of this Agreement is held invalid or unenforceable by a court of competent jurisdiction, the remaining portions of this Agreement shall continue in full force and effect.

21. MISCELLANEOUS HEADINGS

Title to articles, paragraphs, and subparagraphs are for information purposes only and shall not be considered a substantive part of this Agreement.

22. FURTHER ASSURANCES

Each party hereby agrees to execute and deliver such additional instruments and documents and to take all such other action as the other party may reasonably request from time to time in order to effect the provisions and purposes of this Agreement.

23. COUNTERPARTS

This Agreement may be executed in any number of counterparts, each of which shall constitute an original document, no other counterpart needing to be produced, and all of which when taken together shall constitute the same instrument.

IN WITNESS WHEREOF, the parties have caused this Agreement to be executed by their duly authorized officers or agents on the day and year first above written.

HR GREEN, INC.

CITY OF WEST DES MOINES

BY: 
Andrew Mrowicki, PE
President-Construction

BY: _____
Ryan T. Jacobson, City Clerk

ATTACHMENT 1

SCOPE OF SERVICES

The proposed Project involves Supplemental Construction Observation Services in West Des Moines.

I. BASIC SERVICES OF THE CONSULTANT

Not used.

II. RESIDENT CONSULTANT SERVICES

The Consultant shall consult on a regular basis with the City to clarify and define the City's requirements for the Project and review available data. The City agrees to furnish to the Consultant full information with respect to the City's requirements, including any special or extraordinary considerations for the Project or special services needed, and also to make available pertinent existing data. The Consultant shall provide the following services in regard to the Project:

A. Supplemental Construction Observation

The work tasks to be performed by the Consultant shall include:

Task 1. Site Visits

In connection with observations of the Contractor's work while it is in progress:

- a. The Consultant shall make visits to the site at intervals appropriate to the various stages of construction as the Consultant deems necessary to observe as an experienced and qualified design professional the progress and quality of the various aspects of the Contractor's work. Based on information obtained during such visits and on such observations, the Consultant shall determine, in general, if such work is proceeding in accordance with the approved project Plans and Specifications, and the Consultant shall daily keep the City informed of the progress of the work.
- b. The purpose of the Consultant's visits to the site will be to enable the Consultant to better carry out his duties and responsibilities during the construction phase and, in addition, by exercise of the Consultant's efforts as an experienced and qualified design professional, to provide for the City a greater degree of confidence that the completed work of the Contractor will conform to the approved project Plans and Specifications, and that the integrity of the design concept as reflected in the approved project Plans and Specifications has been implemented and preserved by the Contractor.
- c. The Consultant shall not supervise, direct, or have control over the Contractor's work during site visits, nor shall the Consultant have authority over or responsibility for the means, methods, techniques, sequences, or procedures of construction selected by the Contractor for safety precautions and programs incident to the work or for any failure of the Contractor to comply with laws, rules, regulations, ordinances, codes, or orders applicable to the Contractor furnishing and performing his work.
- d. During such visits, the Consultant may notify on-site consultants to disapprove of, reject, or alter the Contractor's work while it is in progress if the Consultant believes that such work will not produce a completed Project that conforms to the approved project Plans and Specifications, or that it will prejudice the integrity of the design concept of the Project as reflected in the Plans. Any such notifications need to be relayed to City Staff via email or phone call. In addition, the Consultant shall notify or converse with on-site consultants and/or City Staff any aspect of the various projects that may be perceived to possibly impact another project. The Consultant will be tasked with anticipating any potential conflicts or issues before they arise in coordination between the various projects.

ATTACHMENT 2
SCHEDULE

The time of completion of the professional services under this Agreement shall be as follows:

II. Resident Consultant Services

- A. Supplemental Construction Observation *April 2023 - March 2024*

ATTACHMENT 3
SCHEDULE OF FEES

Subject to change annually

HR GREEN, INC.

Billing Rate Schedule

Effective January 1, 2023

<u>Professional Services</u>	<u>Billing Rate Range</u>
Principal	\$215 - \$350
Senior Professional	\$210 - \$320
Professional	\$150 - \$220
Junior Professional	\$100 - \$150
Senior Technician	\$135 - \$175
Technician	\$80 - \$140
Senior Field Personnel	\$155 - \$175
Field Personnel	\$90 - \$170
Junior Field Personnel	\$95 - \$145
Administrative Coordinator	\$75 - \$125
Administrative	\$75 - \$110
Corporate Admin	\$95 - \$150
Operators/Interns	\$70 - \$125

<u>Senior Field Personnel</u>	<u>2023 Billing Rate</u>
Kirk Larkins	\$150

Reimbursable Expenses

1. All materials and supplies used in the performance of work on this Project will be billed at cost plus 10%.
2. Auto mileage will be reimbursed per the standard mileage reimbursement rate established by the Internal Revenue Service. Survey vehicle mileage will be reimbursed on the basis of \$0.85 per mile.
3. Charges for sub-consultants will be billed at their invoice cost plus 15%.
4. All other direct expenses will be invoiced at cost plus 10%.

**CITY OF WEST DES MOINES
CITY COUNCIL MEETING COMMUNICATION**

DATE: March 20, 2023

ITEM: Resolution - Approval and Acceptance of Conveyance of Property Interests for Construction of the SE Adams Street, Veterans Parkway to SE Orilla Road Project

FINANCIAL IMPACT: \$10,185.00 (previously budgeted)

SYNOPSIS: Property interests necessary for construction of the SE Adams Street, Veterans Parkway to SE Orilla Road Project are being purchased through negotiated purchase agreements at the appraised fair market value established by compensation estimates prepared by JCG Land Services, Inc. from the owners shown on **Exhibit "A"**, with additional comments and/or additional costs not reflected in the appraisal shown in bold, if any. The attached resolution approves the purchase agreements and, for policy and title purposes, formally accepts the property interests and authorizes the filing of all relevant documents. Costs associated with acquisition of the property interests will be paid from Account No. 500.000.000.5550.730, Project No. 0510-078-2021 with the ultimate funding intended to come from Alluvion TIF Funds.

OUTSTANDING ISSUES (if any):

RECOMMENDATION:

Adopt a Resolution approving and accepting conveyance of property interests to the City of West Des Moines for Construction of the SE Adams Street, Veterans Parkway to SE Orilla Road Project.

Lead Staff Member: Brian J. Hemesath, P.E., City Engineer

STAFF REVIEWS

Department Director/Legal	Richard J. Scieszinski, City Attorney
Engineering Services	Brian J. Hemesath, P.E., City Engineer
Appropriations/Finance	Tim Stiles, Finance Director
Agenda Acceptance	Ryan T. Jacobson, City Clerk <i>JA</i>

PUBLICATIONS (if applicable)

Published In	
Dates(s) Published	

SUBCOMMITTEE REVIEW (if applicable)

Committee			
Date Reviewed			
Recommendation	Yes	No	Split

RESOLUTION NO. _____

**AUTHORIZING APPROVAL AND ACCEPTANCE OF PURCHASE AGREEMENTS AND
CONVEYANCE OF PROPERTY INTERESTS FOR CONSTRUCTION OF THE
SE ADAMS STREET, VETERANS PARKWAY TO SE ORILLA ROAD PROJECT,
PROJECT NO. 0510-078-2021**

WHEREAS, on February 6, 2023, the City Council of the City of West Des Moines, Iowa established the fair market value and authorized the acquisition of property and easements, including any leasehold interests, necessary for construction of the SE Adams Street, Veterans Parkway to SE Orilla Road Project (Project No. 0510-078-2021); and

WHEREAS, ultimate funding is intended to come from Alluvion TIF Funds; and

WHEREAS, it is the policy of the City of West Des Moines, Iowa, to approve the conveyance of all property interests to the City; and

WHEREAS, the City of West Des Moines has secured property interests through negotiated Purchase Agreements for the acquisition of property interests necessary for the Project; and

WHEREAS, the name of the property owners and the fair market value established by compensation estimates prepared by JCG Land Services, Inc. for property to be acquired are attached hereto as **Exhibit "A"** and made a part of this resolution; and

WHEREAS, documents conveying property interests necessary to complete the Project have been presented to the City for approval; and

WHEREAS, it is in the best interest of the citizens of the City to approve and accept the above-described documents.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF WEST DES MOINES, IOWA THAT:

1. The documents described above conveying property interests to the City of West Des Moines, Iowa, are hereby approved and accepted.
2. The City Clerk is directed to certify the Council's approval and acceptance.
3. The City Attorney is authorized to take all steps necessary and consistent with the Purchase Agreements to acquire the property interests.
4. The documents shall be filed with the county recorder as appropriate.
5. The Director of Finance is authorized to make payment to the property owner shown on the attached **Exhibit "A"** pursuant to the terms and conditions of the Purchase Agreements.

PASSED AND ADOPTED this 20th day of **March, 2023**.

Russ Trimble, Mayor

ATTEST:

Ryan T. Jacobson
City Clerk

**SE ADAMS STREET, VETERANS PARKWAY TO SE ORILLA ROAD
PROJECT NO. 0510-078-2021**

EXHIBIT/ PARCEL	PROPERTY OWNER	ACQUIRED PRICE-FMV	SUMMARY
1	Schuemann, James C 2019 SE Adams Street Warren County 92840000040	\$1,445.00	
2	Walsh, Brian K & DeCarlo, Melynda 2123 SE Adams Street Warren County 92840000041	\$6,895.00	
3	McBee, C. Gary 2167 SE Adams Street Warren County 92840000050	\$665.00	*Temporary Easement only
4	Burrell, Philip J & Cheri L 2016 SE Adams Street Warren County 92870040822	\$1,180.00	*Temporary Easement only
	TOTAL	\$10,185.00	

No changes to code: change made in staff report body indicating a rental certificate will be issued

CITY OF WEST DES MOINES STAFF REPORT COMMUNICATION

Meeting Date: March 20, 2023

ITEM: Ordinance Amendment, Amend Title 3 (Business and Licensing), Title 8 (Building Regulations) and Title 9 (Zoning) to modify regulations pertaining to Short Term Rentals to align with State Code - City Initiated – AO-005824-2023

ORDINANCE: Approval of Second Reading of Ordinance Amendment

Background: Development Services Staff is initiating an amendment to the chapters and sections identified below in Title 3 (Business and Licensing), Title 8 (Building Regulations) and Title 9 (Zoning) to modify regulations pertaining to short term rentals as currently regulated within City Code to align the city's regulations with State Code.

Specifically, the following changes are proposed with this request:

- Title 3: Business and Licensing
 - Chapter 3: *Hotel and Motel Tax*, Section 1: *Imposition; Rate* to reflect a maximum 30-day rental term as it relates to the collection of hotel and motel tax.
 - Chapter 3: *Hotel and Motel Tax*, Section 2: *Definitions* to modify the definition of short-term and long-term rentals to reflect 30-days as the defining line between short-term and long-term rentals
- Title 8: Building Regulations
 - Chapter 2: *Building Codes, Article A: Building Code*, Section 15: *Rental Housing* to modify the definition of short-term and long-term rentals to reflect 30-days as the defining line between short-term and long-term rentals.
- Title 9: Zoning
 - Chapter 2: *Zoning Rules and Definitions*, Section 2: *Definitions* to modify the definition of short term and long-term rentals to reflect 30-days as the defining line between short-term and long-term rentals.
 - Chapter 5: *Agricultural/Open Space and Residential Zoning District*, Section 4: *Specific Use Regulations* to modify the regulations on short-term rentals to reflect that while a rental inspection is required, no rental certificate will be issued nor an inspection fee collected, and that the owner of the rental need not be present during the duration of the rented room/home(s).

Staff Review & Comment:

- *Ordinance Amendment Intent:* This ordinance amendment is intended to align City Code with the State Code Provisions on short term rentals. House File 2641 of the State Code Provisions update has changed the requirement of what cities in the state can regulate for short-term rentals.

- Key Aspects of Proposed Amendment: Based off the State Code Provisions three key aspects are being addressed to align in code what the City is able to regulate.
 - The first change in regulation is the time allowance of 30 days as the defining line between a short-term rental and a long-term rental. The city had been utilizing 31 days as the defining line.
 - ~~The second change in regulation provides that the City can require an inspection of a short-term rental, but no rental certificate is issued nor, will the city charge an inspection fee as was previously done.~~ Any short-term rental will need to comply with the life safety inspection standards that apply to long term rentals. As part of the inspection process, the City will request contact information for the owner or manager of the property for notification purposes should there be an issue with the property.
 - The third change in regulations is that the City can no longer require the owner of a short-term rental to be present during the time the room/house is rented. As with any other residential property, short term rentals are required to comply with City code should a problem arise related to noise, parking, property maintenance or other nuisance issues.

This amendment also contains several changes to align chapter terminology with other chapters of City code.

- Authority over City Code: The Planning and Zoning Commission has been granted the power to provide recommendations to the City Council for amendments to Title 9, Zoning. The Commission does not have authority over what is or is not included in any other title within City Code other than Title 9. The proposed ordinance amendment in its entirety has been provided to the Commission for context; however, the recommendation contained in the resolution will only apply to the changes to Title 9. The Commission can make suggestions for the Council to consider; however, the Council has ultimate authority over what is adopted as City Code.

Outstanding Issues: There are no outstanding issues.

Planning and Zoning Commission Action:

Date: February 27, 2023
 Vote: 6-0 for approval, with Commissioner Crowley absent
 Recommendation: Approval of Ordinance Amendment

City Council First Reading:

Date: March 6, 2023
 Vote: 4-1 for approval, with Council Member Trevillyan voting No.

City Council Discussion: Prior to approval of the first reading of the ordinance on March 6, 2023, Council Member Trevillyan questioned whether a rental certificate can be issued and if so if the certificate can be revoked as authorized by City code for long-term rentals if the short-term rental also creates a reoccurring nuisance problem. Staff was directed to reevaluate State code, specifically the provision that states “A city shall not require a license or permit fee for a short-term rental property in the city.”

Initially staff interpreted this provision to prohibit the City from requiring a rental certificate. However, when read in conjunction with another provision of the statute, the Legal Department interpreted this provision to prohibit the City from charging a fee for a license or permit, but not prohibit the City from requiring a rental certificate. The supporting provision of the statute for this interpretation states that *“Notwithstanding subparagraph (2), a city may enact or enforce an ordinance that regulates, prohibits, or otherwise limits short-term rental properties for the following primary purposes if enforcement is performed in the same manner as enforcement applicable to similar properties that are not short-term rentals.”* Since the City’s short-term rental provisions refer to Title 8: Building Regulations, Chapter 2: Building Codes, Article A: Building Code, Subsection 15: Rental Housing, which applies the same rules for all rental property, it was determined that the City can require a rental inspection and issue a rental certificate. Therefore, as with long-term rentals, three nuisance violations by a short-term rental within a twelve-month period may result in a denial or revocation of the rental certificate.

Recommendation: Approve the Ordinance Amendment to City Code.

Lead Staff Member: Kate Devine

Approval Meeting Dates:

Planning & Zoning Commission	February 27, 2023
City Council: First Reading	March 6, 2023
City Council: Second Reading	March 20, 2023
City Council: Third Reading and Adopt	

Staff Report Reviews

Planning & Zoning Commission	<input checked="" type="checkbox"/> Development Coordinator/Director	<input checked="" type="checkbox"/> Legal Department
City Council	<input checked="" type="checkbox"/> Director <input type="checkbox"/> Appropriations/Finance	<input checked="" type="checkbox"/> Legal Department <input checked="" type="checkbox"/> Agenda Acceptance

Publications (if applicable)

Published In:	Des Moines Register Community Section
Date(s) Published	2/16/23
Date(s) of Mailed Notices	N/A

Council Subcommittee Review (if applicable)

Subcommittee	Development & Planning			
Date Reviewed	2/20/23			
Recommendation	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	Split <input type="checkbox"/>	No Discussion <input type="checkbox"/>

A RESOLUTION OF THE PLANNING AND ZONING COMMISSION
NO. PZC-23-005

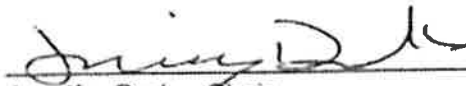
WHEREAS, pursuant to the provisions of Title 9, Zoning, of the West Des Moines Municipal Code, staff requests approval of an Ordinance Amendment to the following chapters and sections identified below in Title 9 (Zoning) to modify regulations pertaining to short term residential rentals as currently regulated within City Code.

- Chapter 2: *Zoning Rules and Definition*, Section 2: *Definitions* to modify definitions for short-term and long-term rentals to reflect 30-days as the defining line between a short-term and long-term rental.
- Chapter 5: *Agricultural/Open Space and Residential Zoning District*, Section 4: *Specific Use Regulations* to modify the regulations on short-term rentals to reflect rental inspection is required (without fee) and that the owner no longer need be present during the duration of the rental.

WHEREAS, the Ordinance Amendment request complies with the applicable provisions of Iowa Code Chapter 414, the Comprehensive Plan and City Code.

NOW THEREFORE, the Planning and Zoning Commission of the City of West Des Moines recommends the City Council approve the Ordinance Amendment (AO-005824-2022).

PASSED AND ADOPTED on February 27, 2023.


Jennifer Drake, Chair
Planning and Zoning Commission

I HEREBY CERTIFY that the foregoing resolution was duly adopted by the Planning and Zoning Commission of the City of West Des Moines, Iowa, at a regular meeting held on February 27, 2023, by the following vote:

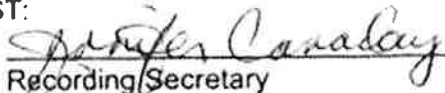
AYES: Conlin, Costa, Davis, Drake, Hatfield, Shaw

NAYS:

ABSTENTIONS:

ABSENT: Crowley

ATTEST:


Recording Secretary

Prepared by: Kate Devine, City of West Des Moines, Development Services Dept., P.O. Box 65320,
West Des Moines, IA 50265-3620, 515-222-3620
When Recorded Return to: City Clerk, City of West Des Moines, P.O. Box 65320, West Des Moines, IA 50265-0320

ORDINANCE NO.

AN ORDINANCE AMENDING THE CITY CODE OF THE CITY OF WEST DES MOINES, IOWA, 2019, TITLE 3 (BUSINESS AND LICENSING), CHAPTER 3 (HOTEL AND MOTEL TAX), TITLE 8 (BUILDING REGULATIONS), CHAPTER 2 (BUILDING CODES), AND TITLE 9, (ZONING), CHAPTER 2 (ZONING RULES AND DEFINITIONS) AND CHAPTER 5 (AGRICULTURAL/OPEN SPACE AND RESIDENTIAL ZONING DISTRICT) PERTAINING TO SHORT TERM RENTALS

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF WEST DES MOINES, IOWA:

Section 1. Amendment. Title 3: *Business and Licensing*, Chapter 3: *Hotel and Motel Tax*, Section 1: *Imposition; Rate*, is hereby amended by deleting the highlighted strike-through text and inserting the text in bold italics accordingly in alphabetical order. All other items in current adopted portion of code not reflected below shall remain as is:

A tax is hereby imposed upon the gross receipts from the renting of any and all rooms, apartments or sleeping quarters in any hotel or motel as defined herein, at the rate of seven percent (7%) of such gross receipts derived from the renting of a room, apartment or sleeping quarter while rented by the same person for a period of not more than ~~thirty one (31)~~ **thirty (30)** consecutive days.

Section 2. Amendment. Title 3: *Business and Licensing*, Chapter 3: *Hotel and Motel Tax*, Section 2: *Definitions*, is hereby amended by deleting the highlighted strike-through text and inserting the text in bold italics accordingly in alphabetical order. All other items in current adopted portion of code not reflected below shall remain as is:

3-3-2: DEFINITIONS:

Unless otherwise expressly stated or the context clearly indicates a different intention, the following terms shall, for the purpose of this chapter, have the meanings in this section:

HOTEL AND MOTEL: Any hotel, motel, inn, or any place where sleeping accommodations are furnished to transient guests for rent, whether with or without meals, except the ~~gross receipts from the renting~~ **rental** of sleeping rooms in dormitories and in memorial unions of ~~all state of Iowa~~ universities and colleges.

~~LONG TERM RENTAL, **LONG TERM**~~: Lodging within a **dwelling** or dwelling unit available for use or ~~is~~ used to accommodate guests paying a fee or other compensation for a period of more than ~~thirty-one (31)~~ **thirty (30) consecutive days**.

RENTING AND RENT: Any kind of direct or indirect charge for any room, apartment or sleeping quarters in a hotel, motel or short term or " long term rental " as defined herein.

~~SHORT TERM RENTAL, **SHORT TERM**~~: Lodging within a **dwelling or** dwelling unit available for use or *is* used to accommodate guests paying a fee or other compensation for a period of ~~less than thirty-one (31) consecutive days~~ **thirty (30) consecutive days or less**.

Section 3. Amendment. Title 8: *Building Regulations*, Chapter 2: *Building Codes*, Article A: *Building Code*, Subsection 15: *Rental Housing*, items "A" and "N" are hereby amended by deleting the highlighted strike-through text and inserting the text in bold italics. All other items in current adopted table but not reflected below shall remain as is:

8-2A-15: RENTAL HOUSING:

- A. Rental Inspection Certificate Required: No person shall rent, lease, let, operate or otherwise allow the occupancy of any **dwelling or dwelling dwelling** unit or any portion of any **dwelling or** dwelling unit (including single rooms) **on a short or long term basis** unless they hold a valid rental inspection certificate. The proceeding language does not preclude relatives, or similar persons from occupying a portion of an owner occupied single family dwelling unit, which complies with the single family rental criteria listed in this section.
- N. Single Family Housing Criteria: The West Des Moines zoning ordinance and official zoning map currently designate where single-family (one-family) dwelling units, two-family dwelling units, and multiple dwelling units may be located within the City. ~~The zoning ordinance definitions are also utilized as approval criteria for determining where rental units may be located. The following zoning ordinance definitions~~ **Definitions found in Title 9 (Zoning), Chapter 2 (Zoning Rules and Definitions) of City Code** are utilized to establish whether a dwelling unit meets current zoning and rental housing criteria **along with the following definitions**:
1. Family: Any number of individuals living together as a single housekeeping unit and doing their cooking on the premises, as distinguished from a group occupying a boarding or rooming house.
 2. One Family Dwelling: A detached building, on an individual lot, designed for and used exclusively for residential purposes by one family and containing one dwelling unit.
 3. Dwelling Unit: One or more habitable rooms occupied, or are intended and designed to be occupied, by one family with facilities for living, sleeping, cooking and eating.
 4. Kitchen: Any room or portion of a building used, intended or designed to be used for cooking and preparation of food, including any room having a sink and provisions for either a gas or electric stove.

In addition to the definitions, the following criteria shall be utilized to determine if the intent of the zoning requirements have been met for single-family (one-family)

dwelling units: There shall not be more than one lease between the property owner and the tenant (tenants) for each single-family zoned property address. Subleases between tenants are a private issue and shall not be subject to City scrutiny, provided all other criteria have been met.

There shall not be more than one kitchen for each single-family zoned property address.

Exception: Additional sinks, wet bars, or kitchen areas will not be considered an additional kitchen provided walls, floors, and locking doors, as specified below, do not separate the dwelling into multiple tenant use.

1. There shall not be more than one electric meter, gas meter, or water meter for each single-family zoned property address.
2. There shall not be any walls or floor/ceiling assemblies in any single-family zoned property address, which separate the one-family dwelling into more than one unit.
3. Determining factors shall include locked or locking interior doors, and separate entrances which make portions of the unit inaccessible to all "family" members.

Section 4. Amendment. Title 9: *Zoning*, Chapter 2: *Zoning Rules and Definitions*, Section 2: *Definitions*, is hereby amended by adding the text in bold italics in alphabetical order:

~~LONG TERM RENTAL~~, ***LONG TERM***: Lodging within a ***dwelling*** or dwelling unit available for use or is used to accommodate guests paying a fee or other compensation for a period ~~greater than thirty one (31)~~ ***of more than thirty (30)*** consecutive days.

~~SHORT TERM RENTAL~~, ***SHORT TERM***: Lodging within a ***dwelling*** or dwelling unit available for use or is used to accommodate guests paying a fee or other compensation for a period of ~~thirty one (31)~~ ***thirty (30)*** consecutive days or less.

Section 5. Amendment. Title 9: *Zoning*, Chapter 5: *Agricultural/Open Space and Residential Zoning District*, Section 4: *Specific Use Regulations*, Subsection D is hereby amended by deleting the highlighted strike-through text and replacing with the text in bold italics. All other items in current adopted portion of code not reflected below shall remain as is:

~~D. Housing Rental: No "dwelling unit", residential unit or detached townhome or any portion thereof as defined in title 8, chapter 2, article A of this Code and section 9-2-2, "Definitions", of this title shall be rented for a period of thirty one (31) days or less unless the dwelling unit, residential unit or detached townhome is owner occupied, with the owner on site and present at the time of an for the duration of the rental.~~

~~All dwelling unit, residential units, and detached townhomes rented for a period of thirty one (31) days or less shall be subject to the requirements of title 8, chapter 2, article A, "Building Code", of this code, this title, and Iowa Code chapter 423A subject to the exemptions provided therein, and any requirements imposed by the Iowa Department of Inspections and Appeals.~~

D. Short Term Rental: All dwellings or dwelling units as defined in Title 8, Chapter 2, Article A of this Code and Chapter 2, Section 2, "Definitions" within this title,

offered for a fee for a period of thirty (30) days or less shall be subject to the requirements of Title 8, Chapter 2, Article A, "Building Code", Subsection 15, Rental Housing of this Code, this title, and Iowa Code chapter 423A subject to the exemptions provided therein, and any requirements imposed by the Iowa Department of Inspections and Appeals, except that no inspection fee shall be charged.

Section 6. Repealer. All ordinances of parts of ordinances in conflict with the provisions of this ordinance are hereby repealed.

Section 7. Savings Clause. If any section, provision, sentence, clause, phrase or part of this Ordinance shall be adjudged invalid or unconstitutional, such adjudication shall not affect the validity of the Ordinance as a whole or any provision, section, subsection, sentence, clause, phrase or part hereof not adjudged invalid or unconstitutional.

Section 8. Violations and Penalties. Any person who violates the provisions of this Ordinance upon conviction shall be punished as set forth in Title 1, Chapter 4, Section 1 of the City Code of the City of West Des Moines, Iowa.

Section 9. Other Remedies. In addition to the provisions set out in Violations and Penalties Section herein, the City may proceed in law or equity against any person, firm or corporation for violation of any section or subsection of this Ordinance.

Section 10. Effective Date. This Ordinance shall be in full force and effect from and after its passage, approval and publication as provided by law.

PASSED AND APPROVED by the City Council on March 20, 2023.

Russ Trimble, Mayor

Attest:

Ryan Jacobson, City Clerk

The foregoing Ordinance No. _____ was adopted by the Council for the City of West Des Moines, Iowa, on _____, 2023, and published in the Des Moines Register on _____, 2023.

NO CHANGE FROM PREVIOUS FIRST READING

**CITY OF WEST DES MOINES
CITY COUNCIL MEETING COMMUNICATION**

ITEM: Amendment No. 13 to the Amended and Restated Mills Parkway Urban Renewal Plan – City Initiated **DATE:** March 20, 2023

ORDINANCE: Approval of Second Reading, Waive Third Reading and Adoption in Final Form amending the Mills Parkway Tax Increment Financing District

FINANCIAL IMPACT: No financial impact anticipated at this time.

BACKGROUND: The Mills Parkway Urban Renewal Plan (URP) was adopted in 1999 and has been amended twelve times, most recently by Amendment No. 12 in 2021. The proposed Amendment No. 13 to this URP is to remove two areas of land entirely, Subdistricts 6 (Aviva property) and 8 (Glennan Square), and remove parts of Subdistricts 3, 7, and 9 from the Urban Renewal Area and add connective right-of-way (to Original Area and Subdistrict 7 only).

The only changes to the Mills Parkway TIF Ordinance include removing the areas of land proposed with Amendment No. 13.

This Amendment was reviewed by the Finance and Administration City Council Subcommittee on October 19, 2022. As required by law, the City facilitated a consultation meeting with taxing entities regarding this proposed urban renewal plan amendment on February 15, 2023. No representatives from taxing entities were present nor were comments received.

A public hearing for this proposed Amendment No. 13 was held and approved by City Council at their March 6, 2023, meeting.

OUTSTANDING ISSUES: There are no outstanding issues regarding this proposed amendment to the Amended and Restated Mills Parkway Urban Renewal Plan.

RECOMMENDATION: Staff recommends that the City Council approve the second reading, waive the third reading, and adopt the ordinance for Amendment No. 13 to the Amended and Restated Mills Parkway Urban Renewal Plan.

Lead Staff Member: Bryce Johnson, Business Development Coordinator

STAFF REVIEWS

Department Director	Clyde E. Evans, Director, Community and Economic Development <i>CE</i>
Appropriations/Finance	
Legal	
Agenda Acceptance	<i>JB</i>

PUBLICATION(S) (if applicable)

Published In	Des Moines Register
--------------	---------------------

SUBCOMMITTEE REVIEW(if applicable)

Committee	Finance and Administration
-----------	----------------------------

Date(s) Published	February 24, 2023
Letter sent to surrounding property owners	NA

Date Reviewed	October 19, 2022		
Recommendation	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	Split <input type="checkbox"/>

ATTACHMENTS:

Exhibit I - Proposed Mills Parkway Amendment No. 13 TIF Ordinance

ORDINANCE NO. _____

AN ORDINANCE AMENDING ORDINANCE NOS. 1384, 1560, 1740, 1800, 1824, 2014, 2072, 2314, 2427, AND 2466 PROVIDING THAT GENERAL PROPERTY TAXES LEVIED AND COLLECTED EACH YEAR ON PROPERTY LOCATED WITHIN THE AMENDED MILLS PARKWAY URBAN RENEWAL AREA, IN CITY OF WEST DES MOINES, COUNTIES OF DALLAS AND POLK, STATE OF IOWA, BY AND FOR THE BENEFIT OF THE STATE OF IOWA, CITY OF WEST DES MOINES, COUNTIES OF DALLAS AND POLK, VAN METER COMMUNITY SCHOOL DISTRICT, WAUKEE COMMUNITY SCHOOL DISTRICT, WEST DES MOINES COMMUNITY SCHOOL DISTRICT, AND OTHER TAXING DISTRICTS, BE PAID TO A SPECIAL FUND FOR PAYMENT OF PRINCIPAL AND INTEREST ON LOANS, MONIES ADVANCED TO AND INDEBTEDNESS, INCLUDING BONDS ISSUED OR TO BE ISSUED, INCURRED BY THE CITY IN CONNECTION WITH THE AMENDED MILLS PARKWAY URBAN RENEWAL AREA (**AMENDMENT NO. 13 TO THE AMENDED AND RESTATED MILLS PARKWAY URBAN RENEWAL PLAN**)

WHEREAS, by action taken on July 26, 1999, the City Council of the City of West Des Moines, State of Iowa ("City"), found and determined that certain areas located within the City are eligible and should be designated as an urban renewal area under Iowa law, and approved and adopted the Mills Parkway Urban Renewal Plan for the Mills Parkway Urban Renewal Area (the "Area" or "Urban Renewal Area") described therein, which Mills Parkway Urban Renewal Plan was subsequently amended in 2003 and amended and restated in 2007 when the City adopted the Amended and Restated Mills Parkway Urban Renewal Plan (the "Amended and Restated Plan" or "Plan"), which Amended and Restated Plan has been subsequently amended several times, most recently by Amendment No. 13 to the Plan adopted in 2023, and which Plan, as amended, is on file in the offices of the Dallas County Recorder and Polk County Recorder; and

WHEREAS, the City has adopted a series of ordinances providing for the division of taxes pursuant to Section 403.19, Code of Iowa, within various portions of the Area variously described as "Subdistricts" or "Amendment Areas"; and

WHEREAS, the last such ordinance adopted by the City was Ordinance No. 2466, adopted on April 19, 2021; and

WHEREAS, territory now has been removed from the Mills Parkway Urban Renewal Area through the adoption of Amendment No. 13 to the Amended and Restated Mills Parkway Urban Renewal Plan; and

WHEREAS, through the adoption of Amendment No. 13 to the Plan, the following property was removed from Subdistrict #3 of the Area:

BEGINNING AT THE NORTH QUARTER CORNER OF SECTION 23, TOWNSHIP 78 NORTH, RANGE 26 WEST OF THE 5TH PRINCIPAL MERIDIAN, DALLAS COUNTY, IOWA,

THENCE EAST, ALONG SAID NORTH LINE OF SECTION 23 TO THE NORTHWEST CORNER OF PARCEL 21-77 AS SHOWN ON THE PLAT OF SURVEY RECORDED IN BOOK 2021, PAGE 24416 IN THE DALLAS COUNTY RECORDER'S OFFICE;

THENCE SOUTH, ALONG THE WEST LINE OF SAID PARCEL 21-77 TO THE SOUTHWEST CORNER OF SAID PARCEL 21-77 AND TO THE SOUTH RIGHT-OF-WAY LINE OF STAGECOACH DRIVE;

THENCE EAST, ALONG SAID SOUTH RIGHT-OF-WAY LINE OF STAGECOACH DRIVE TO THE WEST LINE OF LOT A IN WELLS FARGO PLAT 1, AN OFFICIAL PLAT, NOW INCLUDED IN AND FORMING A PART OF THE CITY OF WEST DES MOINES, DALLAS COUNTY, IOWA

THENCE SOUTHWESTERLY ALONG SAID WEST LINE TO THE SOUTHWEST CORNER OF LOT A IN WELLS FARGO PLAT 1, AN OFFICIAL PLAT, NOW INCLUDED IN AND FORMING A PART OF THE CITY OF WEST DES MOINES, DALLAS COUNTY, IOWA;

THENCE SOUTH, ALONG SAID WEST RIGHT-OF-WAY LINE OF SOUTH JORDAN CREEK PARKWAY TO THE NORTH RIGHT-OF-WAY LINE OF BOONEVILLE ROAD;

THENCE WEST, ALONG SAID NORTH RIGHT-OF-WAY LINE OF BOONEVILLE ROAD TO THE INTERSECTION OF SAID NORTH RIGHT-OF-WAY LINE AND THE EAST LINE OF THE WEST HALF OF THE NORTHEAST QUARTER OF THE SOUTHEAST QUARTER OF SECTION 23, TOWNSHIP 78 NORTH, RANGE 26 WEST OF THE 5TH PRINCIPAL MERIDIAN, DALLAS COUNTY, IOWA;

THENCE NORTH, ALONG SAID EAST LINE OF THE WEST HALF OF THE NORTHEAST QUARTER OF THE SOUTHEAST QUARTER OF SECTION 23 TO THE NORTH LINE OF SAID SOUTHEAST QUARTER OF SECTION 23;

THENCE WEST, ALONG SAID NORTH LINE OF THE SOUTHEAST QUARTER OF SECTION 23 TO THE CENTER OF SAID SECTION 23;

THENCE NORTH, ALONG THE WEST LINE OF THE NORTHEAST QUARTER OF SAID SECTION 23 TO THE POINT OF BEGINNING.

WHEREAS, through the adoption of Amendment No. 13 to the Plan, Subdistricts #6 and #8 have been removed from the Area in their entirety and are therefore no longer included in this Ordinance; and

WHEREAS, Subdistrict #6 removed from the Area by Amendment #13 included the following property:

A PARCEL OF LAND IN THE SE 1/4 OF SECTION 14, TOWNSHIP 78 NORTH, RANGE 26 WEST OF THE 5TH P.M., INCLUDING PARCEL 'A' RECORDED IN BOOK 835, PAGE 606 AND THE PROPERTY SHOWN IN THE BOUNDARY SURVEY RECORDED IN BOOK 2006, PAGE 20117, ALL IN THE CITY OF WEST DES MOINES, DALLAS COUNTY, IOWA, AND BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS:

BEGINNING AT THE NW CORNER OF LOT A, WELLS FARGO PLAT 1, AN OFFICIAL PLAT RECORDED IN BOOK 2004, PAGE 14993 AT THE DALLAS COUNTY RECORDER'S OFFICE, SAID POINT ALSO BEING ON THE WEST RIGHT-OF-WAY LINE OF SOUTH JORDAN CREEK PARKWAY; THENCE S00°27'40"W 2034.46 FEET ALONG THE WEST LINE OF SAID LOT A AND SAID WEST RIGHT-OF-WAY LINE TO A POINT OF CURVATURE; THENCE SOUTHERLY ALONG A CURVE TO THE RIGHT HAVING A RADIUS OF 1190.74 FEET AND A CHORD BEARING OF S01°51'33"W, AN ARC LENGTH OF 58.12 FEET ALONG SAID WEST RIGHT-OF-WAY LINE TO A POINT; THENCE N44°32'20"W, 75.00 FEET TO A POINT; THENCE N89°32'20"W, 63.05 FEET TO A POINT OF CURVATURE; THENCE WESTERLY ALONG A CURVE TO THE RIGHT HAVING A RADIUS OF 945.47 FEET AND A CHORD BEARING OF N86°19'27"W, AN ARC LENGTH OF 106.10 FEET TO A POINT; THENCE N76°25'02"W, 42.41 FEET TO A POINT; THENCE NORTHWESTERLY ALONG A CURVE TO THE RIGHT HAVING A RADIUS OF 941.47 FEET AND A CHORD BEARING OF N66°11'35"W, AN ARC LENGTH OF 471.65 FEET TO A POINT OF REVERSE CURVATURE; THENCE NORTHWESTERLY ALONG A CURVE TO THE LEFT HAVING A RADIUS OF 821.47 FEET AND A CHORD BEARING OF N57°48'07"W, AN ARC LENGTH OF 170.92 FEET TO A POINT; THENCE N26°14'14"E, 10.00 FEET TO A POINT; THENCE WESTERLY ALONG A CURVE TO THE LEFT HAVING A RADIUS OF 831.47 FEET AND A CHORD BEARING OF N80°16'05"W, AN ARC LENGTH OF 479.05 FEET TO A POINT OF TANGENCY; THENCE S83°13'36"W, 1223.41 FEET TO A POINT ON THE WEST LINE OF THE SW1/4 SE1/4 OF SAID SECTION 14; THENCE N00°09'34"E, 308.41 FEET ALONG SAID WEST LINE TO THE NW CORNER OF SAID SW1/4 SE1/4; THENCE N00°09'34"E, 1319.46 FEET ALONG THE WEST LINE OF THE NW1/4 SE1/4 OF SAID SECTION 14 TO THE CENTER OF SAID SECTION 14; THENCE N83°28'58"E, 1317.13 FEET ALONG THE NORTH LINE OF SAID NW1/4 SE1/4 TO THE NE CORNER OF SAID NW1/4 SE1/4; THENCE S00°24'24"W, 83.11 FEET ALONG THE EAST LINE OF SAID NW1/4 SE1/4 TO A POINT ON THE SOUTH RIGHT-OF-WAY LINE OF MILLS CIVIC PARKWAY AS IT IS DESCRIBED IN THE QUIT CLAIM DEED RECORDED IN BOOK 2002, PAGE 15031 AT THE DALLAS COUNTY RECORDER'S OFFICE; THENCE N83°29'03"E, 1188.82 FEET ALONG SAID SOUTH RIGHT-OF-WAY LINE TO A POINT; THENCE S48°01'37"E, 46.75 FEET ALONG SAID RIGHT-OF-WAY LINE TO THE POINT OF BEGINNING AND CONTAINING 99.679 ACRES INCLUDING 1.417 ACRES OF PUBLIC ROAD EASEMENT.

WHEREAS, Subdistrict #8 removed from the Area by Amendment #13 included the following property:

AN IRREGULAR SHAPED TRACT OF LAND IN SECTIONS 18, TOWNSHIP 78 NORTH, RANGE 25 WEST OF THE FIFTH PRINCIPAL MERIDIAN, WEST DES MOINES, POLK

COUNTY, IOWA, DESCRIBED AS:

BEGINNING AT THE SOUTHWEST CORNER OF LOT 1 IN THE PARTITION PLAT OF THE SOUTHWEST QUARTER OF THE NORTHWEST QUARTER AND THE NORTH HALF OF THE NORTHWEST QUARTER AND THE SOUTHWEST QUARTER AND THE NORTH HALF OF THE SOUTHWEST QUARTER OF SECTION 18, TOWNSHIP 78 NORTH, RANGE 25 WEST OF THE FIFTH PRINCIPAL MERIDIAN, WEST DES MOINES, POLK COUNTY, IOWA, SAID CORNER ALSO BEING THE SOUTHWEST CORNER OF THE NORTHWEST QUARTER (NW.1/4) OF THE SOUTHWEST FRACTIONAL QUARTER (SW.FRAC.1/4) OF SAID SECTION 18;

THENCE NORTH ALONG THE WEST LINE OF SAID LOT 1 AND ALONG THE WEST LINE OF THE NW.1/4 OF THE SW.FRAC.1/4 OF SAID SECTION 18, TO THE SOUTHWEST CORNER OF LOT "A" IN THE VILLAGE OF PONDEROSA, AN OFFICIAL PLAT, WEST DES MOINES, POLK COUNTY, IOWA;

THENCE EAST ALONG THE SOUTH LINE OF LOT "A" IN SAID THE VILLAGE OF PONDEROSA, TO THE NORTHWEST CORNER OF LOT 7 OF MILLS CROSSING PLAT 1, AN OFFICIAL PLAT IN THE CITY OF WEST DES MOINES, POLK COUNTY, IOWA;

THENCE SOUTH ALONG THE WEST LINE OF SAID LOT 7 AND THE WEST LINE OF LOT 6 OF SAID MILLS CROSSING PLAT 1, TO THE SOUTHWEST CORNER OF SAID LOT 6;

THENCE EAST ALONG THE SOUTH LINE OF LOTS 6, 5, 4, 3 AND 1 OF SAID MILLS CROSSING PLAT 1, TO THE SOUTHWEST CORNER OF SAID LOT 1 AND THE SOUTHWEST CORNER OF LOT "C" OF WESTGLEN TOWN CENTER PLAT TWO;

THENCE EASTERLY ALONG THE NORTHERLY RIGHT-OF-WAY LINE OF MILLS CIVIC PARKWAY AS IT IS PRESENTLY ESTABLISHED, TO A POINT THAT IS TWO-HUNDRED FEET WEST OF THE CENTERLINE OF IOWA INTERSTATE No. 35 AS IT WAS ESTABLISHED AND SHOWN IN BOOK 3005 AT PAGE 618 IN THE OFFICE OF THE POLK COUNTY RECORDER;

THENCE SOUTH IN A STRAIGHT LINE TO THE NORTHEAST CORNER OF OUTLOT "O" IN GLEN OAKS PLAT 2, AN OFFICIAL PLAT, WEST DES MOINES, POLK COUNTY, IOWA; THENCE WESTERLY ALONG THE NORTHERLY LINE OF SAID LOT "O" TO THE NORTHWEST CORNER OF SAID OUTLOT "O";

THENCE SOUTHERLY ALONG THE WESTERLY LINE OF SAID OUTLOT "O" TO THE INTERSECTION OF THE EASTERLY LINE OUTLOT "X" IN GLEN OAKS PLAT 4, AN OFFICIAL PLAT, WEST DES MOINES, POLK COUNTY, IOWA AND THE SOUTH RIGHT-OF-WAY LINE OF SAID MILLS CIVIC PARKWAY;

THENCE WESTERLY ALONG THE SOUTH RIGHT-OF-WAY LINE OF SAID MILLS CIVIC PARKWAY TO THE INTERSECTION OF THE WESTERLY LINE OF OUTLOT "X" IN SAID GLEN OAKS PLAT 4 AND THE SOUTHERLY RIGHT-OF-WAY LINE OF

SAID MILLS CIVIC PARKWAY;

THENCE WESTERLY ALONG THE SOUTHERLY RIGHT-OF-WAY LINE OF SAID MILLS CIVIC PARKWAY TO THE EASTERLY LINE OF LOT 1 IN GLEN OAKS VILLAGE PLAT 1, AN OFFICIAL PLAT, WEST DES MOINES, POLK COUNTY, IOWA;

THENCE WESTERLY ALONG THE SOUTHERLY RIGHT-OF-WAY LINE OF SAID MILLS CIVIC PARKWAY AND ALONG A LINE PARALLEL WITH AND 7.50 FEET SOUTH OF THE NORTH LINE OF LOTS 1 THRU 7 INCLUSIVE IN SAID GLEN OAKS VILLAGE PLAT 1 TO THE INTERSECTION OF THE SOUTHERLY RIGHT OF-WAY LINE OF SAID MILLS CIVIC PARKWAY AND THE EAST LINE OF STREET LOT 'A', MILLS LANDING, AN OFFICIAL PLAT, WEST DES MOINES, POLK COUNTY, IOWA;

THENCE NORTH ALONG THE EAST LINE OF SAID STREET LOT 'A' TO THE NORTHEAST CORNER OF SAID STREET LOT 'A';

THENCE WEST ALONG THE NORTH LINE OF SAID STREET LOT 'A' TO THE NORTHWEST CORNER OF SAID STREET LOT 'A';

THENCE SOUTH ALONG THE WEST LINE OF SAID STREET LOT 'A' TO THE SOUTHWEST CORNER OF SAID STREET LOT 'A' AND TO THE NORTH LINE OF LOT 1 OF SAID MILLS LANDING;

THENCE WEST ALONG SAID NORTH LINE OF SAID LOT 1 TO THE NORTHWEST CORNER OF SAID LOT 1;

THENCE SOUTH ALONG THE WEST LINE OF SAID LOT 1 AND LOT 4, MILLS LANDING TO THE SOUTHEAST CORNER OF SOUTH 60TH STREET RIGHT-OF-WAY AS SHOWN ON THE ACQUISITION PLAT RECORDED IN BOOK 13784, PAGE 34 IN THE POLK COUNTY RECORDER'S OFFICE;

THENCE WEST ALONG THE SOUTH LINE OF SAID ACQUISITION PLAT AND THE WESTERLY EXTENSION THEREOF TO THE WEST LINE OF LOT "A" OF WESTVIEW COUNTRY ESTATES, AN OFFICIAL PLAT IN THE CITY OF WEST DES MOINES;

THENCE NORTH ALONG THE WEST LINE OF SAID LOT "A" TO THE POINT OF BEGINNING.

WHEREAS, indebtedness has been incurred by the City, and additional indebtedness is anticipated to be incurred in the future, to finance urban renewal project activities within the amended Mills Parkway Urban Renewal Area, and the continuing needs of redevelopment within the amended Mills Parkway Urban Renewal Area are such as to require the continued application of the incremental tax resources of the amended Mills Parkway Urban Renewal Area; and

WHEREAS, the following enactment is necessary to accomplish the objectives described in the premises.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF WEST DES MOINES, STATE OF IOWA, THAT:

Ordinance Numbers 1384, 1560, 1740, 1800, 1824, 2014, 2072, 2314, 2427, and 2466 are hereby amended to read as follows:

Section 1. For purposes of this Ordinance, the following terms shall have the following meanings:

(a) Original Tax Increment District. All taxable property has been removed from the Original Tax Increment District by prior amendments to the Plan, and so the Original Tax Increment District has been removed from this Ordinance.

(b) Tax Increment Subdistrict #1 means that portion of the City of West Des Moines, Iowa described in the Urban Renewal Plan for the Mills Parkway Urban Renewal Area, as amended by Resolution No. 03-11-10-05 approved on November 10, 2003, which includes the lots and parcels located within the Area described as follows:

A TRACT OF LAND IN SECTIONS 13 AND 24, TOWNSHIP 78 NORTH, RANGE 26 WEST OF THE 5TH PRINCIPAL MERIDIAN, DALLAS COUNTY, IOWA. THIS TRACT OF LAND IS MORE PARTICULARLY DESCRIBED AS FOLLOWS:

THE SOUTHWEST QUARTER OF SECTION 13, TOWNSHIP 78 NORTH, RANGE 26 WEST OF THE 5TH PRINCIPAL MERIDIAN, DALLAS COUNTY, IOWA, AND

THE NORTH TEN ACRES OF THE NORTHWEST QUARTER OF THE NORTHWEST QUARTER OF SECTION 24, TOWNSHIP 78 NORTH, RANGE 26 WEST OF THE 5TH PRINCIPAL MERIDIAN, DALLAS COUNTY, IOWA, AND

THE NORTH TEN ACRES OF THE NORTHEAST QUARTER OF THE NORTHWEST QUARTER OF SECTION 24, TOWNSHIP 78 NORTH, RANGE 26 WEST OF THE 5TH PRINCIPAL MERIDIAN, DALLAS COUNTY, IOWA.

(c) Tax Increment Subdistrict #3 means that portion of the City of West Des Moines, Iowa described in the Urban Renewal Plan for the Mills Parkway Urban Renewal Area, as amended by Resolution No. 03-11-10-05 approved on November 10, 2003, but excluding that property removed by Amendment No. 13, and which now includes the lots and parcels located within the Area described as follows:

BEGINNING AT THE SOUTHWEST CORNER OF LOT 1, LAKEVIEW HEIGHTS PLAT 2, AN OFFICIAL PLAT NOW IN AND FORMING A PART OF THE CITY OF

WEST DES MOINES, DALLAS COUNTY, IOWA;

THENCE NORTH, ALONG THE WEST BOUNDARY LINE OF SAID LAKEVIEW HEIGHTS PLAT 2, TO A POINT ON THE SOUTH LINE OF THE NORTH TEN ACRES OF THE NORTHEAST QUARTER OF THE NORTHWEST QUARTER OF SECTION 24, TOWNSHIP 78 NORTH, RANGE 26 WEST OF THE 5TH PRINCIPAL MERIDIAN, DALLAS COUNTY, IOWA;

THENCE WEST, ALONG THE SOUTH LINE OF THE NORTH TEN ACRES OF THE NORTHEAST QUARTER OF THE NORTHWEST QUARTER OF SAID SECTION 24, TO THE EAST LINE OF THE NORTHWEST QUARTER OF THE NORTHWEST QUARTER OF SAID SECTION 24;

THENCE WEST, ALONG THE SOUTH LINE OF THE NORTH TEN ACRES OF THE NORTHWEST QUARTER OF THE NORTHWEST QUARTER OF SAID SECTION 24, TO THE EAST LINE OF SECTION 23; TOWNSHIP 78 NORTH, RANGE 26 WEST OF THE 5TH PRINCIPAL MERIDIAN, DALLAS COUNTY, IOWA;

THENCE NORTH, ALONG THE EAST LINE OF SAID SECTION 23, TO THE SOUTHEAST CORNER OF SECTION 14, TOWNSHIP 78 NORTH, RANGE 26 WEST OF THE 5TH PRINCIPAL MERIDIAN, DALLAS COUNTY, IOWA;

THENCE NORTH, ALONG THE EAST LINE OF SAID SECTION 14, TO THE EASTERLY EXTENSION OF THE SOUTH RIGHT-OF-WAY LINE OF CASCADE AVENUE;

THENCE WEST, ALONG SAID SOUTH RIGHT-OF-WAY LINE OF CASCADE AVENUE, TO THE WEST LINE OF THE SOUTHEAST QUARTER OF THE SOUTHEAST QUARTER OF SAID SECTION 14;

THENCE SOUTH, ALONG SAID WEST LINE OF THE SOUTHEAST QUARTER OF THE SOUTHEAST QUARTER OF SAID SECTION 14, TO THE SOUTHWEST CORNER OF SAID SOUTHEAST QUARTER OF THE SOUTHEAST QUARTER OF SAID SECTION 14, ALSO BEING THE NORTH LINE OF SECTION 23, TOWNSHIP 78 NORTH, RANGE 26 WEST OF THE 5TH PRINCIPAL MERIDIAN, DALLAS COUNTY, IOWA;

THENCE WEST, ALONG THE NORTH LINE OF SAID SECTION 23, TO THE NORTHWEST CORNER OF PARCEL 21-77 AS SHOWN ON THE PLAT OF SURVEY RECORDED IN BOOK 2021, PAGE 24416 IN THE DALLAS COUNTY RECORDER'S OFFICE;

THENCE SOUTH, ALONG THE WEST LINE OF SAID PARCEL 21-77 TO THE SOUTH RIGHT OF WAY LINE OF STAGECOACH DRIVE;

THENCE EAST, ALONG SAID SOUTH RIGHT-OF-WAY LINE OF STAGECOACH

DRIVE, TO THE WEST LINE OF LOT A IN WELLS FARGO PLAT 1, AN OFFICIAL PLAT, NOW INCLUDED IN AND FORMING A PART OF THE CITY OF WEST DES MOINES, DALLAS COUNTY, IOWA;

THENCE SOUTHWESTERLY ALONG SAID WEST LINE TO THE SOUTHWEST CORNER OF LOT A IN WELLS FARGO PLAT 1, AN OFFICIAL PLAT, NOW INCLUDED IN AND FORMING A PART OF THE CITY OF WEST DES MOINES, DALLAS COUNTY, IOWA;

THENCE SOUTH, ALONG SAID WEST RIGHT-OF-WAY LINE OF SOUTH JORDAN CREEK PARKWAY TO THE NORTH RIGHT-OF-WAY LINE OF BOONEVILLE ROAD;

THENCE EAST ALONG SAID NORTH RIGHT-OF-WAY LINE OF BOONEVILLE ROAD TO THE SOUTHEAST CORNER OF A RETRACEMENT SURVEY RECORDED IN BOOK 2013 ON PAGE 4290 IN THE DALLAS COUNTY RECORDER'S OFFICE;

THENCE NORTH ALONG THE EAST LINE OF SAID RETRACEMENT SURVEY TO THE NORTHEAST CORNER THEREOF;

THENCE WEST, ALONG THE NORTH LINE OF SAID RETRACEMENT SURVEY TO THE SOUTHWEST CORNER OF LOT 7 IN LAKEVIEW HEIGHTS, AN OFFICIAL PLAT, NOW IN AND FORMING A PART OF THE CITY OF WEST DES MOINES, DALLAS COUNTY, IOWA;

THENCE NORTH, ALONG THE WEST LINE OF LAKEVIEW HEIGHTS TO THE NORTHWEST CORNER OF LOT 15 IN LAKEVIEW HEIGHTS;

THENCE EAST ALONG THE NORTH LINE OF LAKEVIEW HEIGHTS TO THE SOUTHWEST CORNER OF LOT 74 IN LAKEVIEW HEIGHTS;

THENCE NORTH, ALONG THE WEST BOUNDARY LINE OF SAID LAKEVIEW HEIGHTS, TO THE POINT OF BEGINNING.

(d) Tax Increment Subdistrict #4 means that portion of the City of West Des Moines, Iowa described in the Urban Renewal Plan for the Mills Parkway Urban Renewal Area, as amended by Resolution No. 03-11-10-05 approved on November 10, 2003, which includes the lots and parcels located within the Area described as follows:

A TRACT OF LAND IN SECTION 13, TOWNSHIP 78 NORTH, RANGE 26 WEST OF THE 5TH PRINCIPAL MERIDIAN, DALLAS COUNTY, IOWA. THIS TRACT OF LAND IS MORE PARTICULARLY DESCRIBED AS FOLLOWS:

THE SOUTH HALF OF THE SOUTHEAST QUARTER, SECTION 13,
TOWNSHIP 78 NORTH, RANGE 26 WEST OF THE 5TH PRINCIPAL
MERIDIAN, DALLAS COUNTY, IOWA

(e) Tax Increment Subdistrict #5 means that portion of the City of West Des Moines, Iowa described in the Amended and Restated Urban Renewal Plan for the Mills Parkway Urban Renewal Area approved by Resolution No. 07-03-12-06 on March 12, 2007, which includes the lots and parcels located within the Area legally described as follows:

A TRACT OF LAND IN SECTION 14, TOWNSHIP 78 NORTH, RANGE 26
WEST OF THE 5TH PRINCIPAL MERIDIAN, DALLAS COUNTY, IOWA,
MORE PARTICULARLY DESCRIBED AS FOLLOWS:

BEGINNING AT THE NORTHWEST CORNER OF THE SOUTHEAST
QUARTER OF SECTION 14, TOWNSHIP 78 NORTH, RANGE 26 WEST OF
THE 5TH PRINCIPAL MERIDIAN, DALLAS COUNTY IOWA;

THENCE EAST, ALONG THE NORTH LINE OF THE SOUTHEAST
QUARTER OF SAID SECTION 14, TO THE NORTHEAST CORNER OF THE
NORTHWEST QUARTER OF THE SOUTHEAST QUARTER OF SAID
SECTION 14;

THENCE SOUTH, ALONG THE EAST LINE OF THE NORTHWEST
QUARTER OF THE SOUTHEAST QUARTER OF SAID SECTION 14, TO THE
NORTHEAST CORNER OF THE SOUTHWEST QUARTER OF THE
SOUTHEAST QUARTER OF SAID SECTION 14;

THENCE SOUTH, ALONG THE EAST LINE OF THE SOUTHWEST
QUARTER OF THE SOUTHEAST QUARTER OF SAID SECTION 14, TO THE
SOUTHEAST CORNER OF THE SOUTHWEST QUARTER OF THE
SOUTHEAST QUARTER OF SAID SECTION 14;

THENCE WEST, ALONG THE SOUTH LINE OF SECTION 14, TO THE
SOUTHWEST CORNER OF THE SOUTHEAST QUARTER OF SAID
SECTION 14;

THENCE NORTH, ALONG THE WEST LINE OF THE SOUTHEAST
QUARTER OF SAID SECTION 14, TO THE POINT OF BEGINNING.

BUT EXCLUDING:

THAT PORTION THEREOF LYING NORTH OF THE SOUTHERN
BOUNDARY OF THE PUBLIC RIGHT-OF-WAY OF CASCADE AVENUE.

NOTE: DUE TO A PARCEL SPLIT ISSUE, ALL OF LOT 2 OF ETZEL
PROPERTIES PLAT 1, WEST DES MOINES, IOWA DALLAS COUNTY IS

CONTAINED IN SUBDISTRICT #5 AND NO PART OF LOT 2 IS WITHIN SUBDISTRICT #3.

(f) Tax Increment Subdistrict #6. Subdistrict #6 has been removed from the Area by Amendment No. 13 to the Plan, and therefore Subdistrict #6 has been removed from this Ordinance.

(g) Tax Increment Subdistrict #7 means that portion of the City of West Des Moines, Iowa described in the Amendment to the Amended and Restated Urban Renewal Plan for the Mills Parkway Urban Renewal Area approved by Resolution No. 08-12-01-08 on December 1, 2008, which includes the lots and parcels located within the area legally described as follows:

A PART OF THE SOUTHEAST QUARTER OF THE SOUTHEAST QUARTER OF SECTION 22 AND A PART OF THE SOUTHWEST QUARTER OF THE SOUTHWEST QUARTER OF SECTION 23 AND PART OF THE SOUTHEAST QUARTER OF THE SOUTHWEST QUARTER OF SECTION 23 ALL IN TOWNSHIP 78 NORTH, RANGE 26 WEST OF THE FIFTH PRINCIPAL MERIDIAN, CITY OF WEST DES MOINES, DALLAS COUNTY, IOWA, AND MORE PARTICULARLY DESCRIBED AS FOLLOWS:

BEGINNING AT THE NORTHWEST CORNER OF THE SOUTHWEST QUARTER OF THE SOUTHWEST QUARTER OF SAID SECTION 23; THENCE NORTH 83°50'48" EAST ALONG THE NORTH LINE OF SAID SOUTHWEST QUARTER OF THE SOUTHWEST QUARTER OF SECTION 23 A DISTANCE OF 1153.03 FEET; THENCE SOUTH 44°20'46" EAST 381.23 FEET; THENCE SOUTH 00°02'38" EAST 783.48 FEET TO THE NORTH LINE OF FUTURE RIGHT OF WAY OF GRAND AVENUE; THENCE SOUTH 89°57'15" WEST ALONG SAID NORTH LINE 1906.15 FEET; THENCE NORTH 00°43'42" EAST 880.04 FEET TO THE NORTH LINE OF THE SOUTHEAST QUARTER OF THE SOUTHEAST QUARTER OF SAID SECTION 22; THENCE NORTH 83°35'34" EAST ALONG SAID NORTH LINE 484.52 FEET TO THE POINT OF BEGINNING AND CONTAINING 41.95 ACRES (1,837,552 SQUARE FEET).

AND

A PART OF THE SOUTHEAST QUARTER OF THE SOUTHWEST QUARTER, SOUTHWEST QUARTER OF THE SOUTHEAST QUARTER AND THE SOUTHEAST QUARTER OF THE SOUTHEAST QUARTER ALL IN SECTION 23, TOWNSHIP 78 NORTH, RANGE 26 WEST OF THE FIFTH PRINCIPAL MERIDIAN, CITY OF WEST DES MOINES, DALLAS COUNTY, IOWA AND MORE PARTICULARLY DESCRIBED AS FOLLOWS:

BEGINNING AT THE NORTHEAST CORNER OF SAID SOUTHEAST QUARTER OF THE SOUTHWEST QUARTER; THENCE NORTH 83°19'19" EAST ALONG THE NORTH LINE OF SAID SOUTHWEST QUARTER OF

THE SOUTHEAST QUARTER AND SOUTHEAST QUARTER OF THE SOUTHEAST QUARTER, 2023.73 FEET TO THE WEST LINE OF THE SURVEY RECORDED IN BOOK 7, PAGE 483; THENCE SOUTH 1°10'11" EAST ALONG SAID WEST LINE AND THE SOUTHERLY EXTENSION THEREOF, 1308.37 FEET TO THE NORTH LINE OF RIGHT OF WAY OF FUTURE GRAND AVENUE; THENCE NORTHWESTERLY ALONG A CURVE CONCAVE NORTHEASTERLY WHOSE RADIUS IS 2917.50 FEET, WHOSE ARC LENGTH IS 22.37 FEET AND WHOSE CHORD BEARS NORTH 78°49'06" WEST, 22.37 FEET; THENCE NORTH 78°35'55" WEST CONTINUING ALONG SAID NORTH LINE, 763.47 FEET; THENCE WESTERLY ALONG SAID NORTH LINE AND A CURVE CONCAVE SOUTHERLY WHOSE RADIUS IS 2082.50 FEET, WHOSE ARC LENGTH IS 1287.50 FEET AND WHOSE CHORD BEARS SOUTH 83°41'24" WEST, 1267.09 FEET; THENCE SOUTHWESTERLY ALONG SAID NORTH LINE AND A CURVE CONCAVE NORTHWESTERLY WHOSE RADIUS IS 1917.50 FEET, WHOSE ARC LENGTH IS 802.39 FEET AND WHOSE CHORD BEARS SOUTH 77°57'59" WEST, 796.54 FEET; THENCE SOUTH 89°57'15" WEST ALONG SAID NORTH LINE, 174.64 FEET; THENCE NORTH 00°02'38" WEST, 1114.10 FEET TO THE NORTH LINE OF SAID SOUTHEAST QUARTER OF THE SOUTHWEST QUARTER; THENCE NORTH 83°26'45" EAST ALONG SAID NORTH LINE, 953.83 FEET TO THE POINT OF BEGINNING AND CONTAINING 74.02 ACRES (3,224,151 SQUARE FEET) EXCLUDING EXISTING ROAD RIGHT OF WAY.

PROPERTY IS SUBJECT TO ANY AND ALL EASEMENTS OF RECORD.

[For purposes of clarity, additional property has been added to and removed from the Subdistrict #7 portion of the Area by Amendment No. 2 (property added), Amendment No. 6 (property removed), and Amendment No. 13 (property added to avoid tax parcel split) to the Plan, but the property added and removed by those amendments have never been included in a TIF Ordinance.]

(h) Tax Increment Subdistrict #8. Subdistrict #8 has been removed from the Area by Amendment No. 13 to the Plan, and therefore Subdistrict #8 has been removed from this Ordinance.

(i) Tax Increment Subdistrict #9. No TIF ordinance has been adopted on the Subdistrict #9 portion of the Area.

(j) Amended Area means that portion of the City of West Des Moines, State of Iowa, included within the Tax Increment Subdistricts #1, #3, #4, #5, and #7, which Amended Area includes the lots and parcels located within the Area legally described above in Section 1 subparagraphs (b)-(e) and (g).

Section 2. The taxes levied on the taxable property in the Amended Area, legally described in Section 1 hereof, by and for the benefit of the State of Iowa, Counties of Dallas and Polk, Iowa,

Van Meter Community School District, Waukee Community School District, West Des Moines Community School District, and all other taxing districts from and after the effective date of this Ordinance shall be divided as hereinafter in this Ordinance provided.

Section 3. As to Tax Increment Subdistricts #1, #3 and #4, base period taxes shall be computed using the total assessed value shown on the assessment roll as of January 1, 2002, being the first day of the calendar year preceding the effective date of Ordinance No. 1560.

As to Tax Increment Subdistrict #5, base period taxes shall be computed using the total assessed value shown on the assessment roll as of January 1, 2006, being the first day of the calendar year preceding the effective date of Ordinance No. 1740.

As to Tax Increment Subdistrict #7, which consists of properties formerly included within the Original Tax Increment District, base period taxes shall be computed in the same manner using the total assessed value shown on the assessment roll as of January 1, 2007, being the first day of the calendar year preceding the effective date of Ordinance No. 1824. Note: First certification of debt was 2011, making Fiscal Year 2031-2032 the last year to collect Tax Increment. *[For the avoidance of doubt, Tax Increment Subdistrict #7 created by Ordinance No. 1824 is comprised of property formerly included within the Original Tax Increment District, and Amendment No. 4/Ordinance No. 2014 did not remove the property within Tax Increment Subdistrict #7 from the division of revenue nor alter the base value of Tax Increment Subdistrict #7 in any way].*

Section 4. That portion of the taxes each year in excess of the base period taxes for the Amended Area, determined for each sub-area thereof as provided in Section 3 of this Ordinance, shall be allocated to and when collected be paid into the special tax increment fund previously established by the City of West Des Moines, State of Iowa, to pay the principal of and interest on loans, monies advanced to, or indebtedness, whether funded, refunded, assumed or otherwise, including bonds issued under authority of Section 403.9 or Section 403.12, Code of Iowa, incurred by the City of West Des Moines, State of Iowa, to finance or refinance, in whole or in part, urban renewal projects undertaken within the Urban Renewal Area pursuant to the Urban Renewal Plan, as amended, except that (i) taxes for the regular and voter-approved physical plant and equipment levy of a school district imposed pursuant to Section 298.2, Code of Iowa, and taxes for the instructional support program of a school district imposed pursuant to Section 257.19, Code of Iowa, (but in each case only to the extent required under Section 403.19(2), Code of Iowa); (ii) taxes for the payment of bonds and interest of each taxing district; (iii) taxes imposed under Section 346.27(22), Code of Iowa, related to joint county-city buildings; and (iv) any other exceptions under Section 403.19, Code of Iowa, shall be collected against all taxable property within the Amended Area without any limitation as hereinabove provided.

Section 5. Unless or until the total assessed valuation of the taxable property in the areas of the Amended Area exceeds the total assessed value of the taxable property in the areas shown by the assessment rolls referred to in Section 3 of this Ordinance, all of the taxes levied and collected upon the taxable property in the Amended Area shall be paid into the funds for the respective taxing districts as taxes by or for the taxing districts in the same manner as all other property taxes.

Section 6. At such time as the loans, monies advanced, bonds and interest thereon and indebtedness of the City of West Des Moines, State of Iowa, referred to in Section 4 hereof have been paid, all monies thereafter received from taxes upon the taxable property in the Amended Area shall be paid into the funds for the respective taxing districts in the same manner as taxes on all other property.

Section 7. All ordinances or parts of ordinances in conflict with the provisions of this Ordinance are hereby repealed. The provisions of this Ordinance are intended and shall be construed so as to continue the division of taxes from property within the Tax Increment Subdistricts #1, #3, #4, #5, and #7 under the provisions of Section 403.19 of the Code of Iowa, as authorized in Ordinance Nos. 1384, 1560, 1740, 1800, 1824, 2014, 2072, 2314, 2427, and 2466. Notwithstanding any provisions in any prior Ordinances or other documents, the provisions of this Ordinance and all prior Ordinances relating to the Urban Renewal Area, as amended, shall be construed to continue the division of taxes from property within the Amended Area to the maximum period of time allowed by Section 403.19 of the Code of Iowa. In the event that any provision of this Ordinance shall be determined to be contrary to law it shall not affect other provisions or application of this Ordinance which shall at all times be construed to fully invoke the provisions of Section 403.19 of the Code of Iowa with reference to the Amended Area and the territory contained therein.

Section 8. This Ordinance shall be in effect after its final passage, approval and publication as provided by law.

Section 9. This Ordinance shall be codified in Title I, Chapter 10, Article B of the City Code for West Des Moines, Iowa.

PASSED AND APPROVED this _____ day of _____, 2023.

Mayor

ATTEST:

City Clerk

Read First Time: _____, 2023

Read Second Time: _____, 2023

Read Third Time: _____, 2023

PASSED AND APPROVED: _____, 2023.

I, _____, City Clerk of the City of West Des Moines, State of Iowa, hereby certify that the above and foregoing is a true copy of Ordinance No. _____ passed and approved by the City Council of the City at a meeting held _____, 2023, signed by the Mayor on _____, 2023, and published in the Des Moines Register on _____, 2023.

City Clerk, City of West Des Moines, State of
Iowa

02164368-1\11333-417

NO CHANGE FROM PREVIOUS READING

**CITY OF WEST DES MOINES
CITY COUNCIL MEETING COMMUNICATION**

Date: March 20, 2023

ITEM: Amendment to City Code – Title 3 (Business and Licensing), Chapter 2 (Beer and Liquor control), Section 5 (Investigation Procedure), Subsection B to align with amendments to Iowa Code Section 123

Ordinance: Approval of Second Reading, Waiver of Third Reading and Adoption of Ordinance Amendment

FINANCIAL IMPACT: Undetermined.

BACKGROUND: Iowa Senate File 2374 (SF2374) made significant changes to Iowa’s alcohol retail licensing structure and allowed by automatic renewal of class “E” retail alcohol licenses, subject to oversight by local authorities and the Iowa Alcoholic Beverages Division (ABD). Staff is initiating an amendment to the chapter and section identified below in Title 3 (Business and Licensing) to align the Iowa Code Section 123.

Specifically, the following changes are proposed with this request:


- Title 3: *Business and Licensing*
 - Chapter 2: *Beer and Liquor Control*, Section 5 *Investigation Procedure*, Subsection B to align with Iowa Code Section 123.

OUTSTANDING ISSUES: There are no outstanding issues.

RECOMMENDATION: City Staff recommends the City Council approve the second reading, waive the third reading and adopt the amendment to City Code, Title 3 (Business and Licensing), Chapter 2 (Beer and Liquor Control), Section 5 (Investigation Procedure), Subsection B

Lead Staff Member: Jessica D. Grove, Assistant City Attorney

STAFF REVIEWS:

Department Director	Richard Scieszinski, City Attorney
Appropriations/Finance	Tim Stiles, Finance Director
Legal	Richard Scieszinski, City Attorney
Agenda Acceptance	

PUBLICATION(S) (if applicable)

Published In	Des Moines Register
Date(s) Published	
Letter sent to surrounding property owners	

SUBCOMMITTEE REVIEW (if applicable)

Committee			
Date Reviewed			
Recommendation	Yes <input type="checkbox"/>	No <input type="checkbox"/>	Split <input type="checkbox"/>

ORDINANCE NO. _____

AN ORDINANCE AMENDING THE CITY CODE OF THE CITY OF WEST DES MOINES, IOWA, 2019, BY AMENDING TITLE 3, (BUSINESS AND LICENSING), CHAPTER 2, (BEER AND LIQUOR CONTROL).

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF WEST DES MOINES, IOWA:

SECTION 1. AMENDMENT. Title 3 (Business and Licensing), Chapter 2 (Beer and Liquor Control), Section 5 (Investigation Procedure), Subsection B is hereby amended by deleting the highlighted strike-through text and inserting the text in bold italics. All other items in current adopted portion of code not reflected below shall remain as is.

B. Upon submission of an application for renewal of a current liquor license or beer or wine permit to the city clerk, any person listed in the renewal application, or who possesses an ownership interest in the establishment, who did not previously obtain and provide the City Clerk with an officially sealed DCI personal background check must do so at that person's own expense. Each such person who is not a resident of the State of Iowa shall submit an officially sealed criminal investigation personal background check issued from that person's state of residence. The City Clerk may forward a copy of the renewal application documents to the Police Chief. The Police Chief may then review and comment on the renewal application to the City Clerk who will make a recommendation to the City Council for approval or disapproval of the renewal application *except such liquor license(s) that is subject to automatic renewal pursuant to Iowa Code Chapter 123*. No approval for renewal of a license or permit shall occur until the City Clerk has received the results of any such investigation.

SECTION 2. REPEALER. All ordinances or parts of ordinances in conflict with the provision of this ordinance are hereby repealed.

SECTION 3. SAVINGS CLAUSE. If any section, provision, sentence, clause, phrase or part of this Ordinance shall be adjudged invalid or unconstitutional, such adjudication shall not affect the validity of the Ordinance as a whole or any provision, section, subsection, sentence, clause, phrase or part hereof not adjudged invalid or unconstitutional.

SECTION 4. VIOLATIONS AND PENALTIES. Any person who violates the provisions of this Ordinance upon conviction shall be punished as set forth in Title 1, Chapter 4, Sections 1 and 2 of the City Code of the City of West Des Moines, Iowa.

SECTION 5. OTHER REMEDIES. In addition to the provisions set out in the Violations and Penalties Section herein, the City may proceed in law or equity against any person, firm or corporation for violation of any section or subsection of this Ordinance.

SECTION 6. EFFECTIVE DATE. This Ordinance shall be in full force and effect from and after its passage, approval and publication as provided by law.

Passed by the City Council on the _____ day of _____, 2023, and approved this _____ day of _____, 2023.

Russ Trimble, Mayor

ATTEST:

Ryan T. Jacobson, City Clerk

The foregoing Ordinance No. _____ was adopted by the Council for the City of West Des Moines, Iowa, on _____, 2023, and was published in the Des Moines Register on _____, 2023.

Ryan T. Jacobson, City Clerk

CITY OF WEST DES MOINES
CITY COUNCIL MEETING COMMUNICATION

ITEM: Approval of an Infrastructure Development Agreement between Highgate, LLC and the City of West Des Moines

DATE: March 20, 2023

RESOLUTION: Approval of Development Agreement

FINANCIAL IMPACT: Based upon the South 81st Street Urban Renewal Plan that was passed and approved at the March 6, 2023, City Council Meeting and the attached Development Agreement between the City of West Des Moines and Highgate LLC, the City would provide an economic development grant for reimbursement of the cost of the construction of Stagecoach Drive from South 85th Street to South 88th Street through its development. The anticipated reimbursement would be for the actual agreed upon expenses not to exceed \$2,500,000 and would come from Property Tax Increment proceeds as development occurs.

The proposed Development Agreement also includes construction of 2,220 linear feet of 12” sanitary sewer through property to the south of the development as depicted in Exhibit E of the Agreement. The \$700,000.00 sanitary sewer project is proposed to be constructed by the City; however, the developer will remit payment back to the City within 30 days of the acceptance of the sanitary sewer improvements. Additionally, the developer shall submit a Letter of Credit in the amount of \$700,000.00 as a security for the developer’s obligations pertaining to the sanitary sewer improvement project.

BACKGROUND: Staff has been approached by James Myers of Highgate, LLC who is purchasing the approximately 50.45-acres on the east side of South 88th Street generally between Cascade Drive and Stagecoach Drive, about the use of Tax Increment Financing (TIF) to construct Stagecoach Drive through its development. Stagecoach Drive is a minor arterial street. It is estimated that the cost of construction of this segment of Stagecoach Drive will be just under \$2.5 million.

Previously, the City initiated an agreement with High Point Group, LLC to reimburse it for the cost of construction of Stagecoach Drive from South 81st Street to South 85th Street. In that agreement, High Point Group, LLC will construct Stagecoach Drive and the City will reimburse it from TIF proceeds as development occurs within the South 81st Street Urban Renewal Area (URA). Highgate, LLC is wanting to enter into a similar agreement with the City. The property in question is within the boundaries of the South 81st Street Urban Renewal Area.

The Finance and Administration City Council Subcommittee reviewed the request at their meetings on October 5, 2022, and October 19, 2022. The Subcommittee was in favor of proceeding with the request.

OUTSTANDING ISSUES: There are no outstanding issues.

RECOMMENDATION: Finance & Administration City Council Subcommittee is recommending approval of the proposed Development Agreement.

Lead Staff Member: Bryce Johnson, Business Development Coordinator

STAFF REVIEWS:

Department Director	Clyde Evans, Community and Economic Development Director	
Appropriations/Finance	Tim Stiles, Finance Director	

Legal	
Agenda Acceptance	<i>af</i>

PUBLICATION(S) (if applicable)

Published In	N/A
Dates(s) Published	N/A

SUBCOMMITTEE REVIEW (if applicable)

Committee	F&A		
Date Reviewed	October 5 & 19, 2022		
Recommendation	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	

ATTACHMENTS:

- Exhibit I -
- Exhibit II -

Proposed Development Agreement
Resolution

AGREEMENT FOR PRIVATE DEVELOPMENT

By and Between

THE CITY OF WEST DES MOINES, IOWA

AND

HIGHGATE, L.L.C.

MARCH 15, 2023

AGREEMENT FOR
PRIVATE DEVELOPMENT

THIS AGREEMENT FOR PRIVATE DEVELOPMENT (“Agreement”), is made on or as of the 15 day of MARCH, 2023, by and between the CITY OF WEST DES MOINES, IOWA, a municipality (the “City”), established pursuant to the Code of Iowa of the State of Iowa and acting under the authorization of Chapters 15A and 403 of the Code of Iowa, 2021, as amended (the “Urban Renewal Act”), and HIGHGATE, L.L.C., an Iowa limited liability company (the “Developer”).

WITNESSETH:

WHEREAS, in furtherance of the objectives of the Urban Renewal Act, the City has undertaken a program for economic development in a residential area in the City and, in this connection, on March 6, 2023 adopted the South 81st Street Urban Renewal Plan (the “Urban Renewal Plan”) for purposes of carrying out urban renewal project activities in an area known as the South 81st Street Urban Renewal Area (the “Urban Renewal Area”); and

WHEREAS, a copy of the foregoing Urban Renewal Plan has been, or will be, recorded among the land records in the office of the Recorder of Dallas County, Iowa; and

WHEREAS, the Developer owns or will own certain real property located in the Urban Renewal Area as more particularly described in Exhibit A attached hereto and made a part hereof (which property as so described is hereinafter referred to as the “Development Property”); and

WHEREAS, the Developer intends certain Housing Units to be constructed on the Development Property in the Urban Renewal Area; and

WHEREAS, the Developer is willing to cause the construction of an extension of Stagecoach Drive from South 85th Street to South 88th Street to facilitate the development of the Development Property; and

WHEREAS, the City believes that the development of the Development Property pursuant to this Agreement and the fulfillment generally of this Agreement, are in the vital and best interests of the City and in accord with the public purposes and provisions of the applicable State and local laws and requirements under which the foregoing project has been undertaken and is being assisted.

NOW, THEREFORE, in consideration of the premises and the mutual obligations of the parties hereto, each of them does hereby covenant and agree with the other as follows:

ARTICLE I. DEFINITIONS

Section 1.1. Definitions. In addition to other definitions set forth in this Agreement, all capitalized terms used and not otherwise defined herein shall have the following meanings unless a different meaning clearly appears from the context:

Agreement means this Agreement and all exhibits and appendices hereto, as the same may be from time to time modified, amended, or supplemented.

City means the City of West Des Moines, Iowa, or any successor to its functions.

Code means the Code of Iowa, 2021, as amended.

Commercial Improvements means commercial development on the Development Property ancillary to the construction of the Housing Units.

County means the County of Dallas, Iowa.

Developer means Highgate, L.L.C. and its permitted successors and assigns.

Development Property means that portion of the South 81st Street Urban Renewal Area of the City described in Exhibit A hereto.

Economic Development Grants mean the payments of Tax Increment to be made by the City to the Developer under Section 7.1 of this Agreement.

Event of Default means any of the events described in Section 9.1 of this Agreement.

Highgate, L.L.C. TIF Account means a separate account within the South 81st Street Urban Renewal Area Tax Increment Revenue Fund of the City in which there shall be deposited that Tax Increment received by the City with respect to the Minimum Improvements and Development Property which is not placed in the LMI Fund.

Housing Unit means individual dwelling units to be constructed on the Development Property as further described in Exhibit B.

Indemnified Parties means the City and the governing body members, officers, agents, servants, and employees thereof.

LMI Fund means the separate fund of the City in which the City deposits incremental taxes received from the County as necessary to satisfy the requirements of Iowa Code Section 403.22 related to the provision of assistance for low and moderate-income family housing.

Low or Moderate-Income Families or LMI Families means those families, including single person households, earning no more than eighty percent (80%) of the higher of the median family income of Dallas County or the State-wide non-metropolitan area as determined by the latest United States Department of Housing and Urban Development, Section 8 income guidelines.

Minimum Improvements means the Housing Units and ancillary Commercial Improvements to be constructed on the Development Property and the Stagecoach Drive Improvements, as more particularly described in Exhibit B to this Agreement.

Mortgage means any mortgage or security agreement in which the Developer has granted a mortgage or other security interest in the Development Property, or any portion or parcel thereof, or any improvements constructed thereon.

Ordinance means the Ordinance(s) of the City under which the taxes levied on the taxable property in the Urban Renewal Area shall be divided and a portion paid into the South 81st Street Urban Renewal Area Tax Increment Revenue Fund under the provisions of Section 403.19 of the Code.

Project means the construction of the Minimum Improvements and the other obligations of the Developer described in this Agreement.

Qualified Costs means the costs and expenses incurred by Developer necessary to construct the Stagecoach Drive Improvements, including grading, paving of street, storm sewer, water main, joint utility trench, erosion control, pavement markings, restoration, and any labor, materials, supplies, equipment use and rental, delivery charges, overhead, and mobilization reasonably related to completing the Stagecoach Drive Improvements. Costs not considered to be qualified include but are not limited to streetlights, sidewalks, sanitary sewer, legal fees, engineering design, design survey and right of way costs. To be Qualified Costs, they must be incurred by the Developer with respect to the Stagecoach Drive Improvements that are dedicated to and accepted by the City.

Sanitary Sewer Improvements means 2,220 linear feet of 12” sanitary sewer within the Urban Renewal Area as depicted in Exhibit E.

South 81st Street Urban Renewal Area Tax Increment Revenue Fund means the special fund of the City created under the authority of Section 403.19(2) of the Code and the Ordinance, which fund was created in order to pay the principal of and interest on loans, monies advanced to or indebtedness, whether funded, refunded, assumed, or otherwise, including bonds or other obligations issued under the authority of Chapters 15A, 403, or 384 of the Code, incurred by the City to finance or refinance in whole or in part projects undertaken pursuant to the Urban Renewal Plan for the Urban Renewal Area.

Stagecoach Drive Improvements means the construction of three (3) lanes of Stagecoach Drive from South 85th Street to South 88th Street, and related storm sewer, water main, and joint utility trench, along the route depicted in Exhibit B-1.

State means the State of Iowa.

Tax Increment means the property tax revenues on the Minimum Improvements and the Development Property divided and made available to the City for deposit in the Highgate, L.L.C. TIF Account of the South 81st Street Urban Renewal Area Tax Increment Revenue Fund under the provisions of Section 403.19 of the Code and the Ordinance.

Termination Date means the date this Agreement terminates, as established in Section 10.9 of this Agreement.

Unavoidable Delays means reasonably unforeseeable delays resulting from acts or occurrences outside the reasonable control of the party claiming the delay including but not limited to storms, floods, fires, explosions, or other casualty losses, pandemics or epidemics, unusual weather conditions, strikes, boycotts, lockouts, or other labor disputes, litigation commenced by third parties, the acts of any federal, State, or local governmental unit (other than the City with respect to the City's obligations). Notwithstanding the foregoing, each Party acknowledges and agrees that it is entering into this Agreement and committing to perform its respective obligations with an awareness of the effects of the COVID-19 outbreak, as of the date of this Agreement, the continuation of which, alone, the Parties agree will not be deemed an Unavoidable Delay absent changes in circumstances or occurrence of events, as of the date hereof, beyond the Parties' reasonable control which would independently meet the definition of an Unavoidable Delay.

Urban Renewal Area means the area known as the South 81st Street Urban Renewal Area, which is designated in the Urban Renewal Plan as an economic development area that is appropriate for the provision of public improvements related to housing and residential development.

Urban Renewal Plan means the South 81st Street Urban Renewal Plan, as may be amended, approved in respect of the South 81st Street Urban Renewal Area, described in the preambles hereof.

ARTICLE II. REPRESENTATIONS AND WARRANTIES

Section 2.1. Representations and Warranties of the City. The City makes the following representations and warranties:

a. The City is a municipal corporation and political subdivision organized under the provisions of the Constitution and the laws of the State and has the power to enter into this Agreement and carry out its obligations hereunder.

b. The execution and delivery of this Agreement, the consummation of the transactions contemplated hereby, and the fulfillment of or compliance with the terms and conditions of this Agreement are not prevented by, limited by, in conflict with, or result in a breach of, the terms, conditions, or provisions of any contractual restriction, evidence of indebtedness, agreement, or instrument of whatever nature to which the City is now a party or by which it is bound, nor do they constitute a default under any of the foregoing.

c. All covenants, stipulations, promises, agreements, and obligations of the City contained herein shall be deemed to be the covenants, stipulations, promises, agreements, and obligations of the City only, and not of any governing body member, officer, agent, servant, or employee of the City in the individual capacity thereof.

Section 2.2. Representations and Warranties of Developer. The Developer makes the following representations and warranties:

a. Highgate, L.L.C. is an Iowa limited liability company, duly organized and validly existing under the laws of the State of Iowa, and it has all requisite power and authority to own and operate its properties, to carry on its business as now conducted and as presently proposed to be conducted, and to enter into and perform its obligations under the Agreement.

b. This Agreement has been duly and validly executed and delivered by Developer and, assuming due authorization, execution, and delivery by the City, is in full force and effect and is a valid and legally binding instrument of Developer enforceable in accordance with its terms, except as the same may be limited by bankruptcy, insolvency, reorganization, or other laws relating to or affecting creditors' rights generally.

c. The execution and delivery of this Agreement, the consummation of the transactions contemplated hereby, and the fulfillment of or compliance with the terms and conditions of this Agreement are not prevented by, limited by, in conflict with, or result in a violation or breach of, the terms, conditions, or provisions of any contractual restriction, evidence of indebtedness, agreement, or instrument of whatever nature to which Developer is now a party or by which it or its property is bound, nor do they constitute a default under any of the foregoing.

d. Developer is not currently aware of any actions, suits, or proceedings pending or threatened against or affecting Developer in any court or before any arbitrator or before or by any governmental body in which there is a reasonable possibility of an adverse decision which could materially adversely affect the business (present or prospective), financial position, or results of operations of Developer or which in any manner raises any questions affecting the validity of the Agreement or Developer's ability to perform its obligations under this Agreement.

e. Developer has not received any notice from any local, State, or federal official that the activities of Developer with respect to the Development Property may or will be in violation of any environmental law or regulation (other than those notices, if any, of which the City has previously been notified in writing). Developer is not currently aware of any State or federal claim filed or planned to be filed by any party relating to any violation of any local, State, or federal environmental law, regulation, or review procedure applicable to the Development Property, and Developer is not currently aware of any violation of any local, State, or federal environmental law, regulation, or review procedure which would give any person a valid claim under any State or federal environmental statute with respect thereto.

f. Developer has funds readily available or financing for the Stagecoach Drive Improvements in an amount sufficient, together with equity commitments, to successfully complete the Stagecoach Drive Improvements.

g. Developer will cooperate fully with the City in resolution of any traffic, parking, trash removal, or public safety problems which may arise in connection with the Project.

h. Developer expects that construction of the Stagecoach Drive Improvements will cost approximately \$2,500,000.

i. The Developer would not undertake its obligations under this Agreement without the potential for payment by the City of the Economic Development Grants being made to the Developer pursuant to this Agreement.

ARTICLE III. CONSTRUCTION OF MINIMUM IMPROVEMENTS, TAXES

Section 3.1. Construction of Stagecoach Drive Improvements. The Developer agrees that it will cause the Stagecoach Drive Improvements to be constructed on the Development Property in conformance with all applicable federal, State, and local laws, ordinances, and regulations, including any City permit and/or building requirements. All work with respect to the Improvements shall be in conformity with any plans and specifications approved and/or permits issued by the City Engineer, which approvals and issuances shall be made according to normal City processes for such plans and permits. The Developer agrees that it shall permit designated representatives of the City, upon reasonable notice to the Developer (which does not have to be written), to enter upon the Development Property during the construction of the Minimum Improvements to inspect such construction and the progress thereof. Developer shall be responsible for all private utility coordination and associated costs included in the construction of Stagecoach Drive Improvements.

Section 3.2. Completion of Stagecoach Drive Improvements. Subject to Unavoidable Delays, the Developer shall cause construction of the Stagecoach Drive Improvements to be undertaken and completed by the earlier of: (1) December 31, 2023; or (2) the date necessary to accommodate construction of Housing Units on the Development Property as required by the City's subdivision code. Time lost as a result of Unavoidable Delays shall be added to extend this date by a number of days equal to the number of days lost as a result of Unavoidable Delays.

Section 3.3. Dedication of Stagecoach Drive Improvements.

a. Upon completion of the Stagecoach Drive Improvements, Developer shall notify City of such completion and the City shall inspect the Stagecoach Drive Improvements. Such inspection shall not replace nor preclude the City's typical inspection process for public improvements in subdivisions. If (i) the Stagecoach Drive Improvements have been completed in conformance with all applicable federal, State, and local laws and regulations, including all City ordinances and land use requirements, and (ii) the City is in receipt of copies of the maintenance bonds required by Section 3.3(b) for such improvements, then the City shall, following appropriate City Council action, accept dedication of the conforming Stagecoach Drive Improvements, and any associated right of way not previously conveyed to the City through the platting process, from the Developer.

b. Upon commencement of construction of the Stagecoach Drive Improvements, Developer shall obtain, or require each of its general contractors to obtain, one or more bonds that guarantee the faithful performance of the construction of, in the aggregate, the anticipated full value of the completed Stagecoach Drive Improvements and that further guarantee the prompt

payment of all materials and labor. The performance bond(s) for the Stagecoach Drive Improvements shall remain in effect until construction of such improvements are completed, at which time a four-year maintenance bond, or similar instrument, guaranteeing the full replacement cost of the applicable improvement(s), shall be substituted for each performance bond. The bonds shall clearly specify the Developer and City as joint obligees.

c. Developer recognizes and agrees, with respect to any portion of the Stagecoach Drive Improvements and associated right of way which Developer dedicates to the City and the City accepts, the Stagecoach Drive Improvements and right of way thereafter shall be owned by the City and that Developer shall not retain any special legal entitlements or other rights not held by members of the general public with respect to ownership, sufficiency for any particular purpose, or use of the Stagecoach Drive Improvements.

Section 3.4. Qualified Costs of Stagecoach Drive Improvements. Attached hereto as Exhibit D is an engineer's estimate of Qualified Costs, with additional columns to be completed by Developer on a monthly basis during construction of the Stagecoach Drive Improvements. In order to be eligible for any Economic Development Grants under the provisions of Article VII of this Agreement, the Developer shall, on a monthly basis, certify to the City the amount of actual Qualified Costs that were incurred during the prior month in the construction of the Stagecoach Drive Improvements. The monthly certification shall be in the form of Exhibit D. Each certification shall be provided to the City not later than the 15th of each month immediately following the month in which any work was performed on the Stagecoach Drive Improvements. Along with the certification, Developer shall attach invoices and other documentation showing substantiation of Qualified Costs incurred for construction of the Stagecoach Drive Improvements. The City Engineer, or another Iowa engineer designated by the City Engineer, shall review Developer's certification in conjunction with the estimated costs include in Exhibit D and, within ten (10) business days after receipt of the monthly certification of Qualified Costs, verify in writing which expenses are approved as Qualified Costs. Upon completion, dedication, and acceptance by the City of the Stagecoach Drive Improvements, the total amount of Qualified Costs approved and verified by the City through the monthly certification process shall constitute the "Aggregate Qualified Costs."

Section 3.5. Construction of Sidewalk, Trail, Streetlights, and Sanitary Sewer. Developer shall be obligated to complete the construction of sidewalk, trail, streetlight, and sanitary sewer improvements to serve the Development Property as and to the extent required by City subdivision ordinances or other City requirements, but such improvements shall not be considered part of the Stagecoach Drive Improvements and costs associated therewith shall not be Qualified Costs.

Section 3.6. Completion of Housing Units. Subject to Unavoidable Delays, at least 20 Housing Units shall be undertaken and completed by December 31, 2024. For purposes of this Agreement, a Housing Unit shall be deemed completed upon the issuance of a temporary or final certificate of occupancy from the City for the Housing Unit. Time lost as a result of Unavoidable Delays shall be added to extend this date by a number of days equal to the number of days lost as a result of Unavoidable Delays.

Section 3.7. Real Property Taxes. Developer or its successors shall pay or cause to be paid, when due, all real property taxes and assessments payable with respect to all and any parts of the Development Property acquired and owned by them and pursuant to the provisions of this Agreement. Until Developer's obligations have been assumed by any other person or legal title to the property is vested in another person, all pursuant to the provisions of this Agreement, Developer shall be solely responsible for all assessments and taxes.

Developer and its successors agree that prior to the Termination Date:

a. They will not seek administrative review or judicial review of the applicability or constitutionality of any tax statute relating to the taxation of real property contained on the Development Property determined by any tax official to be applicable to the Development Property or Minimum Improvements, or raise the inapplicability or constitutionality of any such tax statute as a defense in any proceedings, including delinquent tax proceedings; and

b. They will not seek any tax exemption, deferral, or abatement either presently or prospectively authorized under any State, federal, or local law with respect to taxation of real property contained on the Development Property between the date of execution of this Agreement and the Termination Date.

c. Notwithstanding anything in this Agreement to the contrary, the Developer and its successors retain the right to appeal the assessed value of the Minimum Improvements and the Development Property.

Section 3.8. No Abatement. Developer and its successors agree that the Housing Units within the Development Property are not eligible for tax abatement under Iowa Code Chapter 404 or any other State, federal or local law, and this restriction shall be documented in the Memorandum of Agreement to be recorded pursuant to Section 10.3 of this Agreement. If the Developer continues to own any portion of the Development Property and the Memorandum of Agreement is released for any reason prior to the Termination Date, then this abatement restriction shall be included in any subsequently recorded restrictive covenants, deed, or purchase contract for any Housing Unit or any portion of the Development Property transferred through the Termination Date.

ARTICLE IV. COVENANTS OF THE DEVELOPER

Section 4.1. Maintenance of Properties. Developer will maintain, preserve, and keep the Development Property (excepting any portion dedicated to and accepted by the City), in good repair and working order, ordinary wear and tear excepted, and from time to time will make all necessary repairs, replacements, renewals, and additions.

Section 4.2. Maintenance of Records. Developer will keep at all times proper books of record and account in which full, true, and correct entries will be made of all dealings and transactions of or in relation to its business and affairs relating to this Project in accordance with generally accepted accounting principles, consistently applied throughout the period involved, and

the Developer will provide reasonable protection against loss or damage to such books of record and account.

Section 4.3. Compliance with Laws. Developer will comply with all State, federal, and local laws, rules, and regulations relating to the Project, Development Property, and Minimum Improvements.

Section 4.4. Non-Discrimination. In the construction and operation of the Minimum Improvements, the Developer shall not discriminate against any applicant, employee, or tenant because of age, color, creed, national origin, race, religion, marital status, sex, physical disability, or familial status. Developer shall ensure that applicants, employees, and tenants are considered and are treated without regard to their age, color, creed, national origin, race, religion, marital status, sex, physical disability, or familial status.

Section 4.5. Available Information. Upon request, Developer shall promptly provide the City with copies of information requested by City that are related to this Agreement and the Project so that City can determine compliance with the Agreement.

Section 4.6. LMI Assistance. The City and Developer acknowledge the statutory requirements of Chapter 403, Code of Iowa, specifically with respect to the Low and Moderate Income (LMI) housing assistance. The current applicable percentage for Dallas County is 26.22%. The City will set aside 26.22% of the Tax Increment collected from the Development Property in each year that an Economic Development Grant is made to Developer in order to comply with Iowa Code Section 403.22. Said funds shall be deposited into the City's LMI Fund.

Section 4.7. Insurance. During construction of the Minimum Improvements and until the Termination Date, Developer will provide and maintain with respect to the portions of the Development Property owned by Developer such insurance as is statutorily required, and Developer shall maintain any additional insurance customarily carried by like organizations engaged in like activities of comparable size and liability exposure.

ARTICLE V. INDEMNIFICATION

Section 5.1. Release and Indemnification Covenants.

a. Except to the extent arising from any willful misrepresentation, gross negligence, willful or wanton misconduct, or any unlawful act of the Indemnified Parties, Developer releases the Indemnified Parties from, covenants, and agrees that the Indemnified Parties shall not be liable for, and agrees to indemnify, defend, and hold harmless the Indemnified Parties against any loss or damage to property or any injury to or death of any person occurring at or about, or resulting from any defect in, the portions of the Development Property owned by Developer.

b. Except to the extent arising from any willful misrepresentation, gross negligence, willful or wanton misconduct, or any unlawful act of the Indemnified Parties, Developer agrees to protect and defend the Indemnified Parties, now or forever, and further agrees to hold the Indemnified Parties harmless, from any claim, demand, suit, action, or other proceedings

whatsoever by any person or entity whatsoever arising or purportedly arising from (i) any violation by Developer of any agreement or condition of this Agreement, (ii) the Developer's acquisition of the Development Property and condition of the portions of the Development Property owned by Developer and any improvements thereon, or (iii) any hazardous substance or environmental contamination located in or on the Development Property caused by Developer.

c. The Indemnified Parties shall not be liable for any damage or injury to the persons or property of the Developer, or its officers, agents, servants, or employees or any other person who may be about the Minimum Improvements or Development Property due to any act of negligence of any person, other than any act of negligence on the part of any such Indemnified Party or its officers, agents, servants, or employees.

d. The provisions of this Article V shall survive the termination of this Agreement.

ARTICLE VI. ASSIGNMENT AND TRANSFER

Section 6.1. Status of the Developer; Transfer of Substantially All Assets; Assignment. As security for the obligations of the Developer under this Agreement, the Developer represents and agrees that, prior to the Termination Date, the Developer will not transfer, convey, or assign its interests in this Agreement to any other party unless (i) the transferee partnership, limited liability company, corporation or individual assumes in writing all of the obligations of the Developer under this Agreement in its entirety, and (ii) the City consents thereto in writing in advance thereof, which consent shall not be unreasonably withheld, conditioned or delayed.

Section 6.2. Prohibition Against Use as Non-Taxable or Centrally-Assessed Property. During the term of this Agreement, the Developer agrees that no portion of the Development Property or Minimum Improvements shall be transferred or sold to a non-profit entity or used for a purpose that would exempt said portion of the Development Property from property tax liability. Notwithstanding the prior sentence, Developer may convey portions of the Development Property to the City to be used by the City for public infrastructure, parks, trails, or other public purposes. During the term of this Agreement, Developer agrees not to allow any portion of the Development Property or Minimum Improvements to be used as centrally-assessed property (including but not limited to, Iowa Code § 428.24 to 428.29 (Public Utility Plants and Related Personal Property); Chapter 433 (Telegraph and Telephone Company Property); Chapter 434 (Railway Property); Chapter 437 (Electric Transmission Lines); Chapter 437A (Property Used in the Production, Generation, Transmission or Delivery of Electricity or Natural Gas); and Chapter 438 (Pipeline Property)). Notwithstanding the foregoing or anything else stated in this Agreement to the contrary, during the term of this Agreement up to twenty-five (25) acres of the Development Property may be transferred or sold for use as a public school.

ARTICLE VII. ECONOMIC DEVELOPMENT GRANTS

Section 7.1. Economic Development Grants. For and in consideration of the obligations being assumed by Developer for the Project hereunder, subject to Developer being and remaining in compliance with this Agreement, the City agrees to make up to ten (10) consecutive annual payments of Economic Development Grants to the Developer beginning on June 1 of the first

fiscal year that the City receives Tax Increment from the County for the Development Property and Minimum Improvements thereon, but in no case earlier than June 1, 2026, and on each June 1 thereafter until the earliest of the following: (i) ten (10) Economic Development Grants have been paid to Developer; (ii) the maximum aggregate amount of Economic Development Grants as described in Section 7.1(b) has been paid to Developer; (iii) the City's ability to receive Tax Increment terminates; or (iv) this Agreement has been terminated pursuant to its terms. The payment of the Economic Development Grants shall be subject to satisfaction of the Conditions Precedent in Section 7.2 and the terms and conditions of this Article VII and shall be according to the following terms and conditions:

a. Annual Economic Development Grant Amount. Each annual Economic Development Grant shall be equal in amount to 100% of the Tax Increments deposited into the Highgate, L.L.C. TIF Account during the preceding twelve-month period after the LMI assistance requirements of Chapter 403 are satisfied, as further described in Section 4.6 (without regard to any averaging that may otherwise be utilized under Section 403.19 and excluding any interest that may accrue thereon prior to payment to Developer), but subject to limitation and adjustment as provided in this Article.

b. Maximum Amount of Economic Development Grants. The aggregate amount of the Economic Development Grants that may be paid to the Developer under this Agreement shall not exceed the lesser of: (i) the amount of available Tax Increments under the terms set forth in Section 7.1(a); (ii) \$2,500,000; or (iii) the Aggregate Qualified Costs submitted to and approved by the City as a part of Developer's completion of the Stagecoach Drive Improvements. It is further agreed and understood that each Economic Development Grant shall come solely and only from incremental taxes received by the City under Iowa Code Section 403.19 from levies upon the Development Property and in no event shall Developer be entitled to receive more than calculated under the formula set forth in Section 7.1(a), even if the aggregate amount is less than \$2,500,000 or the amount of Aggregate Qualified Costs paid by the Developer.

c. Certification of Stagecoach Drive Improvements Costs. The obligation of the City to make any Economic Development Grants to the Developer shall be subject to and conditioned upon, among other things, the timely filing by the Developer of the monthly certifications of Qualified Costs required under Section 3.4 hereof and the City's approval thereof. Notwithstanding the deadline for filing by Developer of the certification of Qualified Costs, annual payments of Economic Development Grants to the Developer shall not commence until the date set forth in Section 7.1 above.

Section 7.2. Conditions Precedent and First Certification of Debt. Notwithstanding the provisions of Section 7.1, the obligation of the City to make an Economic Development Grant to Developer in any year shall be subject to and conditioned upon satisfaction of all of the following:

a. Developer's dedication of the Stagecoach Drive Improvements to the City and the City's acceptance thereof by the dates set forth in Section 3.2, subject to Unavoidable Delays;

b. Developer's timely submission of the monthly certifications of Qualified Costs pursuant to Section 3.4;

c. The completion of at least 20 Housing Units on the Development Property by December 31, 2024 as set forth in Section 3.6, subject to Unavoidable Delays;

d. Developer's compliance with the terms of this Agreement at the time of payment, including but not limited to the payment of the Developer Contribution described in Section 8.2; and

e. No Event of Default has occurred and is continuing; if an Event of Default occurs and is not cured in accordance with Section 9.2 below, then the City shall have no obligation thereafter to make any payments to Developer in respect of the Economic Development Grants and the provisions of this Article shall terminate and be of no further force or effect.

Assuming satisfaction of the conditions precedent, the City shall adopt the Ordinance on the Development Property and certify debt to the County prior to December 1 of the year following the year that at least 20 Housing Units are completed on the Development Property, with said certification resulting in the collection of Tax Increment during the following fiscal year, meaning that the first Economic Development Grant would be paid June 1 of said fiscal year, provided Developer remains in compliance with the terms of this Agreement at the time of payment. The City's obligation to certify debt shall be subject to the Developer notifying the City in writing that at least 20 Housing Units have been completed. Subject to Unavoidable Delays, if 20 Housing Units are not completed by December 31, 2024, debt shall not be certified and this Agreement shall automatically terminate with neither party having any further liability to the other. Time lost as a result of Unavoidable Delays shall be added to extend this date by a number of days equal to the number of days lost as a result of Unavoidable Delays.

Section 7.3. Annual Appropriation.

a. The City hereby covenants and agrees to apply the Tax Increment collected in respect of the Development Property and the Minimum Improvements and allocated to the Highgate, L.L.C. TIF Account to pay the Economic Development Grants, as and to the extent set forth in this Article. The Economic Development Grants shall not be payable in any manner by other tax increment revenues or by general taxation or from any other City funds.

b. Each Economic Development Grant is subject to annual appropriation by the City Council. The right of non-appropriation reserved to the City in this Section is intended by the parties, and shall be construed at all times, so as to ensure that the City's obligation to make future Economic Development Grants shall not constitute a legal indebtedness of the City within the meaning of any applicable constitutional or statutory debt limitation prior to the adoption of a budget which appropriates funds for the payment of that installment or amount. In the event that any of the provisions of this Agreement are determined by a court of competent jurisdiction to create, or result in the creation of, such a legal indebtedness of the City, the enforcement of the said provision shall be suspended, and the Agreement shall at all times be construed and applied in such a manner as will preserve the foregoing intent of the parties, and no Event of Default by the City shall be deemed to have occurred as a result thereof. If any provision of this Agreement or the application thereof to any circumstance is so suspended, the suspension shall not affect other

provisions of this Agreement which can be given effect without the suspended provision. To this end the provisions of this Agreement are severable.

c. Notwithstanding the provisions of Section 7.1 hereof, the City shall have no obligation to make an Economic Development Grant to Developer if at any time during the term hereof the City fails to appropriate funds for payment; the City receives an opinion from its legal counsel to the effect that the use of Tax Increments resulting from the Development Property and Minimum Improvements to fund an Economic Development Grant to Developer, as contemplated under said Section 7.1, is not, based on a change in applicable law or its interpretation since the date of this Agreement, authorized or otherwise an appropriate urban renewal activity permitted to be undertaken by the City under the Urban Renewal Act or other applicable provisions of the Code, as then constituted or under controlling decision of any Iowa Court having jurisdiction over the subject matter hereof; or the City's ability to collect Tax Increment from the Minimum Improvements and Development Property is precluded or terminated by legislative changes to Iowa Code Chapter 403 or under controlling decision of an Iowa court. Upon occurrence of any of the foregoing circumstances, the City shall promptly forward notice of the same to Developer. If the circumstances continue for a period during which two (2) annual Economic Development Grants would otherwise have been paid to Developer under the terms of Section 7.1, the City may terminate this Agreement, without penalty or other liability to the City, by written notice to Developer.

Section 7.4. Use of Other Tax Increments. Subject to the terms of this Article, the City shall be free to use any and all available Tax Increments in excess of the stated maximum or resulting from the suspension or termination of the Economic Development Grants, for any purpose for which the Tax Increment may lawfully be used pursuant to the provisions of the Urban Renewal Act, and the City shall have no obligations to the Developer with respect to the use thereof.

Section 7.5. Reduction of First Grant. Developer shall pay to the City an amount equal to the reasonable, actual costs incurred by the City in connection with the negotiation, drafting and adoption of this Agreement, including, but not limited to, publication fees for legal notices, actual costs associated with City Council meetings, and reasonable legal fees of the City. Payment by Developer of such costs will be made by the Developer to the City within 30 days of the date on which the City presents a statement to the Developer demonstrating such costs, or if not previously paid, the costs shall be deducted from the first Economic Development Grant.

ARTICLE VIII. SANITARY SEWER IMPROVEMENTS

Section 8.1. City Construction of Sanitary Sewer Improvements. For and in consideration of the Developer's obligations under this Agreement, the City agrees to construct the Sanitary Sewer Improvements subject to the terms and conditions of this Agreement.

a. Conditions Precedent to Construction of Sanitary Sewer Improvements. It is recognized and agreed that the ability of the City to perform the obligations described in this Agreement with respect to construction of the Sanitary Sewer Improvements, is subject to

completion and satisfaction of certain separate City Council actions and required legal proceedings, and is subject to each of the following conditions precedent:

(i) The City acquiring from any relevant property owner(s) a temporary construction easement and permanent utility easement as deemed necessary by the City, in its sole discretion, for the construction and maintenance of the Sanitary Sewer Improvements at a cost deemed reasonable to the City in its sole discretion; and

(ii) The City completing any City Council actions and all required legal proceedings as necessary to finance the completion of the Sanitary Sewer Improvements, in the sole judgment of the City, and the City's receipt of funds through the financing sufficient to complete the Sanitary Sewer Improvements on terms deemed acceptable to the City in its sole discretion;

(iii) The City completing all applicable public bidding requirements for the Sanitary Sewer Improvements in the City's sole discretion and awarding a contract for the Sanitary Sewer Improvements acceptable to the City in its sole discretion;

(iv) The Developer providing the letter of credit required by Section 8.2(b); and

(v) The Developer being in material compliance with all of the terms and provisions of this Agreement.

b. Construction of the Sanitary Sewer Improvements. Subject in all respects to Unavoidable Delays and the provisions of this Section 8.1, the City shall cause construction of the Sanitary Sewer Improvements to be undertaken and completed not later than July 31, 2024. Time lost as a result of Unavoidable Delays shall be added to extend this date by a number of days equal to the number of days lost as a result of Unavoidable Delays. The City shall cause the Sanitary Sewer Improvements to be constructed in conformity with (i) the terms and conditions of this Agreement, and (ii) all applicable federal, State, and local laws, ordinances, rules, and regulations and permit requirements.

c. No Special Legal Entitlements. Developer recognizes and agrees that the Sanitary Sewer Improvements shall be owned and maintained by the City and that nothing in this Agreement grants Developer any special legal entitlements or other rights not held by members of the general public with respect to ownership, maintenance, or use of the Sanitary Sewer Improvements. The parties agree that the City and other Indemnified Parties (as defined in Section 1.1) are not responsible for and will have no liability to Developer associated with the specifications, design, plans, quality of construction, or sufficiency of the Sanitary Sewer Improvements for any particular purpose.

Section 8.2. Developer Contribution.

a. Within thirty (30) days of the acceptance of the completed Sanitary Sewer Improvements by the City Council for the City of West Des Moines, the City shall invoice to the Developer the full costs incurred by the City in completing the Sanitary Sewer Improvements

("Sewer Costs"). For purposes of this Section 8.2, Sewer Costs includes all costs outlined in Iowa Code Section 384.24(5). The Developer shall remit payment to the City for all of the invoiced Sewer Costs within thirty (30) days of Developer's receipt of the invoice ("Developer Contribution").

b. As security for Developer's obligations under this Section 8.2 and prior to the City beginning the public bidding process for the Sanitary Sewer Improvements, upon written request from the City the Developer shall provide to the City an irrevocable standby letter of credit titled in the name of the City, in a form deemed satisfactory to the City ("Letter of Credit"). The intent of the irrevocable Letter of Credit is that if the Developer has not repaid the Developer Contribution as required by this Agreement, the issuer of the Letter of Credit shall pay to the City the outstanding amount, up to the amount set forth in the Letter of Credit, upon written demand by the City.

(i) The Letter of Credit shall be automatically renewable annually without amendment, at Developer's sole cost. A failure by Developer during the term of this Agreement to obtain a renewed or a replacement Letter of Credit that complies with this Agreement shall be an Event of Default.

(ii) The amount of the Letter of Credit shall be \$700,000; provided, however, if the bids accepted by the City exceed \$700,000 in the aggregate, the Letter of Credit shall be increased to match aggregate Sewer Costs included in the accepted bids.

(iii) The Letter of Credit required hereunder must be issued by a bank acceptable to the City and provide immediate recourse for the City if there is a default in payment of the Developer Contribution. The Letter of Credit be released upon the full payment of the Developer Contribution.

c. If the City does not receive full payment of the Developer Contribution from the Developer or the bank providing the Letter of Credit within sixty (60) days of the City invoicing the costs to the Developer under this Section 8.2, such event shall be an Event of Default under Section 9.1 and the City shall have all of the remedies available under Section 9.2.

ARTICLE IX. DEFAULT AND REMEDIES

Section 9.1. Events of Default Defined. The following shall be "Events of Default" under this Agreement and the term "Event of Default" shall mean, whenever it is used in this Agreement, any one or more of the following events:

a. Failure by the Developer to cause the construction of Minimum Improvements to be commenced and completed pursuant to the terms, conditions, and limitations of this Agreement;

b. Transfer of Developer's interests in this Agreement in violation of the provisions of this Agreement;

c. Failure by Developer to substantially observe or perform any covenant, condition, obligation, or agreement on its part to be observed or performed under this Agreement;

d. The holder of any Mortgage on any portion of the Development Property owned by Developer, or any improvements thereon, commences foreclosure proceedings as a result of any default under the applicable Mortgage documents;

e. The Developer shall:

i. file any petition in bankruptcy or for any reorganization, arrangement, composition, readjustment, liquidation, dissolution, or similar relief under the United States Bankruptcy Act of 1978, as amended, or under any similar federal or state law; or

ii. make an assignment for the benefit of its creditors; or

iii. admit in writing its inability to pay its debts generally as they become due;

or

iv. be adjudicated bankrupt or insolvent; or if a petition or answer proposing the adjudication of Developer as bankrupt or its reorganization under any present or future federal bankruptcy act or any similar federal or state law shall be filed in any court and such petition or answer shall not be discharged or denied within ninety (90) days after the filing thereof; or a receiver, trustee or liquidator of Developer, or part thereof, shall be appointed in any proceedings brought against Developer, and shall not be discharged within ninety (90) days after such appointment, or if Developer shall consent to or acquiesce in such appointment; or

f. Any representation or warranty made by Developer in this Agreement, or made by Developer in any written statement or certification furnished by Developer pursuant to this Agreement, shall prove to have been incorrect, incomplete or misleading in any material respect on or as of the date of the issuance or making thereof.

Section 9.2. Remedies on Default. Whenever any Event of Default referred to in Section 9.1 of this Agreement occurs and is continuing, the City, as specified below, may take any one or more of the following actions after (except in the case of an Event of Default under subsections 9.1(d-f) of said Section 9.1 for which a notice and cure period is not required) the giving of thirty (30) days' written notice by the City to Developer of the Event of Default, but only if the Event of Default has not been cured within said thirty (30) days, or if the Event of Default cannot reasonably be cured within thirty (30) days and Developer does not provide assurances reasonably satisfactory to the City that the Event of Default will be cured as soon as reasonably possible:

a. The City may suspend its performance under this Agreement until it receives assurances from Developer, deemed adequate by the City, that Developer will cure the default and continue its performance under this Agreement;

b. The City may terminate this Agreement;

c. The City shall have no obligation thereafter to make any payments to Developer in respect of the Economic Development Grants; and

d. The City may take any action, including legal, equitable, or administrative action, which may appear necessary or desirable to enforce performance and observance of any obligation, agreement, or covenant of Developer under this Agreement.

Section 9.3. No Remedy Exclusive. No remedy herein conferred upon or reserved to the City is intended to be exclusive of any other available remedy or remedies, but each and every remedy shall be cumulative and shall be in addition to every other remedy given under this Agreement or now or hereafter existing at law or in equity or by statute. No delay or omission to exercise any right or power accruing upon any default shall impair any such right or power or shall be construed to be a waiver thereof, but any such right and power may be exercised from time to time and as often as may be deemed expedient.

Section 9.4. No Implied Waiver. In the event any agreement contained in this Agreement should be breached by any party and thereafter waived by any other party, such waiver shall be limited to the particular breach so waived and shall not be deemed to waive any other concurrent, previous or subsequent breach hereunder.

Section 9.5. Agreement to Pay Attorneys' Fees and Expenses. Whenever any Event of Default occurs and the City shall employ attorneys or incur other expenses for the collection of payments due or to become due or for the enforcement or performance or observance of any obligation or agreement on the part of the Developer herein contained, the Developer agrees that it shall, on demand therefor, pay to the City the reasonable fees of such attorneys and such other expenses as may be reasonably and appropriately incurred by the City in connection therewith.

ARTICLE X. MISCELLANEOUS

Section 10.1. Conflict of Interest. Developer represents and warrants that, to its knowledge and belief, no officer or employee of the City, or its designees or agents, nor any consultant or member of the governing body of the City, and no other public official of the City who exercises or has exercised any functions or responsibilities with respect to the Project during his or her tenure, or who is in a position to participate in a decision-making process or gain insider information with regard to the Project, has had or shall have any interest, direct or indirect, in any contract or subcontract, or the proceeds thereof, for work or services to be performed in connection with the Project, or in any activity, or benefit therefrom, which is part of the Project at any time during or after such person's tenure.

Section 10.2. Notices and Demands. A notice, demand or other communication under this Agreement by any party to the other shall be sufficiently given or delivered if it is dispatched by registered or certified mail, postage prepaid, return receipt requested, or delivered personally, and

- a. In the case of the Developer, is addressed to or delivered personally to Highgate, L.L.C. at 2540 73rd Street, Urbandale, Iowa 50322, Attn: James M. Myers, Partner; and

- b. In the case of the City, is addressed to or delivered personally to the City at City Hall, 4200 Mills Civic Parkway, P.O. Box 65320, West Des Moines, Iowa 50265-0320; Attn: City Clerk;

or to such other designated individual or officer or to such other address as any party shall have furnished to the other in writing in accordance herewith.

Section 10.3. Memorandum of Agreement. The parties agree to execute and record a Memorandum of Agreement for Private Development, in substantially the form attached as Exhibit C, to serve as notice to the public of the existence and provisions of this Agreement, and the rights and interests held by the City by virtue hereof. The City shall pay for the costs of recording.

Section 10.4. Titles of Articles and Sections. Any titles of the several parts, Articles, and Sections of this Agreement are inserted for convenience of reference only and shall be disregarded in construing or interpreting any of its provisions.

Section 10.5. Counterparts. This Agreement may be executed in any number of counterparts, each of which shall constitute one and the same instrument.

Section 10.6. Governing Law. This Agreement shall be governed and construed in accordance with the laws of the State of Iowa.

Section 10.7. Entire Agreement. This Agreement and the exhibits hereto reflect the entire agreement between the parties regarding the subject matter hereof, and supersedes and replaces all prior agreements, negotiations or discussions, whether oral or written. This Agreement may not be amended except by a subsequent writing signed by all parties hereto.

Section 10.8. Successors and Assigns. This Agreement is intended to and shall inure to the benefit of and be binding upon the parties hereto and their respective successors and assigns.

Section 10.9. Termination Date. This Agreement shall terminate and be of no further force or effect on and after the December 31st immediately following the City's payment of the last Economic Development Grant to Developer under Section 7.1 of this Agreement, unless terminated earlier under the provisions of this Agreement. Upon the Termination Date, the City agrees to file a termination of this Agreement with the Dallas County, Iowa Recorder within thirty (30) days of the Developer's written request to file such termination or on its own accord.

Section 10.10. No Third-Party Beneficiaries. No rights or privileges of either party hereto shall inure to the benefit of any landowner, contractor, subcontractor, material supplier, or any other person or entity, and no such landowner, contractor, subcontractor, material supplier, or any other person or entity shall be deemed to be a third-party beneficiary of any of the provisions contained in this Agreement.

IN WITNESS WHEREOF, the City has caused this Agreement to be duly executed in its name and behalf by its Mayor and its seal to be hereunto duly affixed and attested by its City Clerk, and Developer has executed this Agreement all on or as of the day first above written.

[Remainder of this page intentionally left blank. Signature pages to follow.]

CITY OF WEST DES MOINES, IOWA,
an Iowa municipal corporation

Russ Trimble
Mayor

ATTEST:

Ryan T. Jacobson
City Clerk

STATE OF IOWA)
) ss:
COUNTY OF POLK)

On this ____ day of _____, 2023, before me a Notary Public in and for said County, personally appeared Russ Trimble and Ryan T. Jacobson, to me personally known, who being duly sworn, did say that they are the Mayor and City Clerk, respectively of the City of West Des Moines, Iowa, a municipal corporation, created and existing under the laws of the State of Iowa and that said record was signed on behalf of said municipal corporation by authority and resolution of its City Council as contained in Roll Call No. _____, passed on the ____ day of _____, 2023, and said Mayor and City Clerk acknowledged said record to be the free act and deed of said municipal corporation by it voluntarily executed.

Notary, State of Iowa

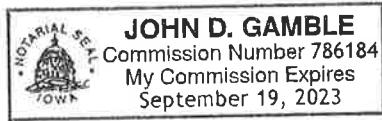
[Signature page to Agreement for Private Development – City of West Des Moines, Iowa]


DEVELOPER:
HIGHGATE, L.L.C.,
an Iowa limited liability company

By: 
James M. Myers, Partner

STATE OF Iowa)
) ss
COUNTY OF Polk)

This record was acknowledged before me on March 15, 2023, by James M. Myers, as Partner of Highgate, L.L.C., an Iowa limited liability company, on behalf of whom the record was executed.




Notary Public in and for said State

[Signature page to Agreement for Private Development – Developer]

EXHIBIT A
DEVELOPMENT PROPERTY

The Development Property is described as consisting of all that certain parcel or parcels of land located in the City of West Des Moines, County of Dallas, State of Iowa, more particularly described as follows:

A PART OF LOTS 6 THROUGH 10, AND PARCEL '21-4' OF LOT 5 AS SHOWN ON THE PLAT OF SURVEY RECORDED IN BOOK 2021, PAGE 21595, ALL BEING IN SUNSET RIDGE, AN OFFICIAL PLAT IN THE CITY OF WEST DES MOINES, DALLAS COUNTY, IOWA AND BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS:

BEGINNING AT THE SOUTHWEST CORNER OF PARCEL '21-5', AS SHOWN ON THE PLAT OF SURVEY RECORDED IN BOOK 2021, PAGE 21595; THENCE SOUTH $89^{\circ}10'35''$ EAST ALONG THE SOUTHERLY LINE OF SAID PARCEL '21-5', A DISTANCE OF 101.07 FEET; THENCE EASTERLY CONTINUING ALONG SAID SOUTHERLY LINE AND A CURVE CONCAVE NORTHERLY WHOSE RADIUS IS 750.00 FEET, WHOSE ARC LENGTH IS 606.69 FEET AND WHOSE CHORD BEARS NORTH $67^{\circ}38'59''$ EAST, 590.28 FEET TO THE SOUTHWEST CORNER OF SAID PARCEL '21-4'; THENCE NORTHEASTERLY ALONG THE NORTHERLY LINE OF SAID PARCEL '21-4' AND A CURVE CONCAVE NORTHWESTERLY WHOSE RADIUS IS 750.00 FEET, WHOSE ARC LENGTH IS 8.46 FEET AND WHOSE CHORD BEARS NORTH $44^{\circ}09'10''$ EAST, 8.46 FEET; THENCE NORTH $43^{\circ}49'48''$ EAST CONTINUING ALONG SAID NORTHERLY LINE, 30.63 FEET; THENCE NORTHEASTERLY CONTINUING ALONG SAID NORTHERLY LINE AND A CURVE CONCAVE SOUTHEASTERLY WHOSE RADIUS IS 750.00 FEET, WHOSE ARC LENGTH IS 518.41 FEET AND WHOSE CHORD BEARS NORTH $63^{\circ}37'54''$ EAST, 508.15 FEET; THENCE NORTH $83^{\circ}26'00''$ EAST CONTINUING ALONG SAID NORTHERLY LINE, 27.25 FEET TO THE NORTHEAST CORNER OF SAID PARCEL '21-4'; THENCE SOUTH $06^{\circ}34'00''$ EAST ALONG THE EASTERLY LINE OF SAID PARCEL '21-4', A DISTANCE OF 50.00 FEET; THENCE NORTH $83^{\circ}26'00''$ EAST CONTINUING ALONG SAID EASTERLY LINE, 46.40 FEET; THENCE SOUTHEASTERLY CONTINUING ALONG SAID EASTERLY LINE AND A CURVE CONCAVE SOUTHWESTERLY WHOSE RADIUS IS 25.00 FEET, WHOSE ARC LENGTH IS 42.36 FEET AND WHOSE CHORD BEARS SOUTH $48^{\circ}01'54''$ EAST, 37.47 FEET; THENCE SOUTH $00^{\circ}30'12''$ WEST CONTINUING ALONG SAID EASTERLY LINE, 56.99 FEET; THENCE SOUTH $89^{\circ}29'46''$ EAST CONTINUING ALONG SAID EASTERLY LINE, 34.89 FEET TO THE EASTERLY LINE OF SAID SUNSET RIDGE; THENCE SOUTH $00^{\circ}30'52''$ WEST CONTINUING ALONG SAID EASTERLY LINE, A DISTANCE OF 914.72 FEET; THENCE SOUTH $00^{\circ}14'22''$ WEST CONTINUING ALONG SAID EASTERLY LINE, A DISTANCE OF 259.10 FEET; THENCE SOUTH

00°32'05" WEST CONTINUING ALONG SAID EASTERLY LINE, 617.36 FEET TO THE SOUTHEAST CORNER OF SAID LOT 10; THENCE SOUTH 83°51'02" WEST ALONG THE SOUTHERLY LINE OF SAID LOT 10, A DISTANCE OF 1279.02 FEET TO THE SOUTHWEST CORNER OF SAID LOT 10; THENCE NORTH 00°32'21" EAST ALONG THE WESTERLY LINE OF SAID SUNSET RIDGE, 873.81 FEET; THENCE NORTH 00°39'10" EAST CONTINUING ALONG SAID WESTERLY LINE, 701.13 FEET TO THE POINT OF BEGINNING AND CONTAINING 50.39 ACRES (2,194,848 SQUARE FEET). THE PROPERTY IS SUBJECT TO ANY AND ALL EASEMENTS OF RECORD.

EXHIBIT B
MINIMUM IMPROVEMENTS

The Minimum Improvements shall consist of Housing Units, Commercial Improvements, and the Stagecoach Drive Improvements to be constructed on the Development Property.

The Housing Units are expected to include approximately 4-10 plex attached townhomes of approximately 150 total units and 13 multi-family apartments, together with related site improvements on separate lots, to be constructed on the Development Property consistent with approved plats and plans. The Developer may directly construct Housing Units and/or may market/sell lots to builders for construction of Housing Units.

The Commercial Improvements means any commercial development on the Development Property ancillary to the completion of the Housing Units.

The Stagecoach Drive Improvements include the construction of three (3) lanes of Stagecoach Drive from South 81st Street to South 88th Street, and related sanitary sewer, storm sewer, water main, and joint utility trench, consistent with all City standard requirements for such infrastructure, in order to allow for the development of the Housing Units. The Developer intends to dedicate the Stagecoach Drive Improvements to the City upon completion by Developer and acceptance by the City. See Exhibit B-1 for a depiction of the route of the Stagecoach Drive Improvements.

EXHIBIT B-1
 DEPICTION OF STAGECOACH DRIVE IMPROVEMENTS

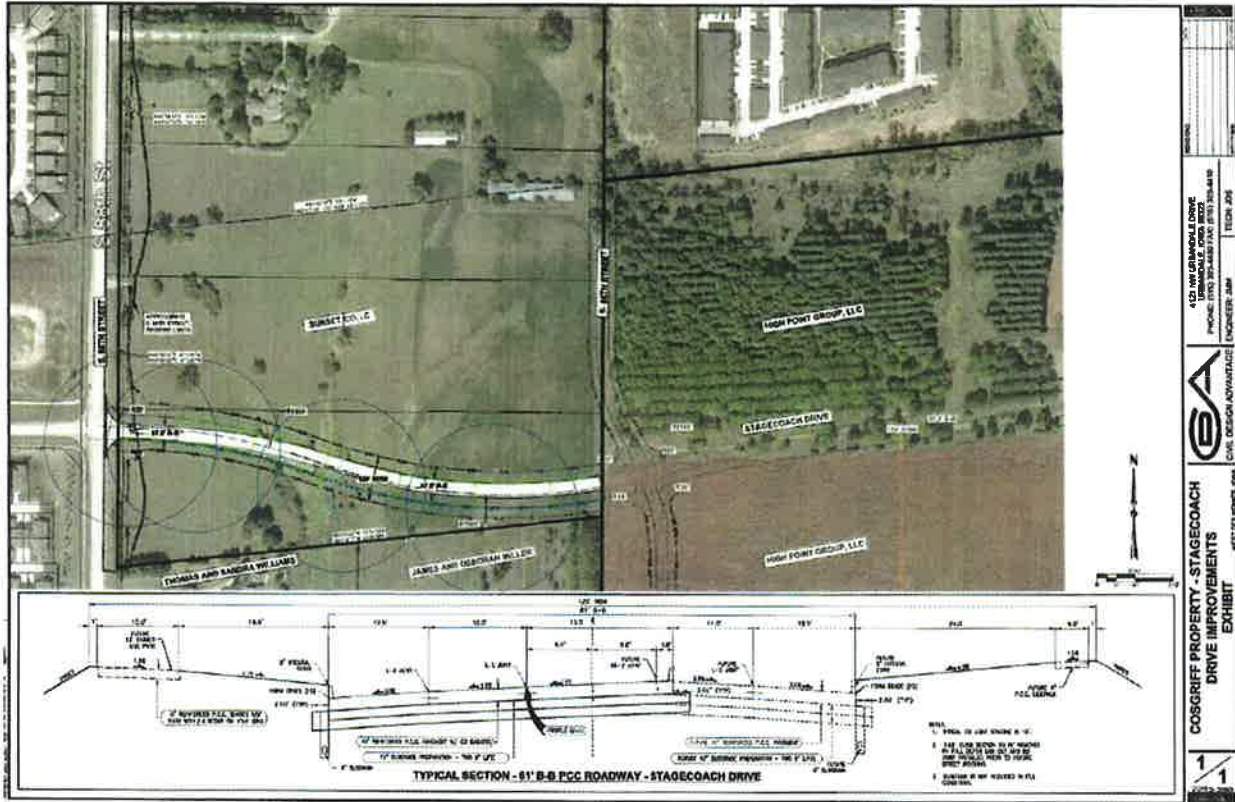


EXHIBIT C

Type of Document: **MEMORANDUM OF AGREEMENT FOR PRIVATE DEVELOPMENT BETWEEN THE CITY OF WEST DES MOINES AND HIGHGATE, L.L.C.**

Return Document to: **Ryan T. Jacobson
City of West Des Moines
4200 Mills Civic Parkway, Suite 1A
West Des Moines, IA 50265**

Preparer Information: **Nathan J. Overberg
Ahlers & Cooney, P.C.
100 Court Ave., Ste. #600
Des Moines, IA 50309
(515) 243-7611**

Taxpayer Information : **N/A**

GRANTORS: N/A

GRANTEES: N/A

LEGAL DESCRIPTION: See pages 1-2 of the Memorandum of Agreement.

EXHIBIT C
MEMORANDUM OF AGREEMENT FOR PRIVATE DEVELOPMENT

WHEREAS, the City of West Des Moines, Iowa (the "City") and Highgate, L.L.C. (the "Developer"), did on or about the 15 day of MARCH, 2023, make, execute, and deliver an Agreement for Private Development (the "Agreement"), wherein and whereby the Developer agreed, in accordance with the terms of the Agreement, to develop and maintain certain real property located within the City and as more particularly described as follows:

A PART OF LOTS 6 THROUGH 10, AND PARCEL '21-4' OF LOT 5 AS SHOWN ON THE PLAT OF SURVEY RECORDED IN BOOK 2021, PAGE 21595, ALL BEING IN SUNSET RIDGE, AN OFFICIAL PLAT IN THE CITY OF WEST DES MOINES, DALLAS COUNTY, IOWA AND BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS:

BEGINNING AT THE SOUTHWEST CORNER OF PARCEL '21-5', AS SHOWN ON THE PLAT OF SURVEY RECORDED IN BOOK 2021, PAGE 21595; THENCE SOUTH 89°10'35" EAST ALONG THE SOUTHERLY LINE OF SAID PARCEL '21-5', A DISTANCE OF 101.07 FEET; THENCE EASTERLY CONTINUING ALONG SAID SOUTHERLY LINE AND A CURVE CONCAVE NORTHERLY WHOSE RADIUS IS 750.00 FEET, WHOSE ARC LENGTH IS 606.69 FEET AND WHOSE CHORD BEARS NORTH 67°38'59" EAST, 590.28 FEET TO THE SOUTHWEST CORNER OF SAID PARCEL '21-4'; THENCE NORTHEASTERLY ALONG THE NORTHERLY LINE OF SAID PARCEL '21-4' AND A CURVE CONCAVE NORTHWESTERLY WHOSE RADIUS IS 750.00 FEET, WHOSE ARC LENGTH IS 8.46 FEET AND WHOSE CHORD BEARS NORTH 44°09'10" EAST, 8.46 FEET; THENCE NORTH 43°49'48" EAST CONTINUING ALONG SAID NORTHERLY LINE, 30.63 FEET; THENCE NORTHEASTERLY CONTINUING ALONG SAID NORTHERLY LINE AND A CURVE CONCAVE SOUTHEASTERLY WHOSE RADIUS IS 750.00 FEET, WHOSE ARC LENGTH IS 518.41 FEET AND WHOSE CHORD BEARS NORTH 63°37'54" EAST, 508.15 FEET; THENCE NORTH 83°26'00" EAST CONTINUING ALONG SAID NORTHERLY LINE, 27.25 FEET TO THE NORTHEAST CORNER OF SAID PARCEL '21-4'; THENCE SOUTH 06°34'00" EAST ALONG THE EASTERLY LINE OF SAID PARCEL '21-4', A DISTANCE OF 50.00 FEET; THENCE NORTH 83°26'00" EAST CONTINUING ALONG SAID EASTERLY LINE, 46.40 FEET; THENCE SOUTHEASTERLY CONTINUING ALONG SAID EASTERLY LINE AND A CURVE CONCAVE SOUTHWESTERLY WHOSE RADIUS IS 25.00 FEET, WHOSE ARC LENGTH IS 42.36 FEET AND WHOSE CHORD BEARS SOUTH 48°01'54" EAST, 37.47 FEET; THENCE SOUTH 00°30'12" WEST CONTINUING ALONG SAID EASTERLY LINE, 56.99 FEET; THENCE SOUTH 89°29'46" EAST CONTINUING ALONG SAID EASTERLY LINE, 34.89 FEET TO THE EASTERLY LINE OF SAID SUNSET RIDGE; THENCE SOUTH 00°30'52"

WEST CONTINUING ALONG SAID EASTERLY LINE, A DISTANCE OF 914.72 FEET; THENCE SOUTH 00°14'22" WEST CONTINUING ALONG SAID EASTERLY LINE, A DISTANCE OF 259.10 FEET; THENCE SOUTH 00°32'05" WEST CONTINUING ALONG SAID EASTERLY LINE, 617.36 FEET TO THE SOUTHEAST CORNER OF SAID LOT 10; THENCE SOUTH 83°51'02" WEST ALONG THE SOUTHERLY LINE OF SAID LOT 10, A DISTANCE OF 1279.02 FEET TO THE SOUTHWEST CORNER OF SAID LOT 10; THENCE NORTH 00°32'21" EAST ALONG THE WESTERLY LINE OF SAID SUNSET RIDGE, 873.81 FEET; THENCE NORTH 00°39'10" EAST CONTINUING ALONG SAID WESTERLY LINE, 701.13 FEET TO THE POINT OF BEGINNING AND CONTAINING 50.39 ACRES (2,194,848 SQUARE FEET). THE PROPERTY IS SUBJECT TO ANY AND ALL EASEMENTS OF RECORD.

(the "Development Property"); and

WHEREAS, the term of this Agreement shall commence on the 15 day of March, 2023 and terminate on the Termination Date, as set forth in the Agreement; and

WHEREAS, the City and Developer desire to record a Memorandum of the Agreement referring to the Development Property and their respective interests therein.

NOW, THEREFORE, IT IS AGREED AS FOLLOWS:

1. That the recording of this Memorandum of Agreement for Private Development shall serve as notice to the public that the Agreement contains provisions restricting development and use of the Development Property and the improvements located and operated on such Development Property.

2. Developer and its successors agree that the Housing Units (as defined in the Agreement) within the Development Property are not eligible for tax abatement under Iowa Code Chapter 404 or any other State, federal or local law.

3. That all of the provisions of the Agreement and any subsequent amendments thereto, if any, even though not set forth herein, are by the filing of this Memorandum of Agreement for Private Development made a part hereof by reference, and that anyone making any claim against any of said Development Property in any manner whatsoever shall be fully advised as to all of the terms and conditions of the Agreement, and any amendments thereto, as if the same were fully set forth herein.

4. That a copy of the Agreement and any subsequent amendments thereto, if any, shall be maintained on file for public inspection during ordinary business hours in the office of the City Clerk, City Hall, West Des Moines, Iowa.

5. Upon the Termination Date (as defined in the Agreement), the City agrees to file a termination of the Agreement with the Dallas County, Iowa Recorder within thirty (30) days of the Developer's written request to file such termination or on its own accord.

IN WITNESS WHEREOF, the City and Developer have executed this Memorandum of Agreement for Private Development as of the ____ day of _____, 2023.

[Remainder of page intentionally left blank; Signature pages follow]

CITY OF WEST DES MOINES, IOWA,
an Iowa municipal corporation

Russ Trimble
Mayor

ATTEST:

Ryan T. Jacobson
City Clerk

STATE OF IOWA)
) ss:
COUNTY OF POLK)

On this ____ day of _____, 2023, before me a Notary Public in and for said County, personally appeared Russ Trimble and Ryan T. Jacobson, to me personally known, who being duly sworn, did say that they are the Mayor and City Clerk, respectively of the City of West Des Moines, Iowa, a municipal corporation, created and existing under the laws of the State of Iowa and that said record was signed on behalf of said municipal corporation by authority and resolution of its City Council as contained in Roll Call No. _____, passed on the _____ day of _____, 2023, and said Mayor and City Clerk acknowledged said record to be the free act and deed of said municipal corporation by it voluntarily executed.

Notary, State of Iowa

[Signature page to Memorandum of Agreement– City of West Des Moines, Iowa]

EXHIBIT D
DEVELOPER CERTIFICATION OF COSTS OF STAGECOACH DRIVE IMPROVEMENTS

Highgate, L.L.C. (the "Developer") certifies that the expenses shown on the table below were/are the actual expenses incurred by the Developer for the Stagecoach Drive Improvements for the month of _____, 202__.

PRELIMINARY COST PROJECTION Cosgriff Property Stagecoach Drive - 1,350 LF February 2023							
ITEM	ESTIMATED QTY	ACTUAL QTY	UNIT	ESTIMATED UNIT PRICE	ACTUAL UNIT PRICE	ESTIMATED TOTAL	REIMBURSABLE TOTAL
EARTHWORK							
Clearing & Grubbing & Demo	1		LS	\$75,000.00		\$75,000	
Topsoil Strip, Stockpile, Respread - 8" (Stagecoach Dr.)	7,500		CY	\$7.00		\$52,500	
Excavation - Class 10 (Stagecoach Dr.)	60,000		CY	\$4.25		\$255,000	
Import	33,500		CY	\$4.25		\$142,375	
Subgrade Preparation & Curb Backfill - 12"	6,600		SY	\$5.50		\$36,300	
Subgrade Treatment - 12"	6,600		SY	\$28.00		\$184,800	
Removals	1		LS	\$28,500.00		\$28,500	
Temporary Seeding	6.0		AC	\$2,250.00		\$13,500	
Permanent Seeding	6.0		AC	\$2,850.00		\$17,100	
Erosion Control Mulching	6.0		AC	\$1,050.00		\$6,300	
TRENCH AND TRENCHLESS CONSTRUCTION							
Trench Foundation	250		TON	\$50.00		\$12,500	
WATER MAIN							
8-inch Main	225		LF	\$80.00		\$18,000	
12-inch Main	1,300		LF	\$100.00		\$130,000	
Hydrants	3		EA	\$6,900.00		\$20,700	
8-inch Valves	2		EA	\$3,000.00		\$6,000	
12-inch Valves	2		EA	\$3,400.00		\$6,800	
Connect to Existing (Not Live)	1		EA	\$3,000.00		\$3,000	
STORM SEWER							
6-inch Subdrain w/ Rock Backfill	2,700		LF	\$25.00		\$67,500	
Storm Sewer, Trenched, RCP < 24-inch	1,475		LF	\$140.00		\$206,500	
Storm Sewer, Trenched, RCP > 24-inch	275		LF	\$205.00		\$56,375	
Field Tile Repair	500		LF	\$25.00		\$12,500	
Subdrain Connection to Intake or Storm Sewer	20		EA	\$400.00		\$8,000	
Manholes or Intakes	16		EA	\$8,000.00		\$128,000	
Cleanouts	6		EA	\$575.00		\$3,450	
Pipe Apron < 48-inch	4		EA	\$4,850.00		\$19,400	
Video Inspection	1		EA	\$17,250.00		\$17,250	
Rip Rap	40		TON	\$98.00		\$3,920	
PAVEMENT							
Ramp Set (Per Intersection Corner)	6		EA	\$4,000.00		\$24,000	
10-inch Reinforced PCC (37.5' B/B)	6,000		SY	\$105.00		\$630,000	
Pavement Removal	40		SY	\$40.00		\$1,600	
Granular Surfacing	300		TON	\$40.00		\$12,000	
MISCELLANEOUS							
Joint Utility Trench	1,350		LF	\$115.00		\$155,250	
Painted Pavement Markings, Durable and Grooved	13		STA	\$175.00		\$2,275	
Painted Symbols & Legends, Durable and Grooved	7		EA	\$300.00		\$2,100	
Traffic Control	1		LS	\$11,500.00		\$11,500	
Silt Fence	3,200		LF	\$3.25		\$10,400	
Inlet Protection	12		EA	\$175.00		\$2,100	
Bonding (1%)	1		LS	\$27,000.00		\$27,000	
Inspection	1		LS	\$36,500.00		\$36,500	
Testing (1%)	1		LS	\$27,000.00		\$27,000	
Staking	1		LS	\$10,180.00		\$10,180	
TOTAL						\$2,483,175	\$0

Attach actual receipts and invoices

[Signature page follows]

EXHIBIT E
SANITARY SEWER IMPROVEMENTS



02112474-1\11333-429

RESOLUTION NO. _____

RESOLUTION APPROVING AND AUTHORIZING
EXECUTION OF A DEVELOPMENT AGREEMENT BY AND
BETWEEN THE CITY OF WEST DES MOINES AND
HIGHGATE, L.L.C. (PREVIOUSLY ARCHANGEL
DEVELOPMENT, LLC)

WHEREAS, by Resolution No. _____, adopted March 6, 2023, this Council found and determined that certain areas located within the City are eligible and should be designated as an urban renewal area under Iowa law, and approved and adopted the South 81st Street Urban Renewal Plan (the "Urban Renewal Plan" or "Plan") for the South 81st Street Urban Renewal Area (the "Urban Renewal Area" or "Area") described therein, which Plan is on file in the office of the Recorder of Dallas County; and

WHEREAS, it is desirable that properties within the Area be redeveloped as part of the overall redevelopment area covered by said Plan; and

WHEREAS, the City has received a proposal from Highgate, L.L.C. (the "Developer"), in the form of a proposed Development Agreement (the "Agreement") by and between the City and the Developer, pursuant to which, among other things, the Developer would agree to construct certain Minimum Improvements consisting of Housing Units, ancillary Commercial Improvements, and Stagecoach Drive Improvements to serve the Housing Units (all as further described in the Agreement), together with all related site improvements, within the Urban Renewal Area as defined and legally described in the Agreement (the "Development Property"); and

WHEREAS, the Agreement further proposes that the City will make up to 10 annual payments of Economic Development Grants to Developer in the amount of 73.78% of the Tax Increment generated by the construction of the Minimum Improvements and collected pursuant to Iowa Code Section 403.19 (with the City setting aside 26.22% of the Tax Increments into the City's LMI Fund, consistent with Iowa Code Section 403.22), under the terms and following satisfaction of the conditions set forth in the Agreement. The Grants would start the first fiscal year in which Tax Increment generated by the construction of the Minimum Improvements is collected pursuant to Iowa Code Section 403.19 and would end after: (i) 10 annual Grants have been paid, (ii) the maximum cumulative total of the Grants has been paid, (iii) the City's ability to receive Tax Increment terminates, or (iv) the Agreement terminates pursuant to its terms, whichever is sooner. The maximum cumulative total for all Grants is not to exceed the lesser of (i) the amount of the Developer's certified costs and expenses in constructing the Stagecoach Drive Improvements, (ii) \$2,500,000, or (iii) the amount of Tax Increment collected pursuant to the formula and schedule set forth in the Agreement's terms; and

WHEREAS, the Developer would be obligated to reimburse the City for the cost of certain Sanitary Sewer Improvements to be constructed by the City which will service, inter alia, the Development Property; and

WHEREAS, after the Notice of Public Hearing was published, changes were made to the Agreement to change the name of the Developer from Archangel Development, LLC to Highgate, L.L.C. and increase the maximum cumulative total for all Economic Development Grants from \$2,480,000 to \$2,500,000; and

WHEREAS, Chapters 15A and 403, Code of Iowa, authorize cities to make grants for economic development in furtherance of the objectives of an urban renewal project and to appropriate such funds and make such expenditures as may be necessary to carry out the purposes of said Chapters, and to levy taxes and assessments for such purposes; and

WHEREAS, the Council has determined that the Agreement is in the best interests of the City and the residents thereof and that the performance by the City of its obligations thereunder is a public undertaking and purpose and in furtherance of the Plan and the Urban Renewal Law and, further, that the Agreement and the City's performance thereunder is in furtherance of appropriate economic development activities and objectives of the City within the meaning of Chapters 15A and 403, Code of Iowa, taking into account any or all of the factors set forth in Chapter 15A, Code of Iowa, to wit:

- a. Businesses that add diversity to or generate new opportunities for the Iowa economy should be favored over those that do not.
- b. Development policies in the dispensing of the funds should attract, retain, or expand businesses that produce exports or import substitutes, or which generate tourism-related activities.
- c. Development policies in the dispensing or use of the funds should be targeted toward businesses that generate public gains and benefits, which gains and benefits are warranted in comparison to the amount of the funds dispensed.
- d. Development policies in dispensing the funds should not be used to attract a business presently located within the state to relocate to another portion of the state unless the business is considering in good faith to relocate outside the state or unless the relocation is related to an expansion which will generate significant new job creation. Jobs created as a result of other jobs in similar Iowa businesses being displaced shall not be considered direct jobs for the purpose of dispensing funds; and

WHEREAS, pursuant to notice published as required by law, this Council has held a public meeting and hearing upon the proposal to approve and authorize execution of the Agreement and has considered the extent of objections received from residents or property owners as to said proposed Agreement; and, accordingly the following action is now considered to be in the best interests of the City and residents thereof.

NOW THEREFORE, BE IT RESOLVED, BY THE CITY COUNCIL OF THE CITY OF WEST DES MOINES IN THE STATE OF IOWA:

Section 1. That the performance by the City of its obligations under the Agreement, including but not limited to making of grants to the Developer in connection with the development

of the Development Property under the terms set forth in the Agreement, be and is hereby declared to be a public undertaking and purpose and in furtherance of the Plan and the Urban Renewal Law and, further, that the Agreement and the City's performance thereunder is in furtherance of appropriate economic development activities and objectives of the City within the meaning of Chapters 15A and 403, Code of Iowa, taking into account the factors set forth therein.

Section 2. That the form and content of the Agreement, the provisions of which are incorporated herein by reference, be and the same hereby are in all respects authorized, approved and confirmed, and the Mayor and the City Clerk be and they hereby are authorized, empowered and directed to execute, attest, seal and deliver the Agreement for and on behalf of the City in substantially the form and content now before this meeting, but with such changes, modifications, additions or deletions therein as shall be approved by such officers, and that from and after the execution and delivery of the Agreement, the Mayor and the City Clerk are hereby authorized, empowered and directed to do all such acts and things and to execute all such documents as may be necessary to carry out and comply with the provisions of the Agreement as executed.

PASSED AND APPROVED this 20th day of March, 2023.

Russ Trimble, Mayor

ATTEST:

Ryan T. Jacobson, City Clerk

CITY OF WEST DES MOINES, IOWA
OFFICE OF THE CITY ATTORNEY

TO: Mayor Russ Trimble and West Des Moines City Council
FROM: Richard Scieszinski, City Attorney
DATE: March 20, 2023
RE: Continuance of Public Hearing Item – Vacation of Booneville Road

Due to a public hearing noticing issue, staff requests that this item be continued to the April 3, 2023 City Council meeting.

MEMORANDUM

TO: Mayor Trimble and Council Members
FROM: Chris Hamlett, Budget Analyst *CH*
DATE: March 20, 2023
RE: Continue Hearing for 2023-24 FY Operating and Capital Budget

Due to late changes in property valuations and other potential State of Iowa legislation affecting city budgets, Staff is recommending continuing tonight's public hearing related to adoption of the Fiscal Year 2023-24 Operating and Capital Budgets to the meeting of April 17, 2023.

State legislation which was already approved this session extended the deadline for cities' budget submittals from March 30, 2023, to April 30, 2023. This was to allow counties to recalculate property tax valuations and then allow cities enough time to consider those effects. However, this action to extend the deadline was not made into law until after Staff had already directed publication of a notice for a March 20 public hearing date.

Council has previously approved the maximum property tax levy dollars for this budget and that will not be affected. Delaying the full budget hearing and approval vote until April 17 will allow for the lowered valuations and lowered revenues to be incorporated into the final budget.

**CITY OF WEST DES MOINES
CITY COUNCIL MEETING COMMUNICATION**

6(d)

DATE: March 20, 2023

ITEM:

Public Hearing (5:35 p.m.)
2023 PCC Patching Program

FINANCIAL IMPACT:

The revised (original estimate did not match that of Proposal in bidding documents) Engineering Estimate of Construction Cost was estimated to be \$1,792,695.00 for the 2023 PCC Patching Program. There were three (3) bids submitted with the low bid of \$1,696,959.82 being submitted by Shekar Engineering, PLC of Des Moines, Iowa. Payments will be made from account no. 500.000.000.5250.490 with the ultimate funding intended to come from General Obligation Bonds and Road Use Tax. Funds for the project are available in the FY 23-24 budget, but due to timing of the construction season, this project will begin on an accelerated schedule.

BACKGROUND:

The 2023 PCC Patching Program includes Portland Cement Concrete (PCC) street repairs at various locations throughout the City of West Des Moines. The project is anticipated to be completed by November 17, 2023.

OUTSTANDING ISSUES:

None.


RECOMMENDATION:

City Council Adopt:

- Resolution adopting Plans, Specifications, Form of Contract, and Estimate of Costs for the 2023 PCC Patching Program;
- Motion receiving and filing Report of Bids;
- Resolution waiving bid irregularities and awarding the construction contract to Shekar Engineering, PLC.

Lead Staff Member: Brian J. Hemesath, P.E., City Engineer

STAFF REVIEWS

Department Director	Brian J. Hemesath, P.E., City Engineer
Appropriations/Finance	Tim Stiles, Finance Director
Legal	Richard Scieszinski, City Attorney
Agenda Acceptance	

PUBLICATION(S) (if applicable)

Published In	Des Moines Register
Dates(s) Published	March 3, 2023

SUBCOMMITTEE REVIEW (if applicable)

Committee	Public Services		
Date Reviewed	March 13, 2023		
Recommendation	Yes	No	Split

**RESOLUTION APPROVING ADOPTING PLANS, SPECIFICATIONS, FORM OF
CONTRACT, AND ESTIMATE OF COST**

WHEREAS, on February 20, 2023, Plans, Specifications, Form of Contract, and Estimate of Cost were filed with the City Clerk for the following described public improvement:

**2023 PCC Patching Program
Project No. 0510-002-2023**

and,

WHEREAS, notice of hearing on Plans, Specifications, Form of Contract, and Estimate of Cost for said public improvements were published as required by law.

therefore,

THEREFORE, BE IT FURTHER RESOLVED BY THE CITY COUNCIL OF THE CITY OF WEST DES MOINES, that the Plans, Specifications, Form of Contract, and Estimate of Costs for said Public Improvement are hereby approved.

PASSED AND APPROVED on this **20th** day of **March, 2023**.

Russ Trimble, Mayor

ATTEST:

Ryan T. Jacobson, City Clerk

RESOLUTION APPROVING THE AWARDING OF A CONTRACT

WHEREAS, the City Council of the City of West Des Moines has heretofore directed advertisement for bids for the following described public improvement:

**2023 PCC patching Program
Project No. 0510-002-2023**

and,

WHEREAS, bids have been received and opened by the City Clerk and placed on file by the City Council; and

WHEREAS, mathematical errors were noted on one of the bids that was received; and

WHEREAS, the irregularities noted were not material; and

WHEREAS, the bid of Shekar Engineering, PLC in the amount of \$1,696,959.82 was the lowest responsible bid received for said public improvement;

therefore,

BE IT RESOLVED THE CITY COUNCIL OF THE CITY OF WEST DES MOINES, IOWA, waives the irregularities in the bids that were received.

BE IT FURTHER RESOLVED BY THE CITY COUNCIL OF THE CITY OF WEST DES MOINES, IOWA, that a contract for the 2023 PCC Patching Program is hereby awarded to Shekar Engineering, PLC in the amount of \$1,696,959.82 and the bond of said bidder for the project is hereby fixed in the same amount.

BE IT FURTHER RESOLVED that the City Engineer is authorized and directed to return bid bond(s) and/or check(s) to any unsuccessful bidder.

BE IT FURTHER RESOLVED that work on said project may commence as soon as the final contract and bond have been approved by the City Engineer and have been signed by the City Clerk and after the contractor is given a written notice to proceed by the City Engineer.

PASSED AND ADOPTED on this **20th** day of **March, 2023**.

Russ Trimble, Mayor

ATTEST:

Ryan T. Jacobson, City Clerk

Bid Tabulation

2023 PCC Patching Program

WEST DES MOINES, IOWA



Project Number: 22-27186

WDM Project Number: 0510-002-2023

Bid Letting Time + Date: 2:00p.m., March 8th, 2023

Bid Letting Location: City of West Des Moines City Hall, 4200 Mills Civic Parkway West Des Moines, IA 50265

Item No.	Construction Item	Unit	Quantity	Shekar Engineering		Iowa Civil Contracting		Choice Concrete, LLC		ENGINEERS ESTIMATE	
				Unit Price	Amount	Unit Price	Amount	Unit Price	Amount	Unit Price	Amount
EARTHWORK											
1	TOPSOIL, OFF-SITE, 12 INCH	CY	5	85.00	425.00	500.00	2,500.00	120.00	600.00	25.00	125.00
2	SUBBASE, MODIFIED, 4 INCH	SY	565	16.00	9,040.00	15.20	8,588.00	24.00	13,560.00	35.00	19,775.00
SEWERS AND DRAINS											
3	SUBDRAIN, PERFORATED 1.5 INCH, PVC	LF	20	55.00	1,100.00	104.00	2,080.00	18.00	360.00	25.00	500.00
4	SUBDRAIN, PERFORATED 4 INCH, PVC	LF	240	25.00	6,000.00	36.30	8,712.00	18.00	4,320.00	30.00	7,200.00
5	SUBDRAIN, PERFORATED 8 INCH, PVC	LF	260	30.00	7,800.00	41.32	10,743.20	27.80	7,176.00	40.00	10,400.00
6	SUBDRAIN CLEANOUT, TYPE A-1, 4 INCH	EA	2	800.00	1,600.00	1,500.00	3,000.00	510.00	1,020.00	1,200.00	2,400.00
7	SUBDRAIN CLEANOUT, TYPE A-1, 8 INCH	EA	2	1,350.00	2,700.00	1,500.00	3,000.00	1,470.00	2,940.00	1,850.00	3,700.00
8	SUBDRAIN OUTLETS AND CONNECTIONS	EA	5	750.00	3,750.00	500.00	2,500.00	810.00	4,050.00	750.00	3,750.00
STRUCTURES FOR SANITARY AND STORM SEWERS											
9	MANHOLE ADJUSTMENT, MINOR	EA	13	1,500.00	19,500.00	3,200.00	41,600.00	2,900.00	37,700.00	1,500.00	19,500.00
10	INTAKE ADJUSTMENT, MINOR	EA	16	1,750.00	28,000.00	2,600.00	41,600.00	2,900.00	46,400.00	2,250.00	36,000.00
11	INTAKE ADJUSTMENT, MAJOR, SW-S01, FULL	EA	1	4,000.00	4,000.00	4,410.00	4,410.00	9,600.00	9,600.00	5,000.00	5,000.00
12	INTAKE ADJUSTMENT, MAJOR, SW-S03, FULL	EA	2	4,750.00	9,500.00	6,875.00	13,650.00	11,220.00	22,440.00	6,000.00	12,000.00
STREETS AND RELATED WORK											
13	CURB AND GUTTER REPLACEMENT, 6 IN.	LF	178	105.00	18,690.00	50.31	8,955.18	94.64	16,845.92	100.00	17,800.00
14	FULL DEPTH PATCHES, M-4 MIX, 7 IN. MINIMUM	SY	9197	111.30	1,023,626.10	117.00	1,076,049.00	121.56	1,118,014.91	130.00	1,195,610.00
15	FULL DEPTH PATCHES, M-4 MIX, 8 IN. MINIMUM	SY	639	150.47	96,150.33	137.10	87,606.90	134.23	85,760.78	140.00	89,460.00
16	FULL DEPTH PATCHES, 5-HOUR MIX, 8 IN. MINIMUM	SY	327	228.73	74,794.71	186.50	60,985.50	137.41	44,933.07	150.00	49,050.00
17	FULL DEPTH PATCHES, M-4 MIX, 9 IN. MINIMUM	SY	1110	149.88	166,366.80	139.00	154,290.00	151.65	168,326.86	150.00	166,500.00
18	FULL DEPTH PATCHES, 5-HOUR MIX, 9 IN. MINIMUM	SY	392	241.94	94,840.48	149.00	58,408.00	152.24	59,670.26	160.00	62,720.00
19	FULL DEPTH PATCHES, M-4 MIX, 11 IN. MINIMUM	SY	147	216.20	31,781.40	180.34	26,509.98	187.77	27,603.48	160.00	23,520.00
TRAFFIC CONTROL											
20	PAINTED PAVEMENT MARKINGS, SOLVENT/WATERBORNE	STA	6	1,952.00	11,712.00	1,680.00	10,080.00	1,920.00	11,520.00	850.00	5,100.00
21	PAINTED PAVEMENT MARKINGS, DURABLE	STA	6	6,710.00	40,260.00	5,775.00	34,650.00	6,600.00	39,600.00	85.00	510.00
22	PAINTED SYMBOLS AND LEGENDS SOLVENT/WATERBORNE	EA	2	366.00	732.00	315.00	630.00	360.00	720.00	500.00	1,000.00
23	PAINTED SYMBOLS AND LEGENDS, DURABLE	EA	3	915.00	2,745.00	787.50	2,362.50	900.00	2,700.00	225.00	675.00
24	TEMPORARY TRAFFIC CONTROL	LS	1	31,598.00	31,598.00	28,490.00	28,490.00	53,600.00	53,600.00	55,000.00	55,000.00
25	PORTABLE DYNAMIC MESSAGE SIGN (PDMs)	CDAYS	24	427.00	10,248.00	385.00	9,240.00	700.00	16,800.00	225.00	5,400.00
Total Construction Cost					\$ 1,696,959.82		\$ 1,700,640.26		\$ 1,796,277.37 *		\$ 1,792,695.00
									\$ 1,796,257.05		

I HEREBY CERTIFY THAT THIS ENGINEERING DOCUMENT WAS PREPARED BY ME OR UNDER MY DIRECT PERSONAL SUPERVISION AND THAT I AM A DULY LICENSED PROFESSIONAL ENGINEER UNDER THE LAWS OF THE STATE OF IOWA.

Travis D. Warnke

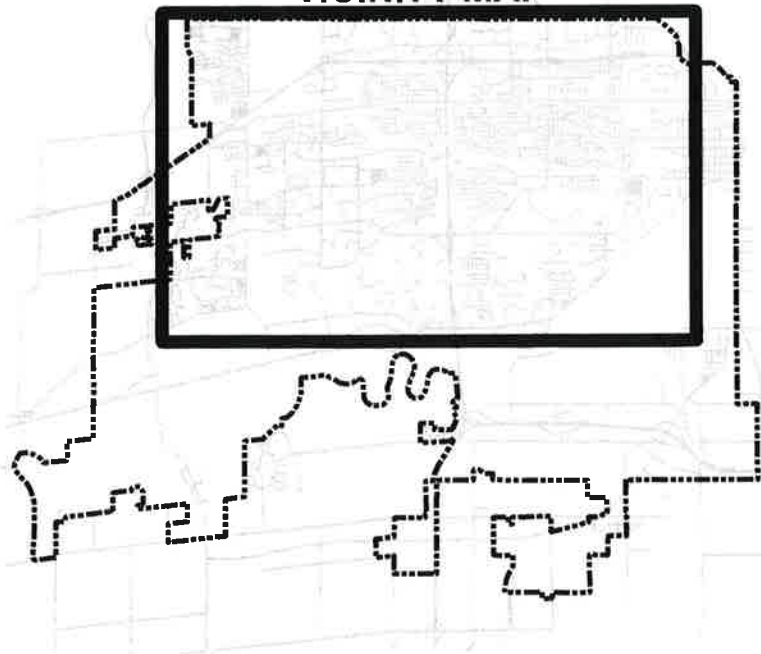
License Number: P25316 License renewal date is December 31, 2024 Date: 3.8.2023
Pages or Sheets covered by this seal: All Sheets



The Bid Proposal form had errors for the sum of items 14, 15, 17, 18, and 19. The correct amounts are shown. The total bid amount has been corrected.



VICINITY MAP



LEGEND

PROJECT LOCATION



PROJECT:

2023 Street Patching Program

LOCATION:

Exhibit 'A'

DRAWN BY: JPM

DATE: 2/8/2023

PROJECT NUMBER/NAME: 0510-002-2023

SHT. 1 of 1

**CITY OF WEST DES MOINES
STAFF REPORT COMMUNICATION**

Meeting Date: March 20, 2023

ITEM: Fox Ridge Plat 2, South of the intersection of Veterans Parkway and SE 25th Street – Approve Final Plat to create 17 lots for Single-Family development and 1 street lot - Forestar (USA) Real Estate Group, Inc. – FP-005742-2022

RESOLUTION: Accept Public Improvements and Approve and Release Final Plat

Background: Branden Stubbs with Stubbs Engineering, on behalf of the applicant and property owner, Forestar (USA) Real Estate Group, Inc., request approval of a Final Plat for the approximately 3.42-acre property generally located south of the intersection of Veterans Parkway and SE 25th Street. The applicant proposes to subdivide the property into seventeen (17) lots for Single-Family residential development, and one (1) street lot for dedication to the City.

Staff Review & Comment:

- **Financial Impact:** There is no City funding of this project; however, there is staff time for processing of development application and inspections during construction.
- **History:** The associated Preliminary Plat was approved by the Plan and Zoning Commission on February 13, 2023, and the City Council on February 20, 2023. This Final Plat has been determined to be consistent with the associated Preliminary Plat.
- **Parkland Dedication:** A park is proposed within the Fox Ridge Development. A Parkland Dedication agreement is being prepared for this development. The agreement will be executed along with the Fox Ridge Plat 3 final plat, since that plat will be directly adjacent to the parkland dedication area.
- **Traffic Analysis Findings:** Traffic Impact Studies are not conducted for Final Plats but instead are completed at the time of the associated Preliminary Plat. Per that study, the proposed site is expected to generate slightly more traffic than what was previously approved, but slightly less traffic than what was originally analyzed in 2020. The geometric and operational recommendations given in the 2020 traffic studies remain adequate for the slight changes to traffic levels.
- **Plat Validity:** Per City Code, the Final Plat must be presented to the City Council for approval within 12 months of the approval of the associated Preliminary Plat if surety is being posted for Public Improvements; or, within 18 months if Public Improvements are being constructed prior to Final Plat consideration. This Final Plat complies with the timelines stated in City Code.

Outstanding Issues: There are no outstanding issues.

Staff would note that as part of this approval, the Council is approving and accepting the following:

- Public improvements associated with the construction of SE Fox Valley Drive, Sanitary Sewer and Storm Sewer within the plat boundaries.
- A deed for Lot A (SE Fox Valley Drive) to be dedicated as public street right-of-way.

- Legal documents to establish public easements for Off-Site Public Utility Easement, Off-Site Public Storm Sewer Easement, Off-Site Temporary Ingress/Egress Access Easement, Temporary Turnaround Easement, Public Utility Easement, Sanitary Sewer Easement, and Storm Sewer and Overland Flowage Easement.
- Surety for the installation of public sidewalks.
- Storm Water Management Maintenance Facility Covenant and Permanent Easement Agreement for this property.

Recommendation: Approve the Final Plat, subject to the applicant meeting all City Code requirements.

Lead Staff Member: Brian Portz

Approval Meeting Dates:

Plan and Zoning Commission	n/a
City Council	March 20, 2023

Staff Report Reviews:

City Council	<input checked="" type="checkbox"/> Director	<input checked="" type="checkbox"/> Legal Department
	<input type="checkbox"/> Appropriations/Finance	<input checked="" type="checkbox"/> Agenda Acceptance <i>BP</i>

Publications (if applicable)

Published In:	Des Moines Register Community Section
Date(s) Published	N/A
Date(s) of Mailed Notices	N/A

Council Subcommittee Review (if applicable)

Subcommittee	Development & Planning			
Date Reviewed	10/3/22			
Recommendation	Yes <input type="checkbox"/>	No <input type="checkbox"/>	Split <input type="checkbox"/>	No Discussion <input checked="" type="checkbox"/>

Location Map



PLANS INCLUDED ARE FOR ILLUSTRATIVE PURPOSES ONLY – APPROVED PLANS ON FILE WITH THE CITY

FOX RIDGE PLAT 2 FINAL PLAT

INDEX LEGEND

LOCATION: PARCEL "M" SE 1/4, SEC 4, T79N, R25W, WEST DES MOINES, WARREN COUNTY, IOWA

PARCEL ID: 93025040852

REQUESTOR: D R HORTON

PROPRIETOR: FORESTAR USA REAL ESTATE GROUP INC, 2221 EAST LAMAR BLVD, SUITE 790 ARLINGTON, TX 76006

SURVEYOR COMPANY & RETURN TO: NICHOLAS F. CARTER, CARTER SURVEYING & CONSTRUCTION SERVICES, 8755 NE 27TH AVE ALTOONA, IA 50009, 515-343-6756

PRELIMINARY PLAT CASE NUMBER: PP-005742-2022, APPROVED ON XX/XX/2022

PROPERTY DESCRIPTION:

AN IRREGULAR SHAPED PORTION OF THE SE 1/4 OF SECTION 4, TOWNSHIP 77 NORTH, RANGE 25 WEST OF THE 5TH P.M., BEING A PART OF PARCEL "M" AS RECORDED IN THE PLAT OF SURVEY IN INSTRUMENT #2020-14384, WEST DES MOINES, WARREN COUNTY, IOWA, MORE PARTICULARLY DESCRIBED AS:

BEGINNING AT THE SOUTHWEST CORNER OF FOX RIDGE TOWNHOMES PLAT 1, AN OFFICIAL PLAT AS RECORDED IN INSTRUMENT #2022-200; THENCE N80°22'38"E, ALONG THE SOUTH LINE OF SAID FOX RIDGE TOWNHOMES PLAT 1, A DISTANCE OF 429.39' TO THE NORTHWEST CORNER OF LOT 18 OF FOX RIDGE PLAT 1, AN OFFICIAL PLAT, AS RECORDED IN INSTRUMENT #2022-181; THENCE S16°18'46"E ALONG THE WEST LINE OF LOT 18 AND LOT A OF SAID FOX RIDGE PLAT 1, A DISTANCE OF 193.05 FEET TO THE SOUTHWEST CORNER OF SAID LOT A; THENCE NORTHEASTERLY ALONG THE SOUTH LINE OF SAID LOT A, SAID LINE BEING A CURVE CONCAVE TO THE NORTHWEST, A DISTANCE OF 7.22 FEET, SAID CURVE HAVING A RADIUS OF 545.00 FEET, CHORD LENGTH OF 7.22 FEET, CHORD BEARING OF N73°8'27"E AND DELTA ANGLE OF 00°45'33"; TO THE NORTHWEST CORNER OF LOT 19 OF SAID FOX RIDGE PLAT 1; THENCE S17°04'20"E, ALONG THE WEST LINE OF SAID LOT 19, A DISTANCE OF 123.19 FEET TO THE SOUTHWEST CORNER OF SAID LOT 19; THENCE S70°19'51"W, A DISTANCE OF 18.20 FEET; THENCE S80°57'06"W, A DISTANCE OF 503.69 FEET TO THE WEST LINE OF SAID PARCEL M, SAID LINE BEING THE WEST LINE OF THE SE 1/4 OF SAID SECTION 4; THENCE N01°06'35"W, ALONG THE WEST LINE OF SAID PARCEL M AND WEST LINE OF SAID SE 1/4 OF SECTION 4, A DISTANCE OF 314.58 FEET TO THE POINT OF BEGINNING, CONTAINING 148,812 SQUARE FEET, OR 3.42 ACRES, MORE OR LESS.

OWNER: FORESTAR USA REAL ESTATE GROUP INC, 2221 EAST LAMAR BLVD, SUITE 790 ARLINGTON, TX 76006

DEVELOPER: FORESTAR, 1750 E GOLF ROAD, SUITE 925 SHARMBURG, IL, 60173, CONTACT: DAVID HOLLANDER, PHONE: (810) 623-8935

PROPOSED ZONING: RS-5 SINGLE FAMILY DISTRICT (SF)

BULK REGULATIONS (RS-5):

MINIMUM LOT AREA: 5,000 SQ. FT.
MINIMUM LOT WIDTH: 50 FT. SINGLE FAMILY

SETBACKS:

FRONT YARD: 30 FT.
SIDE YARD: 7 FT.
REAR YARD: 35 FT.

CITY NOTES:

- SPECIFIC FENCING AND ACCESSORY STRUCTURE RESTRICTIONS WITHIN EASEMENT AREAS EXIST IN CODE. PLEASE CONTACT CITY PRIOR TO CONSTRUCTION.
- NO DRIVEWAY ACCESS WILL BE ALLOWED TO SE 25TH STREET

SURVEY NOTES:

- SAID TRACT OF LAND BEING SUBJECT TO AND TOGETHER WITH ANY AND ALL EASEMENTS, RESTRICTIONS OR COVENANTS OF RECORD.
- THIS PLAT HAS AN ERROR OF CLOSURE OF LESS THAN 1 FOOT IN 10,000 FEET AND EACH LOT WITHIN THIS PLAT HAS AN ERROR OF CLOSURE OF LESS THAN 1 FOOT IN 5,000 FEET.
- ALL MONUMENTS PLACED ARE A 1/2 INCH DIAMETER IRON ROD WITH A YELLOW PLASTIC IDENTIFICATION CAP No. 20757 UNLESS OTHERWISE NOTED.
- ALL MONUMENTS IDENTIFIED AS "SET" WILL BE PLACED WITHIN ONE YEAR OF THE RECORDING OF THIS FINAL PLAT.
- RECORDED MEASUREMENTS REFER TO THOSE MEASUREMENTS SHOWN AS "M" - MEASURED ON THE PLAT OF SURVEY RECORDED AS INSTRUMENT #2020-14384 ON DECEMBER 29, 2020 AS WELL AS FOX RIDGE TOWNHOMES PLAT 1, AN OFFICIAL PLAT RECORDED AS INSTRUMENT #2022-200 AND FOX RIDGE PLAT 1, AN OFFICIAL PLAT RECORDED AS INSTRUMENT #2022-181.
- THE SITE IS LOCATED IN ZONE X, AREA OF MINIMAL FLOOD HAZARD, PER FEMA PANEL #19153C0340F, EFFECTIVE DATE 2-1-2019.
- BASIS OF BEARING IS THE IOWA REAL TIME NETWORK - RCS ZONE B (NAD 83).
- LOT A SHALL BE DEDICATED TO THE CITY OF WEST DES MOINES FOR PUBLIC STREET RIGHT-OF-WAY.



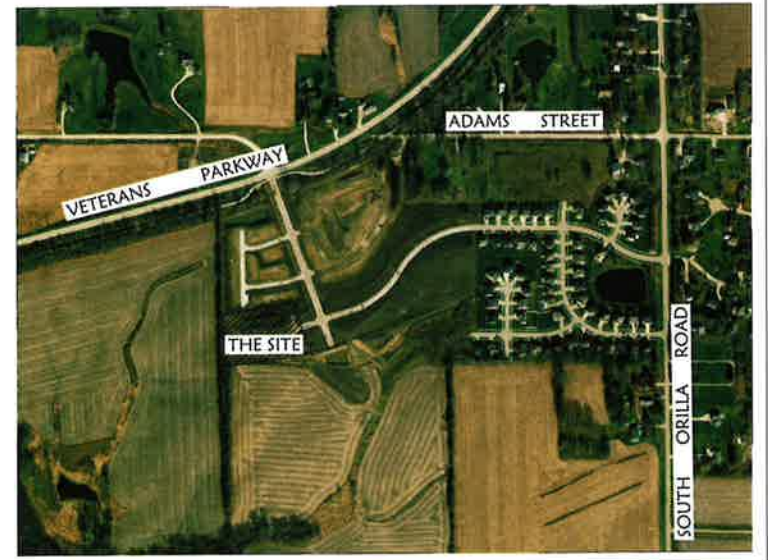
CURVE TABLE

CURVE	RADIUS	ARC LENGTH	CHORD LENGTH	CHORD BEARING	DELTA ANGLE
C1	510.00'	64.66'	64.62'	N 77°19'10" E	7°15'53"
C2	475.00'	60.23'	60.19'	S 77°19'10" W	7°15'53"
C3	545.00'	25.12'	25.12'	N 79°37'52" E	2°38'28"
C4	545.00'	43.98'	43.97'	N 75°59'56" E	6°37'25"
C5	545.00'	7.22'	7.22'	N 73°18'27" E	0°45'33"
C6	24.00'	5.55'	5.54'	N 02°25'27" W	1°31'45.53"

LINE TABLE

LINE	BEARING	DISTANCE
L1	N 09°02'54" W	15.00'
L2	N 80°57'06" E	22.00'
L3	S 09°02'54" E	20.50'

VICINITY MAP



I HEREBY CERTIFY THAT THIS LAND SURVEYING DOCUMENT WAS PREPARED AND THE RELATED SURVEY WORK WAS PERFORMED BY ME OR UNDER MY DIRECT PERSONAL SUPERVISION AND THAT I AM A DULY LICENSED PROFESSIONAL LAND SURVEYOR UNDER THE LAWS OF THE STATE OF IOWA.

NICHOLAS F. CARTER, P.L.S. IA LIC. NO. 20757 DATE
MY LICENSE RENEWAL DATE IS DECEMBER 31, 2024

ADDITIONAL PAGES OR SHEETS COVERED BY THIS SEAL (NONE UNLESS INDICATED HERE):



LEGEND:

- SET 1/2" IRON ROD WITH YELLOW PLASTIC CAP #20757 UNLESS OTHERWISE NOTED
- SET "X" CUT IN CONCRETE
- ◇ SET "MAG" NAIL IN ASPHALT
- M MEASURED DISTANCE
- R RECORDED DISTANCE
- DPC ORANGE PLASTIC CAP
- ROW RIGHT-OF-WAY
- SF SQUARE FEET
- LOT ADDRESS
- IR IRON ROD
- IP IRON PIPE

FOX RIDGE PLAT 2
WEST DES MOINES, IOWA
FINAL PLAT

PROJECT NO: 22-140
DRAWN DATE: 7-29-2022
DRAWN BY: N. Carter

PAGE 1 OF 1
SCALE: 1" = 40'

REVISIONS:
01/14/22 - REVISED PER CITY COMMENTS
01/16/22 - REVISED PER CITY COMMENTS
01/26/23 - ADJUSTED LOT DIMENSIONS AND OVERALL PLAT BOUNDARY
3/3/23 - ADJUSTED LOT DIMENSIONS AND OVERALL PLAT BOUNDARY
3/3/23 - REVISED PER CITY COMMENTS

Prepared by: Brian Portz, City of West Des Moines Development Services Dept., PO Box 65320,
West Des Moines, Iowa 50265-0320 515-222-3620

When Recorded, Return to: City Clerk, City of West Des Moines, PO Box 65320, West Des Moines, IA 50265-0320

RESOLUTION #

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF WEST DES MOINES, ACCEPTING PUBLIC IMPROVEMENTS AND APPROVING AND RELEASING THE FOX RIDGE PLAT 2 FINAL PLAT FOR THE PURPOSE OF CREATING SEVENTEEN (17) LOTS FOR SINGLE-FAMILY DEVELOPMENT, AND ONE (1) STREET LOT

WHEREAS, pursuant to the provisions of Title 9, Zoning and Title 10, Subdivision Regulations, of the West Des Moines Municipal Code, the applicant and property owner Forestar (USA) Real Estate Group, Inc., request approval of a Final Plat for the approximately 3.42-acre property generally located south of the intersection of Veterans Parkway and SE 25th Street and legally described in attached Exhibit 'B'. The applicant proposes to subdivide the property into seventeen (17) lots for Single-Family development and one (1) street lot for dedication to the City; and

WHEREAS, studies and investigations were made, and staff reports and recommendations were submitted which is made a part of this record and herein incorporated by reference;

WHEREAS, this Final Plat complies with Iowa Code Chapters 354 and 414, the Comprehensive Plan and City Code; and

WHEREAS, the West Des Moines Plan and Zoning Commission reviewed the associated Preliminary Plat and recommended approval on February 13, 2023; and

WHEREAS, this Final Plat has been reviewed and determined to be generally consistent with the associated Preliminary Plat that was approved by the City Council on February 20, 2023; and

WHEREAS, on this day the City Council held a duly noticed meeting to consider the Final Plat application; and

WHEREAS, the City Council is accepting public improvements associated with the construction of SE Fox Valley Drive, public sanitary sewer, and public storm sewer within the plat boundaries; and

WHEREAS, the necessary easements have been established for Off-Site Public Utility Easement, Off-Site Public Storm Sewer Easement, Off-Site Temporary Ingress/Egress Access

Easement, Temporary Turnaround Easement, Public Utility Easement, Sanitary Sewer Easement, and Storm Sewer and Overland Flowage Easement; and

WHEREAS, the City Council is accepting surety for the construction of sidewalks within the plat; and

WHEREAS, the applicant has supplied a warranty deed to the City of West Des Moines for Street Lot A (SE Fox Valley Dr) to be dedicated as public street right-of-way; and

WHEREAS, the City Council is accepting the Storm Water Management Facility Maintenance Covenant and Permanent Easement Agreement for this property; and

WHEREAS, the City Council approves of the following address assignment(s);

- Lot 1 = 2541 SE Fox Valley Drive
- Lot 2 = 2567 SE Fox Valley Drive
- Lot 3 = 2593 SE Fox Valley Drive
- Lot 4 = 2619 SE Fox Valley Drive
- Lot 5 = 2635 SE Fox Valley Drive
- Lot 6 = 2651 SE Fox Valley Drive
- Lot 7 = 2667 SE Fox Valley Drive
- Lot 8 = 2699 SE Fox Valley Drive
- Lot 9 = 2692 SE Fox Valley Drive
- Lot 10 = 2670 SE Fox Valley Drive
- Lot 11 = 2656 SE Fox Valley Drive
- Lot 12 = 2644 SE Fox Valley Drive
- Lot 13 = 2628 SE Fox Valley Drive
- Lot 14 = 2612 SE Fox Valley Drive
- Lot 15 = 2586 SE Fox Valley Drive
- Lot 16 = 2560 SE Fox Valley Drive
- Lot 17 = 2534 SE Fox Valley Drive

WHEREAS, property subject of this action is zoned Single Family Residential (R-1) and meets all requirements of the City's Zoning Code.

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF WEST DES MOINES DOES RESOLVE AS FOLLOWS:

SECTION 1: The public improvements associated with the Final Plat are hereby accepted and dedicated for public purposes.

SECTION 2: Fox Ridge Plan 2 Final Plat (FP-005742-2022), subject to compliance with all of the conditions of approval, including any conditions added at the meeting, attached hereto as Exhibit "A". Violation of any such conditions shall be grounds for revocation of the permit, as well as any other remedy which is available to the City.

SECTION 3: This resolution does release the Final Plat for recordation. The City Council of West Des Moines, Iowa directs the City Clerk to release said document for recordation.

PASSED AND ADOPTED on March 20, 2023.

Russ Trimble, Mayor

ATTEST:

Ryan Jacobson, City Clerk

I HEREBY CERTIFY that the foregoing resolution was duly adopted by the City Council of the City of West Des Moines, Iowa, at a regular meeting held on March 20, 2023, by the following vote.

Exhibit A: Conditions of Approval

1. None

Exhibit B: Legal Description

AN IRREGULAR SHAPED PORTION OF THE SE 1/4 OF SECTION 4, TOWNSHIP 77 NORTH, RANGE 25 WEST OF THE 5TH P.M., BEING A PART OF PARCEL "M" AS RECORDED IN THE PLAT OF SURVEY IN INSTRUMENT #2020-14384, WEST DES MOINES, WARREN COUNTY, IOWA, MORE PARTICULARLY DESCRIBED AS:

BEGINNING AT THE SOUTHWEST CORNER OF FOX RIDGE TOWNHOMES PLAT 1, AN OFFICIAL PLAT AS RECORDED IN INSTRUMENT #2022-200; THENCE N80°22'38"E, ALONG THE SOUTH LINE OF SAID FOX RIDGE TOWNHOMES PLAT 1, A DISTANCE OF 429.39' TO THE NORTHWEST CORNER OF LOT 18 OF FOX RIDGE PLAT 1, AN OFFICIAL PLAT, AS RECORDED IN INSTRUMENT #2022-181; THENCE S16°18'46"E ALONG THE WEST LINE OF LOT 18 AND LOT A OF SAID FOX RIDGE PLAT 1, A DISTANCE OF 193.05 FEET TO THE SOUTHWEST CORNER OF SAID LOT A; THENCE NORTHEASTERLY ALONG THE SOUTH LINE OF SAID LOT A, SAID LINE BEING A CURVE CONCAVE TO THE NORTHWEST, A DISTANCE OF 7.22 FEET, SAID CURVE HAVING A RADIUS OF 545.00 FEET, CHORD LENGTH OF 7.22 FEET, CHORD BEARING OF N73°18'27"E AND DELTA ANGLE OF 00°45'33", TO THE NORTHWEST CORNER OF LOT 19 OF SAID FOX RIDGE PLAT 1; THENCE S17°04'20"E, ALONG THE WEST LINE OF SAID LOT 19, A DISTANCE OF 123.19 FEET TO THE SOUTHWEST CORNER OF SAID LOT 19; THENCE S70°19'51"W, A DISTANCE OF 18.20 FEET; THENCE S80°57'06"W, A DISTANCE OF 503.69 FEET TO THE WEST LINE OF SAID PARCEL M, SAID LINE BEING THE WEST LINE OF THE SE 1/4 OF SAID SECTION 4; THENCE N01°06'35"W, ALONG THE WEST LINE OF SAID PARCEL M AND WEST LINE OF SAID SE 1/4 OF SECTION 4, A DISTANCE OF 314.58 FEET TO THE POINT OF BEGINNING, CONTAINING 148,812 SQUARE FEET, OR 3.42 ACRES, MORE OR LESS.

CITY OF WEST DES MOINES CITY COUNCIL MEETING COMMUNICATION

ITEM: FY 2023-24 FY Hotel/Motel Tax Allocations

DATE: March 20, 2023

FINANCIAL IMPACT: The projected FY 2023-24 hotel/motel tax revenues are \$5,000,000 and allocated expenditures are \$4,989,342, so the ending Hotel/Motel Tax Fund Balance is expected to be approximately \$411,791 on June 30, 2024.

BACKGROUND: Although a significant portion of the City's annual Hotel/Motel Tax revenue has been previously committed through established policy or through previous Council actions, the Council is able to use discretion when allocating the remainder and has historically directed some of this to non-profit organizations who can demonstrate a public purpose for the funding. This is accomplished through an application and review process facilitated by the City Council Finance & Administration Subcommittee.

For the upcoming fiscal year, staff received grant applications from 15 non-profit organizations. These organizations each made a presentation and answered questions regarding their funding request to the Finance and Administration Committee at public meetings held on January 11, 2023, January 18, 2023, and January 25, 2023. The Committee then further reviewed the applications based on the City's established criteria. They also asked additional questions and requested additional information from the applicants as needed. Ultimately the committee is recommending grant awards to 14 of the 15 applicants. Highlights of their recommendation include:

1. Central Iowa Shelter and Services will receive \$15,000 to be used in their emergency shelter for supportive services and job training programs. They were able to demonstrate that homelessness directly affects residents of West Des Moines.
2. Tallgrass Theatre Company, a volunteer-led community theatre company based in West Des Moines, will receive \$20,000, which will be used to enhance the comfort of all within their new facility, including installation of a new air conditioning unit, insulation, and a plate glass window for the control booth. This company provides an opportunity for the West Des Moines community, including youth, to fill roles within their organization as well as providing quality-of-life enhancement to all through their stage productions.
3. The West Des Moines Chamber of Commerce will receive a total of \$120,000. The funding will focus on workforce development, economic development, communication among business leaders, including their facilitation of multiple programs such as West Lab and the WDM Leadership Academy.
4. The Iowa Sports Foundation, organizer of the Iowa Senior Games, will receive \$12,000. Funds will be used to operate the Iowa Senior Games which will be held across West Des Moines facilities in June 2024. The Games provide opportunities for the local community to participate and serve as an economic generator with hundreds of participants coming from across Iowa and surrounding states.
5. The Historic Valley Junction Foundation will receive \$90,000. This funding is intended to support the Valley Junction Foundation's ongoing mission to provide events and services to the district.
6. Ballet Des Moines, located at 121 S. 11th St, Suite 100, will receive \$15,000. Funds will be used to continue and expand performance and outreach programming in West Des Moines. The company enhances quality of life for residents through their performances and they also provide participation opportunities by hosting instructional sessions for youth.

7. The Eddie Davis Community Center will receive \$18,000. Funds will be used primarily for continued delivery of programming which includes essential services such as a food pantry and clothing closet. The center also provides a community gathering space.
8. Junior Achievement of Central Iowa will receive \$2,000. Funds will be used to support educational programs for students, many of whom are West Des Moines residents. The primary focus of their funding will be to support the ongoing operation of BizTown, which gives students an opportunity to learn how various components of a community interact with each other.
9. The West Des Moines Girls Softball Association will receive \$45,000. Funds will be used to purchase equipment needed for the continued maintenance of the playing fields as well as fund a capital project to relocate batting cages. The Softball Association operates a city-wide recreational softball program which provides opportunities for hundreds of the city's youths each year.
10. Tiger Softball will receive \$2,000 to purchase performance-enhancing equipment used by players and coaches in the softball program.
11. The West Des Moines Soccer Club will receive \$20,000 to assist in the upkeep of facilities and equipment used by players and coaches, as well as funding scholarship opportunities for players and families who otherwise could not afford to participate in their program. The Soccer Club operates a city-wide recreational soccer program which provides opportunities for hundreds of the city's youths each year.
12. Can Play of Greater Des Moines will receive \$10,000 to fund expenses associated with hosting a series of events. One event was held this past year and three events are planned for the upcoming year. The events will be on-site conferences/clinics and attendees will be physical education teachers and other youth-serving program providers from throughout Iowa. Attendees will learn from Can Play staff about how best to incorporate those with special needs and other underserved populations into their programs.
13. The Rugby Foundation will receive \$19,000 to make needed capital improvements to the Club's fields and clubhouse, including siding repair and exterior painting, deck and railing repairs, a new scoreboard, and new blinds. The Foundation is hosting a major event in 2023, the USA Rugby Women's Under 23 Tournament, which is expected to attract several hundred visitors from around the country.
14. The Des Moines Children's Museum, located at Valley West Mall, will receive \$9,000 to support operations, programming, and exhibit maintenance and improvements. The Museum provides educational and quality-of-life opportunities for our residents and visitors to the metro.

New this year, each of the external awardees will be required to enter into a written Grant/Service Agreement with the City prior to receiving the award in July. These agreements will spell out the terms of the City's funding, including the amount and schedule for payments. They will also make clear what the city is expecting in return for the funding, which must include a benefit to the taxpaying public. Finally, the agreement will build in transparency and provide a means for oversight of the organization's activities.

In addition to the grants being proposed to those external non-profit organizations, Staff is also recommending the use of Hotel/Motel funds to support these internal programs:

- The West Des Moines Public Art program will be allocated \$150,000 towards installation and purchase of art, which represents an increase of \$30,000 to the "maximum" calculated contribution based on previous Council directive.
- The West Des Moines Sister Cities Commission will be allocated \$3,000 to finance their planned activities.

- The West Des Moines Human Rights Commission will receive funding of \$7,500 to support the Annual Martin Luther King Jr. Day events.
- Iowa Confluence Water Trails (ICON) will receive funding of \$50,000 as part of the City's continued commitment towards Central Iowa Water Trails.
- The Des Moines Airport will receive \$210,000 from the Hotel/Motel Tax fund as part of the City's pledge towards construction of a new terminal. It has been determined that 42% of the airport passengers are entering the metro community as visitors, thus 42% of the City's \$2 million obligation will come from Hotel/Motel funds. This contribution will be year two of a four-year commitment.

OUTSTANDING ISSUES: none

RECOMMENDATION: Motion approving the Finance and Administration Committee recommendations regarding FY 23-24 allocation of Hotel/Motel tax revenues. This action will also direct staff to begin the process of completing grant agreements with each of the organizations awarded funding.

Lead Staff Member: Chris Hamlett, Senior Budget Analyst *ch*

STAFF REVIEWS

Department Director	Tim Stiles, Finance Director <i>TS</i>
Appropriations/Finance	
Legal	
Agenda Acceptance	<i>pa</i>

PUBLICATION(S) (if applicable)

Published In	n/a
Dates(s) Published	n/a

SUBCOMMITTEE REVIEW (if applicable)

Committee	Finance & Administration		
Dates Reviewed	1/11/23, 1/18/23, 1/25/23		
Recommendation	<u>Yes</u>	No	Split

Hotel Motel Tax - Historical Activity / Budgeted Activity

	2019-20	2020-21	2021-22	2022-23	2023-24
	Actual	Actual	Actual	Revised Budget	Proposed Budget
Revenue	3,363,144	2,743,692	4,660,364	4,000,000	5,000,000
Expenditures - Existing Agreements					
Convention/Visitors Bureau (2/7ths)	960,898	783,912	1,331,532	1,142,857	1,428,571
BRAVO (2/7ths)	960,898	783,912	1,331,532	1,142,857	1,428,571
Des Moines International Airport	-	-	-	210,000	210,000
Iowa Confluence Water Trails (ICON)	-	-	40,836	55,000	50,000
WDM Community Enrichment Foundation	10,000	10,000	-	20,000	10,000
Total Existing Agreements	1,931,796	1,577,824	2,703,901	2,570,714	3,127,142
Expenditures - City Uses					
City Newsletter / WDM Magazine	-	138,804	138,000	150,000	157,500
Economic Development Programs and Sponsorships	50,000	-	50,000	50,000	50,000
July 4th Celebration	25,000	26,000	30,000	30,000	35,000
Transfer to Public Art Fund	120,000	-	120,000	120,000	150,000
Valley Junction Area Repairs	-	2,950	-	-	-
Sister Cities	6,378	1,030	750	10,000	3,000
GO Bond Pmt - MidAmerican Energy RecPlex Debt	1,062,875	-	1,063,200	1,065,950	1,062,200
DART Shelters	-	-	-	50,000	-
Human Rights MLK Day Celebration	-	3,189	2,190	7,500	7,500
Miscellaneous (Pool Plex Study)	-	-	10,625	10,625	-
Total City Uses	1,264,253	171,973	1,414,765	1,494,075	1,465,200
Expenditures - Outside Organizations					
Ballet Des Moines	16,500	16,500	24,500	-	15,000
Des Moines Children's Museum	20,000	20,000	-	10,000	9,000
Eddie Davis Community Center	15,000	15,000	3,750	18,000	18,000
Historic Valley Junction Foundation	150,000	150,000	100,000	100,000	90,000
Historic Valley Junction Foundation - Lighting Project	75,000	-	-	-	-
WDM School Robotics	2,500	11,500	-	-	-
National Speech and Debate Association	-	20,000	-	-	-
Tallgrass Theatre Company	10,000	10,000	2,500	16,761	20,000
Tiger Softball Club	2,000	2,000	2,000	2,000	2,000
WDM Business Incubator	5,000	-	-	-	-
WDM Chamber of Commerce	75,000	95,000	95,000	120,000	120,000
WDM Chamber of Commerce - Raccoon River Rally	-	-	-	10,000	-
WDM Girls Softball	25,000	25,000	22,500	50,000	45,000
WDM Historical Society	50,000	-	-	-	-
WDM Historical Society (Advance 6 Years of Funding)	300,000	-	-	-	-
WDM Soccer Club	20,000	20,000	20,000	20,000	20,000
Central Iowa Shelter	-	25,000	25,000	15,000	15,000
Friends of the Terrain Therapy Garden Project	5,000	-	-	-	-
Iowa Senior Games	10,000	12,000	3,000	11,000	12,000
Junior Achievement	5,000	5,000	1,250	4,500	2,000
Can Play	-	-	-	-	10,000
The Rugby Foundation	-	-	-	-	19,000
Total Outside Organizations	786,000	427,000	299,500	377,261	397,000
Total Expenses	3,982,050	2,176,797	4,418,166	4,442,050	4,989,342
Increase/(Decrease) In Fund Balance	(618,906)	566,895	242,197	(442,050)	10,658
Beginning Fund Balance	652,997	34,091	600,986	843,183	401,133
Ending Fund Balance	34,091	600,986	843,183	401,133	411,791

**CITY OF WEST DES MOINES
CITY COUNCIL MEETING COMMUNICATION**

ITEM: Receive FY 2021-22 Annual Comprehensive Financial Report (ACFR) and Refer to Finance & Administration Subcommittee

DATE: March 20, 2023

FINANCIAL IMPACT: No direct impact. The quoted audit fee of \$57,500 and the additional fee of \$7,500 paid for assistance in the implementation of GASB 87 were budgeted and will be paid from account 100.610.620.5250.406.

BACKGROUND: The *Code of Iowa* requires the City to publish a complete set of audited financial statements within nine months of the close of each fiscal year. The Annual Comprehensive Financial Report (ACFR) included with this agenda item fulfills this requirement for the fiscal year ended June 30, 2022.

The *Code of Iowa* further requires that audits for cities of our size be conducted by either the State Auditor or by a certified public accounting firm selected by the City Council. A West Des Moines-based firm, BKD, LLP, was selected as the City's audit firm through a Request for Proposal process completed in 2020. This represents the third audit of the City they have performed.

The City's ACFR was audited by FORVIS, LLP of West Des Moines, Iowa (previously known as BKD, LLP prior to the recent merger with Dixon Hughes Goodman), and they have issued an unmodified opinion on the financial statements. FORVIS, LLP concluded in their report, located on pages 17-19 of the ACFR, that the statements fairly present the City's financial position in all material respects.

Management's Discussion and Analysis, beginning on page 20 of the ACFR, provides an overview of the report and presents financial highlights.

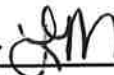
In addition to the opinion on the financial statements, FORVIS, LLP issued Independent Auditor's Reports on the following: 1) Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*, 2) Compliance for the Major Federal Program and Report on Internal Control Over Compliance Required by the Uniform Guidance.

The first report listed above no significant deficiencies or material weaknesses. There were no deficiencies regarding Federal Awards. Please refer to page 147-149 for a summary of the Independent Auditor's Results.

OUTSTANDING ISSUE: Pending direction from Council, staff is prepared to discuss the ACFR with the Finance & Administration Subcommittee at their regularly scheduled meeting on March 22, 2023.

RECOMMENDATION: Receive and file the report. Refer to Finance and Administration Committee for further review and discussion.

Lead Staff Member: Lesley Montgomery, Accounting Manager



STAFF REVIEWS

Department Director	Tim Stiles, Finance Director
Appropriations/Finance	
Legal	
Agenda Acceptance	<i>TS</i>

PUBLICATION(S) (if applicable)

Published In	
Dates(s) Published	

SUBCOMMITTEE REVIEW (if applicable)

Committee	Finance & Administration		
Date Reviewed	Pending		
Recommendation	Yes	No	Split

Fiscal Year Ended
June 30, 2022



Annual
Comprehensive
**FINANCIAL
REPORT**

West Des Moines | Iowa

CITY OF WEST DES MOINES, IOWA

**ANNUAL COMPREHENSIVE FINANCIAL REPORT
For the Year Ended June 30, 2022**

Prepared by the Finance Department

**CITY OF WEST DES MOINES
2022 ANNUAL COMPREHENSIVE FINANCIAL REPORT**

Table of Contents

INTRODUCTORY SECTION (Unaudited)

Letter of Transmittal.....	7-10
GFOA Certificate of Achievement for Excellence in Financial Reporting.....	11
Elected and Appointed Officials.....	12
Organizational Chart.....	13

FINANCIAL SECTION

Independent Auditor's Report.....	17-19
Management's Discussion and Analysis (Unaudited).....	20-32

Basic Financial Statements

Government-wide Financial Statements:

Statement of Net Position.....	34-35
Statement of Activities.....	36-37

Governmental Fund Financial Statements:

Balance Sheet – Governmental Funds.....	38
Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position.....	39
Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds.....	40
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities.....	41

Proprietary Fund Financial Statements:

Statement of Net Position – Proprietary Funds.....	42-43
Statement of Revenues, Expenses and Changes in Fund Net Position – Proprietary Funds.....	44
Statement of Cash Flows – Proprietary Funds.....	46-47

Fiduciary Fund Financial Statement:

Statement of Fiduciary Net Position – Fiduciary Funds.....	48
Statement of Changes in Fiduciary Net Position.....	49

Notes to Basic Financial Statements..... 50-89

Required Supplementary Information:

Schedule of Changes in the City's Total OPEB Liability.....	90
Schedule of the City's Proportionate Share of Net Pension Liability – IPERS.....	91
Schedule of City Contributions – IPERS.....	92
Notes to Required Supplementary Information – Pension Liability – IPERS.....	93
Schedule of the City's Proportionate Share of Net Pension Liability – MFPRSI.....	94
Schedule of City Contributions – MFPRSI.....	95
Notes to Required Supplementary Information – Pension Liability – MFPRSI.....	95
Budgetary Comparison Schedule – Budget to Actual – All Governmental Funds and Proprietary Funds.....	96
Note to Required Supplementary Information – Budgetary Reporting.....	97
Required Supplementary Information – Modified Approach.....	98-101

Combining Financial Statements

Nonmajor Governmental Funds:

Combining Balance Sheet.....	102-103
Combining Statement of Revenues, Expenditures and Changes in Fund Balances (Deficits).....	104-105

Internal Service Funds:

Combining Statement of Net Position.....	106
Combining Statement of Revenues, Expenditures and Changes in Net Position.....	107
Combining Statement of Cash Flows.....	108-109

TABLE OF CONTENTS (continued)

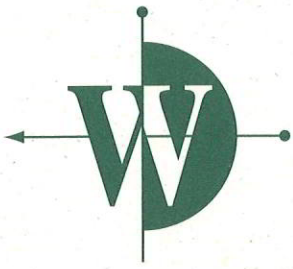
STATISTICAL SECTION (UNAUDITED)

Statistical Section Contents	113
Net Position by Component	114
Changes in Net Position	115-116
Program Revenues by Function/Program	117
Fund Balances, Governmental Funds	118
Changes in Fund Balances, Governmental Funds	119
General Government Tax Revenues by Source	120
Assessed Value and Estimated Actual Value of Taxable Property	121
Direct and Overlapping Property Tax Rates - Per \$1,000 of Assessed Valuation	122-123
Principal Property Taxpayers	124
Property Tax Levies and Collections	125
Outstanding Debt, by Type	126
Ratios of General Obligation Bonded Debt	127
Direct and Overlapping Governmental Activities Debt	128
Legal Debt Margin Information	129
Pledged-Revenue Coverage	130
Demographic and Economic Statistics	131
Principal Employers	132
Full-Time Equivalent City Government Employees, by Function/Program	133
Operating Indicators by Department	134
Capital Asset Statistics by Department	135

INTERNAL CONTROLS AND COMPLIANCE SECTION

Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	139-140
Independent Auditor's Report on Compliance for the Major Federal Program and Report on Internal Control Over Compliance Required by the Uniform Guidance	141-143
Schedule of Expenditures of Federal Awards	144-145
Notes to the Schedule of Expenditures of Federal Awards	146
Schedule of Findings and Questioned Costs	147-149
Summary Schedule of Prior Audit Findings	150
Other Findings Related to Required Statutory Reporting	151-152

INTRODUCTORY SECTION



THE CITY OF
West Des Moines®
www.wdm.iowa.gov

**Community and Economic
Development**

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

515-273-0770

FAX 515-222-3640

E-mail ced@wdm.iowa.gov

March 16, 2023

Honorable Mayor, Members of the City Council, and
Citizens of the City of West Des Moines, Iowa:

Chapter 11 of the *Code of Iowa* requires the City of West Des Moines (the "City") to publish a complete set of audited financial statements within nine months of the close of each fiscal year. This comprehensive annual financial report has been published to fulfill this requirement for the fiscal year ended June 30, 2022.

This report consists of management's representations concerning the finances of the City. Management assumes full responsibility for the completeness and reliability of all the information, based upon a comprehensive framework of internal control established for this purpose. The cost of internal controls should not exceed anticipated benefits; therefore, the objective is to provide reasonable, rather than absolute, assurance that the financial statements are free of any material misstatements.

FORVIS LLP, a firm of licensed certified public accountants, has issued unmodified opinions on the statements which have been published herein, immediately preceding the financial section of the report.

Management's discussion and analysis of the basic financial statements (MD&A) immediately follows the independent auditor's report and provides a narrative introduction, overview, and analysis. This letter of transmittal is intended to complement the MD&A and they should be read in tandem.

Profile of the City

The City was incorporated as Valley Junction in 1893, changed its name to West Des Moines in 1938, and is now the largest suburb of Iowa's capital city of Des Moines. This year marked the 129th anniversary of the City.

Centrally located within the state of Iowa, the City is currently comprised of approximately 48.7 square miles spanning portions of Polk, Dallas, Warren, and Madison counties. The City's population continued to grow at a steady pace, totaling 68,723 residents according to the 2020 decennial United States Census dated April 1, 2020. The data confirmed population growth of 21.4% from the 2010 Census, 48.1% from 2000, and 116.8% from 1990. The Census Bureau also estimates that the City's population expanded further, to a total of 69,792 residents, by July 1, 2021.

The City's policy-making and legislative authority are vested in a governing council. The City Council consists of a mayor and five council members; all of whom are elected on a non-partisan basis. Three (3) council members are elected by ward and the remaining two (3), as well as the mayor, are elected at large. For continuity purposes, the mayor and council members serve four-year staggered terms with elections held every two years. The City Council makes policy decisions through the enactment of ordinances, resolutions, and motions. The Council is responsible for adopting operating and capital budgets, appointing committees, hiring a city manager and city attorney, and appointing a city clerk.

The City Manager, as the City's chief administrative officer, is responsible for implementing policy decisions of the Council, overseeing day-to-day operations, and hiring key staff including department directors. Departments of the City include Community & Economic Development, Development Services, Diversity, Equity, and Inclusion, Emergency Medical Services, Engineering, Finance, Fire, Human Resources, Human Services, Legal, Parks & Recreation, Police, and Public Services.

The City maintains a public library which, through state statute, is governed by a separate Board of Trustees. However, the library and its employees are considered a city department. This is in part because the library is appropriated funds by the City Council, and in addition library personnel and operations routinely follow the general operating policies and procedures of by the City.

Public elementary and secondary education services for residents of West Des Moines are provided by six separate public-school districts – the Des Moines, Norwalk, Van Meter, Waukee, West Des Moines, and Winterset district boundaries all include parts of the City. The City also hosts several parochial schools. Public water services are provided primarily by the West Des Moines Water Works with scant areas served by Des Moines Water Works. Each of the public-school districts or water works entities can issue separate debt which is not an obligation of the City; therefore, the financial statements of these entities have not been included in this report.

The City's annual budget serves as the foundation for financial planning and control. Each fall, staff from each of the City's departments submits budgetary requests and discusses appropriation levels for their department related to the upcoming fiscal year. Using these requests as well as staffing and revenue projections produced by the finance department, the city manager prepares a preliminary budget. The proposed budget is presented to the Mayor and City Council for discussion during workshops, and a public hearing is held before Council ultimately votes on the City's budget. By state statute, the budget for each fiscal year must be adopted by the Council and filed with the State prior to March 31 of the preceding fiscal year. The state mandates that the City will maintain legal spending control at the function level. These levels consist of Public Safety, Public Works, Health and Social Services, Culture and Recreation, Community and Economic Development, General Government, Capital Projects, Debt Service, and Business-type expenditures.

Local Economy

As noted previously, based on the decennial US Census dated April 1, 2020, West Des Moines was ranked as the 6th largest city by population in the State of Iowa with a population of 68,723. Despite slipping to 7th based on estimated 2021 data, the City's role as a primary economic engine in the state is perhaps more accurately reflected by noting it: (a) ranks 3rd among cities in Iowa in total taxable property valuation with \$6.74 billion as of January 1, 2021, (b) ranked 2nd in hotel/motel tax collections with \$4.66 million during fiscal year 2022, and (c) ranked 4th in taxable retail sales with just under \$1.81 billion in retail goods and services sold within the City during fiscal 2021 (statewide fiscal 2022 date is not yet available).

The median household income in the City continues to exceed both the national and state averages. According to the US Census Bureau, at the end of 2021 (most recently available data), the median household income in the City was \$76,564, which compares favorably to the State of Iowa median of \$65,429 and the national median of \$69,021.

Until the onset of the COVID-19 outbreak beginning March 2020, the city had continued to steadily grow high quality jobs, mainly in the office, hospitality, and retail sectors. Obviously, each of these sectors was greatly affected by the pandemic and slow recovery related to office workers continues to affect the valuation and occupancy of the City's numerous office park areas. Despite these ongoing economic challenges, other sectors are thriving. Hotel stays and associated dining, shopping, and entertainment activities were significantly up as the City has quickly expanded into a state-level draw for youth sports and other leisure activities with the opening of the MidAmerican Energy Rec Plex in the fall of 2021. The City's housing stock continues to expand with a mix of rentals and owner-occupied single-family housing, as well as a significant supply of multi-family housing – apartments, condos, and townhomes. Retirement community options continue to grow as well. Fiscal 2022 saw 528 new single-family homes constructed along with 464 apartment units, and both totals continued a rising trend. As a comparison, a strong fiscal 2021 saw 481 new single-family homes and 399 apartment units added. Rental rates and occupancy percentages continue to be above the average for the state and region.

Construction permits issued during the year reflect the city's development. The main driver of overall permit valuations is the continued construction of Microsoft's data centers – during fiscal 2022 the data center giant-initiated construction of its fourth and fifth data centers at new sites located within the City. Each of the two new centers (dubbed Ginger East and Ginger West) will occupy approximately 130-160 acres in Polk and Dallas County, respectively, to be constructed over a 3-to-5-year period at a cost of over \$1 billion for each center. In addition, construction continued in earnest at Microsoft's third center (Osmium). This sector continues to grow rapidly, and the City is responding by investing in underlying necessary infrastructure (roadways, sewer, water, and fiber connections). During 2022, the City's Capital project spending included construction of several new roadways to better serve these data centers. This included extensions of two major arterial streets – Grand Prairie Parkway and Grand Avenue. All this necessary infrastructure is being funded with Tax Increment Financing revenue generated by the data centers themselves.

Part of the West Des Moines City Council's long-term vision is to build around a 2036 Plan which includes the advancement of broadband access to all residents. Towards this end, in 2020 the City began construction of a city-wide conduit network which could be leased to any provider with an estimated cost of approximately \$60 million financed through the City's existing Debt Service levy. The project is tracking towards completion in the fall of 2023 and already four providers of internet have agreed to lease conduit space in the network, including one provider, Google Fiber, which as part of its agreement, agreed to serve all residents and businesses with their high-speed product.

Other major development projects initiated during fiscal 2022 included construction of a new headquarters building for a regional bank, expansion of the Jordan Creek Town Center area including new entertainment, dining, and retail spaces, a new grocery store, and several renovations of existing buildings and construction of new buildings in the revitalized Historic Valley Junction area of the City. In total, fiscal 2022 saw a total of 12 new commercial buildings with an estimated value of \$53 million and \$307 million of overall building permit activity (residential and commercial). This is down from totals of \$1.22 billion, \$514 million, in each of the prior two fiscal years and an increase from the third prior fiscal year of \$243 million, but still ranks in the City's top ten all time in total activity.

Relevant Financial Policies and Long-term Financial Planning

The City continues to be cautious when estimating property tax revenue, ancillary revenue, and investment returns, as well as use conservative expense figures to establish rates and balance the budget into upcoming fiscal years. These tactics ensure that adequate funding for services will be available in future budget cycles.

During Fiscal 2022, the City Council adopted a policy centered around general fund cash reserves. The policy states that the cash balance will meet or exceed 30% of annual total general fund expenditures. This reserve is necessary to meet cash flow needs during the initial months of the new fiscal year as property tax revenue, the primary source of funding for general operations, is collected semi-annually with the respective county treasurers remitting most of those taxes to the City in the months of October and April.

During the annual budgeting process, the City evaluates the property tax rate for comparison to other cities of similar size and to determine that there will be sufficient revenue to provide the services deemed necessary by the City Council. Fees and charges for services are also evaluated annually to ensure they keep pace with the cost of providing these specific services. The City strives to maintain or increase its diversified revenue sources, to provide for greater financial stability.

Included in the operating budget are costs associated with the City's capital equipment replacement schedule. This money is set-aside annually to ensure funding is available for the timely replacement of vehicles and heavy equipment that are no longer cost effective to maintain. In addition, during each budget cycle the City Council and staff update the City's multi-year capital improvement plan, including funding of priority projects, based on community input and other data. Among the data available is information from a street management system which assesses and prioritizes street maintenance needs over a multi-year cycle.

Major Initiatives and Accomplishments

In anticipation of bond sales, on August 10, 2022, and again on October 5, 2022, Moody's Investor Services reviewed and reaffirmed its highest rating Aaa (Stable) to the City's general obligation bonds. Prior to that, on August 10, 2021, Moody's Investor Services assigned its highest rating AAA (Stable) to the City. The City continues to hold the highest available rating from both major rating agencies, a distinction it has held since 2010. Each of the agencies lists the City's strong financial position and conservative fiscal management as strengths.

As of June 30, 2022, the City was one of approximately 100 in the United States to have the distinction of carrying the highest rating from both agencies. The City's financial positions remain strong and included a \$4.5 million increase in the general fund during fiscal 2022, general fund reserves are maintained of \$42.2 million, or 58.3% of annual general fund expenditures.

During fiscal 2022, the City completed the \$60 million sports and recreation facility (the MidAmerican Energy Rec Plex) which will serve the community with 2 NHL-sized ice sheets including an arena which will seat 1,500 for hockey and up to 2,400 for concerts and other events, 4 full hardwood basketball/volleyball courts, a 120 yard long indoor soccer/football/multi-sport space, 3 outdoor artificial turf fields, lighted fields, several multi-purpose rooms, an e-sports gaming area, an adaptive play center, and a sports therapy clinic to be operated by Des Moines University. The outdoor fields opened in summer of 2021 and the indoor portions opened during the fall and winter of 2021. The facility was funded by a variety of sources, including private donations, grants, sponsorships, and city sources including bonds backed by hotel/motel tax revenues and surplus sewer utility funds. The Rec Plex Enterprise Fund has been established to account for the financial activities of this community center.

Financial Awards

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the City of West Des Moines for its Comprehensive Annual Financial Report for the fiscal year ended June 30, 2021. This was the 29th consecutive year that the City has received this prestigious award. To be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy both generally accepted accounting principles (GAAP) and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe that our current Comprehensive Annual Financial Report continues to meet the Certificate of Achievement Program's requirements and again this year will be submitting it to the GFOA to determine eligibility for another certificate.

Additionally, for the 24th consecutive year the City received the GFOA's Distinguished Budget Presentation Award for its annual budget document related to the fiscal year beginning July 1, 2022. To qualify for the Distinguished Budget Presentation Award, the City's budget document was judged and deemed proficient in several categories, including as a policy document, a financial plan, an operations guide, and a communications device.

Acknowledgements

Elected officials and staff take great pride in providing high quality municipal services, including transparent and clear financial reporting and budgeting. The City's continued recognition of reporting excellence by the GFOA, the City's continuing AAA bond rating, and a #1 ranking by the Des Moines Business Record as the most conducive city for business in Central Iowa for twenty-four (24) consecutive years, are all reflective of competitiveness, efficiency, and attention to detail.

Preparation of this report was accomplished through the dedicated services provided by the Finance Department staff. We would like to express our appreciation to all members of the department who assisted with the audit and contributed to the preparation of this report, including our audit firm FORVIS LLP. Likewise, we wish to extend our sincere appreciation to the Mayor and members of the City Council for their interest in and support of our efforts to conduct the City's financial operations in the most responsible and progressive manner.

Respectfully submitted,



Tom Hadden
City Manager



Tim Stiles
Finance Director



**The Government Finance Officers Association of
the United States and Canada**

presents this

AWARD OF FINANCIAL REPORTING ACHIEVEMENT

to

Finance Department
City of West Des Moines, Iowa



The Award of Financial Reporting Achievement is presented by the Government Finance Officers Association to the department or individual designated as instrumental in the government unit achieving a Certificate of Achievement for Excellence in Financial Reporting. A Certificate of Achievement is presented to those government units whose annual financial reports are judged to adhere to program standards and represents the highest award in government financial reporting.

Executive Director

Christopher P. Morill

Date: 1/10/2023

**City of West Des Moines, Iowa
List of Principal Officials
As of June 30, 2022**

Elected Officials

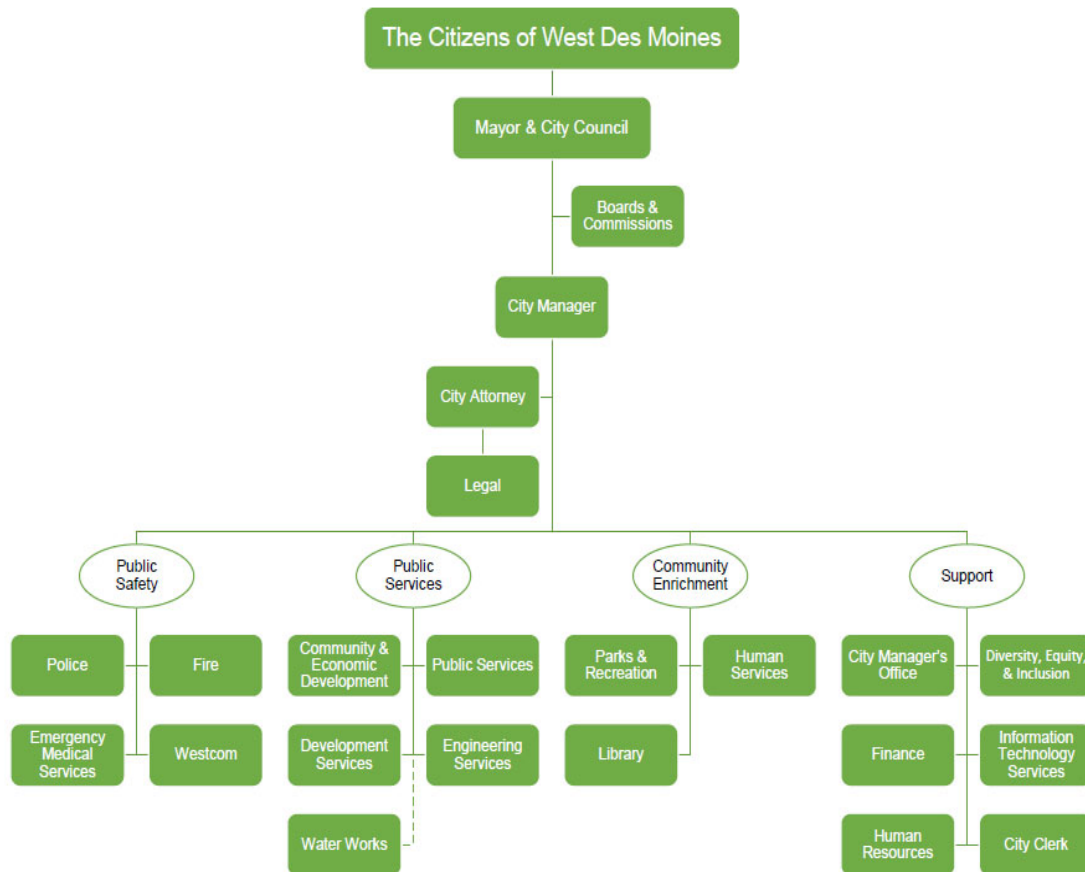
Russ Trimble	Mayor	Term Expires December 31, 2025
Renee Hardman	Councilmember, At Large	Term Expires December 31, 2025
Matthew McKinney	Councilmember, At Large	Term Expires December 31, 2023
Kevin Trevillyan	Councilmember, Ward 1	Term Expires December 31, 2025
Greg Hudson	Councilmember, Ward 2	Term Expires December 31, 2023
Doug Loots	Councilmember, Ward 3	Term Expires December 31, 2025

Appointed Officials

Tom Hadden, City Manager
Ryan Jacobson, City Clerk
Richard J. Scieszinski, City Attorney

City of West Des Moines, Iowa
 Organizational Chart
 As of June 30, 2022

The City of West Des Moines Organizational Chart



----- Indicates Reports to Board

This page is intentionally blank.

FINANCIAL SECTION

Independent Auditor's Report

Honorable Mayor and City Council
City of West Des Moines, Iowa
West Des Moines, Iowa

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of West Des Moines, Iowa (the City), as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City, as of June 30, 2022, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States (*Government Auditing Standards*). Our responsibilities under those standards are further described in the "Auditor's Responsibilities for the Audit of the Financial Statements" section of our report. We are required to be independent of the City, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Emphasis of Matter

As described in Note 1 to the financial statements, in 2022, the City adopted Governmental Accounting Standards Board Statement No. 87, *Leases*. Our opinions are not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for 12 months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that management's discussion and analysis, budgetary comparison, pension, other postemployment benefit information and modified approach for infrastructure be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with GAAS, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The combining and individual nonmajor fund financial statements and the schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with GAAS. In our opinion, the combining and individual nonmajor fund financial statements and the schedule of expenditures of federal awards is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual comprehensive financial report. The other information comprises the introductory and statistical sections but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated March 16, 2023, on our consideration of City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of City's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance.

FORVIS,LLP

West Des Moines, Iowa
March 16, 2023

As management of the City of West Des Moines, Iowa (the "City"), we offer readers of the City's financial statements this narrative overview and analysis of the financial activities of the City for the fiscal year ended June 30, 2022, with selected comparative information for the fiscal year ended June 30, 2021. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in our letter of transmittal, which is in the Introductory Section at the front of this report.

Financial Highlights

At June 30, 2022, the total assets plus deferred outflows of resources of the City exceeded total liabilities plus deferred inflows of resources by \$790 million. Of this amount, \$65 million is unrestricted and may be used to meet the government's ongoing obligations to citizens and creditors. By comparison, for the fiscal year ended June 30, 2021, total assets plus deferred outflows exceeded total liabilities plus deferred inflows by \$740 million, of which \$58 million was unrestricted.

The City's total net position increased by \$50 million during the fiscal year ended June 30, 2022. Governmental activities increased by \$22 million and business-type activities increased by \$28 million. The City continues to be able to report positive balances in all three categories of net position: for the governmentwide statements, as well as its separate governmental and business-type activities. A considerable portion of expenditures each year were for capital assets, which allowed for increases to net position.

As of the close of the current fiscal year, the City's governmental funds reported combined ending fund balances of \$79 million, down from \$87 million in the prior year. The unassigned portion of the City's governmental fund balance, which is available for spending at the City's discretion, totaled \$42 million at June 30, 2022, increasing by \$5 million.

The City continues to hold the highest available bond rating from Moody's Investor Services and S&P Global (Standard & Poor's). Each of the agencies cites the City's financial position and conservative fiscal management as strengths. As discussed in Note 1 to the financial statements, the City adopted *Governmental Accounting Standards Board (GASB) Statement No. 87, Leases* in 2022. Prior year comparative information has not been restated for the adoption of the GASB Statement No. 87.

Overview of the Financial Statements

The discussion and analysis are intended to serve as an introduction to the City's basic financial statements, which are comprised of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to basic financial statements. This report also contains other supplementary information.

Government-wide financial statements. The *government-wide financial statements* are designed to provide readers with a broad overview of the City's finances, in a similar manner to private-sector business.

The *Statement of Net Position* presents information on all the City's assets, deferred outflows of resources, liabilities, and deferred inflows of resources, with the difference reported as *net position*. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the City is improving or deteriorating.

The *Statement of Activities* presents information showing how the City's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, *regardless of the timing of related cash flows*. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

City of West Des Moines, Iowa
Management's Discussion and Analysis
For Fiscal Year Ended June 30, 2022

Both of the government-wide financial statements distinguish functions of the City that are principally supported by taxes and intergovernmental revenues (*governmental activities*) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (*business-type activities*). The governmental activities of the City include public safety, public works (roads, engineering, and traffic controls), health and social services, culture and recreation, community and economic development, general government, and interest on long-term debt. The business-type activities of the City include sanitary sewer, storm water, solid waste operations, the MidAmerican Energy RecPlex, and the citywide digital fiber conduit utility enterprise.

The government-wide financial statements include only those balances of the City of West Des Moines as the *primary government*. The West Des Moines Community School District, the Waukee Community School District, the Des Moines Independent School District, the Norwalk Community School District, the Van Meter Community School District, the Winterset Community School District, and West Des Moines Water Works provide services to the citizens of West Des Moines but do not meet established criteria to be component units of the City and thus are not included in this report.

The government-wide financial statements can be found on pages 34 through 37 of this report.

Fund financial statements. A *fund* is defined as a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The City of West Des Moines, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The City's collection of funds can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds, which are described in further detail as follows:

Governmental funds are used to account for essentially the same functions reported as *governmental activities* in the government-wide financial statements. However, unlike the government-wide financial statements, government fund financial statements focus on *near-term inflows and outflows of spendable resources*, as well as on *balances of spendable resources* available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements and is typically the basis used in developing the next annual budget.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the City's near-term financing decisions. Both the governmental fund balance sheet and governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison.

The City maintains eighteen individual governmental funds. Information is presented separately in the *Balance Sheet - Governmental Funds* and in the *Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds* for the General Fund, Road Use Tax Fund, Tax Increment Financing Fund, Debt Service Fund, Capital Projects Fund, and Local Option Sales Tax Fund, all of which are considered to be major funds. Data from the other twelve governmental funds are combined into a single, aggregated presentation under the column heading *Nonmajor Governmental Funds*. Individual fund data for each of these nonmajor governmental funds is provided in the form of combining statements elsewhere in this report.

The City presents budgetary information as allowed by GASB Statement No. 41. The City adopts an annual appropriated budget for the activity of all funds except agency funds. Formal and legal budgetary control as required by state statute is based upon nine major classes of expenditures known as functions not by fund or fund type.

The basic governmental fund financial statements can be found on pages 38 through 41 of this report.

Proprietary funds consist of two different types of funds. *Enterprise funds* are used to report the same functions presented as *business-type* activities in the government-wide financial statements. The City uses internal service funds to account for its vehicle replacement, vehicle maintenance, health and dental insurance program, workers' compensation program and technology replacement. Because these services predominantly benefit governmental rather than business-type functions, they have been included within *governmental activities* in the government-wide financial statements.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The proprietary fund financial statements provide separate information for the major sanitary sewer operations fund, the major storm water operations fund, the major MidAmerican Energy RecPlex fund, the major Fiber Conduit Utility and the nonmajor solid waste operations fund. Conversely, all internal service funds are combined into a single, aggregated presentation in the proprietary fund financial statements. Individual fund data for internal service funds is provided as combining statements elsewhere in this report.

The basic proprietary fund financial statements can be found on pages 42 through 47 of this report.

Fiduciary funds are used to account for resources held in custodial capacity for the benefit of parties outside the government. Fiduciary funds are *not* reflected in the government-wide financial statements because the resources of those funds are *not* available to support the City's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds.

The fiduciary funds financial statements can be found on page 48 through 49 of this report.

Notes to basic financial statements. The notes included herein provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to basic financial statements can be found on pages 50 through 89 of this report.

Other information. In addition to the basic financial statements and accompanying notes, this report also provides certain *required supplementary information* concerning the City, including a schedule of changes in the City's total OPEB liability, the City's proportionate share of the net pension liability and related contributions for both of the City's pension plans, a budgetary comparison based on the City's legal level of budgetary control, and infrastructure condition and maintenance records which are required as the City has elected to use the modified approach for reporting much of its infrastructure. This approach to recording infrastructure is explained in detail on page 28, while other required supplementary information can be found on pages 98 through 101 of this report.

The combining statements referred to earlier in connection with nonmajor governmental funds and internal service funds are presented immediately following the required supplementary information on infrastructure. Combining statements and schedules can be found on pages 102 through 111 of this report.

Government-Wide Financial Analysis

Net position may serve as a useful indicator of a government's financial standing. At June 30, 2022, the City's assets and deferred outflows of resources exceeded liabilities and deferred inflows by \$790 million. The City's Net Position is allocated on the basis of function and categorized as either supporting a governmental or business-type purpose. A summary and discussion of Net Position is discussed on the following page.

City of West Des Moines, Iowa
Management's Discussion and Analysis
For Fiscal Year Ended June 30, 2022

City of West Des Moines
Net Position
(in thousands of dollars)

	Governmental Activities		Business-Type Activities		Total	
	2022	2021*	2022	2021*	2022	2021*
Assets						
Current and other assets	\$ 210,900	\$ 211,869	\$ 48,634	\$ 46,589	\$ 259,534	\$ 258,458
Noncurrent and other assets	14,862	10,504	4,630	1,514	19,492	12,018
Capital assets, net of depreciation	679,032	640,298	269,825	225,066	948,857	865,364
Total assets	904,794	862,671	323,089	273,169	1,227,883	1,135,840
Deferred Outflows						
Pension related	11,246	16,001	163	239	11,409	16,240
Other post-employment benefits related	1,557	1,717	65	70	1,622	1,787
Advance refunding related	181	75	-	-	181	75
Total deferred outflows	12,984	17,793	228	309	13,212	18,102
Liabilities						
Current liabilities	44,946	40,906	32,859	11,604	77,805	52,510
Long-term liabilities outstanding	208,523	231,583	40,533	43,998	249,056	275,581
Total liabilities	253,469	272,489	73,392	55,602	326,861	328,091
Deferred Inflows						
Unavailable revenue, property taxes	89,814	85,139	-	-	89,814	85,139
Lease related	567	-	2,847	-	3,414	-
Pension related	29,359	533	1,459	148	30,818	681
Other post-employment benefits related	15	17	1	1	16	18
Total deferred inflows	119,755	85,689	4,307	149	124,062	85,838
Net position						
Net investment in capital assets	493,766	486,143	206,228	174,201	699,994	660,344
Restricted - expendable	22,970	16,899	1,964	4,684	24,934	21,583
Unrestricted net position	27,818	19,244	37,426	38,842	65,244	58,086
Total net position	\$ 544,554	\$ 522,286	\$ 245,618	\$ 217,727	\$ 790,172	\$ 740,013

*Not restated

The largest portion of the City's net position (89% of the total) represents its investment in capital assets (e.g., land, buildings, equipment, and infrastructure), less all outstanding debt used to acquire those assets. The City uses the capital assets to provide services to its citizens; consequently, these assets are *not* available for future spending. Although the City's investment in capital assets is reported net of related debt, it should be noted the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be liquidated to cover the liabilities. Overall, the net investment in capital assets increased \$39.7 million from the previous year. The increases were in support of both governmental activities and business-type activities and are indicative of the City's ongoing commitment to provide quality infrastructure assets in the community, and its effort to aggressively repay debt related to those assets.

An additional portion of the City's net position (3% of the total) represents resources that are subject to external use restrictions. These amounts fluctuate annually based on the timing of restricted revenue and completion of the restricted projects or activities. Total restricted net position increased \$3.4 million during the fiscal year ended June 30, 2022.

City of West Des Moines, Iowa
Management's Discussion and Analysis
For Fiscal Year Ended June 30, 2022

The remaining balance of net position (8% of the total) is unrestricted and may be used to meet the City's ongoing obligations to citizens and creditors. Unrestricted net position increased \$7.1 million during the fiscal year ended June 30, 2022.

A summary and discussion of the City's Changes in Net Position during the fiscal years ended June 30, 2022 and 2021, is as follows:

	Changes in Net Position (in thousands of dollars)					
	Governmental Activities		Business-Type Activities		Total	
	2022	2021*	2022	2021*	2022	2021*
Revenues						
Program revenues:						
Charges for services	\$ 15,036	\$ 16,081	\$ 22,083	\$ 18,597	\$ 37,119	\$ 34,678
Operating grants and contributions	20,221	17,102	200	-	20,421	17,102
Capital grants and contributions	7,350	1,197	5,212	10,161	12,562	11,358
General revenues:						
Property taxes	84,260	80,048	-	-	84,260	80,048
Other taxes	19,476	12,962	-	-	19,476	12,962
Earnings on investments	487	544	114	346	601	890
Other	5,313	6,265	310	36	5,623	6,301
Total revenues	152,143	134,199	27,919	29,140	180,062	163,339
Expenses						
General government	12,640	12,656	-	-	12,640	12,656
Public safety	35,004	39,712	-	-	35,004	39,712
Public works	27,275	24,648	-	-	27,275	24,648
Health and social services	1,145	1,183	-	-	1,145	1,183
Culture and recreation	13,495	12,045	-	-	13,495	12,045
Community & economic development	9,197	9,115	-	-	9,197	9,115
Interest on long term debt	5,876	5,453	-	-	5,876	5,453
Sewer system	-	-	11,483	10,720	11,483	10,720
Storm water system	-	-	3,656	3,888	3,656	3,888
MidAmerican Energy RecPlex	-	-	5,559	1,354	5,559	1,354
Fiber Conduit Utility	-	-	2,176	893	2,176	893
Solid waste system	-	-	2,397	2,315	2,397	2,315
Total expenses	104,632	104,812	25,271	19,170	129,903	123,982
Increase in net position before transfers	47,511	29,387	2,648	9,970	50,159	39,357
Transfers	(25,243)	(15,393)	25,243	15,393	-	-
Increase in net position	22,268	13,994	27,891	25,363	50,159	39,357
Net position, beginning of year	522,286	508,292	217,727	192,364	740,013	700,656
Net position, end of year	\$ 544,554	\$ 522,286	\$ 245,618	\$ 217,727	\$ 790,172	\$ 740,013

*Not restated

Governmental Activities. Governmental revenues in the current year increased by \$17.9 million, or 13.4%. The largest contributors were capital and operating grants and contributions, which increased \$9.3 million. This was powered largely by \$7.7 million in federal grant revenue through the Federal American Rescue Plan Act (ARPA) and \$1.6 million in additional state/local grant revenue. It should be noted that the entire ARPA grant funds were spent during fiscal 2022 on the city's broadband conduit network infrastructure project.

The City's overall property tax revenue increased \$4.2 million (fueled by an overall taxable valuation increase of \$317 million from January 1, 2019, to January 1, 2020). This additional property tax revenue was generated from an additional \$2.3 million of Tax Increment Financing revenue, an additional \$1.7 million of property tax general fund revenue, and an additional \$0.2 million of property tax related to retirement and employee benefits. Other taxes increased by \$6.5 million largely because of a \$4.6 million increase in local option sales tax and a \$1.9 million increase in hotel/motel revenue due to increased consumer

travel following the pandemic. Charges for services decreased by \$1.0 million due a \$2.4 million decrease in building permit and plan check fees after a record breaking previous fiscal year, an additional \$0.6 million in parks and recreation fees attributable to increased programming and pool admission compared to the prior year, a \$0.2 million increase in inspections revenue, \$0.2 million increase in ambulance billings, a \$0.1 million increase in alcohol licenses, and another \$0.3 million in miscellaneous items. Investment and miscellaneous earnings were down \$1.0 million from the previous fiscal year, largely due to one-time donations received in the previous fiscal year relating to the Jamie Hurd Amphitheater opening, the library remodel and decreasing interest rates.

Governmental expenses decreased by \$0.2 million, or 0.2% from the prior fiscal year. This was largely due a \$2.6 million increase in public works and the large fluctuation in capital outlay expenses from the prior year. Public safety expenses decreased by \$4.7 million (due to a \$6.5 million decrease in the pension expense related to the reduction in the City's portion of the IPERS and MFPRSI pension liabilities and public safety's portion of the OPEB liability which was offset by a \$1.8 million increase in police and fire FTE's and a corresponding increase in compensated absences, OPEB, and Pension). General government, health and social services, and community and economic development expenses remained relatively unchanged. Culture and recreation increased by \$1.5 million primarily due to rising personnel costs, and interest on long term debt increased by \$0.4 million due to additional amortization of bond premiums.

Business-Type Activities. Revenue received through charges for services increased by \$3.5 million due to the annual increase in service rates and the full opening of the MidAmerican Energy RecPlex in the fall of 2021. Capital and operating grant and contribution revenues decreased by \$4.7 million, or approximately 46.7%. The decrease relates to contributions collected for the construction of the MidAmerican Energy RecPlex (\$3.6 million), a decrease in sewer fee district collections (\$2.0 million), and an increase in donated subdivision to the stormwater fund of \$0.9 million. Investment and other miscellaneous earnings on business cash and investments remained virtually unchanged. Business-type expenses increased by \$6.1 million, or approximately 31.8%, which was largely due to increased expenses by the construction of the MidAmerican Energy RecPlex and Fiber Conduit Network utility.

At the end of the current fiscal year, the City was able to report positive balances in all three categories of net position, both for the government, as well as for its separate governmental and business-type activities. This was also the case in the prior fiscal year.

Financial Analysis of the Government's Fund Financial Statements

As noted earlier, the City uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Funds. The City's governmental funds financial statements provide detail which supports information found in the government-wide financial statements. Unassigned fund balances serve as a useful measure of a government's net resources available at focus of the City's *governmental funds* is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the City's financing at the end of the fiscal year.

The City's governmental funds reported combined fund balances of \$79.3 million as of June 30, 2022. Of this total \$42.2 million constitutes *unassigned fund balance*, which is available for spending at the government's discretion. \$1.9 million of the balance is unspendable as it relates to inventory, prepaids, and loan receivables to be collected. The remainder of the fund balance is not available for new spending because it has already been restricted either (1) by legal requirements for debt service payments (\$2.5 million); (2) for urban renewal and development in Tax Increment Financing Districts (\$10.2 million); (3) for liquidation of contracts for capital improvements (\$14.8 million); (4) for various local option sales tax initiatives as directed by voters (\$0.6 million); (5) various other purposes (\$7.7 million).

City of West Des Moines, Iowa
Management's Discussion and Analysis
For Fiscal Year Ended June 30, 2022

The unassigned balance of the General Fund, the chief operating fund of the City, increased \$4.2 million, or 9.2%, to a total of \$50.0 million on June 30, 2022. This was primarily due to \$3.0 million in personnel savings cost due to unfilled staffing vacancies and delayed spending in the areas of project and equipment due to supply chain issues. As a measure of the General Fund's liquidity, it is generally useful to compare unassigned fund balance to total annual fund expenditures. The unassigned portion of the General Fund balance on June 30, 2022, represents approximately 69.0% of annual General Fund expenditures. On July 19, 2021, the City Council adopted a policy to maintain an average fund balance of at least 30.0% of General Fund expenditures. This reserve allows for working capital needs due to fluctuations in revenue as a large share of city revenue, semi-annual property taxes, are received in the months of October and April.

The City's General Fund revenue saw an overall increase of \$7.4 million. Property tax and other City tax increased \$3.7 million (\$2.0 million of the increase related to hotel/motel revenue due to increased travel since the pandemic). The fund saw \$5.0 million increase in intergovernmental revenue and the primary driver of this variance was the increase in grant funding associated with the American Rescue Plan Act and Local Government Relief Fund. Other factors in the overall increase were a \$0.3 million increase in charges for services due to additional recreational facilities and other programming not present in the previous fiscal year due to COVID-19 (primarily the City's two aquatic centers were open for a full season in 2022), a \$1.4 million decrease in license and permits issued due to decreased construction activity, and a \$0.2 million decrease in miscellaneous revenue. Use of money and property (investment earnings) remained relatively unchanged due to continued low interest rates.

General Fund expenditures increased by \$4.8 million, or approximately 7.2%. Hotel/motel spending increased \$1.0 million, and nearly all the remaining increase can be attributed to rising employee costs, including salaries, pensions, and insurance.

The Road Use Tax Revenue collected by the State of Iowa and allocated to the City decreased by \$0.3 million, or approximately 3.5%, from the previous fiscal year. Revenue is tied to vehicle registrations and the sale of fuel. The large transfers out were needed to fund construction of the City's new Public Services facility. The overall ending Road Use Tax Fund balance at June 30, 2022, was a deficit balance of \$7.7 million, which, due to appropriate Council action, was temporarily covered by a loan from the City's General Fund.

The Tax Increment Financing (TIF) Fund had a fund balance of \$10.2 million on June 30, 2022, which represents an increase of \$1.7 million, or 20.8% from the prior year. There were rising levels of collections, but the primary reason for the increase is an ongoing need to collect funding for upcoming City obligations which were offered in exchange for economic development projects and job creation. The City's obligations are typically property tax rebates and/or promises to construct infrastructure related to development such as streets and sewers. The property taxes collected in these special financing districts are generally transferred from the Tax Increment Financing Fund to other funds to cover bonded debt, other loans, advances, and contracts used to finance the infrastructure improvements.

The Debt Service Fund had a fund balance of \$2.5 million on June 30, 2022, which represents an increase of 279.0%, from the prior year. The \$1.5 million transfer out was to cover principal and interest payments related to the construction of the Fiber Conduit Utility. The continued long-term strategy for the fund is to maintain a minimum reserve balance approximately equal to 25% of total interest payable each fiscal year.

The Capital Projects Fund had a fund balance of \$14.8 million on June 30, 2022, which represents a decrease in fund balance of \$15.9 million, or 51.8%. The decrease was largely due to several large infrastructure and building projects undertaken during fiscal 2022, as over \$68.8 million was expended from the fund.

The Local Option Sales Tax Fund had a fund balance of \$0.6 million on June 30, 2022, which represents a decrease of 64.2% from the prior year. This large decrease occurred as funds on-hand were used to pay a large portion of the remaining construction cost of the MidAmerican Energy Rec Plex facility.

Proprietary Funds. The City's proprietary funds financial statements provide detail which supports information found in the government-wide financial statements. The net position of the City's Sanitary Sewer Fund was \$121.3 million on June 30, 2022. This balance is comprised of a \$74.6 million investment in capital assets, a \$0.1 million in restricted for retirement benefits, and \$46.5 million in unrestricted net position. The net position of the Sanitary Sewer Fund increased \$4.1 million, or 3.5%, which was the result of a \$0.8 million in increased revenue, an increase of \$1.0 million in operating and non-operating expenditures, \$2.3 million in capital contributions of infrastructure from developers, and investment earnings of \$0.3 million.

Total net position of the City's Stormwater Fund at the end of the current year was \$95.2 million. This is comprised of \$99.9 million investment in capital assets and a shortfall of \$4.7 million in unrestricted net position. The negative net position is being addressed through a multi-year rate increase, steadily raising rates by each year through 2026 to meet increased responsibility and costs related to the maintenance of stormwater infrastructure. In addition, the City authorized internal loans from the sewer fund to the stormwater fund in the amounts of \$6.2 million and \$7.5 million in fiscal years 2018 and 2019, respectively. Each loan will be repaid over a 15-year term and the outstanding balance was \$10.8 million on June 30, 2022.

Total net position of the MidAmerican Energy RecPlex Fund at the end of the current year was \$21.6 million. This is comprised of: (a) a \$25.2 million investment in capital assets, (b) \$1.5 million restricted by other entities for construction, (c) \$0.2 million restricted for retirement benefits, and (d) a cash shortfall of \$5.3 million. The construction of the multi-sport complex was completed in the fall of 2022. It's worth noting that \$6.4 million was transferred into the fund to cover current year principal and interest debt payments: (\$5.3 million from the Local Option Sales Tax Fund and a one-time \$1.1 million from Hotel/Motel Tax Fund). Future debt payments of the facility will be internally backed by Hotel/Motel and Local Option Sales Tax collections. The net position of the MidAmerican Energy RecPlex Fund increased by \$4.4 million, or 26.0%, which was a result of \$2.2 million in charges for service (a \$2.0 million increase from the prior year), \$6.4 million in transfers in (\$1.1 million from hotel/motel revenue and \$5.3 million from Local Option Sales tax revenue), \$1.1 million in capital contributions from other entities, \$0.3 million in lease and other revenue, and \$5.6 million in operating and non-operating expenditures. Management is in the process of evaluating measures to eliminate the gap between operating revenues and operating costs.

Total net position of the Fiber Conduit Utility Fund at the end of the current year was \$6.6 million. This is comprised of: (a) a \$6.5 million in investment in capital assets, (b) \$0.05 million restricted for construction, and (c) \$0.05 in unrestricted net position. The construction of the fiber conduit utility network is underway with a full completion date in fiscal year 2023, at which time charges for services is expected to increase. Future debt payments of the network will be backed by the debt service levy and future conduit licensing revenues.

Total net position of the Solid Waste Fund at the end of the current year was \$0.6 million, all of which was unrestricted. The Solid Waste Fund does not have any investment in capital assets as all assets are handled by a private contractor. The fund balance did not change significantly from the previous year.

Budgetary Highlights

The City presents budgetary information as allowed by GASB Statement No. 41. Budgets are based on nine functional areas as required by state statute, not by fund or fund type. During the year ended June 30, 2022, no disbursements exceeded the budget.

During the fiscal year ended June 30, 2022, there were three budget amendments, dated October 20, 2021, February 10, 2022, and May 19, 2022. Amendments are a routine occurrence for the City and are primarily due to changes in the timing of capital improvement projects and related grant and other receipts for these projects. Because the City's June 30 fiscal year end occurs during the "construction season" in Iowa, it is difficult to judge in advance, that portion of construction projects which will be in process on June 30. The budget is also routinely amended each year to adjust projected fiscal year beginning balances to equal actual audited fund balances. Other adjustments addressed through amendments during the fiscal year included an increase in revenues and then transfers out to capital projects due to receipt and spending of ARPA funds (as discussed above), increased

permit revenue due to the larger-than-anticipated amount of Microsoft data center construction, unanticipated commercial property tax replacement from the State of Iowa, contributions from private entities to fund a new housing fund, increased spending to complete the MidAmerican Energy Rec Plex project, increased hotel/motel tax revenues and increased ambulance fee revenue and related expenditures due to the increased volume of service calls.

Capital Assets and Debt Administration

Capital assets. The City's investment in capital assets for its governmental and business-type activities as of June 30, 2022, amounts to \$949 million (net of accumulated depreciation). This investment in capital assets includes land, intangibles, fiber network, construction in progress, buildings, conduit network, improvements other than buildings (e.g. recreation trails, athletic fields, and parking lots), vehicles and equipment, and infrastructure (e.g. roads, bridges, sanitary and storm sewer lines). The total increase in the City of West Des Moines' capital assets for the current fiscal year was 9.6% and the specific capital spending leading to this increase is discussed in more detail later in the MD&A..

The City has elected the option to use the modified approach for reporting infrastructure within the governmental activities, as allowed by GASB Statement No. 34. Under the modified approach eligible infrastructure is not required to be depreciated if the following requirements have been met:

- The government must have an up-to-date inventory of the assets of those networks or subsystems.
- The government must perform or obtain condition assessments of those assets and summarize the results using a measurement scale. It is essential that such condition assessment be replicable (i.e., conducted using methods that would allow different measurers to reach substantially similar results).
- The government must make an annual estimate of the amount needed to maintain and preserve those assets at a condition level established and disclosed by the government.
- The government must document that infrastructure assets are being preserved at or above the condition level established and disclosed by the government.

The City already had an inventory management system in place and was performing condition assessments as part of its on-going efforts to maintain and preserve the quality and useful life of these governmental infrastructure assets. Under the modified approach, the City records the actual maintenance and preservation costs incurred during the period as expense, rather than capitalizing the preservation costs and estimating the amount of depreciation expense to record. Only improvements and additions that increase the capacity or efficiency of the infrastructure network are capitalized under this approach. All other costs are expensed in the period incurred.

	Condition Level for Street Network (prior 3 condition assessments)		
	2019	2020	2021
Street subsystem:			
Goal	70.0	70.0	70.0
Actual	76.3	76.3	72.0
	2019	2020	2021
Levee subsystem:			
Goal	Minimally Acceptable	Minimally Acceptable	Minimally Acceptable
Actual	Minimally Acceptable	Minimally Acceptable	Minimally Acceptable
	2017	2019	2021
Bridge & Culvert subsystem:			
Goal	81 or greater	81 or greater	81 or greater
Actual	88.5	93.8	92.8

City of West Des Moines, Iowa
Management's Discussion and Analysis
For Fiscal Year Ended June 30, 2022

The *required supplementary information* that must be presented by governments electing this approach appears on pages 98 through 101 of this report. From this supplementary information the reader can determine that the City has been able to consistently meet or exceed condition level goals. For a full explanation as to how the following condition levels were determined, please see page 98 through 99 of this report.

The *required supplementary information* also reveals that estimated maintenance costs and actual maintenance costs are fairly consistent considering that the fiscal year falls in the middle of the construction season. This will result in some fluctuation from year to year depending on the exact date that the construction contract is let.

Comparison of street network prevention and maintenance costs
(in thousands)

	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
Estimated Costs	\$6,985	\$6,500	\$5,640	\$5,430	\$4,820	\$4,760	\$5,060	\$4,041	\$4,567	\$6,753
Actual Costs	\$6,994	\$6,015	\$5,162	\$5,246	\$4,840	\$3,472	\$3,784	\$4,119	\$4,130	\$3,720

The City has *not* elected to use the modified approach for reporting the infrastructure of business-type activities, as it has not yet completed the necessary condition assessments required for the use of the modified approach. Therefore, depreciation expense has been recognized for the sanitary sewer and storm sewer infrastructure capital assets.

Capital Assets, Net of Applicable Depreciation
(in thousands of dollars)

	Governmental Activities		Business-Type Activities		Total	
	2022	2021	2022	2021	2022	2021
Land	\$ 43,730	\$ 36,970	4,721	4,721	\$ 48,451	\$ 41,691
Buildings	100,122	98,935	50,919	585	151,041	99,520
Improvements other than buildings	59,577	58,655	3,088	-	62,665	58,655
Fiber conduit network	-	-	9,055	-	9,055	-
Fiber network	8,024	8,024	-	-	8,024	8,024
Equipment and vehicles	32,680	29,153	4,350	2,202	37,030	31,355
Construction-in-progress	53,012	38,097	34,394	66,029	87,406	104,126
Sanitary and storm sewer system	-	-	226,322	209,413	226,322	209,413
Infrastructure, nondepreciable	466,725	450,834	-	-	466,725	450,834
Intangibles	16,827	16,799	47	47	16,874	16,846
Accumulated depreciation	(101,665)	(97,169)	(63,071)	(57,931)	(164,736)	(155,100)
Total capital assets	\$ 679,032	\$ 640,298	\$ 269,825	\$ 225,066	\$ 948,857	\$ 865,364

Major capital asset expenditures during the fiscal year ended June 30, 2022, included the following projects with over \$1 million in spending:

Street Improvements (Governmental Activities)

- Spent \$6.3 million on street, sidewalk, and trail pavement rehabilitation and repairs throughout the City.
- Spent \$6.7 million of an overall \$7.1 million project to construct Grand Prairie Parkway from Booneville Road to Grand Avenue.
- Spent \$6.6 million of an overall \$10.6 million project to pave Booneville Road from S 100th Street to S 115th Street.

City of West Des Moines, Iowa
Management's Discussion and Analysis
For Fiscal Year Ended June 30, 2022

- Spent \$5.5 million of an overall \$10.7 million project to construct Grand Avenue from Grand Prairie Parkway to S 115th Street.
- Spent \$4.7 million to allow construction of a bridge for Veterans Parkway over Interstate 35.
- Spent \$4.0 million of an overall \$16.9 million project to construct Grand Avenue from 88th Street to Grand Prairie Parkway.
- Spent \$4.0 million of an overall \$5.5 million project to reconstruct Grand Avenue between 1st and 4th Streets in the Val-Gate District.
- Spent \$3.5 million of an overall \$6.0 million project to construct Grand Prairie Parkway from Mills Parkway to Stagecoach Drive.
- Spent \$2.8 million of an overall \$8.0 million project to relocate and reconstruct County Line Road from Soteria Ave to Veterans Parkway.
- Spent \$2.0 million of an overall \$3.1 million project to pave Booneville Road and construct a new North-South connector street near the intersection of Raccoon River Drive and Grand Avenue.
- Spent \$1.4 million of a total \$3.2 million project to reconstruct 88th Street between Mills Parkway and Ashworth Road

Enterprise Funds

- Spent \$23.5 million of an overall \$60.0 million project to construct a citywide Fiber Conduit utility network.
- Spent \$8.2 million of an overall \$60.0 million project to construct the MidAmerican Energy RecPlex, a city-owned multi-sport recreational facility.
- Spent \$3.1 million of Sewer Enterprise Funds towards an overall \$8.9 million project to construct a new sewer line to serve a southern section of the City.
- Spent \$2.8 million on a project to improve the conveyance of Johnson Creek near the Raccoon River.
- Spent \$1.8 million of Sewer Enterprise Funds towards an overall \$2.4 million project to construct a new sewer line to serve the far southwestern section of the City.

Additional information concerning the City's capital assets can be found in Note 1 and Note 3 of the *Notes to Basic Financial Statements* on pages 50 through 61 and 63 through 64, respectively.

Long-term debt. At the close of the fiscal year ended June 30, 2022, the City had total bonded debt outstanding of \$255.8 million (including unamortized net premium), all backed by the full faith and credit of the government. During the fiscal year the City's total bonded debt increased as \$43.2 million of new debt was issued during the current fiscal year versus \$27.8 million of retirements.

The Iowa State Constitution limits the amount of general obligation debt which may be issued by a city to 5% of the actual assessed value of all its taxable property. The current debt limitation for the City is approximately \$468.1 million. With outstanding general obligation principal debt of \$266.0 million (general obligation bonds plus other debt subject to the limitation), the City had utilized 57% of the debit limit as of June 30, 2022.

Additional information on the City's long-term debt can be found in Note 4 on pages 65 through 68 of this report.

Economic Factors, Budgets, and Rates for the Upcoming Fiscal Year

As one of the larger and faster-growing cities in the State of Iowa, West Des Moines expects growth both in population and in overall property valuation to continue over the next several years. A distinct advantage of West Des Moines is its unusual position as a desirable suburban city for residential growth while at the same time maintaining a strong retail, office, and commercial presence. The City's overall economic balance is roughly 65% residential valuation (including a significant presence of multi-family dwellings) and 35% commercial and industrial valuation.

Legislative action originally passed in May 2013 continues to affect taxable valuations for commercial and multi-family residential property. This legislation included a 10% cut to commercial tax rates over a period beginning July 1, 2014. The lost commercial revenue is being funded by the State of Iowa but is only guaranteed to match the lost revenues through the end of fiscal 2021. During 2021, new legislation called for a phasing out of this backfill over a five-year period, beginning with the 2023 fiscal year, resulting in approximately \$770,000 less backfill each year for the budget years 2023 to 2028. In addition, the multi-family classification of property was eliminated, and those properties are now considered residential property and thus are taxed at a lower rate. There are also many proposals brought forward by the state legislature each year in their efforts to control property tax revenue for cities and other taxing agencies. Thus, the City continues to engage in very conservative revenue budgeting practices around property taxes.

Historically, the City's tax base has grown between 2% and 9% annually. Recent years have been very strong as data below indicates.

Percentage taxable valuation growth from January 1 to January 1

2016 to 2017	4.2%
2017 to 2018	4.5%
2018 to 2019	8.5%
2019 to 2020	3.9%
2020 to 2021	8.2%
2021 to 2022	10.2%

The city had a total taxable valuation on January 1, 2022, of \$7.4 billion. Total assessed property valuation of the City on the same date was just over \$11.0 billion.

The budget for fiscal year ending June 30, 2023, maintained the City's levy rate of \$10.95 per \$1,000 of taxable valuation. This happened following a decrease in fiscal 2022 from \$10.99 to \$10.95, in 2021 from \$11.79 to \$10.99, and in 2019 from \$12.00 to \$11.79. The two larger decreases were largely made possible by voter-approved local option sales taxes, first for the Dallas County portion of the City and then for the Polk County portion. The most recent decrease was simply the result of a Council-led decision to reduce the Debt Service Levy by reducing the funding for capital projects.

Future year tax growth assumptions remain conservative, reflecting between 1% and 3% annual growth. While West Des Moines continues to experience moderate growth in its tax base, valuations are determined at the county level. Recent valuation rollbacks and appeals have resulted a need to project future revenue and expenditure levels to ensure adequate funding for services will be available in future budget cycles for operations. Because there has been an accumulation of reserve funds, the

City of West Des Moines, Iowa
Management's Discussion and Analysis
For Fiscal Year Ended June 30, 2022

City has budgeted for a deficit in the general fund of approximately \$5 million for the fiscal year ending June 30, 2023. Despite the projected deficit, the projected general reserve balance will remain well over the Council-approved minimum 30% of annual expenditures.

As measured by current actual property valuation and recent population data, valuation compares very strongly to comparable cities, at approximately \$160,000 per capita. The City's taxable valuation per capita of over \$108,000 remains the highest of Iowa's top ten most populated cities, which allows West Des Moines to maintain the second lowest consolidated tax rate of those same ten cities. See additional information and measures regarding the City in the Statistical Section of this report.

Requests for Information

This financial report is designed to provide a general overview of the City of West Des Moines' finances for all those with an interest in the City's finances. Questions concerning any of the information provided in this report or requests for additional information should be addressed to the Finance Department at 4200 Mills Civic Parkway, Suite 2B, by mail to the City of West Des Moines, Finance Department, Post Office Box 65320, West Des Moines, Iowa.

BASIC FINANCIAL STATEMENTS

City of West Des Moines, Iowa
STATEMENT OF NET POSITION
June 30, 2022

	Primary Government		
	Governmental Activities	Business-type Activities	Total
ASSETS			
Current assets:			
Cash and investments	\$ 84,430,218	\$ 42,885,501	\$ 127,315,719
Restricted cash and investments	25,892,930	-	25,892,930
Receivables			
Property taxes	89,950,355	-	89,950,355
Accounts and unbilled usage	4,695,277	5,032,316	9,727,593
Special assessments	189,729	-	189,729
Interest	195,457	233,543	429,000
Promises to give	-	251,420	251,420
Loans	119,077	-	119,077
Leases	106,957	46,236	153,193
Internal balances	(157,992)	157,992	-
Due from other governments	3,921,218	25,000	3,946,218
Inventories	515,006	48,502	563,508
Prepays	1,042,045	-	1,042,045
Total current assets	<u>210,900,277</u>	<u>48,680,510</u>	<u>259,580,787</u>
Noncurrent assets:			
Promises to give	-	1,261,300	1,261,300
Loans receivable	961,880	-	961,880
Leases receivable	467,560	2,870,563	3,338,123
Due from other governments	9,601,882	-	9,601,882
Investment in joint venture	1,198,599	-	1,198,599
Net pension asset	2,631,767	451,374	3,083,141
Capital assets:			
Nondepreciable			
Land	43,730,302	4,720,775	48,451,077
Infrastructure	466,724,360	-	466,724,360
Construction-in-progress	53,012,300	34,393,934	87,406,234
Intangibles	15,574,850	-	15,574,850
Depreciable			
Buildings	100,121,138	50,919,630	151,040,768
Equipment and vehicles	32,680,439	4,350,333	37,030,772
Fiber network	8,024,022	-	8,024,022
Intangibles	1,251,545	47,050	1,298,595
Improvements other than buildings	59,577,223	3,088,148	62,665,371
Fiber conduit network	-	9,055,121	9,055,121
Sanitary and storm sewer system	-	226,321,794	226,321,794
Accumulated depreciation	(101,664,673)	(63,071,337)	(164,736,010)
Net capital assets	<u>679,031,506</u>	<u>269,825,448</u>	<u>948,856,954</u>
Total noncurrent assets	<u>693,893,194</u>	<u>274,408,685</u>	<u>968,301,879</u>
Total assets	<u>904,793,471</u>	<u>323,089,195</u>	<u>1,227,882,666</u>
DEFERRED OUTFLOWS OF RESOURCES			
Pension related deferred outflows	11,245,619	162,469	11,408,088
Other post-employment benefits related deferred outflows	1,557,393	65,399	1,622,792
Advance refunding related deferred outflows	180,629	-	180,629
Total deferred outflows of resources	<u>12,983,641</u>	<u>227,868</u>	<u>13,211,509</u>

See Notes to Basic Financial Statements.

	Primary Government		
	Governmental Activities	Business-type Activities	Total
LIABILITIES			
Current liabilities:			
Accounts payable	14,284,174	\$ 6,713,725	\$ 20,997,899
Claims payable	1,771,357	-	1,771,357
Accrued wages payable	1,000,094	49,865	1,049,959
Unearned revenue	-	71,847	71,847
Interest payable	602,041	128,599	730,640
Compensated absences	4,054,321	202,936	4,257,257
Line of credit	-	23,838,700	23,838,700
General obligation bonds	22,420,000	1,845,000	24,265,000
Installment contracts	593,492	-	593,492
Notes from direct borrowings and direct placements	34,019	-	34,019
Other post-employment benefits liability	185,719	7,799	193,518
Total current liabilities	44,945,217	32,858,471	77,803,688
Noncurrent liabilities			
Compensated absences	2,039,384	56,260	2,095,644
Line of credit	-	1,261,300	1,261,300
General obligation bonds	192,513,695	39,033,720	231,547,415
Installment contracts	329,278	-	329,278
Notes from direct borrowings and direct placements	474,551	-	474,551
Due to joint venture	158,436	-	158,436
Other post-employment benefits liability	4,331,359	181,884	4,513,243
Net pension liability	8,676,085	-	8,676,085
Total noncurrent liabilities	208,522,788	40,533,164	249,055,952
Total liabilities	253,468,005	73,391,635	326,859,640
DEFERRED INFLOWS OF RESOURCES			
Deferred property taxes	89,813,834	-	89,813,834
Lease related deferred inflows	567,562	2,846,989	3,414,551
Pension related deferred inflows	29,358,705	1,459,312	30,818,017
Other post-employment benefits related deferred inflows	15,367	644	16,011
Total deferred inflows of resources	119,755,468	4,306,945	124,062,413
NET POSITION			
Net investment in capital assets	493,766,266	206,228,028	699,994,294
Restricted for:			
Debt service	2,457,053	-	2,457,053
Urban renewal and development	11,143,884	-	11,143,884
Retirement benefits	4,315,341	451,374	4,766,715
Other entities - expendable	-	1,512,720	1,512,720
Other purposes	5,053,785	-	5,053,785
Unrestricted	27,817,310	37,426,361	65,243,671
Total net position	\$ 544,553,639	\$ 245,618,483	\$ 790,172,122

See Notes to Basic Financial Statements.

City of West Des Moines, Iowa
STATEMENT OF ACTIVITIES
Year Ended June 30, 2022

Programs/Functions	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Governmental activities				
Public safety	\$35,003,796	\$6,391,197	\$1,944,846	\$ -
Public works	27,275,417	500,530	9,103,872	6,853,835
Health and social services	1,144,699	-	279,845	-
Culture and recreation	13,494,567	1,896,346	109,729	-
Community & economic development	9,197,140	4,013,141	542,461	496,667
General government	12,640,143	2,234,446	8,239,783	-
Interest on long-term debt	5,876,515	-	-	-
Total governmental activities	104,632,277	15,035,660	20,220,536	7,350,502
Business-type activities				
Sewer system	11,482,790	13,019,463	-	2,228,913
Storm water system	3,656,011	4,473,436	-	1,887,186
MidAmerican Energy RecPlex	5,559,065	2,233,315	200,000	1,096,264
Fiber conduit utility	2,176,180	-	-	-
Solid waste system	2,396,967	2,356,299	-	-
Total business-type activities	25,271,013	22,082,513	200,000	5,212,363
Total primary government	\$ 129,903,290	\$ 37,118,173	\$ 20,420,536	\$ 12,562,865

General revenues

- Taxes
 - Property taxes
 - Franchise tax
 - Other City taxes
 - Hotel/Motel tax
- Miscellaneous
- Investment earnings
- Unrestricted grants

Transfers

- Total general revenues and transfers
- Changes in net position
- Net position, beginning of year
- Net position, end of year

See Notes to Basic Financial Statements.

**Net (Expense) Revenue and
Changes in Net Position**

Governmental Activities	Business-type Activities	Totals
\$ (26,667,753)	\$ -	\$ (26,667,753)
(10,817,180)	-	(10,817,180)
(864,854)	-	(864,854)
(11,488,492)	-	(11,488,492)
(4,144,871)	-	(4,144,871)
(2,165,914)	-	(2,165,914)
(5,876,515)	-	(5,876,515)
(62,025,579)	-	(62,025,579)
-	3,765,586	3,765,586
-	2,704,611	2,704,611
-	(2,029,486)	(2,029,486)
-	(2,176,180)	(2,176,180)
-	(40,668)	(40,668)
-	2,223,863	2,223,863
(62,025,579)	2,223,863	(59,801,716)
84,259,924	-	84,259,924
220,375	-	220,375
14,595,884	-	14,595,884
4,660,364	-	4,660,364
773,466	310,560	1,084,026
486,843	113,990	600,833
4,539,170	-	4,539,170
(25,242,883)	25,242,883	-
84,293,143	25,667,433	109,960,576
22,267,564	27,891,296	50,158,860
522,286,075	217,727,187	740,013,262
\$ 544,553,639	\$ 245,618,483	\$790,172,122

See Notes to Basic Financial Statements.

City of West Des Moines, Iowa
BALANCE SHEET-GOVERNMENTAL FUNDS
June 30, 2022

	General	Road Use Tax	Tax Increment Financing	Debt Service	Capital Projects	Local Option Sales Tax	Total Nonmajor Governmental Funds	Total Governmental Funds
ASSETS								
Cash and investments	\$ 41,557,024	\$ -	\$ 10,177,612	\$ 2,434,913	\$ -	\$ -	\$ 6,070,513	\$ 60,240,062
Restricted cash and investments	158,436	-	-	-	25,026,751	5,995	701,748	25,892,930
Receivables								
Property taxes	50,077,352	-	23,790,056	12,883,733	-	-	3,199,214	89,950,355
Accounts	3,054,485	-	-	-	1,301,980	-	52,077	4,408,542
Special assessments	637	-	-	-	189,092	-	-	189,729
Interest	160,128	-	-	-	-	-	-	160,128
Loans	572,387	-	-	-	-	-	508,570	1,080,957
Due from other funds	9,122,517	-	-	-	-	-	-	9,122,517
Due from other governments	1,865,891	727,203	-	-	9,849,713	858,795	196,876	13,498,478
Lease receivable	574,517	-	-	-	-	-	-	574,517
Inventories	515,006	-	-	-	-	-	-	515,006
Prepays	864,121	-	-	-	24,000	-	2,484	890,605
Investment in joint venture	281,625	-	-	-	-	-	-	281,625
Total assets	\$ 108,804,126	\$ 727,203	\$ 33,967,668	\$ 15,318,646	\$ 36,391,536	\$ 864,790	\$ 10,731,482	\$ 206,805,451
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES								
Liabilities								
Accounts payable	\$ 3,092,746	\$ 59,913	\$ 26,700	\$ 600	\$ 10,604,204	\$ -	\$ 86,299	\$ 13,870,462
Accrued wages payable	846,515	-	-	-	-	-	153,579	1,000,094
Unearned revenue	-	-	-	-	-	-	-	-
Due to other funds	-	8,368,642	-	-	-	231,877	196,286	8,796,805
Due to joint venture	158,436	-	-	-	-	-	-	158,436
Total liabilities	4,097,697	8,428,555	26,700	600	10,604,204	231,877	436,164	23,825,797
Deferred inflows of resources								
Unavailable revenue:								
Succeeding year property tax	49,978,138	-	23,781,974	12,860,993	-	-	3,192,729	89,813,834
Lease related	567,562	-	-	-	-	-	-	567,562
Grants and other	2,253,150	-	-	-	10,826,682	-	42,000	13,121,832
Special assessments	486	-	-	-	187,470	-	-	187,956
Total deferred inflows of resources	52,799,336	-	23,781,974	12,860,993	11,014,152	-	3,234,729	103,691,184
FUND BALANCES (DEFICITS)								
Nonspendable	1,951,514	-	-	-	-	-	-	1,951,514
Restricted for								
Capital projects	-	-	-	-	14,773,180	-	-	14,773,180
Debt service	-	-	-	2,457,053	-	-	-	2,457,053
Urban renewal and development	-	-	10,158,994	-	-	-	-	10,158,994
Other purposes	-	-	-	-	-	632,913	7,089,336	7,722,249
Unassigned	49,955,579	(7,701,352)	-	-	-	-	(28,747)	42,225,480
Total fund balance (deficits)	51,907,093	(7,701,352)	10,158,994	2,457,053	14,773,180	632,913	7,060,589	79,288,470
Total liabilities, deferred inflows of resources and fund balances	\$ 108,804,126	\$ 727,203	\$ 33,967,668	\$ 15,318,646	\$ 36,391,536	\$ 864,790	\$ 10,731,482	\$ 206,805,451

See Notes to Basic Financial Statements.

City of West Des Moines, Iowa
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET POSITION
June 30, 2022

Total governmental funds balances		\$ 79,288,470
Amounts reported for governmental activities in the statement of net position are different because:		
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds. The cost of assets is \$757,953,237 and the accumulated depreciation is \$89,056,572		668,896,665
Other long term assets are not available to pay for current period expenditures and, therefore, are deferred in the funds, as unavailable revenue.		13,309,788
Other assets used in governmental activities are not financial resources and therefore are not reported in the governmental funds:		
Investment in joint venture-capital assets		916,974
Internal service funds are used by management to charge the costs of certain services to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the statement of net position		
Capital assets	22,742,943	
Accumulated depreciation	(12,608,101)	
Other current assets	24,688,282	
Other current liabilities	(2,185,070)	32,638,054
Internal service funds allocated to business-type activities		(483,704)
Pension, other post-employment benefits and advance refunding related deferred outflows of resources and deferred inflows of resources are not due and payable in the current year and, therefore, are not reported in the governmental funds as follows:		
Deferred outflows of resources	12,983,641	
Deferred inflows of resources	(29,374,072)	(16,390,431)
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the funds		
Compensated absences	(6,093,705)	
Other post-employment benefits payable	(4,517,078)	
Net pension liability	(6,044,318)	
Accrued interest payable	(602,041)	
Notes from direct borrowings and direct placements	(508,570)	
General obligation bonds payable	(200,070,000)	
Premium on bonds payable	(14,878,138)	
Discount on bonds payable	14,443	
Installment contracts	(922,770)	(233,622,177)
Net position of governmental activities		<u>\$ 544,553,639</u>

See Notes to Basic Financial Statements.

City of West Des Moines, Iowa
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
Year Ended June 30, 2022

	General	Road Use Tax	Tax Increment Financing	Debt Service	Capital Projects	Local Option Sales Tax	Total Nonmajor Governmental Funds	Total Governmental Funds
REVENUES								
Property taxes	\$ 47,244,238	\$ -	\$ 22,048,876	\$ 11,888,920	\$ -	\$ -	\$ 3,077,890	\$ 84,259,924
Other City taxes	5,373,008	-	-	110,954	-	13,960,193	32,468	19,476,623
Special assessments	-	-	-	-	109,089	-	-	109,089
Licenses and permits	3,122,143	-	-	-	-	-	-	3,122,143
Intergovernmental	12,024,719	9,103,871	1,046,816	490,374	5,595,447	-	990,079	29,251,306
Charges for services	8,583,807	-	-	-	-	-	-	8,583,807
Use of money and property	927,025	-	38,478	109,508	30,367	5,197	26,033	1,136,608
Miscellaneous	449,831	-	7,945	-	433,671	-	1,156,311	2,047,758
Total revenues	77,724,771	9,103,871	23,142,115	12,599,756	6,168,574	13,965,390	5,282,781	147,987,258
EXPENDITURES								
Current								
Public safety	32,160,714	-	-	-	-	-	3,744,710	35,905,424
Public works	10,590,621	706,713	-	-	-	-	-	11,297,334
Health and social services	1,023,893	-	-	-	-	-	93,198	1,117,091
Culture and recreation	11,495,717	-	-	-	-	-	277,343	11,773,060
Community and economic development	5,740,002	-	2,616,798	-	-	-	657,315	9,014,115
General government	10,844,647	-	-	-	-	-	-	10,844,647
Debt service								
Principal	490,945	164,639	-	23,240,000	318,080	-	33,681	24,247,345
Interest and other charges	77,935	-	-	7,163,739	477,109	-	5,339	7,724,122
Capital outlay								
Total expenditures	72,424,474	871,352	2,616,798	30,403,739	69,621,601	-	4,811,586	180,749,550
Excess (deficiency) of revenues over expenditures	5,300,297	8,232,519	20,525,317	(17,803,983)	(63,453,027)	13,965,390	471,195	(32,762,292)
OTHER FINANCING SOURCES (USES)								
Transfers in	8,858,969	-	-	21,101,916	8,792,992	-	688,711	39,442,588
Transfers out	(9,810,427)	(7,651,223)	(18,777,246)	(1,489,216)	(4,405,589)	(15,100,563)	(140,402)	(57,374,666)
Issuance of bonds	-	-	-	-	39,400,000	-	-	39,400,000
Premium on issuance of bonds	-	-	-	-	3,794,236	-	-	3,794,236
Proceeds from sale of capital assets	89,483	-	-	-	-	-	-	89,483
Total other financing sources (uses)	(861,975)	(7,651,223)	(18,777,246)	19,612,700	47,581,639	(15,100,563)	548,309	25,351,641
NET CHANGE IN FUND BALANCES								
	4,438,322	581,296	1,748,071	1,808,717	(15,871,388)	(1,135,173)	1,019,504	(7,410,651)
FUND BALANCES, beginning of year	47,468,771	(8,282,648)	8,410,923	648,336	30,644,568	1,768,086	6,041,085	86,699,121
FUND BALANCES, end of year	\$ 51,907,093	\$ (7,701,352)	\$ 10,158,994	\$ 2,457,053	\$ 14,773,180	\$ 632,913	\$ 7,060,589	\$ 79,288,470

See Notes to Basic Financial Statements.

City of West Des Moines, Iowa
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
Year Ended June 30, 2022

Net change in fund balances—governmental funds	\$	(7,410,651)
Amounts reported for governmental activities in the statement of activities are different because:		
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. The following is the amount by which capital outlays exceeded depreciation in the current year:		
Capital outlay		50,003,744
Depreciation		(6,675,453)
The net effect of various miscellaneous transactions involving capital assets (i.e., sales, trade-ins, donations and disposals) is to increase (decrease) net position:		
Capital assets transferred to business-type activities		(7,718,737)
Book value of capital assets disposed		(527,952)
Contributions of capital assets		2,087,791
Other expenses reported in the statement of activities that do not require the use of current fund resources and are not reported in the funds:		
Investment in joint venture-depreciation		(376,237)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.		
Change in unavailable revenue:		
Special assessments		(120,284)
Grants		3,420,114
Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds, change in:		
Total other post-employment benefit liability		(160,579)
Deferred inflow and outflow of resources – other post-employment benefits liability and pensions		(33,738,560)
Net pension liability		39,651,233
Compensated absences		(61,945)
The issuance of long-term debt (e.g. bonds, loan, leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net positions. Also, governmental funds report the effect of premiums, discounts and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. In the statement of activities, interest is accrued on outstanding bonds, whereas in the governmental funds an interest expenditure is reported when due. The following detail of the net effect of these differences in the treatment of long-term debt and related items:		
Repayment of long-term debt:		
General obligation bonds		23,240,000
Installment contracts		911,572
Direct borrowings and direct placements		33,682
Note payable		62,093
Change in accrued interest		(40,903)
Issuance of long-term debt including premium		(43,194,236)
Amortization of bond premium		1,892,119
Amortization of bond discount		(3,610)
Advance refunding		105,965
Internal service funds are used by management to charge the costs of various activities internally to individual funds. The net expense of certain activities of internal service funds is reported with governmental activities.		
Change in net position of governmental activities		888,398
	\$	<u>22,267,564</u>

See Notes to Basic Financial Statements.

City of West Des Moines, Iowa
STATEMENT OF NET POSITION-PROPRIETARY FUNDS
June 30, 2022

	Business-type Activities Enterprise Funds						
	Sewer System	Storm Water System	MidAmerican Energy RecPlex	Fiber Conduit Utility	Nonmajor Solid Waste	Total Enterprise Funds	Internal Service Funds
ASSETS							
Current assets:							
Cash and investments	\$ 28,370,671	\$ 5,442,582	\$ -	\$ 8,707,872	\$ 364,376	\$ 42,885,501	\$ 24,190,156
Receivables							
Accounts and unbilled usage	2,928,440	1,170,966	238,917	114,055	579,938	5,032,316	286,735
Interest	76,667	13,359	35,899	107,618	-	233,543	35,329
Promises to give	-	-	251,420	-	-	251,420	-
Leases	-	-	46,236	-	-	46,236	-
Advance due from other funds	865,000	-	-	-	-	865,000	-
Due from other governments	-	-	25,000	-	-	25,000	24,622
Inventories	-	-	48,502	-	-	48,502	-
Prepays	-	-	-	-	-	-	151,440
Total current assets	<u>32,240,778</u>	<u>6,626,907</u>	<u>645,974</u>	<u>8,929,545</u>	<u>944,314</u>	<u>49,387,518</u>	<u>24,688,282</u>
Noncurrent assets:							
Promises to give	-	-	1,261,300	-	-	1,261,300	-
Advance due from other funds	15,075,835	-	-	-	-	15,075,835	-
Net pension asset	127,760	117,084	175,503	31,027	-	451,374	-
Lease receivable	-	-	794,411	2,076,152	-	2,870,563	-
Capital assets:							
Nondepreciable							
Land	1,682,024	542,750	2,496,001	-	-	4,720,775	-
Construction-in-progress	2,045,565	5,105,200	1,396,506	25,846,663	-	34,393,934	-
Depreciable							
Buildings	-	585,110	50,334,520	-	-	50,919,630	-
Equipment and vehicles	1,037,875	686,909	2,625,549	-	-	4,350,333	22,742,943
Intangibles	23,525	23,525	-	-	-	47,050	-
Improvements other than buildings	-	-	3,088,148	-	-	3,088,148	-
Fiber conduit network	-	-	72,205	8,982,916	-	9,055,121	-
Sanitary and storm sewer system	118,080,023	108,241,771	-	-	-	226,321,794	-
Accumulated depreciation	(48,138,199)	(13,378,053)	(1,105,939)	(449,146)	-	(63,071,337)	(12,608,101)
Net capital assets	<u>74,730,813</u>	<u>101,807,212</u>	<u>58,906,990</u>	<u>34,380,433</u>	<u>-</u>	<u>269,825,448</u>	<u>10,134,842</u>
Total noncurrent assets	<u>89,934,408</u>	<u>101,924,296</u>	<u>61,138,204</u>	<u>36,487,612</u>	<u>-</u>	<u>289,484,520</u>	<u>10,134,842</u>
Total assets	<u>122,175,186</u>	<u>108,551,203</u>	<u>61,784,178</u>	<u>45,417,157</u>	<u>944,314</u>	<u>338,872,038</u>	<u>34,823,124</u>
DEFERRED OUTFLOWS OF RESOURCES							
Pension related deferred outflows	86,839	75,630	-	-	-	162,469	-
Other post-employment benefits related deferred outflows	28,723	26,289	8,277	2,110	-	65,399	-
Total deferred outflows of resources	<u>115,562</u>	<u>101,919</u>	<u>8,277</u>	<u>2,110</u>	<u>-</u>	<u>227,868</u>	<u>-</u>

See Notes to Basic Financial Statements.

**Business-type Activities
Enterprise Funds**

**LIABILITIES, DEFERRED INFLOWS OF
RESOURCES AND NET POSITION**

LIABILITIES

Current

	Sewer System	Storm Water System	MidAmerican Energy RecPlex	Fiber Conduit Utility	Nonmajor Solid Waste	Total Enterprise Funds	Internal Service Funds
Accounts payable	\$ 145,123	\$ 1,861,187	\$ 1,741,495	\$ 2,578,767	\$ 387,153	\$ 6,713,725	\$ 413,713
Claims payable	-	-	-	-	-	-	1,771,357
Accrued wages payable	15,774	1,593	29,261	3,237	-	49,865	-
Unearned revenue	-	-	71,847	-	-	71,847	-
Interest payable	-	-	65,183	63,416	-	128,599	-
Compensated absences	96,844	85,225	10,277	10,590	-	202,936	-
Line of credit	-	-	938,700	22,900,000	-	23,838,700	-
General obligation bonds	-	-	1,310,000	535,000	-	1,845,000	-
Advance due to other funds	-	865,000	-	-	-	865,000	-
Other post-employment benefit liability	3,425	3,135	987	252	-	7,799	-
Total current liabilities	261,166	2,816,140	4,167,750	26,091,262	387,153	33,723,471	2,185,070

Noncurrent

Advance due to other funds	-	9,945,000	5,456,547	-	-	15,401,547	-
Compensated absences	22,696	-	19,405	14,159	-	56,260	-
Line of credit	-	-	1,261,300	-	-	1,261,300	-
General obligation bonds	-	-	28,406,678	10,627,042	-	39,033,720	-
Other post-employment benefits liability	79,885	73,115	23,017	5,867	-	181,884	-
Total noncurrent liabilities	102,581	10,018,115	35,166,947	10,647,068	-	55,934,711	-
Total liabilities	363,747	12,834,255	39,334,697	36,738,330	387,153	89,658,182	2,185,070

DEFERRED INFLOWS OF RESOURCES

Lease related deferred inflows	-	-	752,278	2,094,711	-	2,846,989	\$ -
Pension related deferred inflows	676,308	608,213	149,580	25,211	-	1,459,312	-
Other post-employment benefits related deferred inflows	283	259	81	21	-	644	-
Total deferred inflows of resources	676,591	608,472	901,939	2,119,943	-	4,306,945	-

NET POSITION

Net investment in capital assets	74,585,690	99,946,025	25,248,817	6,447,496	-	206,228,028	10,134,842
Restricted by other entities - expendable	-	-	1,512,720	-	-	1,512,720	-
Restricted for retirement benefits	127,760	117,084	175,503	31,027	-	451,374	-
Unrestricted	46,536,960	(4,852,714)	(5,381,221)	82,471	557,161	36,942,657	22,503,212
Total net position (deficit)	121,250,410	95,210,395	21,555,819	6,560,994	557,161	245,134,779	32,638,054

Total liabilities, deferred inflows of resources, and net position

\$ 122,290,748	\$ 108,653,122	\$ 61,792,455	\$ 45,419,267	\$ 944,314	\$ 339,099,906	\$ 34,823,124
----------------	----------------	---------------	---------------	------------	----------------	---------------

Total enterprise funds net position

\$ 245,134,779

Amounts reported for business-type activities in the statement of net position are different because: Internal service funds are used by management to charge the cost of certain services to individual funds. These assets of the internal service funds are included in business-type activities in the statement of net position.

Net position of business-type activities

483,704
\$ 245,618,483

City of West Des Moines, Iowa
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN
FUND NET POSITION-PROPRIETARY FUNDS
Year Ended June 30, 2022

	Business-type Activities						Internal Service Funds
	Enterprise Funds						
	Sewer System	Storm Water System	MidAmerican Energy RecPlex	Fiber Conduit Utility	Nonmajor Solid Waste	Total Enterprise Funds	
OPERATING REVENUES							
Charges for services	\$ 13,019,463	\$ 4,473,436	\$ 2,233,315	\$ -	\$ 2,356,299	22,082,513	\$11,773,421
Lease revenue	-	-	88,368	95,496	-	183,864	-
Other	-	13,190	202,538	1,796	-	217,524	76,175
Total operating revenues	<u>13,019,463</u>	<u>4,486,626</u>	<u>2,524,221</u>	<u>97,292</u>	<u>2,356,299</u>	<u>22,483,901</u>	<u>11,849,596</u>
OPERATING EXPENSES							
Cost of sales and services	4,433,469	1,322,890	3,696,540	1,255,414	2,396,967	13,105,280	10,271,552
Depreciation	2,437,760	2,328,026	1,098,523	449,146	-	6,313,455	1,882,057
Total operating expenses	<u>6,871,229</u>	<u>3,650,916</u>	<u>4,795,063</u>	<u>1,704,560</u>	<u>2,396,967</u>	<u>19,418,735</u>	<u>12,153,609</u>
Operating income (loss)	<u>6,148,234</u>	<u>835,710</u>	<u>(2,270,842)</u>	<u>(1,607,268)</u>	<u>(40,668)</u>	<u>3,065,166</u>	<u>(304,013)</u>
NONOPERATING REVENUES (EXPENSES)							
Investment earnings	74,719	10,149	7,469	20,594	1,061	113,992	79,497
Interest revenue (expense)	251,939	(174,976)	(796,594)	(358,828)	-	(1,078,459)	-
Payments to WRA	(4,604,496)	-	-	-	-	(4,604,496)	-
Gain (loss) on sale of capital assets	(21,156)	(8,667)	-	-	-	(29,823)	687,838
Total nonoperating revenues (expenses)	<u>(4,298,994)</u>	<u>(173,494)</u>	<u>(789,125)</u>	<u>(338,234)</u>	<u>1,061</u>	<u>(5,598,786)</u>	<u>767,335</u>
Income (loss) before contributions and transfers	<u>1,849,240</u>	<u>662,216</u>	<u>(3,059,967)</u>	<u>(1,945,502)</u>	<u>(39,607)</u>	<u>(2,533,620)</u>	<u>463,322</u>
OTHER FINANCING SOURCES (USES)							
Capital contributions	2,321,404	9,250,492	1,096,264	249,751	-	12,917,911	-
Transfers in	15,444	2,054,181	6,408,433	9,160,088	-	17,638,146	416,744
Transfers out	(114,000)	-	-	-	-	(114,000)	(8,812)
Total other financing sources and uses	<u>2,222,848</u>	<u>11,304,673</u>	<u>7,504,697</u>	<u>9,409,839</u>	<u>-</u>	<u>30,442,057</u>	<u>407,932</u>
Change in net position	<u>4,072,088</u>	<u>11,966,889</u>	<u>4,444,730</u>	<u>7,464,337</u>	<u>(39,607)</u>	<u>27,908,437</u>	<u>871,254</u>
Total net position, beginning of year	117,178,322	83,243,506	17,111,089	(903,343)	596,768	217,226,342	31,766,800
Total net position, end of year	<u>\$121,250,410</u>	<u>\$95,210,395</u>	<u>\$ 21,555,819</u>	<u>\$ 6,560,994</u>	<u>\$ 557,161</u>	<u>\$ 245,134,779</u>	<u>\$32,638,054</u>
Change in net position						\$ 27,908,437	

Amounts reported for proprietary activities in the statement of activities are different because internal service funds are used by management to charge the costs of various activities internally to individual funds.

The net income of certain activities of internal service funds is reported with business-type activities.

Change in net position of business-type activities (17,141)

\$ 27,891,296

This page is intentionally blank.

City of West Des Moines, Iowa
STATEMENT OF CASH FLOWS-PROPRIETARY FUNDS
Year Ended June 30, 2022

	Business-Type Activities						Internal Service Funds
	Enterprise Funds					Total Enterprise Funds	
	Sewer System	Storm Water System	MidAmerican Energy RecPlex	Fiber Conduit Utility	Nonmajor Solid Waste		
CASH FLOWS FROM OPERATING ACTIVITIES							
Receipts from customers and users	\$ 13,305,800	\$ 4,413,543	\$ 2,259,458	\$ 12,134	\$ 2,333,509	\$22,324,444	\$ 2,230,762
Receipts from interfund charges	-	-	-	-	-	-	7,404,088
Payments to suppliers	(3,598,739)	(524,493)	(2,414,117)	(1,063,992)	(2,200,708)	(9,802,049)	(445,038)
Payments to WRA	(4,604,496)	-	-	-	-	(4,604,496)	-
Payments to claimants	-	-	-	-	-	-	(9,023,743)
Payments to employees	(835,202)	(781,876)	(1,208,490)	(186,339)	-	(3,011,907)	-
Payments to interfund	(180,887)	(161,000)	(40,967)	(825)	-	(383,679)	-
Net cash provided (used) by operating activities	4,086,476	2,946,174	(1,404,116)	(1,239,022)	132,801	4,522,313	166,069
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES							
Interfund loan repayments	1,106,939	(1,029,976)	(76,963)	-	-	-	-
Transfers in	15,444	2,054,181	6,408,433	9,160,088	-	17,638,146	416,744
Transfers out	(114,000)	-	-	-	-	(114,000)	(8,812)
Net cash provided (used) by noncapital financing activities	1,008,383	1,024,205	6,331,470	9,160,088	-	17,524,146	407,932
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES							
Purchase of capital assets	(6,037,173)	(3,356,302)	(8,852,705)	(23,176,625)	-	(41,422,805)	(2,878,070)
Capital contributions	872,281	35,491	1,518,759	-	-	2,426,531	-
Proceeds from interfund loan	-	-	402,675	-	-	402,675	-
Proceeds from issuance of line of credit	-	-	-	22,900,000	-	22,900,000	-
Principal, interest, and bond fees	-	-	(2,484,356)	(1,706,412)	-	(4,190,768)	-
Proceeds from disposal of capital assets	-	-	-	-	-	-	38,861
Net cash provided (used) by capital and related financing activities	(5,164,892)	(3,320,811)	(9,415,627)	(1,983,037)	-	(19,884,367)	(2,839,209)
CASH FLOWS FROM INVESTING ACTIVITIES							
Investment income	231,093	40,870	7,469	20,594	1,061	301,087	146,216
Purchase of investment securities	(47,819,952)	(8,332,613)	-	-	-	(56,152,565)	(21,826,047)
Proceeds from maturity of investment securities	47,592,117	8,292,913	-	-	-	55,885,030	21,801,941
Net cash provided (used) by investing activities	3,258	1,170	7,469	20,594	1,061	33,552	122,110
INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(66,775)	650,738	(4,480,804)	5,958,623	133,862	2,195,644	(2,143,098)
CASH AND CASH EQUIVALENTS, beginning of year	937,582	-	4,480,804	2,749,249	230,514	8,398,149	11,616,049
CASH AND CASH EQUIVALENTS, end of year	\$ 870,807	\$ 650,738	\$ -	\$ 8,707,872	\$ 364,376	\$10,593,793	\$ 9,472,951

See Notes to Basic Financial Statements.

City of West Des Moines, Iowa
STATEMENT OF CASH FLOWS-PROPRIETARY FUNDS (continued)
Year Ended June 30, 2022

	Business-Type Activities						
	Enterprise Funds						
	Sewer System	Storm Water System	MidAmerican Energy RecPlex	Fiber Conduit Utility	Nonmajor Solid Waste	Total Enterprise Funds	Internal Service Funds
RECONCILIATION OF OPERATING INCOME (LOSS)							
TO NET CASH PROVIDED (USED) BY							
OPERATING ACTIVITIES							
Operating income (loss)	\$ 6,148,234	\$ 835,710	\$ (2,270,842)	\$ (1,607,268)	\$ (40,668)	\$ 3,065,166	\$ (304,013)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities							
Depreciation	2,437,760	2,328,026	1,098,523	449,146	-	6,313,455	1,882,057
Noncash revenue	-	-	(88,369)	(95,496)	-	(183,865)	-
Payments to WRA	(4,604,496)	-	-	-	-	(4,604,496)	-
Change in assets and liabilities							
Receivables	286,337	(73,083)	(176,395)	10,338	(22,789)	24,408	(169,819)
Inventories	-	-	(48,502)	-	-	-	-
Prepaid expenses and other assets	-	-	-	(31,025)	-	(31,025)	842,810
Unearned revenue	-	-	71,848	-	-	71,848	-
Accounts payable & other liabilities	(32,487)	(4,984)	-	-	196,258	158,787	112,936
Claims payable	-	-	-	-	-	-	(152,975)
Compensated absences and accrued wages payable	(6,014)	(5,282)	34,243	37,069	-	60,016	-
Net pension liability and related deferred outflows of resources and deferred inflows of resources	(146,582)	(133,011)	(34,901)	(5,816)	-	-	-
Other post-employment benefits liability and related deferred outflows of resources	3,724	(1,202)	10,279	4,030	-	-	-
Net cash provided (used) by operating activities	<u>\$ 4,086,476</u>	<u>\$ 2,946,174</u>	<u>\$ (1,404,116)</u>	<u>\$ (1,239,022)</u>	<u>\$ 132,801</u>	<u>\$ 4,522,313</u>	<u>\$ 2,210,996</u>
RECONCILIATION OF CASH AND CASH EQUIVALENTS TO SPECIFIC ASSETS ON THE STATEMENT OF NET POSITION							
Cash and investments	\$ 28,370,671	\$ 5,442,582	\$ -	\$ 8,707,872	\$ 364,376	\$ 42,885,501	\$ 24,190,156
Less items not meeting the definition of cash equivalents	(27,499,864)	(4,791,844)	-	-	-	(32,291,708)	(12,672,278)
Cash and cash equivalents at end of year	<u>\$ 870,807</u>	<u>\$ 650,738</u>	<u>\$ -</u>	<u>\$ 8,707,872</u>	<u>\$ 364,376</u>	<u>\$ 10,593,793</u>	<u>\$ 11,517,878</u>
NONCASH INVESTING, CAPITAL AND FINANCING ACTIVITIES							
Capital and related financing activities							
Donated construction	\$ 1,356,632	\$ 1,838,506	\$ -	\$ -	\$ -	\$ 3,195,138	\$ -
Donated construction from other funds	\$ 92,491	\$ 7,376,496	\$ -	\$ 249,751	\$ -	\$ 7,718,738	\$ -
Acquisition of capital assets through payables	\$ 130,576	\$ 1,759,301	\$ 1,741,494	\$ 2,578,766	\$ -	\$ 6,210,137	\$ -
Amortization of bond premium	\$ -	\$ -	\$ 81,569	\$ 5,947	\$ -	\$ 87,516	\$ -
Amortization of deferred lease inflows	\$ -	\$ -	\$ 88,369	\$ 95,496	\$ -	\$ 183,865	\$ -
Assets leased to others	\$ -	\$ -	\$ 840,647	\$ 2,076,152	\$ -	\$ 2,916,799	\$ -
Investing activities							
Change in fair market value of investments	\$ (110,723)	\$ (19,293)	\$ -	\$ -	\$ -	\$ (130,016)	\$ (51,022)

See Notes to Basic Financial Statements.

City of West Des Moines, Iowa
STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
June 30, 2022

	Custodial Fund
ASSETS	
Cash and cash equivalents	\$ 86,865
LIABILITIES	
Funds held for the benefit of others	\$ -
NET POSITION	
Restricted for individuals, organizations, and other governments	\$ 86,865

See Notes to Basic Financial Statements.

City of West Des Moines, Iowa
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FIDUCIARY FUNDS
Year Ended June 30, 2022

	Custodial Fund
Additions	
Seized funds	\$ 30,533
Total additions	\$ 30,533
Deductions	
Due to individuals and organizations	\$ -
Total deductions	\$ -
Change in net position	\$ 30,533
Net position beginning of year	\$ 56,332
Net position end of year	\$ 86,865

See Notes to Basic Financial Statements.

City of West Des Moines, Iowa
NOTES TO BASIC FINANCIAL STATEMENTS

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Reporting Entity

The City of West Des Moines (the City) is a political subdivision of the State of Iowa located in Polk, Dallas, Madison and Warren counties. It was first incorporated in 1893 and operates under the Home Rule provisions of the Constitution of Iowa. The City operates under the Mayor-Council form of government, with the Mayor and Council Members elected on a nonpartisan basis. The City provides numerous services to citizens, including public safety, public works, culture and recreation, community and economic development, health and social services, public improvements and general government administrative services. It also provides sewer, storm water, and solid waste utilities. The City finished construction of a City-owned multi-sport recreational facility (MidAmerican Energy RecPlex) and continues construction of the Fiber Conduit Utility network (Fiber Conduit Utility).

The financial statements of the City have been prepared in conformity with accounting principles generally accepted in the United States of America as prescribed by the Governmental Accounting Standards Board.

For financial reporting purposes, the City has included all funds, organizations, agencies, boards, commissions and authorities. The City has also considered all potential component units for which it is financially accountable and other organizations for which the nature and significance of their relationship with the City are such that exclusions would cause the City's financial statements to be misleading or incomplete. The Governmental Accounting Standards Board has set forth criteria to be considered in determining financial accountability. These criteria include appointing a voting majority of an organization's governing body and (1) the ability of the City to impose its will on that organization or (2) the potential for the organization to provide specific benefits to or impose specific financial burdens on the City. Based on these criteria, there are no component units, organizations or agencies which should be included in these basic financial statements. As discussed in Note 12, the City also reports its participation in two joint ventures.

Basis of Presentation

Government-wide and fund financial statements: The government-wide financial statements (i.e., the Statement of Net Position and the Statement of Activities) report information on all of the non-fiduciary activities of the City. As a general rule, the effect of inter-fund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are charges between the City's proprietary functions and various other functions of the government. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent for support on fees and charges for services.

The Statement of Net Position presents the City's assets, deferred outflows of resources, liabilities, and deferred inflows of resources, with the difference reported as net position. Three categories of net position are reported:

Net investment in capital assets consists of capital assets, net of accumulated depreciation and reduced by outstanding balances for bonds, notes and other debt attributable to the acquisition, construction or improvement of those assets.

Restricted net position results when constraints placed on the use of net position are either externally imposed by law through constitutional provisions or enabling legislation.

Unrestricted net position consists of net position not meeting the definition of the two preceding categories. Unrestricted net position often has constraints on resources imposed by management which can be removed or modified.

City of West Des Moines, Iowa
NOTES TO BASIC FINANCIAL STATEMENTS

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Basis of Presentation (continued)

The Statement of Activities demonstrates the degree to which the direct expenses of a given function are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function. There are no indirect expenses. Program revenues include 1) charges to customers or applicants who purchase, use or directly benefit from goods, services or privileges provided by a given function and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function. Taxes and other items not included among program revenues are reported as general revenues.

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. The focus of fund financial statements is on major funds. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements. Nonmajor funds are aggregated and presented in a single column.

Fund Accounting: The accounts of the City are organized on the basis of funds, each of which is considered to be a separate accounting entity. The operations of each fund are accounted for by providing a separate set of self-balancing accounts which comprise its assets, deferred outflows of resources, liabilities, and deferred inflows of resources, fund balance/net position, revenues and expenditures or expenses, as appropriate. The City has the following funds:

Governmental Fund Types: Governmental fund types are those funds through which most governmental functions typically are financed. Governmental fund reporting focuses on the sources, uses and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may or must be used; current liabilities are assigned to the fund from which they are paid; and the difference between governmental fund assets, liabilities, and deferred inflows of resources, the fund equity, is referred to as "fund balance". The measurement focus is upon determination of changes in financial positions, rather than upon net income determination. The following are the City's major governmental funds:

General Fund: The General Fund is the government's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

Road Use Tax Fund (Special Revenue): To account for the proceeds from road use tax monies.

Tax Increment Financing Fund (Special Revenue): To account for the accumulation of resources generated by TIF districts to be used for urban renewal and development. Property tax revenue generated on increased assessed valuations within TIF districts are the resources accounted for in this fund.

Debt Service Fund: To account for the servicing of the general long-term debt not financed by a specific source.

Capital Projects Fund: To account for the acquisition and construction of major capital facilities and other capital assets, with the exception of those that are financed through proprietary fund types.

Local Option Sales Tax Fund: To account for the voter-approved local option sales tax in Dallas and Polk County with 50% of the revenue pledged for property tax reduction and 50% to be used for certain initiatives including quality of life amenities and increased public safety spending.

City of West Des Moines, Iowa
NOTES TO BASIC FINANCIAL STATEMENTS

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Basis of Presentation (continued)

The other governmental funds of the City are considered nonmajor and are as follows:

Special Revenue Funds: Are used to account for the proceeds of specific revenue sources (other than certain capital projects that are legally restricted or committed to expenditures for specific projects).

Police and Fire Retirement Fund: To account for the remaining balances of the self-administered pension plans after a transfer to a state administered plan which may be used by the City to meet future pension funding requirements as prescribed by law.

Employee Benefit Fund: To account for the property tax revenues collected to be used for City employees' health insurance and pension costs.

Economic Development Fund: To account for grants, contributions, and loan repayments to be used for general economic development and redevelopment purposes of the City including low interest loans the City makes to private companies for economic development purposes, as well as the acquisition and sale of land.

Housing Programs Fund: To account for the U.S. Department of Housing and Urban Development Block Grant programs as well as miscellaneous other grants and contributions to provide housing assistance and housing rehabilitation programs.

Human Services Child Care & Medical Clinic: To account for the human services child care and medical clinic donations and related expenditures.

Parks Fund: To account for the donations identified to specifically assist the park programs and annual tree planting.

Library Fund: To account for reimbursements from the State of Iowa for library materials lent to non-City residents and other libraries in Iowa, and used for improvements to the Library. This Fund also accounts for money received through donations and fund raising activities for the Library.

Public Safety Fund: To account for grants and contributions specifically identified for use in public safety activities such as contributions for the purchase of public access defibrillators. This fund is also used to account for funds received by the City as a result of drug seizures.

Dallas County Local Housing Trust Fund: To account for grants from the Iowa Finance Authority and other Dallas County Local Housing Trust Fund revenues and related expenditures.

Community Development Block Grant Fund: To account for the community development block grant revenues and related expenditures.

Historic WDM Housing Fund: To account for the revenue and expenditures associated with the rehabilitation of homes in the Valley Junction area.

Youth Justice Initiative Fund: To account for contributions from the West Des Moines Community School District, the United Way, private donors, and the City and related expenditures for the community based restorative justice program.

City of West Des Moines, Iowa
NOTES TO BASIC FINANCIAL STATEMENTS

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Basis of Presentation (continued)

Proprietary Fund Types: Proprietary fund types are used to account for a government's ongoing organizations and activities which are similar to those often found in the private sector (business-type activities). The measurement focus is upon income determination, financial positions and cash flows.

Enterprise Funds: Are used to account for those operations that are financed and operated in a manner similar to private business or where the City has decided that the determination of revenues earned, costs incurred and/or net income is necessary for management accountability. The following are the City's major enterprise funds:

Sewer System Fund: To account for the operations of the City's sanitary sewer systems including the revenue from usage fees, the operating costs associated with it, any capital projects and all bond issues.

Storm Water System Fund: To account for the operations of the City's storm water sewer systems including revenue from usage fees, operating costs, capital projects, and all bond issues.

MidAmerican Energy RecPlex: to account for the operations of the City-owned multi-sport recreational facility.

Fiber Conduit Network: to account for the operations of the City-owned fiber conduit network to provide increased access to high speed Internet.

The other enterprise fund of the City is considered nonmajor and is as follows:

Solid Waste Fund: To account for the operations of the City's solid waste collection system.

Internal Service Funds: Are used to finance and account for services and commodities provided by designated departments or agencies to other departments and agencies of the City. The following are the City's internal service funds:

Vehicle Replacement Fund: To account for replacement costs related to vehicles and equipment of the City.

Vehicle Maintenance Fund: To account for the maintenance costs related to the vehicles and equipment of the City.

Health and Dental Insurance Fund: To account for the health and dental insurance premiums and claims for all City employees.

Worker's Compensation Insurance Fund: To account for the worker's compensation premiums and claims.

Technology Replacement Fund: To account for replacement costs related to technology used by the City, such as hardware and software.

Fiduciary Fund – Custodial Funds: Fiduciary funds – Custodial Funds are used to account for assets held by the City as a custodian for individuals, private organizations, certain jointly governed organizations, and other governmental units and/or funds. The City has the following fiduciary fund type:

Police Agency Monies: a custodial fund utilized to hold evidentiary cash.

City of West Des Moines, Iowa
NOTES TO BASIC FINANCIAL STATEMENTS

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Measurement Focus and Basis of Accounting

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund and fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property tax is recognized as revenue in the year in which it is levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been satisfied.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the City considers revenues to be available if they are collected within 60 days of the current fiscal period.

Property tax, local option sales tax, intergovernmental revenues (shared revenues, grants and reimbursements from other governments) and interest are considered to be susceptible to accrual. All other revenue items are considered to be measurable and available only when cash is received by the City.

Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, principal and interest on long-term debt, claims and judgments and compensated absences are recognized as expenditures only when payment is due. Capital asset acquisitions are reported as expenditures in governmental funds. Proceeds of general long-term debt are reported as other financing sources.

Under terms of grant agreements, the City funds certain programs by a combination of specific cost-reimbursement grants, categorical block grants and general revenues. Thus, when program expenses are incurred, there is both restricted and unrestricted net position available to finance the program. It is the City's policy to first apply cost-reimbursement grant resources to such programs, followed by categorical block grants and then by general revenues.

Property taxes are recognized at the time an enforceable legal claim is established. This is deemed to occur when the budget is certified. The current tax levy was certified in February 2022, the date at which a lien attaches, based on the 2021 assessed valuations. These taxes are due in two installments, on September 30 and the following March 31, with a 1½% per month penalty for delinquent payment. Since the 2021 tax levy is budgeted and levied for fiscal year 2023, the revenue from this tax levy has been deferred.

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the City's enterprise funds are charges to customers for sales and services. Operating expenses for enterprise funds include the cost of sales and services, administrative expenses and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

The City maintains its financial records on the cash basis during the fiscal year. The financial statements of the City are prepared by making adjusting entries to the cash basis financial records at the end of the fiscal year.

City of West Des Moines, Iowa
NOTES TO BASIC FINANCIAL STATEMENTS

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Summary of Significant Accounting Policies:

The significant accounting policies followed by the City include the following:

Cash, Pooled Investments and Cash Equivalents: The City maintains a cash and investment pool to maximize investment opportunities. Income from investments is recorded in the General Fund unless otherwise provided by law. Each fund's portion of total cash and investments is reported as such within this report. In addition, certain investments are separately held by several of the City's funds. Investments are reported at fair value except for non-negotiable certificates of deposit which are stated at cost. Securities traded on the national or international exchange are valued at the last reported sales price at current exchange rates. Interest income is generally allocated to each participating fund based upon the percentage of its average balance.

For purposes of the Statement of Cash Flows for proprietary fund type funds, the City considers pooled cash and investments to be cash equivalents as these pooled amounts have the same characteristics of demand deposits and all highly liquid investments with a maturity of three months or less when purchased. Certificates of deposit with a maturity greater than three months are considered investments. Cash equivalents also include restricted cash and investments.

Property Taxes Receivable, Including Tax Increment Financing: Property tax, including tax increment financing in governmental funds, is accounted for using the modified accrual basis of accounting.

Property tax receivable is recognized in these funds on the levy or lien date, which is the date that the tax asking is certified by the City Council to the County Board of Supervisors. Current year property tax receivable represents taxes collected by the County but not remitted to the City at June 30, 2022 and unpaid taxes. The succeeding year property tax receivable represents taxes certified by the City Council to be collected in the next fiscal year for the purposes set out in the budget for the next fiscal year. By statute, the City Council is required to certify its budget to the County Auditor by March 15 of each year for the subsequent fiscal year. However, by statute, the tax asking and budget certification for the following fiscal year becomes effective on the first day of that year. Although the succeeding year property tax receivable has been recorded, the related revenue is reported as a deferred inflow of resources in both the government-wide and the fund financial statements and will not be recognized as revenue until the year for which it is levied.

Property tax revenues recognized in these funds become due and collectible in September and March of the current fiscal year with a 1 ½% per month penalty for delinquent payments; is based on January 1, 2020, assessed property valuations; is for the tax accrual period July 1, 2021 through June 30, 2022, and reflects tax asking contained in the budget certified to the County Board of Supervisors in February 2021.

Accounts Receivable: results primarily from services provided to citizens and are accounted for in the governmental funds. Sanitary sewer, Storm water, the MidAmerican Energy RecPlex, Fiber Conduit Utility, and solid waste are accounted for in the enterprise funds. All are net of an allowance for uncollectible. Unbilled usage for service consumed between periodic scheduled billing dates is estimated and is recognized as revenue in the period in which the service is provided.

Special Assessments Receivable: represents the amounts due from individuals for work done which benefits their property. These assessments are payable by individuals in not less than ten nor more than twenty annual installments. Each annual installment with interest on the unpaid balance is due on September 30 and is subject to the same interest and penalties as other tax.

Interest Receivable: represents the amounts due from earnings on investments.

City of West Des Moines, Iowa
NOTES TO BASIC FINANCIAL STATEMENTS

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Summary of Significant Accounting Policies (continued)

Promises to Give: represents promises made directly to the City from individuals and businesses to be used in the construction on the MidAmerican Energy RecPlex. Approximately \$251,000 of the \$1,512,720 receivable at June 30, 2022 is expected to be received with one year. The entire balance is expected to be received in seven years.

Loans Receivable: represents amounts due from businesses related to the City's economic incentive programs and the amounts due relating to notes from direct borrowings and direct placements made by the City.

Due from Other Governments: represents amounts due from the State of Iowa, various shared revenues, grants and reimbursements from other governments.

Inventories: consists of materials, supplies, and MidAmerican Energy RecPlex pro shop accessories and concessions are valued at cost using the first-in, first-out (FIFO) method. The costs of governmental and proprietary fund type inventories are recorded as expenditures using the purchase method.

Prepays: consists of software maintenance, support, and warranty extending beyond the current fiscal year end. The associated expenditure is recognized in the period benefited by the prepayment.

Investment in joint venture: represents the City's proportionate share of a centralized emergency dispatch center (Westcom). Refer to Note 12 for additional details on the joint venture.

Restricted Assets: Funds invested from contributions which carry specific restrictions for their use are classified as restricted assets.

Bond Issuance Costs: in the government-wide financial statements and the fund financial statements, bond issuance costs are recognized during the current period. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as expenses in the government-wide financial statement and proprietary fund types in the fund financial statement. Governmental funds recognize the costs as debt service expenditures.

Capital Assets: including land, buildings, improvements other than buildings, intangibles, equipment and vehicles, infrastructure, construction-in-progress, fiber conduit network, sanitary and storm water sewer system are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the City as assets with an initial, individual cost of more than \$5,000 and an initial useful life of one year or greater.

Assets are recorded at historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of donation. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend the life of the asset are not capitalized.

The City has chosen the modified approach, as defined by GASB Statement No. 34, for reporting the governmental activities infrastructure assets. The modified approach for reporting infrastructure assets takes into consideration the fact that many infrastructure assets may reasonably be expected to continue to function indefinitely if they are adequately preserved and maintained. Therefore, these particular assets would not be depreciated over a useful life. The City has established an asset management system and has committed to maintain the following networks of infrastructure asset at an established condition level as determined by the City's Public Services department (1) roadways and pavements (2) bridges (3) flood control levees and (4) street

City of West Des Moines, Iowa
NOTES TO BASIC FINANCIAL STATEMENTS

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Summary of Significant Accounting Policies (continued)

culverts. The Required Supplementary Information Section of this report provides additional information regarding the condition assessment and the estimated and actual costs to maintain the assets

Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest costs incurred during the construction period are expensed as incurred.

Depreciation has been provided using the straight-line method over the estimated useful lives of the respective assets. The estimated useful lives for each capital asset type are as follows:

<u>Asset class</u>	<u>Estimated useful lives (in years)</u>
Buildings	30
Improvements other than buildings	15
Equipment and vehicles	3 - 15
Fiber network	20
Fiber conduit network	20
Sanitary and storm water sewer system	50
Intangibles	5

The City's collection of works of art and other similar assets are not capitalized. These collections are unencumbered, held for public exhibition and education, protected, cared for and preserved and subject to City policy that requires proceeds from the sale of these items to be used to acquire other collection items.

Adoption of new GASB Pronouncement

During the fiscal year ended June 30, 2022, the City implemented the following GASB Pronouncement: GASB Statement No. 87, *Leases* (GASB 87). In governmental funds, the City now recognizes an expenditure for the current year lease and interest due for leases with payments made during the lease term of over \$5,000. Payments on contracts under that threshold are recorded as expenditures. In the government-wide statements, the City recognizes a lease liability and right to use lease asset for the present value of all future lease payments at the commencement of the lease for leases with total future minimum payments over \$5,000. As a lessor, the City recognizes a lease receivable and deferred inflow of resources that will be recognized over the term of the lease in both the governmental funds and the government-wide statements. Adoption of GASB 87 had no effect on net position or fund balances as of July 1, 2021 or on the previously reported change in net position or fund balances.

Leases: City as Lessee: The City recognizes lease liabilities with an initial, individual value of \$5,000 or more. There were no lessee arrangements reported during the fiscal year ended June 30, 2022.

At the commencement of a lease, the City initially measures the lease liability at the present value of payments expected to be made during the lease term. Subsequently, the lease liability is reduced by the principal portion of lease payments made. The lease asset is initially measured as the initial amount of the lease liability, adjusted for lease payments made at or before the lease commencement date, plus certain initial direct costs. Subsequently, the lease asset is amortized on a straight-line basis over the shorter of the lease term or the useful life of the underlying asset.

Key estimates and judgments related to leases include how the City determines the discount rate it uses to discount the expected lease payments to present value, lease term and lease payments.

The City uses the interest rate charged by the lessor as the discount rate. When the interest rate charged by the lessor is not provided, the City generally uses its estimated incremental borrowing rate as the discount rate for leases.

City of West Des Moines, Iowa
NOTES TO BASIC FINANCIAL STATEMENTS

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Summary of Significant Accounting Policies (continued)

The lease term includes the noncancellable period of the lease. Lease payments included in the measurement of the lease liability are composed of fixed payments and a purchase option price that the City is reasonably certain to exercise.

The City monitors changes in circumstances that would require a remeasurement of its lease and will remeasure the lease asset and liability if certain changes occur that are expected to significantly affect the amount of the lease liability.

Lease assets are reported with other capital assets and lease liabilities are reported with long-term liabilities on the statement of net position.

City as Lessor: The City is a lessor for noncancellable leases for space for cellular antennas on City water towers, conduit infrastructure, buildings, land, and concession spaces. The City recognizes a lease receivable and a deferred inflow of resources in the governmental and business-type activities and governmental and business-type fund financial statements.

At the commencement of a lease, the City initially measures the lease receivable at the present value of payments expected to be received during the lease term. Subsequently, the lease receivable is reduced by the principal portion of lease payments received. The deferred inflow of resources is initially measured as the initial amount of the lease receivable, adjusted for lease payments received at or before the lease commencement date. Subsequently, the deferred inflow of resources is recognized as revenue over the life of the lease term.

Key estimates and judgments include how the City determines the discount rate it uses to discount the expected lease receipts to present value, lease term and lease receipts.

The City uses its estimated incremental borrowing rate as the discount rate for leases.

The lease term includes the noncancellable period of the lease. Lease receipts included in the measurement of the lease receivable are composed of fixed payments from the lessee.

The City monitors changes in circumstances that would require a remeasurement of its lease and will remeasure the lease receivable and deferred inflows of resources if certain changes occur that are expected to significantly affect the amount of the lease receivable.

Deferred Outflows of Resources: Deferred outflows of resources represent a consumption of net assets that applies to future periods and will not be recognized as an outflow of resources (expense/expenditure/reduction of liability) until then. Deferred outflows of resources consist of unrecognized items not yet charged to pension and OPEB expense, deferred losses on advance refunding of bonds, and contributions from the employer after the measurement date, but before the end of the employer's reporting period.

Deferred Inflows of Resources: Deferred inflows of resources represent an acquisition of net assets that applies to future periods and will not be recognized as an inflow of resources (revenue) until that time. Although certain revenues are measurable, they are not available. Available means collected within the current period, or expected to be collected soon enough thereafter to be used to pay liabilities of the current period. Deferred inflows of resources in the governmental fund financial statements represent the amount of assets that have been recognized, but the related revenue has not been recognized since it is not available. Deferred inflows of resources at the governmental fund level consist of the succeeding year property tax receivable, and other receivables not collected within 60 days of the current fiscal period.

City of West Des Moines, Iowa
NOTES TO BASIC FINANCIAL STATEMENTS

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Summary of Significant Accounting Policies (continued)

Deferred inflows of resources in the Statement of Net Position consist of succeeding year property tax receivable that will not be recognized as revenue until the year for which they are levied, other unrecognized items not yet charged to pension and OPEB expense, and deferred amounts related to leases.

Interfund Transactions: Transactions among City funds that would be treated as revenues and expenditures or expenses if they involved organizations external to City government are accounted for as revenues and expenditures or expenses in the funds involved.

Transactions which constitute reimbursements to a fund for expenditures initially made from it which are properly applicable to another fund are recorded as expenditures in the reimbursing fund and as reductions of expenditures in the reimbursed fund.

Transactions, which constitute the transfer of resources from a fund receiving revenues to a fund through which the revenues are to be expended, are separately reported in the respective fund's operating statements.

Activity between funds, that are representative of lending/borrowing arrangements at the end of the fiscal year, are referred to as "due to/from other funds" in the fund financial statements. Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as "internal balances".

Compensated Absences: City employees accumulate vacation benefits for subsequent use or payment upon termination, death or retirement. City employees also accumulate sick leave benefits for subsequent use or payment at one-half the accumulated value upon death or retirement. For proprietary fund types, these accumulations are recorded as expenses and liabilities of the appropriate fund in the fiscal year earned. For governmental fund types, the amount of accumulated unpaid vacation which is payable from available resources is recorded as a liability of the respective fund only if they have matured. Examples of these are employee retirements and resignations. There is no amount considered due as of year-end or reported in the fund financial statements. However, the entire compensated absence liability, computed based on rates of pay in effect at June 30, 2022, is reported on the government-wide financial statements. The compensated absences liability attributable to the governmental activities will be paid primarily by the General Fund.

Long-Term Liabilities: In the government-wide and proprietary fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental or business type activities column in the Statement of Net Position and the proprietary fund Statement of Net Position.

In the governmental fund financial statements, the face amount of debt issued is reported as other financing sources. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

Pensions: For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the City's two pension systems, and additions to/deductions from the pensions' fiduciary net position have been determined on the same basis as they are reported by each respective pension system. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value. The net pension liability attributable to the governmental activities will be paid primarily by the general fund.

City of West Des Moines, Iowa
NOTES TO BASIC FINANCIAL STATEMENTS

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Summary of Significant Accounting Policies (continued)

Total other post-employment benefits (OPEB) liability: For purposes of measuring the total OPEB liability, deferred outflows of resources, and deferred inflows of resources related to OPEB and OPEB expense, information has been determined based on the City's actuary report. For this purpose, benefit payments are recognized when due and payable in accordance with the benefit terms. The total OPEB liability attributable to the governmental activities will be paid primarily by the general fund.

Fund Balance: In the governmental fund financial statements, fund balances are classified as follows:

Nonspendable - Amounts which cannot be spent either because they are in a non-spendable form or because they are legally or contractually required to be maintained intact.

Restricted - Amounts restricted to specific purposes when constraints placed on the use of the resources are either externally imposed by creditors, grantors, contributors, or laws or regulations of other governments imposed by law through constitutional provisions or enabling legislation.

Committed - Amounts which can be used only for specific purposes pursuant to constraints formally imposed by the highest level of decision-making authority. The City Council is the highest level of decision-making authority and can, through ordinance or resolution approved prior to fiscal year end, commit fund balance.

For the purpose of financial commitments, ordinances and resolutions are equally binding. Committed amounts cannot be used for any other purpose unless the City Council removes or changes the specified use by taking the same action it employed to commit those amounts. At this time no amounts have been committed by the City Council.

Assigned - Amounts the City intends to use for a specific purpose. The intent is expressed by the governing body itself, or a body or official to which the City has delegated the authority to assign amounts to be used for specific purposes. It does not require formal action of the City. At this time no amounts have been assigned nor has any specific authority to assign fund equity been delegated by the City, governing bodies or officials.

Unassigned - All amounts not included in other spendable classifications. The General fund is the only fund that would report a positive amount in unassigned fund balance.

When an expenditure is incurred in governmental funds which can be paid using either restricted or unrestricted resources, it is the City's policy to pay the expenditure from restricted fund balance and then from less-restrictive classifications of committed, assigned and then unassigned fund balance.

Net Position: Net position represents the difference between assets, deferred inflows of resources, liabilities, and deferred outflows of resources. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowings used for the acquisition, construction or improvement of those assets. Net investment in capital assets excludes unspent debt proceeds. As of June 30, 2022, the City had \$24,944,669 in unspent debt proceeds available for projects in governmental funds and \$8,707,872 in enterprise funds. Net position is reported as restricted when there are limitations imposed on its use through enabling legislation or through external restrictions imposed by creditors, grantors or laws or regulations of other governments. Net position restricted through enabling legislation consists of \$11,143,884 for tax increment projects and \$4,766,715 for retirement benefits. All other restrictions are imposed by outside parties through grants, debt agreements or donors.

The City first applies restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position are available.

City of West Des Moines, Iowa
NOTES TO BASIC FINANCIAL STATEMENTS

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Summary of Significant Accounting Policies (continued)

The City Council adopted a policy centered around general fund cash reserves. The policy states that the cash balance will meet or exceed 30% of annual total general fund expenditures. This reserve is necessary to meet cash flow needs during the initial months of the new fiscal year as property tax revenue, the primary source of funding for general operations, is collected semi-annually with the respective county treasurers remitting most of those taxes to the City in the months of October and April.

Use of Estimates: The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets, deferred outflows of resources, liabilities, and deferred inflows of resources and disclosure of contingent assets and liabilities at the date of the basic financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

NOTE 2 CASH AND INVESTMENTS

As of June 30, 2022, the City's cash and investments were as follows:

Cash and investments, statement of net position	\$127,315,719
Restricted cash and investments	25,892,930
Cash and investments, fiduciary funds	<u>86,865</u>
	<u>\$153,295,514</u>

As of June 30, 2022, the City had investments in U.S. Agency coupon securities with a fair value of \$56,124,607. The City categorized its fair value measurement within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets. Level 2 inputs are significant other observable inputs. Level 3 inputs are significant unobservable inputs. All of the City's investments in U.S. Agency coupon securities are valued using significant other observable inputs (level 2 inputs). There have been no changes in valuation methodologies at June 30, 2022 compared to June 30, 2021.

Authorized Investments: The City is authorized by statute to invest public funds in obligations of the United States government, its agencies and instrumentalities; certificates of deposit or other evidences of deposit at federally insured depository institutions approved by the City Council; prime eligible bankers acceptances; certain high-rated commercial paper; perfected repurchase agreements; certain registered open-end management investment companies; certain joint investment trusts; and warrants or improvement certificates of a drainage district. However, the City's investment policy additionally limits investments in commercial paper to obligations at the time of purchase rated within the two highest ratings issued by nationally recognized statistical rating organizations with a maturity less than 270 days.

Interest Rate Risk: Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment the greater the sensitivity of its fair value to changes in market interest rates. In accordance with the City's investment policy, the City minimizes the fair value risk of investments in the portfolio by structuring its investment portfolio so that securities mature to meet cash requirements for operations, thereby avoiding the need to sell securities in the open market prior to maturity.

The City employs a laddered maturity approach to its investments in U.S. Agency coupon securities. Within 12 months, \$56,124,607 of the fair value will mature.

City of West Des Moines, Iowa
NOTES TO BASIC FINANCIAL STATEMENTS

NOTE 2 CASH AND INVESTMENTS (continued)

Credit Risk: Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. The City's investment policy limits investments in commercial paper and other corporate debt to the top two highest classifications. The City did not invest in any commercial paper or other corporate debt during the year. All \$56,124,607 of the fair value invested in U.S. Agency coupon securities are rated Aaa by Fitch, Standard and Poor's, and Moody's. The City adheres to investment policies established in the State of Iowa code.

Concentration of Credit Risk: The City's investment policy seeks diversification to reduce overall portfolio risk while attaining market rates of return to enable the City to meet all anticipated cash requirements. The policy limits the City to holding a minimum of 5% of the total portfolio in highly marketable short-term treasuries, short-term federal government agencies, checking with interest, government pooled account or a combination of all four. The policy limits investments in order to avoid over-concentration in securities of a specific issuer and limits certificates of deposit to the amount approved by City Council for each financial institution in accordance with the Code of Iowa.

Custodial Credit Risk-Deposits: Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. It is the City's policy to require that time deposits in excess of FDIC insurance limits be secured by collateral or private insurance to protect public deposits in a single financial institution if it were to default. Chapter 12C of the Code of Iowa requires all City funds be deposited into an approved depository and be either insured or collateralized. As of June 30, 2022, the City's deposits with financial institutions were entirely covered by federal depository insurance or insured by the state through pooled collateral, state sinking funds and by the state's ability to assess for lost funds. The City's investments were covered by investments purchased and held by an independent third party.

Custodial Credit Risk-Investments: For an investment, this is the risk that, in the event of the failure of the counterparty, the City will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The City had no custodial risk with regards to investments since all investments were held by the City or its agent in the City's name.

City of West Des Moines, Iowa
NOTES TO BASIC FINANCIAL STATEMENTS

NOTE 3 CAPITAL ASSETS

The City has reported all capital assets including infrastructure in the government-wide statement of net position. The City elected to use the modified approach as defined by GASB Statement No. 34 for governmental activities infrastructure reporting. As a result, no accumulated depreciation or depreciation expense has been recorded for these assets. A more detailed discussion of the modified approach is presented in the Required Supplementary Information section of this report. All other capital assets were reported using the basic approach whereby accumulated depreciation and depreciation expense have been recorded.

The following is a summary of changes in capital assets for the year ended June 30, 2022:

	Beginning Balance	Additions	Deletions	Transfers	Ending Balance
Governmental Activities					
Capital assets, not being depreciated					
Land	\$ 36,970,629	\$ 6,759,673	\$ -	\$ -	\$ 43,730,302
Infrastructure	450,834,369	16,146,900	256,909	-	466,724,360
Construction-in-progress	38,096,838	48,393,290	25,759,091	(7,718,737)	53,012,300
Intangibles	15,574,850	-	-	-	15,574,850
Total capital assets, not being depreciated	541,476,686	71,299,863	26,016,000	(7,718,737)	579,041,812
Capital assets, being depreciated					
Buildings	98,934,556	2,063,038	876,456	-	100,121,138
Equipment and vehicles	29,152,672	4,835,775	1,308,008	-	32,680,439
Fiber network	8,024,022	-	-	-	8,024,022
Intangibles	1,224,336	27,209	-	-	1,251,545
Improvements other than buildings	58,654,978	3,070,908	2,148,663	-	59,577,223
Total capital assets, being depreciated	195,990,564	9,996,930	4,333,127	-	201,654,367
Less accumulated depreciation for					
Buildings	35,547,980	3,288,385	658,222	-	38,178,143
Equipment and vehicles	15,735,525	2,959,038	1,295,245	-	17,399,318
Fiber network	3,597,033	403,601	-	-	4,000,634
Intangibles	847,017	120,519	-	-	967,536
Improvements other than buildings	41,441,693	1,785,966	2,108,617	-	41,119,042
Total accumulated depreciation	97,169,248	8,557,509	4,062,084	-	101,664,673
Total capital assets, being depreciated, net	98,821,316	1,439,421	271,043	-	99,989,694
Governmental activities, capital assets net	<u>\$ 640,298,002</u>	<u>\$ 72,739,284</u>	<u>\$ 26,287,043</u>	<u>\$ (7,718,737)</u>	<u>\$ 679,031,506</u>

Depreciation expense was charged to the governmental activities functions as follows:

Governmental Activities	
Public safety	\$ 2,279,824
Health and social services	109,236
Culture and recreation	2,091,693
Public works	2,766,199
General government	1,125,686
Community and economic development	184,871
Total	<u>\$ 8,557,509</u>

City of West Des Moines, Iowa
NOTES TO BASIC FINANCIAL STATEMENTS

NOTE 3 CAPITAL ASSETS (continued)

	Beginning Balance	Additions	Deletions	Transfers	Ending Balance
Business-Type Activities					
Capital assets, not being depreciated					
Land	\$ 4,720,775	\$ -	\$ -	\$ -	\$ 4,720,775
Construction-in-progress	66,029,047	42,682,227	82,036,077	7,718,737	34,393,934
Total capital assets, not being depreciated	70,749,822	42,682,227	82,036,077	7,718,737	39,114,709
Capital assets, being depreciated					
Buildings	585,110	50,334,520	-	-	50,919,630
Equipment and vehicles	2,201,859	2,447,562	299,088	-	4,350,333
Intangibles	47,050	-	-	-	47,050
Improvements other than buildings	-	3,088,148	-	-	3,088,148
Fiber conduit network	-	9,055,121	-	-	9,055,121
Sanitary and storm sewer system	209,412,885	17,812,614	903,705	-	226,321,794
Total capital assets, being depreciated	212,246,904	82,737,965	1,202,793	-	293,782,076
Less accumulated depreciation for					
Buildings	-	858,409	-	-	858,409
Equipment and vehicles	830,076	417,784	269,264	-	978,596
Fiber conduit network	-	450,951	-	-	450,951
Intangibles	47,050	-	-	-	47,050
Improvements other than buildings	-	102,938	-	-	102,938
Sanitary and storm sewer system	57,053,725	4,483,373	903,705	-	60,633,393
Total accumulated depreciation	57,930,851	6,313,455	1,172,969	-	63,071,337
Total capital assets, being depreciated, net	154,316,053	76,424,510	29,824	-	230,710,739
Business-type activities, capital assets, net	\$ 225,065,875	\$ 119,106,737	\$ 82,065,901	\$ 7,718,737	\$ 269,825,448

Depreciation expense was charged to the business-type activities functions as follows:

Business-Type Activities	
Sewer system	\$ 2,437,760
Storm water system	2,328,026
MidAmerican Energy RecPlex	1,098,523
Fiber conduit utility	449,146
Total	\$ 6,313,455

City of West Des Moines, Iowa
NOTES TO BASIC FINANCIAL STATEMENTS

NOTE 4 LONG TERM LIABILITIES

The following is a summary of changes in long-term liabilities for the year ended June 30, 2022:

	Balance July 1, 2021	Increases & Issues	Decreases & Retirements	Balance June 30, 2022	Due within one year
Governmental activities					
General obligation bonds, including unamortized net premiums	\$ 196,867,967	\$ 43,194,236	\$ 25,128,508	\$ 214,933,695	\$ 22,420,000
Installment contracts	1,834,342	-	911,572	922,770	593,492
Notes from direct borrowings and direct placements	542,252	-	33,682	508,570	34,019
Equipment note payable	62,093	-	62,093	-	-
Compensated absences	6,031,760	6,093,705	6,031,760	6,093,705	4,054,321
Other post-employment benefits liability	4,356,499	160,579	-	4,517,078	185,719
Net pension liability	45,695,551	-	37,019,466	8,676,085	-
Total governmental activities	255,390,464	49,448,520	69,187,081	235,651,903	27,287,551
Business-type activities					
General obligation bonds, including unamortized net premiums	43,516,236	-	2,637,516	40,878,720	1,845,000
Line of credit	2,500,000	22,900,000	300,000	25,100,000	23,838,700
Compensated absences	246,720	259,196	246,720	259,196	202,936
Other post-employment benefits liability	177,270	12,413	-	189,683	7,799
Net pension liability	1,257,197	-	1,257,197	-	-
Total business-type activities	47,697,423	23,171,609	4,441,433	66,427,599	25,894,435
Total primary government long term liabilities	\$ 303,087,887	\$ 72,620,129	\$ 73,628,514	\$ 302,079,502	\$ 53,181,986

Bonds were sold at a net premium; unamortized net premium at June 30, 2022 totaled \$16,357,415.

City of West Des Moines, Iowa
NOTES TO BASIC FINANCIAL STATEMENTS

NOTE 4 LONG TERM LIABILITIES (continued)

General Obligation Bonds/Notes: General obligation bonds outstanding as of June 30, 2022, consist of the following individual issuances:

<u>Date of Issue</u>	<u>Interest Rates</u>	<u>Final Due Date</u>	<u>Annual Principal Payments</u>	<u>Amount Originally issued</u>	<u>Amount Outstanding June 30, 2022</u>
09/11/2014	2.000-5.000	June 2026	820,000 - 1,055,000	12,250,000	950,000
04/07/2015	2.000-3.100	June 2029	240,000 - 2,195,000	21,755,000	14,105,000 *
04/07/2015	2.000-2.800	June 2025	875,000 - 1,660,000	12,715,000	4,850,000 *
06/15/2016	2.000-5.000	June 2026	690,000 - 3,260,000	9,225,000	2,675,000
06/15/2016	2.000-5.000	June 2031	555,000 - 1,495,000	13,855,000	7,130,000 *
11/16/2016	2.000-4.000	June 2026	100,000 - 840,000	7,200,000	3,270,000
11/16/2016	2.000-4.000	June 2030	100,000 - 1,025,000	10,700,000	7,435,000 *
08/22/2017	2.000-3.000	June 2029	435,000 - 2,320,000	7,650,000	3,545,000
08/22/2017	2.000-4.000	June 2024	615,000 - 735,000	4,665,000	1,440,000 *
08/22/2017	2.125-5.000	June 2032	535,000 - 850,000	9,130,000	7,440,000 *
08/22/2017	3.000-5.000	June 2036	100,000 - 2,125,000	25,555,000	24,055,000 *
08/22/2017	2.000-5.000	June 2029	240,000 - 385,000	3,470,000	2,420,000 *
06/13/2018	3.000-5.000	June 2030	430,000 - 2,100,000	8,110,000	4,665,000
06/13/2018	3.000-5.000	June 2031	315,000 - 1,675,000	12,540,000	11,475,000 *
06/13/2018	3.000-5.000	June 2037	100,000 - 485,000	6,155,000	5,805,000 *
06/13/2018	2.700-5.000	June 2036	250,000 - 1,455,000	15,925,000	15,425,000 *
12/27/2018	3.000-3.125	June 2026	1,000,000 - 2,475,000	10,480,000	9,480,000 *
06/20/2019	4.000-5.000	June 2026	850,000 - 1,375,000	7,225,000	6,375,000 *
06/20/2019	5.000	June 2026	895,000 - 1,090,000	4,945,000	4,050,000 *
06/20/2019	3.000-5.000	June 2031	370,000 - 490,000	5,105,000	3,970,000 *
06/20/2019	5.000	June 2025	970,000 - 1,170,000	5,320,000	3,340,000 *
08/01/2019	2.000-5.000	June 2031	480,000 - 5,135,000	12,625,000	5,895,000
08/01/2019	3.000-5.000	June 2039	520,000 - 1,035,000	15,400,000	13,750,000 **
09/03/2020	5.000	June 2026	480,000 - 5,450,000	13,805,000	6,375,000
09/03/2020	1.250-5.000	June 2032	255,000 - 515,000	5,100,000	4,500,000 *
09/03/2020	1.100-2.000	June 2040	535,000 - 1,230,000	13,565,000	11,055,000 **
01/05/2021	1.150-2.000	June 2039	725,000 - 1,040,000	16,240,000	14,580,000 **
09/23/2021	2.000-5.000	June 2040	850,000 - 3,150,000	20,395,000	20,395,000 *
09/23/2021	2.000-5.000	June 2039	150,000 - 235,000	2,990,000	2,990,000 *
06/22/2022	5.000	June 2028	1,070,000 - 1,300,000	5,915,000	5,915,000 *
06/22/2022	4.000-5.000	June 2033	905,000 - 1,195,000	8,365,000	8,365,000 *
06/22/2022	3.500	June 2029	415,000 - 455,000	1,735,000	1,735,000 *
				\$ 330,110,000	\$ 239,455,000

*Urban Renewal General Obligation Bond

**Enterprise Fund General Obligation Bond

City of West Des Moines, Iowa
NOTES TO BASIC FINANCIAL STATEMENTS

NOTE 4 LONG TERM LIABILITIES (continued)

Other than Bonded Debt

Installment contracts:

The City has entered into an installment contract with the Iowa Department of Transportation (DOT) related to the Highway 5 relocation construction project. The agreement is non-interest bearing and originally called for annual installments of approximately \$1,077,000 through June 2015. Prior to the final payment due date, IDOT agreed to delay the payment pending modification of terms of the agreement. An amendment, effective January 11, 2016, included settlement of additional construction cost reimbursement of \$569,571, and provided for the remaining balance of \$1,646,390 to be refinanced into a non-interest-bearing installment contract allowing for equal principal installments over ten years beginning April 2016. The balance due as of June 30, 2022 was \$493,918.

The City has entered into a non-interest-bearing installment contract with a neighboring City to acquire a previously shared fire station totaling approximately \$1,429,508. The payments are due in prorated annual installments ranging from \$71,476 to \$428,852 through May 2023. The balance due as of June 30, 2022 was \$428,852.

Direct borrowings and direct placements:

On August 24, 2018 and October 9, 2018, the City borrowed \$625,000 from Iowa Finance Authority with the intention to pass on the funds to a sub-recipient in the continuation of the rehabilitation of a school building. The loan bears interest at 1% per annum with semi-annual payments of \$19,510 and matures in June 2036. The balance due as of June 30, 2021 was \$508,570.

Compensated Absences: Compensated absences are typically liquidated in the fund that accounts for the employee's salary and benefits.

Line of Credit: On April 15, 2020, the City entered into a three year \$6,000,000 revolving line of credit agreement with a bank for the purpose of providing funding for the construction of the MidAmerican Energy Rec Plex and specifically to fund timing differences of construction payables to the receipt of various pledges. The line of credit includes monthly interest payments on the outstanding amount, with the variable interest rate at 1.75 percent above the 1.75 index, or a 3.5% interest rate. The balance due as of June 30, 2022 was \$2,200,000.

On June 21, 2021, the City entered into a three year \$29,000,000 revolving line of credit agreement with a bank for the purpose of providing construction of the Fiber Conduit Utility. The line of credit includes monthly interest payments on the outstanding amount, with the variable interest rate at 0.5% below the Lender's Prime Rate index or a 5.75% interest rate. The balance due as of June 30, 2022 was \$22,900,000.

City of West Des Moines, Iowa
NOTES TO BASIC FINANCIAL STATEMENTS

NOTE 4 LONG TERM LIABILITIES (continued)

Summary of principal and interest maturities: Annual debt service requirements to service all outstanding indebtedness as of June 30, 2022, are as follows:

Year Ending June 30	Governmental Activities						Business-Type Activities			
	General Obligation Bonds		Borrowings and Direct Placements		Installment Contracts		General Obligation Bonds		Line of Credit	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2023	22,420,000	7,282,583	34,019	5,001	593,492	-	1,845,000	927,589	23,838,700	1,370,725
2024	26,025,000	6,320,076	34,360	4,660	164,639	-	1,885,000	873,439	1,261,300	72,525
2025	23,825,000	5,215,821	34,705	4,315	164,639	-	1,940,000	817,739	-	-
2026	21,500,000	4,240,441	35,053	3,967	-	-	1,990,000	759,889	-	-
2027	16,420,000	3,401,822	180,605	14,495	-	-	2,055,000	700,139	-	-
2028 - 2032	61,840,000	8,930,209	189,828	5,260	-	-	11,050,000	2,739,598	-	-
2033 - 2037	23,890,000	2,183,101	-	-	-	-	12,460,000	1,557,110	-	-
2038 - 2040	4,150,000	165,300	-	-	-	-	6,160,000	237,450	-	-
	<u>\$ 200,070,000</u>	<u>\$ 37,739,353</u>	<u>\$ 508,570</u>	<u>\$ 37,698</u>	<u>\$ 922,770</u>	<u>\$ -</u>	<u>\$ 39,385,000</u>	<u>\$ 8,612,953</u>	<u>\$ 25,100,000</u>	<u>\$ 1,443,250</u>

Legal debt margin: As of June 30, 2022, the outstanding general obligation debt of the City did not exceed its legal debt margin computed as follows:

Actual valuation, net of military exemption *	\$ 9,362,315,140
Debt limit, 5% of total actual valuation	468,115,757
Debt applicable to debt limit	
General obligation bonds	239,455,000
Notes from direct borrowings & direct placement	508,570
Line of credit	25,100,000
Installment contracts	922,770
	<u>922,770</u>
Legal debt margin	<u>\$ 202,129,417</u>

* 100% of assessed valuation including TIF increment

NOTE 5 FUND BALANCES

The following funds had a deficit fund balance as of June 30, 2022:

Dallas County Local Housing Trust Fund	\$ (28,747)
Road Use Tax Fund	(7,701,352)
Vehicle Replacement Fund	(80,683)

The City intends to fund these deficits through future grant and tax revenues.

City of West Des Moines, Iowa
NOTES TO BASIC FINANCIAL STATEMENTS

NOTE 5 FUND BALANCES (continued)

As of June 30, 2022, fund balances were composed of the following:

	General	Road Use Tax	Tax Increment Financing	Debt Service	Capital Projects	Local Option Sales Tax	Nonmajor Special Revenue	Total
Nonspendable:								
Inventories, loan receivable, and prepaids	\$ 1,951,514	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,951,514
Restricted for:								
Tax rebates and urban renewal projects	-	-	10,158,994	-	-	-	-	10,158,994
Debt service	-	-	-	2,457,053	-	-	-	2,457,053
General obligation bond projects	-	-	-	-	14,773,180	-	-	14,773,180
Public safety pension	-	-	-	-	-	-	1,683,535	1,683,535
Employee insurance benefits	-	-	-	-	-	-	39	39
Economic development	-	-	-	-	-	-	428,910	428,910
General housing assistance	-	-	-	-	-	-	779,829	779,829
Elderly housing assistance	-	-	-	-	-	-	127,343	127,343
Child care and medical clinic	-	-	-	-	-	-	38,909	38,909
Parks operations and projects	-	-	-	-	-	-	42,493	42,493
Raccoon River quarry conservation	-	-	-	-	-	-	895,167	895,167
Public art	-	-	-	-	-	-	264,643	264,643
Adult softball field maintenance and improvements	-	-	-	-	-	-	152,183	152,183
Jordan Cemetery maintenance	-	-	-	-	-	-	608,767	608,767
Library operations and programs	-	-	-	-	-	-	345,112	345,112
Suburban Emergency Response Team	-	-	-	-	-	-	9,190	9,190
Police Operations	-	-	-	-	-	-	434,810	434,810
Community Development Block Grant	-	-	-	-	-	-	555,980	555,980
Historic WDM Housing	-	-	-	-	-	-	497,561	497,561
Youth Justice Initiative	-	-	-	-	-	-	224,865	224,865
LOST-Property Tax Reduction & Other City Uses	-	-	-	-	-	632,913	-	632,913
Total restricted fund balance	-	-	10,158,994	2,457,053	14,773,180	632,913	7,089,336	35,111,476
Unassigned	49,955,579	(7,701,352)	-	-	-	-	(28,747)	42,225,480
Total fund balance	\$ 51,907,093	\$ (7,701,352)	\$ 10,158,994	\$ 2,457,053	\$ 14,773,180	\$ 632,913	\$ 7,060,589	\$ 79,288,470

City of West Des Moines, Iowa
NOTES TO BASIC FINANCIAL STATEMENTS

NOTE 6 INTERFUND RECEIVABLES AND PAYABLES

Individual interfund receivables and payables balances as of June 30, 2022 were:

<u>Receivable Fund</u>	<u>Payable Fund</u>	
Major Governmental Fund, General	Major Governmental Fund, Road Use Tax	\$ 8,368,642
Major Governmental Fund, General	Major Governmental Fund, Local Option Sales Tax	231,877
Major Governmental Fund, General	Nonmajor Governmental Fund, DCLHTF	12,721
Major Governmental Fund, General	Nonmajor Governmental Fund, CDBG	183,565
Major Governmental Fund, General	Major Proprietary Fund, MidAmerican Energy Rec Plex	<u>325,712</u>
Total		\$ 9,122,517
<u>Advance From Fund</u>	<u>Advance To Fund</u>	
Major Proprietary Fund, Sewer	Major Proprietary Fund, Storm Water	\$ 10,810,000
Major Proprietary Fund, Sewer	Major Proprietary Fund, MidAmerican Energy Rec Plex	<u>5,130,835</u>
Total		\$15,940,835

Interfund balances result from the time lag between the dates that (1) interfund goods and services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting system and (3) payments between funds are made.

On January 8, 2018 the City entered into an interfund loan agreement. The terms of the loan state that \$6,200,000 was paid from the Sewer Fund to the Storm Water fund. Repayments including 1.5% interest will occur over a 15 year term ending on June 1, 2033. This interfund loan has been eliminated in the government wide financial statements.

On June 17, 2019 the City entered into a second interfund loan agreement. The terms of the loan state that \$7,500,000 was paid from the Sewer Fund to the Storm Water fund. Repayments including 1.5% interest will occur over a 15 year term ending on June 1, 2034. This interfund loan has been eliminated in the government wide financial statements.

On October 19, 2020 the City entered into a third interfund loan agreement. The terms of the loan state that \$5,130,835 was paid from the Sewer Fund to the MidAmerican Energy RecPlex fund. Repayments including 1.5% interest will occur over a 15 year term ending on June 1, 2035. This interfund loan has been eliminated in the government wide financial statements.

NOTE 7 LEASE RECEIVABLES

The City leases a portion of its property to various third parties, the terms of which expire 2024 through 2043. Payments increase annually based upon the Consumer Price Index (Index). The leases were measured based upon the Index at lease commencement. The City leases certain equipment to third parties where lease payments are based on usage. The usage-based payments are not included in the measurement of the lease receivable because they are not fixed in substance.

Revenue recognized under lease contracts during the year ended June 30, 2022, was \$456,154, which includes both lease revenue and interest. The City recognized lease revenue of \$155,608 for the year ended June 30, 2022, for variable payments not previously included in the measurement of the lease receivable.

City of West Des Moines, Iowa
NOTES TO BASIC FINANCIAL STATEMENTS

NOTE 7 LEASE RECEIVABLES (continued)

The following is a schedule by year of payments to be received for leases as of June 30, 2022:

	Total Payments to be Received	Receivable	Interest
2023	\$ 250,593	\$ 153,193	\$ 97,400
2024	358,033	165,513	192,520
2025	370,837	138,488	232,349
2026	362,978	136,835	226,143
2027	357,604	186,968	170,636
2028-2032	1,688,041	1,138,010	550,031
2033-2037	926,306	588,295	338,011
2038-2042	926,305	761,103	165,202
2043	231,576	222,911	8,665
Total	\$ 5,472,273	3,491,316	\$ 1,980,957
Accrued interest		150,312	
		\$ 3,641,628	

NOTE 8 INTERFUND TRANSFERS

The following is a schedule of transfers as included in the basic financial statements of the City:

	Transfers in	Transfers out
Major Governmental Funds		
General	\$ 8,858,969	\$ 9,810,427
Road Use Tax	-	7,651,223
Tax Increment Financing	-	18,777,246
Debt Services	21,101,916	1,489,216
Capital Projects	8,792,992	4,405,589
Local Option Sales Tax	-	15,100,563
Major Enterprise Funds		
Sewer System	15,444	114,000
Storm Water System	2,054,181	-
MidAmerican Energy RecPlex	6,408,433	-
Fiber Conduit Utility	9,160,088	-
Non-major Governmental Funds	688,711	140,402
Internal Service Funds		
Vehicle Replacement	114,000	-
Vehicle Maintenance	2,744	8,812
Technology Replacement	300,000	-
Total	\$ 57,497,478	\$ 57,497,478

Transfers are used to (1) move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them or (2) use unrestricted revenues collected in the General Fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

**City of West Des Moines, Iowa
NOTES TO BASIC FINANCIAL STATEMENTS**

NOTE 9 PENSION AND RETIREMENT SYSTEMS

The City contributes to two employee retirement systems, the Iowa Public Employees Retirement System (IPERS) and the Municipal Fire and Police Retirement System of Iowa (MFPRSI). IPERS is administered by the State of Iowa. MFPRSI is governed by a nine-member Board of Trustees. Though separate and apart from state government, the Board is authorized by the state legislature, which also establishes by statute the pension and disability benefits and the System’s funding mechanism. All full-time employees must participate in either IPERS or MFPRSI. The City allocates to governmental and business-type activities according to the proportionate share of contributions in the prior year. As of June 30, 2022, the City had the following balances related to its pension accounts:

	IPERS	MFPRSI	Total
Net Pension Asset	\$3,083,141	\$0	\$3,083,141
Net Pension Liability	0	8,676,085	8,676,085
Deferred Inflows	16,201,099	14,616,918	30,818,017
Deferred Outflows	4,332,324	7,075,764	11,408,088
Pension Expense (Decrease)	(3,557,557)	(2,513,029)	(6,070,586)

Iowa Public Employees’ Retirement System - IPERS

Plan Description – IPERS membership is mandatory for employees of the City, except for those covered by another retirement system. Employees of the City are provided with pensions through a cost-sharing multiple employer defined benefit pension plan administered by Iowa Public Employees’ Retirement System (IPERS). IPERS issues a stand-alone financial report which is available to the public by mail at 7401 Register Drive P.O. Box 9117, Des Moines, Iowa 50306-9117 or at www.ipers.org.

IPERS benefits are established under Iowa Code chapter 97B and the administrative rules thereunder. Chapter 97B and the administrative rules are the official plan documents. The following brief description is provided for general informational purposes only. Refer to the plan documents for more information.

Pension Benefits – A regular member may retire at normal retirement age and receive monthly benefits without an early-retirement reduction. Normal retirement age is age 65, any time after reaching age 62 with 20 or more years of covered employment, or when the member’s years of service plus the member’s age at the last birthday equals or exceeds 88, whichever comes first. (These qualifications must be met on the member’s first month of entitlement to benefits.) Members cannot begin receiving retirement benefits before age 55. The formula used to calculate a Regular member’s monthly IPERS benefit includes:

- A multiplier (based on years of service).
- The member’s highest five-year average salary. (For members with service before June 30, 2012, the highest three-year average salary as of that date will be used if it is greater than the highest five-year average salary.)

Protection occupation members may retire at normal retirement age which is generally at age 55 and may retire any time after reaching age 50 with 22 or more years of covered employment.

The formula used to calculate a protection occupation member’s monthly IPERS benefit includes:

- 60% of average salary after completion of 22 years of service, plus an additional 1.5% of average salary for years of service greater than 22 but not more than 30 years of service.
- The member’s highest three-year average salary.

City of West Des Moines, Iowa
NOTES TO BASIC FINANCIAL STATEMENTS

NOTE 9 PENSION AND RETIREMENT SYSTEMS

Iowa Public Employees' Retirement System – IPERS (continued)

If a member retires before normal retirement age, the member's monthly retirement benefit will be permanently reduced by an early-retirement reduction. The early-retirement reduction is calculated differently for service earned before and after July 1, 2012. For service earned before July 1, 2012, the reduction is 0.25% for each month that the member receives benefits before the member's earliest normal retirement age. For service earned starting July 1, 2012, the reduction is 0.5% for each month that the member received benefits before age 65.

Generally, once a member selects a benefit option, a monthly benefit is calculated and remains the same for the rest of the member's lifetime. However, to combat the effects of inflation, retirees who began receiving benefits prior to July 1990 receive a guaranteed dividend with their regular November benefit payments.

Disability and Death Benefits: A vested member who is awarded federal Social Security disability or Railroad Retirement disability benefits is eligible to claim IPERS benefits regardless of age. Disability benefits are not reduced for early retirement. If a member dies before retirement, the member's beneficiary will receive a lifetime annuity or a lump-sum payment equal to the present actuarial value of the member's accrued benefit or calculated with a set formula, whichever is greater. When a member dies after retirement, death benefits depend on the benefit option the member selected at retirement.

Contributions: Contribution rates are established by IPERS following the annual actuarial valuation, which applies IPERS Contribution Rate Funding Policy and Actuarial Amortization Method. Statute limits the amount rates can increase or decrease each year to 1 percentage point. IPERS Contribution Rate Funding Policy requires that the actuarial contribution rate be determined using the "entry age normal" actuarial cost method and the actuarial assumptions and methods approved by the IPERS Investment Board. The actuarial contribution rate covers normal cost plus the unfunded actuarial liability payment based on a 30-year amortization period. The payment to amortize the unfunded actuarial liability is determined as a level percentage of payroll, based on the Actuarial Amortization Method adopted by the Investment Board.

In fiscal year 2022, pursuant to the required rate, regular members contributed 6.29% of pay and the City contributed 9.44% for a total rate of 15.73%. Protection occupation members contributed 6.21% of pay and the City contributed 9.31% for a total rate of 15.52%.

The City's total contributions to IPERS for the year ended June 30, 2022 were \$2,570,906.

Net Pension Asset, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions: At June 30, 2022 the City reported an asset of \$3,083,141 for its proportionate share of the net pension asset, related to IPERS. The net pension asset was measured as of June 30, 2021 and the total pension asset used to calculate the net pension asset was determined by an actuarial valuation as of that date. The City's proportion of the net pension asset was based on the City's share of contributions to the pension plan relative to the contributions of all IPERS participation employers. At June 30, 2021, the City's collective proportion was 0.8930769% which was an increase of 0.6425090% from its proportion measured as of June 30, 2020.

City of West Des Moines, Iowa
NOTES TO BASIC FINANCIAL STATEMENTS

NOTE 9 PENSION AND RETIREMENT SYSTEMS (continued)

Iowa Public Employees' Retirement System – IPERS (continued)

For the year ended June 30, 2022, the City recognized a reduction to total pension expense of \$3,557,557. At June 30, 2022, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 538,070	\$ 276,601
Changes of assumptions	266,934	3,838
Net difference between projected and actual earnings on IPERS' investments	-	15,914,677
Changes in proportion and differences between City contributions and proportionate share of contributions	956,414	5,983
City contributions subsequent to the measurement date	2,570,906	-
	\$ 4,332,324	\$ 16,201,099

The \$2,570,906 reported as deferred outflows of resources related to pensions resulting from the City contributions subsequent to the measurement date will be recognized as an addition to the net pension asset in the year ended June 30, 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Net Deferred Outflows (Inflows) of Resources	
Year Ended June 30	
2023	(3,501,436)
2024	(3,531,173)
2025	(3,332,917)
2026	(4,151,455)
2027	77,300
Total	\$ (14,439,681)

There were no non-employer contributing entities at IPERS.

**City of West Des Moines, Iowa
NOTES TO BASIC FINANCIAL STATEMENTS**

NOTE 9 PENSION AND RETIREMENT SYSTEMS (continued)

Iowa Public Employees' Retirement System – IPERS (continued)

Actuarial Assumptions – The total pension liability in the June 30, 2021 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Rate of Inflation (effective June 30, 2017)	2.60% per annum.
Rates of salary increase (effective June 30, 2017)	3.25% to 16.25% average, including inflation. Rates vary by membership group.
Investment rate of return (effective June 30, 2017)	7.00% per annum, compounded annually, net of investment expense, including inflation
Wage growth (effective June 30, 2017)	3.25% per annum based on 2.60% inflation and .65% real wage inflation

The actuarial assumptions used in the June 30, 2021 valuation were based on the results of an economic assumption study dated March 24, 2017 and a demographic assumption study dated June 28, 2018.

Mortality rates used in the 2021 valuation were based on the RP-2014 Employee and Healthy Annuitant Tables with MP-2017 generational adjustments.

The long-term expected rate of return on IPERS' investments was determined using a building-block method in which best-estimate ranges of expected future real rates (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized on the following page:

Asset Class	Asset Allocation	Long-Term Expected Real Rate of Return
Core Plus Fixed Income	26.0%	0.29%
Domestic Equity	22.0%	4.43%
International Equity	17.5%	6.01%
Global smart beta equity	6.0%	5.10%
Private Equity	13.0%	9.51%
Private Real Assets	7.5%	4.63%
Public Credit	4.0%	2.08%
Private Credit	3.0%	2.87%
Cash	1.0%	-0.25%
	100.0%	

City of West Des Moines, Iowa
NOTES TO BASIC FINANCIAL STATEMENTS

NOTE 9 PENSION AND RETIREMENT SYSTEMS (continued)

Iowa Public Employees' Retirement System – IPERS (continued)

Discount Rate – The discount rate used to measure the total pension liability was 7.0%. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the contractually required rate and that contributions from the City will be made at contractually required rates, actuarially determined. Based on those assumptions, the IPERS' fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on IPERS' investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the City's Proportionate Share of the Net Pension Asset to Changes in the Discount Rate – The following presents the City's proportionate share of the net pension asset calculated using the discount rate of 7.00%, as well as what the City's proportionate share of the net pension asset would be if it were calculated using a discount rate that is 1%-point lower (6.00%) or 1-percentage-point higher (8.00%) than the current rate.

	1% Decrease (6.00%)	Discount Rate (7.00%)	1% Increase (8.00%)
City's proportionate share of the net pension liability (asset)	\$ 11,727,646	\$ (3,083,141)	\$ (15,492,087)

IPERS' Plan Fiduciary Net Position – Detailed information about the pension plan's fiduciary net position is available in the separately issued IPERS financial report which is available on IPERS' website at www.ipers.org.

Payables to IPERS' – At June 30, 2022, the City reported payables to the defined benefit pension plan of \$0 for legally required employer contributions and \$0 for legally required employee contributions which had been withheld from employee wages but not yet remitted to IPERS.

Municipal Fire & Police Retirement System - MFPRSI

Plan Description – MFPRSI membership is mandatory for fire fighters and police officers covered by the provisions of Chapter 411 of the Code of Iowa. Employees of the City are provided with pensions through a cost-sharing multiple employer defined benefit pension plan administered by MFPRSI. MFPRSI issues a stand-alone financial report which is available to the public by mail at 7155 Lake Drive, Suite #201, West Des Moines, Iowa 50266 or at www.mfprsi.org.

MFPRSI benefits are established under Chapter 411 of the Code of Iowa and the administrative rules thereunder. Chapter 411 of the Code of Iowa and the administrative rules are the official plan documents. The following brief description is provided for general informational purposes only. Refer to the plan documents for more information.

Pension Benefits - Members with 4 or more years of service are entitled to pension benefits beginning at age 55. Full service retirement benefits are granted to members with 22 years of service, while partial benefits are available to those members with 4 to 22 years of service based on the ratio of years completed to years required (i.e., 22 years). Members with less than 4 years of service are entitled to a refund of their contribution only, with interest, for the period of employment.

City of West Des Moines, Iowa
NOTES TO BASIC FINANCIAL STATEMENTS

NOTE 9 PENSION AND RETIREMENT SYSTEMS (continued)

Municipal Fire & Police Retirement System – MFPRSI (continued)

Benefits are calculated based upon the member's highest 3 years of compensation. The average of these 3 years becomes the member's average final compensation. The base benefit is 66% of the member's average final compensation. Members who perform more than 22 years of service receive an additional 2% of the member's average final compensation for each additional year of service up to a maximum of 8 years. Survivor benefits are available to the beneficiary of a retired member according to the provisions of the benefit option chosen plus an additional benefit for each child. Survivor benefits are subject to a minimum benefit for those members who chose the basic benefit with a 50% surviving spouse benefit.

Active members, at least 55 years of age, with 22 or more years of service have the option to participate in the Deferred Retirement Option Program (DROP). The DROP is an arrangement whereby a member who is otherwise eligible to retire and commence benefits opts to continue to work. A member can elect a 3, 4, or 5 year DROP period. By electing to participate in DROP the member is signing a contract indicating the member will retire at the end of the selected DROP period. During the DROP period, the member's retirement benefit is frozen and a DROP benefit is credited to a DROP account established for the member. Assuming the member completes the DROP period, the DROP benefit is equal to 52% of the member's retirement benefit at the member's earliest date eligible and 100% if the member delays enrollment for 24 months. At the member's actual date of retirement, the member's DROP account will be distributed to the member in the form of a lump sum or rollover to an eligible plan.

Disability and Death Benefits – Disability benefits may be either accidental or ordinary. Accidental disability is defined as permanent disability incurred in the line of duty, with benefits equivalent to the greater of 60% of the member's average final compensation or the member's service retirement benefit calculation amount. Ordinary disability occurs outside the call of duty and pays benefits equivalent to the greater of 50% of the member's average final compensation, for those with 5 or more years of service, or the member's service retirement benefit calculation amount, and 25% of average final compensation for those with less than 5 years of service.

Death benefits are similar to disability benefits. Benefits for accidental death are 50% of the average final compensation of the member plus an additional amount for each child, or the provisions for ordinary death. Ordinary death benefits consist of a pension equal to 40% of the average final compensation of the member plus an additional amount for each child, or a lump-sum distribution to the designated beneficiary equal to 50% of the previous year's earnable compensation of the member or equal to the amount of the member's total contributions plus interest.

Benefits are increased (escalated) annually in accordance with Chapter 411.6 of the Code of Iowa which provides a standard formula for the increases.

The surviving spouse or dependents of an active member who dies due to a traumatic personal injury incurred in the line of duty receives a \$100,000 lump-sum payment.

Contributions - Member contribution rates are set by state statute. In accordance with Chapter 411 of the Code of Iowa, the contribution rate was 9.40% of earnable compensation for the year ended June 30, 2022.

Employer contribution rates are based upon an actuarially determined normal contribution rate and set by state statute. The required actuarially determined contributions are calculated on the basis of the entry age normal method as adopted by the Board of Trustees as permitted under Chapter 411 of the Code of Iowa. The normal contribution rate is provided by state statute to be the actuarial liabilities of the plan less current plan assets, with such total divided by 1% of the actuarially determined present value of prospective future compensation of all members, further reduced by member contributions and state appropriations. Under the Code of Iowa the employer's contribution rate cannot be less than 17.00% of earnable compensation. The contribution rate was 26.18% for the year ended June 30, 2022.

The City's contributions to MFPRSI for the year ended June 30, 2022 were \$3,480,043.

City of West Des Moines, Iowa
NOTES TO BASIC FINANCIAL STATEMENTS

NOTE 9 PENSION AND RETIREMENT SYSTEMS (continued)

Municipal Fire & Police Retirement System – MFPRSI (continued)

If approved by the state legislature, state appropriation may further reduce the employer’s contribution rate, but not below the minimum statutory contribution rate of 17.00% of earnable compensation. The State of Iowa therefore is considered to be a non-employer contributing entity in accordance with the provisions of the Governmental Accounting Standards Board Statement No. 67 – Financial Reporting for Pension Plans, (GASB 67).

There were no state appropriations to MFPRSI during the fiscal year ended June 30, 2022.

Net Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions - At June 30, 2022, the City reported a liability of \$8,676,085 for its proportionate share of the net pension liability related to MFPRSI. The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The City’s proportion of the net pension liability was based on the City’s share of contributions to the pension plan relative to the contributions of all MFPRSI participating employers. At June 30, 2021, the City’s proportion was 3.863350% which was an increase of 0.183437% from its proportions measured as of June 30, 2020.

For the year ended June 30, 2022, the City recognized a reduction to pension expense of \$2,513,029. At June 30, 2022, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 1,006,405	\$ 97,641
Changes of assumptions	326,761	-
Net difference between projected and actual earnings on pension plan investments	-	14,496,678
Changes in proportion and differences between City contributions and proportionate share of contributions	2,262,555	22,599
City contributions subsequent to the measurement date	3,480,043	-
Total	<u>\$ 7,075,764</u>	<u>\$ 14,616,918</u>

\$3,480,043 reported as deferred outflows of resources related to pensions resulting from City contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Net Deferred Outflows (Inflows) of Resources	
Year Ended June 30	
2023	(1,924,337)
2024	(2,160,693)
2025	(2,861,476)
2026	(4,174,084)
2027	99,393
Total	<u>\$ (11,021,197)</u>

City of West Des Moines, Iowa
NOTES TO BASIC FINANCIAL STATEMENTS

NOTE 9 PENSION AND RETIREMENT SYSTEMS (continued)

Municipal Fire & Police Retirement System – MFPRSI (continued)

Actuarial Assumptions – The total pension liability in the June 30, 2021 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Rate of Inflation	3.00% per annum
Salary Increases	3.75% to 15.11%, including inflation
Investment rate of return	7.50% per annum, net of investment expense, including inflation

The actuarial assumptions used in the June 30, 2021 valuation were based on the results of an actuarial experience study for the 10-year period ended June 30, 2020.

Mortality rates were based on the RP-2014 Blue Collar Healthy Annuitant Table with males set-forward zero years, females set-forward two years and individuals with disabilities set-forward three years (male only rates), with generational projection of future mortality improvement with 50% of Scale BB beginning in 2017.

The long-term expected rate of return on MFPRSI investments was determined using a building-block method in which best-estimate ranges of expected future real rates (i.e., expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The best estimates of geometric real rates of return for each major asset class are summarized in the following table:

Asset Class	Long-Term Expected Real Rate of Return
Large cap	7.5%
Small cap	8.1%
International large cap	7.2%
Emerging makets	7.9%
Global infrastructure	7.5%
Private non-core real estate	11.5%
Private credit	6.4%
Private equity	10.8%
Core plus fixed income	4.0%
Private core real estate	7.2%

Discount Rate – The discount rate used to measure the total pension liability was 7.50%. The projection of cash flows used to determine the discount rate assumed that contributions will be made at 9.40% of covered payroll and the City contributions will be made at rates equal to the difference between actuarially determined rates and the member rate. Based on those assumptions, the pension plan’s fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

**City of West Des Moines, Iowa
NOTES TO BASIC FINANCIAL STATEMENTS**

NOTE 9 PENSION AND RETIREMENT SYSTEMS (continued)

Municipal Fire & Police Retirement System – MFPRSI (continued)

Sensitivity of City’s Proportionate Share of the Net Pension Liability to Changes in the Discount Rate – The following presents the City’s proportionate share of the net pension liability calculated using the discount rate of 7.50%, as well as what the city’s proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1% lower (6.50%) or 1% higher (8.50%) than the current rate.

	1% Decrease (6.50%)	Discount Rate (7.50%)	1% Increase (8.50%)
City's proportionate share of the net pension liability (asset)	\$ 25,674,354	\$ 8,676,085	\$ (5,431,496)

MFPRSI’s Fiduciary Net Position - Detailed information about the pension plan’s fiduciary net position is available in the separately issued MFPRSI financial report which is available on MFPRSI’s website at www.mfprsi.org.

Payables to MFPRSI - At June 30, 2022, the City reported payables to the defined benefit pension plan of \$0 for legally required employer contributions and \$0 for legally required employee contributions which had been withheld from employee wages but not yet remitted to MFPRSI.

NOTE 10 DEFERRED COMPENSATION PLAN

The City offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan, is available to all full & ¾ time City employees, permits them to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death or unforeseeable emergency. The plan was amended to comply with IRC Section 457(g) which allowed for the plan to hold its assets in trust. Under these requirements, the assets of the plan are no longer subject to the general creditors of the City, the City no longer owns the amount deferred by employees and, therefore, this plan is not reflected in the financial statements. Total 457 contributions for the current fiscal year were \$1,141,599. The City deposits the employer portion of contributions in accordance with Internal Revenue Code Section 401a. Total 401a contributions for the current fiscal year were \$177,772.

NOTE 11 OTHER POSTEMPLOYMENT BENEFITS - OPEB

Plan Description - The City operates a single-employer benefit plan which provides medical, prescription drug and dental benefits for employees, retirees and their spouses and dependents. Group insurance benefits are established under Iowa Code Chapter 509A.13. No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75. The Plan does not issue a stand-alone financial report. The healthcare benefit plans are self-insured and are administered by a third party.

OPEB Benefits – Individuals who are employed by the City and are eligible to participate in the group health plan are eligible to continue healthcare benefits upon retirement. Retirees under age 65 pay 102% of the full active employee premium rates. This results in an implicit subsidy and an OPEB liability. The contribution requirements of plan members are established and may be amended by the City. The City currently finances the retiree benefit plan on a pay-as-you-go basis.

City of West Des Moines, Iowa
NOTES TO BASIC FINANCIAL STATEMENTS

NOTE 11 OTHER POSTEMPLOYMENT BENEFITS - OPEB (continued)

Retired participants must be age 55 or older at retirement. At June 30, 2022, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	26
Inactive employees or beneficiaries entitled to but not yet receiving benefit payment	0
Active employees	454
Total	480

Total OPEB Liability – The City’s total OPEB liability of \$4,706,761 was measured as of June 30, 2022, and was determined by an actuarial valuation as of June 30, 2022. The City allocates to governmental and business-type activities according to the proportionate share of expenses in the prior year.

Actuarial Assumptions - The total OPEB liability in the June 30, 2022 actuarial valuation was determined using the following actuarial assumptions and the entry age normal actuarial cost method, applied to all periods included in the measurement.

Rate of inflation (effective June 30, 2020)	3.00% per annum
Rates of salary increases (effective June 30, 2020)	4.00% per annum, including inflation
Discount rate (effective June 30, 2021)	2.16% compounded annually, including inflation
Health cost trend rate (effective June 30, 2020)	5.00% per annum

Discount Rate – The discount rate used to measure the total OPEB liability was 2.16% which reflects the index rate for 20-year, tax-exempt general obligation municipal bonds with an average rating of AA/Aa or higher as of the measurement date.

Mortality rates are from the RP 2014 annuitant distinct mortality table adjusted to 2006 with MP-2020 generational projection of future mortality improvement.

The actuarial assumptions used in the June 30, 2022 valuation were based on the results of an actuarial experience study with dates corresponding to those listed above.

Changes in the Total OPEB Liability

	Total OPEB Liability
Total OPEB Liability beginning of year	\$ 4,533,769
Changes for the year:	
Service cost	264,948
Interest	101,562
Changes in benefit terms	-
Difference between expected and actual experience	-
Changes of assumptions	-
Benefit payments	(193,518)
Net changes	172,992
Total OPEB Liability end of year	\$ 4,706,761

City of West Des Moines, Iowa
NOTES TO BASIC FINANCIAL STATEMENTS

NOTE 11 OTHER POSTEMPLOYMENT BENEFITS - OPEB (continued)

Sensitivity of the City's Total OPEB Liability to Changes in the Discount Rate – The following presents the total OPEB liability of the City, as well as what the City's total OPEB liability would be if it were calculated using a discount rate that is 1% lower (1.16%) or 1% higher (3.16%) than the current discount rate.

	1% Decrease (1.16%)	Discount Rate (2.16%)	1% Increase (3.16%)
Total OPEB Liability	\$ 5,098,154	\$ 4,706,761	\$ 4,347,826

Sensitivity of the City's Total OPEB Liability to Changes in the Healthcare Cost Trend Rates – The following presents the total OPEB liability of the City, as well as what the City's total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1% lower (4.00%) or 1% higher (6.00%) than the current healthcare cost trend rates.

	1% Decrease (4.00%)	Current Healthcare Cost Trend Rate (5.00%)	1% Increase (6.00%)
Total OPEB Liability	\$ 4,206,590	\$ 4,706,761	\$ 5,297,030

OPEB Expense and Deferred Outflows of Resources Related to OPEB – For the year ended June 30, 2022, the City recognized OPEB expense of \$205,216. At June 30, 2022, the City reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 603,819	\$ -
Changes of assumptions	1,018,973	16,011
	\$ 1,622,792	\$ 16,011

City of West Des Moines, Iowa
NOTES TO BASIC FINANCIAL STATEMENTS

NOTE 11 OTHER POSTEMPLOYMENT BENEFITS - OPEB (continued)

The amount reported as deferred outflows of resources related to OPEB will be recognized as OPEB expense as follows:

Year ending June 30,	Amount
2023	162,324
2024	162,324
2025	162,324
2026	162,324
2027	162,324
Thereafter	795,161
	\$ 1,606,781

NOTE 12 JOINT VENTURES

Des Moines Wastewater Reclamation Authority

The City is a participating community in the Des Moines Metropolitan Wastewater Reclamation Authority joint venture. This joint venture provides primary and secondary treatment of the sewer flows of the participating communities. The Amended and Restated Agreement for the Des Moines Metropolitan Wastewater Reclamation Authority (WRA) was effective on July 1, 2004. This agreement amended and restated the previous Integrated Community Area (I.C.A.) Agreement to provide continued operation, improvements and expansion. The WRA Agreement establishes the WRA as a separate legal entity with its own Board. The WRA Agreement creates an independent governance structure, establishes an independent bonding authority for the WRA and provides a framework for additional communities to participate.

Annually, the WRA establishes an allocation to all participating communities based on operations, maintenance, debt service, and reserve requirements. Allocations are based on wastewater reclamation facility flows and adjusted prospectively for differences in budgeted flows and actual flows.

The City retains an ongoing financial responsibility to the WRA since it is obligated in some manner for the debts of the joint venture through the annual allocation. Although the debt of the WRA is to be paid solely and only from WRA revenues, the participating communities in the joint venture cannot withdraw from the joint venture while any bonds issued during the time the entity was a participating community are still outstanding. The City does not anticipate the need to contribute additional financial resources beyond the existing agreement.

In May of 2015, the WRA issued Sewer Revenue Bonds Series 2015E for the purpose of refunding Series 2006A. The WRA Agreement requires the debt service on these bonds to be allocated to the participating communities based on the WRA flows of the core communities and expansion communities of each calendar year. As of June 30, 2022, the Series 2015E bonds had a balance of \$24,555,000 and the City of West Des Moines' estimated future allocation based on the WRA flows is currently \$4,419,900.

In April of 2021, the WRA issued Sewer Revenue Bonds Series 2021A for the purpose of refunding Series 2013B which included the previous refunding Series 2004B. The WRA Agreement requires the debt service on these bonds to be allocated to the participating communities based on the WRA flows of the core communities and expansion communities of each calendar year. As of June 30, 2022, the Series 2021A bonds had a balance of \$35,355,000 and the City of West Des Moines' estimated future allocation based on the WRA flows is currently \$6,538,028.

**City of West Des Moines, Iowa
NOTES TO BASIC FINANCIAL STATEMENTS**

NOTE 12 JOINT VENTURES (continued)

Des Moines Wastewater Reclamation Authority (continued)

The WRA Agreement requires the debt service on all State Revolving Loans issued after July 1, 2004 to be allocated to the participating communities based on the WRA flows of the core communities and expansion communities of each calendar year. As of June 30, 2021, the WRA had \$305,680,943 of such State Revolving Loans of which \$47,373,543 future principal debt service is a commitment to the City of West Des Moines. The State Revolving Loans assumed by the WRA in 2004 are to be paid by the participating communities based on the existing allocations under the prior I.C.A. agreement. As of June 30, 2022, the WRA had \$3,385,628 in these State Revolving Loans of which \$81,491 future principal debt service is a commitment to the City of West Des Moines.

The WRA Agreement does not provide for the determination of an equity interest for the participating communities. Withdrawing from the joint venture is a forfeit of all reversionary interest and no compensation will be paid. Since there is no specific and measurable equity interest in the WRA Agreement, no investment in the joint venture has been reported by the City.

The WRA issues separate financial statements that may be obtained at 3000 Vandalia Road, Des Moines, Iowa 50317-1346.

Westcom Dispatch Center

The City is a participating community in the Westcom Dispatch Center joint venture. This joint venture is a consolidated public safety dispatch facility. Westcom currently provides 911 emergency response and dispatching services for the suburban cities of West Des Moines, Clive, Urbandale, Norwalk, Waukee, and Windsor Heights.

WestCom began on August 7, 2000, with the execution of an intergovernmental agreement between West Des Moines, Clive, and Urbandale to provide continued operation, improvements to, and expansion of a consolidated dispatch center. West Des Moines has been the contracting and hiring authority for the joint venture since inception. The Westcom Agreement also establishes a management committee structure as well as providing a framework for additional communities to participate. Since its creation, the Agreement has been amended to include the cities of Norwalk and Waukee in 2012 and 2015, respectively, and on June 7, 2021, the agreement was amended to add the City of Windsor Heights as a participant in Westcom effective July 1, 2021.

The Westcom agreement is tiered to establish an equity interest for the Authority Member cities as well as allowing for Contracted User cities who receive no equity interest. West Des Moines, Urbandale, and Clive have been classified as Authority Member cities beginning with the original agreement, and on June 3, 2021, a Memorandum of Understanding was executed to establish Norwalk as an Authority Member. As of June 30, 2022, the percentages of ownership for each Authority Member city, based on historical contributions, are as follows:

City	Equity Percentage
West Des Moines	52.14%
Urbandale	30.74%
Clive	14.64%
Norwalk	2.48%
Total	100.00%

Each participating city maintains an undivided interest in the assets contributed to the Westcom operations. Additionally, each participating city has an ongoing financial responsibility to fund the operations of Westcom based on annual budgeted operations and capital expenditures as approved by the management committee.

The City of West Des Moines reports its equity interest as an Investment in Joint Venture within these financial statements. As of the current fiscal year, Westcom issues separate financial statements that may be obtained at 4200 Mills Civic Parkway, West Des Moines, Iowa 50265.

City of West Des Moines, Iowa
NOTES TO BASIC FINANCIAL STATEMENTS

NOTE 13 RELATED ORGANIZATIONS AND JOINTLY GOVERNED ORGANIZATIONS

Related organization: The West Des Moines Water Works Utility is governed by a five-member board which is appointed by the Mayor and approved by the City Council. The West Des Moines Water Works Utility is legally a separate entity and is not financially accountable to the City. The City provides various services to the Water Works, including reimbursable expenses and the availability to participate in the City's health insurance plan. The Water Works provides billing and collection services to the City in connection with the City's Sewer, Solid Waste, and Storm Water Enterprise Funds. The following is a summary of the related party transactions for the year ended June 30, 2022:

Received from West Des Moines Water Works	
Health insurance reimbursements	588,732
Gasoline reimbursements	46,179
Capital project reimbursements	1,164,139
Share of general insurance	101,908
Delinquent reimbursements	651
Donation reimbursements	11,005
Miscellaneous reimbursements	53,250
Payments to West Des Moines Water Works	
Collection fees for sewer, solid waste, and storm water	192,102
Miscellaneous fees	152,527

Amounts receivable from West Des Moines Water Works as of June 30, 2022 for sewer, storm water, solid waste charges, and capital projects totaled \$2,928,440, \$1,162,516, \$579,938, and \$9,321,891 respectively.

Jointly governed organizations: The City participates in several jointly governed organizations for which the City is not financially accountable or that the nature and significance of the relationship with the City are such that exclusion does not cause the City's financial statements to be misleading or incomplete. City officials are members of the following boards and commissions: Polk, Dallas and Warren County Assessor's Conference Boards; Metropolitan Planning Organization; Greater Des Moines Convention and Visitors Bureau.

In July 2008, the City entered into a jointly governed organization with Central Iowa Health System for the provision of emergency medical services. The agreement between the participating organizations is commonly referred to as the "Iowa EMS Alliance". The Iowa EMS Alliance was established as an undivided interest ownership arrangement, whereby the title to Alliance assets is held individually by the City and Iowa Health. The City's portion of current year costs of operation for the Iowa EMS Alliance was \$4,399,870 and there were no capital costs.

NOTE 14 COMMITMENTS

The City has entered into contracts totaling approximately \$254 million for various projects that were not complete at year-end. As of June 30, 2022, approximately \$140 million has been incurred on these contracts.

In order to encourage development within designated Urban Renewal Areas, the City Council has approved development rebate agreements related to several different projects. Rebates are to be paid only after certain conditions have been met by each project developer, and are to be paid over many years in the form of a rebate of a predetermined percentage of future property taxes generated by the property. It is estimated that outstanding commitments of approximately \$25.16 million exist, of which \$1.56 million is likely to be eligible to be paid in the next fiscal year. The payments will be expensed in the period in which they are paid. No liability for these obligations is recognized due to the fact that the agreements are conditional and the payments are to be funded by future property taxes received on the project.

City of West Des Moines, Iowa
NOTES TO BASIC FINANCIAL STATEMENTS

NOTE 14 COMMITMENTS (continued)

On December 20, 2021, the City pledged \$2,000,000 of support to the Des Moines International Airport in to be used to assist in construction of a new terminal. This pledge will be paid in equal installments over a four-year period beginning July 1, 2023.

The City, in equal partnership with a neighboring city, has entered into an agreement with the Iowa Department of Transportation (IDOT) where the cities have agreed to reimburse in equal shares the IDOT's construction cost for a new interstate interchange which straddles the shared border of the two cities. The construction project was nearly complete but not finalized at June 30, 2022. As a result, final repayment amounts and terms have not yet been formalized. However, the cities and IDOT have agreed that payments will be made in ten annual equal principal-only installments most likely beginning in the fiscal year ending June 30, 2025. It is currently estimated that each city's share of the total project cost will be approximately \$7 million contingent on project completion and final negotiation. No liability for this obligation has been recognized.

NOTE 15 RISK MANAGEMENT

The City is a member in the Iowa Communities Assurance Pool (the Pool), as allowed by Chapter 670.7 of the Code of Iowa. The Pool is a local government risk-sharing pool whose 800 members include various governmental entities throughout the state of Iowa. The Pool was formed in August 1986 for the purpose of managing and funding third-party liability claims against its members. The Pool provides coverage and protection in the following categories: general liability, automobile liability, automobile physical damage, public officials' liability, police professional liability, property, inland marine, and boiler/machinery. There have been no reductions in insurance coverage from prior years.

Each member's annual casualty contributions to the Pool fund current operations and provide capital. Annual operating contributions are those amounts necessary to fund, on a cash basis, the Pool's general and administrative expenses, claims, claims expenses and reinsurance expenses due and payable in the current year, plus all or any portion of any deficiency in capital. Capital contributions are made during the first six years of membership and are maintained to equal 150% of the total current members' basis rates or to comply with the requirements of any applicable regulatory authority having jurisdiction over the Pool.

The Pool also provides property coverage. Members who elect such coverage make annual operating contributions which are necessary to fund, on a cash basis, the Pool's general and administrative expenses and reinsurance premiums, all of which are due and payable in the current year, plus all or any portion of any deficiency in capital. Any year-end operating surplus is transferred to capital. Deficiencies in operations are offset by transfers from capital and, if insufficient, by the subsequent year's member contributions.

The City's property and casualty contributions to the risk pool are recorded as expenditures from its operating funds at the time of payment to the risk pool. The City's contributions to the Pool for the year ended June 30, 2022 were approximately \$727,933.

The Pool uses reinsurance and excess risk-sharing agreements to reduce its exposure to large losses. The Pool retains general, automobile, police professional and public officials' liability risks up to \$500,000 per claim. Claims exceeding \$500,000 are reinsured in an amount not to exceed \$2,500,000 per claim, with no aggregate. For members requiring specific coverage from \$2,000,000 to \$15,000,000, such excess coverage is also reinsured. The City of West Des Moines has elected \$12,000,000 in coverage. Property and automobile physical damage risks are retained by the Pool up to \$250,000 each occurrence, each location, with excess coverage reinsured through reinsurance and risk-sharing agreements with various providers.

City of West Des Moines, Iowa
NOTES TO BASIC FINANCIAL STATEMENTS

NOTE 15 RISK MANAGEMENT (continued)

The Pool's intergovernmental contract with its members provides that in the event a casualty claim or series of claims exceeds the amount of risk-sharing protection provided by the member's risk-sharing certificate, or in the event that a series of casualty claims exhaust total members' equity plus any reinsurance and any excess risk-sharing recoveries, then payment of such claims shall be the obligation of the respective individual member. The City does not report a liability for losses in excess of reinsurance or excess risk-sharing recoveries unless it is deemed probable such losses have occurred and the amount of such losses can be reasonably estimated. Accordingly, as of June 30, 2022, no liability has been recorded in the City's financial statements. As of June 30, 2022, settled claims have not exceeded the risk pool or reinsurance company coverage since the Pool's inception.

Members agree to continue membership in the Pool for a period of not less than one full year. After such period, a member who has given 60 days' prior written notice may withdraw from the Pool. Upon withdrawal, payments for all casualty claims and claims expenses become the sole responsibility of the withdrawing member, regardless of whether a claim was incurred or reported prior to the member's withdrawal. Members withdrawing within the first six years of membership may receive a partial refund of their casualty capital contributions. If a member withdraws after the sixth year, the member is refunded 100% of its casualty capital contributions; however, the refund is reduced by an amount equal to the annual casualty operating contribution which the withdrawing member would have made for the one-year period following withdrawal.

The City also carries commercial insurance purchased from other insurers for coverage associated with employee blanket bonds. The City assumes liability for any deductibles and claims in excess of coverage limitations. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past four fiscal years.

Self-insurance: The City has a self-insured medical expense reimbursement plan which provides medical benefits to its employees and to the employees of affiliates. The plan provides each covered person with unlimited lifetime maximum coverage for health care needs. The plan is funded by both employee and City contributions and is administered through a service agreement with Wellmark. The uninsured risk retention per person is \$125,000 (not to exceed 125% of the aggregate expected claims of \$8,133,863 for the year ended June 30, 2022). The City purchased commercial stop-loss insurance to provide for claims in excess of the \$125,000 to reduce its exposure to large losses. There has been no significant reduction in insurance coverage under the plan from prior years.

The City has established the Health and Dental Insurance Fund (an internal service fund) to account for and finance the uninsured risk of loss. The City's contribution to the fund for the year ended June 30, 2022 was \$6,280,231.

Effective July 1, 2005, the City established a self-insured plan for its worker's compensation plan. An internal service fund was created to account for premiums and claims paid. The uninsured risk retention is \$500,000 per occurrence for non 411 and \$750,000 for 411. The aggregate retention is 107.2% of the annual premium amount or approximately \$3,908,378.

Amounts payable from the Health and Dental Insurance Fund and the Worker's Compensation Insurance Fund as of June 30, 2022, totaled \$1,771,357 and include incurred but not reported (IBNR) and reported but not paid. The amounts are based on actuarial estimates of the amounts necessary to pay prior year and current year claims, and to establish a reserve for other loss. A liability for a claim is established if information indicates that it is probable that a liability has been incurred at the date of the financial statements and the amount of loss is reasonably estimable. Settlements exceeded stop-loss coverage in the year ended June 30, 2022, June 30, 2021, June 30, 2020, June 30, 2019, June 30, 2018, June 30, 2017, June 30, 2016, and June 30, 2015 by \$48,408, \$106,621, \$178,890, \$548,902, \$328,387, \$61,672, \$162,624, and \$404,139 respectively. Settlements did not exceed the stop-loss coverage in the year ended June 30, 2014.

City of West Des Moines, Iowa
NOTES TO BASIC FINANCIAL STATEMENTS

NOTE 15 RISK MANAGEMENT (continued)

Information on changes in the aggregate liabilities for claims is as follows:

	2022	2021
Claims payable, beginning of year	\$ 1,924,331	\$ 1,130,610
Claims recognized	7,931,929	8,128,540
Claim payments	(8,084,903)	(7,334,819)
Claims payable, end of year	\$ 1,771,357	\$ 1,924,331

NOTE 16 CONDUIT DEBT OBLIGATIONS

From time to time, the City has issued Industrial Development Revenue Bonds, under the provisions of Chapter 419 of the Code of Iowa, to provide financial info assistance to private sector entities for the acquisition and construction of industrial and commercial facilities deemed to be in the public interest. The bonds are secured by the property financed and are payable solely from payments received on the underlying mortgage loans. Upon prepayment of the bonds, ownership of the acquired facilities transfers to the private-sector entity served by the bond issuance. The City is not obligated in any manner for repayment of the bonds. Accordingly, the bonds are not reported as liabilities in the accompanying financial statements. As of June 30, 2022, there was one series of industrial development revenue bonds outstanding, with an aggregated principal amount payable of \$4,080,000.

NOTE 17 LITIGATION

Claims have been asserted against the City in the ordinary course of business with a maximum exposure of \$1,163,000. Management is unable to estimate the cost of these claims or determine a range of loss and, accordingly, no accrual has been made for them.

NOTE 18 TAX REBATES

Governmental Accounting Standards Board Statement No. 77 defines tax abatements as a reduction in tax revenues that results from an agreement between one or more governments and an individual or entity in which (a) one or more governments promise to forgo tax revenues to which they are otherwise entitled and (b) the individual or entity promises to take a specific action after the agreement has been entered into that contributes to economic development or otherwise benefits the governments or the citizens of those governments.

The City provides tax abatements for urban renewal and economic development projects with tax increment financing as provided for in Chapters 15A and 403 of the Code of Iowa. For these types of projects, the City enters into agreements with developers which require the City, after developers meet the terms of the agreements, to rebate a portion of the property tax paid by the developers, to pay the developers an economic development grant or to pay the developers a predetermined dollar amount. No other commitments were made by the City as part of these agreements.

For the year ended June 30, 2022, the City rebated \$1,967,815 of property tax under the urban renewal and economic development projects. Property tax revenues of the City were reduced by \$0 for the year ended June 30, 2022 under agreements entered into by other entities.

City of West Des Moines, Iowa
NOTES TO BASIC FINANCIAL STATEMENTS

NOTE 19 RELATED PARTY TRANSACTIONS

The City has a written related party transaction disclosure process that applies to all transactions. Related persons include council members, full-time employees, Library board members, as well as their immediate family members. If a related person has a direct or indirect material interest in any Company transaction, the related person cannot approve the transaction. For the year ended June 30, 2022, the City engaged with a related party in a land acquisition in the amount of \$1,121,925. The related person did not approve the transaction. For additional details, refer to the Compliance section of the report on page 137.

NOTE 20 CONTINGENCY

The COVID-19 outbreak is disrupting business across a range of industries in the United States and financial markets have experienced a significant decline. As a result, local, regional and national economies, including that of the City, may be adversely impacted. The extent of the financial impact of COVID-19 will depend on future developments, including the duration and spread, which are uncertain and cannot be predicted. Due to the uncertainties surrounding the outbreak, management cannot presently estimate the potential impact of the City's operation and finances.

NOTE 21 SUBSEQUENT EVENTS

On July 15, 2022, the City issued General Obligation Capital Loan notes totaling \$10,200,000 to fund infrastructure and other capital projects.

On November 22, 2022, the City issued Taxable General Obligation Urban Renewal bonds totaling \$29,235,000 to retire the revolving line of credit in the amount of \$22,900,000 and pay for additional funding of the city-wide conduit network within the Economic Development Digital Enterprise Urban Renewal area. On that same date, the City also issued General Obligation Urban Renewal bonds totaling \$13,730,000 to fund infrastructure in the Grand Prairie Parkway Urban Renewal area.

On December 19, 2022, the City executed an agreement with West Bank, in which the City agreed to incentivize the construction of a corporate office building and an economic incentive grant totaling approximately \$3,340,000. The building will carry a minimum assessed value of \$26,500,000 upon completion.

NOTE 22 PROSPECTIVE ACCOUNTING CHANGE

The Governmental Accounting Standards Board has issued Statement No. 96, Subscription-Based Information Technology Arrangements. This statement will be implemented for the fiscal year ending June 30, 2023. The requirements of this statement will require reporting of certain potentially significant arrangements that are not currently reported.

City of West Des Moines, Iowa
SCHEDULE OF CHANGES IN THE CITY'S
TOTAL OPEB LIABILITY, RELATED RATIOS AND NOTES

FOR THE LAST FIVE YEARS
REQUIRED SUPPLEMENTARY INFORMATION

	2022	2021	2020	2019	2018
Service cost	\$ 264,948	\$ 208,696	\$ 200,669	\$ 162,490	\$ 157,757
Interest cost	101,562	129,781	123,174	118,303	111,053
Difference between expected and actual experience	-	487,135	-	285,494	-
Changes of assumptions	-	992,469	-	(23,635)	306,308
Changes of benefit terms	-	(706,017)	-	-	-
Benefit payments	(193,518)	(155,292)	(130,828)	(106,217)	(66,168)
Net change in total OPEB liability	172,992	956,772	193,015	436,435	508,950
Total OPEB liability beginning of year	4,533,769	3,576,997	3,383,982	2,947,547	2,438,597
Total OPEB liability end of year	\$ 4,706,761	\$ 4,533,769	\$ 3,576,997	\$ 3,383,982	\$ 2,947,547
Covered-employee payroll	37,582,424	36,136,946	32,494,586	31,244,794	26,989,124
Total OPEB Liability as a percentage of covered-employee payroll	12.52%	12.55%	11.01%	10.83%	10.92%

Notes to Schedule of Changes in the City's Total OPEB Liability and Related Ratios

No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75.

Changes in benefit terms:

Changes in benefit terms reflect the effects of the retiree participation rate. The following are the retiree participation rates used in each period.

Year ended June 30, 2022	40%
Year ended June 30, 2021	40%
Year ended June 30, 2020	30%
Year ended June 30, 2019	30%
Year ended June 30, 2018	30%
Year ended June 30, 2017	30%

Changes in assumptions:

Changes in assumptions and other inputs reflect the effects of changes in the discount rate each period. The following are the discount rates used in each period.

Year ended June 30, 2022	2.16%
Year ended June 30, 2021	2.16%
Year ended June 30, 2020	3.50%
Year ended June 30, 2019	3.50%
Year ended June 30, 2018	3.87%
Year ended June 30, 2017	5.00%

Note: GASB Statement No. 75 required ten years to be presented in this table. However, until a full 10-year trend is compiled, the City will present information for those years for which information was available.

City of West Des Moines, Iowa
SCHEDULE OF THE CITY'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY
IOWA PUBLIC EMPLOYEES' RETIREMENT SYSTEM – IPERS
LAST EIGHT FISCAL YEARS
REQUIRED SUPPLEMENTARY INFORMATION

	2015	2016	2017	2018	2019	2020	2021	2022
City's proportion of the net pension liability	0.208525300%	0.216906600%	0.229468000%	0.228240700%	0.230244200%	0.240490007%	0.250568170%	0.893076900%
City's proportionate share of the net pension liability (asset)	\$ 8,269,916	\$ 10,716,237	\$ 14,441,145	\$ 15,203,717	\$ 14,570,418	\$ 13,925,954	\$ 17,601,751	\$ (3,083,141)
City's covered payroll	\$ 16,337,805	\$ 18,379,445	\$ 19,793,111	\$ 20,057,940	\$ 20,769,182	\$ 22,220,838	\$ 22,924,282	\$ 24,762,948
City's proportionate share of the net pension liability as a percentage of its covered payroll	50.62%	58.31%	72.96%	75.80%	70.15%	62.67%	76.78%	-12.45%
Plan fiduciary net position as a percentage of the total pension liability	87.61%	85.19%	81.82%	82.21%	83.62%	85.45%	82.90%	100.81%

See accompanying notes to required supplementary information

Note: GASB Statement No. 68 required ten years to be presented in this table.
However, until a full 10-year trend is compiled, the City will present
information for those years for which information was available.

In accordance with GASB No 68 the amounts presented for each fiscal year
were determined as of June 30th of the preceding year

**City of West Des Moines, Iowa
SCHEDULE OF CITY CONTRIBUTIONS
IOWA PUBLIC EMPLOYEES' RETIREMENT SYSTEM - IPERS
LAST TEN FISCAL YEARS
REQUIRED SUPPLEMENTARY INFORMATION**

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Statutorily required contribution	\$ 1,529,529	\$ 1,617,030	\$ 1,675,318	\$ 1,754,825	\$ 1,820,285	\$ 1,886,023	\$ 2,124,433	\$ 2,182,514	\$ 2,341,477	\$ 2,570,906
Contribution in the relation to the statutorily required contribution	1,529,529	1,617,030	1,675,318	1,754,825	1,820,285	1,886,023	2,124,433	2,182,514	2,341,477	2,570,906
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
City's covered payroll	15,827,188	16,337,805	18,379,445	19,793,111	20,057,940	20,769,182	22,220,838	22,924,282	24,762,948	27,375,556
Contributions as a percentage of covered payroll	9.66%	9.90%	9.12%	8.87%	9.08%	9.08%	9.56%	9.52%	9.46%	9.39%

City of West Des Moines, Iowa
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION – PENSION LIABILITY
IOWA PUBLIC EMPLOYEES’ RETIREMENT SYSTEM - IPERS
June 30, 2022

Changes of benefit terms:

Legislation passed in 2010 modified benefit terms for current Regular members. The definition of final average Salary changed from the highest three to the highest five years of covered wages. The vesting requirement changed from four years of service to seven years. The early retirement reduction increased from 3% per year measured from the member’s first unreduced retirement age to a 6% reduction for each year of retirement before age 65.

In 2008, legislative action transferred four groups – emergency medical service providers, county jailers, county attorney investigators, and National Guard installation security officers – from Regular membership to the protection occupation group for future service only.

Changes of assumptions:

The 2021, 2020, and 2019 valuations did not include any changes of assumptions.

The 2018 valuation implemented the following refinements as a result of a demographic assumption study dated June 28, 2018:

- Changed mortality assumptions to the RP-2014 mortality tables with mortality improvements modeled using Scale MP-2017.
- Adjusted retirement rates.
- Lowered disability rates.
- Adjusted the probability of a vested Regular member electing to receive a deferred benefit.
- Adjusted the merit component of the salary increase assumption.

The 2017 valuation implemented the following refinements as a result of an accelerated experience study:

- Decreased the inflation assumption from 3.00% to 2.60%.
- Decreased the assumed rate of interest on member accounts from 3.75% to 3.50%.
- Lowered the estimated investment rate of return from 7.50% to 7.00%.
- Lowered the assumed wage growth rate from 4.00% to 3.25%.
- Decreased the estimated rate of payroll growth from 4.00% to 3.25%.

The 2014 valuation implemented the following refinements as a result of a quadrennial experience study:

- Decreased the inflation assumption from 3.25% to 3.00%
- Decreased the assumed rate of interest on member accounts from 4.00% to 3.75% per year.
- Adjusted male mortality rates for retirees in the Regular membership group.
- Reduced retirement rates for sheriffs and deputies between the ages of 55 and 64.
- Moved from an open 30 year amortization period to a closed 30 year amortization period for the UAL beginning June 30, 2014. Each year thereafter, changes in the UAL from plan experience will be amortized on a separate closed 20 year period.

The 2010 valuation implemented the following refinements as a result of a quadrennial experience study:

- Adjusted retiree mortality assumptions.
- Modified retirement rates to reflect fewer retirements.
- Lowered disability rates at most ages.
- Lowered employment termination rates.
- Generally increased the probability of terminating members receiving a deferred retirement benefit.
- Modified salary increase assumptions based on various service duration.

City of West Des Moines, Iowa
SCHEDULE OF THE CITY'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY
MUNICIPAL FIRE AND POLICE RETIREMENT SYSTEM OF IOWA - MFPRSI
LAST EIGHT FISCAL YEARS
REQUIRED SUPPLEMENTARY INFORMATION

	2015	2016	2017	2018	2019	2020	2021	2022
City's proportion of the net pension liability	3.126078%	3.156744%	3.194504%	3.157150%	3.289014%	3.489693%	3.679913%	3.863350%
City's proportionate share of the net pension liability	\$ 11,331,979	\$ 14,830,836	\$ 19,973,986	\$ 18,515,897	\$ 19,582,904	\$ 22,889,825	\$ 29,350,997	\$ 8,676,085
City's covered payroll	\$ 7,983,068	\$ 8,278,428	\$ 8,766,120	\$ 8,941,753	\$ 9,534,802	\$ 10,575,871	\$ 11,661,137	\$ 12,524,311
City's proportionate share of the net pension liability as a percentage of its covered payroll	141.95%	179.15%	227.85%	207.07%	205.38%	216.43%	251.70%	69.27%
Plan fiduciary net position as a percentage of the total pension liability	86.27%	78.20%	80.60%	81.07%	81.07%	79.94%	76.47%	93.62%

Note: GASB Statement No. 68 required ten years to be presented in this table.
However, until a full 10-year trend is compiled, the City will present
information for those years for which information was available.

In accordance with GASB No. 68 the amounts presented for each fiscal year
were determined as of June 30th of the preceding year

See accompanying notes to required supplementary information.

City of West Des Moines, Iowa
SCHEDULE OF CITY CONTRIBUTIONS
MUNICIPAL FIRE AND POLICE RETIREMENT SYSTEM OF IOWA-MFPRS!
LAST TEN FISCAL YEARS
REQUIRED SUPPLEMENTARY INFORMATION

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Statutorily required contribution	\$2,023,600	\$2,404,500	\$2,517,470	\$2,404,016	\$2,317,700	\$2,448,537	\$2,751,800	\$2,846,475	\$3,169,901	\$3,480,043
Contribution in the relation to the statutorily required contribution	2,023,600	2,404,500	2,517,470	2,404,016	2,317,700	2,448,537	2,751,800	2,846,475	3,169,901	3,480,043
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
City's covered payroll	7,747,320	7,983,068	8,278,428	8,766,120	8,941,753	9,534,802	10,575,871	11,661,137	12,524,311	13,292,750
Contributions as a percentage of covered payroll	24.76%	26.12%	30.12%	30.41%	27.42%	25.92%	25.68%	24.41%	25.31%	26.18%

Notes to Required Supplementary Information - Pension Liability:

Changes of benefit terms: There were no significant changes of benefit terms.

Changes of assumptions: Postretirement mortality rates changed to the RP-2014 Blue Collar Combined Healthy Mortality Table with males set-forward two years, females set-forward two years and individuals with disabilities set-forward three years (male only rates), with generational projection of future mortality improvement with 50% of Scale BB in 2017.

City of West Des Moines, Iowa
BUDGETARY COMPARISON SCHEDULE
BUDGET TO ACTUAL-ALL GOVERNMENTAL FUNDS AND PROPRIETARY FUNDS
REQUIRED SUPPLEMENTARY INFORMATION
Year Ended June 30, 2022

	Governmental Fund Types Actual	Proprietary Fund Types Actual	Total Actual	Budgeted Amounts		Final to Actual Variance - Positive (Negative)
				Original	Final	
REVENUES						
Property tax	\$ 62,211,048	\$ -	\$ 62,211,048	\$ 62,376,085	\$ 62,376,085	\$ (165,037)
Tax increment financing taxes	22,048,876	-	22,048,876	22,135,419	22,104,851	(55,975)
Other City taxes	19,476,623	-	19,476,623	15,396,489	16,196,489	3,280,134
Special assessments	109,089	-	109,089	20,000	110,000	(911)
Licenses and permits	3,122,143	-	3,122,143	3,027,000	3,064,650	57,493
Intergovernmental	29,251,306	-	29,251,306	29,680,918	30,181,883	(930,577)
Charges for services	8,583,807	22,082,513	30,666,320	25,597,672	26,084,014	4,582,306
Use of money and property	1,136,608	113,992	1,250,600	3,806,253	3,838,863	(2,588,263)
Miscellaneous	2,047,758	401,388	2,449,146	13,717,252	14,973,166	(12,524,020)
Total revenues	<u>147,987,258</u>	<u>22,597,893</u>	<u>170,585,151</u>	<u>175,757,088</u>	<u>178,930,001</u>	<u>(8,344,850)</u>
EXPENDITURES/EXPENSES						
Public safety	35,905,424	-	35,905,424	39,324,327	39,168,459	3,263,035
Public works	11,297,334	-	11,297,334	12,464,472	12,598,002	1,300,668
Health and social services	1,117,091	-	1,117,091	1,425,215	1,484,362	367,271
Culture and recreation	11,773,060	-	11,773,060	12,423,871	12,416,971	643,911
Community and economic development	9,014,115	-	9,014,115	8,801,327	10,422,969	1,408,854
General government	10,844,647	-	10,844,647	11,829,213	11,944,613	1,099,966
Debt service	31,971,467	-	31,971,467	33,685,136	34,107,236	2,135,769
Capital outlay	68,826,412	-	68,826,412	103,848,660	104,155,437	35,329,025
Business-type	-	25,131,513	25,131,513	97,488,276	102,234,389	77,102,876
Total expenditures/expenses	<u>180,749,550</u>	<u>25,131,513</u>	<u>205,881,063</u>	<u>321,290,497</u>	<u>328,532,438</u>	<u>122,651,375</u>
Excess (deficiency) of revenues over (under) expenditures/expenses	(32,762,292)	(2,533,620)	(35,295,912)	(145,533,409)	(149,602,437)	114,306,525
OTHER FINANCING SOURCES, NET						
	25,351,641	30,442,057	55,793,698	100,331,000	100,369,861	(44,576,163)
Excess (deficiency) of revenues and other financing sources over(under) expenditures/expenses and other financing sources (uses)	(7,410,651)	27,908,437	20,497,786	(45,202,409)	(49,232,576)	(28,734,790)
BALANCES, beginning of year	<u>86,699,121</u>	<u>217,226,342</u>	<u>303,925,463</u>	<u>249,775,457</u>	<u>340,557,664</u>	
BALANCES, end of year	<u>\$ 79,288,470</u>	<u>\$ 245,134,779</u>	<u>\$ 324,423,249</u>	<u>\$ 204,573,048</u>	<u>\$ 291,325,088</u>	

City of West Des Moines, Iowa
NOTE TO REQUIRED SUPPLEMENTARY INFORMATION—BUDGETARY REPORTING
Year ended June 30, 2022

The budgetary comparison is presented as Required Supplementary Information in accordance with Government Accounting Standards Board Statement No. 41 for governments with significant budgetary perspective differences resulting from not being able to present budgetary comparisons for the General Fund and each major Special Revenue Fund.

In accordance with the Code of Iowa, the City Council annually adopts a budget following required public notice and hearing which include all funds, except internal service and agency funds. The annual budget may be amended during the year utilizing similar statutorily prescribed procedures. Encumbrances are not recognized on the budget and appropriations lapse at year end.

Formal and legal budgetary control is based upon nine major classes of expenditures known as functions, not by fund or fund type. These nine functions are: public safety, public works, health and social services, culture and recreation, community and economic development, general government, debt service, capital outlay and business-type activities. Function disbursements required to be budgeted include disbursements for the General Fund, Special Revenue Funds, Debt Service Fund, Capital Projects Fund and Enterprise Funds. Although the budget document presents function disbursements by fund, the legal level of control is at the aggregated function level, not by fund. During the year, budget amendments increased budgeted expenditures by \$7,241,941. The budget amendments are reflected in the final budgeted amounts.

The City of West Des Moines, Iowa prepares its budget on the modified accrual basis for the governmental fund types and the accrual basis for the proprietary fund types which is consistent with generally accepted accounting principles.

City of West Des Moines, Iowa
REQUIRED SUPPLEMENTARY INFORMATION—MODIFIED APPROACH
Year ended June 30, 2022

The City has elected to use the modified approach as defined by the GASB Statement No. 34 for reporting the infrastructure of its street network. The street network is defined as the travel portion existing within the right of way limits for the City’s roadways and includes the streets, flood control levees, and bridges and street culverts (For additional information regarding the use of the modified approach and the City's capitalization policies, see Management's Discussion and Analysis and the Notes to Basic Financial Statements).

City Street Network

The City of West Des Moines maintains a computerized Street Management System (SMS) to keep an up-to-date inventory of the street network and to record condition assessments. As of 2017, the City utilized the Iowa Pavement Management Program (IPMP) sponsored by the Iowa DOT and Iowa State University to assess to the pavement condition [prior to 2017, each City street was evaluated to an Overall Condition Index (OCI)]. The IPMP uses automated equipment to rate the condition of Iowa roads, including for the City of West Des Moines, every two years. The PCI index represents a composite rating including the evaluation of pavement defects/deterioration, ride quality and other characteristics condition. The PCI of each street is calculated and rated on a scale from 100 to 0, with a PCI rating of 100 being the best and 0 the worst. This condition assessment will be performed at least once every three years.

The following tables defines the Pavement Condition Index (PCI) rating scale for streets and the Overall Condition Index (OCI) rating scale for streets:

<u>Pavement Condition</u>	<u>PCI Range (2017)</u>	<u>Pavement Condition</u>	<u>OCI Range (prior to 2017)</u>
Excellent	100 – 80	Very Good	100-90
Good	80 – 60	Good	90-80
Fair	60 – 40	Average	80-60
Poor	40 – 20	Below Average	60-50
Very Poor	20 – 0	Poor	50-25
		Failed	25-0

The City's goal is to maintain a PCI rating of 70 for the street network. The following are descriptions for Portland cement concrete and asphalt surfaced streets in the City in the 70 PCI rating range.

Portland cement concrete streets and trails (PCI - 70): Low and moderate severity settlement, bumps, cracking or joint deterioration may exist up to 15% of the street area. The majority of the cracking is between 3/8 inch and 3 inches wide. Cracks typically may need to be sealed. Patches may exist up to 20% of the street area and are typically moderate in quality. Joint spalling may exist up to 15 to 25 isolated locations. The pavement smoothness international roughness index typically ranges between 250 to 550 in. /mi. Vehicle speed is generally not affected by the pavement condition, except possibly at isolated locations. Water ponding may exist in isolated locations. Surface pop-outs may exist throughout the pavement.

Asphalt Surfaced Streets and trails (PCI - 70): Reflective cracking may exist throughout the pavement. Reflective cracking is typically between 3/8 inch and 2 inches wide. Reflective cracks typically may need to be sealed. Low and moderate severity bumps, alligator cracking, rutting, or raveling may exist up to 10% of the street area. Patches may exist up to 10% of the street area and are typically moderate in quality. Up to a total of 10 SF of potholes may exist at small isolated locations. The pavement smoothness international roughness index typically ranges between 100 to 400 in. /mi. Vehicle speed is generally not affected by the pavement condition, except possibly at isolated locations. Water ponding may exist in isolated areas. The surface color is typically medium gray.

City of West Des Moines, Iowa
REQUIRED SUPPLEMENTARY INFORMATION—MODIFIED APPROACH (continued)
Year ended June 30, 2022

City Flood Control Levee System

The City's federal levees and associated flood control elements are inspected and maintained per the U.S. Army Corp of Engineers criteria. The Army Corp inspects the flood control levee system in the City every two years. The Army Corps rating criteria for the flood control levee system is Acceptable, Minimally Acceptable and Unacceptable. The City's goal is to maintain as least a minimally acceptable rating for the levee system. The following is the description for minimally acceptable rating.

Levees and Associated Flood Control Elements (Army Corp. Rating – Minimally Acceptable): One or more items are rated as Minimally Acceptable or one or more items are rated as unacceptable and an engineering determination concludes that unacceptable items would not prevent the segment / system from performing as intended during the next flood event.

City Bridges and Large Street Culverts

The City's vehicle bridges, large drainage and box culverts and pedestrian underpasses under streets greater than 20 ft. in span are inspected every two years using the Iowa DOT / FHWA National Bridge Inspection System (NBIS). The NBIS evaluates each structure for drainage, scour/erosion, debris, surface and structural deficiencies. The NBIS gives each structure a Sufficiency Rating (SR). The SR is composite score of the evaluation items. The SR of each structure is calculated and rated on a scale from 100 to 0, with a SR of 100 being the best and 0 the worst. The City's goal is to maintain a SR of 80 or better for each bridge or culvert structure. The following are descriptions for an 80 Sufficiency Rating.

Bridge and Large Street Culverts (FHWA & Iowa DOT Sufficiency Rating – 81 or Greater): The item is structurally sound and there appears to be no immediate safety hazards. Minor cracking, scaling, leaching, channel silting and vegetation, or other minor problems may exist in isolated locations. Minor problems, if any exist, do not appear to have an immediate impact on structural integrity or safety.

City of West Des Moines, Iowa
REQUIRED SUPPLEMENTARY INFORMATION—MODIFIED APPROACH (continued)
Year ended June 30, 2022

One factor that significantly affects the trend of levee condition assessments is the 2014 assessment is a Periodic Inspection using different criteria and standards than the previous years' Continuing Eligibility Inspections.

Condition rating of the City's street subsystem

Category	PCI Range	2019		2020		2021	
		Lane Miles	Percent of Street Network	Lane Miles	Percent of Street Network	Lane Miles	Percent of Street Network
Excellent	100 - 80	428	50.9%	440	51.2%	336	38.6%
Good	80 - 60	197	23.4%	204	23.7%	233	26.8%
Fair	60 - 40	149	17.7%	154	17.9%	228	26.2%
Poor	40 - 20	16	1.9%	17	2.0%	29	3.3%
Very Poor	20 - 0	1	0.1%	1	0.1%	3	0.3%
Unpaved*	N/R	50	5.9%	44	5.1%	42	4.8%
		841	100%	860	100%	871	100%
		2019		2020		2021	
		70		70		70	
		76.3		76.3		72.0	

*The IPMP does not rate the condition of gravel roads. Unpaved roads are listed on the table to show they are part of the City street network. For more information on the IPMP, please see the following website <http://www.ctre.iastate.edu/ipmp>.

Bridge & Street Culvert Condition by Category as of the Last Assessment

Condition Categories Based on FHWA Criteria:

Category	OCI Range	2017		2019		2021	
		Bridges Inspected	Percent of Bridges Inspected	Bridges Inspected	Percent of Bridges Inspected	Bridges Inspected	Percent of Bridges Inspected
Excellent	100 - 90	21	63.6%	26	76.5%	26	72.2%
Very Good	90 - 80	5	15.2%	4	11.8%	6	16.7%
Good	80 - 70	2	6.1%	2	5.9%	3	8.3%
Satisfactory	70 - 60	2	6.1%	1	2.9%	1	2.8%
Fair	60 - 50	3*	9.1%	1*	2.9%	0	0.0%
Poor	50 - 40	0	0.0%	0	0.0%	0	0.0%
Serious	40 - 30	0	0.0%	0	0.0%	0	0.0%
Critical	30 - 20	0	0.0%	0	0.0%	0	0.0%
Imminent Failure	20 - 10	0	0.0%	0	0.0%	0	0.0%
Failed	10 - 0	0	0.0%	0	0.0%	0	0.0%
Total		33	100%	34	100%	36	100%

*Structures closed to traffic or scheduled for replacement

Overall condition index (OCI)

	2017	2019	2021
Goal	81 or greater	81 or greater	81 or greater
Actual	88.5	93.8	92.8

See accompanying independent auditor's report.

City of West Des Moines, Iowa
REQUIRED SUPPLEMENTARY INFORMATION—MODIFIED APPROACH (continued)
Year ended June 30, 2022

Levee Condition by Category as of the Last Assessment

Condition Categories Based on the Army Corp. Criteria

OCI Range	2019		2020		2021	
	Levee Items Inspected	Percent of Levee Items Inspected	Levee Items Inspected	Percent of Levee Items Inspected	Levee Items Inspected	Percent of Levee Items Inspected
	Acceptable	57	90.3%	33	71.7%	40
Minimally Acceptable	6	9.7%	13	28.3%	4	8.7%
Unacceptable	0	0.0%	0	0.0%	2	4.3%
	<u>63</u>	<u>100%</u>	<u>46</u>	<u>100%</u>	<u>46</u>	<u>100%</u>

Overall condition index (OCI)

	2019	2020	2021
Goal	Minimally Acceptable	Minimally Acceptable	Minimally Acceptable
Actual	Minimally Acceptable	Minimally Acceptable	Minimally Acceptable

Comparison of estimated prevention/maintenance costs to actual for the street network (in thousands):

Comparison of street network prevention and maintenance costs										
(in thousands)										
	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
Estimated Costs	\$6,985	\$6,500	\$5,640	\$5,430	\$4,820	\$4,760	\$5,060	\$4,041	\$4,567	\$6,753
Actual Costs	\$6,994	\$6,015	\$5,162	\$5,246	\$4,840	\$3,472	\$3,784	\$4,119	\$4,130	\$3,720

**City of West Des Moines, Iowa
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
Year ended June 30, 2022**

	Police & Fire Retirement	Employee Benefits	Economic Development	Housing Programs	Human Services Child Care & Medical Clinic
ASSETS					
Cash and investments	\$ 1,829,222	\$ -	\$ 435,560	\$ 766,720	\$ -
Restricted cash and investments	-	-	-	127,343	38,909
Receivables					
Property taxes	3,099,163	100,051	-	-	-
Accounts	-	-	-	10,077	-
Loans	-	-	-	-	-
Due from other governments	-	-	2,000	3,874	-
Prepays	-	-	-	-	-
Total assets	<u>\$ 4,928,385</u>	<u>\$ 100,051</u>	<u>\$ 437,560</u>	<u>\$ 908,014</u>	<u>\$ 38,909</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND EQUITY					
LIABILITIES					
Accounts payable	\$ -	\$ -	\$ 8,650	\$ 842	\$ -
Accrued wages payable	152,133	-	-	-	-
Due to other funds	-	-	-	-	-
Total liabilities	<u>152,133</u>	<u>-</u>	<u>8,650</u>	<u>842</u>	<u>-</u>
DEFERRED INFLOWS OF RESOURCES					
Unavailable revenue:					
Succeeding year property tax	3,092,717	100,012	-	-	-
Grants and other	-	-	-	-	-
Total deferred inflows of resources	<u>3,092,717</u>	<u>100,012</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES (DEFICITS)					
Restricted for					
Other purposes	1,683,535	39	428,910	907,172	38,909
Unassigned	-	-	-	-	-
Total fund balances (deficits)	<u>1,683,535</u>	<u>39</u>	<u>428,910</u>	<u>907,172</u>	<u>38,909</u>
Total liabilities, deferred inflows of resources and fund balances (deficits)	<u>\$ 4,928,385</u>	<u>\$ 100,051</u>	<u>\$ 437,560</u>	<u>\$ 908,014</u>	<u>\$ 38,909</u>

See accompanying independent auditor's report.

Parks	Library	Public Safety	Dallas County Local Housing Trust	Community Development Block Grant	Historic WDM Housing	Youth Justice Initiative	Totals
\$ 1,980,148	\$ 351,308	\$ 445,645	\$ -	\$ -	\$ -	\$ 261,910	\$ 6,070,513
-	-	-	-	37,935	497,561	-	701,748
-	-	-	-	-	-	-	3,199,214
-	-	-	22,000	-	20,000	-	52,077
-	-	-	-	508,570	-	-	508,570
-	-	-	-	191,002	-	-	196,876
-	-	-	-	2,484	-	-	2,484
\$ 1,980,148	\$ 351,308	\$ 445,645	\$ 22,000	\$ 739,991	\$ 517,561	\$ 261,910	\$ 10,731,482
\$ 16,895	\$ 6,196	\$ 1,645	\$ 15,004	\$ 22	\$ -	\$ 37,045	\$ 86,299
-	-	-	1,022	424	-	-	153,579
-	-	-	12,721	183,565	-	-	196,286
16,895	6,196	1,645	28,747	184,011	-	37,045	436,164
-	-	-	-	-	-	-	3,192,729
-	-	-	22,000	-	20,000	-	42,000
-	-	-	22,000	-	20,000	-	3,234,729
1,963,253	345,112	444,000	-	555,980	497,561	224,865	7,089,336
-	-	-	(28,747)	-	-	-	(28,747)
1,963,253	345,112	444,000	(28,747)	555,980	497,561	224,865	7,060,589
\$ 1,980,148	\$ 351,308	\$ 445,645	\$ 22,000	\$ 739,991	\$ 517,561	\$ 261,910	\$ 10,731,482

See accompanying independent auditor's report.

City of West Des Moines, Iowa
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES (DEFICITS)
NONMAJOR GOVERNMENTAL FUNDS
Year ended June 30, 2022

	Police & Fire Retirement	Employee Benefits	Economic Development	Housing Programs	Human Services Child Care & Medical Clinic
REVENUES					
Property taxes	\$ 3,058,605	\$ 19,285	\$ -	\$ -	\$ -
Other City taxes	31,423	1,045	-	-	-
Intergovernmental	121,806	583	53,250	135,500	-
Use of money and property	6,668	-	-	3,004	140
Miscellaneous	-	-	-	157,804	-
Total revenues	<u>3,218,502</u>	<u>20,913</u>	<u>53,250</u>	<u>296,308</u>	<u>140</u>
EXPENDITURES					
Current					
Public safety	3,481,377	-	-	-	-
Health and social services	-	-	-	93,198	-
Culture and recreation	-	-	-	-	-
Community & economic development	-	-	40,090	130,380	-
Debt Service					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Total expenditures	<u>3,481,377</u>	<u>-</u>	<u>40,090</u>	<u>223,578</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(262,875)</u>	<u>20,913</u>	<u>13,160</u>	<u>72,730</u>	<u>140</u>
OTHER FINANCING SOURCES (USES)					
Transfers in	213,038	-	50,000	-	-
Transfers out	-	(21,350)	-	(2,175)	-
Total other financing sources (uses)	<u>213,038</u>	<u>(21,350)</u>	<u>50,000</u>	<u>(2,175)</u>	<u>-</u>
Net change in fund balances	(49,837)	(437)	63,160	70,555	140
Fund balances (deficit), beginning of year	1,733,372	476	365,750	836,617	38,769
Fund balances (deficit), end of year	<u>\$ 1,683,535</u>	<u>\$ 39</u>	<u>\$ 428,910</u>	<u>\$ 907,172</u>	<u>\$ 38,909</u>

See accompanying independent auditor's report.

Parks	Library	Public Safety	Dallas County Local Housing Trust	Community Development Block Grant	Historic WDM Housing	Youth Justice Initiative	Totals
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ 3,077,890
-	-	-	-	-	-		32,468
-	76,836	17,071	167,245	330,247	-	87,541	990,079
6,823	1,272	1,423	-	5,339	894	470	26,033
230,966	24,317	87,610	5,401	-	496,667	153,546	1,156,311
237,789	102,425	106,104	172,646	335,586	497,561	241,557	5,282,781
-	-	3,893	-	-	-	259,440	3,744,710
-	-	-	-	-	-	-	93,198
172,019	105,324	-	-	-	-	-	277,343
-	-	-	174,635	312,210	-	-	657,315
-	-	-	-	33,681	-	-	33,681
-	-	-	-	5,339	-	-	5,339
172,019	105,324	3,893	174,635	351,230	-	259,440	4,811,586
65,770	(2,899)	102,211	(1,989)	(15,644)	497,561	(17,883)	471,195
120,000	-	-	4,950	-	-	300,723	688,711
-	-	(57,975)	(927)	-	-	(57,975)	(140,402)
120,000	-	(57,975)	4,023	-	-	242,748	548,309
185,770	(2,899)	44,236	2,034	(15,644)	497,561	224,865	1,019,504
1,777,483	348,011	399,764	(30,781)	571,624	-	-	6,041,085
\$ 1,963,253	\$ 345,112	\$ 444,000	\$ (28,747)	\$ 555,980	\$ 497,561	\$ 224,865	\$ 7,060,589

See accompanying independent auditor's report.

City of West Des Moines, Iowa
COMBINING STATEMENT OF NET POSITION-INTERNAL SERVICE FUNDS
June 30, 2022

	Vehicle Replacement	Vehicle Maintenance	Health & Dental Insurance	Workers' Compensation Insurance	Technology Replacement	Total
ASSETS						
Current assets:						
Cash and investments	\$ 10,823,748	\$ -	\$ 9,116,698	\$ 3,765,148	\$ 484,562	\$ 24,190,156
Accounts	-	17,637	269,098	-	-	286,735
Interest	13,609	-	21,720	-	-	35,329
Due from other governments	-	24,622	-	-	-	24,622
Prepays	-	-	-	-	151,440	151,440
Total current assets	<u>10,837,357</u>	<u>42,259</u>	<u>9,407,516</u>	<u>3,765,148</u>	<u>636,002</u>	<u>24,688,282</u>
Noncurrent assets, capital assets						
Equipment and vehicles	21,855,366	-	-	-	887,577	22,742,943
Accumulated depreciation	(12,205,725)	-	-	-	(402,376)	(12,608,101)
Total noncurrent assets	<u>9,649,641</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>485,201</u>	<u>10,134,842</u>
Total assets	<u>\$ 20,486,998</u>	<u>\$ 42,259</u>	<u>\$ 9,407,516</u>	<u>\$ 3,765,148</u>	<u>\$ 1,121,203</u>	<u>\$ 34,823,124</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION						
Current liabilities:						
Accounts payable	\$ 290,771	\$ 122,942	\$ -	\$ -	\$ -	\$ 413,713
Claims payable	-	-	1,012,192	759,165	-	1,771,357
Total current liabilities	<u>290,771</u>	<u>122,942</u>	<u>1,012,192</u>	<u>759,165</u>	<u>-</u>	<u>2,185,070</u>
NET POSITION						
Investment in capital assets	9,649,641	-	-	-	485,201	10,134,842
Unrestricted	10,546,586	(80,683)	8,395,324	3,005,983	636,002	22,503,212
Total net position	<u>\$ 20,196,227</u>	<u>\$ (80,683)</u>	<u>\$ 8,395,324</u>	<u>\$ 3,005,983</u>	<u>\$ 1,121,203</u>	<u>\$ 32,638,054</u>
Total liabilities and net position	<u>\$ 20,486,998</u>	<u>\$ 42,259</u>	<u>\$ 9,407,516</u>	<u>\$ 3,765,148</u>	<u>\$ 1,121,203</u>	<u>\$ 34,823,124</u>

See accompanying independent auditor's report.

City of West Des Moines, Iowa
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN NET POSITION
INTERNAL SERVICE FUNDS
Year Ended June 30, 2022

	Vehicle Replacement	Vehicle Maintenance	Health & Dental Insurance	Workers' Compensation Insurance	Technology Replacement	Total
OPERATING REVENUES						
Charges for services	\$ 2,044,927	\$ 1,241,555	\$ 8,288,304	\$ 198,635	\$ -	\$ 11,773,421
Other	-	-	48,410	27,765	-	76,175
Total operating revenues	<u>2,044,927</u>	<u>1,241,555</u>	<u>8,336,714</u>	<u>226,400</u>	<u>-</u>	<u>11,849,596</u>
OPERATING EXPENSES						
Cost of sales and services	6,224	1,336,398	8,630,354	240,414	58,162	10,271,552
Depreciation	1,704,542	-	-	-	177,515	1,882,057
Total operating expenses	<u>1,710,766</u>	<u>1,336,398</u>	<u>8,630,354</u>	<u>240,414</u>	<u>235,677</u>	<u>12,153,609</u>
Operating income (loss)	<u>334,161</u>	<u>(94,843)</u>	<u>(293,640)</u>	<u>(14,014)</u>	<u>(235,677)</u>	<u>(304,013)</u>
NONOPERATING REVENUES (EXPENSES)						
Investment earnings	35,683	-	28,864	13,749	1,201	79,497
Gain (loss) on sale of capital assets	687,838	-	-	-	-	687,838
Total nonoperating revenues (expenses)	<u>723,521</u>	<u>-</u>	<u>28,864</u>	<u>13,749</u>	<u>1,201</u>	<u>767,335</u>
Income (Loss) before transfers	<u>1,057,682</u>	<u>(94,843)</u>	<u>(264,776)</u>	<u>(265)</u>	<u>(234,476)</u>	<u>463,322</u>
Transfers in	114,000	2,744	-	-	300,000	416,744
Transfers out	-	(8,812)	-	-	-	(8,812)
Change in net position	<u>1,171,682</u>	<u>(100,911)</u>	<u>(264,776)</u>	<u>(265)</u>	<u>65,524</u>	<u>871,254</u>
Total net position, beginning of year	<u>19,024,545</u>	<u>20,228</u>	<u>8,660,100</u>	<u>3,006,248</u>	<u>1,055,679</u>	<u>31,766,800</u>
Total net position, ending of year	<u>\$ 20,196,227</u>	<u>\$ (80,683)</u>	<u>\$ 8,395,324</u>	<u>\$ 3,005,983</u>	<u>\$ 1,121,203</u>	<u>\$ 32,638,054</u>

See accompanying independent auditor's report.

City of West Des Moines, Iowa
COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
Year ended June 30, 2022

	Vehicle Replacement	Vehicle Maintenance	Health and Dental Insurance	Worker's Compensation Insurance	Technology Replacement	Total
CASH FLOWS FROM OPERATING ACTIVITIES						
Receipts from customers and users	\$ -	\$ 73,877	\$ 1,930,485	\$ 226,400	\$ -	\$ 2,230,762
Receipts from interfund charges	-	1,190,534	6,213,554	-	-	7,404,088
Payments from (to) suppliers	813,305	(1,258,343)	-	-	-	(445,038)
Payments to claimants	-	-	(8,466,520)	(557,223)	-	(9,023,743)
Net cash provided (used) by operating activities	813,305	6,068	(322,481)	(330,823)	-	166,069
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES						
Transfers in	114,000	2,744	-	-	300,000	416,744
Transfers out	-	(8,812)	-	-	-	(8,812)
Net cash provided (used) by noncapital financing activities	114,000	(6,068)	-	-	300,000	407,932
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES						
Purchase of capital assets	(2,878,070)	-	-	-	-	(2,878,070)
Proceeds from disposal of capital assets	38,861	-	-	-	-	38,861
Net cash provided (used) by capital and related financing activities	(2,839,209)	-	-	-	-	(2,839,209)
CASH FLOWS FROM INVESTING ACTIVITIES						
Interest received	61,382	-	69,884	13,749	1,201	146,216
Purchase of investment securities	(8,407,289)	-	(13,418,758)	-	-	(21,826,047)
Proceeds from maturity of investment securities	8,447,731	-	13,354,210	-	-	21,801,941
Net cash provided (used) by investing activities	101,824	-	5,336	13,749	1,201	122,110
Net increase (decrease) in cash and cash equivalents	(1,810,080)	-	(317,145)	(317,074)	301,201	(2,143,098)
Cash and cash equivalents Beginning of year	5,707,600	-	1,642,866	4,082,222	183,361	11,616,049
End of year	\$ 3,897,520	\$ -	\$ 1,325,721	\$ 3,765,148	\$ 484,562	\$ 9,472,951

See accompanying independent auditor's report.

City of West Des Moines, Iowa
COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS (continued)
Year ended June 30, 2022

	Vehicle Replacement	Vehicle Maintenance	Health and Dental Insurance	Worker's Compensation Insurance	Technology Replacement	Total
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES						
Operating income (loss)	\$ 334,161	\$ (94,843)	\$ (293,640)	\$ (14,014)	\$ (235,677)	\$ (304,013)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities						
Depreciation	1,704,542	-	-	-	177,515	1,882,057
Change in assets and liabilities						
Receivables	-	22,856	(192,675)	-	-	(169,819)
Prepaid expenses	784,648	-	-	-	58,162	842,810
Accounts payable & other liabilities	34,881	78,055	-	-	-	112,936
Claims payable	-	-	163,834	(316,809)	-	(152,975)
Net cash provided (used) by operating activities	<u>\$ 2,858,232</u>	<u>\$ 6,068</u>	<u>\$ (322,481)</u>	<u>\$ (330,823)</u>	<u>\$ -</u>	<u>\$ 2,210,996</u>
RECONCILIATION OF CASH AND CASH EQUIVALENTS TO SPECIFIC ASSETS ON THE STATEMENT OF NET POSITION						
Cash and investments	\$ 10,823,748	\$ -	\$ 9,116,698	\$ 3,765,148	\$ 484,562	\$24,190,156
Less items not meeting the definition of cash equivalents	(4,881,301)	-	(7,790,977)	-	-	(12,672,278)
Cash and cash equivalents at end of year	<u>\$ 5,942,447</u>	<u>\$ -</u>	<u>\$ 1,325,721</u>	<u>\$ 3,765,148</u>	<u>\$ 484,562</u>	<u>\$11,517,878</u>
SCHEDULE OF NONCASH ITEMS						
Investing activities						
Change in fair market value of investments	\$ (19,653)	\$ -	\$ (31,369)	\$ -	\$ -	\$ (51,022)

See accompanying independent auditor's report.

This page is intentionally blank.

**STATISTICAL SECTION
(UNAUDITED)**

**City of West Des Moines, Iowa
STATISTICAL SECTION
(UNAUDITED)**

The statistical section of the City's comprehensive annual financial report presents detailed information as a context for understanding what the information presented in the financial statements, note disclosures and required supplementary information says about the City's overall financial health.

Contents	Page
Financial Trends These schedules contain trend information to help the reader understand how the City's financial performance and well being have changed over time.	114 - 119
Revenue Capacity These schedules contain information to help the reader assess the City's most significant local revenue source, the property tax.	120 - 125
Debt Capacity These schedules present information to help the reader assess the affordability of the City's current level of outstanding debt and the City's ability to issue additional debt in the future.	126 - 130
Demographic and Economic Information These schedules offer demographic and economic indicators to help the reader understand the environment within which the City's financial activities take place.	131 - 133
Operating Information These schedules contain service and infrastructure data to help the reader understand how the information in the City's financial report relates to the services the City provides and the activities it performs.	134 - 135

Sources: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial report for the relevant year.

City of West Des Moines, Iowa
Schedule 1
Net Position By Component
Last Ten Fiscal Years
(accrual basis of accounting)

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Governmental activities:										
Net investment in capital assets	\$ 348,765,036	\$ 368,581,117	\$ 389,657,031	\$ 406,719,035	\$ 419,227,002	\$ 420,604,201	\$ 430,463,986	\$ 473,483,882	\$ 486,142,713	\$ 493,766,266
Restricted	30,254,780	26,436,390	29,398,389	27,215,947	27,059,457	27,581,605	27,883,832	17,856,819	16,899,211	22,970,063
Unrestricted	38,547,866	39,963,379	1,717,321	6,274,984	10,104,781	23,032,656	30,114,670	16,951,552	19,244,151	27,817,310
Total governmental activities net position	<u>\$ 417,567,682</u>	<u>\$ 434,980,886</u>	<u>\$ 420,772,741</u>	<u>\$ 440,209,966</u>	<u>\$ 456,391,240</u>	<u>\$ 471,218,462</u>	<u>\$ 488,462,488</u>	<u>\$ 508,292,253</u>	<u>\$ 522,286,075</u>	<u>\$ 544,553,639</u>
Business-type activities:										
Net investment in capital assets	\$ 76,661,562	\$ 78,214,604	\$ 82,858,647	\$ 88,977,720	\$ 105,417,468	\$ 118,747,890	\$ 139,578,301	\$ 144,093,261	\$ 174,201,020	\$ 206,228,028
Restricted	-	-	1,682,523	5,566,179	5,970,731	1,365,019	5,575,952	8,939,944	4,684,464	1,964,094
Unrestricted	42,576,460	46,257,356	46,692,784	42,988,298	40,272,120	42,307,666	33,303,581	39,331,225	38,841,703	37,426,361
Total business-type activities net position	<u>\$ 119,238,022</u>	<u>\$ 124,471,960</u>	<u>\$ 131,233,954</u>	<u>\$ 137,532,197</u>	<u>\$ 151,660,319</u>	<u>\$ 162,420,575</u>	<u>\$ 178,457,834</u>	<u>\$ 192,364,430</u>	<u>\$ 217,727,187</u>	<u>\$ 245,618,483</u>
Primary government:										
Net investment in capital assets	\$ 425,426,598	\$ 446,795,721	\$ 472,515,678	\$ 495,696,755	\$ 524,644,470	\$ 539,352,091	\$ 570,042,287	\$ 617,577,143	\$ 660,343,733	\$ 699,994,294
Restricted	30,254,780	26,436,390	31,080,912	32,782,126	33,030,188	28,946,624	33,459,784	26,796,763	21,583,675	24,934,157
Unrestricted	81,124,326	86,220,735	48,410,105	49,263,282	50,376,901	65,340,322	63,418,251	56,282,777	58,085,854	65,243,671
Total primary government net position	<u>\$ 536,805,704</u>	<u>\$ 559,452,846</u>	<u>\$ 552,006,695</u>	<u>\$ 577,742,163</u>	<u>\$ 608,051,559</u>	<u>\$ 633,639,037</u>	<u>\$ 666,920,322</u>	<u>\$ 700,656,683</u>	<u>\$ 740,013,262</u>	<u>\$ 790,172,122</u>

City of West Des Moines, Iowa

Schedule 2

Changes In Net Position

Last Ten Fiscal Years

(accrual basis of accounting)

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Expenses:										
Governmental activities:										
Public safety	\$ 24,700,994	\$ 26,053,563	\$ 26,908,642	\$ 27,553,472	\$ 30,993,743	\$ 31,868,522	\$ 32,529,006	\$ 35,785,921	\$ 39,711,704	\$ 35,003,796
Public works	10,742,899	12,356,926	12,866,884	24,317,064	16,035,288	17,480,055	27,219,083	19,986,907	24,647,645	27,275,417
Health and social services	1,152,757	1,114,334	1,221,187	1,234,763	1,251,049	1,402,151	1,382,598	1,352,625	1,182,557	1,144,699
Culture and recreation	9,495,234	10,109,588	11,107,595	10,498,272	9,878,532	10,225,234	11,184,101	11,798,168	12,045,218	13,494,567
Community and economic development	7,592,235	8,658,500	21,653,257	6,980,849	7,578,127	10,593,060	8,695,124	8,329,189	9,115,077	9,197,140
General government	6,199,838	6,651,611	6,952,173	9,081,229	8,953,162	9,736,717	11,513,774	12,246,766	12,656,270	12,640,143
Interest on long-term debt	3,450,029	3,742,960	2,345,067	3,091,773	3,322,213	4,945,248	5,410,325	5,718,071	5,453,437	5,876,515
Total governmental activities expenses	63,333,986	68,687,482	83,054,805	82,757,422	78,012,114	86,250,987	97,934,011	95,217,647	104,811,908	104,632,277
Business-type activities:										
Sanitary sewer	8,372,160	8,798,820	9,349,927	9,268,656	9,815,597	10,011,946	10,688,039	10,146,423	10,720,450	11,482,790
Storm Water	1,852,241	1,598,003	1,506,777	2,243,666	3,649,618	3,714,592	3,099,584	3,342,630	3,888,435	3,656,011
Westcom	-	-	-	-	-	-	5,322,222	-	-	-
MidAmerican Energy RecPlex	-	-	-	-	-	-	98,759	773,033	1,353,607	5,559,065
Fiber Conduit Utility	-	-	-	-	-	-	-	-	892,623	2,176,180
Solid waste	1,778,179	1,839,484	1,886,538	1,783,951	1,804,263	2,007,770	2,049,135	2,298,977	2,315,193	2,396,967
Total business-type activities expenses	12,002,580	12,236,307	12,743,242	13,296,273	15,269,478	15,734,308	21,257,739	16,561,063	19,170,308	25,271,013
Total primary government expenses	75,336,566	80,923,789	95,798,047	96,053,695	93,281,592	101,985,295	119,191,750	111,778,710	123,982,216	129,903,290
Program revenue:										
Governmental activities:										
Charges for services:										
Public safety	5,608,894	6,641,203	6,792,943	8,958,481	7,923,356	7,756,927	5,220,130	5,523,533	6,216,537	\$6,391,197
Public works	104,108	207,541	322,994	423,612	550,566	707,203	318,540	403,416	276,357	500,530
Health and social services	-	-	-	-	-	-	-	-	-	-
Culture and recreation	1,343,505	1,384,465	1,430,723	1,512,266	1,406,066	1,515,911	1,459,931	871,763	1,277,851	1,896,346
Community and economic development	579,364	871,234	1,062,029	2,292,604	2,029,627	2,066,713	2,929,785	2,851,733	6,380,451	4,013,141
General government	46,383	830,713	958,624	1,317,863	1,629,751	1,580,939	1,609,865	1,818,360	1,929,871	2,234,446
Operating grants and contributions:										
Public safety	2,469,593	2,490,415	3,130,192	3,432,717	1,578,849	2,201,970	2,769,952	938,343	4,377,358	\$1,944,846
Public works	5,504,499	5,660,623	6,057,014	7,427,481	8,120,086	7,889,959	8,258,530	7,551,473	10,902,066	9,103,872
Health and social services	226,484	237,948	254,880	272,635	98,356	191,245	181,011	141,417	504,063	279,845
Culture and recreation	177,360	137,992	108,902	106,576	53,909	47,427	65,826	75,524	71,521	109,729
Community and economic development	934,355	768,491	740,796	449,233	540,155	3,540,262	863,053	632,488	746,524	542,461
General government	336,938	359,569	377,422	120,000	-	-	-	-	500,661	8,239,783
Capital grants and contributions	2,704,041	3,781,649	8,443,062	10,552,433	5,173,579	564,549	9,136,189	2,082,067	1,197,485	7,350,502
Total governmental activities program revenue	20,035,524	23,371,843	29,679,581	36,865,901	29,104,300	28,063,105	32,812,812	22,890,117	34,380,745	42,606,698

City of West Des Moines, Iowa
Schedule 3
Program Revenues by Function/Program
Last Ten Fiscal Years
(accrual basis of accounting)

Function / Program	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Governmental activities:										
Public safety	\$ 8,078,487	\$ 9,140,818	\$ 9,926,613	\$ 13,185,869	\$ 9,935,158	\$ 10,264,109	\$ 8,400,020	\$ 6,508,603	\$ 10,777,322	\$ 8,336,043
Public works	8,124,895	7,233,022	9,241,752	17,487,104	13,353,278	8,856,499	17,288,113	9,984,426	12,192,481	16,458,237
Health and social services	226,484	237,948	254,880	272,635	98,356	191,245	186,311	141,417	504,063	279,845
Culture and recreation	1,520,865	1,891,722	1,625,403	1,740,593	1,459,975	1,563,338	1,530,665	953,090	1,349,372	2,006,075
Community and economic development	1,513,719	3,678,051	5,794,887	2,741,837	2,627,782	5,606,975	3,797,838	3,484,221	7,126,975	5,052,269
General government	571,074	1,190,282	2,836,046	1,437,863	1,629,751	1,580,939	1,609,865	1,818,360	2,430,532	10,474,229
Total governmental activities	<u>20,035,524</u>	<u>23,371,843</u>	<u>29,679,581</u>	<u>36,865,901</u>	<u>29,104,300</u>	<u>28,063,105</u>	<u>32,812,812</u>	<u>22,890,117</u>	<u>34,380,745</u>	<u>42,606,698</u>
Business-type activities:										
Sanitary sewer	10,796,797	11,008,464	12,851,270	11,845,294	12,752,350	13,765,141	12,123,261	14,666,099	16,432,624	15,248,376
Storm water	5,722,958	3,701,868	4,620,942	3,665,238	3,907,657	4,388,849	3,985,904	4,842,018	5,000,371	6,360,622
Westcom	-	-	-	-	-	-	4,399,743	5,144,995	-	-
MidAmerican Energy RecPlex	-	-	-	-	-	-	2,499,850	4,250,353	5,037,362	3,529,579
Fiber Conduit Utility	-	-	-	-	-	-	-	-	10,338	-
Solid waste	1,762,412	1,797,486	1,817,392	1,847,148	1,877,166	1,906,217	2,039,811	2,211,891	2,277,827	2,356,299
Total business-type activities	<u>18,282,167</u>	<u>16,507,818</u>	<u>19,289,604</u>	<u>17,357,680</u>	<u>18,537,173</u>	<u>20,060,207</u>	<u>25,048,569</u>	<u>31,115,356</u>	<u>28,758,522</u>	<u>27,494,876</u>
Total government	<u>\$ 38,317,691</u>	<u>\$ 39,879,661</u>	<u>\$ 48,969,185</u>	<u>\$ 54,223,581</u>	<u>\$ 47,641,473</u>	<u>\$ 48,123,312</u>	<u>\$ 57,861,381</u>	<u>\$ 54,005,473</u>	<u>\$ 63,139,267</u>	<u>\$ 70,101,574</u>

City of West Des Moines, IA
Schedule 4
Fund Balances, Governmental Funds
Last Ten Fiscal Years
(modified accrual basis of accounting)

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
General Fund:										
Reserved	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Unreserved	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Restricted	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unrestricted	24,843,852	25,298,338	26,202,982	31,020,437	36,712,866	40,500,687	38,853,458	35,692,159	45,728,618	49,955,579
Nonspendable	-	-	535,023	535,023	-	555,962	1,082,278	1,235,269	1,740,153	1,951,514
Total General Fund	\$ 24,843,852	\$ 25,298,338	\$ 26,738,005	\$ 31,555,460	\$ 36,712,866	\$ 41,056,649	\$ 39,935,736	\$ 36,927,428	\$ 47,468,771	\$ 51,907,093
All Other Governmental Funds:										
Reserved	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Unreserved, reported in:										
Special revenue funds	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Capital projects funds	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Nonspendable	N/A	N/A	N/A	N/A	N/A	N/A	608,615	-	-	-
Restricted for:										
Capital projects	\$ 18,323,593	\$ 18,186,504	\$ 49,225,848	\$ 34,625,993	\$ 38,724,528	\$ 90,928,678	\$ 84,707,605	\$ 36,367,628	\$ 30,644,568	\$ 14,773,180
Debt service	16,237,372	3,431,293	6,296,984	2,963,773	1,991,314	2,992,585	3,144,903	1,699,890	648,336	2,457,053
Urban renewal and development	4,979,438	5,107,567	5,579,040	6,665,816	6,107,167	4,942,250	3,688,356	5,710,134	8,410,923	10,158,994
Other purposes	5,625,357	5,338,145	5,218,426	5,547,731	5,562,172	5,799,544	7,246,351	10,446,795	7,839,952	7,722,249
Unassigned	(14,580)	-	-	(112,049)	(7,996,735)	(62,502)	(3,575)	(3,408,579)	(8,313,429)	(7,730,099)
Total all other governmental funds	\$ 45,151,180	\$ 32,063,509	\$ 66,320,298	\$ 49,691,264	\$ 44,388,446	\$ 104,600,555	\$ 99,392,255	\$ 50,815,868	\$ 39,230,350	\$ 27,381,377

City of West Des Moines, Iowa
Schedule 5
Changes In Fund Balances, Governmental Funds
Last Ten Fiscal Years
(modified accrual basis of accounting)

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Revenues:										
Taxes	\$ 62,725,473	\$ 62,242,044	\$ 62,201,024	\$ 62,780,937	\$ 69,372,197	\$ 72,694,492	\$ 82,426,097	\$ 89,827,942	\$ 93,010,140	\$ 103,736,547
Special assessments	359,798	315,821	249,814	159,895	200,558	142,102	135,216	20,315	18,759	109,089
Licenses and permits	1,638,474	2,172,885	2,326,549	4,400,512	1,980,884	1,904,626	2,198,311	2,286,131	4,483,245	3,122,143
Intergovernmental	11,335,540	15,117,233	21,328,305	23,718,226	22,711,155	21,170,528	18,132,681	17,194,007	19,622,375	29,251,306
Charges for services	4,817,190	5,600,845	5,722,482	7,183,974	5,812,211	5,996,384	6,549,407	5,974,133	8,344,780	8,583,807
Use of money and property	231,123	241,391	224,398	439,378	674,954	1,431,402	2,946,677	2,322,224	1,112,697	1,136,608
Miscellaneous	2,045,588	2,072,539	2,060,383	2,194,102	3,660,421	3,513,358	1,993,558	1,560,047	2,756,143	2,047,758
Total revenues	83,153,186	87,762,758	94,112,955	100,877,024	104,412,380	106,852,892	114,381,947	119,184,799	129,348,139	147,987,258
Expenditures:										
Public safety	24,478,042	25,550,009	26,739,914	27,397,684	29,142,995	29,050,021	29,962,498	31,072,665	33,851,988	35,905,424
Public works	7,234,347	7,899,715	8,199,192	8,536,611	9,363,033	9,240,888	10,491,829	10,397,404	11,199,019	11,297,334
Health and social services	1,117,964	1,059,392	1,105,932	1,152,347	1,141,940	1,271,677	1,262,124	1,211,144	1,048,860	1,117,091
Culture and recreation	6,927,142	7,528,417	7,743,062	8,172,199	7,955,071	8,687,823	9,463,436	9,950,981	10,075,208	11,773,060
Community and economic development	7,497,883	8,539,842	21,691,199	6,821,846	7,367,319	10,359,086	8,444,642	8,058,579	8,858,793	9,014,115
General government	5,848,266	6,088,713	6,865,765	7,572,490	7,684,444	8,371,646	9,852,201	9,934,929	10,601,763	10,844,647
Capital outlay	16,238,960	13,670,433	19,115,297	54,187,611	39,190,028	43,414,199	56,782,109	82,244,679	42,163,766	68,826,412
Debt service:										
Principal	15,645,323	29,373,453	16,283,339	18,694,167	18,275,455	19,223,888	20,050,580	20,458,686	20,409,279	24,247,345
Interest	4,096,596	3,684,868	3,293,452	3,796,662	4,381,103	5,912,981	6,713,950	7,486,134	7,439,816	7,724,122
Total expenditures	89,084,523	103,394,842	111,037,152	136,331,617	124,501,388	135,532,209	153,023,369	180,815,201	145,648,492	180,749,550
Excess (deficiency) of revenues over (under) expenditures	(5,931,337)	(15,632,084)	(16,924,197)	(35,454,593)	(20,089,008)	(28,679,317)	(38,641,422)	(61,630,402)	(16,300,353)	(32,762,292)
Other financing sources (uses):										
Issuance of long-term debt	72,950	4,385,000	51,255,000	23,080,000	18,543,214	93,203,217	33,696,783	12,625,000	18,905,000	39,400,000
Payments to escrow agent	(2,720,000)	-	-	-	-	(3,740,105)	-	(2,775,000)	(3,640,000)	-
Issuance of capital lease	850,000	-	-	-	-	-	-	-	-	-
Premium (discount) on long-term debt	-	108,907	1,795,889	2,497,042	1,062,083	5,872,838	3,545,669	1,205,358	2,273,607	3,794,236
Proceeds from sale of capital assets	88,605	11,358	403,959	60,293	71,011	55,804	86,851	22,320	160,530	89,483
Transfers In	25,755,270	45,661,770	27,012,339	25,124,899	26,401,678	29,098,378	35,926,342	54,880,527	41,227,503	39,442,588
Transfers Out	(26,143,439)	(47,168,136)	(27,846,534)	(27,119,220)	(26,134,390)	(31,254,923)	(40,492,559)	(55,912,498)	(43,983,297)	(57,374,666)
Total other financing sources (uses)	(2,096,614)	2,998,899	52,620,653	23,643,014	19,943,596	93,235,209	32,763,086	10,045,707	14,943,343	25,351,641
Net changes in fund balance	\$ (8,027,951)	\$ (12,633,185)	\$ 35,696,456	\$ (11,811,579)	\$ (145,412)	\$ 64,555,892	\$ (5,878,336)	\$ (51,584,695)	\$ (1,357,010)	\$ (7,410,651)
Debt service as a percentage of noncapital expenditures	26.1%	35.3%	20.4%	24.0%	25.1%	25.3%	24.3%	25.4%	23.7%	24.5%

City of West Des Moines, Iowa
 Schedule 6
General Government Tax Revenues by Source
Last Ten Fiscal Years
(modified accrual basis of accounting)

Fiscal Year	Property Taxes (1)	Tax Increment Finance Revenue(TIF)	Local Option Sales Tax (LOST)	Cable Franchise	Hotel/ Motel Tax	Total
2013	45,871,977	13,272,106	-	294,182	3,287,208	62,725,473
2014	47,675,917	10,822,378	-	286,404	3,457,345	62,242,044
2015	49,087,368	9,172,349	-	272,029	3,669,278	62,201,024
2016	49,217,966	9,323,812	-	275,273	3,963,886	62,780,937
2017	52,776,592	12,183,281	3,416	266,724	4,142,183	69,372,197
2018	54,724,849	13,531,467	3,309	254,708	4,180,160	72,694,492
2019	57,602,485	17,702,649	2,417,836	252,353	4,450,774	82,426,097
2020	57,504,510	15,674,198	13,039,868	246,223	3,363,143	89,827,942
2021	60,844,104	19,753,584	9,437,581	231,178	2,743,692	93,010,140
2022	62,846,739	22,048,876	13,960,193	220,375	4,660,364	103,736,547
Change 2013-2022	37.00%	66.13%	n/a	-25.09%	41.77%	65.38%

Source: City records:

(1) For the purposes of this schedule, Property Taxes includes miscellaneous Other City Taxes that are received in conjunction with the county's tax collections on behalf of the City. These miscellaneous taxes include Utility Tax Replacement / Excise Tax.

City of West Des Moines, Iowa
Schedule 7
Assessed Value and Estimated Actual Value of Taxable Property
Last Ten Fiscal Years

Valuation Date Jan. 1	Fiscal Year Collected	Residential Property	Multi-Residential Property	Commercial Property	Industrial Property	Utilities	Tax Increment	Total Assessed Value	Actual Taxable Value	Total Direct Tax Rate
2011	2013	3,599,922,685		1,871,149,143	35,687,153	82,255,886	456,215,897	6,045,230,764	4,221,370,425	12.05000
2012	2014	3,660,465,036		1,933,557,882	37,269,222	84,371,549	394,337,882	6,110,001,571	4,323,503,805	12.05000
2013	2015	3,777,274,059		1,994,723,069	39,046,340	69,014,743	364,715,578	6,244,773,789	4,379,018,663	12.05000
2014	2016	3,762,282,445		2,183,517,561	39,763,958	78,806,498	344,791,179	6,409,161,641	4,403,448,240	12.00000
2015	2017	4,102,433,391	\$ 285,337,409	1,979,073,438	45,947,912	97,509,502	451,307,237	6,961,608,889	4,774,220,905	12.00000
2016	2018	4,227,989,357	311,238,983	1,977,050,072	43,836,449	98,457,678	530,420,970	7,188,993,509	4,973,828,618	12.00000
2017	2019	4,623,331,072	372,948,566	2,131,748,495	47,171,558	96,988,441	658,996,590	7,931,184,722	5,424,794,165	11.79000
2018	2020	4,836,009,809	411,674,952	2,308,602,820	51,087,084	100,086,936	580,495,302	8,287,956,903	5,738,802,153	10.99000
2019	2021	5,167,497,092	490,040,113	2,455,656,021	55,990,586	104,209,166	732,805,587	9,006,198,565	6,096,904,788	10.95000
2020	2022	5,338,581,279	500,722,375	2,523,532,107	55,693,925	128,057,277	815,728,178	9,362,315,141	6,414,435,455	10.95000

Source: Polk, Dallas, Warren, and Madison County Auditor's Offices

Note: The tax rate collected by the City for properties in the Tax Increment Districts varies by district, ranging from a rate > the City's direct rate to a rate < the total rate for all overlapping governments

Note: Prior to FY 2017 Multi-Residential Property was included with Commercial Property and taxed at the same rate. Beginning in FY 2017 it's rollback percentage is 3.75% less than Commercial Property. The rollback percentage for Multi-Residential Property will decrease 3.75% per year until it is taxed at the same rate as Residential Property

City of West Des Moines, Iowa
Schedule 8
Direct and Overlapping Property Tax Rates - Per \$1,000 of Assessed Valuation
Last Ten Fiscal Years

Fiscal Year	City Direct Rates				Overlapping Rates					Total Direct & Overlapping Rates
	General Fund	Debt Service	Other Levies	Total Direct	School District	County	Community College	Regional Transit	State	
Polk County / Des Moines Community School District:										
2013	8.10000	2.00000	1.95000	12.05000	18.34845	10.07059	0.58466	0.55300	0.00330	41.61000
2014	8.10000	2.00000	1.95000	12.05000	18.34842	10.25715	0.69120	0.63300	0.00330	41.98307
2015	8.10000	2.00000	1.95000	12.05000	18.14592	10.60460	0.65724	0.69800	0.00330	42.15906
2016	8.10000	1.95283	1.94717	12.00000	18.42809	10.84198	0.67574	0.76300	0.00330	42.71211
2017	8.10000	1.95000	1.95000	12.00000	18.50586	10.39630	0.72334	0.78300	0.00330	42.41180
2018	8.10000	1.95000	1.95000	12.00000	18.56349	10.39541	0.67458	0.78300	0.00310	42.41958
2019	8.10000	1.95000	1.74000	11.79000	18.60074	10.37794	0.67468	0.78300	0.00290	42.22926
2020	8.10000	1.95000	0.94000	10.99000	18.60686	10.37537	0.65249	0.80800	0.00280	41.43552
2021	8.10000	1.95000	0.94000	10.99000	18.61192	10.26623	0.63533	0.81300	0.00270	41.31918
2022	8.10000	1.91000	0.94000	10.95000	16.05937	9.93801	0.67789	0.82377	0.00260	38.45164
Polk County / West Des Moines Community School District:										
2013	8.10000	2.00000	1.95000	12.05000	13.30184	10.07059	0.58466	0.55300	0.00330	36.56339
2014	8.10000	2.00000	1.95000	12.05000	13.26452	10.25715	0.69120	0.63300	0.00330	36.89917
2015	8.10000	2.00000	1.95000	12.05000	13.26572	10.60460	0.65724	0.69800	0.00330	37.27886
2016	8.10000	1.95283	1.94717	12.00000	13.24189	10.84198	0.67574	0.76300	0.00330	37.52591
2017	8.10000	1.95000	1.95000	12.00000	13.26872	10.39630	0.72334	0.78300	0.00330	37.17466
2018	8.10000	1.95000	1.95000	12.00000	13.26871	10.39541	0.67458	0.78300	0.00310	37.12480
2019	8.10000	1.95000	1.74000	11.79000	13.27000	10.37794	0.67468	0.78300	0.00290	36.89852
2020	8.10000	1.95000	0.94000	10.99000	13.16229	10.37537	0.65249	0.80800	0.00280	35.99095
2021	8.10000	1.95000	0.94000	10.99000	13.15863	10.26623	0.63533	0.81300	0.00270	35.86589
2022	8.10000	1.91000	0.94000	10.95000	13.15921	9.93801	0.67789	0.82377	0.00260	35.55148
Dallas County / Waukee Community School District:										
2013	8.10000	2.00000	1.95000	12.05000	17.61083	5.25442	0.58466	0.55300	0.00330	36.05621
2014	8.10000	2.00000	1.95000	12.05000	16.57669	4.81190	0.69120	0.63300	0.00330	34.76609
2015	8.10000	2.00000	1.95000	12.05000	16.57427	4.79944	0.65721	0.69800	0.00330	34.78222
2016	8.10000	1.95283	1.94717	12.00000	16.69522	4.79841	0.67574	0.76300	0.00330	34.93567
2017	8.10000	1.95000	1.95000	12.00000	17.64874	4.92583	0.72334	0.78300	0.00330	36.08421
2018	8.10000	1.95000	1.95000	12.00000	17.85545	4.79002	0.67458	0.78300	0.00310	36.10615
2019	8.10000	1.95000	1.74000	11.79000	17.85658	5.09038	0.69468	0.78300	0.00290	36.21754
2020	8.10000	1.95000	0.94000	10.99000	17.85609	4.90444	0.65249	0.80800	0.00280	35.21382
2021	8.10000	1.95000	0.94000	10.99000	17.80043	4.45572	0.63533	0.81300	0.00270	34.69718
2022	8.10000	1.91000	0.94000	10.95000	17.80270	4.27321	0.67789	0.82377	0.00260	34.53017

City of West Des Moines, Iowa
Schedule 8 (continued):

Fiscal Year	City Direct Rates				Overlapping Rates					Total Direct & Overlapping Rates
	General Fund	Debt Service	Other Levies	Total Direct	School District	County	Community College	Regional Transit	State	
Warren County / Norwalk Community School District :										
2013	8.10000	2.00000	1.95000	12.05000	20.57095	6.16946	0.58466	0.55300	0.00330	39.93137
2014	8.10000	2.00000	1.95000	12.05000	19.80039	6.09558	0.69120	0.63300	0.00330	39.27347
2015	8.10000	2.00000	1.95000	12.05000	19.89589	6.09176	0.65724	0.69800	0.00330	39.39619
2016	8.10000	1.95283	1.94717	12.00000	20.61029	6.15660	0.67574	0.76300	0.00330	40.20893
2017	8.10000	1.95000	1.95000	12.00000	20.48322	6.22250	0.72334	0.78300	0.00330	40.21536
2018	8.10000	1.95000	1.95000	12.00000	20.15731	6.20807	0.67458	0.78300	0.00310	39.82606
2019	8.10000	1.95000	1.74000	11.79000	19.68416	6.17961	0.67468	0.78300	0.00290	39.11435
2020	8.10000	1.95000	0.94000	10.99000	18.93926	7.30879	0.65249	0.80800	0.00280	38.70134
2021	8.10000	1.95000	0.94000	10.99000	18.86940	7.50326	0.63533	0.81300	0.00270	38.81369
2022	8.10000	1.91000	0.94000	10.95000	18.77356	7.26724	0.67789	0.82377	0.00260	38.49506
Madison County / Van Meter Community School District :										
2013	8.10000	2.00000	1.95000	12.05000	16.56006	8.65420	0.58466	0.55300	0.00330	38.40522
2014	8.10000	2.00000	1.95000	12.05000	16.00558	8.73622	0.69120	0.63300	0.00330	38.11930
2015	8.10000	2.00000	1.95000	12.05000	15.95771	8.59099	0.65724	0.69800	0.00330	37.95724
2016	8.10000	1.95283	1.94717	12.00000	15.95980	8.68862	0.67574	0.76300	0.00330	38.09046
2017	8.10000	1.95000	1.95000	12.00000	15.97798	9.20077	0.72334	0.78300	0.00330	38.68839
2018	8.10000	1.95000	1.95000	12.00000	15.98012	9.22088	0.67458	0.78300	0.00310	38.66168
2019	8.10000	1.95000	1.74000	11.79000	16.03000	9.26279	0.67468	0.78300	0.00290	38.54337
2020	8.10000	1.95000	0.94000	10.99000	15.90279	9.16522	0.65249	0.80800	0.00280	37.52130
2021	8.10000	1.95000	0.94000	10.99000	16.09271	10.23778	0.63533	0.81300	0.00270	38.77152
2022	8.10000	1.91000	0.94000	10.95000	16.08574	10.28301	0.67789	0.82377	0.00260	38.82301
Madison County / Winterset Community School District :										
2013	8.10000	2.00000	1.95000	12.05000	19.43152	8.65420	0.58466	0.55300	0.00330	41.27668
2014	8.10000	2.00000	1.95000	12.05000	19.02607	8.59634	0.69120	0.63300	0.00330	40.99991
2015	8.10000	2.00000	1.95000	12.05000	18.49000	8.59099	0.65724	0.69800	0.00330	40.48953
2016	8.10000	1.95283	1.94717	12.00000	17.49000	8.68862	0.67574	0.76300	0.00330	39.62066
2017	8.10000	1.95000	1.95000	12.00000	17.49000	9.20070	0.72334	0.78300	0.00330	40.20034
2018	8.10000	1.95000	1.95000	12.00000	17.24000	9.22088	0.67458	0.78300	0.00310	39.92156
2019	8.10000	1.95000	1.74000	11.79000	17.24000	9.26279	0.67468	0.78300	0.00290	39.75337
2020	8.10000	1.95000	0.94000	10.99000	17.22658	9.16522	0.65249	0.80800	0.00280	38.84509
2021	8.10000	1.95000	0.94000	10.99000	17.22479	10.23778	0.63533	0.81300	0.00270	39.90360
2022	8.10000	1.91000	0.94000	10.95000	17.22000	10.28301	0.67789	0.82377	0.00260	39.95727

Source: Polk, Dallas, Madison and Warren County Auditor's Offices

Note: State law limits the maximum tax rate for the General Fund to \$8.10 per thousand dollars of assessed valuation.

**City of West Des Moines, Iowa
Schedule 9
Principal Property Taxpayers
Current Year and Nine Years Ago**

Taxpayer	2022			2013		
	Assessed Value	Rank	Percentage of Total City Assessed Value	Assessed Value	Rank	Percentage of Total City Assessed Value
Microsoft Corporation	\$ 558,765,269	1	5.97%	188,156,500	1	3.11%
Wells Fargo Home Mortgage Inc	206,668,683	2	2.21%			
GPG Jordan Creek LLC	153,176,040	3	1.64%	160,993,510	2	2.66%
MidAmerican Energy	66,365,046	4	0.71%			
Aviva Real Prperty Holdings LLC	49,500,000	5	0.53%	54,977,907	4	0.91%
Midland National Life Insurance Co	49,500,000	6	0.53%			
IFBF Property Management	48,303,270	7	0.52%	37,499,000	7	0.62%
Regency West Office	41,481,000	8	0.44%	51,125,000	5	0.85%
Jordan Creek Town Center LLC	39,685,068	9	0.42%			
LOJA WTP LLC	36,331,146	10	0.39%			
Valley West Mall LLC				67,650,000	3	1.12%
CCOP I LLC				33,793,390	8	0.56%
1776 Westlakes Parkway LC				28,860,180	9	0.48%
West Glen I LLC				40,250,700	6	0.67%
Dallas County Partners II				28,784,370	10	0.48%
Total	\$ 1,249,775,522		13.35%	692,090,557		11.45%

Source: Polk, Dallas, Warren, and Madison County Assessor's Offices

City of West Des Moines, Iowa
Schedule 10
Property Tax Levies And Collections
Last Ten Fiscal Years
(Cash basis of accounting)

Fiscal Ended June 30th	Taxes Levied for the Tax Year	Collected Within the Fiscal Year of the Levy		Collections in Subsequent Years*	Total Collections	
		Amount	Percentage of Levy*		Amount	Percentage of Levy**
2013	45,810,651	45,418,689	99.14%		45,418,689	99.14%
2014	47,154,213	47,130,490	99.95%		47,130,490	99.95%
2015	48,523,258	48,427,111	99.80%		48,427,111	99.80%
2016	48,748,929	48,653,263	99.80%		48,653,263	99.80%
2017	52,096,862	52,078,945	99.97%		52,078,945	99.97%
2018	54,096,896	54,097,576	100.00%		54,097,576	100.00%
2019	57,066,411	56,991,817	99.87%		56,991,817	99.87%
2020	57,410,675	56,925,867	99.16%		56,925,867	99.16%
2021	59,978,003	60,294,568	100.53%		60,294,568	100.53%
2022	62,376,085	62,211,048	99.74%		62,211,048	99.74%

*Collected amount include all cash basis property taxes, including delinquent taxes related to prior years, which may result in over 100%

**Collections for delinquencies are not available from the County by the year levied. Delinquencies are recorded in the fiscal year collected.

Source: City's certified budget for amt. levied; monthly tax statements from Polk, Dallas, Warren, and Madison County Treasurer's Offices.

City of West Des Moines, Iowa
Schedule 11
Outstanding Debt By Type
Last Ten Fiscal Years

Fiscal Year	Governmental Activities					Business-type Activities				Total Primary Government	Total Debt Per Capita	Total Debt as a Percentage of Personal Income
	General Obligation Bonds	Tax Increment Financing Bonds	Capital Leases	Notes from Direct Borrowings & Placements	Loans Payable & Installment Contracts	Financing Agreements	General Obligation Bonds	Line of Credit	Revenue Bonds			
2013	101,834,010	-	559,497	-	2,833,646	-	-	-	-	105,227,153	1,707	3.63%
2014	77,725,762	-	282,867	-	1,586,823	-	-	-	-	79,595,452	1,254	2.66%
2015	113,962,258	-	109,527	-	1,416,822	-	-	-	-	115,488,607	1,788	3.69%
2016	120,494,464	-	-	-	1,651,754	-	-	-	-	122,146,218	1,905	4.15%
2017	120,541,507	-	-	-	1,879,513	-	-	-	-	122,421,020	1,896	3.93%
2018	195,765,057	-	-	-	1,595,625	-	-	-	-	197,360,682	3,008	6.07%
2019	211,537,315	-	-	608,615	3,305,023	-	-	-	-	215,450,953	3,233	6.32%
2020	201,041,375	-	-	575,599	2,552,368	-	16,050,758	-	-	220,220,100	3,243	6.09%
2021	196,867,967	-	-	542,252	1,896,435	-	43,516,236	2,500,000	-	245,322,890	3,570	6.63%
2022	214,933,695	-	-	508,570	922,770	-	40,878,720	25,100,000	-	282,343,755	3,869	6.78%

Note: Details regarding the City's outstanding debt may be found in the notes to the basic financial statements.

City of West Des Moines, Iowa
Schedule 12
Ratios of General Obligation Bonded Debt
Last Ten Fiscal Years

Fiscal Year	Governmental Activities			Business-Type Activities		Ratio of Net Bonded Debt to Assessed Value	Net Bonded Debt Per Capita
	General Obligation Bonds	Less: Amount Available in Debt Service	Net General Bonded Debt (A)	General Obligation Bonds (B)	Total General Bonded Debt (A+B)		
2013	101,834,010	3,497,034	98,336,976	-	98,336,976	0.01627 to 1	1,595.14
2014	77,725,762	3,431,293	74,294,469	-	74,294,469	0.01216 to 1	1,170.53
2015	113,962,258	6,296,984	107,665,274	-	107,665,274	0.01724 to 1	1,666.70
2016	120,494,464	2,963,773	117,530,691	-	117,530,691	0.01834 to 1	1,833.18
2017	120,541,507	1,991,314	118,550,193	-	118,550,193	0.01703 to 1	1,836.28
2018	195,765,057	2,992,585	192,772,472	-	192,772,472	0.02681 to 1	2,938.25
2019	211,537,315	3,144,903	208,392,412	-	208,392,412	0.02628 to 1	3,127.09
2020	201,041,375	1,699,890	199,341,485	16,050,758	215,392,243	0.02599 to 1	3,172.24
2021	196,867,967	648,336	196,219,631	43,516,236	239,735,867	0.02662 to 1	3,488.44
2022	214,933,695	2,457,053	212,476,642	40,878,720	253,355,362	0.02706 to 1	3,471.38

Note: Details regarding the City's outstanding debt may be found in the notes to the basic financial statements.

City of West Des Moines, Iowa
Schedule 13
Direct and Overlapping Governmental Activities Debt
For the Year Ended June 30, 2022

Governmental Unit	General Obligation Debt Outstanding	Estimated Percentage Applicable	Estimated Share of Overlapping Debt
Polk County	\$ 221,569,000	11.58%	\$ 25,657,690
Dallas County	22,210,000	33.09%	\$ 7,349,289
Warren County	39,393,059	9.16%	\$ 3,608,404
Madison County	7,715,240	1.92%	\$ 148,133
West Des Moines CSD	45,605,000	66.11%	\$ 30,149,466
Waukee CSD	285,630,000	45.21%	\$ 129,133,323
Des Moines Area Community College	98,685,000	11.21%	\$ 11,062,589
Norwalk CSD	57,375,000	23.57%	\$ 13,523,288
Winterset CSD	18,745,000	3.28%	\$ 614,836
Van Meter CSD	5,618,661	0.26%	\$ 14,609
Subtotal, overlapping debt			221,261,627
City Direct Debt			216,365,035
Total direct and overlapping debt			\$ 437,626,662

Sources: Official Bond Offering Statement and Finance officer for each government entity listed

Note: Overlapping governments are those that coincide, at least in part, with the geographic boundaries of the city. This schedule estimates the portion of the outstanding debt of those overlapping governments that is borne by the residents and businesses of the City of West Des Moines. This process recognizes that, when considering the government's ability to issue and repay long-term debt the entire debt burden borne by the residents and businesses should be taken into account. However, this does not imply that every taxpayer is a resident, and therefore responsible for repaying the debt of each overlapping government.

The percentage of an overlapping government's debt that is applicable to City of West Des Moines residents and businesses located within that particular government's jurisdiction is calculated based on the portion of that government's taxable value that lies within the boundaries of the city.

City of West Des Moines, Iowa
Schedule 14
Legal Debt Margin Information
Last Ten Fiscal Years

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Debt limit	\$ 302,261,538	\$ 305,500,079	\$ 312,238,689	\$ 320,461,851	\$ 348,080,444	\$ 359,449,675	\$ 396,559,236	\$ 414,397,845	\$ 450,309,928	\$ 468,115,757
Total net debt applicable to limit	105,227,152	79,595,451	110,786,349	115,741,755	116,009,513	186,315,625	202,228,638	206,307,967	230,783,687	265,986,340
Legal debt margin	\$ 197,034,386	\$ 225,904,628	\$ 201,452,340	\$ 204,720,096	\$ 232,070,931	\$ 173,134,050	\$ 194,330,598	\$ 208,089,878	\$ 219,526,241	\$ 202,129,417
Total net debt applicable to the limit as a percentage of debt limit	35%	26%	35%	36%	33%	52%	51%	50%	51%	57%

Legal Debt Margin Calculation for Fiscal Year 2021:

Total Assessed Value	\$ 9,362,315,140
Debt limit (5% of total assessed value)	\$ 468,115,757
Less: Debt applicable to limit	
General obligation bonds	239,455,000
TIF revenue bonds	-
Notes from direct borrowings & direct placements	508,570
Installment contract, Line of credit	26,022,770
Legal debt margin	<u>\$ 202,129,417</u>

City of West Des Moines, Iowa
Schedule 15
Pledged-Revenue Coverage
Last Ten Fiscal Years

Sewer Revenue Bonds

Fiscal Year	Pledge Revenue*	Less:		Debt Service			Ratio of Coverage
		Operating Expenses	Net Available Revenue	Principal	Interest	Total	
2013	9,750,097	3,450,803	6,299,294	-	-	-	-
2014	10,356,470	3,576,901	6,779,569	-	-	-	-
2015	9,972,282	3,795,272	6,177,010	-	-	-	-
2016	10,660,901	3,654,104	7,006,797	-	-	-	-
2017	11,040,485	3,758,899	7,281,586	-	-	-	-
2018	11,990,874	3,898,381	8,092,493	-	-	-	-
2019	12,112,758	4,428,739	7,684,019	-	-	-	-
2020	12,555,469	3,667,227	8,888,242	-	-	-	-
2021	12,441,901	4,511,705	7,930,196	-	-	-	-
2022	13,094,182	4,433,469	8,660,713	-	-	-	-

Notes:

* Pledged Revenues include operating revenue and investment earnings.
Operating expenses excluding depreciation and amortization expenses

City of West Des Moines, Iowa
Schedule 16
Demographic and Economic Statistics
Last Ten Fiscal Years

Calendar Year	Population	Personal Income	Per Capita Income	Unemployment Rate	Taxable Retail Sales
2013	61,648	2,901,216,528	47,061	3.4%	1,636,714,660
2014	63,471	2,987,008,731	47,061	3.2%	1,647,831,070
2015	64,598	3,131,969,432	48,484	3.3%	1,723,946,833
2016	64,113	2,942,914,926	45,902	2.8%	1,768,926,175
2017	64,560	3,118,635,360	48,306	2.4%	1,796,720,183
2018	65,608	3,252,647,816	49,577	2.3%	1,750,840,994
2019	66,641	3,407,887,458	51,138	2.0%	1,807,157,089
2020	67,899	3,613,245,285	53,215	5.6%	1,675,567,036
2021	68,723	3,701,352,057	53,859	3.6%	1,805,998,792
2022	72,984	4,165,926,720	57,080	2.7%	<i>unavailable</i>

Sources: City of West Des Moines, Community & Economic Development Department; City Demographics. Per Capita Income is based on Metropolitan Des Moines/West Des Moines and based on figures from Bureau of Economic Analysis Bond Offering Statements prepared by an independent financial advisor, U.S. Census Bureau, and Iowa Dept. of Revenue Qtrly Retail Sales and Tax Data.

City of West Des Moines, Iowa
Schedule 17
Principal Employers
Current Year and Ten Years Ago

Employer	Type of Business	2022			2012		
		Employees	Rank	Percentage of Total Employment	Employees	Rank	Percentage of Total Employment
Wells Fargo Home Mortgage & Credit Services	Financial Services	9,479	1	14.72%	6,534	1	12.22%
Hy-Vee Inc.	Grocery Stores	1,648	2	2.56%	816	6	1.53%
Athene USA Corporation	Insurance	1,455	3	2.26%			0.00%
West Des Moines Community School District	Education	1,250	4	1.94%	1,145	4	2.14%
FBL Financial Group / Iowa Farm Bureau Insurance	Insurance / Financial Services	1,002	5	1.56%	1,048	5	1.96%
American Equity Investment Life Insurance Company	Insurance / Financial Services	889	6	1.38%			0.00%
The Iowa Clinic	Medical Services	769	7	1.19%			0.00%
Sammons Financial Group	Insurance / Financial Services	733	8	1.14%	437	10	0.82%
Microsoft	Information Technology	543	9	0.84%			0.00%
ITA Group Inc		432	10	0.67%			0.00%
Iowa Realty Co., Inc.	Real Estate			0.00%			0.00%
City of West Des Moines	Municipal Government			0.00%			0.00%
Aviva USA	Insurance			0.00%	1,434	2	2.68%
Kum & Go	Convenience Store Chain			0.00%			0.00%
Target	Retail Store			0.00%			0.00%
MetLife	Insurance			0.00%	534	8	1.00%
Wells Fargo Consumer Credit Solutions	Financial Services			0.00%	1,285	3	2.40%
ADP	Financial Services			0.00%	550	7	1.03%
GuideOne Insurance Company	Insurance			0.00%	493	9	0.92%
All West Des Moines Employees		64,398	-	28.25%	53,466	-	21.35%

City of West Des Moines, Iowa
Schedule 18
Full-Time Equivalent City Government Employees By Function / Program
Last Ten Fiscal Years

Functions/Program	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Community Enrichment:										
Human Services	12.25	13.25	13.25	13.25	13.25	13.75	13.75	13.75	9.75	10.00
Library	22.50	22.50	22.50	25.25	26.25	26.50	27.50	29.00	31.00	31.50
Parks & Recreation*****	25.00	25.00	26.00	26.00	26.00	16.00	17.00	17.00	24.00	24.00
Public Safety:										
Emergency Medical Services	30.25	30.25	33.75	40.75	41.25	41.50	44.70	52.95	66.45	66.45
Fire Department	50.00	51.00	57.00	57.00	59.50	61.50	72.50	74.50	80.50	80.50
Police Department	80.75	83.25	82.25	84.00	87.50	86.00	93.00	91.00	99.00	99.00
Westcom Dispatch*	20.00	20.00	21.00	24.00	29.00	28.75	31.55	34.30	36.30	36.30
Westpet Animal Control**	3.00	3.00	4.00	4.33	4.33	4.33	4.00	4.00	4.00	4.00
Public Services:										
Community & Economic Dev	4.50	4.50	4.50	4.50	4.50	4.50	5.00	5.00	5.00	5.00
Development Services	20.20	20.20	23.20	20.00	20.50	20.50	20.50	22.00	20.00	20.00
Engineering Services***	-	-	7.00	7.00	9.00	20.00	19.00	19.00	20.00	22.00
Public Services*****	64.80	63.80	57.80	62.00	62.00	67.00	67.00	69.00	73.00	74.00
Support Services:										
Diversity, Equity, and Inclusion	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00
City Manager's Office	4.00	4.00	4.00	4.00	4.00	4.00	5.00	5.00	5.00	5.00
City Clerk****	1.00	1.00	1.00	1.33	1.33	1.33	1.33	2.00	3.00	3.00
Finance	8.75	9.00	8.75	9.09	9.09	9.09	9.42	8.75	8.75	8.75
Human Resources	4.00	4.50	4.50	4.50	5.50	6.50	6.50	6.50	6.50	7.50
Information Services	10.00	10.00	11.00	11.00	12.00	13.00	13.00	13.00	18.00	18.00
Legal	4.00	4.00	4.00	4.00	4.00	5.00	5.00	5.00	5.00	5.00
Total	365.00	369.25	385.50	402.00	419.00	429.25	455.75	471.75	515.25	521.00

Source: City Payroll records, Budget Summary Personnel

- * Westcom Dispatch included with Emergency Medical Services prior to 2013.
- ** Westpet Animal Control included with Police Department prior to 2013.
- *** Engineering Services Department created in 2015.
- **** City Clerk Included with City Manager's Office prior to 2013.
- ***** Departmental reorganization in 2018 resulted in a net decrease of FTE's in Parks & Recreation with a corresponding increase in FTE's split between Public Services and Engineering Services.

City of West Des Moines, Iowa
 Schedule 19
Operating Indicators By Department
 Last Ten Fiscal Years

<u>Function/Program:</u>	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Emergency Medical Services										
Total ambulance calls	6,800	7,337	7,979	8,717	8,686	9,219	9,769	10,092	12,471	13,374
Fire Department										
Total incidents	2,554	2,881	2,982	3,431	3,397	3,672	3,730	3,867	3,966	5,193
Total estimated loss	\$ 1,107,070	\$ 1,022,067	\$ 1,467,625	\$ 1,951,025	\$ 7,401,799	\$ 4,792,512	\$ 3,011,010	\$ 7,789,515	\$ 4,066,765	\$ 9,543,226
Police Department										
Number of parking tickets issued	801	1,615	1,105	797	482	744	908	570	702	432
Percent of parking tickets paid	77.21%	84.24%	80.36%	77.83%	76.76%	58.47%	62.33%	63.33%	62.82%	62.27%
Calls for service	48,987	80,365	46,464	46,866	48,802	54,511	57,394	60,658	65,737	71,243
Case Reports	6,230	6,676	6,521	6,640	6,090	5,216	5,651	5,487	4,438	6,554
Fed UCR Part 1 Crimes	1,790	1,833	2,642	1,599	1,711	1,491	1,879	1,515	1,987	1,557
Development Services										
Total building permits issued	1,060	1,105	1,047	935	1,033	1,051	1,025	1,195	1,530	1,640
Total value of permits issued	\$ 237,701,490	\$ 404,077,538	\$ 471,952,558	\$ 1,256,576,333	\$ 288,664,683	\$ 323,885,538	\$ 676,118,578	\$ 514,390,850	\$ 1,222,269,028	\$ 645,645,922
Public Works										
Lane miles of streets per operator	28.00	28.00	30.08	24.59	30.11	27.53	30.93	32.35	33.08	33.50
Library										
Volumes in collection	195,915	179,755	148,942	130,648	147,726	151,899	181,751	175,056	178,158	180,976
Annual circulation (physical items)	658,136	600,570	659,577	637,400	624,493	628,225	634,265	456,111	566,764	630,779
Annual circulation (electronic items)	18,843	25,887	35,045	47,974	64,948	66,114	81,303	97,880	112,531	110,868
Program attendance	42,021	38,535	40,881	34,331	37,496	38,663	41,844	44,184	8,848	20,520
Public computer usage	48,358	45,388	43,327	44,300	41,533	39,662	39,727	23,463	9,728	21,186
Parks & Recreation										
Aquatic Centers	2	2	2	2	2	2	2	2	2	2
Aquatic Center attendance	91,948	76,247	88,060	90,873	90,166	70,000	82,773	53,349	37,303	107,131
Rec program registrations	6,051	6,041	6,344	6,075	7,757	10,736	9,853	4,081	4,269	10,021
Total acres of parks maintained	1,239	1,269	1,275	1,275	1,282	1,303	1,303	1,323	1,500	1,509
Total miles of trails maintained	49	50	50	56	58	58	60	62	66	69

Source: City Departmental data

*Note: 2020 and 2021 took place during a global pandemic

City of West Des Moines, Iowa
Schedule 20
Capital Asset Statistics By Department
Last Ten Fiscal Years

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Department:										
Police: Stations	1	1	1	1	1	1	1	1	1	1
Fire: Stations	5	5	5	5	5	5	5	5	5	5
Public Works:										
Streets (Miles):										
Paved	714	724	729	733	756	774	785	791	816	829
Unpaved	57	55	53	54	57	52	50	50	44	42
Wastewater (Miles):										
Storm Sewer	200	200	207	210	212	220	225	230	242	248
Sanitary Sewer	234	238	240	248	245	251	255	257	264	269
Parks & Recreation:										
Park Acreage	1,239	1,269	1,275	1,275	1,282	1,303	1,303	1,323	1,500	1,509
Parks	36	38	40	40	41	43	43	43	44	46
Parks with Playground Equipment	20	20	20	20	20	20	21	24	24	24
Miles of Trails	49	50	50	56	58	58	60	62	66	69
Baseball/Softball Diamonds	25	25	25	25	25	25	25	25	25	25
Horseshoe Courts	18	18	18	18	18	14	16	16	16	16
Sand Volleyball Courts	3	3	3	2	2	2	5	5	5	5
Soccer/Football Fields	21	20	20	20	20	20	20	21	21	22
Basketball Courts	14	15	15	17	17	18	18	18	18	19
Tennis Courts	12	13	13	13	15	16	16	16	16	16
Archery Ranges	-	-	-	1	1	1	1	1	1	1
Aquatic Centers	2	2	2	2	2	2	2	2	2	2
Wading Pools/Spray Grounds	1	2	2	2	2	2	2	1	1	1
Dog Parks	1	1	1	1	1	1	1	1	1	1
RecPlex Sports Venue										
Indoor Ice Arena	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	2	2
Hardwood Courts	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	3
Multipurpose Courts	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	1
Indoor Pickleball Courts	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	2
Indoor Soccer Field	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	1	1
Outdoor Soccer Field	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	3	3
Indoor Batting Cages	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	4
Esports Center	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	1	30
Parks & Recreation / Other:										
Cemetery acres	9	9	9	9	9	9	9	9	9	9
Library:										
Facilities	1	1	1	1	1	1	1	1	1	1
Volumes in collection	195,915	179,755	148,942	130,648	147,726	151,899	181,751	175,056	178,158	180,976

Source: Department capital asset records

This page is intentionally blank.

**INTERNAL CONTROLS
AND
COMPLIANCE SECTION**

Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*

Independent Auditor's Report

The Honorable Mayor and Members of City Council
City of West Des Moines, Iowa
West Des Moines, Iowa

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining funds information of the City of West Des Moines (the City), as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated March 16, 2023 which contained an emphasis of matter paragraph regarding a change in accounting principle.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the City's financial statements will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

FORVIS, LLP

West Des Moines, Iowa
March 16, 2023

Report on Compliance for the Major Federal Program and Report on Internal Control over Compliance

Independent Auditor's Report

The Honorable Mayor and Members of City Council
City of West Des Moines, Iowa
West Des Moines, Iowa

Report on Compliance for the Major Federal Program

Opinion on the Major Federal Program

We have audited the City of West Des Moines's (the City's) compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on the City's major federal program for the year ended June 30, 2022. The City's major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the City complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended June 30, 2022.

Basis for Opinion on the Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the "Auditor's Responsibilities for the Audit of Compliance" section of our report.

We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for the major federal program. Our audit does not provide a legal determination of the City's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the City's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the City's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the City's compliance with the requirements of its major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the City's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the City's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the “Auditor’s Responsibilities for the Audit of Compliance” section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

FORVIS,LLP

West Des Moines, Iowa
March 16, 2023

City of West Des Moines, Iowa
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2022

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal Assistance Listing Number	Pass-Through or Other Entity Identifying Number	Total Federal Expenditures
U.S. Department of Treasury			
Direct Payments			
Coronavirus State and Local Fiscal Recovery Funds	21.027	N/A	7,670,872
Pass through from the State of Iowa			
Institute of Museum and Library Services			
Library Services and Technology Act (LSTA)- ARPA State Grants			
State of Iowa Library Administration Services	45.310	59-0300-0-1-503	4,893
Federal Communications Commission			
Emergency Connectivity Fund Program (ECF)	32.009	27-1913-0-1-376	18,099
Total U.S. Department of Treasury			<u>7,693,864</u>
U.S. Department of Homeland Security			
Pass through from the State of Iowa			
Disaster Grants - Public Assistance	97.036	PA ID# 153-83910-00, Disaster DR-4557-IA	47,081
Total U.S. Department of Homeland Security			<u>47,081</u>
U.S. Department of Health and Human Services			
Pass through from the State of Iowa Department of Human Rights			
Division of Community Action Agencies			
Red Rock Area Community Action Program			
Low Income Home Energy Assistance Program	93.568	LIHEAP 21-12	6,000
Low Income Home Energy Assistance Program	93.568	LIHEAP 22-12	5,000
Total US Department of Health and Human Services and CFDA 93.568			<u>11,000</u>
US Department of Justice			
Direct Payments			
Office of Justice Programs			
Bureau of Justice Assistance			
Bulletproof Vest Partnership Program	16.607	N/A	1,200
Criminal Division			
Asset Forfeiture Program	16.922	N/A	22,392
Pass through from the State of Iowa			
Governor's Office of Drug Control Policy			
Public Safety Partnership and Community Policing Grants	16.710	19-HEROIN-01	738
Public Safety Partnership and Community Policing Grants	16.710	19-CAMP-12 Meth	670
Total Public Safety Partnership and Community Policing Grants			<u>1,408</u>
CFDA 16.710			
Total U.S. Department of Justice			<u>25,000</u>
U.S. Department of Housing and Urban Development			
Community Development Block Grants/Entitlement Grants Cluster			
Pass through from the Iowa Economic Development Authority			
Federal Communications Commission	14.218	CDBG CV Rnd 2 ID - CDBG CV-Round 2 IDEA FCC EBB	95,000
Direct Payments			
COVID-19 Community Development Block Grants/Entitlement Grants	14.218	(COVID) CDBG CV-Round 3 CDBG FY21/Homelessness Prevention	64,794
Community Development Block Grants/Entitlement Grants	14.218	FY21 WiFi Pilot (CDBG FY20)/Transit Pass Program /CDBG FY22	20,944
Community Development Block Grants/Entitlement Grants	14.218		149,510
Total Community Development Block Grants/Entitlement Grants Cluster and CFDA 14.218			<u>330,248</u>

City of West Des Moines, Iowa
Schedule of Expenditures of Federal Awards (Continued)
Year Ended June 30, 2022

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Federal Expenditures
Pass through from the State of Iowa Finance Authority (Homelessness)			
Emergency Assistance and Rapid Transition to Housing (HEARTH) Act			
Emergency Solutions Grant Program	14.231	77029-21	77,058
Emergency Solutions Grant Program	14.231	77029-22	<u>58,442</u>
Total Emergency Solutions Grant Program CFDA 14.231			<u>135,500</u>
Total U.S. Department of Housing and Urban Development			<u>465,748</u>
US Department of Transportation			
Pass through from the State of Iowa Department of Public Safety			
Governor's Traffic Safety Bureau			
Highway Safety Cluster			
State and Community Highway Safety	20.600	22-405d-F24, Task 9	852
State and Community Highway Safety	20.600	21-405d-F24, Task 12	1,104
State and Community Highway Safety	20.600	21-402-MOPT, Task 50	13,478
State and Community Highway Safety	20.600	22-402-M0PT, Task 74	<u>33,334</u>
Total Highway Safety Cluster and CFDA 20.600			<u>48,768</u>
Pass through from the Iowa Department of Transportation			
Highway Planning and Construction	20.205	22MPO-DMAMPO (23190)	24,040
Highway Planning and Construction	20.205	HDP-8260 (629)--71-25	<u>2,187</u>
Total Highway Planning and Construction Cluster and CFDA 20.205			<u>26,227</u>
Total US Department of Transportation			<u>74,995</u>
US Department of Agriculture			
Pass through from the Iowa Department of Natural Resources			
Community Forestry Grant -Emerald Ash Borer Reforestation Funds	10.664	21-DG-11094200-153	<u>\$ 9,900</u>
Total US Department of Agriculture			<u>9,900</u>
Total Federal Awards			<u>\$ 8,327,588</u>

City of West Des Moines, Iowa
Notes to the Schedule of Expenditures of Federal Awards
Year Ended June 30, 2022

Note 1. Basis of Presentation

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of City of West Des Moines, Iowa (the City) under programs of the federal government for the year ended June 30, 2022. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the City, it is not intended to and does not present the financial position, changes in net position or cash flows of the City.

Note 2. Summary of Significant Accounting Policies

Expenditures reported on the Schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, or other applicable regulatory guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years.

Note 3: Indirect Cost Rate

The City has elected not to use the 10 percent de minimis indirect cost rate allowed under the Uniform Guidance.

Note 4: Subrecipients

The City did not pass through any federal awards to subrecipients during the year ended June 30, 2022.

City of West Des Moines, Iowa
Schedule of Findings and Questioned Costs
Year Ended June 30, 2022

Section I - Summary of Auditor's Results

Financial Statements

1. Type of report the auditor issued on whether the financial statements audited were prepared in accordance with GAAP:

Unmodified Qualified Adverse Disclaimer

2. Internal control over financial reporting:

Significant deficiency(ies) identified? Yes None reported

Material weakness(es) identified? Yes No

3. Noncompliance material to the financial statements noted? Yes No

Federal Awards

4. Internal control over major federal awards programs:

Significant deficiency(ies) identified? Yes None reported

Material weakness(es) identified? Yes No

5. Type of auditor's report issued on compliance for major federal program:

Unmodified Qualified Adverse Disclaimer

6. Any audit findings disclosed that are required to be reported by 2 CFR 200.516(a)? Yes No

City of West Des Moines, Iowa
Schedule of Findings and Questioned Costs (Continued)
Year Ended June 30, 2022

7. Identification of major federal programs:

Assistance Listing Number	Name of Federal Program or Cluster
21.027	Coronavirus State and Local Fiscal Recovery Funds

8. Dollar threshold used to distinguish between Type A and Type B programs: \$750,000.

9. Auditee qualified as a low-risk auditee? Yes No

City of West Des Moines, Iowa
Schedule of Findings and Questioned Costs (Continued)
Year Ended June 30, 2022

Section II – Financial Statement Findings

Reference Number	Finding
-----------------------------	----------------

No matters are reportable.

Section III – Federal Award Findings and Questioned Costs

Reference Number	Finding
-----------------------------	----------------

No matters are reportable.

City of West Des Moines, Iowa
Summary Schedule of Prior Audit Findings
Year Ended June 30, 2022

Reference Number	Finding	Status
2021-01	<p>Finding: The City was incorrectly reporting a net investment in joint venture by the general fund as an enterprise fund of the City.</p> <p>Prior Year Recommendation: The City should review investment activities and work through a detailed analysis in accordance with the guidance to verify proper treatment and inclusion in the City's financials.</p>	Implemented

City of West Des Moines, Iowa
Other Findings Related to Required Statutory Reporting
Year Ended June 30, 2022

Reference Number	Finding
2022-IA-A	Certified Budget - Disbursements during the year ended June 30, 2022 did not exceed the amount budgeted as per Chapter 384.20 of the Code of Iowa states, in part, "Public monies may not be expended or encumbered except under and annual or continuing appropriation."
2022-IA-B	Questionable Expenditures - We noted no expenditures that we believe may fail to meet the requirements of public purpose as defined in an Attorney General's opinion dated April 25, 1979.
2022-IA-C	Travel Expenses - No expenditures of City money for travel expenses of spouses or City officials or employees were noted.
2022-IA-D	Business Transactions - Business transactions between the City and City Officials or employees are detailed as follows: According to Chapter 362.5 of the Code of Iowa, an officer or employee of the City shall not have an interest, direct or indirect, in a contract with that City. The provision does not apply to transactions that do not exceed a cumulative total purchase price of \$1,500 in a fiscal year or to contracts made by a City upon competitive bid. All the transactions with Wayne McKinney and W&G McKinney Farms LC were not entered into through competitive bidding due to the nature of these land acquisition transactions. All the transactions with Studio Melee and Philip Ascheman were not entered into through competitive bidding since they were for professional services.
2022-IA-E	Restricted Donor Activity - No transactions were noted between the City, City officials, City employees and restricted donors in compliance with Chapter 68B of the Code of Iowa.
2022-IA-F	Bond Coverage - Surety bond coverage of City officials and employees is in accordance with statutory provisions. The amount of coverage should be reviewed annually to ensure that the coverage is adequate for current operations.
2022-IA-G	City Council Minutes - No transactions were found that we believe should have been approved in the City Council minutes but were not.
2022-IA-H	Deposits and Investments - No instances of non-compliance with the deposit and investment provisions of Chapters 12B and 12C of the Code of Iowa and the City's investment policy were noted.
2022-IA-I	Revenue Notes - No instances of non-compliance with revenue note provisions were noted.
2022-IA-J	Annual Urban Renewal Report - The Annual Urban Renewal Report was properly approved and certified to the Iowa Department of Management on or before December 1.

City of West Des Moines, Iowa
Other Findings Related to Required Statutory Reporting (Continued)
Year Ended June 30, 2022

Reference Number	Finding
2022-IA-K	Separately Maintained Records - Chapter 384.20 of the Code of Iowa states, in part, “A city shall keep accounts which show an accurate and detailed statement of all public funds collected, received, or expended for any city purpose, by any city officer, employee, or other person, and which show the receipt, use, and disposition of all city property.” No such transactions were noted.

2021-IA-L **Financial Condition** - At June 30, 2022, the City had deficit balances in the following funds:

Fund	Amount
Dallas County Local Housing Trust Fund	\$ (28,747)
Vehicle Maintenance Fund	(80,683)
Road Use Tax Fund	(7,701,352)

See Note 5 of the financial statements for additional information about deficit balances.

**CITY OF WEST DES MOINES
CITY COUNCIL MEETING COMMUNICATION**

ITEM: Lonnie Dafney - Resignation from
Human Rights Commission - Receive and File

DATE: March 20, 2023

FINANCIAL IMPACT: None

BACKGROUND: Lonnie Dafney has submitted a letter of resignation from the Human Rights Commission, effective immediately. The Mayor and City Council appreciate the time she has devoted to the commission.

OUTSTANDING ISSUES (if any): None

RECOMMENDATION:

Receive and File Letter of Resignation.

Lead Staff Member: Ryan T. Jacobson, City Clerk *RTJ*

STAFF REVIEWS

Department Director	Ryan T. Jacobson, City Clerk
Appropriations/Finance	
Legal	
Agenda Acceptance	<i>RTJ</i>

PUBLICATION(S) (if applicable)

Published In	
Dates(s) Published	

SUBCOMMITTEE REVIEW (if applicable)

Committee			
Date Reviewed			
Recommendation	Yes	No	

On Mar 3, 2023, at 12:49 PM, Lonnette Dafney <ldafney@msn.com> wrote:

Dear WDM City Leadership,

I am writing today to inform you that after much thought and consideration, I have decided to step down from the WDM Human Rights as a Commissioner effective immediately.

It has been an absolute pleasure to partner and collaborate for the past 5+ years. However, after reflecting on my work responsibilities for The Federal Reserve Bank System, it is time to pass on the baton to someone else.

Thank you for your collaboration, support, and dedication to ensuring that the West Des Moines Community is a welcoming place.

Wishing you all the best!

Best Regards,
Lonnie Dafney

**CITY OF WEST DES MOINES
CITY COUNCIL MEETING COMMUNICATION**

ITEM: Rita Luther - Resignation from
Public Arts Advisory Commission - Receive and File

DATE: March 20, 2023

FINANCIAL IMPACT: None

BACKGROUND: Rita Luther has submitted a letter of resignation from the Public Arts Advisory Commission, effective March 31, 2023. The Mayor and City Council appreciate the time she has devoted to the commission.

OUTSTANDING ISSUES (if any): None

RECOMMENDATION:

Receive and File Letter of Resignation.

Lead Staff Member: Ryan T. Jacobson, City Clerk RTJ

STAFF REVIEWS

Department Director	Ryan T. Jacobson, City Clerk
Appropriations/Finance	
Legal	
Agenda Acceptance	<u>RTJ</u>

PUBLICATION(S) (if applicable)

Published In	
Dates(s) Published	

SUBCOMMITTEE REVIEW (if applicable)

Committee			
Date Reviewed			
Recommendation	Yes	No	

From: Calixta Luther <yhwh17@icloud.com>
Date: March 9, 2023 at 8:15:51 PM CST
To: "Ortgies, Sally" <Sally.Ortgies@wdm.iowa.gov>
Subject: [EXT] Commission

Sally,

I would like to confirm with you that effective March 31, 2023, I will be stepping down as a member of Public Arts Commission.

It had been my honor serve with other members of the commission. I have enjoyed serving the city of west Des Moines. We've done some fine work. I'm so proud of what we've done.

Sally, thank you for leadership/friendship. You've been terrific.

Enjoy your retirement. Looking forward to your party on the 30th.

Rita Luther
Sent from my iPhone