

WEST DES MOINES ★ IOWA



FISCAL YEAR 2020 ★ 2021

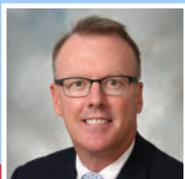
BUDGET SUMMARY



WDM CITY OFFICIALS



MAYOR



STEVEN K. GAER

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WDM CITY COUNCIL



KEVIN TREVILLYAN

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GREG HUDSON

Second Ward

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KEY CITY STAFF



TOM HADDEN

CITY MANAGER



JAMIE LETZRING

DEPUTY CITY MANAGER



RUSS TRIMBLE

Third Ward

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RENEE HARDMAN

At-Large

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RICHARD J. SCIESZINSKI

CITY ATTORNEY



MATTHEW MCKINNEY

At-Large

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WDM DEPARTMENT HEADS



CLYDE EVANS

Community & Economic Development



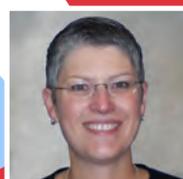
LYNNE TWEDT

Development Services



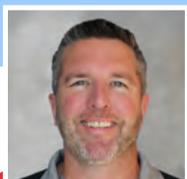
JANE DODGE

Human Resources



SALLY ORTGIES

Parks & Recreation



BRIAN HEMESATH

Engineering Services



ALTHEA HOLCOMB

Human Services



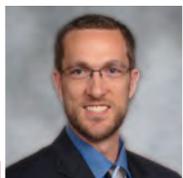
CHRIS SCOTT

Police Department



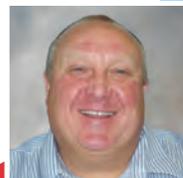
TIM STILES

Finance



JOE MENKE

Information Technology Services



BRET HODNE

Public Services



CRAIG LEU

Fire Department



DARRYL ESCHETE

Library



DARIN RINEY

Westcom

**Our
Purpose...**

Mission Statement

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

City of West Des Moines

OUR VALUE STATEMENT

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

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

THE CITY OF
West Des Moines



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

City of West Des Moines
Iowa

For the Fiscal Year Beginning

July 1, 2019

Christopher P. Morill

Executive Director

Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to City of West Des Moines, Iowa, for its Annual Budget for the fiscal year beginning July 1, 2019. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as a financial plan, as an operations guide, and as a communications device.

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



Table of Contents

Table of Contents

City Officials.....	i
Department Heads.....	ii
Mission Statement.....	iii
GFOA Budget Award	iv

Introduction

Table of Contents.....	1
Mission of Document.....	5
How to use this Document.....	6
Description of Community	8
Map of the Community.....	10
Fund Description/Budget Process.....	11
Budget Calendar.....	15
Matrix of Funds/Programs	16
Organizational Chart.....	17

Executive Overview

City Manager’s Budget Message.....	19
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Visioning

WDM 2036	31
Action Plan Supporting WDM 2036.....	50

Budget Summary

Financial Policies.....	63
FY 2020-21 Budget by Fund	69
FY 2020-21 Budget all Funds.....	70
Budget to Actual	72
Revenue Summary	74
Expenditure Summary	80
Consolidated Debt Summary	84

General Fund

FY 2020-21 Budget.....	87
Revenue Summary	90
Expenditure Summary	103
Transfers Summary	107

Community Enrichment

Community Enrichment Highlights.....	109
Human Services	110
Human Rights Commission	116
Library.....	119
Parks & Recreation	125

Table of Contents

Public Safety

Public Safety Highlights	133
Police.....	134
WestPet Animal Control.....	140
Westcom Dispatch	145
Fire	148
Emergency Medical Services.....	154

Public Services

Public Services Highlights.....	161
Public Services.....	162
Community & Economic Development.....	168
Development Services	173
Engineering Services	179
Regional Economic Development	185
Sister Cities Commission.....	187
Leased City Buildings.....	190

Support Services

Support Services Highlights	193
Mayor and Council	194
City Manager	197
City Clerk.....	202
Human Resources	207
Information Technology Services.....	212
Legal	217
Finance.....	223
Risk Management	228
Hotel/Motel Tax	230
City Contingency	232

Special Revenue Funds

Description of Funds.....	235
FY 2020-21 Budget.....	237
Road Use Tax Fund	240
Local Option Sales Tax Fund	244
Rehabilitation/Economic Development Funds	248
Employee Benefits Fund.....	252
Tax Increment Financing Funds	255
Alluvion Tax Increment Financing Fund.....	261
Ashworth Road Tax Increment Financing Funds	263
Coachlight Tax Increment Financing Funds.....	265
E.P. True Parkway Tax Increment Financing Funds	267
8300 Mills Civic Parkway Tax Increment Financing Funds	269
4125 Westown Parkway Tax Increment Financing Fund.....	271
Fuller Road Tax Increment Financing Fund.....	273

Table of Contents

Special Revenue Funds - Continued

Grand Ridge Tax Increment Financing Fund	275
Historic West Des Moines Tax Increment Financing Fund.....	277
Jordan Creek Tax Increment Financing Fund.....	279
Midtown Tax Increment Financing Fund	281
Mills Civic Parkway-Athene Tax Increment Financing Fund.....	283
Mills Civic Parkway-Global Aviation Tax Increment Financing Fund.....	285
Mills Civic Parkway-Microsoft Tax Increment Financing Fund.....	287
Mills Civic Parkway-Wells Fargo Tax Increment Financing Fund.....	289
Osmium Tax Increment Financing Fund	291
Westown V Tax Increment Financing Fund.....	293
Woodland Hills Tax Increment Financing Fund	295
Woodland Hills LMI Fund.....	297
Police & Fire Retirement Funds	299
Park Funds	303
Public Art Fund.....	305
Library Funds.....	309
Police Funds.....	311
E911 Funds	313
Human Services Funds	315
EMS Funds.....	317

Debt Service Fund

Description of Fund	319
FY 2020-21 Budget.....	320
Composition of Debt Service Levy.....	321
FY 2020-21 General Obligation Bonds Outstanding.....	322
Future Debt Service Based Upon Existing Debt.....	323

Capital Project Funds

Description of CIP Program.....	327
FY 2020-21 Budget.....	333
CIP Program Detail.....	338
Neighborhood Redevelopment	339
City Facilities	341
Ongoing Maintenance	359
Parks.....	366
Streets.....	379
Sanitary Sewer	393
Storm Water	397

Enterprise Funds

Description of Funds.....	403
FY 2020-21 Budget.....	405
Sanitary Sewer Fund.....	406
Solid Waste Fund.....	411

Table of Contents

Enterprise Funds – Continued

Storm Water Utility Fund	414
MidAmerican Energy RecPlex Fund	419
Westcom Fund	422
E911 Fund.....	427
Technology Replacement Fund	429
Vehicle Maintenance Fund	432
Vehicle Replacement Fund.....	434
Health Insurance Fund.....	437
Worker’s Compensation Fund	440

Other Information

Miscellaneous Information & Statistics.....	443
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Glossary

Definitions & Acronyms.....	449
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Cover

The cover features the Folded Flags art installation located on Veterans Parkway. Folded Flags with its fifteen, 15-foot illuminated standing folded flags visually attracts the attention of commuters and trail users during night and day.

Mission of this Document

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

Acts as a Policy Document

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

Serves as a Legally Required Financial Planning Tool

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

Functions as an Operational Tool

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

Acts as a Communication Device

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

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

Organization of Document

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

Executive Overview

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

Visioning

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

Budget Summary

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

Fund Summaries

These sections are intended to provide a breakdown of the FY 2020-21 Budget on an individual fund basis.

General Fund

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

Other Information

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

Glossary

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

Description of the Community

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

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



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

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

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

- *MONEY Magazine* recognized West Des Moines as “**2018 Best Place to Live in Iowa**” and “**#37 Best Place to Live in America**” (2018).
- Voted “Best City Government Conducive to Doing Business” for 21 consecutive years. *Business Record* (2019)
- West Des Moines ranked No.3 among the “**Top Cities in the Country in Which to Retire**” by a report issued by *Bankrate.com* (2016).
- West Des Moines was recognized as one of the “**Most Exciting Places in Iowa**” according to real estate blog, *Movoto.com*.

Government

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

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

Education-Public

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

Education-Private

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

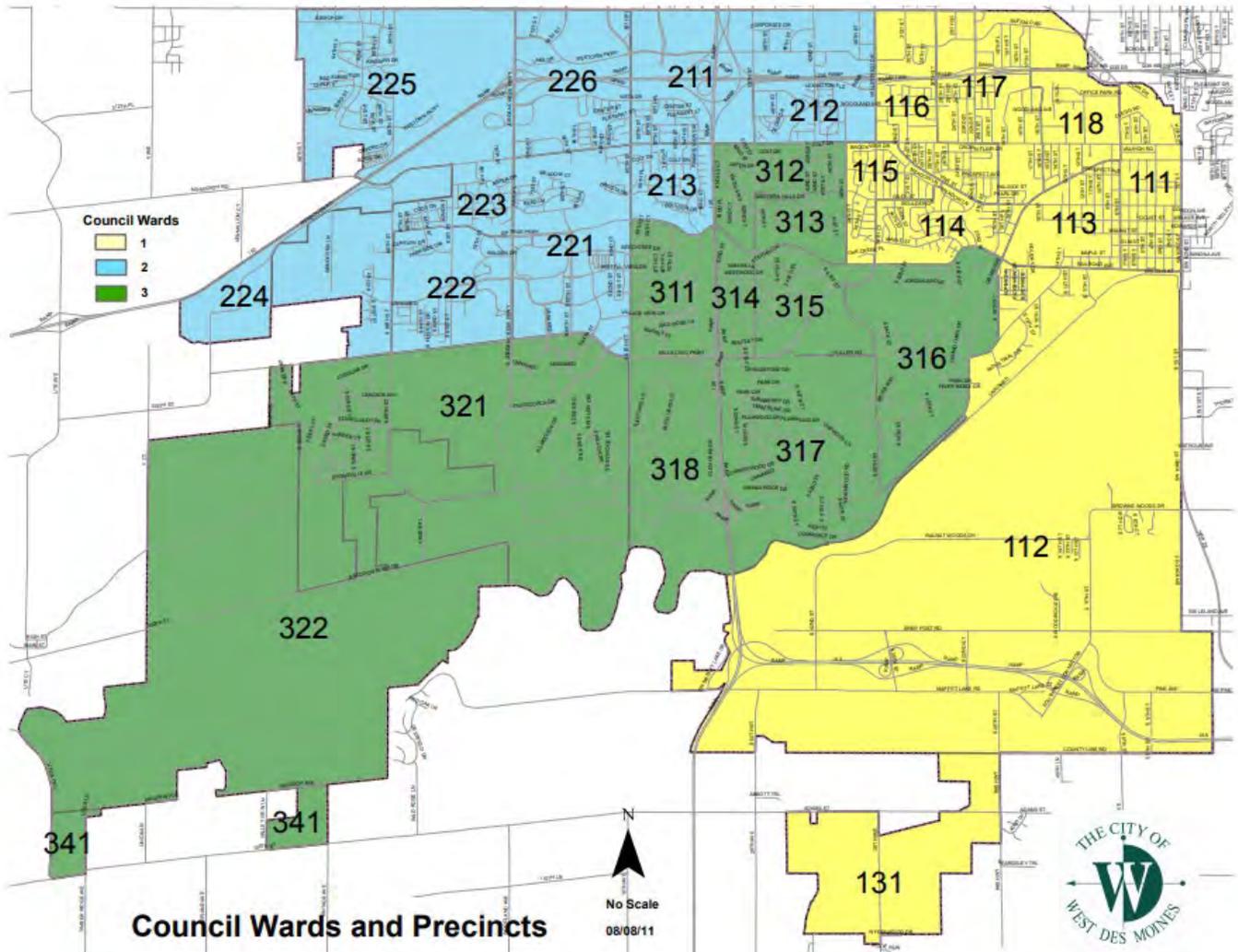
Education-Higher (within City Limits)

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

Education-Higher (local)

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

City of West Des Moines Corporate Boundaries with Council Wards and Precincts
Based on 2010 Census, Adopted August 8, 2011



Financial Structure

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

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

Types of Funds

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

Governmental Funds

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

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

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

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

Proprietary Funds

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

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

Fiduciary Funds

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

Budgeting and Accounting Basis

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

The Budget Process

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

Formal budget preparation begins in August when Finance performs a financial capacity projection for the upcoming budget year. This projection involves estimating reserves, revenues, expenditures, debt limits, and the General Fund's contribution to the Capital Improvement Program. It is within this groundwork that the FY 2020-21 budget is formed.

Operating and Capital Budget

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

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

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

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

Preliminary Budget

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

Final Budget

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

Reporting and Monitoring

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

Reporting & Monitoring (continued)

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

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

Amending the Budget

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

Budget Amendments

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

- ◆ To permit the appropriation and expenditure of unexpended unencumbered cash balances on hand at the end of the preceding fiscal year which had not been anticipated in the budget.
- ◆ To permit the appropriation and expenditure of amounts anticipated to be available from sources other than property taxation and which had not been anticipated in the budget.
- ◆ To permit transfers from the debt service fund, the capital improvements reserve fund, the emergency fund, or other funds established by state law, to any other city fund unless specifically prohibited by state law.
- ◆ To permit transfers between programs within the general fund.

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

**City of West Des Moines
FY 2020 – 21 Budget Calendar**

Date	Responsibility	Action
Thursday, September 6, 2019	Finance Staff	Departmental budget information distributed
Thursday October 17, 2019	CIP Team	Meeting to review CIP – Initial Overview and Recap Status of Projects
Friday, October 26, 2019	Departments	Deadline to submit departmental budget to budget review team
November 4 – December 12, 2019	Budget Review Team / Departments	Budget team meets with staff from each department
Monday, November 4, 2019	CIP Team	Meeting to Review CIP – Parks & Recreation, Building Projects
Monday, November 18, 2019	Finance Staff	Hotel/Motel funding application period commences
Monday, November 25, 2019	CIP Team	Meeting to Review CIP – Sewer, Stormwater, Streets Projects
December 2019 / January 2020	Budget Review Team	Compilation of Recommended Operating & CIP Budget
Friday, December 20, 2019	CIP Team	Meeting to Review Proposed CIP – Funding Sources & Proposed Projects
Friday, December 20, 2019	Finance Staff	Hotel/Motel funding application period ends
Monday, January 6, 2020	City Council	Workshop to outline process, parameters, and legislative issues
January 2020	Budget Review Team / Departments	Meetings to provide feedback to departments / Operating and CIP
Wednesday, January 8, 15 & 22, 2020	F&A Committee	Presentations by Hotel/Motel application organizations to F&A Subcommittee
Tuesday, January 21, 2020	Finance Staff	Recommended Operating and CIP Budgets delivered to Mayor/Council
Friday, January 24, 2020	Finance Staff	Public Notice of proposed maximum property tax dollars published in WDM Register (send to paper by 1/17/20)
Saturday, January 25, 2020	City Council	Workshop to discuss and review Recommended Operating and CIP Budgets
Monday, February 3, 2020	City Council	Public Hearing to establish maximum property tax dollars to certify for levy
Friday, March 13, 2020	Finance Dept.	Proposed Budget public hearing notice published in the WDM Register (send to paper by 2/28/20)
Monday, March 23, 2020	City Council	Public Hearing and City Council approval of final Operating (including Hotel/Motel) and CIP Budgets
Monday, March 30, 2020	City Council	Backup date for City Council approval of final Budgets
Thursday, April 30, 2020	Finance Staff	Extended Deadline for filing Budgets with County Auditors

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



CITY OF WEST DES MOINES

