



FISCAL YEAR 2019 – 2020

West Des Moines | Iowa

# BUDGET SUMMARY



# WDM CITY OFFICIALS



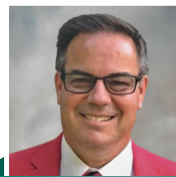
## MAYOR



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## WDM CITY COUNCIL



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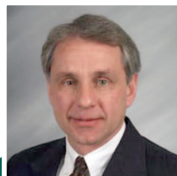
## KEY CITY STAFF



**TOM HADDEN**  
**CITY MANAGER**



**JAMIE LETZRING**  
**DEPUTY CITY MANAGER**



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# WDM DEPARTMENT HEADS



**CLYDE EVANS**

Community & Economic Development



**CRAIG LEU**

Fire Department



**LYNNE TWEDT**

Development Services



**JANE DODGE**

Human Resources



**SALLY ORTGIES**

Parks & Recreation



**JEFF DUMERMUTH**

Emergency Medical Services



**ALTHEA HOLCOMB**

Humans Services



**CHRIS SCOTT**

Police Department



**BRIAN HEMESATH**

Engineering Services



**JOE MENKE**

Information Technology Services



**BRET HODNE**

Public Services



**TIM STILES**

Finance



**DARRYL ESCHETE**

Library



**DARIN RINEY**

Westcom

**Our  
Purpose...**

**Mission Statement**

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

**City of West Des Moines**

**OUR VALUE STATEMENT**

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

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

THE CITY OF  
**West Des Moines**



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**City of West Des Moines**

**Iowa**

For the Fiscal Year Beginning

**July 1, 2018**

*Christopher P. 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, 2018**. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as a financial plan, as an operations guide, and as a communications device.

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



# Table of Contents

## *Table of Contents*

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

### ***Introduction***

Mission of Document.....	5
How to use this Document.....	6
Description of Community .....	8
Fund Description/Budget Process.....	10
Budget Calendar.....	14
Matrix of Funds/Programs .....	15
Organizational Chart.....	16

### ***Executive Overview***

City Manager’s Budget Message .....	17
-------------------------------------	----

### ***Visioning***

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

### ***Budget Summary***

Financial Policies.....	57
FY 2019-20 Budget by Fund .....	62
FY 2019-20 Budget all Funds.....	63
Budget to Actual .....	65
Revenue Summary .....	67
Expenditure Summary .....	73
Consolidated Debt Summary .....	77

### ***General Fund***

FY 2019-20 Budget.....	82
Revenue Summary .....	84
Expenditure Summary .....	96

### ***Community Enrichment***

Parks and Recreation.....	101
Library.....	110
Human Services .....	115
Human Rights .....	120

## *Table of Contents*

### ***Public Safety***

Emergency Medical Services.....	123
Westcom Emergency Communications.....	128
Police.....	131
WestPet Animal Control.....	139
Fire.....	143

### ***Public Services***

Public Services.....	149
Engineering Services.....	155
Development Services.....	160
Community & Economic Development.....	165
Regional Economic Development.....	170
Sister Cities Commission.....	172
Leased City Buildings.....	174

### ***Support Services***

Mayor and Council.....	177
City Manager.....	179
City Clerk.....	183
Human Resources.....	187
Information Technology Services.....	191
Legal.....	195
Finance.....	199
Risk Management.....	204
Hotel/Motel Tax.....	206
City Contingency.....	208

### ***Special Revenue Funds***

Description of Funds.....	211
FY 2019-20 Budget.....	213
Road Use Tax Fund.....	216
Local Option Sales Tax Fund.....	219
Rehabilitation/Economic Development Funds.....	222
Employee Benefits Fund.....	225
Tax Increment Financing Funds.....	227
Alluvion Tax Increment Financing Fund.....	232
Ashworth Road Tax Increment Financing Fund.....	234
Coachlight Tax Increment Financing Fund.....	236
E.P. True Parkway Tax Increment Financing Fund.....	238
4125 Westown Parkway Tax Increment Financing Fund.....	240
Fuller Road Tax Increment Financing Fund.....	242
Historic West Des Moines Tax Increment Financing Fund.....	244
Jordan Creek Tax Increment Financing Fund.....	246
Midtown Tax Increment Financing Fund.....	248
Mills Civic Parkway-Athene Tax Increment Financing Fund.....	250
Mills Civic Parkway-Global Aviation Tax Increment Financing Fund.....	252



## *Table of Contents*

### ***Special Revenue Funds - Continued***

Mills Civic Parkway-Microsoft Tax Increment Financing Fund.....	254
Mills Civic Parkway-Wells Fargo Tax Increment Financing Fund.....	256
Osmium Tax Increment Financing Fund .....	258
Westtown V Tax Increment Financing Fund.....	260
Woodland Hills Tax Increment Financing Fund .....	262
Woodland Hills LMI Fund.....	264
Police & Fire Retirement Funds .....	266
Park Funds .....	269
Public Art Fund.....	271
Library Funds.....	273
Police Funds.....	275
E911 Funds .....	277
Human Services Funds .....	279
EMS Funds.....	281

### ***Debt Service Fund***

Description of Fund .....	283
FY 2019-20 Budget.....	284
Composition of Debt Service Levy.....	285
FY 2019-20 General Obligation Bonds Outstanding.....	286
Future Debt Service Based Upon Existing Debt.....	287

### ***Capital Project Funds***

Description of CIP Program.....	289
FY 2019-20 Budget.....	295
CIP Program Detail.....	296
Neighborhood Redevelopment .....	297
City Facilities .....	298
Ongoing Maintenance .....	312
Parks.....	318
Streets.....	329
Sanitary Sewer .....	346
Storm Water .....	349

### ***Enterprise Funds***

Description of Funds.....	353
FY 2019-20 Budget.....	355
Sanitary Sewer Fund.....	356
Solid Waste Fund.....	359
Storm Water Utility Fund .....	362
MidAmerican Energy RecPlex Fund .....	365
Westcom Fund .....	367
E911 Fund.....	373
Technology Replacement Fund .....	375
Vehicle Maintenance Fund .....	377

***Table of Contents***

***Enterprise Funds – Continued***

Vehicle Replacement Fund .....379  
Health Insurance Fund .....381  
Worker’s Compensation Fund .....384

***Other Information***

Miscellaneous Information & Statistics.....387

***Glossary***

Definitions & Acronyms.....393

***Cover***

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

***Mission of this Document***

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

***Acts as a Policy Document***

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

***Serves as a Legally Required Financial Planning Tool***

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

***Functions as an Operational Tool***

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

***Acts as a Communication Device***

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

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

***Organization of Document***

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

***Executive Overview***

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

***Visioning***

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

***Budget Summary***

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

***Fund Summaries***

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

***General Fund***

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

***Other Information***

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

***Glossary***

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

### *Description of the Community*

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

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



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

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

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

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

## ***Government***

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

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

## ***Education-Public***

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

## ***Education-Private***

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

## ***Education-Higher (within City Limits)***

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

## ***Education-Higher (local)***

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

## **INTRODUCTION**

## **DESCRIPTION OF FUNDS**

### *Financial Structure*

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

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

### *Types of Funds*

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

### *Governmental Funds*

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

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

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

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



## ***Proprietary Funds***

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

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

## ***Fiduciary Funds***

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

## ***Budgeting and Accounting Basis***

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

## ***The Budget Process***

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

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

## ***Operating and Capital Budget***

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

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

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

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

### ***Preliminary Budget***

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

### ***Final Budget***

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

### ***Reporting and Monitoring***

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

***Reporting & Monitoring (continued)***

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

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

***Amending the Budget***

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

***Budget Amendments***

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

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

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

**City of West Des Moines  
FY 2019 – 20 Budget Calendar**

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

Fund	Budget Program									
	Public Safety	Health & Social Services	Culture & Recreation	Public Works	Community & Economic Development	General Government	Debt Service	Capital Projects	Business Type/Enterprise	Non Program
<b>General:</b>										
General	X	X	X	X	X	X				
Insurance						X				
Hotel/Motel Tax			X		X					
<b>Special Revenue:</b>										
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									
<b>Debt Service</b>							X			
<b>Capital Projects:</b>										
Capital Projects								X		
Special Assessments								X		
<b>Enterprise:</b>										
Sanitary Sewer									X	
Solid Waste									X	
Storm Water									X	
MidAmerican Energy RecPlex									X	
Westcom									X	
E911									X	
<b>Internal Service:</b>										
Technology Replacement										X
Vehicle Replacement										X
Vehicle Maintenance										X
Health Insurance										X
Worker's Compensation										X
<b>Trust &amp; Agency</b>										
Section 125 Plan										X
Housing Escrow										X
Developer Bonds										X
Police Agency										X



# CITY OF WEST DES MOINES

