



# Table of Contents

## Table of Contents

City Officials .....	1
Department Heads .....	2
Mission Statement.....	3
GFOA Budget Award.....	4

### **Table of Contents**

Table of Contents.....	5
------------------------	---

### **City of WDM Information**

Community Information .....	9
Communications .....	14
Map of the Community .....	15
Organizational Chart .....	16
Boards & Commissions.....	17
2020 Community Survey.....	18

### **Visioning**

WDM 2036 .....	21
Action Plan Supporting WDM 2036.....	40

### **Executive Overview**

City Manager's Budget Message .....	53
-------------------------------------	----

### **Budget Process & Structure**

Mission of Document.....	65
How to use this Document .....	66
Budget Process.....	68
Budget Calendar .....	71
Financial Policies .....	72
Description of Funds .....	74
Fund Structure .....	77
Matrix of Funds/Programs.....	78

### **Budget Summary**

Frequently Asked Questions .....	79
Budget Goals .....	80
Budget Assumptions .....	81
FY 2022-23 Budget.....	83
FY 2022-23 Budget By Fund.....	92
FY 2022-23 Budget All Funds .....	94
Budget to Actual.....	96
Program Basis Budget .....	97
Revenue Summary.....	98
Expenditure Summary.....	102
Budget Outlook .....	107

## Table of Contents

### **General Fund**

FY 2022-23 Budget .....	109
Revenue Summary.....	112
Expenditure Summary.....	126
Transfers Summary.....	134

### **Community Enrichment**

Human Services .....	135
Diversity, Equity, Inclusion .....	142
Human Rights .....	147
Library .....	150
Parks & Recreation .....	157

### **Public Safety**

Police .....	167
WestPet Animal Control .....	174
Westcom Dispatch .....	180
Fire.....	185
Emergency Medical Services.....	192

### **Public Services**

Public Services.....	199
Community & Economic Development.....	206
Development Services .....	213
Engineering Services .....	222
Regional Economic Development .....	229
Sister Cities Commission .....	232
Leased City Buildings.....	235

### **Support Services**

Mayor and Council .....	237
City Manager.....	241
City Clerk.....	246
Human Resources.....	252
Information Technology Services .....	259
Legal .....	265
Finance .....	273
Risk Management .....	280
Hotel/Motel Tax .....	282
City Contingency.....	285

## Table of Contents

### **Special Revenue Funds**

Description of Funds .....	287
FY 2022-23 Budget .....	289
Road Use Tax Fund .....	294
Local Option Sales Tax Fund .....	298
Rehabilitation/Economic Development Funds .....	303
Employee Benefits Fund .....	307
Tax Increment Financing Funds .....	311
Alluvion Tax Increment Financing Fund .....	320
Ashworth Road Tax Increment Financing Funds .....	322
Coachlight Tax Increment Financing Funds .....	324
E.P. True Parkway Tax Increment Financing Funds .....	326
8300 Mills Civic Parkway Tax Increment Financing Funds .....	328
1525 Grand Avenue Tax Increment Financing Funds .....	330
Fuller Road Tax Increment Financing Fund .....	332
Grand Ridge Tax Increment Financing Fund .....	334
Grand Prairie Parkway Tax Increment Financing Fund .....	336
Historic West Des Moines Tax Increment Financing Fund .....	338
Iowa Clinic Tax Increment Financing Fund .....	340
Midtown Tax Increment Financing Fund .....	342
Mills Civic Parkway-Microsoft Tax Increment Financing Fund .....	344
Mills Civic Parkway-Wells Fargo Tax Increment Financing Fund .....	346
Osmium Tax Increment Financing Fund .....	348
University Avenue Corridor Tax Increment Financing Fund .....	350
Westown V Tax Increment Financing Fund .....	352
Woodland Hills Tax Increment Financing Fund .....	354
Woodland Hills LMI Fund .....	356
Police & Fire Retirement Funds .....	358
Park Funds .....	362
Public Art Fund .....	364
Library Funds .....	368
Police Funds .....	370
Youth Justice Initiative Funds .....	372
Human Services Funds .....	377
EMS Funds .....	380

### **Debt Service Fund**

Description of Fund .....	381
Municipal Debt Capacity .....	385
FY 2022-23 Budget .....	387
Summary of Debt Obligations Bonds .....	388
Composition of Debt Service Levy .....	389
FY 2022-23 General Obligation Bonds Outstanding .....	390
Future Debt Service Based Upon Existing Debt .....	391

## Table of Contents

### **Capital Project Funds**

Description of CIP Program.....	395
FY 2022-23 Budget .....	402
CIP Program Detail .....	
Neighborhood Redevelopment.....	403
City Facilities .....	406
Ongoing Maintenance .....	421
Parks.....	431
Streets.....	445
Sanitary Sewer.....	463
Stormwater .....	472
Fiber Conduit Network .....	478

### **Enterprise Funds**

Description of Funds .....	481
Sanitary Sewer Fund.....	482
Solid Waste Fund Utility Fund.....	488
Stormwater Utility Fund.....	491
Fiber Conduit Utility Fund.....	496
MidAmerican Energy RecPlex Fund.....	500
Westcom Fund .....	505
E911 Fund.....	513

### **Internal Service Funds**

Technology Replacement Fund .....	515
Vehicle Maintenance Fund.....	518
Vehicle Replacement Fund .....	520
Health Insurance Fund.....	524
Worker's Compensation Fund.....	527

### **Glossary**

Acronyms .....	531
Definitions .....	533

### **Cover**

The cover features a of images of the Racoon River Park Boathouse. The boathouse opened in 2020 and offers visitors more ways to discover Racoon River Park and Blue Heron Lake, the state-of-the art boathouse with restrooms offers bike and boat rentals including canoes, kayaks, paddleboats, stand-up paddleboards and more.