

# 2023 Preliminary Annual Budget



City of Des Moines Passenger Ferry

*City of Des Moines, Washington*





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# INTRODUCTION

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# Reader's Guide

The following Reader's Guide lists each major section of the budget document in the order it appears and provides a brief description of what is found in that section. Please refer to the Table of Contents for specific section locations and content details.

## **Section 1: Introduction**

This section begins with a message from the City Manager presenting the 2023 Annual Budget. The letter details the city's priorities and issues the city is facing in the 2023 budget. Following the City Manager's budget message are sections providing important background information about the City of Des Moines, including City Officials and general information about the city and its history.

## **Section 2: Staffing Levels and Pay Schedules**

This section provides the City's staffing levels, with an overview of staff by department and includes the City's historical authorization of employees. This section includes the Index of Positions and Pay Schedules for city employees.

## **Section 3: Fund Summaries**

This section provides an overview of all funds budgeted for 2023. It reviews the City's overall financial picture, revenue and expenditure estimates, and financial forecasts for the upcoming year. This section includes charts illustrating revenues by fund and type.

## **Section 4: Funding Sources**

This section provides revenue sources by fund summary and by funding source. Revenues are displayed for:

- General Fund
- Special Revenue Funds
- Capital Project Funds
- Marina Fund
- Surface Water Management Fund
- Internal Service Funds

## **Section 5: Departments**

This section provides the 2023-2027 forecast for the General Fund, as well as, details for the individual departments within the General Fund.

# City Manager's Budget Message

## **Honorable Mayor and Council:**

On behalf of the entire management team, I am pleased to submit the budget for fiscal year 2023. This budget was developed in support of the City Council's goals, current and projected service and infrastructure needs, and is reflective of current and projected economic conditions that will impact the City.

## Macroeconomic Perspective

Those economic conditions, reaching far beyond the city, are fluctuating and uncertain. The response to uncertainty, as our government's primary responsibility is to safeguard public trust and public resources, is to manage our finances in a conservative manner, mitigating risk factors.

A budget is a statement of values. The 2023 budget continues to be greatly impacted by the COVID-19 virus pandemic and the recovery from that pandemic. At the same time, global events in 2022 have had a profound impact on the international economy, including that of the U. S. Costs of energy as a result of the cessation of some energy supplies and constraints on the provision of other energy sources have come as a result of the Russo-Ukrainian war. Another dynamic factor affecting the economy has been an ongoing shortage of labor. This has been a macro phenomenon reaching across all sectors of the economy and types of employment.

The watchword for the response to and the impact of the pandemic was uncertainty. Actions taken at the national macroeconomic level focused on ways to provide a catalyst for the economy. These included expanding liquidity in the economy through financial transfers to those most in need and most affected by the economic conditions arising from the pandemic. These actions focused on enhancing aggregate demand by putting resources into the hands of those most direly affected by the pandemic, and secondly by retaining an interest rate structure that provides for a low cost of money.

A historical review points out that during the course of the pandemic, which is literally ongoing, the global, national, and regional economies essentially ground to a halt with a few exceptions, starting at the end of first quarter 2020. Unemployment skyrocketed as the private sector and especially small businesses experienced reduced demand, both through protocols of caution to prevent the spread of the virus and by reduced demand as disposable income (for consumption) shrank. The impact on small business was especially harmful as small businesses generate more employment than larger businesses on a per capita investment basis (for the most part).

As we have watched the economy recover subject to a number of factors mentioned above, inflationary trends have literally skyrocketed. The April and June 2022 Consumer Price Index (CPI) released by the federal government exceeded 9%; a degree of inflation not seen for decades. Finally, and counterintuitively, retail consumption not only remains strong but exhibits a trend of increases. The explanation for this appears to be that during the pandemic and the amount of government support that occurred to help protect those losing their jobs from the COVID pandemic, consumers saved money and therefore, currently have resources to continue consumption patterns.

The upshot is that the cost of labor and the challenges in acquiring labor, international constraints in the provision of supply chains across industries that limit the timing and availability of materials, and the increased cost of providing financial resources (for example, issuing bonds) have all negatively impacted normal processes, making it increasingly difficult to navigate these challenging dynamics.

As the City is bound to certain labor bargaining unit negotiations, tied to the CPI and in order for the City to remain competitive in attracting workforce requirements, a significant recommendation for Cost of Living Adjustments (COLAS) will be found in this recommended budget document.

### 2023 Budget Approach

Given the complexity and constraints discussed above, a clear strategy to address challenges is essential. Our City's organizational culture faces challenges especially related to our workforce composition and attrition. One strata of our workforce are long-term employees who, within the next five years, will retire from city government. Although a normal dynamic in the course of operating any business, attrition heightens the loss of institutional memory. In one recent instance, we had a department where the three senior officials all retired within a year of each other and that resulted in over a one hundred year loss of institutional memory.

Because of emphasizing strategies to minimize the impact of retirements, the City has engaged in comprehensive succession planning the past five years. This process, although appropriate, has been challenged by attrition, the COVID pandemic, and the general society wide labor shortage. In order to address these employment challenges, the 2023 budget identifies three critical strategies. These strategies are enhanced technology, increased training, and safety in the workplace.

The policy implications of the pandemic are that new initiatives requiring city resources are constrained. One lesson we have all learned from the pandemic is the value of the role of technology in virtual communication. This included zoom meetings, reliance on email and texts and other multi-media utilization to provide communication paths. We intend to further our understanding and capacity to utilize technology in the workplace. Two excellent examples of this are the work of our Building department in providing virtual plan review and inspections (as has been possible) virtually. This has resulted in increased efficiency and convenience for both customers and staff.

Our Municipal Court has also adapted a number of virtual communication elements that allow for court functioning to improve access to the justice system. This has allowed defendants to have their hearings heard virtually, resolving their cases, and giving them the capabilities to continue working and contributing to society in a positive manner.

In 2023, we anticipate continuing our review and utilization of technology as we resume many of the in-person functionalities our government provides. We will be evaluating ways to increase convenience and efficiencies for our community and businesses through technological innovation.

#### *Training*

We are encouraging increases in training resources and utilization in the 2023 budget in order to maximize our employees' potential. Training can effectively improve customer service, professional knowledge as to current best management practices and professional acumen among staff at all levels of the organization. Effective training also provides those employees with an interest in professional advancement to acquire the skills and understanding to move up in the organization. Training can help reduce the loss of institutional knowledge. When effectively paired with technological innovation, the capacity of our city government to effectively and excellently meet the needs of our community is increased.

#### *Safety*

A primary consideration within our city government is to assure the safety of our employees and, as a result, the safety of our community. This was a primary lesson learned from our response to the pandemic. Many different protocols and actions (based on national, state and regional standards) were implemented to maintain employee safety. Assuring safety in this day and age is a far-reaching dynamic. It includes

preparation for emergency procedures that could be associated with an active shooter in City Hall or anywhere else in our city. This type of preparation can include panic buttons for those in contact with the public; installation of safety glass in any vulnerable areas of city facilities; and practicing emergency management procedures to utilize them in the face of an immediate threat.

Safety also includes assuring employees are not chronically under stress to complete tasks when the workforce is reduced by attrition, shortage of available manpower in the labor market, or employee absence as a result of the COVID dynamic. Despite these challenges, the City has continued to operate at a very high level. In many cases, resuming activities and programs as COVID has waned. Nevertheless, there is a cost.

As one City Councilmember said recently, “More with less is not a successful long-term strategy.” The meaning of these words is that chronic stress to accomplish objectives can be dangerous. For example, an employee responsible for operating heavy equipment and/or city vehicles can encounter danger from exhaustion. This can impair judgment and place the employee and others at risk.

Our current budget tries to anticipate understaffing, vacancies and lingering COVID impacts.

### **Financial History and Outlook**

It has been a long road to get to the place where we are financially solvent and strong, with appropriate contingencies and reserves. Let me recount the challenges we faced.

In 2014, the Washington State Auditor issued a finding that described the city’s precarious situation. (A finding by the auditor expresses the condition that the financial viability of a governmental organization may prevent that government from continuing to function). The finding in the case of Des Moines was based on:

- A gap existed between structural expenditures (more) and structural revenue (less).
- The use of one-time money to cover this gap.
- The danger of relying on one-time money – it is one-time, uncertain and unpredictable.
- That no long-term plan to address this dangerous position had been developed.

The importance of assuring that structural revenue (i.e. revenue that is ongoing, essentially on an annual basis – property taxes, utility taxes, sales tax and other ongoing sources of revenue) must be sufficient to pay for structural expenditures (i.e. expenditures that are ongoing, maintenance of city equipment, employee salaries, utility bills, are a few examples). When structural expenditures exceed structural revenues, the financial position of an organization becomes dangerous. This was the position the City was in when this audit finding was issued in 2014.

Over the past eight years, the City has made tremendous strides in improving its finances. For the past several years, the City has received the Government Finance Officers Association Award for Excellence for our preparation of the Comprehensive Annual Financial Report (2017, 2018, 2019, and 2020).

Based on our strong financial position that occurred as we implemented appropriate financial practices. Standard and Poor’s raised the City bond rating to AA+ and Moody’s also issued a bond rating upgrade which resulted in interest savings on bonds of several hundreds of thousands of dollars.

This stabilization has occurred partly due to significantly enhanced economic development in the Des Moines Creek Business Park and elsewhere in the City, and due to prudent management of existing resources. The City’s current financial condition results from difficult decision-making and exemplary leadership by the City Council in partnership with the City Administration over the past seven years.



The 2023 budget is a sustainable budget, despite the exceptional impacts of COVID-19. This strategy has included the development of a five-year forecast model that established an overarching structure to ensure the budget remains sustainable and the City remains solvent.

The City initially planned for a decrease in the forecasted General Fund major revenues in the range of 5% to 8% for 2022, due to uncertainties presented by the COVID-19 pandemic and the difficulty of predicting the length of the pandemic, as well as the full economic impact of the pandemic and the impact to economic activity. In 2023, the City is planning for an estimated increase in these forecasted revenues in the range of 4% to 5%. However, with the reduced amount of American Rescue Plan funding from 2022 to 2023 being transferred to the General Fund, total revenue is estimated to be similar to the total amount received in 2022.

Assumptions about the degree and direction of growth moving into 2023 are based upon information from the Washington State Economic Forecast Council.

*The 2023 Preliminary Annual Budget includes the statutory 1% increase in the property tax levy for existing residents and businesses.* The City has preserved the previous “bank”) levy capacity from 2021 and 2022 for use at some future date. As stated above, the increase in CPI and because of the increased cost of our manpower, it is recommended to levy the statutory 1% for 2023.

## **Financial Strategy**

Honor the commitment to utilize structural revenues to finance structural expenditures.

Maintain legally established (by the City Council) contingency reserves. The City is required to retain 16.67% of the general fund, a national standard established by the Government Finance Officers Association and adopted by Des Moines City Council in fund balance.

***THIS IS NOT A SURPLUS but rather an insurance against risk (known and unknown). In this pandemic, risk is difficult to assess with the huge degree of uncertainty that COVID-19 exhibits in its transmission dynamic.***

Appropriate utilization of federal, state and county resources to finance activities related to COVID-19 response and to local economic development actions sponsored by the City will be critical to maintaining a healthy financial position.

Finally, the City Administration has looked very carefully at functional issues and appropriate staffing to carry out those functions. The city was early in responding to the pandemic. City facilities have been closed to the public since March, 2020 and are now currently slowly re-opening to the public. The City is emphasizing health and safety for the public, as well as the staff. There is constant monitoring of the pandemic and appropriate actions to stem its tide.

However, the degree of uncertainty caused by this global virus has certainly impacted the city’s ability to plan for the future. Every day we have faced uncertainty and there has been no playbook for our actions, which are essentially based on mitigating potential risk from the virus. It is for this reason that maintenance of an appropriate fund balance (contingency reserve) is essential to future financial health.

The City Manager, in this document, is responsible for presenting a recommended budget to the Council.

I would finally like to commend our excellent staff who are committed to achieving excellence and in maintaining a City government that is stable, sustainable and solvent!

Respectfully submitted,  
Michael Matthias  
City Manager



## History of the City

What was to become of Des Moines was first explored by Europeans on May 26, 1792, during the exploration of British naval Captain George Vancouver. The first Americans to visit the area were part of Charles Wilkes' expedition.

The first known settler was John Moore, who probably arrived about 1867. His homestead claim certificate (#285) was granted on July 2, 1872.

In 1887, F.A. Blasher persuaded some friends in his home city of Des Moines, Iowa, to help finance the development of a town on Puget Sound. The work was done by the Des Moines Improvement Company. In 1889, the area was platted into lots and sold by the Des Moines Improvement Company, which had been incorporated by F.A. Blasher, Orin Watts Barlow, Charles M. Johnson, and John W. Kleeb. Lumber mills provided the community with its primary employment.

Early transportation to Des Moines was by water. The mosquito fleet provided access to Seattle, Tacoma, and Vashon Island. The first road, the Brick Highway, was completed in 1916. The first cross-Puget Sound automobile ferry started service from Des Moines to Portage on November 13, 1916. This ferry service continued until September 1921. Before World War II, farming fuel the local economy.

Following the war, suburbanization of the community occurred. With an increased population, the county government was unable to supply the level of service and local control desired by Des Moines residents. In response to this, Des Moines was officially incorporated on June 17, 1959.

The City's most visible asset is the 838-berth small boat marina that was opened on May 10, 1970.

# Population Overview



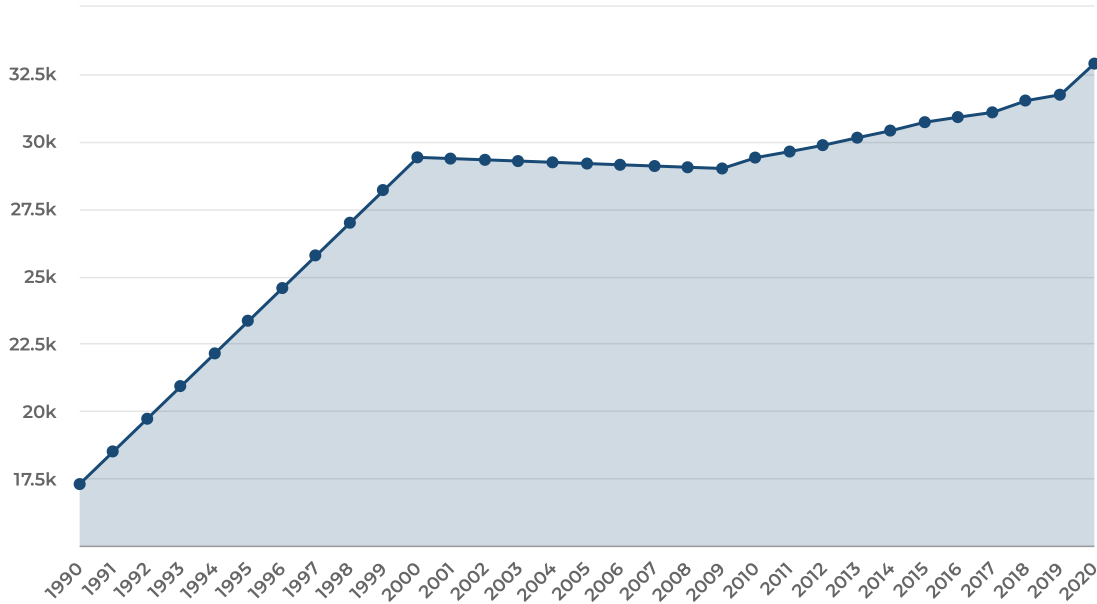
TOTAL POPULATION

**32,888**

▲ **3.6%**  
vs. 2019

GROWTH RANK

**146** out of **284**  
Municipalities in Washington



\* Data Source: U.S. Census Bureau American Community Survey 5-year Data and the 2020, 2010, 2000, and 1990 Decennial Censuses



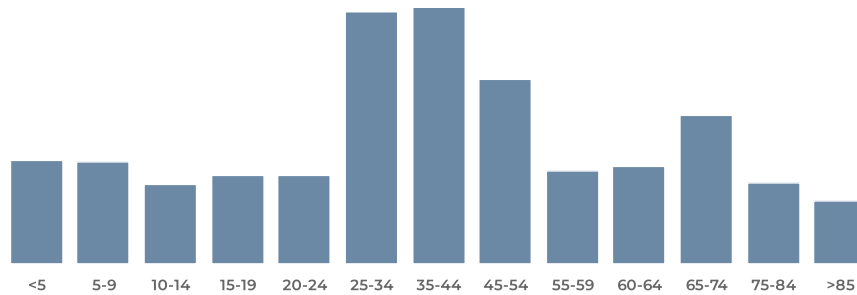
DAYTIME POPULATION

**23,702**

Daytime population represents the effect of persons coming into or leaving a community for work, entertainment, shopping, etc. during the typical workday. An increased daytime population puts greater demand on host community services which directly impacts operational costs.

\* Data Source: American Community Survey 5-year estimates

## POPULATION BY AGE GROUP



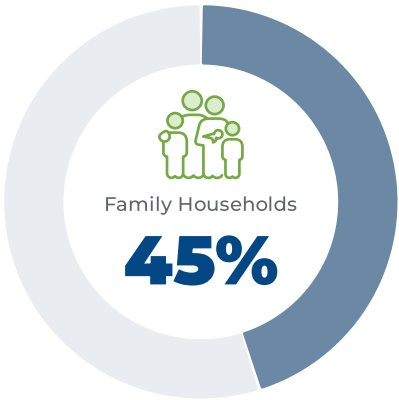
Aging affects the needs and lifestyle choices of residents. Municipalities must adjust and plan services accordingly.

\* Data Source: American Community Survey 5-year estimates

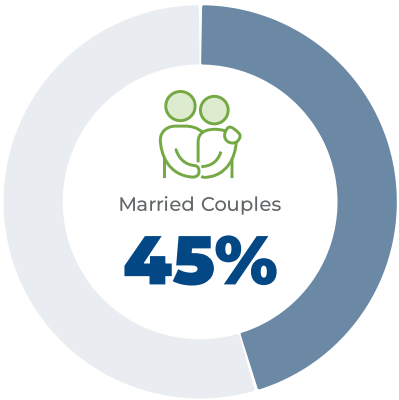
# Household Analysis

TOTAL HOUSEHOLDS  
**12,284**

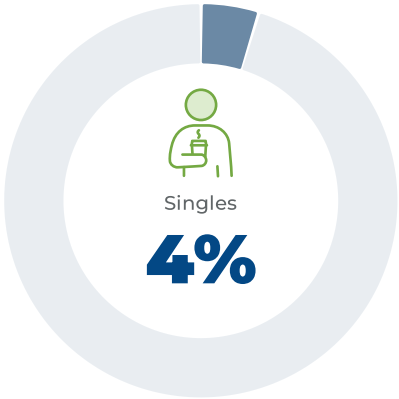
Municipalities must consider the dynamics of household types to plan for and provide services effectively. Household type also has a general correlation to income levels which affect the municipal tax base.



▼ **10%**  
lower than state average



▼ **10%**  
lower than state average



▲ **8%**  
higher than state average

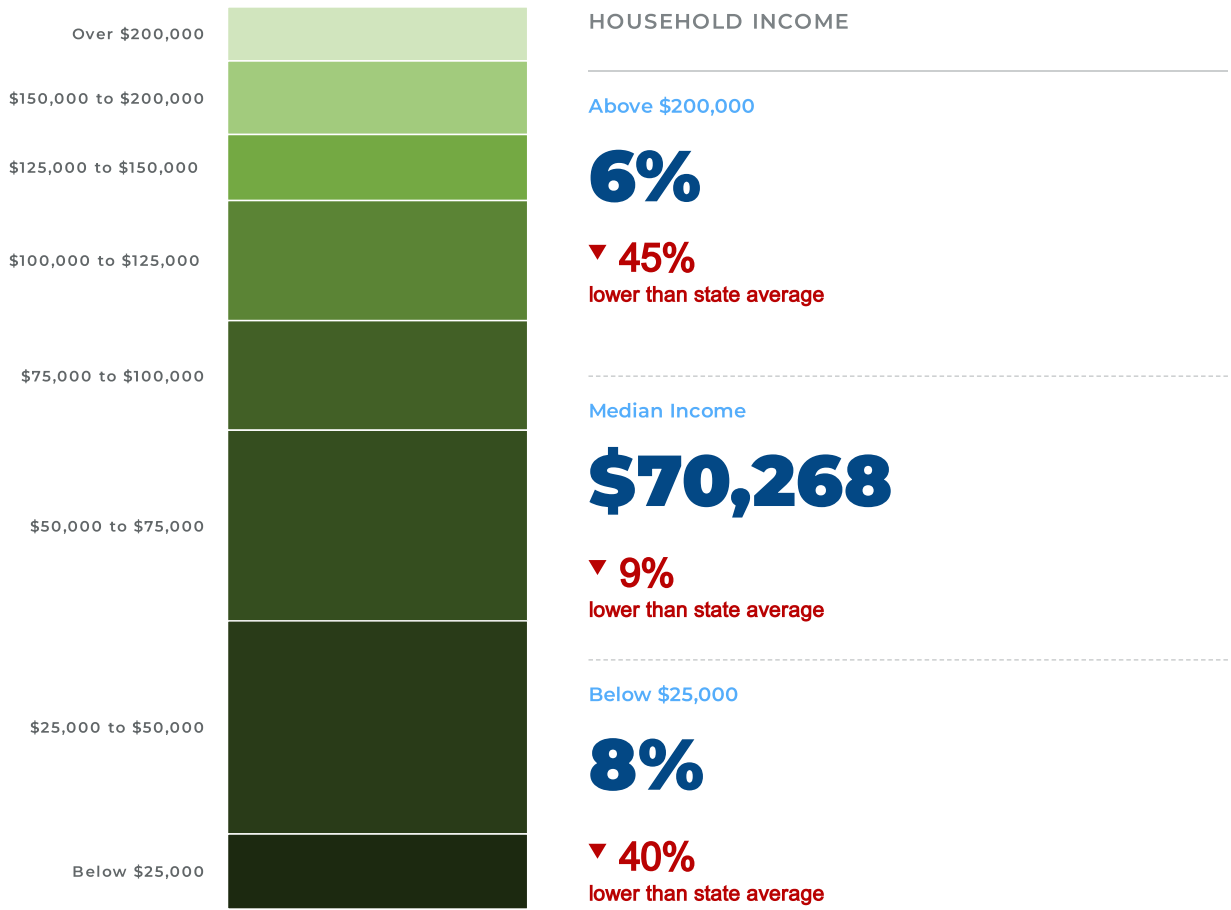


▲ **22%**  
higher than state average

\* Data Source: American Community Survey 5-year estimates

# Economic Analysis

Household income is a key data point in evaluating a community's wealth and spending power. Pay levels and earnings typically vary by geographic regions and should be looked at in context of the overall cost of living.



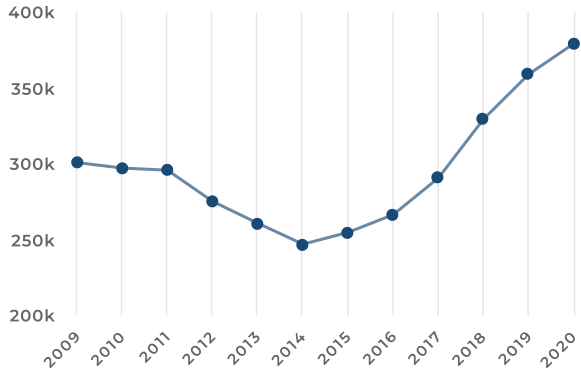
\* Data Source: American Community Survey 5-year estimates



# Housing Overview



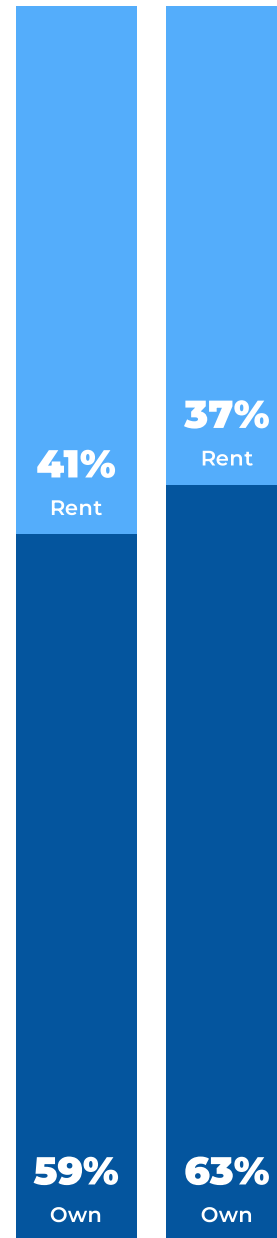
2020 MEDIAN HOME VALUE  
**\$379,300**



\* Data Source: 2020 US Census Bureau (<http://www.census.gov/data/developers/data-sets.html>), American Community Survey. Home value data includes all types of owner-occupied housing.

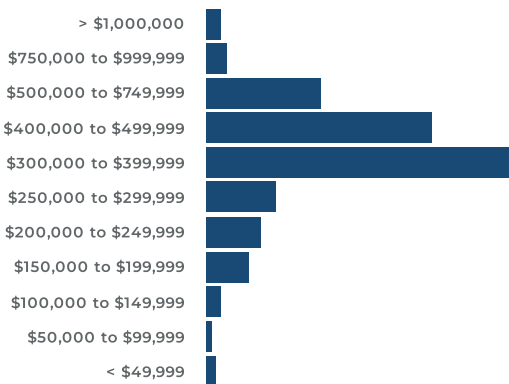
## HOME OWNERS VS RENTERS

Des Moines State Avg.



\* Data Source: 2020 US Census Bureau (<http://www.census.gov/data/developers/data-sets.html>), American Community Survey. Home value data includes all types of owner-occupied housing.

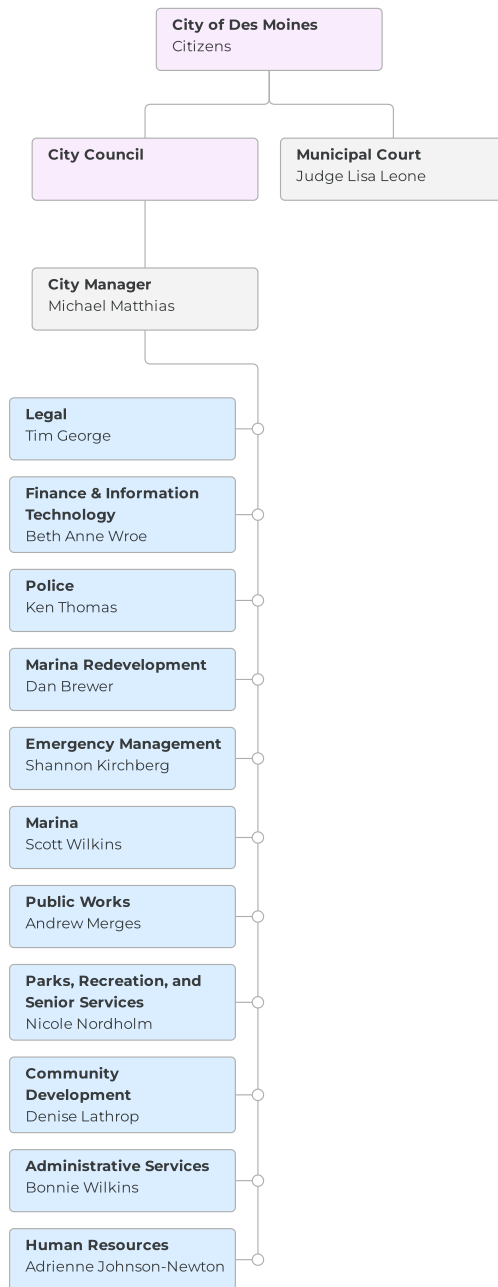
## HOME VALUE DISTRIBUTION



\* Data Source: 2020 US Census Bureau (<http://www.census.gov/data/developers/data-sets.html>), American Community Survey. Home value data includes all types of owner-occupied housing.



# City of Des Moines Organizational Chart





# List of City Officials

## City Council

*Matt Mahoney*

*Traci Buxton*

*Jeremy Nutting*

*JC Harris*



*Vic Pennington*



*Gene Achziger*



*Harry Steinmetz*

**Mayor:** Matt Mahoney

**Deputy Mayor:** Traci Buxton

## Administrative Officials

City Manager	Michael Matthias
Executive Director of Marina Redevelopment	Dan Brewer
City Attorney	Tim George
Police Chief	Ken Thomas
Finance Director	Beth Anne Wroe
Chief Administrative Officer	Bonnie Wilkins
City Clerk	Taria Keane
Harbormaster	Scott Wilkins
Municipal Court Judge	Lisa Leone
Public Works Director	Andrew Merges
Human Resources Director	Adrienne Johnson-Newton
Community Development Director	Denise Lathrop
Parks, Recreation, and Senior Services Director	Nicole Nordholm

# Fund Structure

## ORDER OF FUND PRESENTATION

The City budget is organized in fund number order. The departmental budget section includes all operating funds in the traditional order of the General Fund, Special Revenue Funds, Debt Service Funds, Enterprise Funds and Internal Service Funds. The City of Des Moines uses two of the three broad categories of funds – governmental and proprietary fund types. The City does not budget the fiduciary fund type. The governmental fund types used by the City are as follows:

## GENERAL FUND

The General Fund is the City's primary operating fund and is a major fund. It accounts for all financial resources except those required to be accounted for in other funds. It is generally considered to represent the basic operations of a municipality. It derives the majority of its revenues from property tax, sales tax, utility taxes, business & occupation taxes, and state-shared revenues.

The **General Fund** (Fund 001) accounts for operations such as Police, Municipal Court, Senior Services, Parks & Recreation, Events & Rentals, and supporting departments such as Finance, Legal, and Information Technology. Each department included in the General Fund is budgeted for and presented separately in this document.

## SPECIAL REVENUE FUNDS

Special revenue funds account for the proceeds of revenue sources that are restricted to specific expenditure purposes. Other restricted resources are accounted for in debt service, and capital project funds. The City of Des Moines has the following special revenue funds:

- **Street Fund (101)**
- **Street Pavement Fund (102)**
- **Development Fund (105)**
- **Police Drug Seizure Fund (107)**
- **Hotel-Motel Tax Fund (111)**
- **Affordable Housing Sales Tax Fund (113)**
- **American Rescue Plan (ARPA) Fund (114)**
- **Redondo Zone (140)**
- **Waterfront Zone (141)**
- **Planning, Building and Public Works (PBPW) Automation Fund (142)**
- **Urban Forestry Fund (151)**
- **Nuisance Property Abatement Fund (180)**
- **Automated Speed Enforcement (ASE) Fund (190)**
- **Transportation Benefit District Fund (199)**

## DEBT SERVICE FUNDS

Debt service funds are used to account for the accumulation of resources for and the payment of general long-term debt, principal, interest, and related costs. The City of Des Moines has the following debt service funds:

- **REET 1 Debt Service Fund (201)**
- **REET 2 Debt Service Fund (202)**
- **2018 Limited Tax Obligation Bond Debt Service Fund (208)**



## **CAPITAL PROJECT FUNDS**

Capital Project Funds are used to account for the acquisition or construction of major capital facilities except those financed by proprietary funds. The City of Des Moines has the following capital project funds:

- **Municipal Capital Improvement Fund (310)**
- **Transportation Capital Improvement Fund (319)**

These funds are funding sources for capital projects:

- **REET 1 Revenue Fund (301)**
- **REET 2 Revenue Fund (302)**
- **Park Levy Revenue Fund (305)**
- **Park In Lieu Revenue Fund (306)**
- **One-time Sales Tax & B&O Tax Revenue Fund (309)**
- **Traffic In Lieu Revenue Fund (320)**
- **Traffic Impact – Citywide Revenue Fund (321)**
- **Traffic Impact – Pacific Ridge Revenue Fund (322)**

## **ENTERPRISE FUNDS**

Enterprise Funds are used to account for operations that are financed and operated in a manner similar to private business enterprises where the intent of the governing body is to finance or recover, primarily through user charges, the costs of providing goods or services to the general public on a continuing basis. The City of Des Moines has the following enterprise funds:

- **Marina Fund (401)**
- **Surface Water Management Fund (450)**

## **INTERNAL SERVICE FUNDS**

Internal Service Funds are used to account for business-like activities where related goods or services are primarily provided to other departments or funds of the City on a cost-reimbursed basis. The City of Des Moines has the following internal service funds:

- **Equipment Rental Operations Fund (500)**
- **Equipment Rental Replacement Fund (501)**
- **Facility Repair & Replacement Fund (506)**
- **Computer Replacement Fund (511)**
- **Self-Insurance Fund (520)**
- **Unemployment Insurance Fund (530)**

## Basis of Budgeting

The City prepared an annual comprehensive financial report in conformance with generally accepted accounting principles (GAAP) for the fiscal year 2021. The City plans to switch to cash basis reporting starting with fiscal year 2022, in conformance with "other comprehensive basis of accounting" (OCBOA). The budget is not prepared using the same basis of accounting and therefore cannot, in all cases, be compared to information reported in the annual report.



# Financial Policies

## GENERAL FUND:

***One-Time Revenues Policy.*** Ordinance 1637 which was adopted December 15, 2015 in conjunction with Ordinance 1561, passed on December 13, 2012, which requires the General Fund to transfer all of the sales tax and business & occupation tax revenues received by the city from development projects with a total value exceeding \$15,000,000 to the Capital Improvement funds to be used for projects consistent with the purposes of that fund. These "one-time" revenues cannot be used to fund General Fund operating expenditures.

***Ending Fund Balance Policy (16.67% Reserve).*** Ordinance 1703 directs the City Manager to establish expenditure policies that will result in a general fund unrestricted ending balance or operating reserve of no less than two months (amounting to 16.67%) of the recurring operating expenditures for each fiscal year. The 2023 Budget provides for an ending fund balance of approximately \$4,362,404 or 17.23%, thereby meeting this requirement.

## DEBT POLICIES

The following debt management policies are adopted:

1. Debt shall not be used to finance ongoing operational costs.
2. Whenever possible, the city shall identify alternative sources of funding and shall examine the availability of all sources in order to minimize the level of debt.
3. The city shall determine the most advantageous financing method for all new projects.
4. Pay-as-you-go financing for capital improvements shall be utilized whenever feasible.
5. Total general obligation debt shall not exceed seven percent (7%) of the actual assessed value of the city as required by law.
6. The city shall utilize intergovernmental contributions, when available, to finance capital improvements that are consistent with the goals and priorities of the city.
7. The scheduled maturities of long-term obligations shall not exceed the expected useful life of the capital project or asset financed.
8. The city shall encourage and maintain professional relations with financial and bond rating agencies and shall follow a policy of full and open disclosure as required by the Securities and Exchange Commission rule 15-3C-1.

# Budget Process

## BUDGET DEVELOPMENT

The budget process is a planning effort directly related to the delivery of city services. The process of developing the budget uses traditional planning concepts of understanding the priorities, developing goals consistent with those priorities, updating policies which guide the process, proposing specific plans to accomplish the goals, and balancing those plans against available resources. The budget is a year-round effort with the preparation of next year's budget starting in April/May of the current year. The steps and timing involved in preparing the operating budget are described below.

## PREPARING THE BUDGET

The budget process begins in April with the development of the budget calendar for the year. Budget priorities and goals are established by the City Manager.

In May, the Finance Department and City Administration together create a list of parameters for departments to follow when preparing base budgets.

In June/July, departments prepare their budget requests for the coming year and present individual budget requests for each new function or service request. Throughout this process, meetings are held with appropriate staff and with the City Manager to review these budget requests.

The Finance Department begins preparing revenue projections at the end of June for each revenue source based on the information provided by the departments, an analysis of past revenue trends and current economic conditions, as well as information about changing demographic, industrial, and commercial activities in the community.

Expenditure analysis includes adjustments for inflation, workload increase/decreases, and other factors that cause changes in expenditures. The Finance Department budgets for all non-departmental expenditures separately based on the unique requirements of each program, and updates general government revenue and expenditure projections annually for a five-year time frame.

Beginning in July and through mid-August, the Finance Department organizes the revenue, expenditure, and new budget request information into summaries for the City Administration's review. Discussions are held with department staff regarding services provided and resources needed. Proposed budget allocations are evaluated based on city priorities and effectiveness.

In September, once the budget is balanced, the Preliminary Budget document is prepared. The preliminary budget document will be completed by mid-October. A hard copy is delivered to the Council members and the budget is made available to the public by posting to the City of Des Moines' website and providing a hard copy for review in the City Clerk's office.

The City Manager delivers a summary of his message at the first public hearing, which is typically held at the end of October with an additional public hearing held the first part of November. The public hearings are advertised for two consecutive weeks prior to the first hearing. The public is encouraged to attend and provide input on the budget plan.

Included in the 2023 Preliminary Annual Budget are the annual operating expenditures and estimated revenues, as well as the calendar year appropriation of the projects. The budget for capital funds is based on the six-year 2023-2028 Capital Improvement Plan, which was adopted at the September 22, 2022 City Council meeting by Resolution No. 1447. The six-year Capital Improvement Plan is a flexible, dynamic tool that encourages long-term decision-making and assures the continuity of Council goals and objectives. While the six-year Capital Improvement Plan sets project priorities, the Preliminary Annual Budget provides the legal authority to spend money on selected projects. The capital projects for the upcoming year are included in the annual budget and are to be formally adopted in the 2023 Annual Budget before December 31st.

## **ADOPTING THE BUDGET**

The City of Des Moines budget is adopted by ordinance in accordance with the requirements and time limitations as mandated by state law, Revised Code of Washington (RCW) 35.33. The budget must be adopted as a balanced budget and must be in effect prior to the expenditure of any City funds. The adopted budget constitutes the legal authority for expenditures.

## **MONITORING THE BUDGET**

City departments are able to access reports from the city's financial system, comparing actual to budgeted revenues and expenditures.

## **AMENDING THE BUDGET**

The City of Des Moines budget is adopted by **funds**. The City Manager has authority to transfer budgeted amounts between programs within any fund. However, City Council must approve any revisions that alter the total expenditure of a fund. When the City Council determines that it is in the City's best interest to increase or decrease the appropriation for a particular fund, they may do so by amending an ordinance, after presentation of budget details, which explains the reason and discloses the impact of the amendment. The City's budget is amended at least once during the year before year-end. All appropriations lapse at the end of the year.

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# BUDGET OVERVIEW

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Staffing levels are displayed for the years 2020, 2021, 2022 and 2023, by fund.

<b>GENERAL FUND</b>					
<b>STAFFING LEVELS</b>					
<b>POSITION</b>	<b>NUMBER OF EMPLOYEES</b>				
	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2022 ADJ</b>	<b>2023</b>
<b>CITY COUNCIL</b>					
Mayor	1.00	1.00	1.00	1.00	1.00
Council Member	6.00	6.00	6.00	6.00	6.00
<b>Total City Council</b>	<b>7.00</b>	<b>7.00</b>	<b>7.00</b>	<b>7.00</b>	<b>7.00</b>
<b>CITY MANAGER</b>					
City Manager	1.00	1.00	1.00	1.00	1.00
Executive Director of Marina Redevelopment	1.00	1.00	1.00	1.00	0.50
Chief Strategic Officer	0.30	0.50	0.50	0.25	-
Land Use Planner I-II/Economic Manager	-	-	-	0.50	0.50
Director of Emergency Preparedness & Safety Officer	-	-	-	1.00	1.00
Emergency Preparedness Manager	1.00	1.00	1.00	-	-
Human Resources Director	1.00	1.00	1.00	1.00	1.00
Human Resources Intern (Limited Term)	0.50	0.50	0.50	0.75	0.75
Human Resources Analyst (Limited Term)	-	1.00	1.00	1.00	1.00
Chief Administrative Officer			-	1.00	1.00
City Clerk/Communication Director	1.00	1.00	1.00	-	-
City Clerk				1.00	1.00
Deputy City Clerk	1.00	1.00	1.00	-	-
Public Records Specialist	1.00	1.00	1.00	1.00	1.00
City Hall Office Specialist	-	1.00	1.00	1.00	1.00
City Hall Front Desk Assistant	-	-	-	0.60	0.60
Management Analyst	0.20	0.10	0.10	0.60	0.60
<b>Total City Manager</b>	<b>8.00</b>	<b>10.10</b>	<b>10.10</b>	<b>11.70</b>	<b>10.95</b>
<b>FINANCE &amp; INFO TECHNOLOGY</b>					
Financial & Info Systems Director	1.00	1.00	1.00	1.00	1.00
Deputy Finance Director	-	1.00	1.00	1.00	1.00
Finance Manager	1.00	-	-	-	-
Senior Accountant	1.00	1.00	1.00	1.00	1.00
Extra Hire - Senior Accounting Specialist	0.50	0.50	-	-	-
Staff Accountant	2.00	2.00	2.00	2.00	2.00
Staff Accountant (Limited Term)	-	-	0.50	0.50	1.00
Accounting Interns	-	0.50	0.50	0.50	0.50
Payroll & Benefits Specialist	-	-	1.00	1.00	1.00
Payroll Accountant	1.00	1.00	-	-	-
Acctg Specialist - Accts Payable	1.00	1.00	1.00	1.00	1.00
Information Services Manager	1.00	1.00	1.00	1.00	1.00
Systems Administrator	1.00	1.00	1.00	1.00	2.00
IT Technician	1.00	1.00	1.00	1.00	1.00
<b>Total Finance &amp; Info Technology</b>	<b>10.50</b>	<b>11.00</b>	<b>11.00</b>	<b>11.00</b>	<b>12.50</b>

STAFFING LEVELS					
POSITION	NUMBER OF EMPLOYEES				
	2020	2021	2022	2022 ADJ	2023
<b>LEGAL</b>					
City Attorney	1.00	1.00	1.00	1.00	1.00
Assistant City Attorney	1.00	1.00	1.00	1.00	1.00
Prosecuting Attorney	1.00	1.00	1.00	1.00	1.00
Deputy Prosecuting Attorney (Limited Term)	-	-	-	1.00	1.00
Domestic Violence Advocate	0.60	0.40	0.40	0.40	0.40
Paralegal(s)	1.42	1.17	0.92	0.42	0.42
Legal Intern	-	0.25	0.50	-	-
<b>Total Legal</b>	<b>5.02</b>	<b>4.82</b>	<b>4.82</b>	<b>4.82</b>	<b>4.82</b>
<b>MUNICIPAL COURT</b>					
Judge	0.80	0.80	0.80	0.80	0.80
Director of Court Administration	-	-	-	1.00	1.00
Court Administrator	1.00	1.00	1.00	-	-
Judicial Operations Supervisor	-	1.00	1.00	1.00	1.00
Lead Court Clerk	1.00	1.00	1.00	-	-
Court Clerks	4.00	4.00	4.00	4.00	4.00
Court Clerk (Limited Term)	1.00	1.00	1.00	1.00	1.00
Court Marshal	1.15	0.60	0.60	1.60	1.60
Court Security Officer	1.00	-	-	-	-
Support Services Administrator	1.00	1.00	1.00	1.00	1.00
Support Services Specialist	-	1.00	1.00	1.00	1.00
<b>Total Municipal Court</b>	<b>10.95</b>	<b>11.40</b>	<b>11.40</b>	<b>11.40</b>	<b>11.40</b>

STAFFING LEVELS					
POSITION	NUMBER OF EMPLOYEES				
	2020	2021	2022	2022 ADJ	2023
<b>POLICE</b>					
Chief of Police	1.00	1.00	1.00	1.00	1.00
Assistant Chief of Police	1.00	1.00	1.00	1.00	1.00
Executive Support	1.00	1.00	1.00	1.00	1.00
Commander	1.00	1.00	1.00	1.00	1.00
Sergeant - Detectives	1.00	1.00	1.00	1.00	1.00
Street Crimes - Detectives	2.00	2.00	2.00	2.00	2.00
Patrol Officers - Detectives	5.00	5.00	5.00	5.00	5.00
Traffic Enforcement Officer	-	1.00	1.00	1.00	1.00
ATF Violent Crime Detectives	1.00	1.00	1.00	1.00	1.00
Sergeant - Prof Standards	1.00	1.00	1.00	1.00	1.00
Sergeant - Administrative	1.00	1.00	1.00	1.00	1.00
Sergeant - Patrol	4.00	4.00	4.00	4.00	4.00
Patrol Officers - Patrol	16.00	16.00	16.00	16.00	16.00
Patrol Officers - Patrol (ARPA)	-	-	2.00	2.00	2.00
Social Worker (ARPA)	-	-	1.00	2.00	2.00
School Resource Officers	2.00	-	-	-	-
Community Service Officer	2.00	2.00	2.00	2.00	2.00
Animal Control Officer	1.00	1.00	-	-	-
Evidence Technician	0.60	-	-	-	-
Digital Evidence Technician	-	0.50	1.00	1.00	1.00
Record Supervisor	1.00	1.00	1.00	1.00	1.00
Record Specialists	5.00	5.00	5.00	5.00	5.00
<b>Total Police</b>	<b>46.60</b>	<b>45.50</b>	<b>48.00</b>	<b>49.00</b>	<b>49.00</b>

STAFFING LEVELS					
POSITION	NUMBER OF EMPLOYEES				
	2020	2021	2022	2022 ADJ	2023
<b>PLANNING, BUILDING &amp; PUBLIC WORKS (PBPW) TAX BASED</b>					
<b>Planning, Building &amp; Permits</b>					
Community Development Director	-	-	-	0.50	0.50
Planning & Development Svcs Mgr	1.00	1.00	1.00	0.50	0.50
Building Official	1.00	1.00	1.00	1.00	1.00
Land Use Planner I-III\Economic Manager	-	-	-	0.25	0.25
Permit Coordinator	1.30	1.30	1.30	1.30	1.30
<b>Total Planning, Building &amp; Permits</b>	<b>3.30</b>	<b>3.30</b>	<b>3.30</b>	<b>3.05</b>	<b>3.05</b>
<b>Public Works Maintenance (Building/Facility &amp; Parks)</b>					
Public Works Director	0.10	0.10	0.10	0.10	0.10
Maintenance Superintendent	0.30	0.30	0.30	0.30	0.30
Senior Maint Worker-Facilities	1.00	1.00	1.00	1.00	1.00
Senior Maint Worker/Lead - Parks	1.00	1.00	1.00	1.00	1.00
Parks Maintenance Specialist	1.00	1.00	1.00	1.00	1.00
Maint Worker - Parks	5.00	5.00	5.00	5.00	5.00
Maint Worker - Parks (ARPA)	-	-	1.00	1.00	1.00
Maint Worker - Facilities	0.50	0.50	0.50	1.00	1.00
Admin Assistant II	0.12	0.12	0.12	0.12	0.12
<b>Total Public Works Maintenance</b>	<b>9.02</b>	<b>9.02</b>	<b>10.02</b>	<b>10.52</b>	<b>10.52</b>
<b>Engineering &amp; CIP Services</b>					
Public Works Director	0.20	0.20	0.20	0.20	0.20
City Engineer	0.25	0.25	0.25	0.25	0.25
Engineering Inspector	0.05	0.05	0.05	0.05	0.05
Civil Engineer I	0.90	0.90	0.90	0.90	0.90
Civil Engineer II	0.10	0.10	0.10	0.10	0.10
Admin Assistant II	0.06	0.06	0.06	0.06	0.06
<b>Total Engineering &amp; CIP Services</b>	<b>1.56</b>	<b>1.56</b>	<b>1.56</b>	<b>1.56</b>	<b>1.56</b>
<b>Total Planning, Building &amp; Public Works Tax Based</b>	<b>13.88</b>	<b>13.88</b>	<b>14.88</b>	<b>15.13</b>	<b>15.13</b>

STAFFING LEVELS					
POSITION	NUMBER OF EMPLOYEES				
	2020	2021	2022	2022 ADJ	2023
<b>PARKS, RECREATION AND SENIOR SERVICES</b>					
<b>Administration</b>					
Parks, Recreation & Senior Services Director	-	-	-	0.40	0.40
Assistant Parks & Recreation Director	0.50	0.50	0.50	0.40	0.40
Administrative Assistant II	0.40	-	-	-	-
Recreation Manager		-	-	0.40	0.40
<b>Total Administration</b>	<b>0.90</b>	<b>0.50</b>	<b>0.50</b>	<b>1.20</b>	<b>1.20</b>
<b>Recreation Program</b>					
Parks, Recreation & Senior Services Director	-	-	-	0.30	0.30
Assistant Parks Director	0.10	0.10	0.10	0.30	0.30
Recreation Manager	1.00	1.00	1.00	0.30	0.30
Assistant Recreation Manager	1.00	1.00	1.00	1.00	1.00
Administrative Assistant II	0.40	-	-	-	-
Office Specialist	1.00	1.00	1.00	1.00	1.00
Recreation Specialist	1.00	1.00	1.00	1.00	1.00
Extra-Hire Recreation Leader	11.57	11.57	11.57	11.57	11.57
Extra-Hire Referees/Sport Leaders	0.79	0.79	0.79	0.79	0.79
Extra-Hire Office/Field Attendant	1.51	1.51	1.51	1.51	1.51
<b>Total Recreation Program</b>	<b>18.37</b>	<b>17.97</b>	<b>17.97</b>	<b>17.47</b>	<b>17.47</b>
<b>Events and Facilities Rental</b>					
Events & Facilities Manager	-	1.00	1.00	1.00	1.00
Assistant Events & Facilities Manager	1.00	0.25	1.00	1.00	1.00
Recreation Specialist	1.00	-	-	-	-
Administrative Assistant II	0.10	-	-	-	-
Extra-Hire Recreation Leader	-	0.72	0.72	0.72	0.72
Extra-Hire Recreation Attendant	2.71	2.71	1.99	1.99	1.99
<b>Total Events and Facilities Rental</b>	<b>4.81</b>	<b>4.68</b>	<b>4.71</b>	<b>4.71</b>	<b>4.71</b>

STAFFING LEVELS					
POSITION	NUMBER OF EMPLOYEES				
	2020	2021	2022	2022 ADJ	2023
<b>Senior Services</b>					
Parks, Recreation & Senior Services Director	-	-	0.40	0.30	0.30
Assistant Parks Director	0.40	0.40	-	0.30	0.30
Recreation Manager	-	-	-	0.30	0.30
Administrative Assistant II	0.10	-	-	-	-
Program Assistant	1.00	1.00	1.00	1.00	1.00
Management Analyst - Human Svcs	0.40	0.60	0.60	0.60	0.60
Exercise Instructor	-	-	-	-	-
Social Worker (grant funded)	0.25	-	0.25	0.25	0.25
funded)	1.00	-	1.00	1.00	1.00
Extra-Hire Van Driver (grant funded)	0.75	-	0.75	0.75	0.75
<b>Total Senior Services</b>	<b>3.15</b>	<b>2.00</b>	<b>3.25</b>	<b>3.75</b>	<b>3.75</b>
<b>Total Parks, Recreation and Senior Services</b>	<b>27.23</b>	<b>25.15</b>	<b>26.43</b>	<b>27.13</b>	<b>27.13</b>
<b>Total General Fund</b>	<b>129.18</b>	<b>128.85</b>	<b>133.63</b>	<b>137.18</b>	<b>137.93</b>

STAFFING LEVELS					
POSITION	NUMBER OF EMPLOYEES				
	2020	2021	2022	2022 ADJ	2023

**STREET MAINTENANCE FUND**

Public Works Director	0.15	0.15	0.15	0.15	0.15
City Engineer	0.05	0.05	0.05	0.05	0.05
GIS Analyst	0.30	0.30	0.30	0.30	0.30
Maintenance Superintendent	0.30	0.30	0.30	0.30	0.30
Senior Maintenance Worker Lead	1.00	1.00	1.00	1.00	1.00
Maintenance Worker	2.00	2.00	2.00	2.00	2.00
Traffic Control Specialist	1.00	1.00	1.00	1.00	1.00
Administrative Assistant II	0.15	0.15	0.15	0.15	0.15
<b>Total</b>	<b>4.95</b>	<b>4.95</b>	<b>4.95</b>	<b>4.95</b>	<b>4.95</b>

STAFFING LEVELS					
POSITION	NUMBER OF EMPLOYEES				
	2020	2021	2022	2022 ADJ	2023
<b>DEVELOPMENT FUND</b>					
<b>Planning, Building &amp; Permits</b>					
Chief Strategic Officer	0.50	0.50	0.50	-	-
Community Development Director	-	-	-	0.50	0.50
Planning & Development Services Manager				0.50	0.50
Senior Planner	-	-	1.00	1.00	1.00
Principal Planner	1.00	1.00	1.00	1.00	1.00
Land Use Planner II	2.00	2.00	1.00	0.25	0.25
Land Use Planner I	-	-	1.00	1.00	1.00
Building Official (In-Training)	1.00	1.00	1.00	1.00	1.00
Asst Bldg Official/Electr & Bldg Inspector	1.00	1.00	1.00	1.00	1.00
Building Inspector/Plans Examiner	1.00	1.00	1.00	1.00	1.00
Electrical/Bldg Inspector/Plans Exam	1.00	1.00	1.00	1.00	1.00
Building Inspector	1.00	1.00	1.00	1.00	1.00
Permit Coordinator	0.70	0.70	0.70	0.70	0.70
GIS Analyst	0.15	0.15	0.15	0.15	0.15
Extra-Hire Permit Counter Assistant	0.80	1.00	1.00	1.00	1.00
<b>Total Planning, Building &amp; Permits</b>	<b>10.15</b>	<b>10.35</b>	<b>11.35</b>	<b>11.10</b>	<b>11.10</b>
<b>Engineering &amp; CIP Services</b>					
Public Works Director	0.40	0.40	0.40	0.40	0.40
City Engineer	0.70	0.70	0.70	0.70	0.70
Surface Water/Environ Engrng Mgr	0.10	0.10	0.10	0.10	0.10
Facilities/CIP Manager	1.00	1.00	1.00	1.00	1.00
Administrative Coordinator (Sound Transit)		1.00	1.00	1.00	1.00
Civil Engineer I	0.10	-	-	-	-
Civil Engineer II	0.90	1.00	1.00	1.00	1.00
Civil Engineer I (Sound Transit)	1.00	1.00	1.00	1.00	1.00
Engineering Technician (Sound Transit)	1.00	-	-	-	-
Engineering Inspector	0.95	0.95	0.95	0.95	0.95
GIS Analyst	0.15	0.15	0.15	0.15	0.15
Admin Assistant II	0.20	0.20	0.20	0.20	0.20
<b>Total Engineering &amp; CIP Services</b>	<b>6.50</b>	<b>6.50</b>	<b>6.50</b>	<b>6.50</b>	<b>6.50</b>
<b>Total Development Fund</b>	<b>16.65</b>	<b>16.85</b>	<b>17.85</b>	<b>17.60</b>	<b>17.60</b>



STAFFING LEVELS					
POSITION	NUMBER OF EMPLOYEES				
	2020	2021	2022	2022 ADJ	2023
<b>MARINA FUND</b>					
Harbormaster	1.00	1.00	1.00	1.00	1.00
Assistant Harbormaster	1.00	1.00	1.00	1.00	1.00
Office Manager	1.00	-	-	-	-
Office Assistant	1.00	1.00	1.00	1.00	1.00
Office Specialist	-	-	-	1.00	1.00
Senior Maintenance Lead	1.00	1.00	1.00	1.00	1.00
Environmental Operations Specialist	1.00	1.00	1.00	1.00	1.00
Harbor Attendant	4.00	4.00	4.00	4.00	4.00
Extra-Hire Intern	-	0.66	0.66	-	-
Extra-Hire Harbor Attendant Maint	0.30	-	-	-	-
Extra-Hire Harbor Attendant Service	0.30	-	-	-	-
Extra-Hire Harbor Aide	1.72	1.72	1.72	1.72	2.00
<b>Total Marina Fund</b>	<b>12.32</b>	<b>11.38</b>	<b>11.38</b>	<b>11.72</b>	<b>12.00</b>

SURFACE WATER MANAGEMENT FUND					
Public Works Director	0.10	0.10	0.10	0.10	0.10
Administrative Assistant	0.40	0.40	0.40	0.40	0.40
Surface Water/Enviromnt Engrng Mgr	0.90	0.90	0.90	0.90	0.90
Civil Engineer I	-	-	-	1.00	1.00
Civil Engineer II	1.00	1.00	1.00	1.00	1.00
GIS Administrator	0.40	0.40	0.40	0.40	0.40
Engineering Technician	2.00	2.00	2.00	2.00	2.00
Engineering Aide	-	-	-	-	-
Asset Program Coordinator	1.00	1.00	1.00	-	-
Maintenance Superintendent	0.30	0.30	0.30	0.30	0.30
Lead Maintenance Worker	1.00	1.00	1.00	1.00	1.00
Maintenance Specialist	1.00	1.00	1.00	1.00	1.00
Maintenance Worker	4.00	4.00	4.00	4.00	4.00
<b>Total</b>	<b>12.10</b>	<b>12.10</b>	<b>12.10</b>	<b>12.10</b>	<b>12.10</b>

STAFFING LEVELS					
POSITION	NUMBER OF EMPLOYEES				
	2020	2021	2022	2022 ADJ	2023
<b>EQUIPMENT RENTAL FUND</b>					
Public Works Director	0.05	0.05	0.05	0.05	0.05
Administrative Assistant II	0.07	0.07	0.07	0.07	0.07
Maintenance Superintendent	0.10	0.10	0.10	0.10	0.10
Mechanic	1.00	1.00	0.50	1.00	1.00
Assistant Mechanic	0.50	0.50	0.50	1.00	1.00
<b>Total</b>	<b>1.72</b>	<b>1.72</b>	<b>1.22</b>	<b>2.22</b>	<b>2.22</b>

<b>Total Other Funds</b>	<b>47.74</b>	<b>47.00</b>	<b>47.50</b>	<b>48.59</b>	<b>48.87</b>
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<b>GRAND TOTAL</b>	<b>176.92</b>	<b>175.85</b>	<b>181.13</b>	<b>185.77</b>	<b>186.80</b>
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<b>Total Regular &amp; Part-time FTEs</b>	<b>155.85</b>	<b>154.55</b>	<b>160.30</b>	<b>165.60</b>	<b>166.35</b>
<b>Total Extra Hires/Seasonal FTEs</b>	<b>21.07</b>	<b>21.30</b>	<b>20.83</b>	<b>20.17</b>	<b>20.45</b>
	<b>176.92</b>	<b>175.85</b>	<b>181.13</b>	<b>185.77</b>	<b>186.80</b>

**2023**  
**City of Des Moines - Index of Positions and Pay Schedule**  
**Directors and City Manager**

<b>Grade/ Rank</b>	<b>Positions</b>	<b>Step/Level</b>	<b>Hourly Rate</b>	<b>Semi- Monthly Salary</b>	<b>Annual Salary</b>
D-30	Director of Emergency Management	Step 1	52.4016	4,541.65	108,999.56
		Step 2	55.0243	4,768.96	114,455.01
		Step 3	57.7785	5,007.66	120,183.91
		Step 4	60.6707	5,258.33	126,199.94
		Step 5	63.7075	5,521.53	132,516.78
D-31		Step 1	54.4984	4,723.38	113,361.18
		Step 2	57.2264	4,959.81	119,035.40
		Step 3	60.0857	5,207.63	124,983.06
		Step 4	63.0897	5,467.98	131,231.53
		Step 5	66.2448	5,741.44	137,794.48
D-32		Step 1	56.6742	4,911.95	117,886.88
		Step 2	59.5072	5,157.49	123,779.86
		Step 3	62.4849	5,415.57	129,973.64
		Step 4	65.6072	5,686.18	136,468.22
		Step 5	68.8873	5,970.46	143,290.94
D-33		Step 1	58.9420	5,108.50	122,604.00
		Step 2	61.8868	5,363.73	128,729.41
		Step 3	64.9827	5,632.05	135,169.30
		Step 4	68.2300	5,913.49	141,923.66
		Step 5	71.6414	6,209.16	149,019.85
D-34		Step 1	61.3017	5,313.02	127,512.53
		Step 2	64.3648	5,578.50	133,884.06
		Step 3	67.5858	5,857.66	140,583.73
		Step 4	70.9643	6,150.48	147,611.55
		Step 5	74.5139	6,458.12	154,994.86
D-35	Human Resources Director	Step 1	63.7535	5,525.52	132,612.49
	Director of Court Administration	Step 2	66.9415	5,801.82	139,243.80
	Parks, Recreation & Senior Services Director	Step 3	70.2873	6,091.80	146,203.25
		Step 4	73.8040	6,396.59	153,518.20
		Step 5	77.4915	6,716.19	161,188.64
D-36	Chief Administrative Officer	Step 1	66.3039	5,746.56	137,917.53
		Step 2	69.6168	6,033.69	144,808.62
		Step 3	73.1006	6,335.63	152,055.21
		Step 4	76.7554	6,652.39	159,657.29
		Step 5	80.5941	6,985.09	167,642.20
D-37	Harbormaster	Step 1	68.9595	5,976.72	143,441.34
	Community Development Director	Step 2	72.4105	6,275.82	150,619.56
		Step 3	76.0323	6,589.72	158,153.28
		Step 4	79.8317	6,919.01	166,056.16
		Step 5	83.8215	7,264.81	174,355.55

**2023**  
**City of Des Moines - Index of Positions and Pay Schedule**  
**Directors and City Manager**

<b>Grade/ Rank</b>	<b>Positions</b>	<b>Step/Level</b>	<b>Hourly Rate</b>	<b>Semi- Monthly Salary</b>	<b>Annual Salary</b>
D-38		Step 1	71.7137	6,215.43	149,170.25
		Step 2	75.3026	6,526.48	156,635.60
		Step 3	79.0691	6,852.92	164,470.11
		Step 4	83.0196	7,195.31	172,687.46
		Step 5	87.1739	7,555.36	181,328.67
D-39	Assistant Chief of Police	Step 1	74.5862	6,464.39	155,145.26
		Step 2	78.3133	6,787.41	162,897.74
		Step 3	82.2309	7,126.95	171,046.73
		Step 4	86.3457	7,483.58	179,605.90
		Step 5	90.6642	7,857.87	188,588.93
D-40	Public Works Director	Step 1	77.5639	6,722.46	161,339.04
		Step 2	81.4420	7,058.58	169,405.99
		Step 3	85.5175	7,411.80	177,883.13
		Step 4	89.7966	7,782.67	186,784.12
		Step 5	94.2861	8,171.78	196,122.64
D-41		Step 1	80.6664	6,991.36	167,792.60
		Step 2	84.7023	7,341.15	176,187.70
		Step 3	88.9355	7,708.04	184,992.98
		Step 4	93.3856	8,093.73	194,249.47
		Step 5	98.0525	8,498.21	203,957.16
D-42	Finance Director City Attorney	Step 1	83.8939	7,271.08	174,505.95
		Step 2	88.0876	7,634.55	183,229.19
		Step 3	92.4916	8,016.25	192,389.97
		Step 4	97.1192	8,417.32	202,015.62
		Step 5	101.9768	8,838.33	212,119.82
D-43	Executive Director of Marina Development	Step 1	87.2528	7,562.20	181,492.75
		Step 2	91.6174	7,940.48	190,571.49
		Step 3	96.1989	8,337.56	200,101.43
		Step 4	101.0105	8,754.58	210,109.92
		Step 5	106.0587	9,192.11	220,610.63
D-44	Chief of Police	Step 1	90.7432	7,864.71	188,753.00
		Step 2	95.2786	8,257.80	198,187.24
		Step 3	100.0442	8,670.83	208,100.02
		Step 4	105.0465	9,104.38	218,505.02
		Step 5	110.2985	9,559.57	229,429.58
D-45		Step 1	94.3715	8,179.18	196,300.39
		Step 2	99.0912	8,588.23	206,117.46
		Step 3	104.0473	9,017.78	216,426.75
		Step 4	109.2467	9,468.41	227,241.94
		Step 5	114.7090	9,941.83	238,604.03

**2023**  
**City of Des Moines - Index of Positions and Pay Schedule**  
**Directors and City Manager**

<b>Grade/ Rank</b>	<b>Positions</b>	<b>Step/Level</b>	<b>Hourly Rate</b>	<b>Semi- Monthly Salary</b>	<b>Annual Salary</b>
N/A	Municipal Court Judge		178,524		
	<i>(95% of WA Citizens Commission on Salaries for Elected Officials \$178,524 for 0.85 FTE )</i>				
M-49	City Manager	Step 1	106.2756	9,210.91	221,061.83
		Step 2	111.5868	9,671.23	232,109.45
		Step 3	117.1674	10,154.90	243,717.66
		Step 4	123.0242	10,662.51	255,900.12
		Step 5	129.1766	11,195.74	268,697.87

Per DMMC 2.12.030 the City Manager is authorized to place positions at appropriate ranges and reclassify positions provided the Finance Director certifies sufficient funds are available.

Salary Schedule effective 1/1/2023 and is subject to change

**2023**  
**City of Des Moines - Index of Positions and Pay Schedule**  
**Exempt Employees**

<b>Grade/ Rank</b>	<b>Positions</b>	<b>Step/Level</b>	<b>Hourly Rate</b>	<b>Semi- Monthly Salary</b>	<b>Annual Salary</b>
E-20		Step 1	36.5273	3,165.82	75,979.75
		Step 2	38.3547	3,324.20	79,780.79
		Step 3	40.2740	3,490.55	83,773.25
		Step 4	42.2855	3,664.88	87,957.12
		Step 5	44.4020	3,848.32	92,359.76
E-21		Step 1	37.9866	3,292.30	79,015.11
		Step 2	39.8862	3,456.94	82,966.55
		Step 3	41.8779	3,629.56	87,109.41
		Step 4	43.9747	3,811.29	91,471.03
		Step 5	46.1768	4,002.14	96,051.42
E-22		Step 1	39.5050	3,423.90	82,173.53
		Step 2	41.4836	3,595.38	86,289.04
		Step 3	43.5606	3,775.40	90,609.65
		Step 4	45.7364	3,963.97	95,135.34
		Step 5	48.0239	4,162.23	99,893.48
E-23		Step 1	41.0891	3,561.19	85,468.67
		Step 2	43.1465	3,739.51	89,748.26
		Step 3	45.3025	3,926.37	94,232.94
		Step 4	47.5703	4,122.92	98,950.05
		Step 5	49.9498	4,329.15	103,899.61
E-24	Senior Accountant Prosecuting Attorney	Step 1	42.7324	3,703.62	88,886.87
		Step 2	44.8687	3,888.77	93,330.53
		Step 3	47.1102	4,083.04	97,992.96
		Step 4	49.4634	4,286.99	102,887.82
		Step 5	51.9349	4,501.20	108,028.79
E-25	Assistant Harbormaster Recreation Manager Senior Planner	Step 1	44.4414	3,851.74	92,441.80
		Step 2	46.6632	4,044.30	97,063.21
		Step 3	48.9967	4,246.54	101,917.05
		Step 4	51.4485	4,459.04	107,017.01
		Step 5	54.0186	4,681.79	112,363.07
E-26	City Clerk	Step 1	46.2162	4,005.56	96,133.46
		Step 2	48.5301	4,206.10	100,946.28
		Step 3	50.9555	4,416.31	105,991.55
		Step 4	53.5059	4,637.36	111,296.59
		Step 5	56.1813	4,869.23	116,861.42
E-27	Maintenance Superintendent	Step 1	48.0699	4,166.22	99,989.19
		Step 2	50.4757	4,374.73	104,993.43
		Step 3	52.9998	4,593.49	110,243.79
		Step 4	55.6488	4,823.08	115,753.92
		Step 5	58.4292	5,064.06	121,537.52

**2023**  
**City of Des Moines - Index of Positions and Pay Schedule**  
**Exempt Employees**

<b>Grade/ Rank</b>	<b>Positions</b>	<b>Step/Level</b>	<b>Hourly Rate</b>	<b>Semi- Monthly Salary</b>	<b>Annual Salary</b>
E-28	Capital Improvement Projects Manager Civil Engineer II Assistant Building Official	Step 1	49.9893	4,332.57	103,981.64
		Step 2	52.4870	4,549.05	109,177.31
		Step 3	55.1097	4,776.36	114,632.76
		Step 4	57.8640	5,015.07	120,361.66
		Step 5	60.7562	5,265.74	126,377.69
E-29		Step 1	51.9875	4,505.76	108,138.18
		Step 2	54.5839	4,730.79	113,538.93
		Step 3	57.3118	4,967.21	119,213.14
		Step 4	60.1777	5,215.60	125,174.48
		Step 5	63.1883	5,476.53	131,436.63
E-30		Step 1	54.0712	4,686.35	112,472.45
		Step 2	56.7728	4,920.50	118,091.97
		Step 3	59.6124	5,166.61	123,998.62
		Step 4	62.5901	5,424.68	130,192.40
		Step 5	65.7189	5,695.86	136,700.65
E-31	Assistant City Attorney	Step 1	56.2338	4,873.78	116,970.80
		Step 2	59.0472	5,117.62	122,822.76
		Step 3	61.9985	5,373.41	128,961.85
		Step 4	65.1011	5,642.31	135,415.41
		Step 5	68.3548	5,924.31	142,183.45
E-32	Information Technology Manager Planning & Development Services Manager Building Official	Step 1	58.4818	5,068.62	121,646.90
		Step 2	61.4069	5,322.14	127,731.30
		Step 3	64.4766	5,588.19	134,116.50
		Step 4	67.6975	5,867.34	140,816.17
		Step 5	71.0827	6,160.74	147,857.66
E-33	Deputy Finance Director	Step 1	60.8219	5,271.43	126,514.42
		Step 2	63.8654	5,535.21	132,844.92
		Step 3	67.0599	5,812.08	139,489.91
		Step 4	70.4123	6,102.63	146,463.03
		Step 5	73.9355	6,407.99	153,791.65
E-34	Surface Water/Environmental Engineering Manager	Step 1	63.2540	5,482.22	131,573.35
		Step 2	66.4157	5,756.25	138,149.97
		Step 3	69.7352	6,043.95	145,054.74
		Step 4	73.2190	6,345.89	152,301.32
		Step 5	76.8802	6,663.21	159,917.07
E-35		Step 1	65.7847	5,701.56	136,837.38
		Step 2	69.0713	5,986.41	143,673.78
		Step 3	72.5222	6,285.50	150,852.00
		Step 4	76.1506	6,599.97	158,399.39
		Step 5	79.9565	6,929.83	166,315.94

**2023**  
**City of Des Moines - Index of Positions and Pay Schedule**  
**Exempt Employees**

<b>Grade/ Rank</b>	<b>Positions</b>	<b>Step/Level</b>	<b>Hourly Rate</b>	<b>Semi- Monthly Salary</b>	<b>Annual Salary</b>
E-36		Step 1	68.4140	5,929.44	142,306.50
		Step 2	71.8320	6,225.68	149,416.36
		Step 3	75.4210	6,536.74	156,881.71
		Step 4	79.1941	6,863.75	164,729.89
		Step 5	83.1511	7,206.71	172,960.92
E-37	City Engineer	Step 1	71.1550	6,167.00	148,008.06
		Step 2	74.7111	6,475.21	155,405.04
		Step 3	78.4447	6,798.80	163,171.20
		Step 4	82.3689	7,138.91	171,333.86
		Step 5	86.4903	7,496.11	179,906.70
E-38		Step 1	74.0012	6,413.68	153,928.38
		Step 2	77.7019	6,734.42	161,626.17
		Step 3	81.5867	7,071.12	169,706.79
		Step 4	85.6686	7,424.90	178,197.60
		Step 5	89.9543	7,796.34	187,112.27
E-39		Step 1	76.9592	6,670.05	160,081.14
		Step 2	80.8044	7,003.32	168,079.73
		Step 3	84.8470	7,353.69	176,488.50
		Step 4	89.0867	7,721.14	185,307.46
		Step 5	93.5433	8,107.40	194,577.62
E-40		Step 1	80.0354	6,936.67	166,480.01
		Step 2	84.0384	7,283.61	174,806.75
		Step 3	88.2387	7,647.65	183,543.67
		Step 4	92.6494	8,029.92	192,718.12
		Step 5	97.2835	8,431.56	202,357.44

Per DMMC 2.12.030 the City Manager is authorized to place positions at appropriate ranges and reclassify positions provided the Finance Director certifies sufficient funds are available.

Salary Schedule effective 1/1/2023 and is subject to change



**2023**  
**City of Des Moines - Index of Positions and Pay Schedule**  
**General Employees**

<b>Grade/ Rank</b>	<b>Positions</b>	<b>Step/Level</b>	<b>Hourly Rate</b>	<b>Semi- Monthly Salary</b>	<b>Annual Salary</b>
G-11		Step 1	25.8984	2,244.61	53,870.64
		Step 2	27.1934	2,356.85	56,564.40
		Step 3	28.5540	2,474.78	59,394.72
		Step 4	29.9804	2,598.40	62,361.60
		Step 5	31.4791	2,728.29	65,478.96
G-12		Step 1	26.9370	2,334.63	56,031.12
		Step 2	28.2844	2,451.41	58,833.84
		Step 3	29.6977	2,573.90	61,773.60
		Step 4	31.1834	2,702.67	64,864.08
		Step 5	32.7411	2,837.67	68,104.08
G-13	Court Clerk	Step 1	28.0150	2,428.06	58,273.44
	Office Specialist - Marina	Step 2	29.4151	2,549.41	61,185.84
	Office Specialist - City Hall	Step 3	30.8876	2,677.03	64,248.72
	Records Specialist	Step 4	32.4322	2,810.90	67,461.60
	Program Support Specialist	Step 5	34.0557	2,951.61	70,838.64
G-14		Step 1	29.1325	2,524.91	60,597.84
		Step 2	30.5918	2,651.39	63,633.36
		Step 3	32.1232	2,784.12	66,818.88
		Step 4	33.7271	2,923.13	70,155.12
		Step 5	35.4164	3,069.54	73,668.96
G-15	Assistant Mechanic	Step 1	30.2959	2,625.75	63,018.00
	Program Coordinator - Recreation	Step 2	31.8077	2,756.77	66,162.48
		Step 3	33.3985	2,894.65	69,471.60
		Step 4	35.0681	3,039.35	72,944.40
		Step 5	36.8231	3,191.46	76,595.04
G-16		Step 1	31.5119	2,731.14	65,547.36
		Step 2	33.0896	2,867.88	68,829.12
		Step 3	34.7460	3,011.44	72,274.56
		Step 4	36.4813	3,161.83	75,883.92
		Step 5	38.3087	3,320.22	79,685.28
G-17	Accounting Specialist - Accounts Payable	Step 1	32.7674	2,839.95	68,158.80
	Administrative Assistant II	Step 2	34.4042	2,981.81	71,563.44
	Mechanic	Step 3	36.1264	3,131.08	75,145.92
	Permit Coordinator	Step 4	37.9340	3,287.74	78,905.76
		Step 5	39.8336	3,452.38	82,857.12
G-18	Assistant Recreation Manager	Step 1	34.0821	2,953.90	70,893.60
	Court Marshal - Full-time	Step 2	35.7846	3,101.45	74,434.80
	Court Marshal - Part-time	Step 3	37.5726	3,256.42	78,154.08
	Public Records Analyst	Step 4	39.4524	3,419.34	82,064.16
	Senior Event Planner	Step 5	41.4244	3,590.25	86,166.00

**2023**  
**City of Des Moines - Index of Positions and Pay Schedule**  
**General Employees**

<b>Grade/ Rank</b>	<b>Positions</b>	<b>Step/Level</b>	<b>Hourly Rate</b>	<b>Semi- Monthly Salary</b>	<b>Annual Salary</b>
G-19	Administrative Coordinator - Sound Transit	Step 1	35.4428	3,071.83	73,723.92
	DV Victim Advocate	Step 2	37.2174	3,225.63	77,415.12
	IT Support Specialist	Step 3	39.0777	3,386.86	81,284.64
	Management Analyst	Step 4	41.0301	3,556.08	85,345.92
	Payroll & Benefit Specialist Records Supervisor	Step 5	43.0809	3,733.82	89,611.68
G-20	Crisis Response Specialist (Limited Term)	Step 1	36.8626	3,194.88	76,677.12
	Digital & Field Evidence Technician	Step 2	38.7030	3,354.39	80,505.36
	Deputy City Clerk	Step 3	40.6355	3,521.88	84,525.12
	Engineering Technician - SWM	Step 4	42.6667	3,697.92	88,750.08
	Land Use Planner I Paralegal	Step 5	44.8030	3,883.08	93,193.92
G-21	Human Resource Analyst (Limited Term)	Step 1	38.3350	3,322.49	79,739.76
	Office Administrator - Police	Step 2	40.2543	3,488.84	83,732.16
	Staff Accountant	Step 3	42.2657	3,663.17	87,916.08
	Staff Accountant (Limited Term)	Step 4	44.3823	3,846.61	92,318.64
		Step 5	46.6041	4,039.18	96,940.32
G-22	Events & Facilities Rental Manager	Step 1	39.8665	3,455.23	82,925.52
	Land Use Planner II	Step 2	41.8581	3,627.84	87,068.16
	Plans Examiner/Building Inspector I-III	Step 3	43.9484	3,809.01	91,416.24
	Support Services Specialist	Step 4	46.1439	3,999.29	95,982.96
		Step 5	48.4512	4,199.27	100,782.48
G-23	Engineering Inspector - SWM	Step 1	41.4638	3,593.67	86,248.08
	GIS Analyst (GIS Administrator)	Step 2	43.5343	3,773.12	90,554.88
		Step 3	45.7101	3,961.69	95,080.56
		Step 4	47.9976	4,159.95	99,838.80
		Step 5	50.3968	4,367.89	104,829.36
G-24	Electrical Building Inspector	Step 1	43.1203	3,737.24	89,693.76
		Step 2	45.2762	3,924.09	94,178.16
		Step 3	47.5375	4,120.08	98,881.92
		Step 4	49.9170	4,326.31	103,831.44
		Step 5	52.4148	4,542.79	109,026.96
G-25	Civil Engineer I	Step 1	44.8489	3,887.05	93,289.20
	IT Systems Administrator	Step 2	47.0905	4,081.33	97,951.92
	Judicial Operations Supervisor	Step 3	49.4437	4,285.29	102,846.96
	Support Services Administrator	Step 4	51.9152	4,499.49	107,987.76
		Step 5	54.5116	4,724.52	113,388.48

**2023**  
**City of Des Moines - Index of Positions and Pay Schedule**  
**General Employees**

<b>Grade/ Rank</b>	<b>Positions</b>	<b>Step/Level</b>	<b>Hourly Rate</b>	<b>Semi- Monthly Salary</b>	<b>Annual Salary</b>
G-26		Step 1	46.6435	4,042.59	97,022.16
		Step 2	48.9770	4,244.84	101,876.16
		Step 3	51.4287	4,457.33	106,975.92
		Step 4	53.9989	4,680.08	112,321.92
		Step 5	56.7005	4,914.23	117,941.52

Per DMMC 2.12.030 the City Manager is authorized to place positions at appropriate ranges and reclassify positions provided the Finance Director certifies sufficient funds are available.

Salary Schedule effective 1/1/2023 and is subject to change

**2021**  
**City of Des Moines - Index of Positions and Pay Schedule**  
**Police Guild**

<b>Grade/ Rank</b>	<b>Positions</b>	<b>Step/Level</b>	<b>Hourly Rate</b>	<b>Monthly Salary</b>	<b>Annual Salary</b>
P-16	Animal Control Officer Community Service Officer (CSO)	Step 1	26.76	4,638	55,656
		Step 2	28.10	4,870	58,440
		Step 3	29.50	5,114	61,368
		Step 4	30.98	5,370	64,440
		Step 5	32.53	5,639	67,668
P-17	Master CSO I	Step 1	-	-	-
		Step 2	-	-	-
		Step 3	30.67	5,317	63,804
		Step 4	32.21	5,583	66,996
		Step 5	33.82	5,862	70,344
		Step 6	34.49	5,979	71,748
P-18	Master CSO II	Step 1	28.94	5,017	60,204
		Step 2	30.39	5,268	63,216
		Step 3	31.91	5,531	66,372
		Step 4	33.51	5,808	69,696
		Step 5	35.18	6,098	73,176
P-20	CSO/Code Enforcement Officer Master Animal Control Officer I Police Officer I	Step 1	31.29	5,424	65,088
		Step 2	32.85	5,695	68,340
		Step 3	34.50	5,980	71,760
		Step 4	36.22	6,279	75,348
		Step 5	38.04	6,593	79,116
		Step 6	38.80	6,725	80,700
P-21	Master Animal Control Officer II	Step 1	-	-	-
		Step 2	-	-	-
		Step 3	35.89	6,221	74,652
		Step 4	37.68	6,532	78,384
		Step 5	39.57	6,859	82,308
P-22	Police Officer II	Step 1	-	-	-
		Step 2	-	-	-
		Step 3	38.82	6,729	80,748
		Step 4	40.76	7,065	84,780
		Step 5	42.79	7,418	89,016
P-25	Master Police Officer I	Step 1	-	-	-
		Step 2	-	-	-
		Step 3	43.68	7,571	90,852
		Step 4	45.86	7,950	95,400
		Step 5	48.16	8,348	100,176
		Step 6	49.12	8,515	102,180
P-26	Master Police Officer II	Step 1	-	-	-
		Step 2	43.26	7,498	89,976
		Step 3	45.42	7,873	94,476
		Step 4	47.69	8,267	99,204
		Step 5	50.08	8,680	104,160
		Step 6	51.08	8,854	106,248

**2021**  
**City of Des Moines - Index of Positions and Pay Schedule**  
**Police Guild**

<b>Grade/ Rank</b>	<b>Positions</b>	<b>Step/Level</b>	<b>Hourly Rate</b>	<b>Monthly Salary</b>	<b>Annual Salary</b>
P-27	Master Police Officer III	Step 1	-	-	-
		Step 2	46.11	7,798	95,916
		Step 3	48.42	8,188	100,712
		Step 4	50.84	8,597	105,743
		Step 5	53.38	9,027	111,032
P-29	Sergeant	Step 1	46.34	8,032	96,384
		Step 2	48.66	8,434	101,208
		Step 3	51.09	8,856	106,272
		Step 4	53.65	9,299	111,588
		Step 5	56.33	9,764	117,168
P-30	Master Sergeant	Step 1	48.19	8,354	100,248
		Step 2	50.61	8,772	105,264
		Step 3	53.14	9,211	110,532
		Step 4	55.80	9,672	116,064
		Step 5	58.59	10,156	121,872
		Step 6	59.76	10,359	124,308

Salary Schedule is subject to change per a Collective Bargaining Agreement (CBA) with Des Moines Police Guild.  
Salary Schedule effective 1/1/2021.

**2022**  
**City of Des Moines - Index of Positions and Pay Schedule**  
**Teamsters**

<b>Grade/ Rank</b>	<b>Positions</b>	<b>Step/Level</b>	<b>Hourly Rate</b>	<b>Semi- Monthly Salary</b>	<b>Annual Salary</b>
T-11	Harbor Attendant I	Step 1	25.6389	2,222.12	53,330.88
	Maintenance Worker I - Parks	Step 2	26.9230	2,333.42	56,002.08
	Maintenance Worker I - Streets	Step 3	28.2685	2,450.03	58,800.72
	Maintenance Worker I - SWM	Step 4	29.6817	2,572.51	61,740.24
		Step 5	31.1685	2,701.37	64,832.88
T-15	Harbor Attendant II	Step 1	29.9950	2,599.67	62,392.08
	Maintenance Worker II - Parks	Step 2	31.4941	2,729.59	65,510.16
	Maintenance Worker II - Streets	Step 3	33.0670	2,865.92	68,782.08
	Maintenance Worker II - SWM	Step 4	34.7197	3,009.16	72,219.84
	Facilities Maintenance Worker I	Step 5	36.4585	3,159.86	75,836.64
T-17	Marina Environmental Operations Specialist	Step 1	32.4403	2,811.60	67,478.40
	Parks Maintenance Specialist	Step 2	34.0623	2,952.18	70,852.32
	SWM Maintenance Specialist	Step 3	35.7642	3,099.68	74,392.32
	Traffic Control Specialist	Step 4	37.5521	3,254.64	78,111.36
		Step 5	39.4322	3,417.59	82,022.16
T-19	Senior Maintenance Worker/Lead - Marina	Step 1	35.0883	3,041.10	72,986.40
	Senior Maintenance Worker/Lead - Parks	Step 2	36.8455	3,193.40	76,641.60
	Senior Maintenance Worker/Lead - Streets	Step 3	38.6887	3,353.15	80,475.60
	Senior Maintenance Worker/Lead - SWM	Step 4	40.6241	3,520.89	84,501.36
	Senior Maintenance Worker/Lead - Facilities	Step 5	42.6577	3,697.14	88,731.36

Salary Schedule is subject to change per a Collective Bargaining Agreement (CBA) with Teamster Local 763.  
Salary Schedule effective 1/1/2022.

**2023**  
**City of Des Moines - Index of Positions and Pay Schedule**  
**Extra-Hire Pay Schedule**

<b>Range</b>	<b>Positions</b>	<b>Step/Level</b>	<b>Hourly Rate</b>
EH-1	Facility Attendant I, Office Attendant I; Recreation Leader I; Scorekeeper. Minors aged 15 and 16 may be paid 85% of EH-1 Step A per state law.	Step 1	15.74
		Step 2	16.24
		Step 3	16.74
		Step 4	17.24
		Step 5	17.74
EH-2	Facility Attendant II; Office Attendant II; Recreation Leader II	Step 1	16.24
		Step 2	16.99
		Step 3	17.74
		Step 4	18.49
		Step 5	19.24
EH-3	Facility Attendant III; Office Attendant III; Recreation Leader III; Harbor Aide	Step 1	17.74
		Step 2	18.74
		Step 3	19.74
		Step 4	20.74
		Step 5	21.74
EH-4	Specialist; Seasonal Maintenance Worker	Step 1	19.74
		Step 2	20.74
		Step 3	21.74
		Step 4	22.74
		Step 5	23.74
EH-5	Specialized Positions	Up to \$100.00 per hour	

Per DMMC 2.12.030 the City Manager is authorized to place positions at appropriate ranges and reclassify positions provided the Finance Director certifies sufficient funds are available.

Salary Schedule effective 1/1/2023 and is subject to change

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# FUND SUMMARIES

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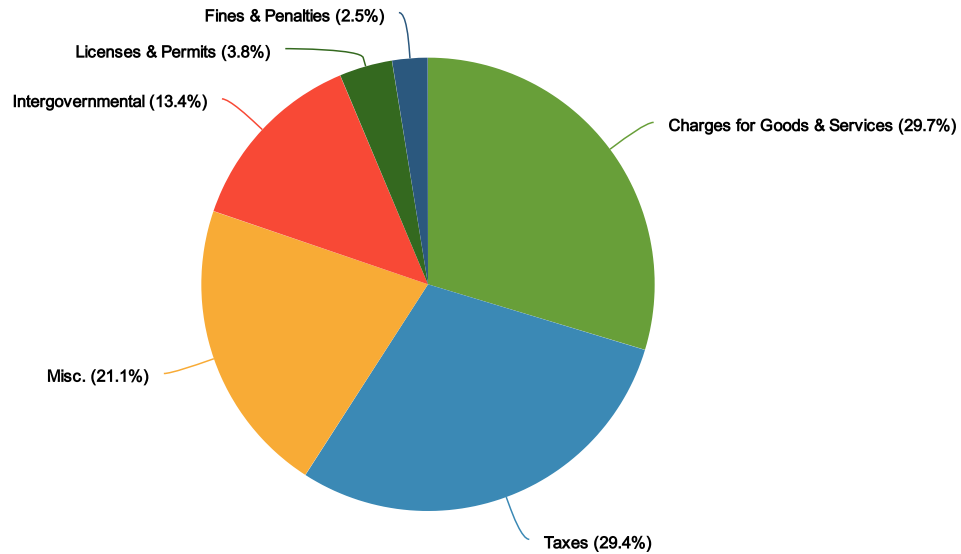
## 2023 SUMMARY OF SOURCES AND USES

Fund	Projected Beginning Fund Balance	Revenues	Total Sources
General Fund	\$ 6,947,169	\$ 24,809,248	\$ 31,756,417
Street Fund	942,370	1,910,518	2,852,888
Arterial Pavement	2,414,956	1,642,086	4,057,042
Development Fund	3,048,214	2,815,250	5,863,464
Police Drug Seizure Fund	141,562	40,000	181,562
Hotel-Motel Tax Fund	154,257	120,750	275,007
Affordable Housing Sales Tax	57,095	34,200	91,295
American Rescue Plan (Arpa)	7,384,040	1,750	7,385,790
Redondo Zone	5,230	77,850	83,080
Waterfront Zone	391,642	128,350	519,992
Pbpw Automation Fee	496,500	126,500	623,000
Urban Forestry Fund	-	5,000	5,000
Abatement Fund	35,319	5,400	40,719
Ase-Automated Speed Enf	220,206	365,500	585,706
Transport Benefit District	2,190,935	1,044,000	3,234,935
Reet 2 Eligible Debt Service	20,603	233,492	254,095
2018 Ltgo & Refunding Bonds	113,452	226,500	339,952
Reet 1St Quarter %	3,251,830	810,000	4,061,830
Reet 2Nd Quarter	2,490,980	802,500	3,293,480
Park Levy	2,880	183,000	185,880
Park In Lieu	245,125	402,844	647,969
One-Time Tax Revenues	2,259,104	267,500	2,526,604
Municipal Capital Improvements	524,105	4,550,000	5,074,105
Transportation Cap Imp	5,965,724	8,559,000	14,524,724
Traffic In Lieu	1,018,957	1,150,500	2,169,457
Traffic Impact - City Wide	737,165	351,250	1,088,415
Traffic Impact Pac Ridge	677,705	100,750	778,455
Marina Fund	4,241,679	8,989,736	13,231,415
Surface Water Fund	7,160,142	6,477,077	13,637,219
Equipment Rental Operations	331,963	663,109	995,072
Equipment Rental Replacement	1,607,076	1,036,106	2,643,182
Facility Repair & Replacement	238,276	301,770	540,046
Computer Equip Capital Fund	1,271,186	175,203	1,446,389
Self-Insurance Fund	788,126	783,704	1,571,830
Unemployment Insurance Fund	482,562	36,500	519,062
<b>TOTAL BUDGET - ALL FUNDS</b>	<b>\$ 57,858,135</b>	<b>\$ 69,226,943</b>	<b>\$ 127,085,078</b>

## 2023 SUMMARY OF SOURCES AND USES

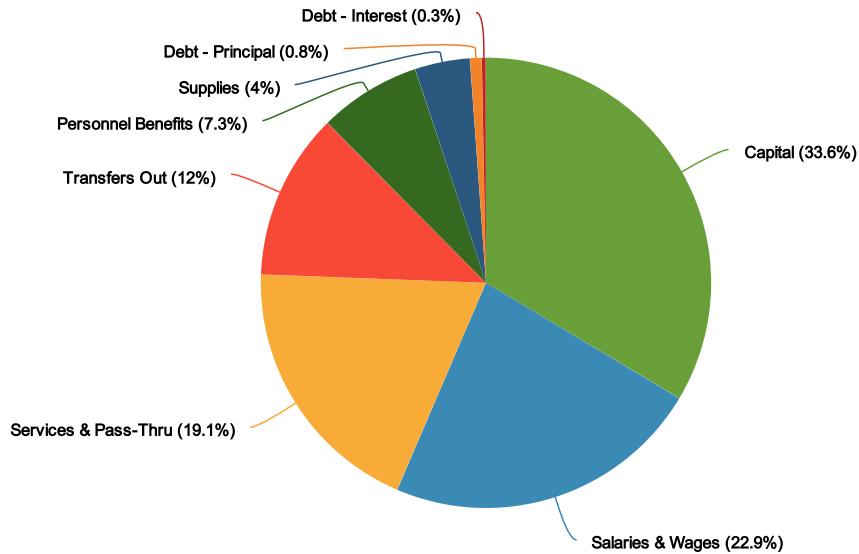
Fund	Expenditures	Projected Ending Fund Balance	Total Uses
General Fund	\$ 27,246,473	\$ 4,509,944	\$ 31,756,417
Street Fund	2,032,774	820,114	2,852,888
Arterial Pavement	3,151,000	906,042	4,057,042
Development Fund	4,149,839	1,713,625	5,863,464
Police Drug Seizure Fund	11,000	170,562	181,562
Hotel-Motel Tax Fund	120,000	155,007	275,007
Affordable Housing Sales Tax	30,000	61,295	91,295
American Rescue Plan (Arpa)	3,154,759	4,231,031	7,385,790
Redondo Zone	80,934	2,146	83,080
Waterfront Zone	121,692	398,300	519,992
Pbpw Automation Fee	78,429	544,571	623,000
Urban Forestry Fund	5,000	-	5,000
Abatement Fund	5,000	35,719	40,719
Ase-Automated Speed Enf	397,000	188,706	585,706
Transport Benefit District	1,450,000	1,784,935	3,234,935
Reet 2 Eligible Debt Service	236,493	17,602	254,095
2018 Ltgo & Refunding Bonds	226,400	113,552	339,952
Reet 1St Quarter %	1,742,000	2,319,830	4,061,830
Reet 2Nd Quarter	983,492	2,309,988	3,293,480
Park Levy	108,000	77,880	185,880
Park In Lieu	17,000	630,969	647,969
One-Time Tax Revenues	270,000	2,256,604	2,526,604
Municipal Capital Improvements	5,199,864	(125,759)	5,074,105
Transportation Cap Imp	8,534,000	5,990,724	14,524,724
Traffic In Lieu	1,150,000	1,019,457	2,169,457
Traffic Impact - City Wide	926,000	162,415	1,088,415
Traffic Impact Pac Ridge	-	778,455	778,455
Marina Fund	9,322,194	3,909,221	13,231,415
Surface Water Fund	8,079,313	5,557,906	13,637,219
Equipment Rental Operations	768,629	226,443	995,072
Equipment Rental Replacement	946,000	1,697,182	2,643,182
Facility Repair & Replacement	605,000	(64,954)	540,046
Computer Equip Capital Fund	428,079	1,018,310	1,446,389
Self-Insurance Fund	801,000	770,830	1,571,830
Unemployment Insurance Fund	42,500	476,562	519,062
<b>TOTAL BUDGET - ALL FUNDS</b>	<b>\$ 82,419,864</b>	<b>\$ 44,665,214</b>	<b>\$ 127,085,078</b>

## Projected 2023 Revenues by Source = \$69,226,943



Name	FY2020 Actuals	FY2021 Actuals	FY2022 Original Budget	FY2022 Projected	FY2023 Budgeted	FY2022 Amended Budget vs. FY2023 Budgeted (% Change)
Revenue Source						
Taxes	\$17,418,804	\$19,039,236	\$18,403,834	\$19,557,234	\$20,376,869	10.7%
Licenses & Permits	\$3,085,681	\$2,953,553	\$2,965,600	\$2,965,864	\$2,629,836	-11.3%
Intergovernmental	\$8,446,685	\$12,234,263	\$11,491,706	\$15,258,151	\$9,293,942	-19.1%
Charges for Goods & Services	\$18,010,818	\$14,912,093	\$20,260,884	\$19,165,690	\$20,542,042	1.4%
Fines & Penalties	\$1,472,921	\$1,607,091	\$1,626,300	\$1,756,520	\$1,752,600	7.8%
Misc.	\$5,468,822	\$6,877,290	\$20,986,274	\$13,369,667	\$14,631,654	-30.3%
Other Increases in Resources	-\$25,687			\$0	\$0	N/A
<b>Total Revenue Source:</b>	<b>\$53,878,044</b>	<b>\$57,623,526</b>	<b>\$75,734,598</b>	<b>\$72,073,126</b>	<b>\$69,226,943</b>	<b>-8.6%</b>

## 2023 Budgeted Expenses by Expense Type = \$82,763,864



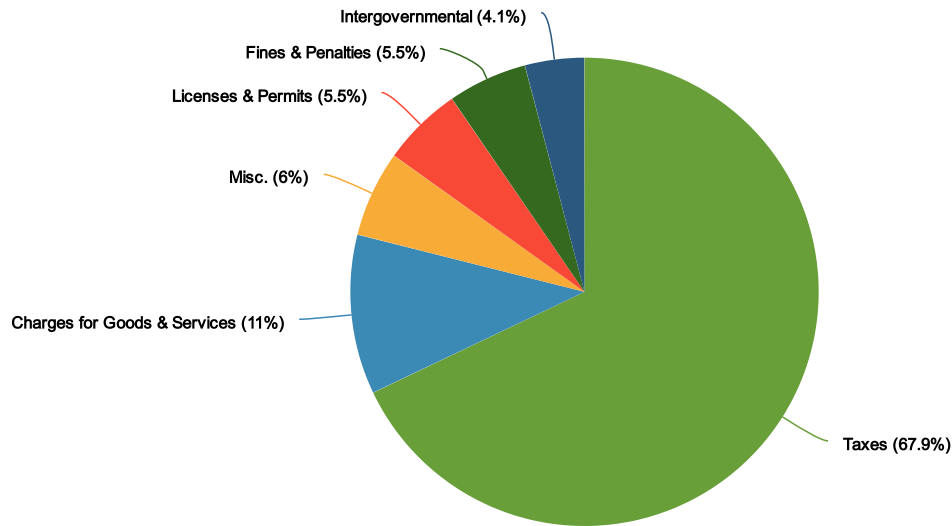
Name	FY2020 Actuals	FY2021 Actuals	FY2022 Original Budget	FY2022 Projected	FY2023 Budgeted	FY2022 Amended Budget vs. FY2023 Budgeted (% Change)
Expense Objects						
Depreciation	\$816,282	\$560,625	\$0	\$0	\$0	0%
Salaries & Wages	\$13,726,622	\$14,454,740	\$16,556,023	\$16,236,381	\$18,858,247	13.9%
Personnel Benefits	\$4,936,569	\$5,487,277	\$5,847,895	\$5,483,627	\$6,026,283	3.1%
Supplies	\$2,125,266	\$2,510,523	\$2,567,359	\$2,982,438	\$3,272,941	27.5%
Services & Pass-Thru	\$14,047,646	\$12,968,368	\$15,151,813	\$16,547,578	\$15,764,402	4%
Capital	\$5,673,375	\$9,103,281	\$26,354,900	\$14,654,900	\$27,679,765	5%
Debt - Principal	\$292,758	\$325,108	\$960,481	\$960,481	\$688,483	-28.3%
Debt - Interest	\$328,550	\$302,568	\$280,229	\$280,229	\$243,592	-13.1%
Transfers Out	\$3,893,575	\$6,330,053	\$17,881,498	\$12,707,498	\$9,886,151	-44.7%
<b>Total Expense Objects:</b>	<b>\$45,840,643</b>	<b>\$52,042,543</b>	<b>\$85,600,198</b>	<b>\$69,853,132</b>	<b>\$82,419,864</b>	<b>-3.7%</b>



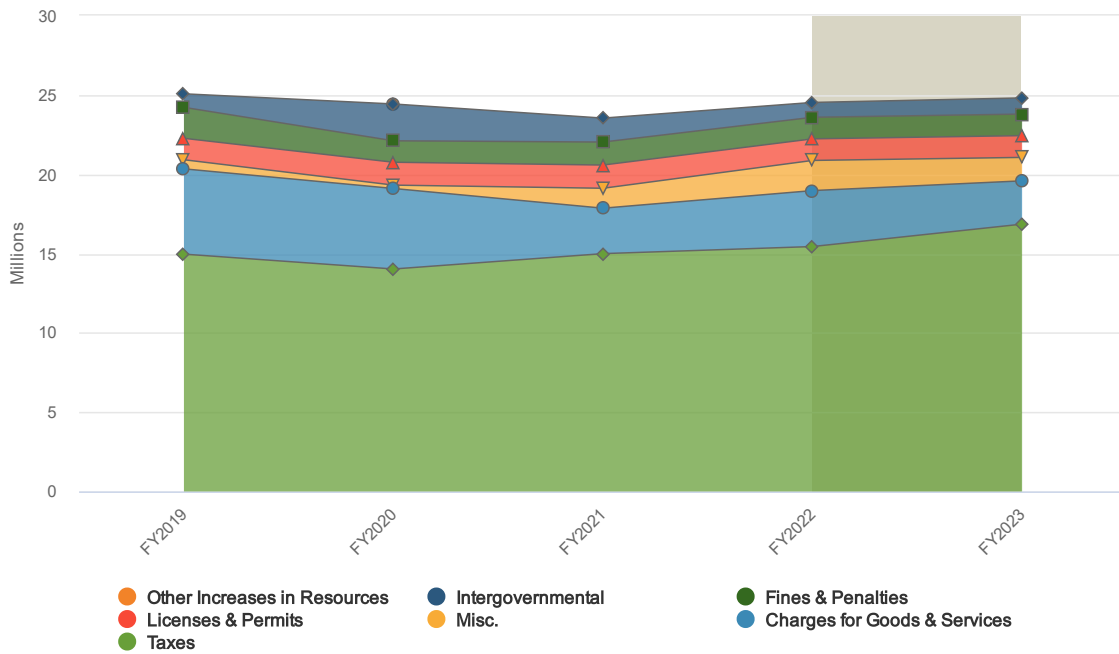
## Summary

The City of Des Moines is projecting \$24.81M of revenue in FY2023, which represents a 1.2% increase over the prior year. Budgeted expenditures are projected to increase by 9.5% or \$2.36M to \$27.25M in FY2023.

### 2023 Projected Revenues by Source



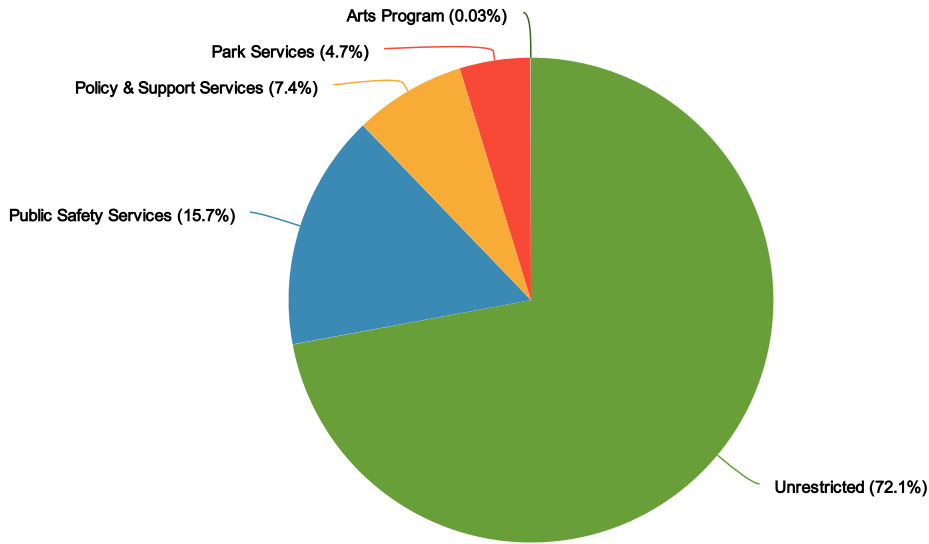
### Budgeted and Historical 2023 Revenues by Source



Grey background indicates budgeted figures.

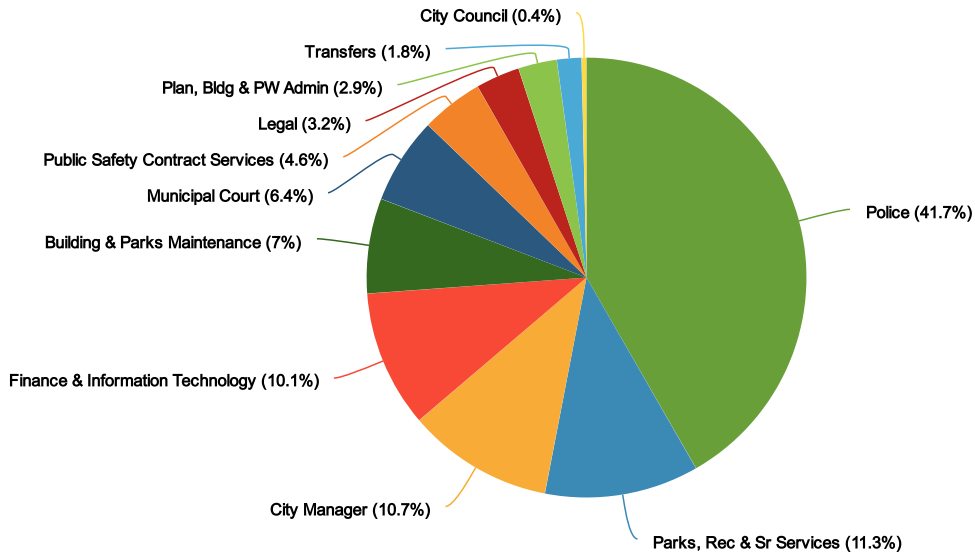
Name	FY2020 Actuals	FY2021 Actuals	FY2022 Original Budget	FY2022 Projected	FY2023 Budgeted	FY2022 Original Budget vs. FY2023 Budgeted (% Change)
Revenue Source						
Taxes	\$14,024,104	\$14,993,094	\$15,440,255	\$15,681,771	\$16,853,073	9.2%
Licenses & Permits	\$1,441,860	\$1,464,304	\$1,361,500	\$1,356,764	\$1,373,000	0.8%
Intergovernmental	\$2,321,793	\$1,509,033	\$936,507	\$1,124,237	\$1,018,020	8.7%
Charges for Goods & Services	\$5,076,241	\$2,864,799	\$3,526,888	\$3,528,786	\$2,729,152	-22.6%
Fines & Penalties	\$1,352,441	\$1,449,709	\$1,358,600	\$1,331,020	\$1,357,850	-0.1%
Misc.	\$212,615	\$1,256,302	\$1,901,609	\$1,935,560	\$1,478,153	-22.3%
Other Increases in Resources	-\$2,252			\$0	\$0	N/A
<b>Total Revenue Source:</b>	<b>\$24,426,802</b>	<b>\$23,537,241</b>	<b>\$24,525,359</b>	<b>\$24,958,138</b>	<b>\$24,809,248</b>	<b>1.2%</b>

## 2023 Projected Revenue by Department



Name	FY2020 Actuals	FY2021 Actuals	FY2022 Original Budget	FY2022 Projected	FY2023 Budgeted	FY2022 Original Budget vs. FY2023 Budgeted (% Change)
Revenue						
Unrestricted	\$16,167,165	\$16,390,144	\$16,905,154	\$17,072,750	\$17,882,584	5.8%
Policy & Support Services	\$4,737,214	\$2,608,102	\$2,608,188	\$2,608,861	\$1,846,273	-29.2%
Public Safety Services	\$3,278,524	\$4,032,855	\$3,888,772	\$4,108,557	\$3,902,762	0.4%
Park Services	\$236,371	\$506,045	\$1,115,495	\$1,152,570	\$1,169,879	4.9%
Arts Program	\$7,528	\$95	\$7,750	\$15,400	\$7,750	0%
<b>Total Revenue:</b>	<b>\$24,426,802</b>	<b>\$23,537,241</b>	<b>\$24,525,359</b>	<b>\$24,958,138</b>	<b>\$24,809,248</b>	<b>1.2%</b>

## 2023 Budgeted Expenditures by Function

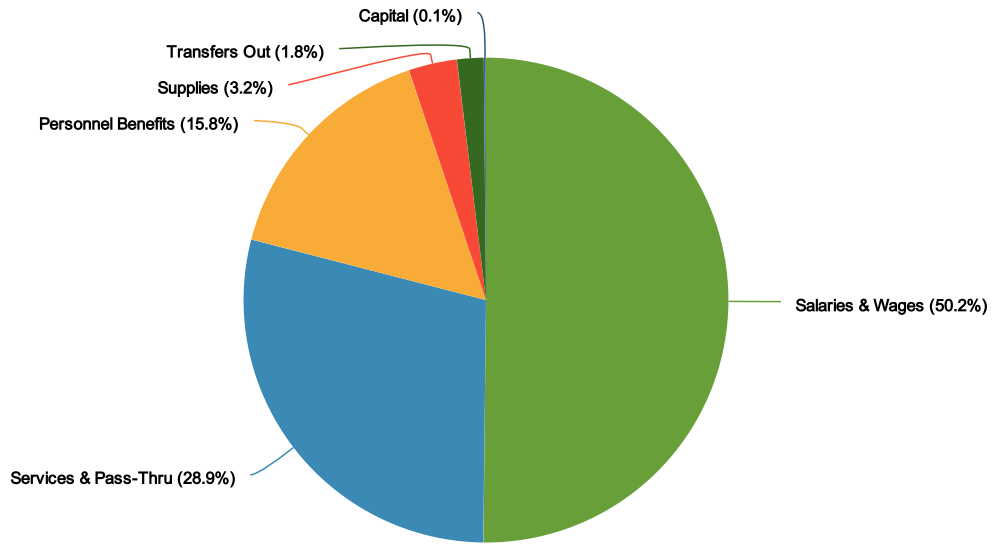


Name	FY2020 Actuals	FY2021 Actuals	FY2022 Original Budget	FY2022 Projected	FY2023 Budgeted	FY2022 Original Budget vs. FY2023 Budgeted (% Change)
Expenditures						
City Council	\$55,137	\$54,547	\$94,294	\$76,184	\$96,129	1.9%
Building & Parks Maintenance	\$1,352,764	\$1,310,148	\$1,427,350	\$1,547,816	\$1,901,944	33.3%
City Manager	\$1,865,934	\$2,498,909	\$2,552,587	\$2,815,553	\$2,921,930	14.5%
Finance & Information Technology	\$2,261,768	\$2,271,472	\$2,338,216	\$2,464,194	\$2,747,976	17.5%
Legal	\$719,463	\$666,663	\$852,005	\$840,125	\$881,428	3.5%
Municipal Court	\$1,671,270	\$1,374,350	\$1,601,681	\$1,683,186	\$1,735,114	8.3%
Plan, Bldg & PW Admin	\$861,706	\$861,879	\$800,665	\$676,560	\$776,623	-3%
Parks, Rec & Sr Services	\$2,654,598	\$1,661,436	\$2,746,981	\$2,801,941	\$3,087,408	12.4%
Transfers	\$242,048	\$591,099	\$576,000	\$527,000	\$488,900	-15.1%
Public Safety Contract Services	\$946,886	\$1,076,078	\$1,199,394	\$1,199,394	\$1,244,972	3.8%
Police	\$11,068,451	\$10,571,485	\$10,699,147	\$10,542,968	\$11,364,049	6.2%
<b>Total Expenditures:</b>	<b>\$23,700,025</b>	<b>\$22,938,063</b>	<b>\$24,888,320</b>	<b>\$25,174,921</b>	<b>\$27,246,473</b>	<b>9.5%</b>

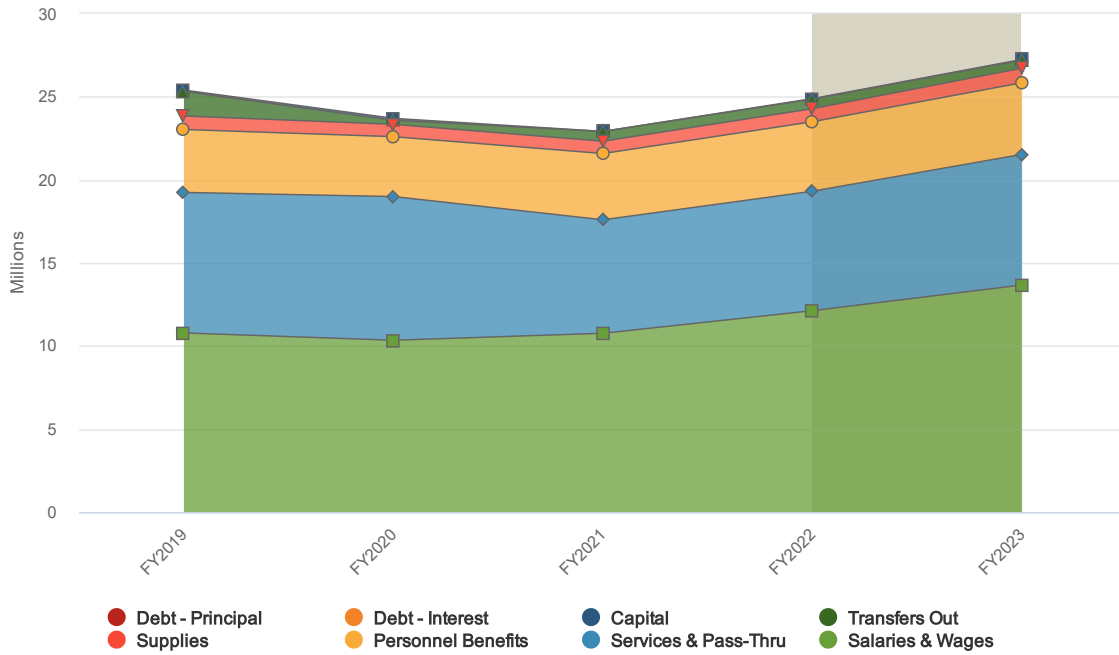




# 2023 Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	FY2020 Actuals	FY2021 Actuals	FY2022 Original Budget	FY2022 Projected	FY2023 Budgeted	FY2022 Original Budget vs. FY2023 Budgeted (% Change)
Expense Objects						
Salaries & Wages	\$10,341,462	\$10,761,754	\$12,123,385	\$12,375,851	\$13,669,966	12.8%
Personnel Benefits	\$3,604,068	\$3,988,539	\$4,185,130	\$4,010,575	\$4,312,353	3%
Supplies	\$744,716	\$742,094	\$784,518	\$808,518	\$878,553	12%
Services & Pass-Thru	\$8,650,202	\$6,830,333	\$7,189,287	\$7,422,977	\$7,861,701	9.4%
Capital	\$117,529	\$688	\$30,000	\$30,000	\$35,000	16.7%
Debt - Principal		\$17,756		\$0	\$0	N/A
Debt - Interest		\$5,800		\$0	\$0	N/A
Transfers Out	\$242,048	\$591,099	\$576,000	\$527,000	\$488,900	-15.1%
<b>Total Expense Objects:</b>	<b>\$23,700,025</b>	<b>\$22,938,063</b>	<b>\$24,888,320</b>	<b>\$25,174,921</b>	<b>\$27,246,473</b>	<b>9.5%</b>





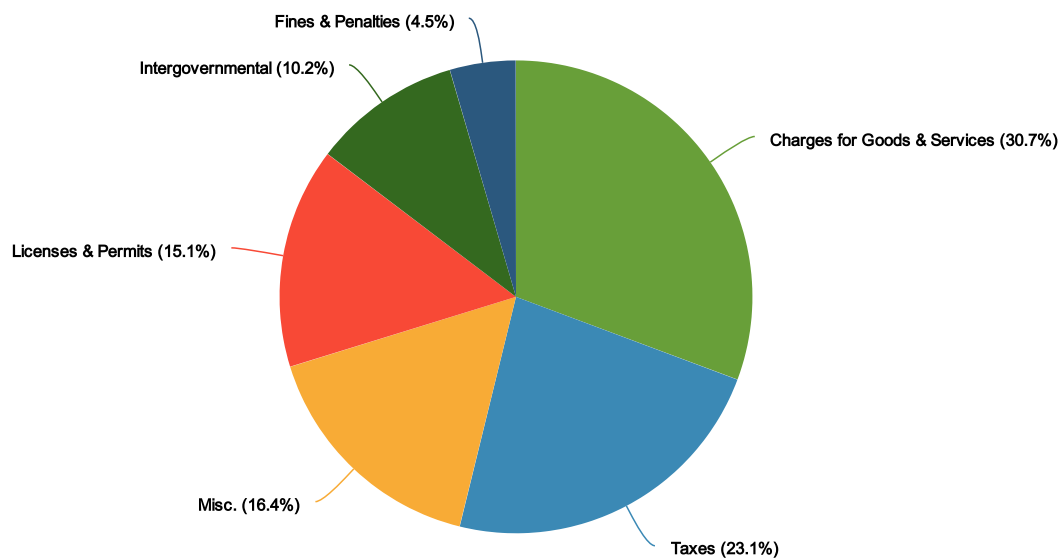
# Special Revenue Funds

Special Revenue Funds account for the revenues and expenditures that are dedicated for specific purposes through either State Statute or City Council Policy.

## Summary

The City of Des Moines is projecting \$8.32M of revenue in FY2023, which represents a 31.8% decrease over the prior year. Budgeted expenditures are projected to increase by 20.6% or \$2.53M to \$14.79M in FY2023.

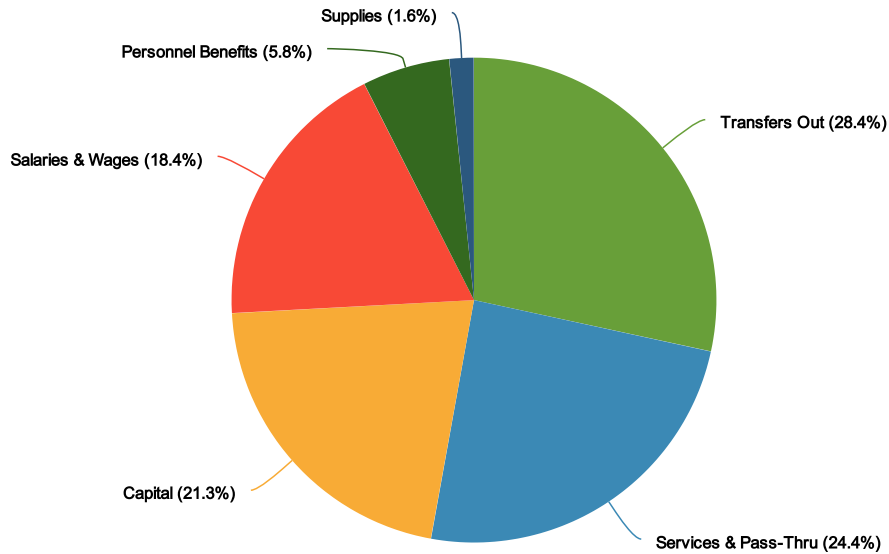
### 2023 Projected Revenues by Source



Name	FY2020 Actuals	FY2021 Actuals	FY2022 Original Budget	FY2022 Projected	FY2023 Budgeted	FY2022 Amended Budget vs. FY2023 Budgeted (% Change)
Revenue Source						
Taxes	\$1,676,115	\$1,704,049	\$1,663,579	\$1,845,463	\$1,923,796	15.6%
Licenses & Permits	\$1,643,821	\$1,489,250	\$1,604,100	\$1,609,100	\$1,256,836	-21.6%
Intergovernmental	\$681,821	\$5,240,168	\$5,262,699	\$8,791,314	\$844,422	-84%
Charges for Goods & Services	\$1,966,749	\$1,071,503	\$2,348,473	\$2,348,473	\$2,553,500	8.7%
Fines & Penalties	\$116,048	\$143,534	\$247,700	\$405,500	\$374,750	51.3%
Misc.	\$1,005,048	\$338,849	\$1,075,150	\$1,618,650	\$1,363,850	26.9%
Other Increases in Resources	-\$6,833			\$0	\$0	N/A
<b>Total Revenue Source:</b>	<b>\$7,082,769</b>	<b>\$9,987,354</b>	<b>\$12,201,701</b>	<b>\$16,618,500</b>	<b>\$8,317,154</b>	<b>-31.8%</b>



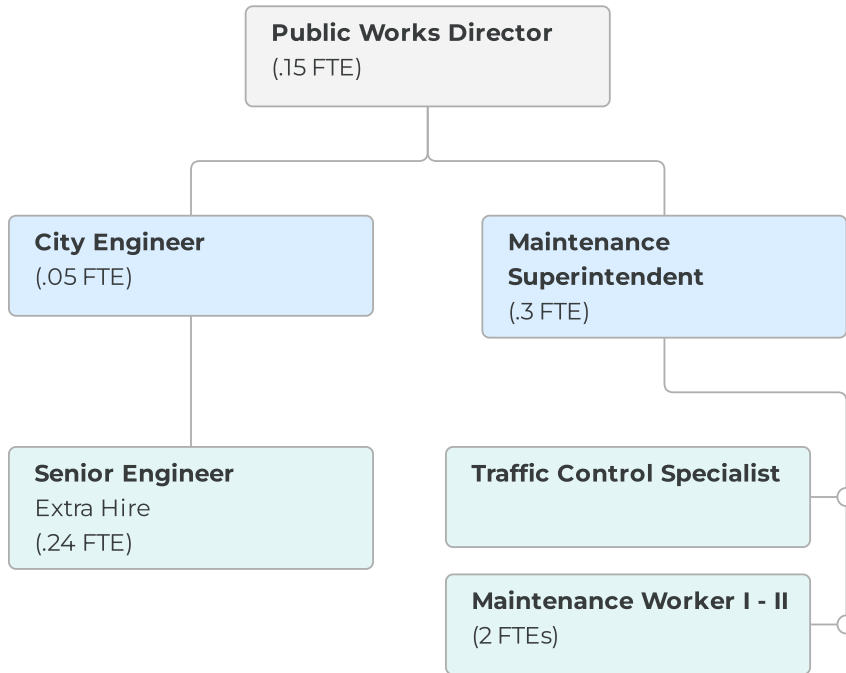
## 2023 Budgeted Expenditures by Expense Type



Name	FY2020 Actuals	FY2021 Actuals	FY2022 Original Budget	FY2022 Projected	FY2023 Budgeted	FY2022 Projected vs. FY2023 Budgeted (% Change)
Expense Objects						
Salaries & Wages	\$1,781,276	\$1,779,827	\$2,177,688	\$2,107,660	\$2,716,292	28.9%
Personnel Benefits	\$643,638	\$673,919	\$756,775	\$716,532	\$864,994	20.7%
Supplies	\$135,908	\$176,598	\$158,035	\$236,230	\$240,830	1.9%
Services & Pass-Thru	\$1,976,701	\$2,898,568	\$4,449,342	\$5,262,757	\$3,614,552	-31.3%
Capital	\$10,893	\$12,168	\$200,000	\$200,000	\$3,151,000	1,475.5%
Transfers Out	\$659,722	\$1,235,976	\$4,519,665	\$3,882,665	\$4,199,759	8.2%
<b>Total Expense Objects:</b>	<b>\$5,208,138</b>	<b>\$6,777,056</b>	<b>\$12,261,505</b>	<b>\$12,405,844</b>	<b>\$14,787,427</b>	<b>19.2%</b>



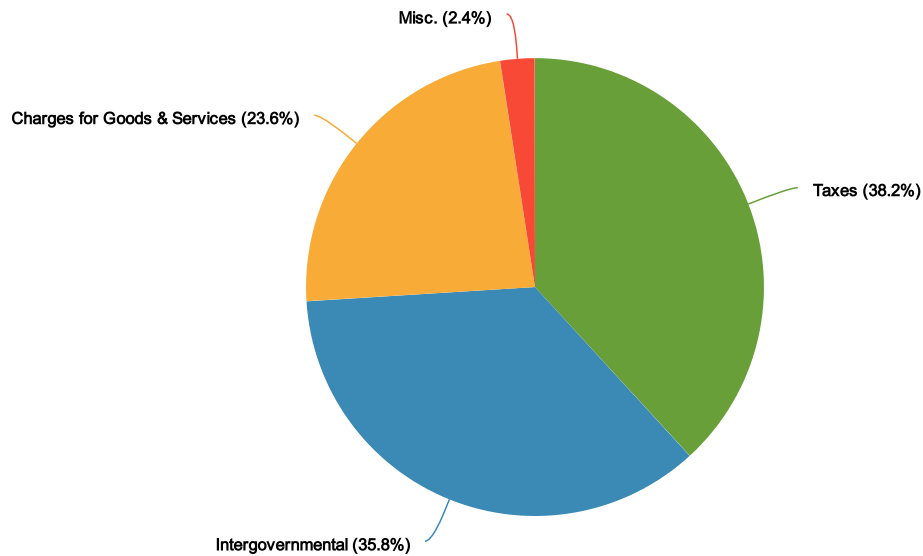
### Organizational Chart



### Summary

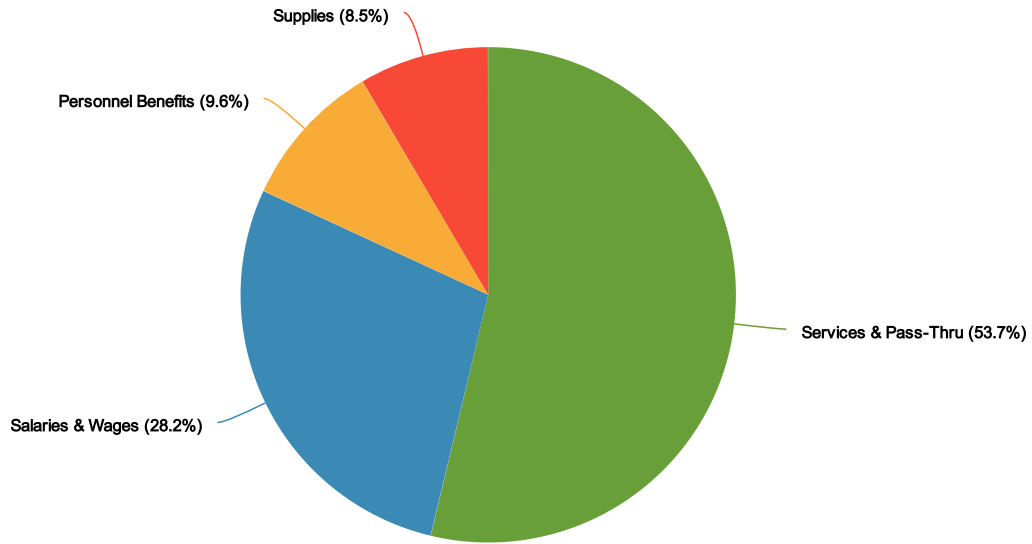
The City of Des Moines is projecting \$1.91M of revenue in FY2023, which represents a 2.1% increase over the prior year. Budgeted expenditures are projected to decrease by 1.9% or \$38.64K to \$2.03M in FY2023.

## 2023 Projected Revenues by Source



Name	FY2020 Actuals	FY2021 Actuals	FY2022 Original Budget	FY2022 Projected	FY2023 Budgeted	FY2022 Original Budget vs. FY2023 Budgeted (% Change)
Revenue Source						
Taxes	\$615,421	\$623,278	\$496,579	\$677,863	\$729,596	46.9%
Intergovernmental	\$627,965	\$667,226	\$677,076	\$684,422	\$684,422	1.1%
Charges for Goods & Services	\$0		\$450,000	\$450,000	\$450,000	0%
Misc.	\$515,086	\$32,723	\$247,500	\$247,500	\$46,500	-81.2%
Other Increases in Resources	-\$2,026			\$0	\$0	N/A
<b>Total Revenue Source:</b>	<b>\$1,756,445</b>	<b>\$1,323,227</b>	<b>\$1,871,155</b>	<b>\$2,059,785</b>	<b>\$1,910,518</b>	<b>2.1%</b>

## 2023 Budgeted Expenditures by Expense Type



Name	FY2020 Actuals	FY2021 Actuals	FY2022 Original Budget	FY2022 Projected	FY2023 Budgeted	FY2022 Original Budget vs. FY2023 Budgeted (% Change)
Expense Objects						
Salaries & Wages	\$332,560	\$348,841	\$488,008	\$447,320	\$572,259	17.3%
Personnel Benefits	\$124,583	\$137,246	\$184,724	\$189,962	\$195,770	6%
Supplies	\$75,413	\$133,475	\$97,713	\$172,713	\$172,313	76.3%
Services & Pass-Thru	\$849,289	\$869,056	\$1,100,970	\$1,152,970	\$1,092,432	-0.8%
Capital	\$10,893	\$157	\$200,000	\$200,000	\$0	-100%
<b>Total Expense Objects:</b>	<b>\$1,392,737</b>	<b>\$1,488,776</b>	<b>\$2,071,415</b>	<b>\$2,162,965</b>	<b>\$2,032,774</b>	<b>-1.9%</b>

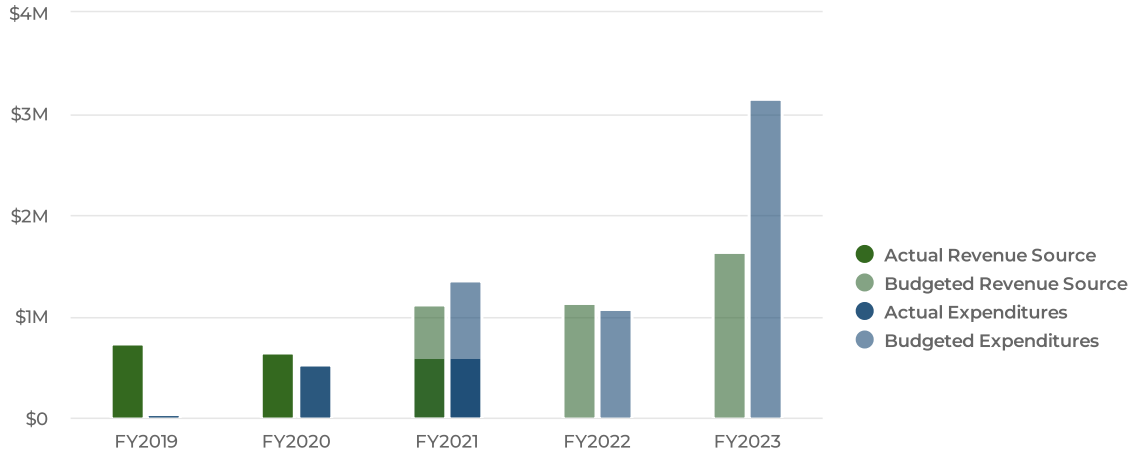


# Street Pavement Fund

The purpose of this fund is to account for the City's pavement management program.

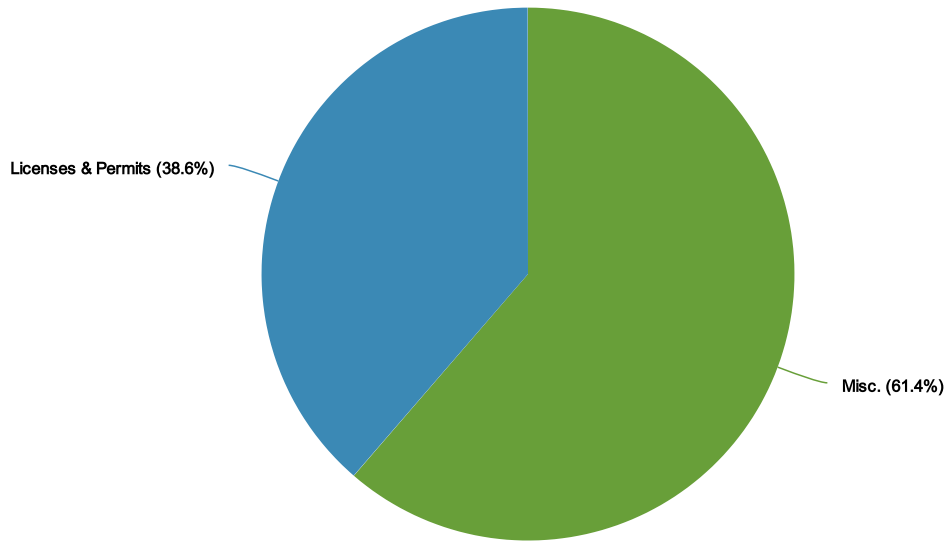
## Summary

The City of Des Moines is projecting \$1.64M of revenue in FY2023, which represents a 44.9% increase over the prior year. Budgeted expenditures are projected to increase by 191.2% or \$2.07M to \$3.15M in FY2023.



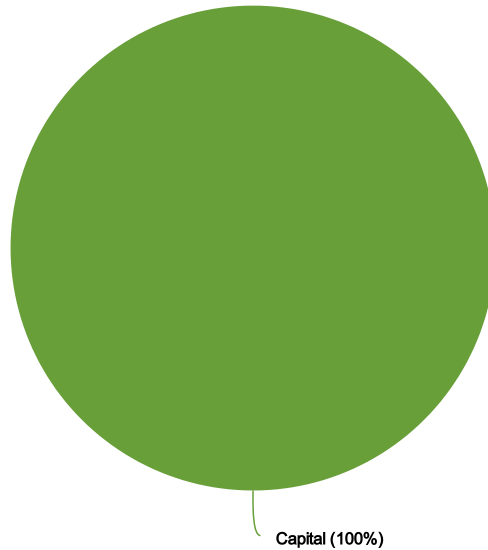


## 2023 Projected Revenues by Source



Name	FY2020 Actuals	FY2021 Actuals	FY2022 Original Budget	FY2022 Projected	FY2023 Budgeted	FY2022 Original Budget vs. FY2023 Budgeted (% Change)
Revenue Source						
Licenses & Permits	\$564,435	\$613,668	\$623,550	\$628,550	\$634,586	1.8%
Misc.	\$92,589	-\$12,932	\$510,000	\$510,000	\$1,007,500	97.5%
Other Increases in Resources	-\$4,979			\$0	\$0	N/A
<b>Total Revenue Source:</b>	<b>\$652,045</b>	<b>\$600,737</b>	<b>\$1,133,550</b>	<b>\$1,138,550</b>	<b>\$1,642,086</b>	<b>44.9%</b>

## 2023 Budgeted Expenditures by Expense Type



Name	FY2020 Actuals	FY2021 Actuals	FY2022 Original Budget	FY2022 Projected	FY2023 Budgeted	FY2022 Original Budget vs. FY2023 Budgeted (% Change)
Expense Objects						
Services & Pass-Thru	\$61,608	\$597,129	\$700,000	\$700,000	\$0	-100%
Capital	\$0	\$12,011		\$0	\$3,151,000	N/A
Transfers Out	\$475,000		\$382,000	\$0	\$0	-100%
<b>Total Expense Objects:</b>	<b>\$536,608</b>	<b>\$609,140</b>	<b>\$1,082,000</b>	<b>\$700,000</b>	<b>\$3,151,000</b>	<b>191.2%</b>

*The purpose of this fund is to account for public & private development services provided by the planning, building, inspection, permitting, & engineering functions.*

*\* This fund was created in 2017, PBPW is split into tax-based and fee-based. This fund includes "fee-based" activities. The "tax-based" activities are included in the General Fund.*

The Planning, Building and Public Works functions are funded by fees collected from permits, plan reviews, etc. This division includes:

***Planning & Development Services.*** Planning Services assists in developing and implementing long-range land use plans. Development Services reviews proposals and drafts code and zoning amendments.

***Building Division.*** Oversees building construction. It reviews building plans, issues permits and inspects buildings during construction to ensure compliance with approved plans and codes.

***Joint & Minor Home Repair.*** Provides funding for low-income families for minor home repairs.

***Code Enforcement.*** Provides enforcement of the City's Municipal Code, International Building Code, International Fire Code, RCW codes and WAC codes.

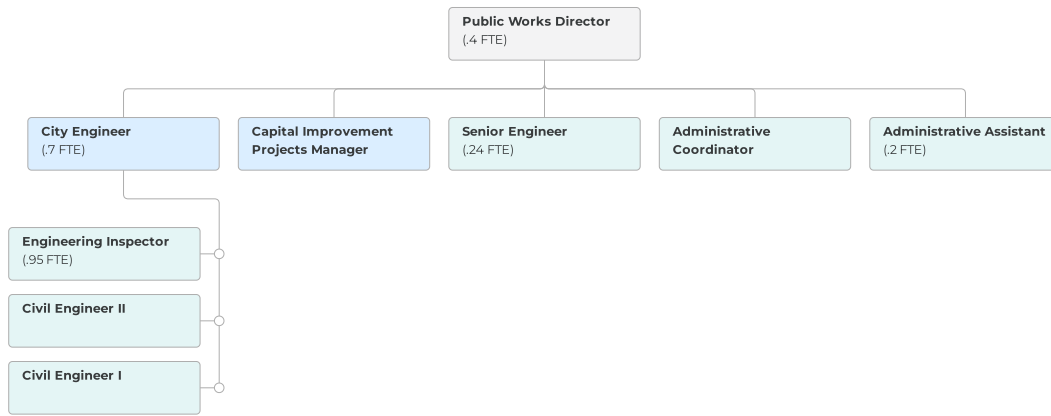
***Engineering Services.*** This division is responsible for the city's transportation infrastructure system. It studies and plans for improvements, seeks grant funding, designs and oversees construction. It also reviews residential and commercial development plans.

***City Project Management.*** Provides management of projects listed in the city's CIP plan.



## Development Fund

# Organizational Chart

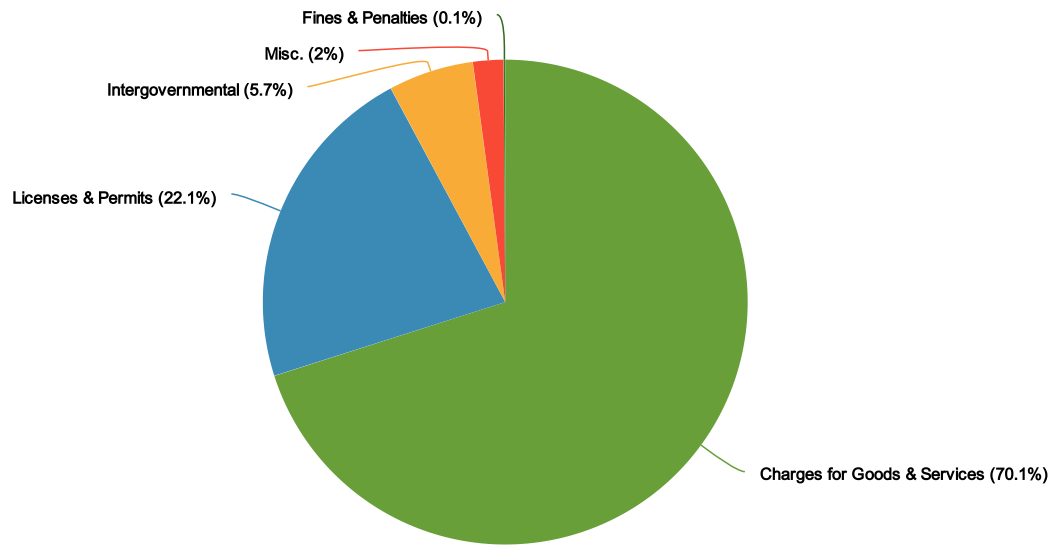


## Summary

The City of Des Moines is projecting \$2.82M of revenue in FY2023, which represents a 1% decrease over the prior year. Budgeted expenditures are projected to increase by 19.4% or \$674.43K to \$4.15M in FY2023.

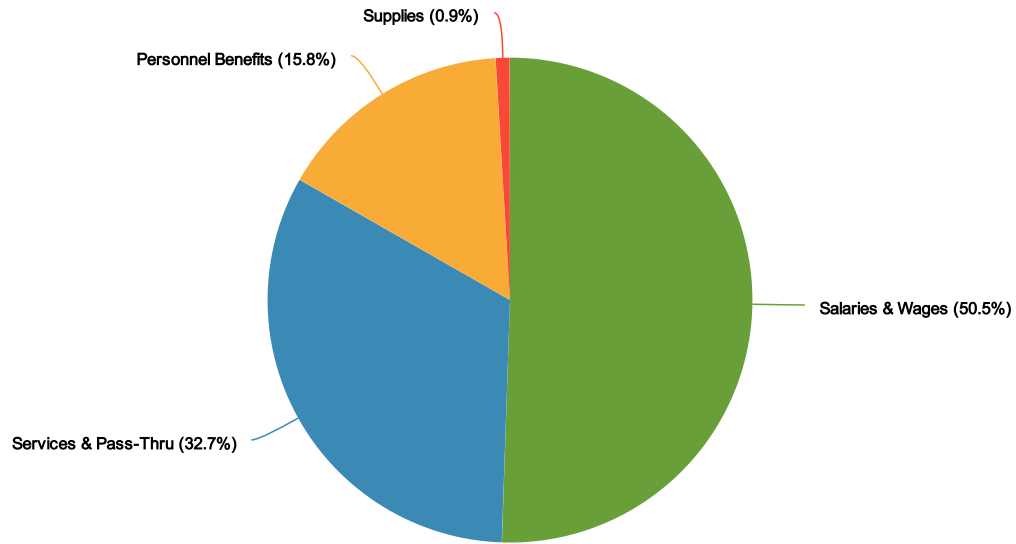


## 2023 Projected Revenues by Source



Name	FY2020 Actuals	FY2021 Actuals	FY2022 Original Budget	FY2022 Projected	FY2023 Budgeted	FY2022 Original Budget vs. FY2023 Budgeted (% Change)
Revenue Source						
Licenses & Permits	\$1,079,385	\$875,581	\$980,550	\$980,550	\$622,250	-36.5%
Intergovernmental	\$53,856	\$57,248	\$70,684	\$70,684	\$160,000	126.4%
Charges for Goods & Services	\$1,820,980	\$952,273	\$1,768,273	\$1,768,273	\$1,973,000	11.6%
Fines & Penalties	\$6,308	\$1,519	\$1,000	\$1,000	\$3,000	200%
Misc.	\$97,297	-\$20,582	\$22,400	\$22,400	\$57,000	154.5%
<b>Total Revenue Source:</b>	<b>\$3,057,827</b>	<b>\$1,866,040</b>	<b>\$2,842,907</b>	<b>\$2,842,907</b>	<b>\$2,815,250</b>	<b>-1%</b>

## 2023 Budgeted Expenditures by Expense Type



Name	FY2020 Actuals	FY2021 Actuals	FY2022 Original Budget	FY2022 Projected	FY2023 Budgeted	FY2022 Original Budget vs. FY2023 Budgeted (% Change)
Expense Objects						
Salaries & Wages	\$1,448,716	\$1,430,985	\$1,689,680	\$1,660,340	\$2,097,533	24.1%
Personnel Benefits	\$519,056	\$536,673	\$572,051	\$526,570	\$654,724	14.5%
Supplies	\$17,417	\$27,046	\$35,822	\$39,017	\$39,017	8.9%
Services & Pass-Thru	\$670,208	\$945,694	\$1,177,854	\$1,122,354	\$1,358,565	15.3%
Transfers Out	\$0	\$35,000		\$0	\$0	N/A
<b>Total Expense Objects:</b>	<b>\$2,655,397</b>	<b>\$2,975,398</b>	<b>\$3,475,407</b>	<b>\$3,348,281</b>	<b>\$4,149,839</b>	<b>19.4%</b>



# Police Drug Seizure Fund

The purpose of this fund is to account for assets seized per RCW 69.50.505 and federal assets seizure laws and those assets to be used for qualifying expenditures.

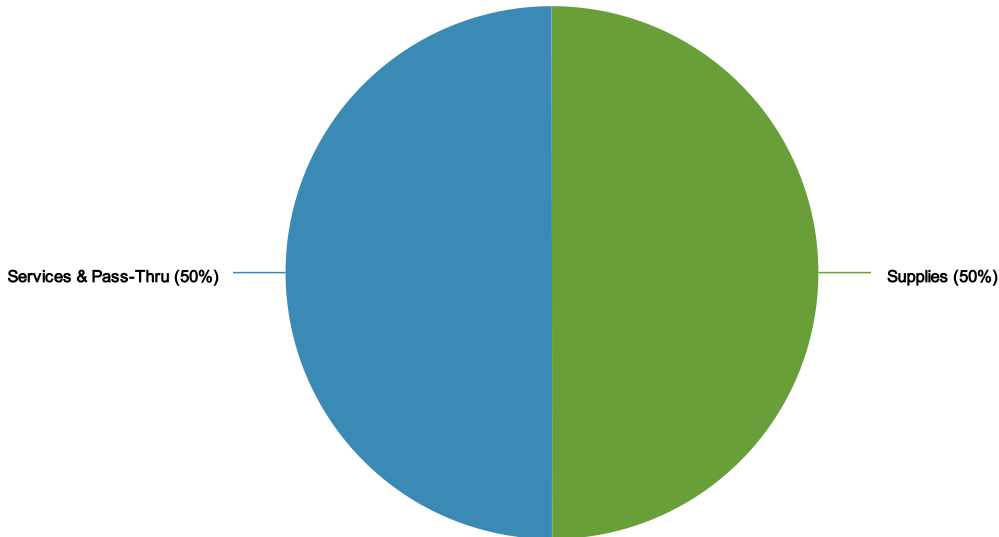
## Summary

The City of Des Moines is projecting \$40K of revenue in FY2023, which represents a % increase over the prior year. Budgeted expenditures are projected to increase by 0% or N/A to \$11K in FY2023.

### 2023 Projected Revenues by Source

Name	FY2020 Actuals	FY2021 Actuals	FY2022 Original Budget	FY2022 Projected	FY2023 Budgeted	FY2022 Original Budget vs. FY2023 Budgeted (% Change)
Revenue Source						
Misc.	\$105	\$84,740	\$1,250	\$45,250	\$40,000	3,100%
<b>Total Revenue Source:</b>	<b>\$105</b>	<b>\$84,740</b>	<b>\$1,250</b>	<b>\$45,250</b>	<b>\$40,000</b>	<b>3,100%</b>

### 2023 Budgeted Expenditures by Expense Type



Name	FY2020 Actuals	FY2022 Original Budget	FY2022 Projected	FY2023 Budgeted	FY2022 Original Budget vs. FY2023 Budgeted (% Change)
Expense Objects					
Supplies	\$0	\$500	\$500	\$5,500	1,000%
Services & Pass-Thru	\$0	\$10,500	\$10,500	\$5,500	-47.6%
<b>Total Expense Objects:</b>	<b>\$0</b>	<b>\$11,000</b>	<b>\$11,000</b>	<b>\$11,000</b>	<b>0%</b>



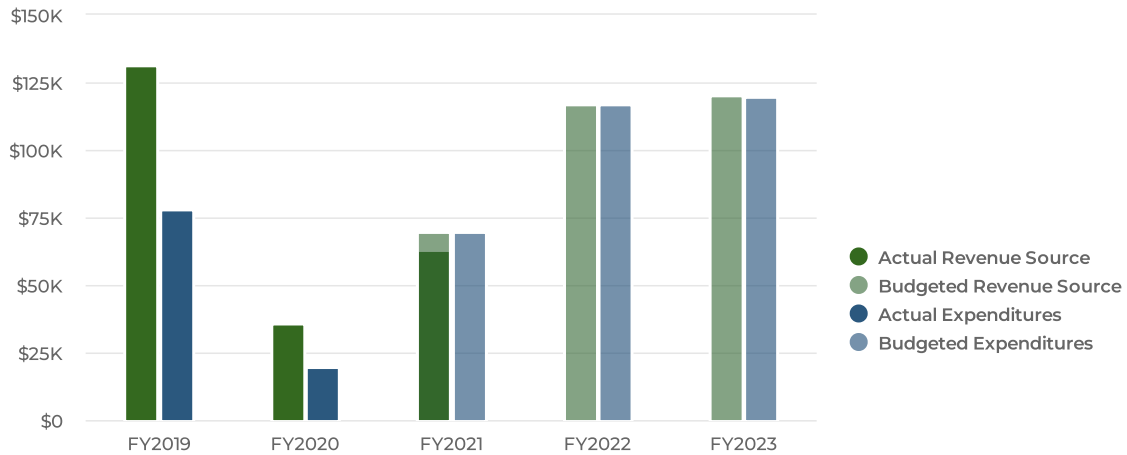


# Lodging Tax Fund

The purpose of this fund is to account for lodging taxes received to be used to pay all or any part of the cost of tourism promotions or any other use authorized by RCW 67.28.

## Summary

The City of Des Moines is projecting \$120.75K of revenue in FY2023, which represents a 3% increase over the prior year. Budgeted expenditures are projected to increase by 2.6% or \$3K to \$120K in FY2023.



## 2023 Projected Revenues by Source

Name	FY2020 Actuals	FY2021 Actuals	FY2022 Original Budget	FY2022 Projected	FY2023 Budgeted	FY2022 Original Budget vs. FY2023 Budgeted (% Change)
Revenue Source						
Taxes	\$35,610	\$63,426	\$117,000	\$100,000	\$120,000	2.6%
Misc.	\$371	\$79	\$200	\$200	\$750	275%
<b>Total Revenue Source:</b>	<b>\$35,981</b>	<b>\$63,505</b>	<b>\$117,200</b>	<b>\$100,200</b>	<b>\$120,750</b>	<b>3%</b>

## 2023 Budgeted Expenditures by Expense Type

Name	FY2020 Actuals	FY2022 Original Budget	FY2022 Projected	FY2023 Budgeted	FY2022 Original Budget vs. FY2023 Budgeted (% Change)
Expense Objects					
Services & Pass-Thru	\$19,918	\$117,000	\$100,000	\$120,000	2.6%
<b>Total Expense Objects:</b>	<b>\$19,918</b>	<b>\$117,000</b>	<b>\$100,000</b>	<b>\$120,000</b>	<b>2.6%</b>



## Affordable Housing Sales Tax Fund

The purpose of this fund is to account for sales taxes collected, that is a credit against the state sales tax of 6.5% and does not increase the tax rate for consumers. The sales taxes collected will be used to invest in affordable and supportive housing.

The City of Des Moines entered into an interlocal agreement with the Cities of Auburn, Burién, Covington, Federal Way, Kent, Normandy Park, Renton, Tukwila and King County to create and operate a joint undertaking known as the South King Housing and Homelessness Partners ("SKHHP"). The common goal is to ensure the availability of housing that meets the needs of all income levels in South King County.

### Summary

The City of Des Moines is projecting \$34.2K of revenue in FY2023, which represents a 14% increase over the prior year. Budgeted expenditures are projected to increase by 0% or N/A to \$30K in FY2023.

### 2023 Projected Revenues by Source

Name	FY2020 Actuals	FY2021 Actuals	FY2022 Original Budget	FY2022 Projected	FY2023 Budgeted	FY2022 Original Budget vs. FY2023 Budgeted (% Change)
Revenue Source						
Taxes	\$24,008	\$30,487	\$30,000	\$32,600	\$34,200	14%
<b>Total Revenue Source:</b>	<b>\$24,008</b>	<b>\$30,487</b>	<b>\$30,000</b>	<b>\$32,600</b>	<b>\$34,200</b>	<b>14%</b>

### 2023 Budgeted Expenditures by Expense Type

Name	FY2020 Actuals	FY2022 Original Budget	FY2022 Projected	FY2023 Budgeted	FY2022 Original Budget vs. FY2023 Budgeted (% Change)
Expense Objects					
Services & Pass-Thru	\$0	\$30,000	\$30,000	\$30,000	0%
<b>Total Expense Objects:</b>	<b>\$0</b>	<b>\$30,000</b>	<b>\$30,000</b>	<b>\$30,000</b>	<b>0%</b>



## American Rescue Plan (ARPA) Fund

The purpose of this fund is to account for the receipt and expenditure of the amount awarded to the City of Des Moines from the United States Department of the Treasury.

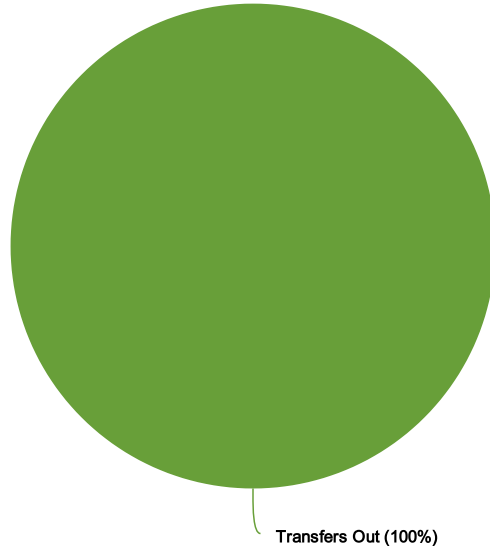
### Summary

The City of Des Moines is projecting \$1.75K of revenue in FY2023, which represents a 100% decrease over the prior year. Budgeted expenditures are projected to decrease by 24.4% or \$1.02M to \$3.15M in FY2023.

## 2023 Projected Revenues by Source

Name	FY2020 Actuals	FY2021 Actuals	FY2022 Original Budget	FY2022 Projected	FY2023 Budgeted	FY2022 Original Budget vs. FY2023 Budgeted (% Change)
Revenue Source						
Intergovernmental	\$0	\$4,514,939	\$4,514,939	\$8,036,208	\$0	-100%
Misc.	\$0	-\$10,672	\$1,250	\$1,250	\$1,750	40%
<b>Total Revenue Source:</b>	<b>\$0</b>	<b>\$4,504,267</b>	<b>\$4,516,189</b>	<b>\$8,037,458</b>	<b>\$1,750</b>	<b>-100%</b>

## 2023 Budgeted Expenditures by Expense Type



Name	FY2020 Actuals	FY2021 Actuals	FY2022 Original Budget	FY2022 Projected	FY2023 Budgeted	FY2022 Original Budget vs. FY2023 Budgeted (% Change)
Expense Objects						
Services & Pass-Thru	\$0	\$100,000	\$687,000	\$687,000	\$0	-100%
Transfers Out	\$0	\$1,138,020	\$3,487,665	\$3,232,665	\$3,154,759	-9.5%
<b>Total Expense Objects:</b>	<b>\$0</b>	<b>\$1,238,020</b>	<b>\$4,174,665</b>	<b>\$3,919,665</b>	<b>\$3,154,759</b>	<b>-24.4%</b>



## Redondo Zone Fund

The purpose of this fund is to account for parking fees and fines in the Redondo Zone to be used for operating and capital costs related to the zone.

### Summary

The City of Des Moines is projecting \$77.85K of revenue in FY2023, which represents a 16.2% decrease over the prior year. Budgeted expenditures are projected to decrease by 6.7% or \$5.85K to \$80.93K in FY2023.

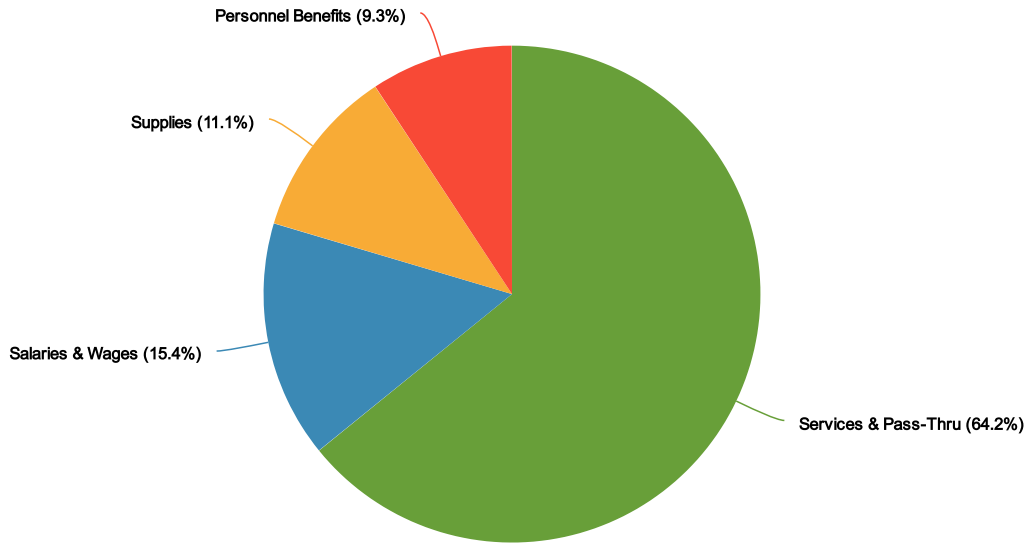
## 2023 Projected Revenues by Source

Name	FY2020 Actuals	FY2021 Actuals	FY2022 Original Budget	FY2022 Projected	FY2023 Budgeted	FY2022 Original Budget vs. FY2023 Budgeted (% Change)
Revenue Source						
Intergovernmental	\$0	\$377		\$0	\$0	N/A
Fines & Penalties	\$220	\$1,691	\$2,500	\$3,000	\$2,500	0%
Misc.	\$75,876	\$41,769	\$90,350	\$100,350	\$75,350	-16.6%
<b>Total Revenue Source:</b>	<b>\$76,096</b>	<b>\$43,837</b>	<b>\$92,850</b>	<b>\$103,350</b>	<b>\$77,850</b>	<b>-16.2%</b>





## 2023 Budgeted Expenditures by Expense Type



Name	FY2020 Actuals	FY2021 Actuals	FY2022 Original Budget	FY2022 Projected	FY2023 Budgeted	FY2022 Original Budget vs. FY2023 Budgeted (% Change)
Expense Objects						
Salaries & Wages	\$0			\$0	\$12,500	N/A
Personnel Benefits	\$0			\$0	\$7,500	N/A
Supplies	\$6,689	\$4,728	\$9,000	\$9,000	\$9,000	0%
Services & Pass-Thru	\$75,062	\$68,131	\$67,785	\$67,785	\$51,934	-23.4%
Transfers Out	\$0		\$10,000	\$10,000	\$0	-100%
<b>Total Expense Objects:</b>	<b>\$81,751</b>	<b>\$72,859</b>	<b>\$86,785</b>	<b>\$86,785</b>	<b>\$80,934</b>	<b>-6.7%</b>



## Waterfront Zone

The purpose of this fund is to account for parking fees and rental revenue in the Waterfront Zone to be used for operating and capital costs related to the zone.

### Summary

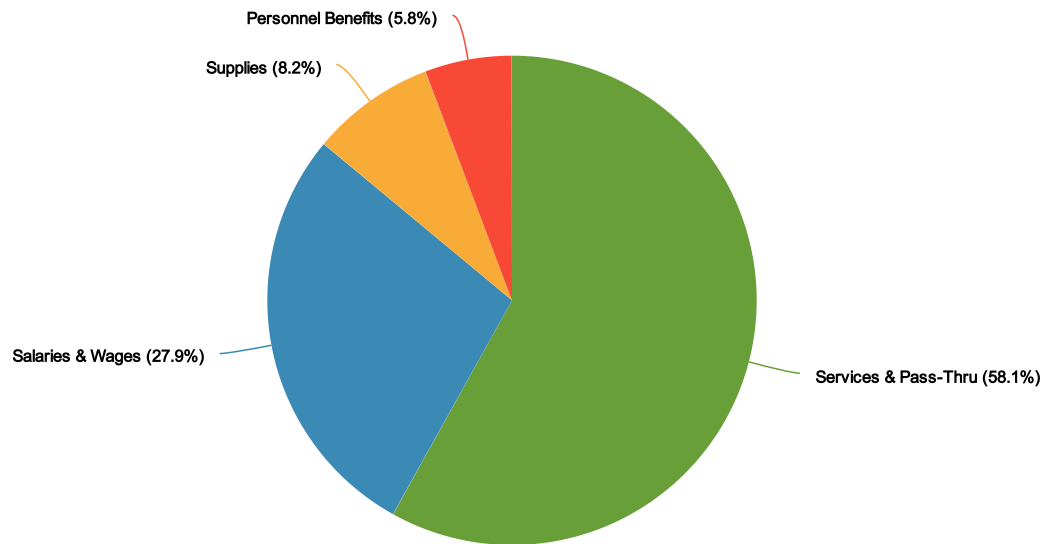
The City of Des Moines is projecting \$128.35K of revenue in FY2023, which represents a 35.7% decrease over the prior year. Budgeted expenditures are projected to increase by 3.8% or \$4.46K to \$121.69K in FY2023.

## 2023 Projected Revenues by Source

Name	FY2020 Actuals	FY2021 Actuals	FY2022 Original Budget	FY2022 Projected	FY2023 Budgeted	FY2022 Original Budget vs. FY2023 Budgeted (% Change)
Revenue Source						
Intergovernmental	\$0	\$377		\$0	\$0	N/A
Fines & Penalties	\$759	\$880	\$4,000	\$4,000	\$2,750	-31.2%
Misc.	\$202,977	\$229,065	\$195,600	\$680,600	\$125,600	-35.8%
<b>Total Revenue Source:</b>	<b>\$203,736</b>	<b>\$230,322</b>	<b>\$199,600</b>	<b>\$684,600</b>	<b>\$128,350</b>	<b>-35.7%</b>

# 2023 Budgeted Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



Name	FY2020 Actuals	FY2021 Actuals	FY2022 Original Budget	FY2022 Projected	FY2023 Budgeted	FY2022 Original Budget vs. FY2023 Budgeted (% Change)
Expense Objects						
Salaries & Wages	\$0			\$0	\$34,000	N/A
Personnel Benefits	\$0			\$0	\$7,000	N/A
Supplies	\$36,389	\$11,349	\$10,000	\$10,000	\$10,000	0%
Services & Pass-Thru	\$90,589	\$97,885	\$107,233	\$592,233	\$70,692	-34.1%
<b>Total Expense Objects:</b>	<b>\$126,978</b>	<b>\$109,234</b>	<b>\$117,233</b>	<b>\$602,233</b>	<b>\$121,692</b>	<b>3.8%</b>

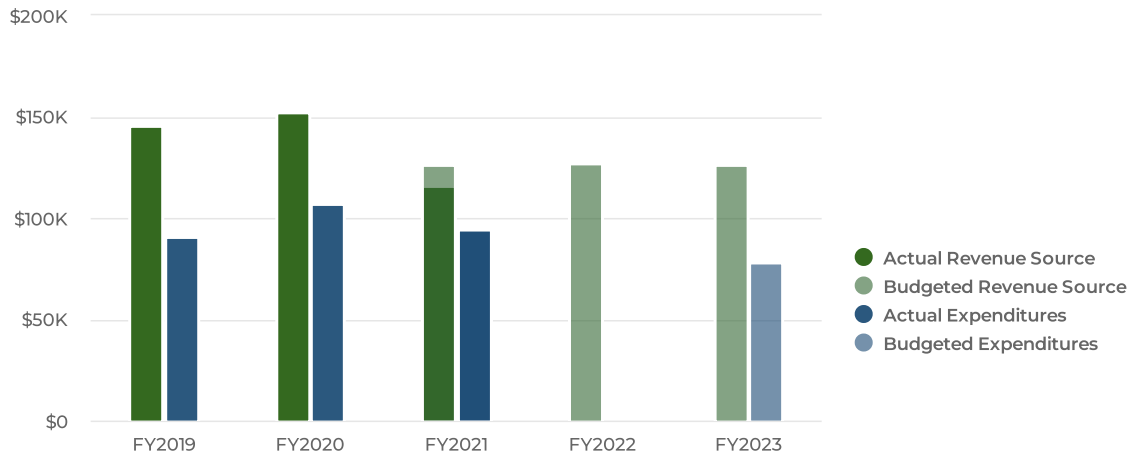


# PBPW Automation Fee Fund

The purpose of this fund is to account for Planning, Building and Public Works automation fees to be used for technology operating and capital costs.

## Summary

The City of Des Moines is projecting \$126.5K of revenue in FY2023, which represents a 0.8% decrease over the prior year. Budgeted expenditures are projected to increase by 0% or N/A to \$78.43K in FY2023.



## 2023 Projected Revenues by Source

Name	FY2020 Actuals	FY2021 Actuals	FY2022 Original Budget	FY2022 Projected	FY2023 Budgeted	FY2022 Original Budget vs. FY2023 Budgeted (% Change)
Revenue Source						
Charges for Goods & Services	\$145,770	\$119,230	\$125,000	\$125,000	\$125,000	0%
Misc.	\$6,110	-\$2,925	\$2,500	\$2,500	\$1,500	-40%
Other Increases in Resources	\$357			\$0	\$0	N/A
<b>Total Revenue Source:</b>	<b>\$152,236</b>	<b>\$116,305</b>	<b>\$127,500</b>	<b>\$127,500</b>	<b>\$126,500</b>	<b>-0.8%</b>

## 2023 Budgeted Expenditures by Expense Type

Name	FY2020 Actuals	FY2021 Actuals	FY2022 Projected	FY2023 Budgeted	FY2022 Projected vs. FY2023 Budgeted (% Change)
Expense Objects					
Services & Pass-Thru	\$107,300	\$95,158	\$66,915	\$78,429	17.2%
<b>Total Expense Objects:</b>	<b>\$107,300</b>	<b>\$95,158</b>	<b>\$66,915</b>	<b>\$78,429</b>	<b>17.2%</b>



## Urban Forestry Fund

The purpose of this fund is to account for the receipt of funds generated from the sale of trees other money received pursuant to DMMC 16.25.085, to be used for costs related to wooded areas within the City. There has been no actual activity for this fund; however, the City continues to budget this fund as it anticipates activity in the future.

### Summary

The City of Des Moines is projecting \$5K of revenue in FY2023, which represents a 0% increase over the prior year. Budgeted expenditures are projected to increase by 0% or N/A to \$5K in FY2023.





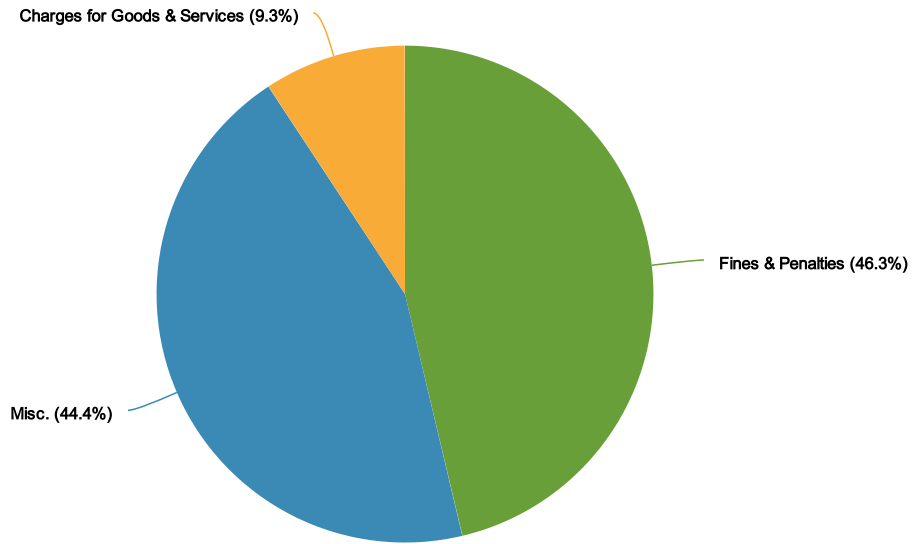
## **Abatement Fund**

The purpose of this fund is to provide for the receipt and expenditure of moneys to abate nuisances.

### **Summary**

The City of Des Moines is projecting \$5.4K of revenue in FY2023, which represents a 134.8% increase over the prior year. Budgeted expenditures are projected to increase by 400% or \$4K to \$5K in FY2023.

## 2023 Projected Revenues by Source



Name	FY2020 Actuals	FY2021 Actuals	FY2022 Original Budget	FY2022 Projected	FY2023 Budgeted	FY2022 Original Budget vs. FY2023 Budgeted (% Change)
Revenue Source						
Charges for Goods & Services	\$0			\$0	\$500	N/A
Fines & Penalties	\$28	\$141	\$200	\$1,200	\$2,500	1,150%
Misc.	\$4,960	\$4,820	\$2,100	\$4,600	\$2,400	14.3%
<b>Total Revenue Source:</b>	<b>\$4,988</b>	<b>\$4,961</b>	<b>\$2,300</b>	<b>\$5,800</b>	<b>\$5,400</b>	<b>134.8%</b>

## 2023 Budgeted Expenditures by Expense Type

Name	FY2020 Actuals	FY2022 Original Budget	FY2022 Projected	FY2023 Budgeted	FY2022 Original Budget vs. FY2023 Budgeted (% Change)
Expense Objects					
Services & Pass-Thru	\$27,705	\$1,000	\$1,000	\$5,000	400%
<b>Total Expense Objects:</b>	<b>\$27,705</b>	<b>\$1,000</b>	<b>\$1,000</b>	<b>\$5,000</b>	<b>400%</b>



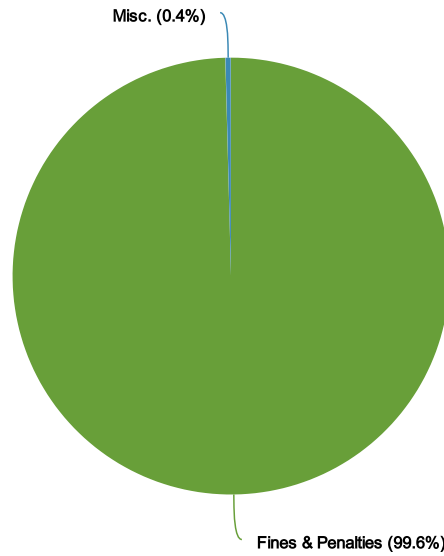
## **Automated Speed Enforcement (ASE) Fund**

The purpose of this fund is to account for the revenue from fines assessed under authority of chapter 10.36 DMMC which shall be used solely for traffic safety purposes or as otherwise provided by State law.

### **Summary**

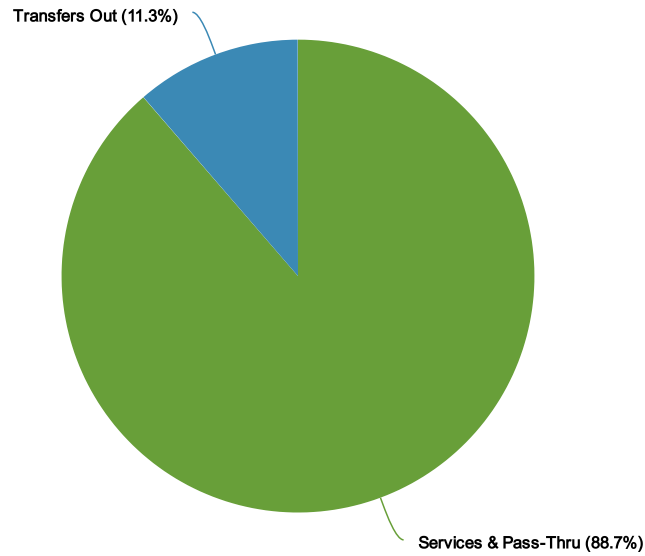
The City of Des Moines is projecting \$365.5K of revenue in FY2023, which represents a 50.9% increase over the prior year. Budgeted expenditures are projected to increase by 183.6% or \$257K to \$397K in FY2023. The City of Des Moines is projecting \$365.5K of revenue in FY2023, which represents a 50.9% increase over the prior year. Budgeted expenditures are projected to increase by 183.6% or \$257K to \$397K in FY2023.

## 2023 Projected Revenues by Source



Name	FY2020 Actuals	FY2021 Actuals	FY2022 Original Budget	FY2022 Projected	FY2023 Budgeted	FY2022 Original Budget vs. FY2023 Budgeted (% Change)
Revenue Source						
Charges for Goods & Services	\$0		\$200	\$200	\$0	-100%
Fines & Penalties	\$108,733	\$139,303	\$240,000	\$396,300	\$364,000	51.7%
Misc.	\$5,382	\$2,276	\$2,000	\$2,000	\$1,500	-25%
Other Increases in Resources	-\$184			\$0	\$0	N/A
<b>Total Revenue Source:</b>	<b>\$113,930</b>	<b>\$141,579</b>	<b>\$242,200</b>	<b>\$398,500</b>	<b>\$365,500</b>	<b>50.9%</b>

## 2023 Budgeted Expenditures by Expense Type



Name	FY2020 Actuals	FY2021 Actuals	FY2022 Original Budget	FY2022 Projected	FY2023 Budgeted	FY2022 Original Budget vs. FY2023 Budgeted (% Change)
Expense Objects						
Services & Pass-Thru	\$75,023	\$125,515	\$0	\$282,000	\$352,000	N/A
Transfers Out	\$113,322	\$62,956	\$140,000	\$140,000	\$45,000	-67.9%
<b>Total Expense Objects:</b>	<b>\$188,344</b>	<b>\$188,471</b>	<b>\$140,000</b>	<b>\$422,000</b>	<b>\$397,000</b>	<b>183.6%</b>



## **Transportation Benefit District Fund**

The purpose of this fund is to account for the \$40.00 vehicle license fees currently imposed under the Transportation Benefit District. The vehicle license fees fund city arterial street maintenance and arterial street paving.

### **Summary**

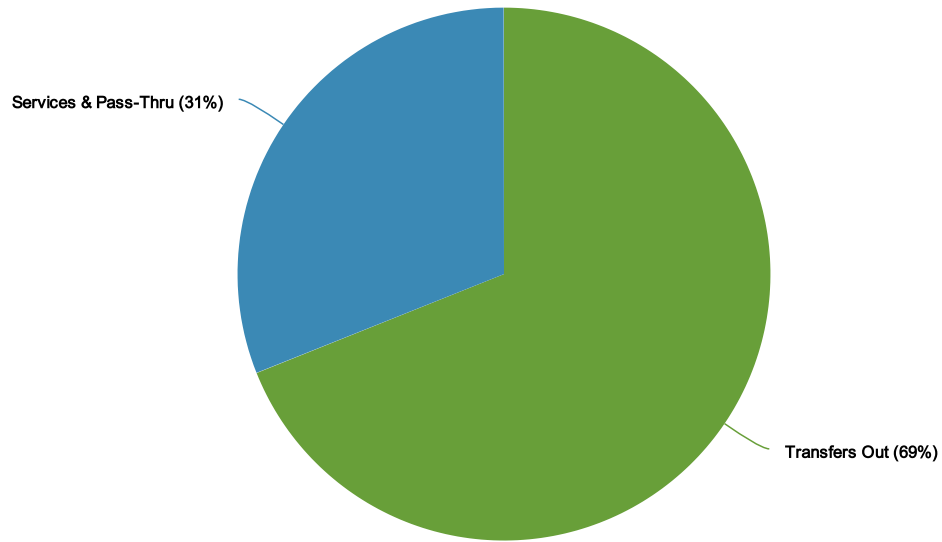
The City of Des Moines is projecting \$1.04M of revenue in FY2023, which represents a 2.4% increase over the prior year. Budgeted expenditures are projected to increase by 52.6% or \$500K to \$1.45M in FY2023.

## 2023 Projected Revenues by Source

Name	FY2020 Actuals	FY2021 Actuals	FY2022 Original Budget	FY2022 Projected	FY2023 Budgeted	FY2022 Original Budget vs. FY2023 Budgeted (% Change)
Revenue Source						
Taxes	\$1,001,076	\$986,858	\$1,020,000	\$1,035,000	\$1,040,000	2%
Misc.	\$4,295	-\$9,511		\$2,000	\$4,000	N/A
<b>Total Revenue Source:</b>	<b>\$1,005,372</b>	<b>\$977,347</b>	<b>\$1,020,000</b>	<b>\$1,037,000</b>	<b>\$1,044,000</b>	<b>2.4%</b>



## 2023 Budgeted Expenditures by Expense Type



Name	FY2020 Actuals	FY2022 Original Budget	FY2022 Projected	FY2023 Budgeted	FY2022 Amended Budget vs. FY2023 Budgeted (% Change)
Expense Objects					
Services & Pass-Thru	\$0	\$450,000	\$450,000	\$450,000	0%
Transfers Out	\$71,400	\$500,000	\$500,000	\$1,000,000	100%
<b>Total Expense Objects:</b>	<b>\$71,400</b>	<b>\$950,000</b>	<b>\$950,000</b>	<b>\$1,450,000</b>	<b>52.6%</b>



## Capital Projects Fund

On September 22, 2022, the City of Des Moines City Council adopted the 2023-2028 Capital Improvements Plan (CIP), a multi-year plan of capital projects with estimated costs, and proposed methods of financing. The CIP is reviewed and updated annually per the availability of resources, changes in City policy and community needs, unexpected emergencies and events, and changes in costs and financial strategies.

Several funds which are funding sources for Capital Projects are displayed after the list of projects.

A CIP is a planning document and project expenditures and revenues are not authorized until they have been adopted through the annual budget process.

### Summary

The City of Des Moines is projecting \$17.18M of revenue in FY2023, which represents a 12.5% increase over the prior year. Budgeted expenditures are projected to decrease by 4% or \$811.01K to \$19.47M in FY2023.

#### MUNICIPAL CAPITAL AND TRANSPORTATION CAPITAL IMPROVEMENTS PROJECT FUNDS

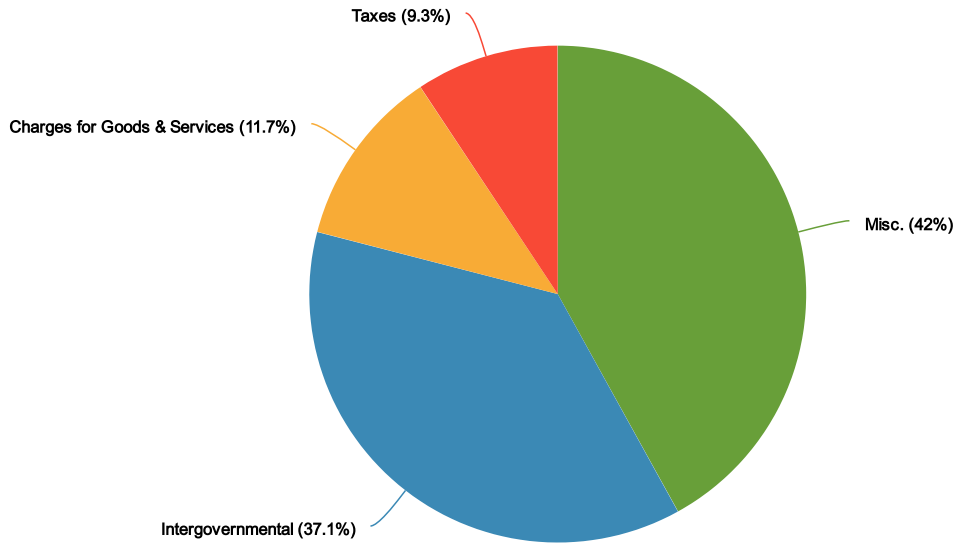
	<b>2023 Budget</b>
<b><i>Municipal Capital Improvement Fund Projects</i></b>	
Redondo Fishing Pier	\$ 2,300,000
Marina Redevelopment	982,000
Police HVAC	826,000
City Hall Parking Lot	401,000
Marina, Beach Park Paid Parking	180,000
Field House Play Equipment	108,000
Cecil Powell Play Equipment	150,000
Des Moines Beach Park Sun Home Lodge Rehab	39,000
Mary Gay Park	30,000
Sonju Park	26,000
<b><i>Total Municipal Capital Improvement Fund Projects</i></b>	<b><u>\$ 5,042,000</u></b>

	<b>2023 Budget</b>
<b><i>Transportation Capital Improvement Fund Projects</i></b>	
24th Ave S. Improvements Project (Segment 2)	\$ 5,063,000
College Way	950,000
Barnes Creek Trail	677,000
South 240th Street Improvements (Segment 1)	550,000
S 223rd Walkway Improvements	500,000
S 200th St & S 199th St Improvements (Segment 1)	457,000
S 223rd St Complete Street	162,000
S 224th St Improvements	150,000
Arterial Street Calming	25,000
<b><i>Total Transportation Capital Improvement Fund Projects</i></b>	<b><u>\$ 8,534,000</u></b>
<b><i>Total Capital Outlay</i></b>	<b><u>\$ 13,576,000</u></b>

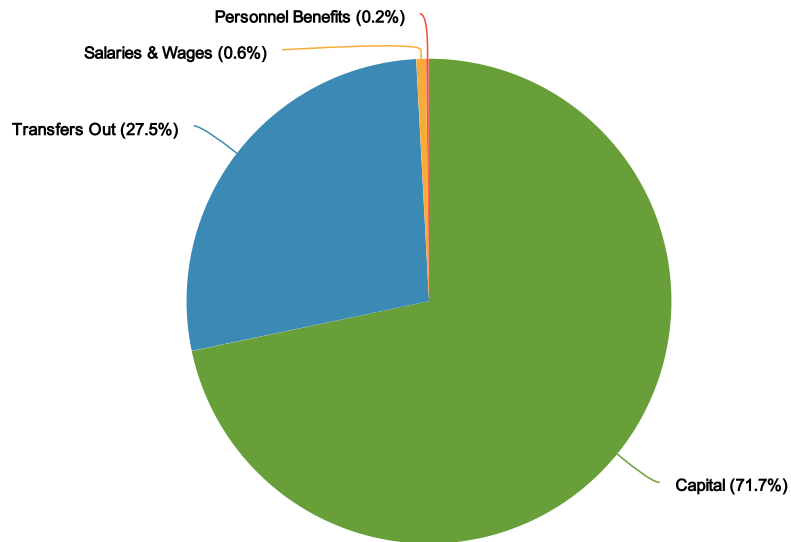
\* Per 2023-2028 Capital Improvements Plan adopted on September 22, 2022 with Resolution 1447.



## 2023 Projected Revenues by Source



## 2023 Budgeted Expenditures by Expense Type





## **Real Estate Excise Tax (REET 1) 1st Quarter Fund**

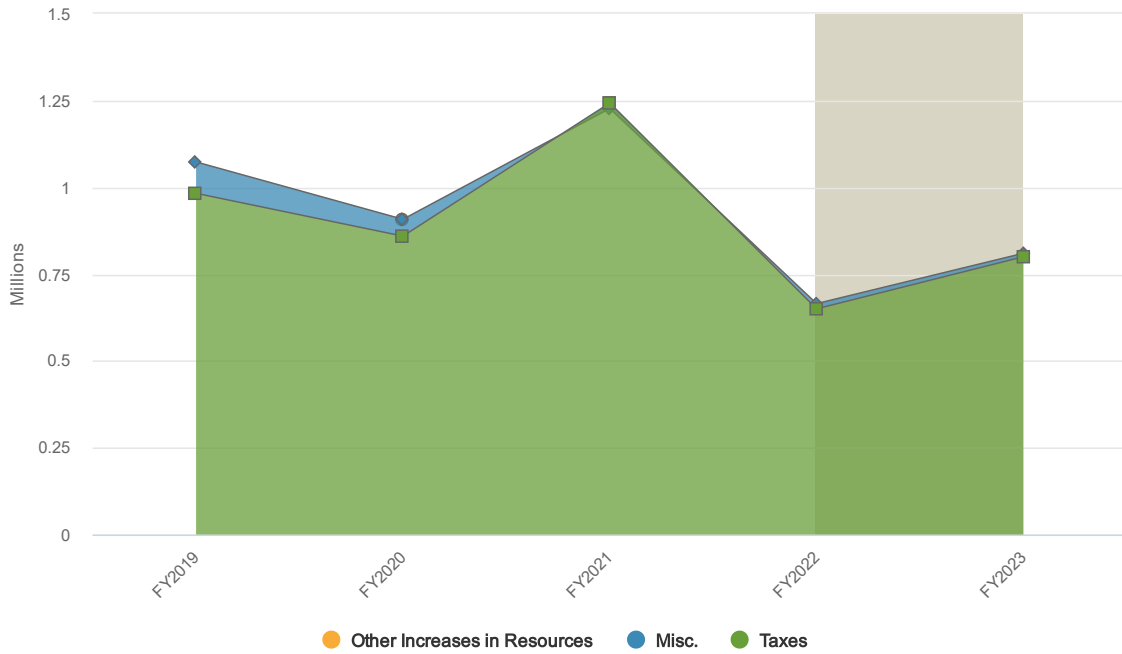
The REET 1 (Real Estate Excise Tax) Fund accounts for the "first quarter percent" revenues received from the tax imposed on real estate sales transactions within the City. These funds are primarily transferred to capital project funds based on the adopted six-year Capital Improvements Plan (CIP). REET 1 is a highly volatile revenue source that is tied to the health of the real estate market. Large and unpredictable commercial real estate transactions can lead to wide fluctuations in annual REET 1 revenue collections. The City also receives some interest revenue from investing REET 1 revenue until it is ready for use.

### **Summary**

The City of Des Moines is projecting \$810K of revenue in FY2023, which represents a 21.8% increase over the prior year. Budgeted expenditures are projected to increase by 16.2% or \$243K to \$1.74M in FY2023.

# Revenues by Source

## Budgeted and Historical 2023 Revenues by Source

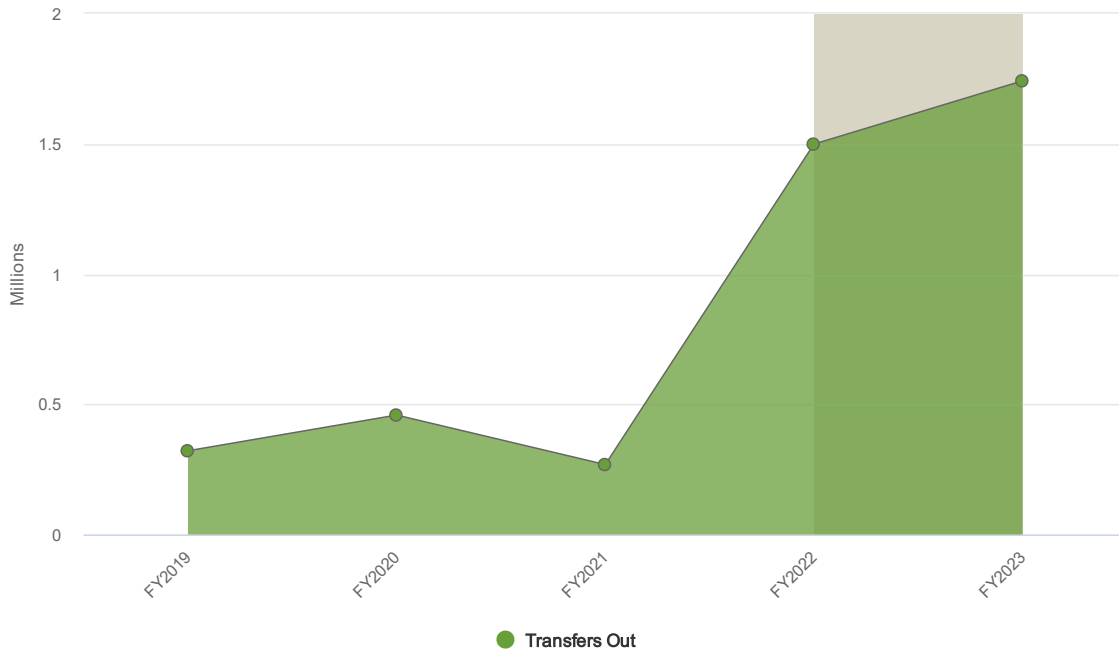


Grey background indicates budgeted figures.

Name	FY2020 Actuals	FY2021 Actuals	FY2022 Original Budget	FY2022 Projected	FY2023 Budgeted	FY2022 Original Budget vs. FY2023 Budgeted (% Change)
Revenue Source						
Taxes	\$859,293	\$1,242,802	\$650,000	\$1,030,000	\$800,000	23.1%
Misc.	\$48,584	-\$15,933	\$15,000	\$7,500	\$10,000	-33.3%
Other Increases in Resources	-\$534			\$0	\$0	N/A
<b>Total Revenue Source:</b>	<b>\$907,342</b>	<b>\$1,226,869</b>	<b>\$665,000</b>	<b>\$1,037,500</b>	<b>\$810,000</b>	<b>21.8%</b>

# Expenditures by Expense Type

## Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	FY2020 Actuals	FY2021 Actuals	FY2022 Original Budget	FY2022 Projected	FY2023 Budgeted	FY2022 Original Budget vs. FY2023 Budgeted (% Change)
Expense Objects						
Transfers Out	\$458,681	\$268,553	\$1,499,000	\$1,499,000	\$1,742,000	16.2%
<b>Total Expense Objects:</b>	<b>\$458,681</b>	<b>\$268,553</b>	<b>\$1,499,000</b>	<b>\$1,499,000</b>	<b>\$1,742,000</b>	<b>16.2%</b>



## **Real Estate Excise Tax (REET 2) 2nd Quarter Fund**

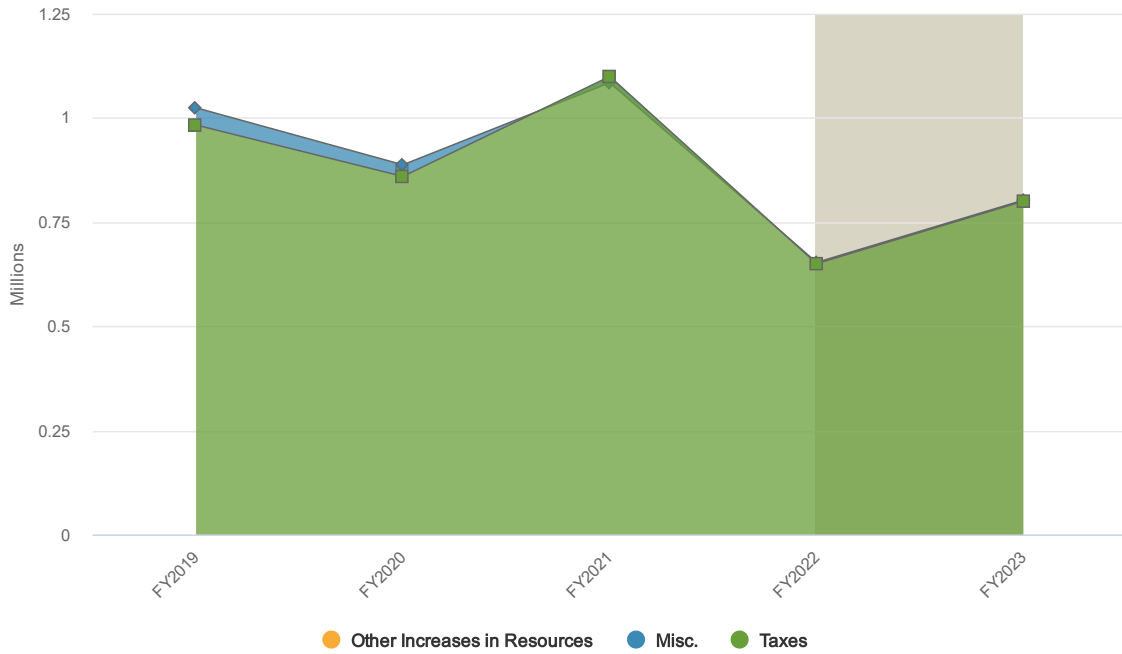
The REET 2 (Real Estate Excise Tax) Fund accounts for the "second quarter percent" revenues received from the tax imposed on real estate sales transactions within the City. These funds are primarily transferred to capital project funds based on the adopted six-year Capital Improvements Plan (CIP). REET 2 is a highly volatile revenue source that is tied to the health of the real estate market. Large and unpredictable commercial real estate transactions can lead to wide fluctuations in annual REET 2 revenue collections. The City also receives some interest revenue from investing REET 2 revenue until it is ready for use.

### **Summary**

The City of Des Moines is projecting \$802.5K of revenue in FY2023, which represents a 22.9% increase over the prior year. Budgeted expenditures are projected to decrease by 4.1% or \$41.87K to \$983.49K in FY2023.

# Revenues by Source

## Budgeted and Historical 2023 Revenues by Source



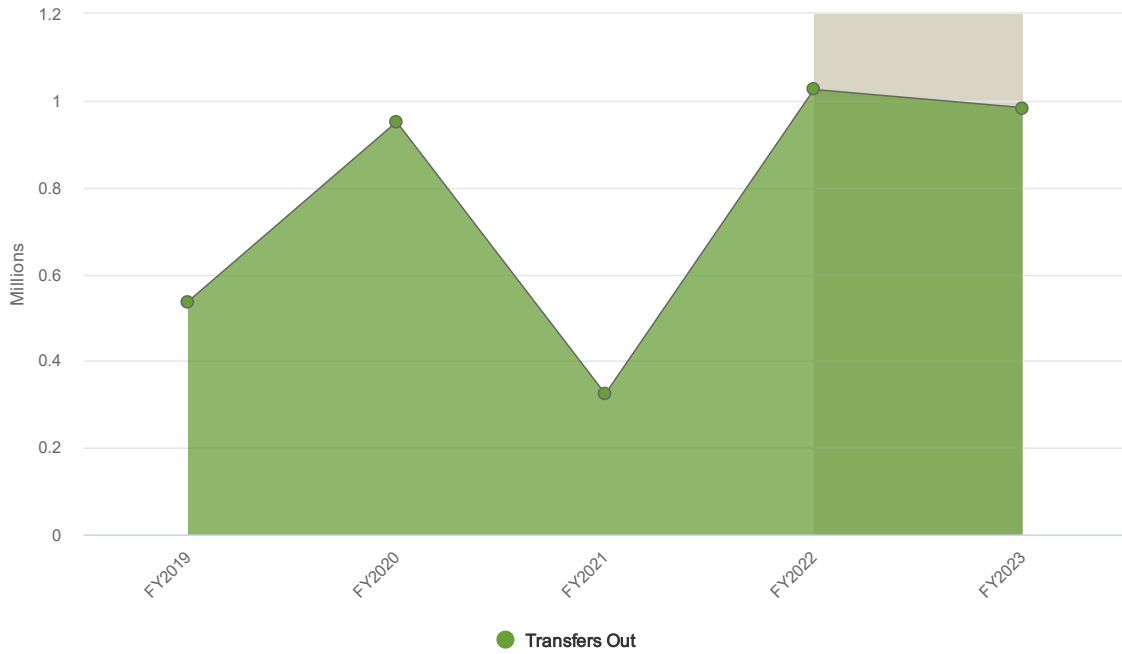
Grey background indicates budgeted figures.

Name	FY2020 Actuals	FY2021 Actuals	FY2022 Original Budget	FY2022 Projected	FY2023 Budgeted	FY2022 Original Budget vs. FY2023 Budgeted (% Change)
Revenue Source						
Taxes	\$859,293	\$1,099,291	\$650,000	\$1,000,000	\$800,000	23.1%
Misc.	\$27,972	-\$15,134	\$3,000	\$3,000	\$2,500	-16.7%
Other Increases in Resources	-\$6,672			\$0	\$0	N/A
<b>Total Revenue Source:</b>	<b>\$880,592</b>	<b>\$1,084,157</b>	<b>\$653,000</b>	<b>\$1,003,000</b>	<b>\$802,500</b>	<b>22.9%</b>



# Expenditures by Expense Type

## Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	FY2020 Actuals	FY2021 Actuals	FY2022 Original Budget	FY2022 Projected	FY2023 Budgeted	FY2022 Original Budget vs. FY2023 Budgeted (% Change)
Expense Objects						
Transfers Out	\$950,753	\$323,998	\$1,025,365	\$1,025,365	\$983,492	-4.1%
<b>Total Expense Objects:</b>	<b>\$950,753</b>	<b>\$323,998</b>	<b>\$1,025,365</b>	<b>\$1,025,365</b>	<b>\$983,492</b>	<b>-4.1%</b>



## Park Levy Fund

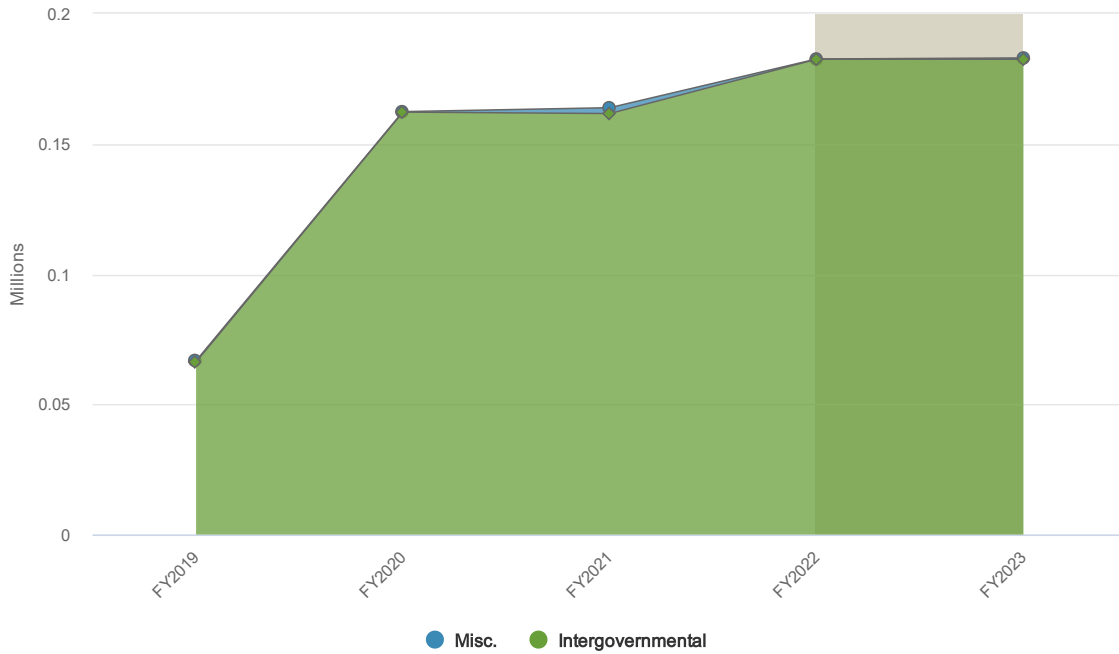
The Park Levy Fund accounts for revenues received from King County from the approved measure to renew the property tax levy supporting parks, trails, and open space in King County. These funds are primarily transferred to capital project funds based on the adopted six-year Capital Improvements Plan (CIP).

### Summary

The City of Des Moines is projecting \$183K of revenue in FY2023, which represents a 0.2% increase over the prior year. Budgeted expenditures are projected to increase by 0% or N/A to \$108K in FY2023.

# Revenues by Source

## Budgeted and Historical 2023 Revenues by Source

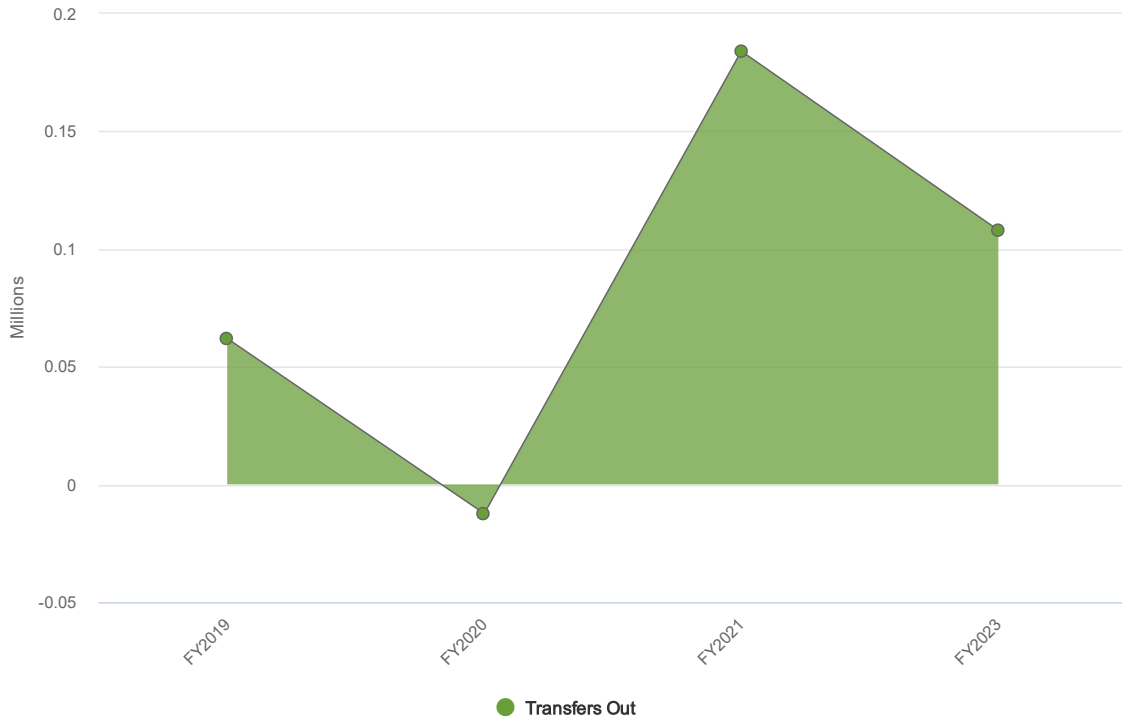


Grey background indicates budgeted figures.

Name	FY2020 Actuals	FY2021 Actuals	FY2022 Original Budget	FY2022 Projected	FY2023 Budgeted	FY2022 Original Budget vs. FY2023 Budgeted (% Change)
Revenue Source						
Intergovernmental	\$162,202	\$161,643	\$182,500	\$176,100	\$182,500	0%
Misc.	\$183	\$2,249	\$100	\$100	\$500	400%
<b>Total Revenue Source:</b>	<b>\$162,384</b>	<b>\$163,892</b>	<b>\$182,600</b>	<b>\$176,200</b>	<b>\$183,000</b>	<b>0.2%</b>

# Expenditures by Expense Type

## Budgeted and Historical Expenditures by Expense Type



Name	FY2020 Actuals	FY2021 Actuals	FY2022 Projected	FY2023 Budgeted	FY2022 Projected vs. FY2023 Budgeted (% Change)
Expense Objects					
Transfers Out	-\$12,416	\$184,068	\$341,000	\$108,000	-68.3%
<b>Total Expense Objects:</b>	<b>-\$12,416</b>	<b>\$184,068</b>	<b>\$341,000</b>	<b>\$108,000</b>	<b>-68.3%</b>



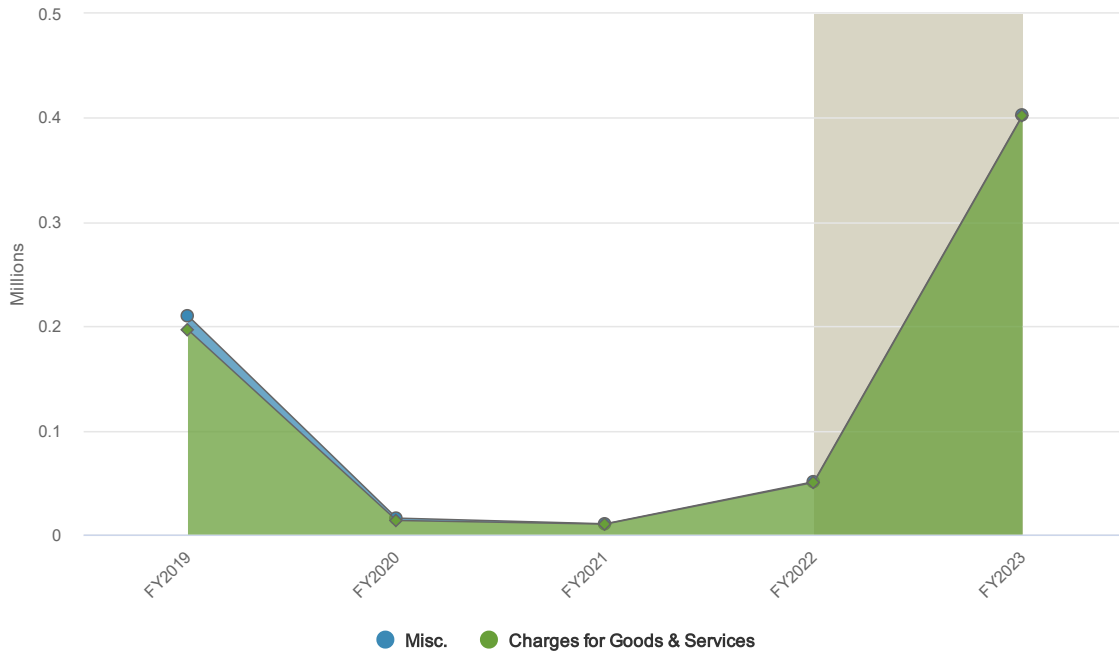
## **Park In Lieu Fund**

The Park In Lieu Fund accounts for revenues received from agreements related to new development to offset City costs required to support the development and the related increase in population. Revenue from this source is largely unpredictable, subject to development patterns, and can only be used for increasing the capacity of City parks and open space. The City also receives some interest revenue from investing the impact fees until ready for use. These funds are primarily transferred to capital project funds based on the adopted six-year Capital Improvements Plan (CIP).

### **Summary**

# Revenues by Source

## Budgeted and Historical 2023 Revenues by Source

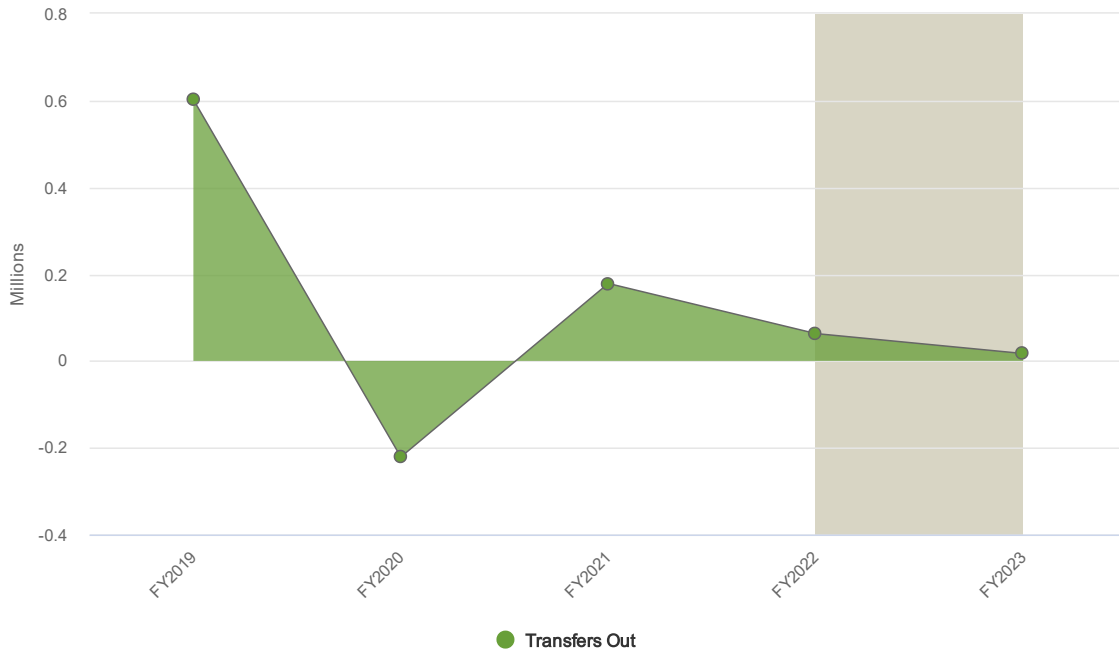


Grey background indicates budgeted figures.

Name	FY2020 Actuals	FY2021 Actuals	FY2022 Original Budget	FY2022 Projected	FY2023 Budgeted	FY2022 Original Budget vs. FY2023 Budgeted (% Change)
Revenue Source						
Charges for Goods & Services	\$13,482	\$9,996	\$50,000	\$10,000	\$402,094	704.2%
Misc.	\$2,290	\$315	\$750	\$750	\$750	0%
<b>Total Revenue Source:</b>	<b>\$15,773</b>	<b>\$10,312</b>	<b>\$50,750</b>	<b>\$10,750</b>	<b>\$402,844</b>	<b>693.8%</b>

# Expenditures by Expense Type

## Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	FY2020 Actuals	FY2021 Actuals	FY2022 Original Budget	FY2022 Projected	FY2023 Budgeted	FY2022 Original Budget vs. FY2023 Budgeted (% Change)
Expense Objects						
Transfers Out	-\$221,464	\$178,444	\$63,000	\$63,000	\$17,000	-73%
<b>Total Expense Objects:</b>	<b>-\$221,464</b>	<b>\$178,444</b>	<b>\$63,000</b>	<b>\$63,000</b>	<b>\$17,000</b>	<b>-73%</b>



## **One-Time Sales Tax and B&O Tax Revenue Fund**

The One-time Sales Tax and B&O Tax Revenue Fund accounts for the transfer of all of the sales tax and business and occupation tax revenues received by the City from projects with a total value exceeding \$15,000,000 to the Municipal Capital Improvement Fund to be used for projects consistent with the purposes of that fund. These funds are primarily transferred to the municipal improvement capital project fund based on the adopted six-year Capital Improvements Plan (CIP).

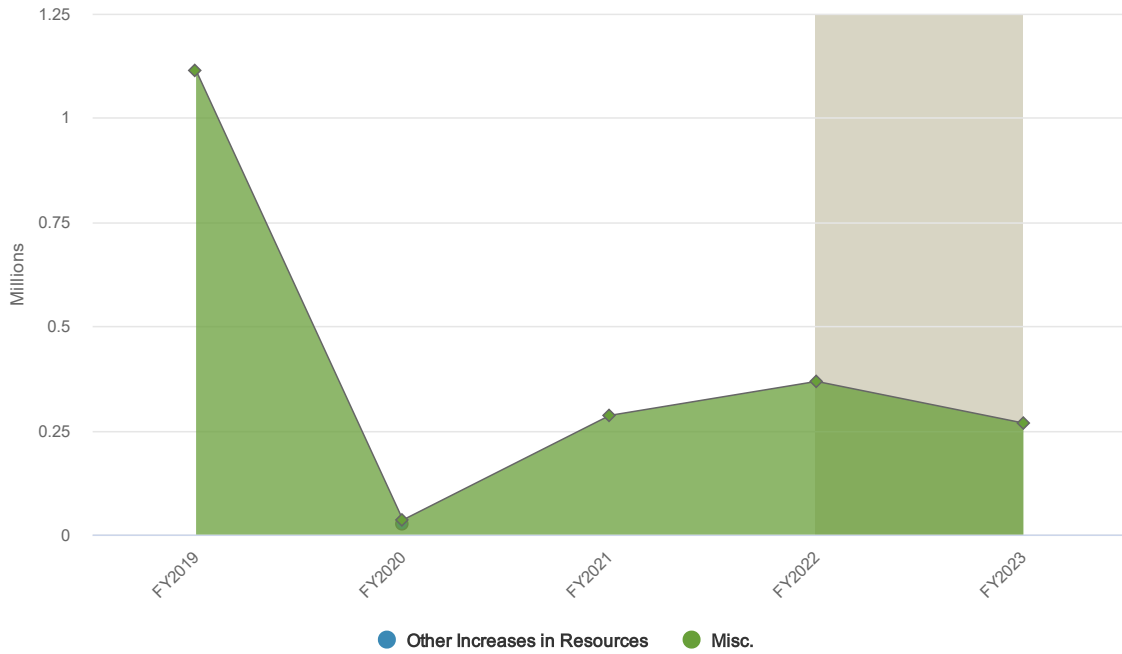
### **Summary**

The City of Des Moines is projecting \$267.5K of revenue in FY2023, which represents a 27.2% decrease over the prior year. Budgeted expenditures are projected to decrease by 69.7% or \$621K to \$270K in FY2023.



# Revenues by Source

## Budgeted and Historical 2023 Revenues by Source

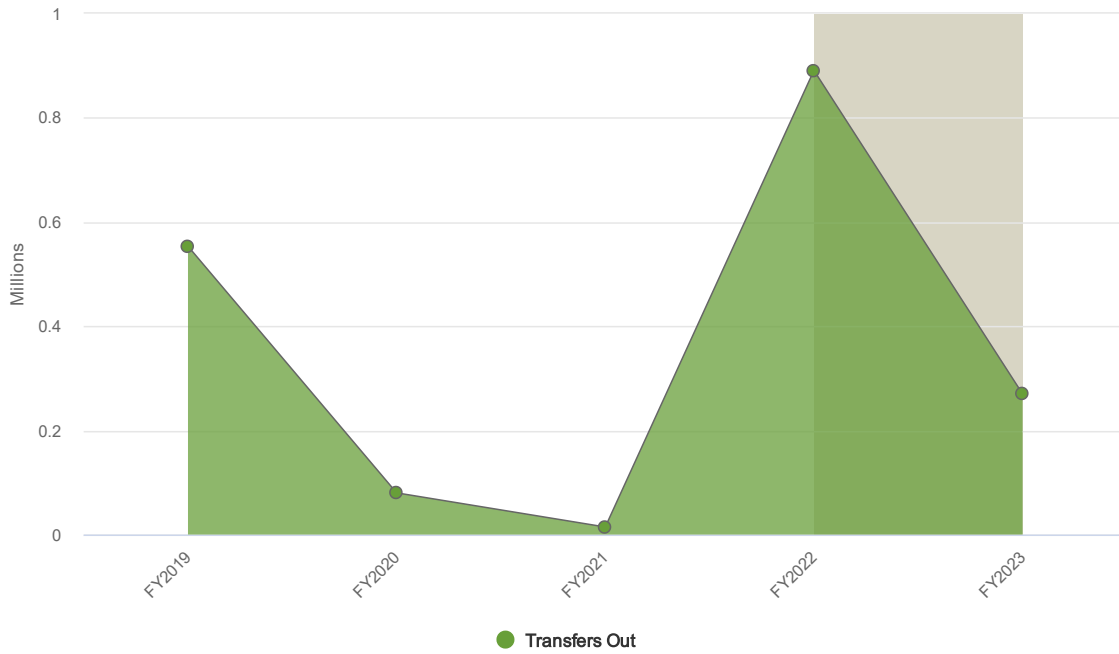


Grey background indicates budgeted figures.

Name	FY2020 Actuals	FY2021 Actuals	FY2022 Original Budget	FY2022 Projected	FY2023 Budgeted	FY2022 Original Budget vs. FY2023 Budgeted (% Change)
Revenue Source						
Misc.	\$35,080	\$285,828	\$367,500	\$297,000	\$267,500	-27.2%
Other Increases in Resources	-\$9,396			\$0	\$0	N/A
<b>Total Revenue Source:</b>	<b>\$25,684</b>	<b>\$285,828</b>	<b>\$367,500</b>	<b>\$297,000</b>	<b>\$267,500</b>	<b>-27.2%</b>

# Expenditures by Expense Type

## Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	FY2020 Actuals	FY2021 Actuals	FY2022 Original Budget	FY2022 Projected	FY2023 Budgeted	FY2022 Original Budget vs. FY2023 Budgeted (% Change)
Expense Objects						
Transfers Out	\$80,014	\$14,483	\$891,000	\$891,000	\$270,000	-69.7%
<b>Total Expense Objects:</b>	<b>\$80,014</b>	<b>\$14,483</b>	<b>\$891,000</b>	<b>\$891,000</b>	<b>\$270,000</b>	<b>-69.7%</b>

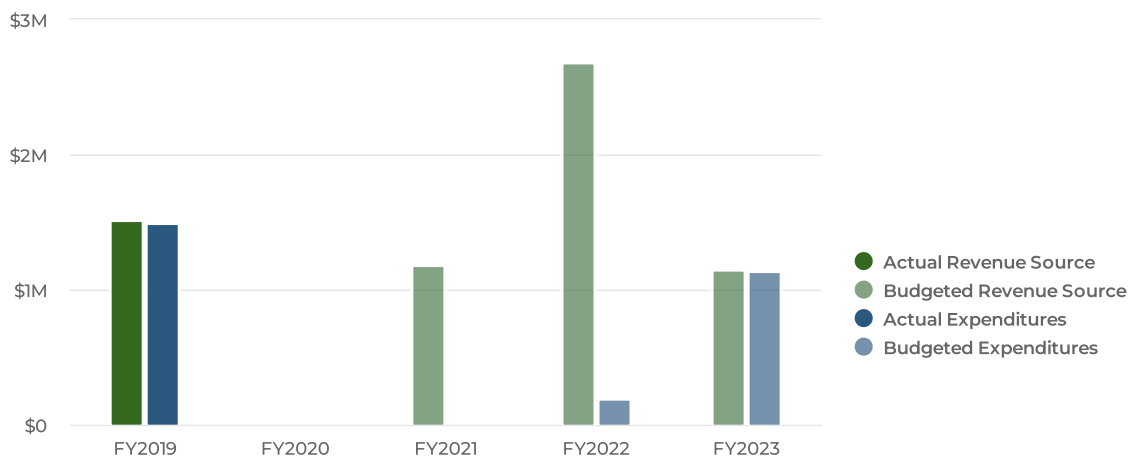


## Traffic In Lieu Fund

The Traffic In Lieu Fund accounts for revenues received from agreements related to new development to offset City costs required to support the development and the related increase in traffic. Revenue from this source is largely unpredictable, subject to development patterns, and can only be used for increasing the capacity of City transportation infrastructure. The City also receives some interest revenue from investing the impact fees until ready for use.

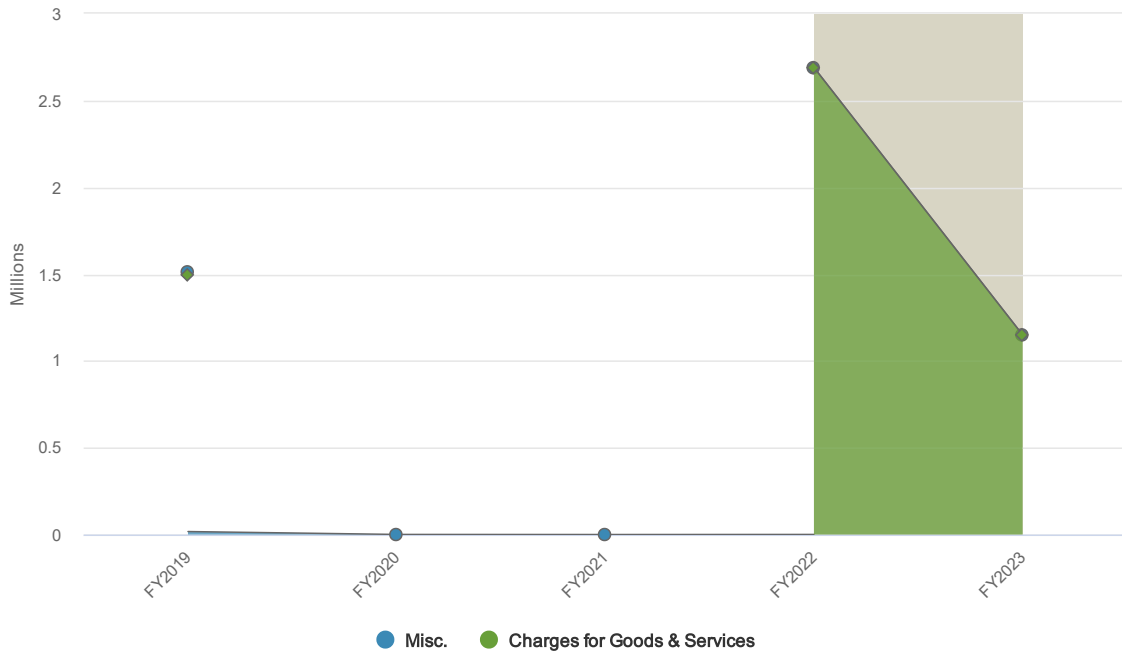
### Summary

The City of Des Moines is projecting \$1.15M of revenue in FY2023, which represents a 57.2% decrease over the prior year. Budgeted expenditures are projected to increase by 475% or \$950K to \$1.15M in FY2023.



# Revenues by Source

## Budgeted and Historical 2023 Revenues by Source

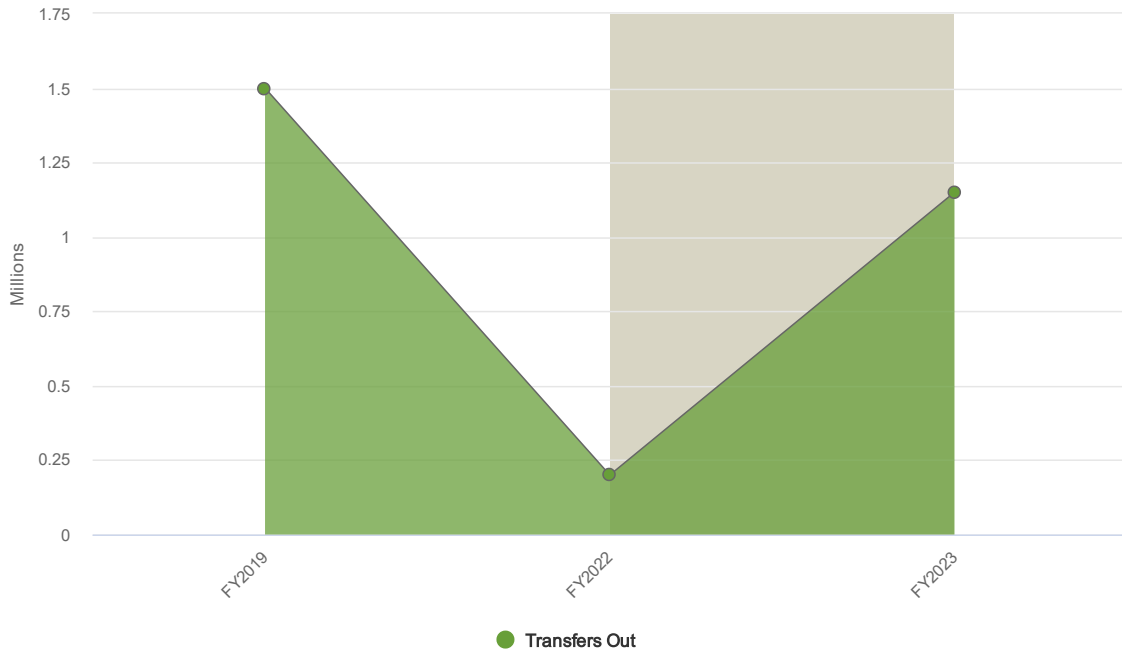


Grey background indicates budgeted figures.

Name	FY2020 Actuals	FY2021 Actuals	FY2022 Original Budget	FY2022 Projected	FY2023 Budgeted	FY2022 Original Budget vs. FY2023 Budgeted (% Change)
Revenue Source						
Charges for Goods & Services	\$0		\$2,690,000	\$1,090,000	\$1,150,000	-57.2%
Misc.	\$595	\$91	\$500	\$500	\$500	0%
<b>Total Revenue Source:</b>	<b>\$595</b>	<b>\$91</b>	<b>\$2,690,500</b>	<b>\$1,090,500</b>	<b>\$1,150,500</b>	<b>-57.2%</b>

# Expenditures by Expense Type

## Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

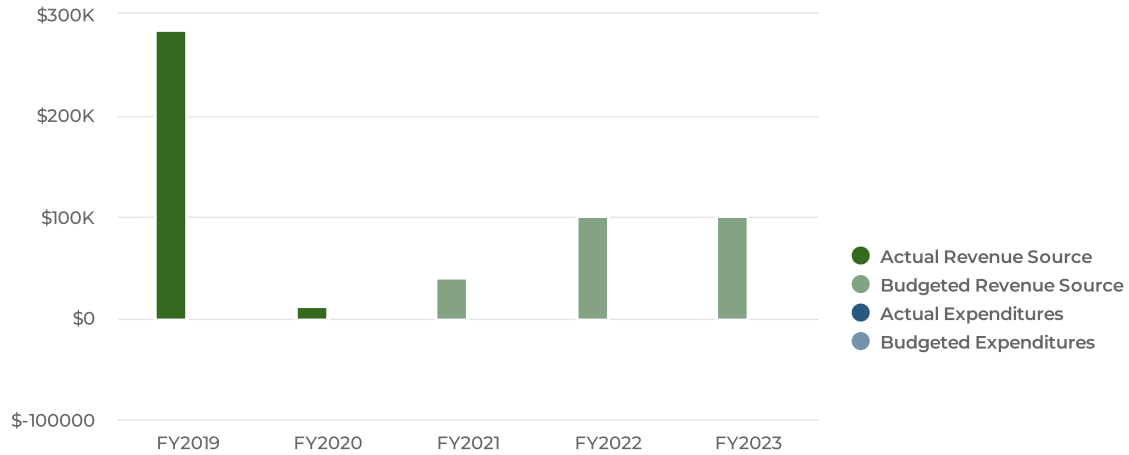
Name	FY2020 Actuals	FY2022 Original Budget	FY2022 Projected	FY2023 Budgeted	FY2022 Original Budget vs. FY2023 Budgeted (% Change)
Expense Objects					
Transfers Out	\$0	\$200,000	\$200,000	\$1,150,000	475%
<b>Total Expense Objects:</b>	<b>\$0</b>	<b>\$200,000</b>	<b>\$200,000</b>	<b>\$1,150,000</b>	<b>475%</b>



## Traffic Impact (Pacific Ridge) Fund

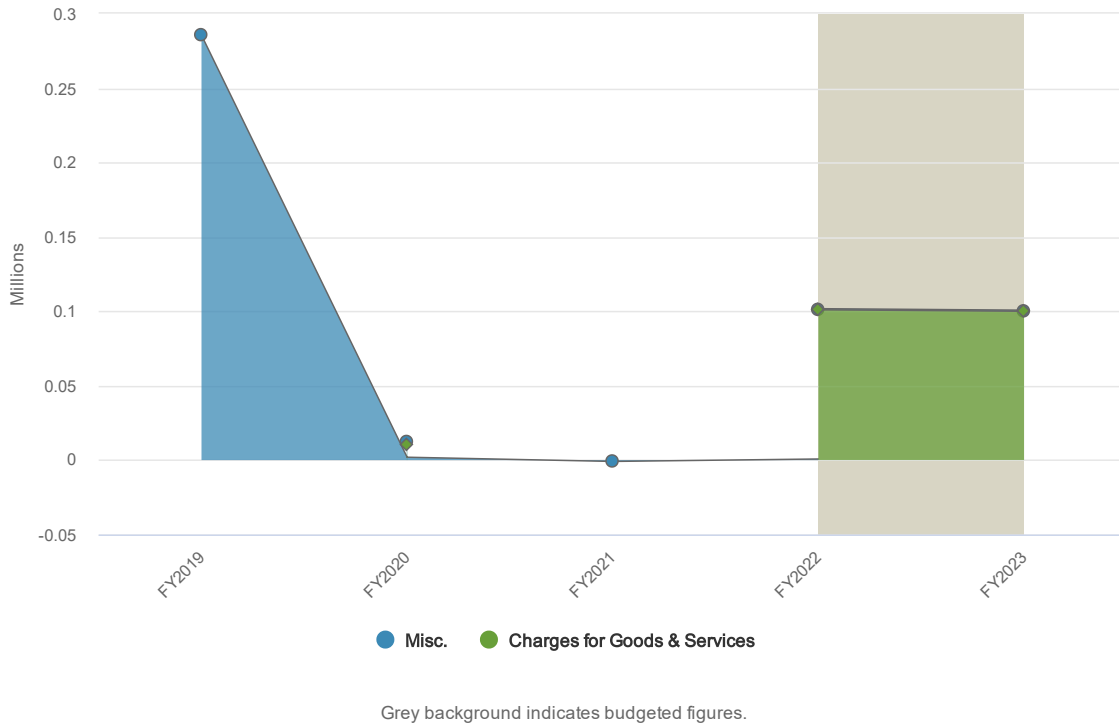
The Traffic Impact (Pacific Ridge) Fund accounts for revenues received from impact fees assessed on new development to offset City costs required to support the development and the related increase in traffic. Revenue from this source is largely unpredictable, subject to development patterns, and can only be used for increasing the capacity of City transportation infrastructure. The City also receives some interest revenue from investing the impact fees until ready for use.

### Summary



# Revenues by Source

## Budgeted and Historical 2023 Revenues by Source



Name	FY2020 Actuals	FY2021 Actuals	FY2022 Original Budget	FY2022 Projected	FY2023 Budgeted	FY2022 Original Budget vs. FY2023 Budgeted (% Change)
Revenue Source						
Charges for Goods & Services	\$10,647		\$101,000	\$80,500	\$100,000	-1%
Misc.	\$1,933	-\$908	\$750	\$375	\$750	0%
<b>Total Revenue Source:</b>	<b>\$12,579</b>	<b>-\$908</b>	<b>\$101,750</b>	<b>\$80,875</b>	<b>\$100,750</b>	<b>-1%</b>

## Expenditures by Expense Type

There are no budgeted expenditures for 2023.

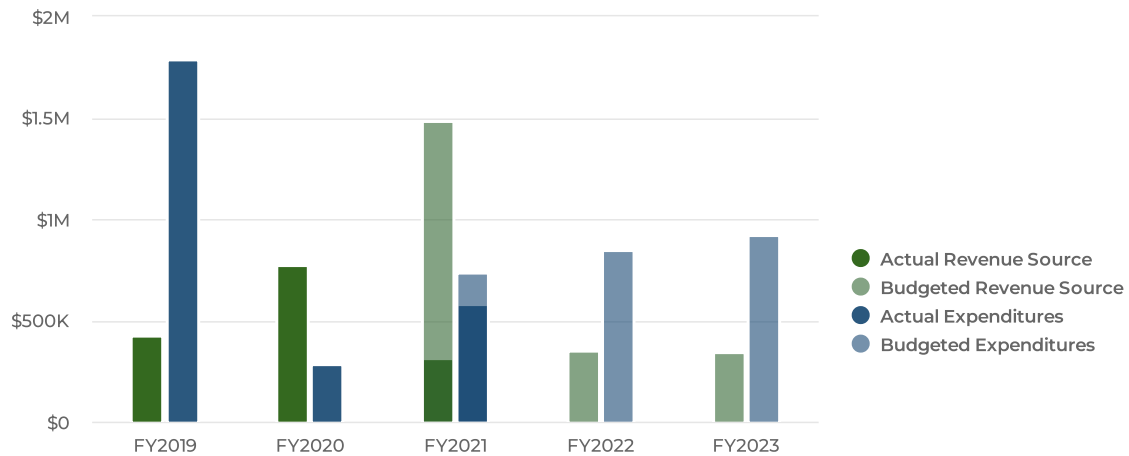


## Traffic Impact (City-Wide) Fund

The Traffic Impact (City-Wide) Fund accounts for revenues received from impact fees assessed on new development to offset City costs required to support the development and the related increase in traffic. Revenue from this source is largely unpredictable, subject to development patterns, and can only be used for increasing the capacity of the City's transportation infrastructure. The City also receives some interest revenue from investing the impact fees until it is ready to use.

The City's six-year Capital Improvements Plan (CIP) includes revenues from impact fees as a source of project funding for various capacity-building capital projects. For further information on 2023 capital projects, please see the Capital Project section.

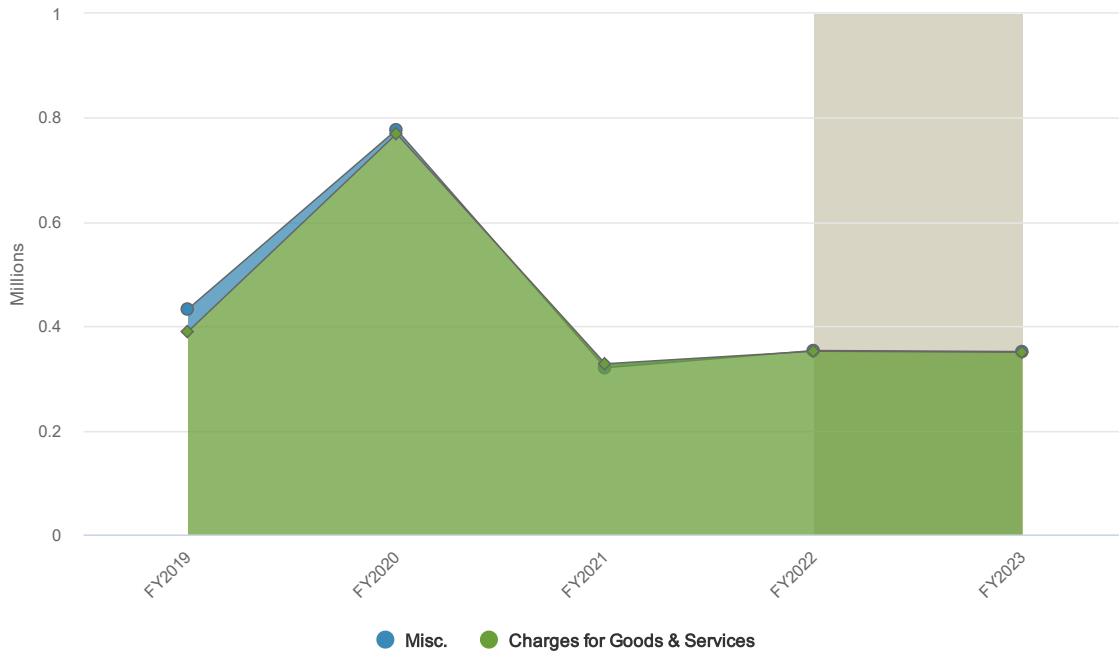
### Summary





# Revenues by Source

## Budgeted and Historical 2023 Revenues by Source

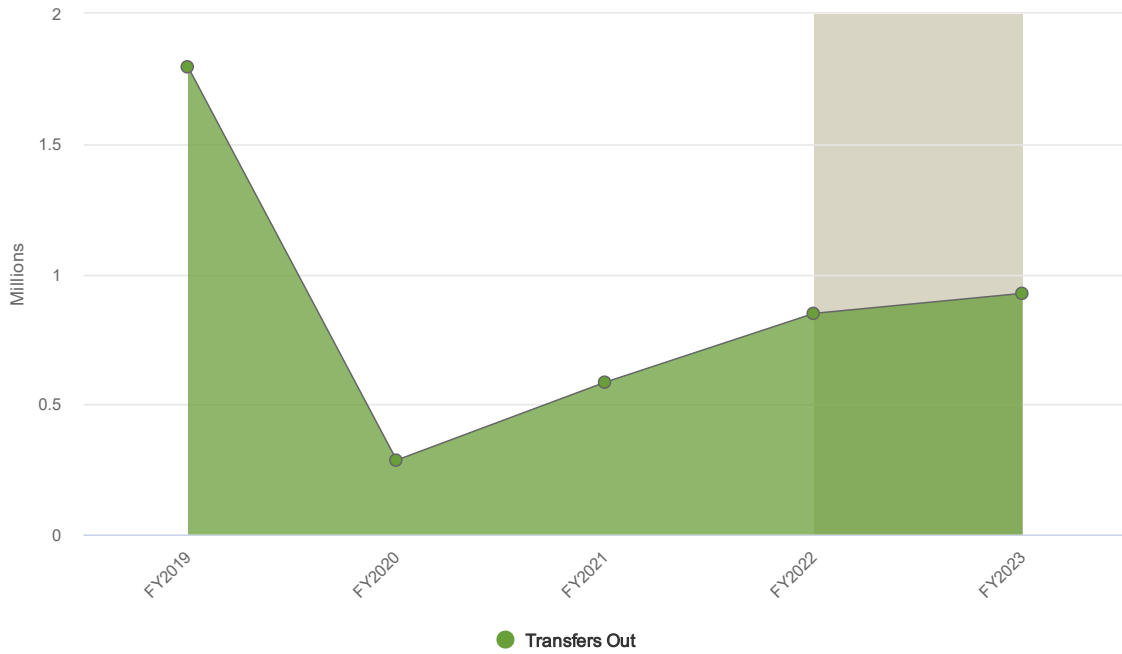


Grey background indicates budgeted figures.

Name	FY2020 Actuals	FY2021 Actuals	FY2022 Original Budget	FY2022 Projected	FY2023 Budgeted	FY2022 Original Budget vs. FY2023 Budgeted (% Change)
Revenue Source						
Charges for Goods & Services	\$769,569	\$327,829	\$352,000	\$407,600	\$350,000	-0.6%
Misc.	\$7,632	-\$7,646	\$1,250	\$500	\$1,250	0%
<b>Total Revenue Source:</b>	<b>\$777,201</b>	<b>\$320,183</b>	<b>\$353,250</b>	<b>\$408,100</b>	<b>\$351,250</b>	<b>-0.6%</b>

# Expenditures by Expense Type

## Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	FY2020 Actuals	FY2021 Actuals	FY2022 Original Budget	FY2022 Projected	FY2023 Budgeted	FY2022 Original Budget vs. FY2023 Budgeted (% Change)
Expense Objects						
Transfers Out	\$285,665	\$584,884	\$849,000	\$249,000	\$926,000	9.1%
<b>Total Expense Objects:</b>	<b>\$285,665</b>	<b>\$584,884</b>	<b>\$849,000</b>	<b>\$249,000</b>	<b>\$926,000</b>	<b>9.1%</b>



## Debt Service Funds

Debt service funds are used to account for principal and interest payments. Debt is used by the City as a means of financing capital improvements. By extending the repayment of debt over the anticipated useful life of the improvement, the cost is more equitably spread among the citizens who benefit from the improvement.

Bonds are sold and the proceeds are used to pay for the construction of capital improvements. The bonds are repaid over a period of time from taxes, fees, or other revenue sources identified for that purpose.

The City of Des Moines has issued three types of debt for general government purposes.

- Limited Tax General Obligation (LTGO) Bonds (also called Councilmatic Bonds) can be issued with approval of City Council. The debt is repaid from existing general revenues of the City.
- Intergovernmental Bonds, which are backed by the full faith and credit of the City of Des Moines. In 2019, the City went from a host City for the SCORE jail to an owner City. As a host City, the City's allocable share of SCORE debt was reflected as an intergovernmental loan. With this change to an owner City, the City's allocable share of the SCORE debt is reflected as intergovernmental bonds.
- Governmental Loans, which the City of Des Moines has two Public Works Trust Fund loans.

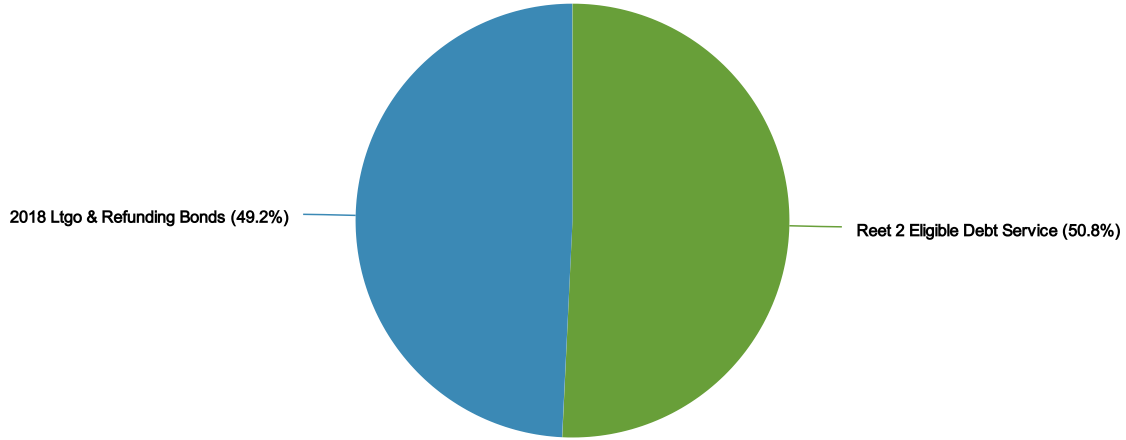
When the City issues debt, a thorough review of the City's financial condition is completed by bond rating agencies. Based on their findings, the bonds are given a rating. The City's bond rating is a reflection of creditworthiness and affects the cost to the City of issuing debt. The City of Des Moines has a split bond rating. The City holds a AA+ bond rating awarded to the City on July 30, 2018 by Standard and Poor's (S&P) and on March 6, 2019, Moody's Investors Service upgraded the City's LTGO bond rating to Aa3 from A1.

### Summary

The City of Des Moines is projecting \$460K of revenue in FY2023, which represents a 2.6% decrease over the prior year. Budgeted expenditures are projected to increase by 0.4% or \$1.65K to \$462.89K in FY2023.

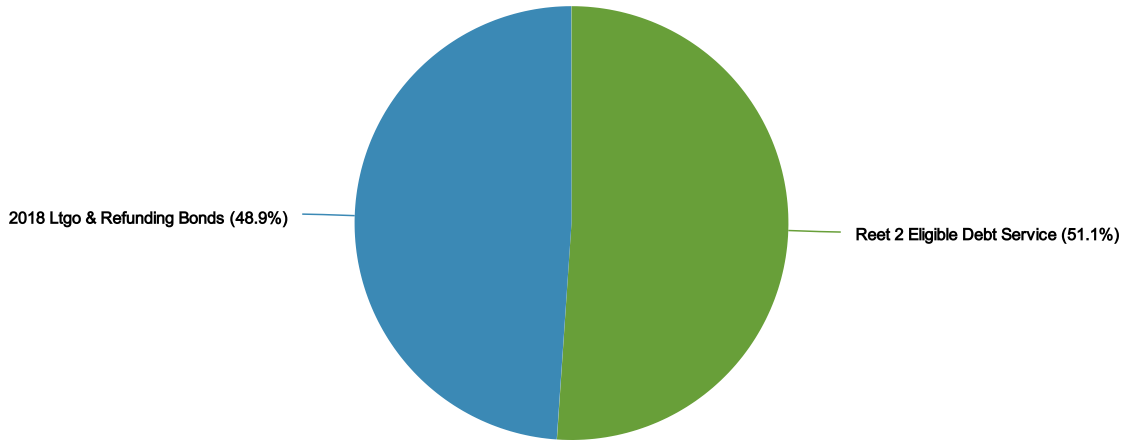
# Revenue by Fund

## 2023 Revenue by Fund



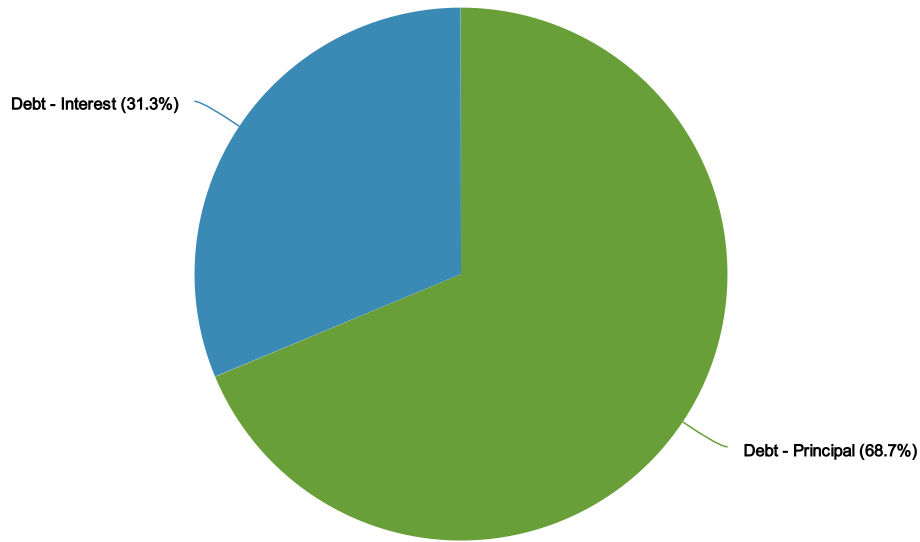
Name	FY2020 Actuals	FY2021 Actuals	FY2022 Original Budget	FY2022 Projected	FY2023 Budgeted	FY2022 Amended Budget vs. FY2023 Budgeted (% Change)
Reet 2 Eligible Debt Service	\$236,446	\$235,088	\$246,365	\$246,365	\$233,492	-5.2%
2018 Ltgo & Refunding Bonds	\$229,583	\$230,738	\$226,100	\$226,100	\$226,500	0.2%
<b>Total:</b>	<b>\$466,029</b>	<b>\$465,825</b>	<b>\$472,465</b>	<b>\$472,465</b>	<b>\$459,992</b>	<b>-2.6%</b>

## 2023 Budgeted Expenditures by Fund



Name	FY2020 Actuals	FY2021 Actuals	FY2022 Original Budget	FY2022 Projected	FY2023 Budgeted	FY2022 Original Budget vs. FY2023 Budgeted (% Change)
Reet 2 Eligible Debt Service	\$250,634	\$246,477	\$235,242	\$235,242	\$236,493	0.5%
2018 Ltgo & Refunding Bonds	\$229,011	\$230,600	\$226,000	\$226,000	\$226,400	0.2%
<b>Total:</b>	<b>\$479,645</b>	<b>\$477,077</b>	<b>\$461,242</b>	<b>\$461,242</b>	<b>\$462,893</b>	<b>0.4%</b>

## 2023 Budgeted Expenditures by Expense Type



Name	FY2020 Actuals	FY2021 Actuals	FY2022 Original Budget	FY2022 Projected	FY2023 Budgeted	FY2022 Original Budget vs. FY2023 Budgeted (% Change)
Expense Objects						
Services & Pass-Thru	\$14,137	\$11,391		\$0	\$0	N/A
Debt - Principal	\$292,758	\$300,495	\$305,969	\$305,969	\$318,076	4%
Debt - Interest	\$172,750	\$165,191	\$155,273	\$155,273	\$144,817	-6.7%
<b>Total Expense Objects:</b>	<b>\$479,645</b>	<b>\$477,077</b>	<b>\$461,242</b>	<b>\$461,242</b>	<b>\$462,893</b>	<b>0.4%</b>



## Enterprise Funds

Enterprise Funds are funds used to account for business-like activities where fees are charged in the recovery of operating, debt and capital costs for a specific activity. The City of Des Moines has two enterprise funds: one for the marina and another for the surface water management utility.

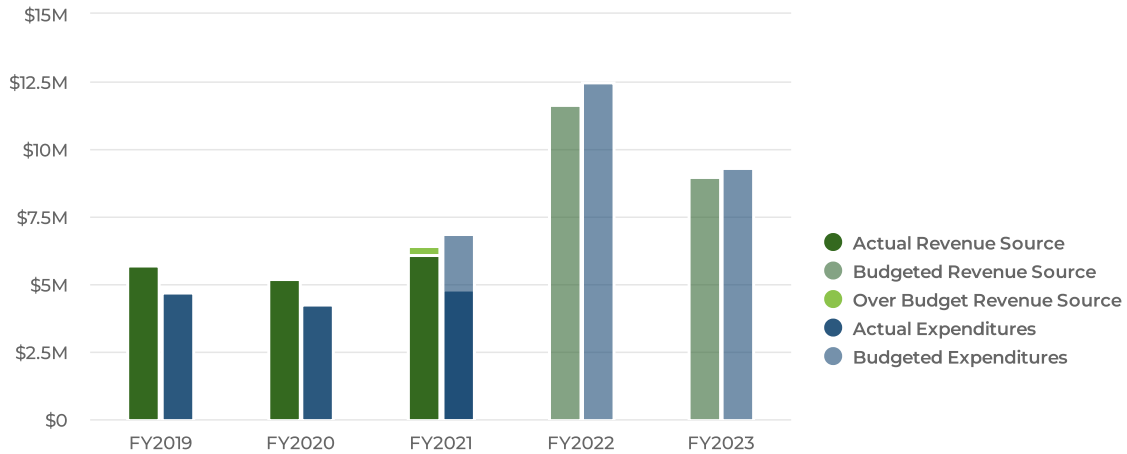


## Marina Fund

The purpose of this fund is to account for revenues and expenditures related to Marina operations, construction and debt.

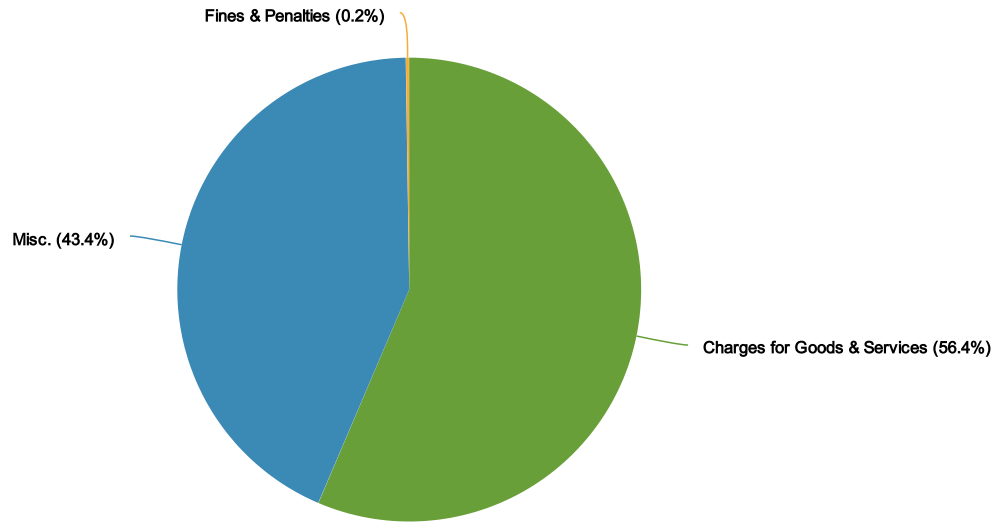
The City of Des Moines Marina is a full service marina on majestic Puget Sound. The marina is located on the east side of the East Passage of Puget Sound. The marina offers superior customer service to one-time visitors and long-term tenants; as well as, wet and dry moorage for 840 recreational vessels.

### Summary



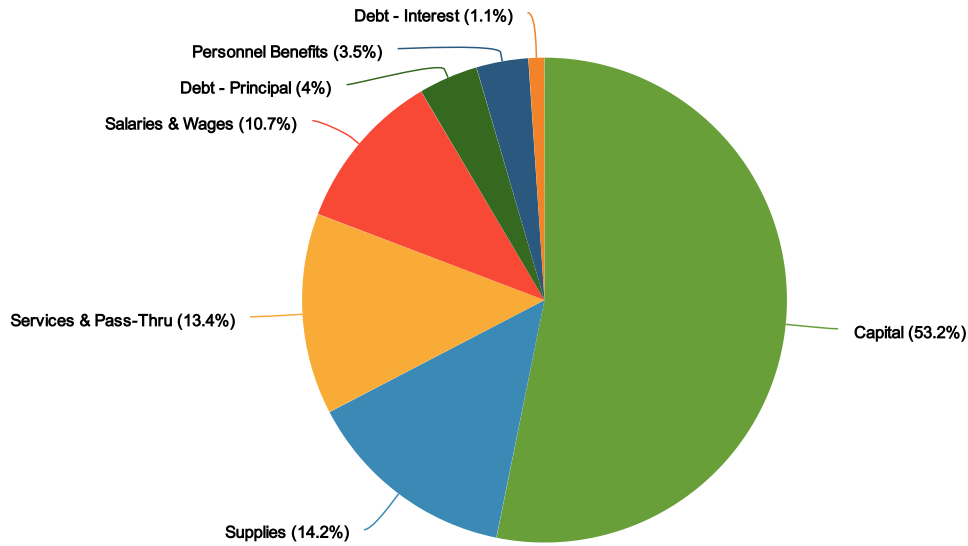


## 2023 Projected Revenues by Source



Name	FY2020 Actuals	FY2021 Actuals	FY2022 Original Budget	FY2022 Projected	FY2023 Budgeted	FY2022 Original Budget vs. FY2023 Budgeted (% Change)
Revenue Source						
Intergovernmental	\$11,447	\$21,787	\$0	\$14,000	\$0	0%
Charges for Goods & Services	\$4,253,293	\$4,681,088	\$4,521,142	\$4,911,363	\$5,071,827	12.2%
Fines & Penalties	\$4,432	\$13,848	\$20,000	\$20,000	\$20,000	0%
Misc.	\$946,306	\$1,719,364	\$7,116,112	\$3,032,800	\$3,897,909	-45.2%
<b>Total Revenue Source:</b>	<b>\$5,215,478</b>	<b>\$6,436,088</b>	<b>\$11,657,254</b>	<b>\$7,978,163</b>	<b>\$8,989,736</b>	<b>-22.9%</b>

## 2023 Budgeted Expenditures by Expense Type



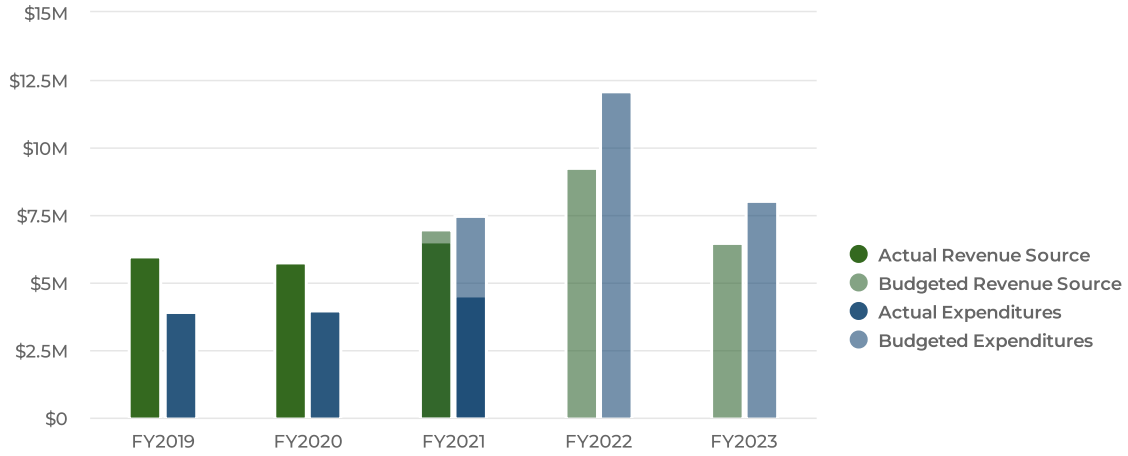
Name	FY2020 Actuals	FY2021 Actuals	FY2022 Original Budget	FY2022 Projected	FY2023 Budgeted	FY2022 Original Budget vs. FY2023 Budgeted (% Change)
Expense Objects						
Depreciation	\$383,779	\$94,285		\$0	\$0	N/A
Salaries & Wages	\$635,356	\$731,495	\$851,235	\$831,420	\$999,902	17.5%
Personnel Benefits	\$216,643	\$274,361	\$298,495	\$297,380	\$322,825	8.2%
Supplies	\$914,621	\$1,143,452	\$1,238,643	\$1,499,936	\$1,321,460	6.7%
Services & Pass-Thru	\$1,152,702	\$844,106	\$966,690	\$978,350	\$1,250,825	29.4%
Capital	\$0	\$0	\$4,350,000	\$1,350,000	\$4,958,000	14%
Debt - Principal	\$0	\$0	\$654,512	\$654,512	\$370,407	-43.4%
Debt - Interest	\$151,592	\$132,998	\$124,956	\$124,956	\$98,775	-21%
Transfers Out	\$815,427	\$1,622,909	\$4,029,468	\$4,029,468	\$0	-100%
<b>Total Expense Objects:</b>	<b>\$4,270,119</b>	<b>\$4,843,606</b>	<b>\$12,513,999</b>	<b>\$9,766,022</b>	<b>\$9,322,194</b>	<b>-25.5%</b>



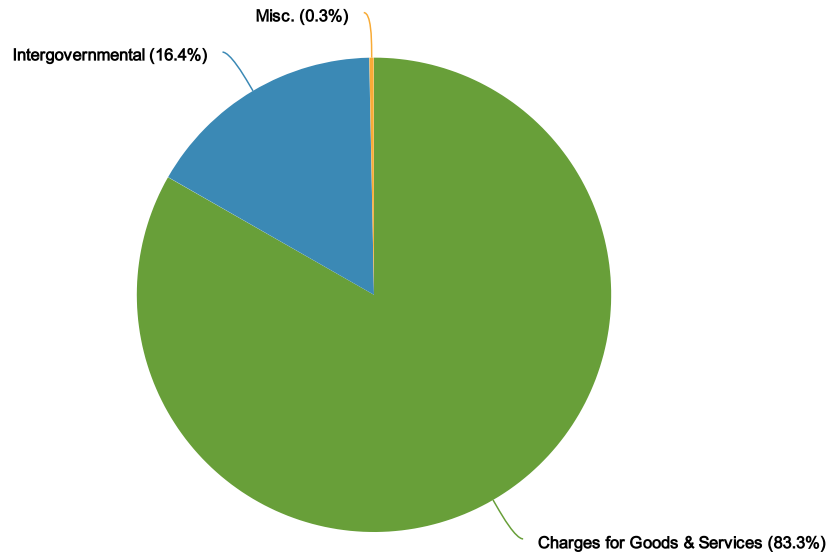
# Surface Water Management Fund

The purpose of this fund is to account for revenues and expenses related to Surface Water Management operations and construction.

## Summary

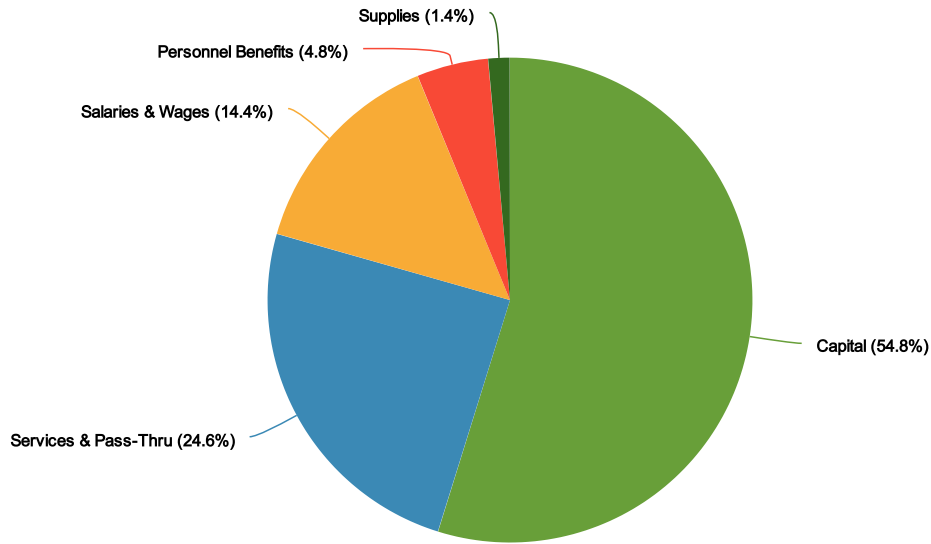


## 2023 Projected Revenues by Source



Name	FY2020 Actuals	FY2021 Actuals	FY2022 Original Budget	FY2022 Projected	FY2023 Budgeted	FY2022 Original Budget vs. FY2023 Budgeted (% Change)
Revenue Source						
Intergovernmental	\$78,723	\$549,166	\$340,000	\$382,500	\$1,064,000	212.9%
Charges for Goods & Services	\$4,439,575	\$4,554,230	\$4,688,997	\$4,688,997	\$5,393,077	15%
Misc.	\$1,268,507	\$1,437,961	\$4,269,000	\$40,000	\$20,000	-99.5%
<b>Total Revenue Source:</b>	<b>\$5,786,804</b>	<b>\$6,541,357</b>	<b>\$9,297,997</b>	<b>\$5,111,497</b>	<b>\$6,477,077</b>	<b>-30.3%</b>

## 2023 Budgeted Expenditures by Expense Type



Name	FY2020 Actuals	FY2021 Actuals	FY2022 Original Budget	FY2022 Projected	FY2023 Budgeted	FY2022 Original Budget vs. FY2023 Budgeted (% Change)
Expense Objects						
Depreciation	\$434,129	\$32,682	\$0	\$0	\$0	0%
Salaries & Wages	\$848,753	\$1,042,920	\$1,213,530	\$773,970	\$1,160,540	-4.4%
Personnel Benefits	\$347,880	\$454,791	\$437,960	\$321,820	\$385,262	-12%
Supplies	\$46,504	\$76,915	\$116,650	\$117,650	\$116,800	0.1%
Services & Pass-Thru	\$1,469,140	\$1,529,968	\$1,690,206	\$1,744,546	\$1,988,711	17.7%
Capital	\$233,775	\$94,368	\$4,450,000	\$4,450,000	\$4,428,000	-0.5%
Debt - Interest	\$4,207	-\$1,420		\$0	\$0	N/A
Transfers Out	\$635,146	\$1,325,637	\$4,229,000	\$0	\$0	-100%
<b>Total Expense Objects:</b>	<b>\$4,019,535</b>	<b>\$4,555,860</b>	<b>\$12,137,346</b>	<b>\$7,407,986</b>	<b>\$8,079,313</b>	<b>-33.4%</b>



## **Internal Service Funds**

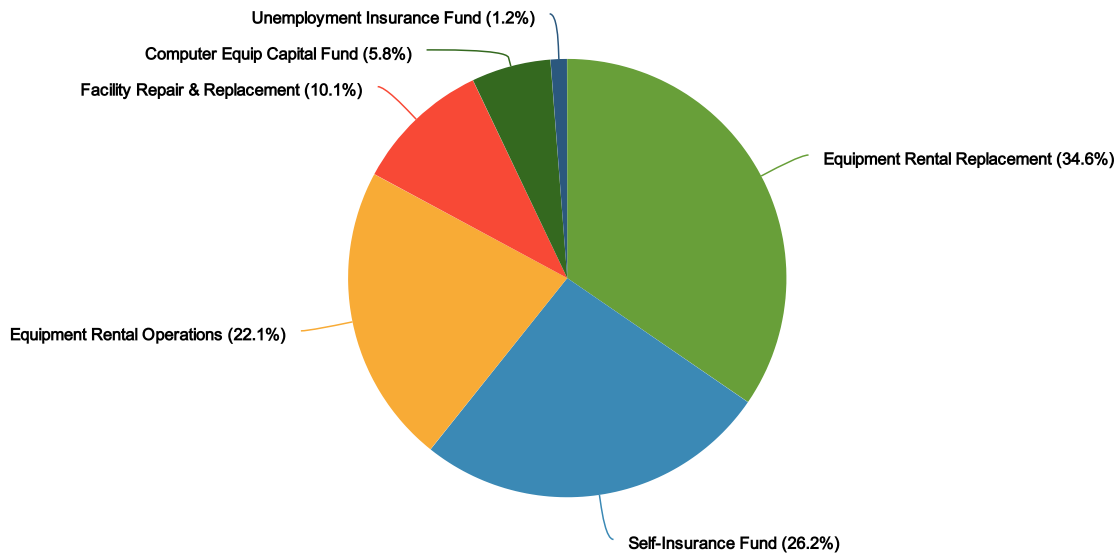
Internal Service Funds are funds used to account for business-like activities where fees are charged to city departments for recovery of both operating and capital activity costs.

### **Summary**

The City of Des Moines is projecting \$3M of revenue in FY2023, which represents a 29.6% increase over the prior year. Budgeted expenditures are projected to increase by 17.5% or \$535.79K to \$3.59M in FY2023.

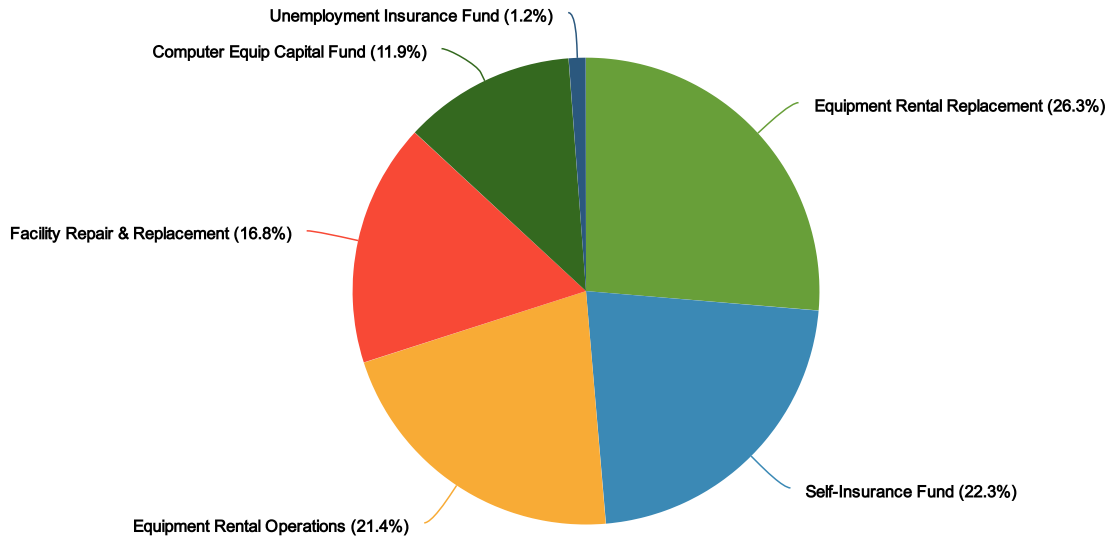
# Revenue by Fund

## 2023 Revenue by Fund



Name	FY2020 Actuals	FY2021 Actuals	FY2022 Original Budget	FY2022 Projected	FY2023 Budgeted	FY2022 Original Budget vs. FY2023 Budgeted (% Change)
Equipment Rental Operations	\$503,160	\$531,949	\$575,319	\$708,606	\$663,109	15.3%
Equipment Rental Replacement	\$58,012	\$153,264	\$653,606	\$653,606	\$1,036,106	58.5%
Facility Repair & Replacement	\$3,251	-\$175,449	\$165,594	\$165,594	\$301,770	82.2%
Computer Equip Capital Fund	\$255,779	\$149,619	\$160,043	\$160,043	\$175,203	9.5%
Self-Insurance Fund	\$826,190	\$694,515	\$717,410	\$717,410	\$783,704	9.2%
Unemployment Insurance Fund	\$38,755	\$32,476	\$39,500	\$36,500	\$36,500	-7.6%
<b>Total:</b>	<b>\$1,685,147</b>	<b>\$1,386,373</b>	<b>\$2,311,472</b>	<b>\$2,441,759</b>	<b>\$2,996,392</b>	<b>29.6%</b>

## 2023 Budgeted Expenditures by Fund



Name	FY2020 Actuals	FY2021 Actuals	FY2022 Original Budget	FY2022 Projected	FY2023 Budgeted	FY2022 Original Budget vs. FY2023 Budgeted (% Change)
Equipment Rental Operations	\$488,067	\$614,126	\$610,436	\$668,017	\$768,629	25.9%
Equipment Rental Replacement	\$0	\$436,136	\$905,000	\$1,216,000	\$946,000	4.5%
Facility Repair & Replacement	\$8,254	\$19,821	\$385,000	\$385,000	\$605,000	57.1%
Computer Equip Capital Fund	\$30,099	\$107,828	\$286,620	\$286,620	\$428,079	49.4%
Self-Insurance Fund	\$680,031	\$712,436	\$778,365	\$778,365	\$801,000	2.9%
Unemployment Insurance Fund	\$62,256	\$31,828	\$90,000	\$70,000	\$42,500	-52.8%
<b>Total:</b>	<b>\$1,268,708</b>	<b>\$1,922,174</b>	<b>\$3,055,421</b>	<b>\$3,404,002</b>	<b>\$3,591,208</b>	<b>17.5%</b>

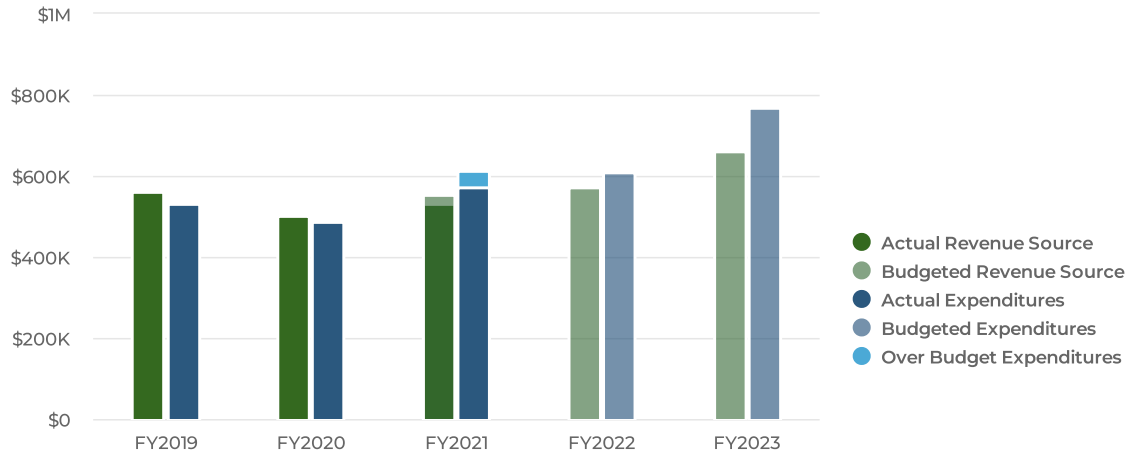




# Equipment Rental Fund

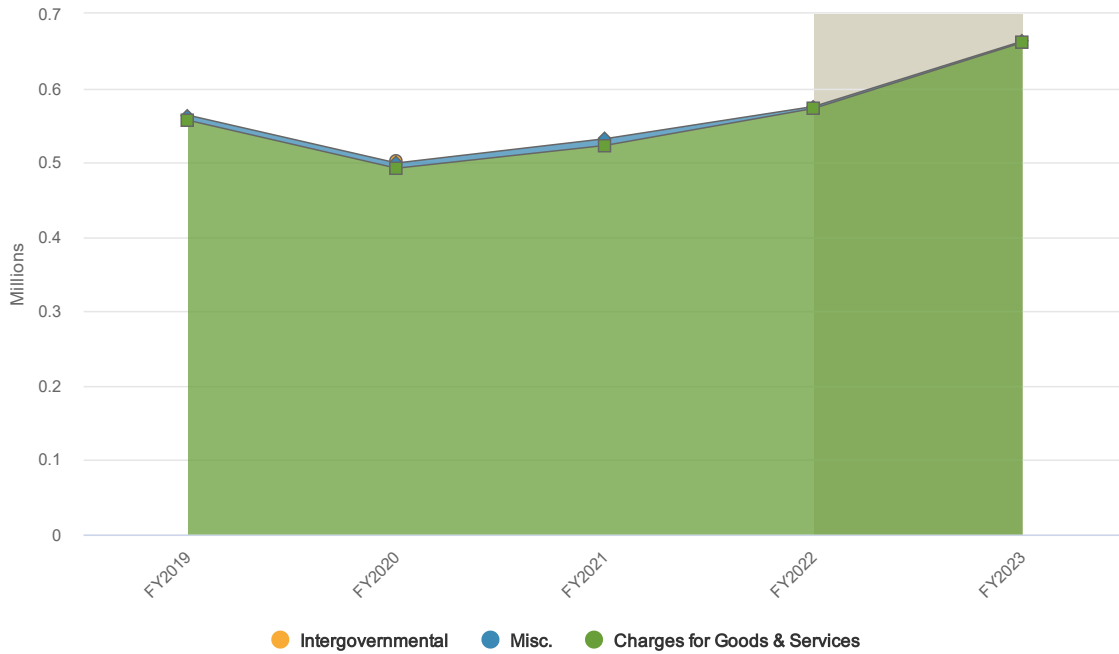
The purpose of the equipment rental operations fund is for the receipt and expense of moneys used to finance the maintenance of rolling stock and equipment.

## Summary



# Revenues by Source

## Budgeted and Historical 2023 Revenues by Source

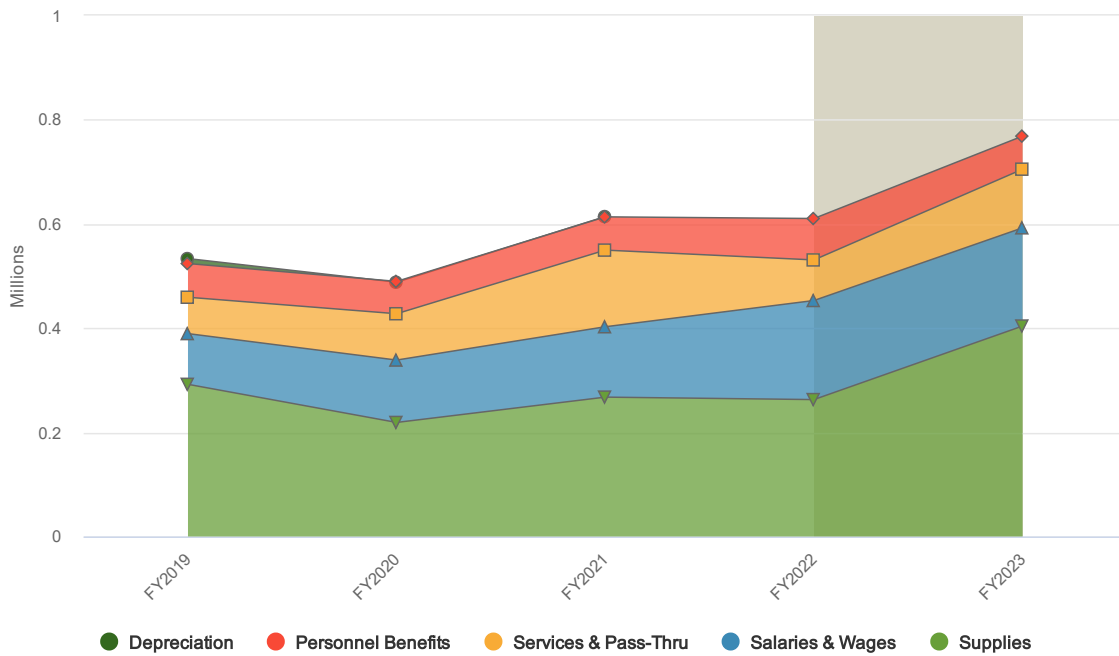


Grey background indicates budgeted figures.

Name	FY2020 Actuals	FY2021 Actuals	FY2022 Original Budget	FY2022 Projected	FY2023 Budgeted	FY2022 Original Budget vs. FY2023 Budgeted (% Change)
Revenue Source						
Intergovernmental	\$3,844			\$0	\$0	N/A
Charges for Goods & Services	\$492,278	\$522,927	\$572,731	\$693,318	\$661,359	15.5%
Misc.	\$7,038	\$9,021	\$2,588	\$15,288	\$1,750	-32.4%
<b>Total Revenue Source:</b>	<b>\$503,160</b>	<b>\$531,949</b>	<b>\$575,319</b>	<b>\$708,606</b>	<b>\$663,109</b>	<b>15.3%</b>

## Expenditures by Expense Type

### Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

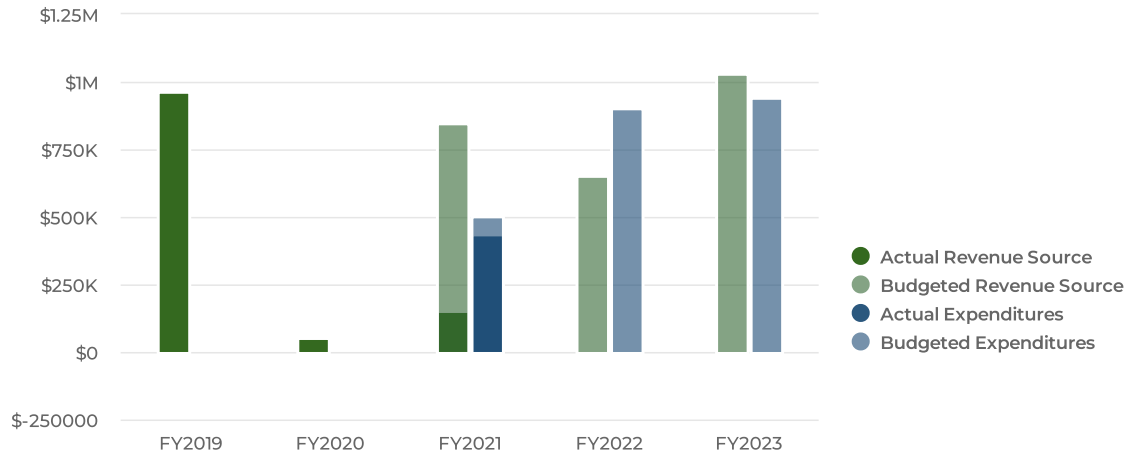
Name	FY2020 Actuals	FY2021 Actuals	FY2022 Original Budget	FY2022 Projected	FY2023 Budgeted	FY2022 Original Budget vs. FY2023 Budgeted (% Change)
Expense Objects						
Depreciation	-\$1,626	\$511		\$0	\$0	N/A
Salaries & Wages	\$119,776	\$135,091	\$190,185	\$147,480	\$188,542	-0.9%
Personnel Benefits	\$62,084	\$63,841	\$79,535	\$67,320	\$63,490	-20.2%
Supplies	\$218,895	\$267,505	\$262,793	\$313,384	\$403,984	53.7%
Services & Pass-Thru	\$88,938	\$147,179	\$77,923	\$139,833	\$112,613	44.5%
<b>Total Expense Objects:</b>	<b>\$488,067</b>	<b>\$614,126</b>	<b>\$610,436</b>	<b>\$668,017</b>	<b>\$768,629</b>	<b>25.9%</b>



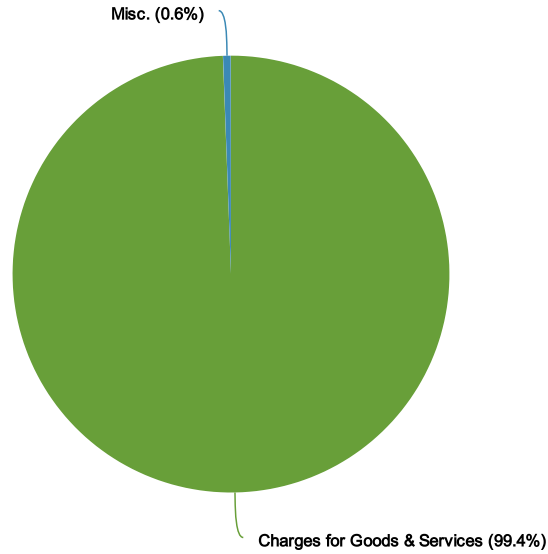
# Equipment Replacement Fund

The purpose for the equipment rental replacement fund is to account for the receipt and expense of moneys used to finance the replacement of rolling stock and equipment.

## Summary

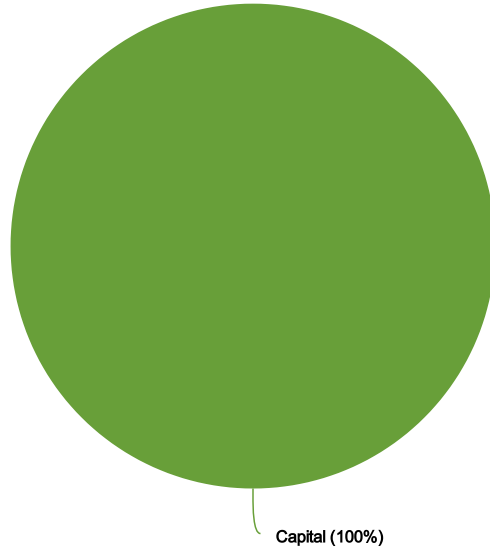


## 2023 Projected Revenues by Source



Name	FY2020 Actuals	FY2021 Actuals	FY2022 Original Budget	FY2022 Projected	FY2023 Budgeted	FY2022 Amended Budget vs. FY2023 Budgeted (% Change)
Revenue Source						
Charges for Goods & Services	\$0		\$392,606	\$392,606	\$1,030,106	162.4%
Misc.	\$58,012	\$153,264	\$261,000	\$261,000	\$6,000	-97.7%
<b>Total Revenue Source:</b>	<b>\$58,012</b>	<b>\$153,264</b>	<b>\$653,606</b>	<b>\$653,606</b>	<b>\$1,036,106</b>	<b>58.5%</b>

## 2023 Budgeted Expenditures by Expense Type



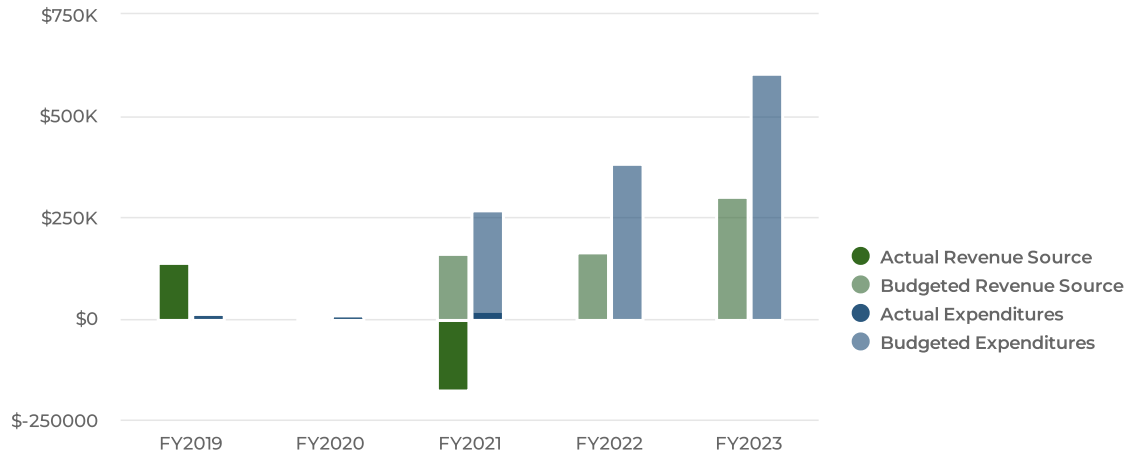
Name	FY2020 Actuals	FY2021 Actuals	FY2022 Original Budget	FY2022 Projected	FY2023 Budgeted	FY2022 Original Budget vs. FY2023 Budgeted (% Change)
Expense Objects						
Depreciation	\$0	\$378,694	\$0	\$0	\$0	0%
Supplies		\$57,442		\$0	\$0	N/A
Capital	\$0		\$905,000	\$1,216,000	\$946,000	4.5%
<b>Total Expense Objects:</b>	<b>\$0</b>	<b>\$436,136</b>	<b>\$905,000</b>	<b>\$1,216,000</b>	<b>\$946,000</b>	<b>4.5%</b>



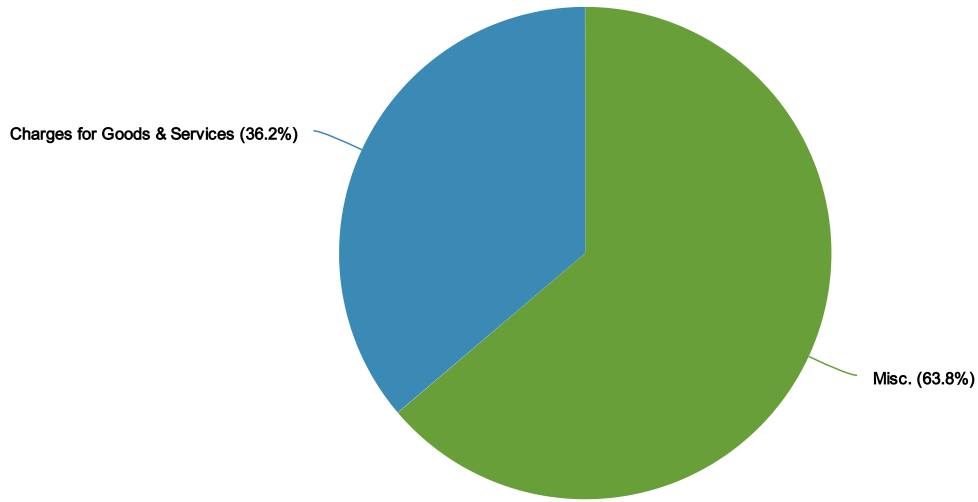
# Facility Repair & Replacement Fund

The purpose of this fund is to account for the receipt and expense of moneys used to finance major maintenance, upgrade, or replacement of city facilities.

## Summary



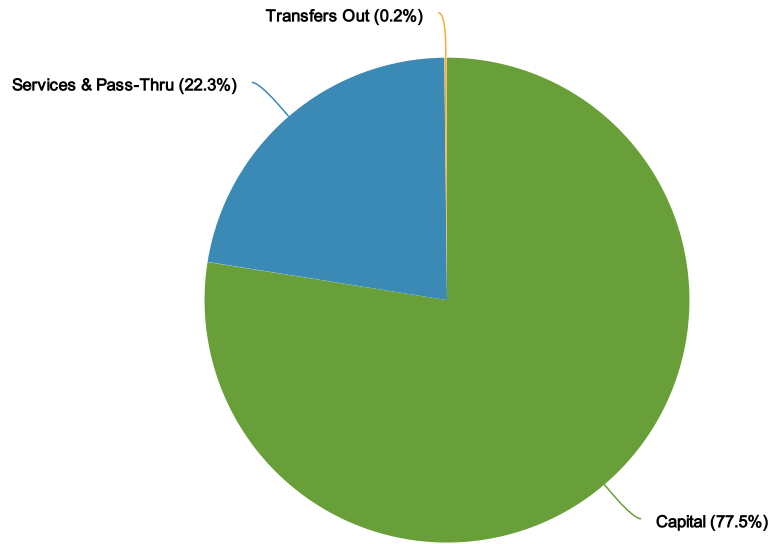
## 2023 Projected Revenues by Source



Name	FY2020 Actuals	FY2021 Actuals	FY2022 Original Budget	FY2022 Projected	FY2023 Budgeted	FY2022 Original Budget vs. FY2023 Budgeted (% Change)
Revenue Source						
Charges for Goods & Services	\$0		\$113,094	\$113,094	\$109,270	-3.4%
Misc.	\$3,251	-\$175,449	\$52,500	\$52,500	\$192,500	266.7%
<b>Total Revenue Source:</b>	<b>\$3,251</b>	<b>-\$175,449</b>	<b>\$165,594</b>	<b>\$165,594</b>	<b>\$301,770</b>	<b>82.2%</b>



## 2023 Budgeted Expenditures by Expense Type



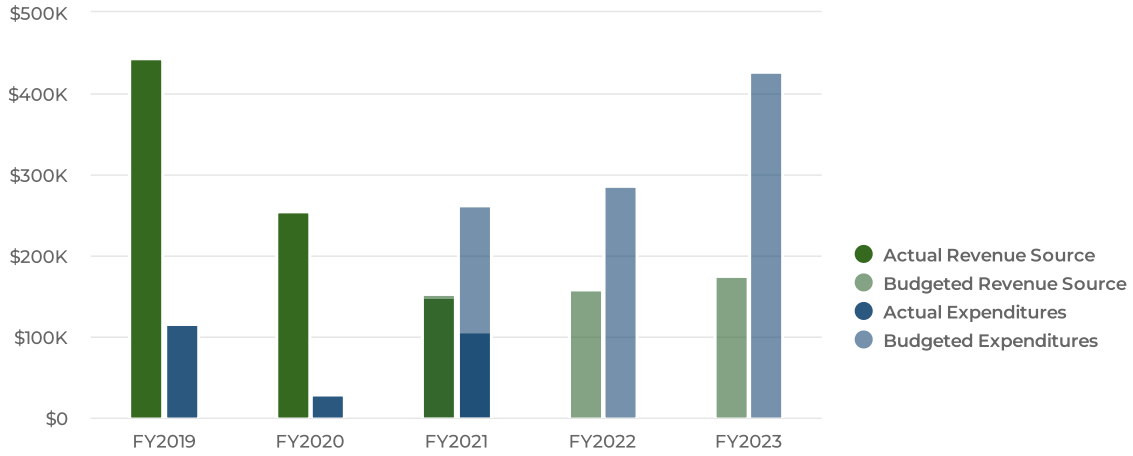
Name	FY2020 Actuals	FY2021 Actuals	FY2022 Original Budget	FY2022 Projected	FY2023 Budgeted	FY2022 Original Budget vs. FY2023 Budgeted (% Change)
Expense Objects						
Salaries & Wages	\$0	\$3,654	\$0	\$0	\$0	0%
Supplies	\$8,254			\$0	\$0	N/A
Services & Pass-Thru	\$0	-\$3,305		\$0	\$135,000	N/A
Capital	\$0	\$19,472	\$385,000	\$385,000	\$469,000	21.8%
Transfers Out	\$0			\$0	\$1,000	N/A
<b>Total Expense Objects:</b>	<b>\$8,254</b>	<b>\$19,821</b>	<b>\$385,000</b>	<b>\$385,000</b>	<b>\$605,000</b>	<b>57.1%</b>



# Computer Replacement Fund

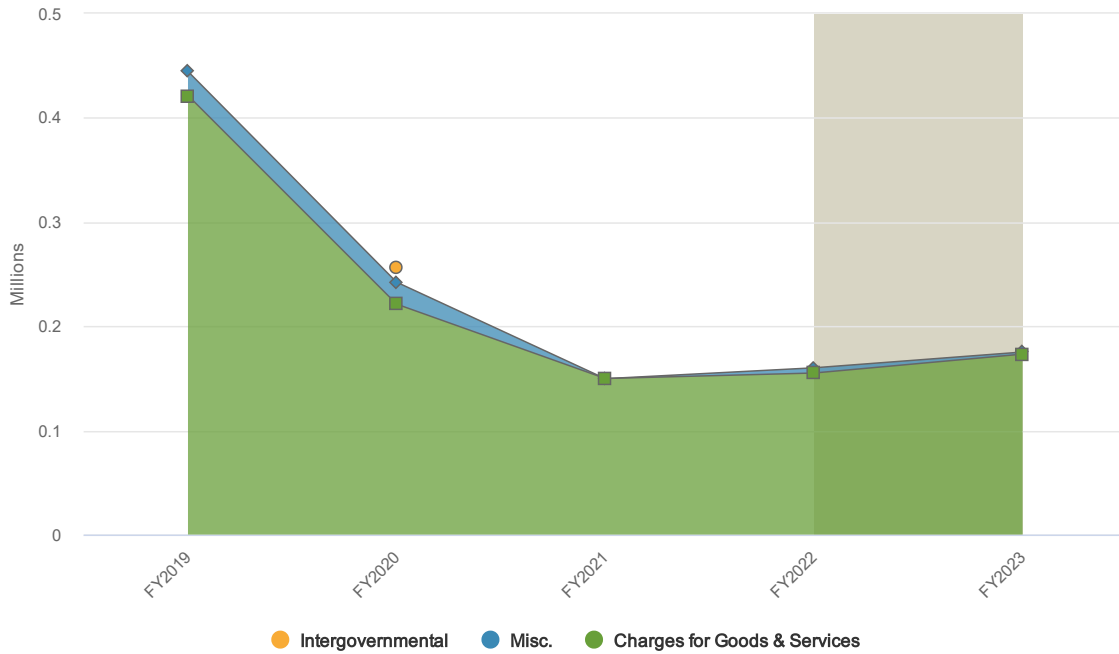
The purpose of this fund is to account for the receipt and expense of moneys used to finance the purchase and replacement of computer hardware and software.

## Summary



# Revenues by Source

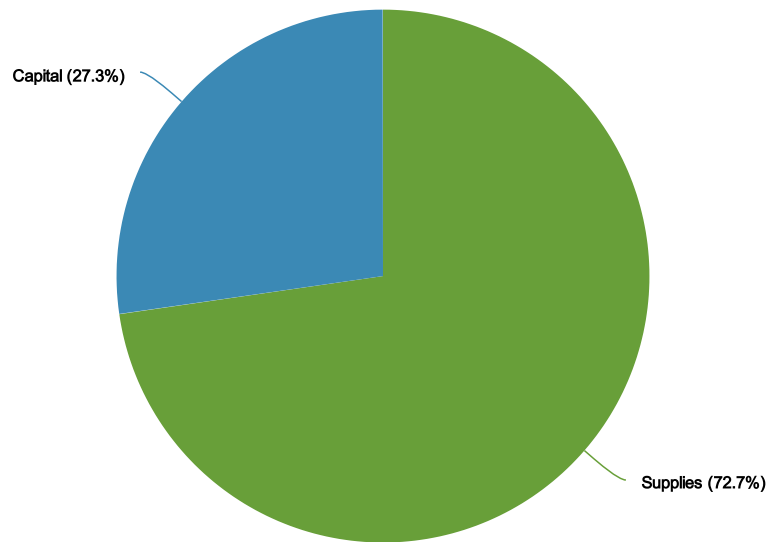
## Budgeted and Historical 2023 Revenues by Source



Grey background indicates budgeted figures.

Name	FY2020 Actuals	FY2021 Actuals	FY2022 Original Budget	FY2022 Projected	FY2023 Budgeted	FY2022 Original Budget vs. FY2023 Budgeted (% Change)
Revenue Source						
Intergovernmental	\$13,526			\$0	\$0	N/A
Charges for Goods & Services	\$221,187	\$149,800	\$155,043	\$155,043	\$173,203	11.7%
Misc.	\$21,066	-\$181	\$5,000	\$5,000	\$2,000	-60%
<b>Total Revenue Source:</b>	<b>\$255,779</b>	<b>\$149,619</b>	<b>\$160,043</b>	<b>\$160,043</b>	<b>\$175,203</b>	<b>9.5%</b>

## 2023 Budgeted Expenditures by Expense Type



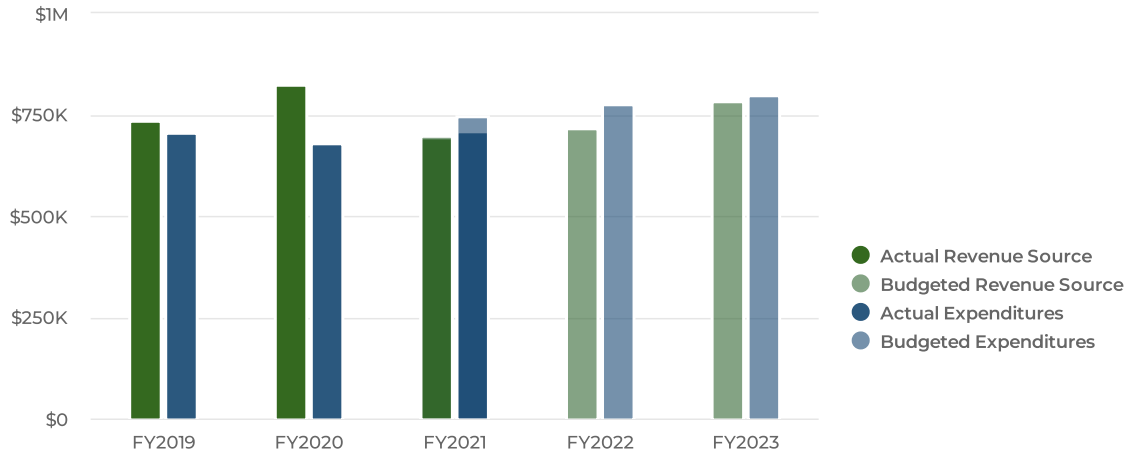
Name	FY2020 Actuals	FY2021 Actuals	FY2022 Original Budget	FY2022 Projected	FY2023 Budgeted	FY2022 Original Budget vs. FY2023 Budgeted (% Change)
Expense Objects						
Depreciation	\$0	\$54,453	\$0	\$0	\$0	0%
Supplies	\$30,099	\$46,518	\$6,720	\$6,720	\$311,314	4,532.6%
Capital	\$0	\$0	\$279,900	\$279,900	\$116,765	-58.3%
Debt - Principal	\$0	\$6,857	\$0	\$0	\$0	0%
<b>Total Expense Objects:</b>	<b>\$30,099</b>	<b>\$107,828</b>	<b>\$286,620</b>	<b>\$286,620</b>	<b>\$428,079</b>	<b>49.4%</b>



# Self Insurance Fund

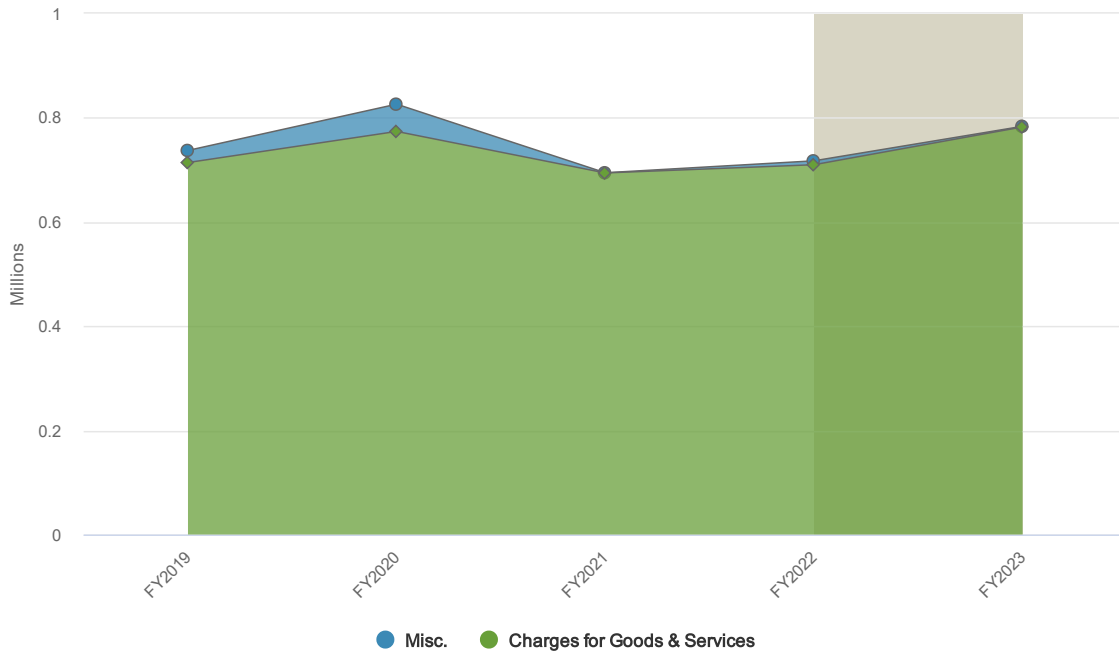
The purpose of this fund is to account for the receipt and expense of moneys related to insurance, legal costs, and risk management.

## Summary



# Revenues by Source

## Budgeted and Historical 2023 Revenues by Source

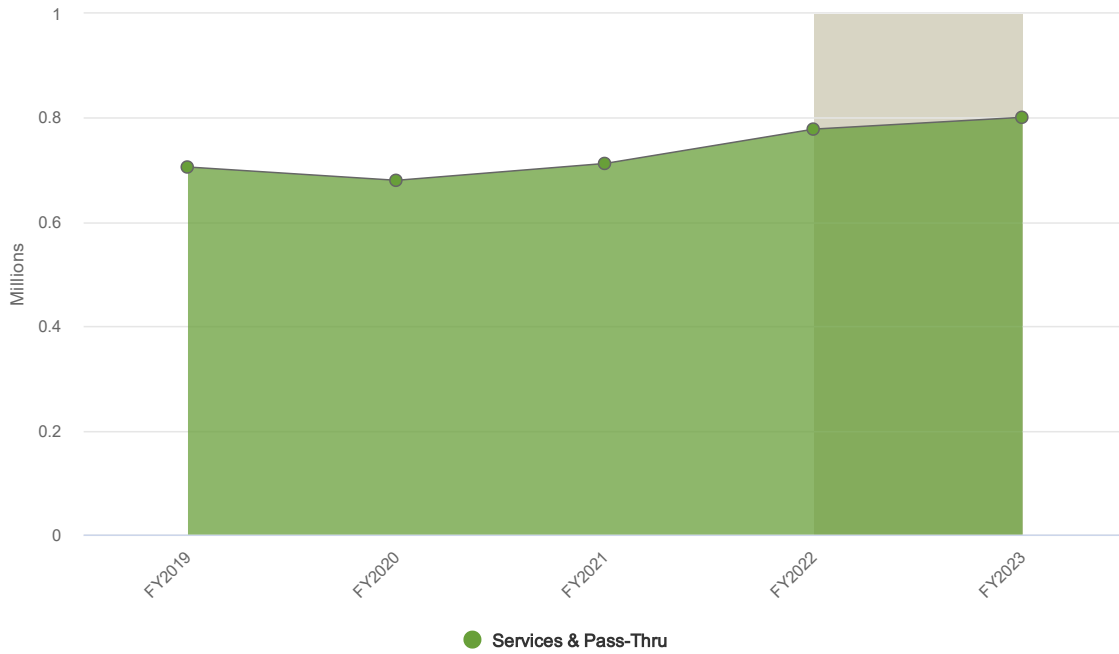


Grey background indicates budgeted figures.

Name	FY2020 Actuals	FY2021 Actuals	FY2022 Original Budget	FY2022 Projected	FY2023 Budgeted	FY2022 Original Budget vs. FY2023 Budgeted (% Change)
Revenue Source						
Charges for Goods & Services	\$773,846	\$694,147	\$709,910	\$709,910	\$782,454	10.2%
Misc.	\$52,344	\$368	\$7,500	\$7,500	\$1,250	-83.3%
<b>Total Revenue Source:</b>	<b>\$826,190</b>	<b>\$694,515</b>	<b>\$717,410</b>	<b>\$717,410</b>	<b>\$783,704</b>	<b>9.2%</b>

# Expenditures by Expense Type

## Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

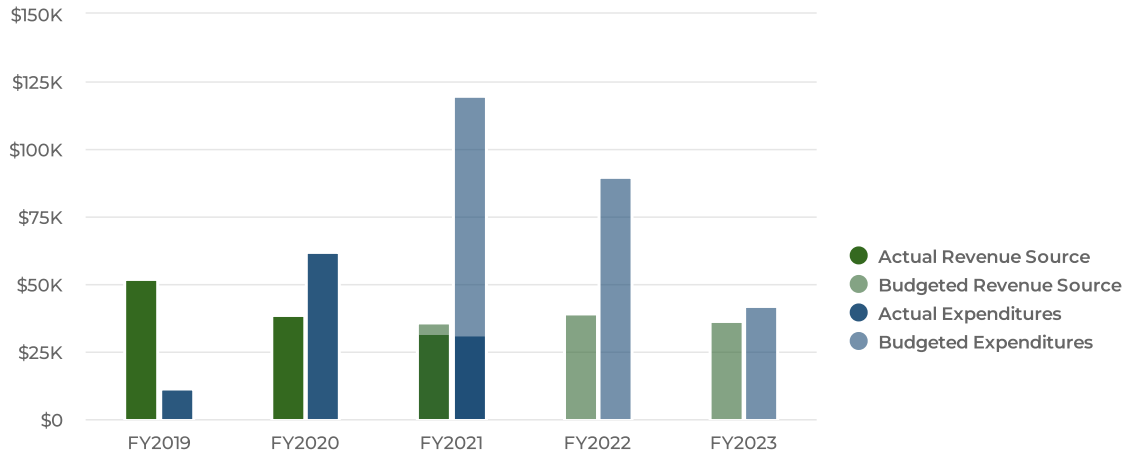
Name	FY2020 Actuals	FY2021 Actuals	FY2022 Original Budget	FY2022 Projected	FY2023 Budgeted	FY2022 Original Budget vs. FY2023 Budgeted (% Change)
Expense Objects						
Services & Pass-Thru	\$680,031	\$712,436	\$778,365	\$778,365	\$801,000	2.9%
<b>Total Expense Objects:</b>	<b>\$680,031</b>	<b>\$712,436</b>	<b>\$778,365</b>	<b>\$778,365</b>	<b>\$801,000</b>	<b>2.9%</b>



# Unemployment Insurance Fund

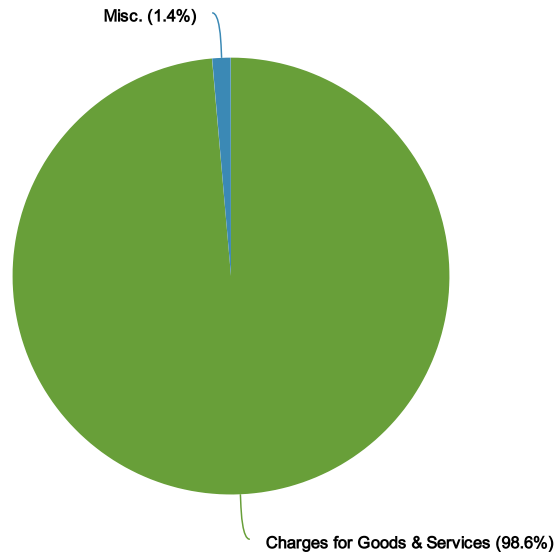
The purpose of this fund is to account for the receipt and expense of moneys used to pay claims for reimbursement of unemployment compensation.

## Summary





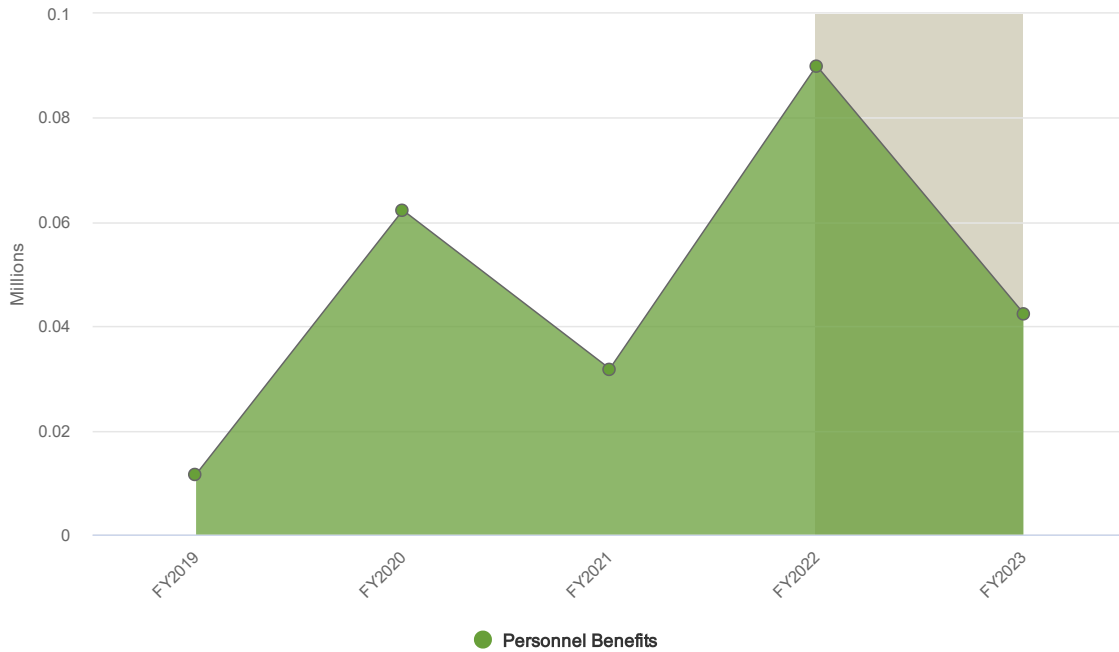
## 2023 Projected Revenues by Source



Name	FY2020 Actuals	FY2021 Actuals	FY2022 Original Budget	FY2022 Projected	FY2023 Budgeted	FY2022 Original Budget vs. FY2023 Budgeted (% Change)
Revenue Source						
Charges for Goods & Services	\$34,086	\$35,771	\$39,000	\$36,000	\$36,000	-7.7%
Misc.	\$4,669	-\$3,295	\$500	\$500	\$500	0%
<b>Total Revenue Source:</b>	<b>\$38,755</b>	<b>\$32,476</b>	<b>\$39,500</b>	<b>\$36,500</b>	<b>\$36,500</b>	<b>-7.6%</b>

# Expenditures by Expense Type

## Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	FY2020 Actuals	FY2021 Actuals	FY2022 Original Budget	FY2022 Projected	FY2023 Budgeted	FY2022 Original Budget vs. FY2023 Budgeted (% Change)
Expense Objects						
Personnel Benefits	\$62,256	\$31,828	\$90,000	\$70,000	\$42,500	-52.8%
<b>Total Expense Objects:</b>	<b>\$62,256</b>	<b>\$31,828</b>	<b>\$90,000</b>	<b>\$70,000</b>	<b>\$42,500</b>	<b>-52.8%</b>

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# FUNDING SOURCES

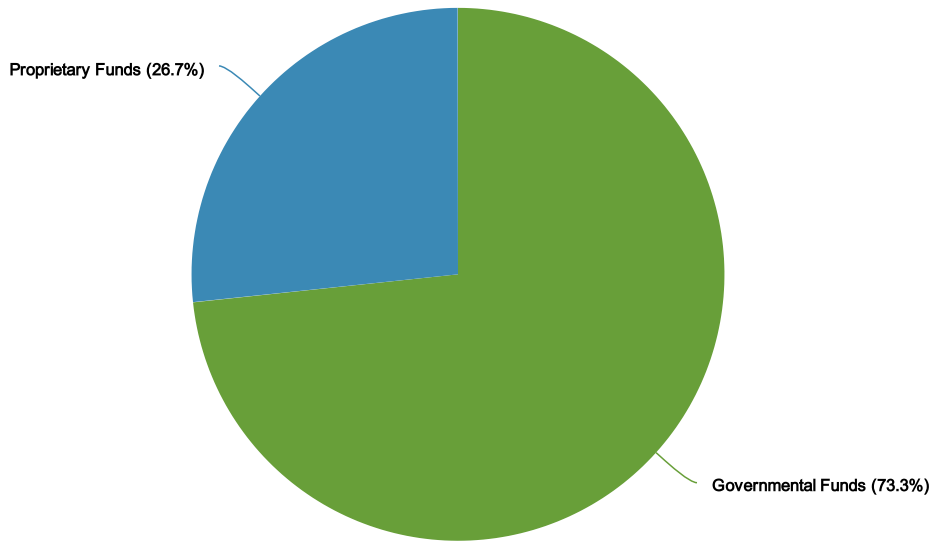
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## Revenue Sources by Fund Summary

\$69,226,943 -\$6,507,655  
 (-8.59% vs. prior year)

### 2023 Projected Revenue by Fund

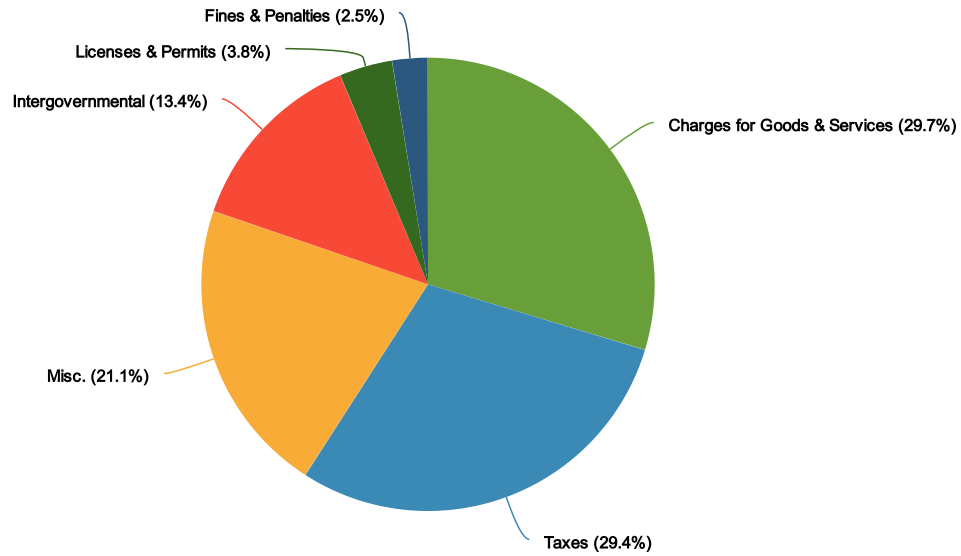


Name	FY2020 Actuals	FY2021 Actuals	FY2022 Original Budget	FY2022 Projected	FY2023 Budgeted	FY2022 Original Budget vs. FY2023 Budgeted (% Change)
<b>Governmental Funds</b>						
General Fund	\$24,426,802	\$23,537,241	\$24,525,359	\$24,958,138	\$24,809,248	1.2%
<b>Total General Fund:</b>	<b>\$24,426,802</b>	<b>\$23,537,241</b>	<b>\$24,525,359</b>	<b>\$24,958,138</b>	<b>\$24,809,248</b>	<b>1.2%</b>
<b>Special Revenue Funds</b>						
Affordable Housing Sales Tax	\$24,008	\$30,487	\$30,000	\$32,600	\$34,200	14%
American Rescue Plan (Arpa)	\$0	\$4,504,267	\$4,516,189	\$8,037,458	\$1,750	-100%
Street Fund	\$1,756,445	\$1,323,227	\$1,871,155	\$2,059,785	\$1,910,518	2.1%
Arterial Pavement	\$652,045	\$600,737	\$1,133,550	\$1,138,550	\$1,642,086	44.9%
Development Fund	\$3,057,827	\$1,866,040	\$2,842,907	\$2,842,907	\$2,815,250	-1%
Police Drug Seizure Fund	\$105	\$84,740	\$1,250	\$45,250	\$40,000	3,100%
Hotel-Motel Tax Fund	\$35,981	\$63,505	\$117,200	\$100,200	\$120,750	3%
Redondo Zone	\$76,096	\$43,837	\$92,850	\$103,350	\$77,850	-16.2%
Waterfront Zone	\$203,736	\$230,322	\$199,600	\$684,600	\$128,350	-35.7%

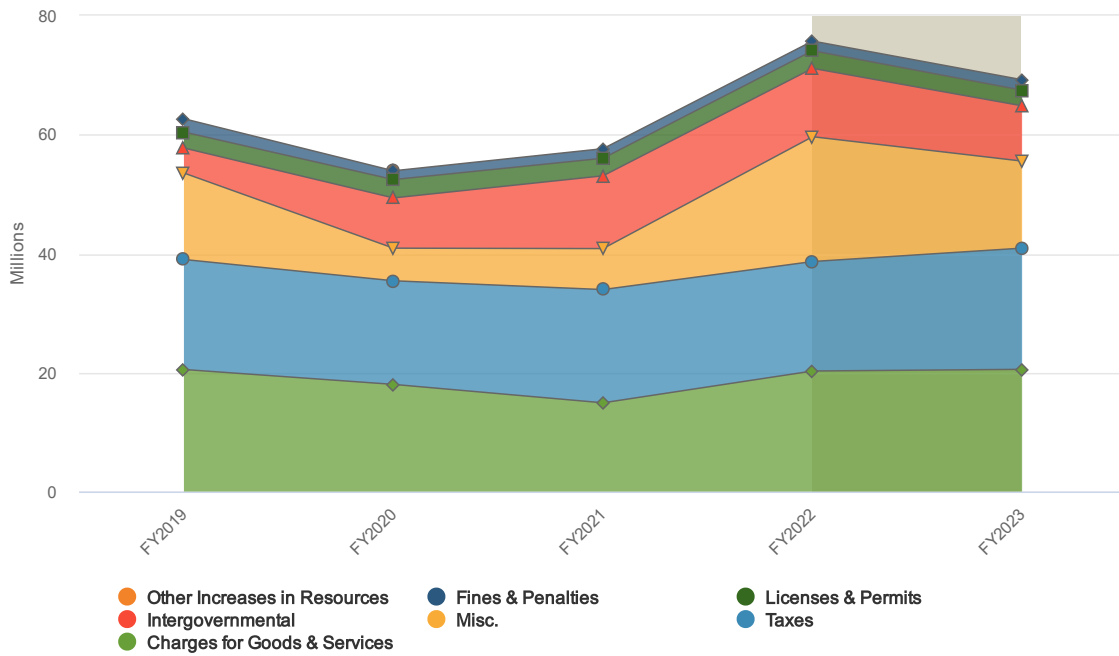
Name	FY2020 Actuals	FY2021 Actuals	FY2022 Original Budget	FY2022 Projected	FY2023 Budgeted	FY2022 Original Budget vs. FY2023 Budgeted (% Change)
Pbpw Automation Fee	\$152,236	\$116,305	\$127,500	\$127,500	\$126,500	-0.8%
Urban Forestry Fund	\$0		\$5,000	\$5,000	\$5,000	0%
Abatement Fund	\$4,988	\$4,961	\$2,300	\$5,800	\$5,400	134.8%
Ase-Automated Speed Enf	\$113,930	\$141,579	\$242,200	\$398,500	\$365,500	50.9%
Transport Benefit District	\$1,005,372	\$977,347	\$1,020,000	\$1,037,000	\$1,044,000	2.4%
<b>Total Special Revenue Funds:</b>	<b>\$7,082,769</b>	<b>\$9,987,354</b>	<b>\$12,201,701</b>	<b>\$16,618,500</b>	<b>\$8,317,154</b>	<b>-31.8%</b>
Debt Service Funds						
Reet 1 Eligible Debt Service	\$13,148	\$13,148				N/A
Reet 2 Eligible Debt Service	\$236,446	\$235,088	\$246,365	\$246,365	\$233,492	-5.2%
2018 Ltgo & Refunding Bonds	\$229,583	\$230,738	\$226,100	\$226,100	\$226,500	0.2%
<b>Total Debt Service Funds:</b>	<b>\$479,178</b>	<b>\$478,974</b>	<b>\$472,465</b>	<b>\$472,465</b>	<b>\$459,992</b>	<b>-2.6%</b>
Capital Projects Funds						
Municipal Capital Improvements	\$4,108,412	\$5,120,667	\$4,765,000	\$4,765,000	\$4,550,000	-4.5%
Transportation Cap Imp	\$2,324,452	\$1,058,198	\$5,439,000	\$5,623,679	\$8,559,000	57.4%
Reet 1St Quarter %	\$907,342	\$1,226,869	\$665,000	\$1,037,500	\$810,000	21.8%
Reet 2Nd Quarter	\$880,592	\$1,084,157	\$653,000	\$1,003,000	\$802,500	22.9%
Park Levy	\$162,384	\$163,892	\$182,600	\$176,200	\$183,000	0.2%
Park In Lieu	\$15,773	\$10,312	\$50,750	\$10,750	\$402,844	693.8%
One-Time Tax Revenues	\$25,684	\$285,828	\$367,500	\$297,000	\$267,500	-27.2%
Traffic In Lieu	\$595	\$91	\$2,690,500	\$1,090,500	\$1,150,500	-57.2%
Traffic Impact - City Wide	\$777,201	\$320,183	\$353,250	\$408,100	\$351,250	-0.6%
Traffic Impact Pac Ridge	\$12,579	-\$908	\$101,750	\$80,875	\$100,750	-1%
<b>Total Capital Projects Funds:</b>	<b>\$9,215,014</b>	<b>\$9,269,288</b>	<b>\$15,268,350</b>	<b>\$14,492,604</b>	<b>\$17,177,344</b>	<b>12.5%</b>
<b>Total Governmental Funds:</b>	<b>\$41,203,762</b>	<b>\$43,272,856</b>	<b>\$52,467,875</b>	<b>\$56,541,707</b>	<b>\$50,763,738</b>	<b>-3.2%</b>
Proprietary Funds						
Enterprise Funds						
Marina Fund	\$5,215,478	\$6,436,088	\$11,657,254	\$7,978,163	\$8,989,736	-22.9%
Surface Water Fund	\$5,786,804	\$6,541,357	\$9,297,997	\$5,111,497	\$6,477,077	-30.3%
<b>Total Enterprise Funds:</b>	<b>\$11,002,283</b>	<b>\$12,977,445</b>	<b>\$20,955,251</b>	<b>\$13,089,660</b>	<b>\$15,466,813</b>	<b>-26.2%</b>
Internal Service Funds						
Equipment Rental Operations	\$503,160	\$531,949	\$575,319	\$708,606	\$663,109	15.3%
Equipment Rental Replacement	\$58,012	\$153,264	\$653,606	\$653,606	\$1,036,106	58.5%
Facility Repair & Replacement	\$3,251	-\$175,449	\$165,594	\$165,594	\$301,770	82.2%

Name	FY2020 Actuals	FY2021 Actuals	FY2022 Original Budget	FY2022 Projected	FY2023 Budgeted	FY2022 Original Budget vs. FY2023 Budgeted (% Change)
Computer Equip Capital Fund	\$255,779	\$149,619	\$160,043	\$160,043	\$175,203	9.5%
Self-Insurance Fund	\$826,190	\$694,515	\$717,410	\$717,410	\$783,704	9.2%
Unemployment Insurance Fund	\$38,755	\$32,476	\$39,500	\$36,500	\$36,500	-7.6%
<b>Total Internal Service Funds:</b>	<b>\$1,685,147</b>	<b>\$1,386,373</b>	<b>\$2,311,472</b>	<b>\$2,441,759</b>	<b>\$2,996,392</b>	<b>29.6%</b>
<b>Total Proprietary Funds:</b>	<b>\$12,687,429</b>	<b>\$14,363,819</b>	<b>\$23,266,723</b>	<b>\$15,531,419</b>	<b>\$18,463,205</b>	<b>-20.6%</b>
<b>Total:</b>	<b>\$53,891,192</b>	<b>\$57,636,675</b>	<b>\$75,734,598</b>	<b>\$72,073,126</b>	<b>\$69,226,943</b>	<b>-8.6%</b>

## 2023 Projected Revenues by Source



### Budgeted and Historical 2023 Revenues by Source



Grey background indicates budgeted figures.

Name	FY2020 Actuals	FY2021 Actuals	FY2022 Original Budget	FY2022 Projected	FY2023 Budgeted	FY2022 Original Budget vs. FY2023 Budgeted (% Change)
Revenue Source						

Name	FY2020 Actuals	FY2021 Actuals	FY2022 Original Budget	FY2022 Projected	FY2023 Budgeted	FY2022 Original Budget vs. FY2023 Budgeted (% Change)
Taxes						
Property Tax	\$5,171,289	\$5,305,346	\$5,311,057	\$5,311,057	\$5,522,043	4%
Retail Sales	\$3,143,547	\$3,628,925	\$3,817,000	\$3,809,200	\$4,085,875	7%
Criminal Justice	\$906,259	\$1,079,925	\$945,000	\$1,140,296	\$1,187,500	25.7%
Affordable Housing Sales	\$24,008	\$30,487	\$30,000	\$32,600	\$34,200	14%
Business & Occupation	\$903,886	\$1,007,196	\$1,371,000	\$1,213,770	\$1,338,550	-2.4%
Utility Taxes	\$4,322,245	\$4,413,788	\$4,349,777	\$4,721,516	\$5,279,701	21.4%
Leasehold	\$1,201,929	\$1,203,492	\$1,260,000	\$1,253,795	\$1,279,000	1.5%
Gambling	\$27,056	\$27,984	\$20,000	\$45,000	\$50,000	150%
Other	\$1,718,585	\$2,342,092	\$1,300,000	\$2,030,000	\$1,600,000	23.1%
<b>Total Taxes:</b>	<b>\$17,418,804</b>	<b>\$19,039,236</b>	<b>\$18,403,834</b>	<b>\$19,557,234</b>	<b>\$20,376,869</b>	<b>10.7%</b>
Licenses & Permits						
Business	\$1,969,015	\$2,050,590	\$1,963,550	\$1,968,550	\$1,995,586	1.6%
Non-Business	\$1,116,665	\$902,963	\$1,002,050	\$997,314	\$634,250	-36.7%
<b>Total Licenses &amp; Permits:</b>	<b>\$3,085,681</b>	<b>\$2,953,553</b>	<b>\$2,965,600</b>	<b>\$2,965,864</b>	<b>\$2,629,836</b>	<b>-11.3%</b>
Intergovernmental						
Federal Direct	\$2,886	\$4,514,939	\$4,516,939	\$8,038,208	\$2,000	-100%
Federal Revenue	\$52,829	\$37,399	\$0	\$0	\$0	0%
Federal Indirect	\$1,670,967	\$217,324	\$621,370	\$629,148	\$37,000	-94%
State Grants	\$3,717,231	\$2,958,997	\$4,031,434	\$4,087,934	\$6,272,500	55.6%
State Shared Revenues	\$1,315,848	\$1,659,120	\$1,396,463	\$1,576,111	\$1,564,625	12%
Local Grants	\$1,686,924	\$2,846,484	\$925,500	\$926,750	\$1,417,817	53.2%
<b>Total Intergovernmental:</b>	<b>\$8,446,685</b>	<b>\$12,234,263</b>	<b>\$11,491,706</b>	<b>\$15,258,151</b>	<b>\$9,293,942</b>	<b>-19.1%</b>
Charges for Goods & Services						
General Govt.	\$5,736,006	\$3,299,531	\$3,746,311	\$3,747,184	\$3,008,652	-19.7%
Public Safety	\$156,428	\$97,927	\$118,450	\$120,175	\$82,900	-30%
Utilities	\$4,524,655	\$4,602,881	\$4,797,182	\$4,797,182	\$5,501,262	14.7%
Transportation	\$999,146	\$1,225,751	\$1,611,785	\$1,943,150	\$1,763,000	9.4%
Natural and Economic Environment	\$1,858,149	\$849,814	\$4,038,000	\$2,433,100	\$3,027,094	-25%
Social Services	\$18,845	\$9,515	\$25,400	\$25,400	\$25,400	0%
Culture & Rec.	\$3,243,153	\$3,424,028	\$3,941,372	\$3,999,528	\$4,341,342	10.1%
Internal Service Funds	\$1,474,435	\$1,401,645	\$1,982,384	\$2,099,571	\$2,792,392	40.9%
Disposition of Capital Assets	\$0	\$1,000		\$400	\$0	N/A
<b>Total Charges for Goods &amp; Services:</b>	<b>\$18,010,818</b>	<b>\$14,912,093</b>	<b>\$20,260,884</b>	<b>\$19,165,690</b>	<b>\$20,542,042</b>	<b>1.4%</b>
Fines & Penalties						
Civil Penalties	\$864	\$956	\$1,250	\$1,170	\$1,250	0%
Civil Infractions	\$1,396,351	\$1,523,964	\$1,546,700	\$1,676,500	\$1,672,500	8.1%
Parking Penalties	\$26,796	\$41,120	\$34,000	\$34,500	\$35,250	3.7%





Name	FY2020 Actuals	FY2021 Actuals	FY2022 Original Budget	FY2022 Projected	FY2023 Budgeted	FY2022 Original Budget vs. FY2023 Budgeted (% Change)
Criminal Misdemeanor	\$15,755	\$9,795	\$9,700	\$9,700	\$8,700	-10.3%
Non-Traffic Fines	\$17,613	\$10,926	\$9,700	\$9,700	\$7,950	-18%
Criminal Costs	\$4,801	\$4,963	\$3,950	\$3,950	\$3,950	0%
Non-Court Fines	\$10,741	\$15,367	\$21,000	\$21,000	\$23,000	9.5%
<b>Total Fines &amp; Penalties:</b>	<b>\$1,472,921</b>	<b>\$1,607,091</b>	<b>\$1,626,300</b>	<b>\$1,756,520</b>	<b>\$1,752,600</b>	<b>7.8%</b>
Misc.						
Interest and Other Earnings	\$627,662	-\$171,524	\$191,188	\$173,063	\$145,200	-24.1%
Rents/Leases	\$307,941	\$571,671	\$571,994	\$567,008	\$544,469	-4.8%
Non-Governmental Sources	\$206,442	\$11,757	\$19,550	\$241,304	\$447,850	2,190.8%
Other	\$412,930	\$341,325	\$105,044	\$599,062	\$107,984	2.8%
Recoveries	\$74,152	\$18,568	\$0	\$12,700	\$0	0%
Disposition of Capital Assets	-\$40,732	-\$211,412		\$0	\$0	N/A
Long-Term Debt	\$0		\$2,217,000	\$2,217,000	\$3,500,000	57.9%
Transfers In	\$3,893,575	\$6,330,053	\$17,881,498	\$9,559,530	\$9,886,151	-44.7%
<b>Total Misc.:</b>	<b>\$5,481,970</b>	<b>\$6,890,438</b>	<b>\$20,986,274</b>	<b>\$13,369,667</b>	<b>\$14,631,654</b>	<b>-30.3%</b>
Other Increases in Resources						
Other	-\$25,687			\$0	\$0	N/A
<b>Total Other Increases in Resources:</b>	<b>-\$25,687</b>			<b>\$0</b>	<b>\$0</b>	<b>N/A</b>
<b>Total Revenue Source:</b>	<b>\$53,891,192</b>	<b>\$57,636,675</b>	<b>\$75,734,598</b>	<b>\$72,073,126</b>	<b>\$69,226,943</b>	<b>-8.6%</b>

## General Fund Summary

**\$24,809,248**    **\$283,889**  
(1.16% vs. prior year)

### General Fund Revenue:

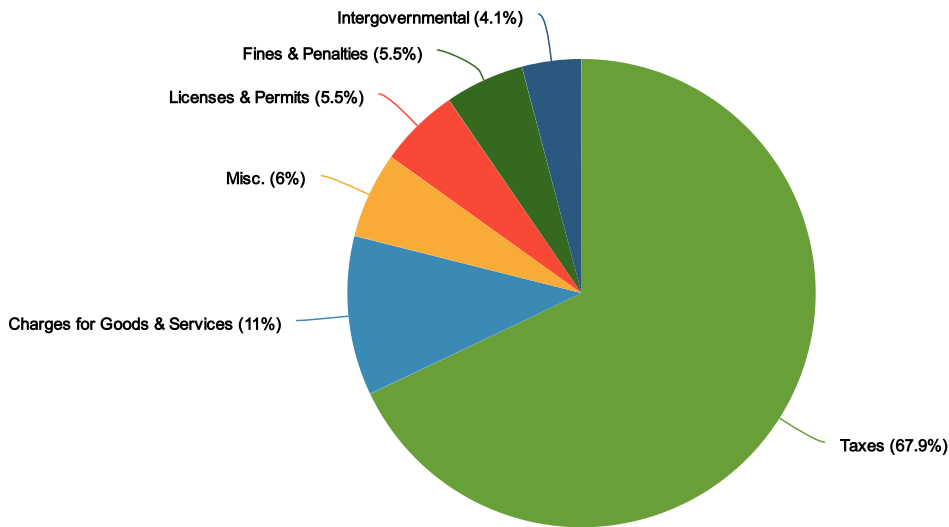
Property taxes are the largest single source of tax revenue for the general fund (\$5,522,043) but utility taxes are a close second (\$4,550,105). The relative percentage of tax sources funding the General Fund is 67.9%:

Property and Leasehold Taxes	23.2%
Retail Sales and Criminal Justice Sales Taxes	20.8%
Utility Taxes	18.3%
<u>Business &amp; Occupation and Gambling Taxes</u>	<u>5.6%</u>
<b>Total Taxes</b>	<b>67.9%</b>
Licenses and Permits	5.5%
Intergovernmental	4.1%
Charges for Goods & Services	11.0%
Fines and Penalties	5.5%
<u>Miscellaneous</u>	<u>6.0%</u>
<b>Total</b>	<b>100.0%</b>

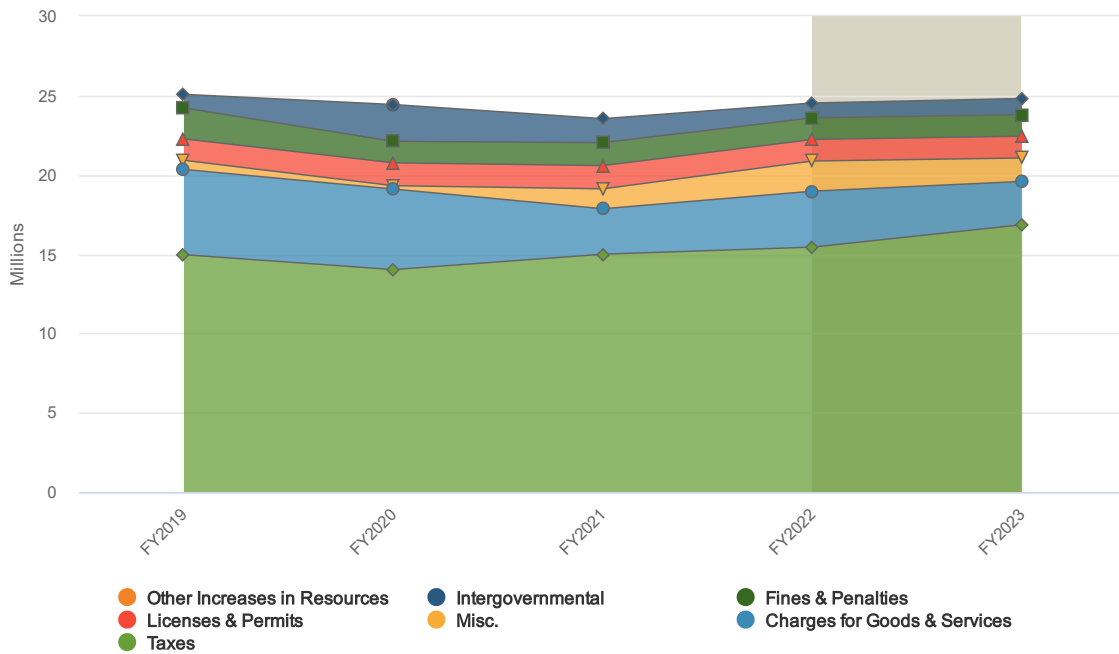
Property taxes: The City of Des Moines is requesting the statutory levy increase of 1%, which requires City Council approval. Due to the impact of COVID-19 this statutory levy increase was "banked" for 2021 and 2022 for use in the future, if needed.

# Revenues by Source

## Projected 2023 Revenues by Source



## Budgeted and Historical 2023 Revenues by Source



Grey background indicates budgeted figures.

Name	FY2020 Actuals	FY2021 Actuals	FY2022 Original Budget	FY2022 Projected	FY2023 Budgeted	FY2022 Original Budget vs. FY2023 Budgeted (% Change)
Revenue Source						



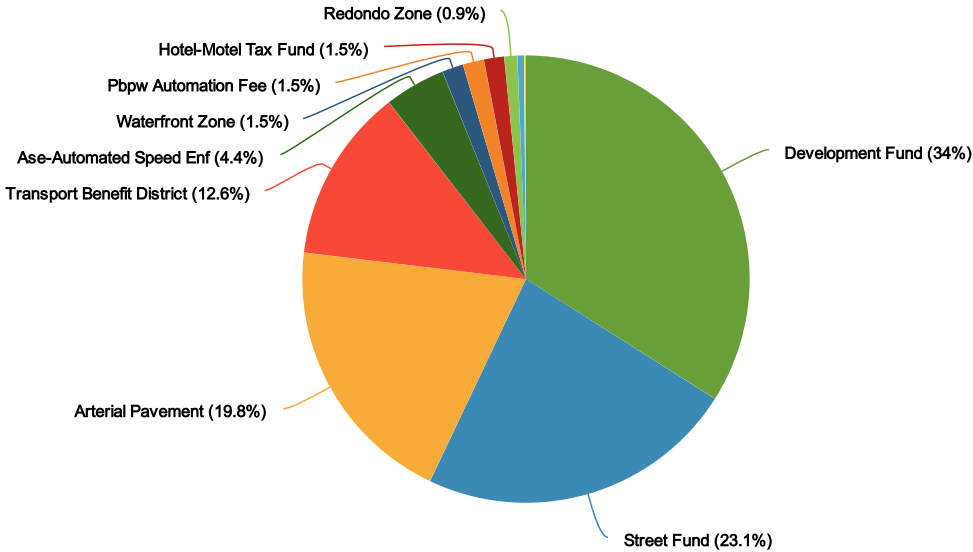
Name	FY2020 Actuals	FY2021 Actuals	FY2022 Original Budget	FY2022 Projected	FY2023 Budgeted	FY2022 Original Budget vs. FY2023 Budgeted (% Change)
Taxes						
Property Tax	\$5,171,289	\$5,305,346	\$5,311,057	\$5,311,057	\$5,522,043	4%
Retail Sales	\$3,107,937	\$3,565,499	\$3,700,000	\$3,709,200	\$3,965,875	7.2%
Criminal Justice	\$906,259	\$1,079,925	\$945,000	\$1,140,296	\$1,187,500	25.7%
Business & Occupation	\$903,886	\$1,007,196	\$1,371,000	\$1,213,770	\$1,338,550	-2.4%
Utility Taxes	\$3,706,825	\$3,790,510	\$3,853,198	\$4,043,653	\$4,550,105	18.1%
Leasehold	\$200,852	\$216,634	\$240,000	\$218,795	\$239,000	-0.4%
Gambling	\$27,056	\$27,984	\$20,000	\$45,000	\$50,000	150%
<b>Total Taxes:</b>	<b>\$14,024,104</b>	<b>\$14,993,094</b>	<b>\$15,440,255</b>	<b>\$15,681,771</b>	<b>\$16,853,073</b>	<b>9.2%</b>
Licenses & Permits	\$1,441,860	\$1,464,304	\$1,361,500	\$1,356,764	\$1,373,000	0.8%
<b>Total Licenses &amp; Permits:</b>	<b>\$1,441,860</b>	<b>\$1,464,304</b>	<b>\$1,361,500</b>	<b>\$1,356,764</b>	<b>\$1,373,000</b>	<b>0.8%</b>
Intergovernmental	\$2,321,793	\$1,509,033	\$936,507	\$1,124,237	\$1,018,020	8.7%
<b>Total Intergovernmental:</b>	<b>\$2,321,793</b>	<b>\$1,509,033</b>	<b>\$936,507</b>	<b>\$1,124,237</b>	<b>\$1,018,020</b>	<b>8.7%</b>
Charges for Goods & Services	\$5,076,241	\$2,864,799	\$3,526,888	\$3,528,786	\$2,729,152	-22.6%
<b>Total Charges for Goods &amp; Services:</b>	<b>\$5,076,241</b>	<b>\$2,864,799</b>	<b>\$3,526,888</b>	<b>\$3,528,786</b>	<b>\$2,729,152</b>	<b>-22.6%</b>
Fines & Penalties	\$1,352,441	\$1,449,709	\$1,358,600	\$1,331,020	\$1,357,850	-0.1%
<b>Total Fines &amp; Penalties:</b>	<b>\$1,352,441</b>	<b>\$1,449,709</b>	<b>\$1,358,600</b>	<b>\$1,331,020</b>	<b>\$1,357,850</b>	<b>-0.1%</b>
Misc.	\$212,615	\$1,256,302	\$1,901,609	\$1,935,560	\$1,478,153	-22.3%
<b>Total Misc.:</b>	<b>\$212,615</b>	<b>\$1,256,302</b>	<b>\$1,901,609</b>	<b>\$1,935,560</b>	<b>\$1,478,153</b>	<b>-22.3%</b>
Other Increases in Resources	-\$2,252			\$0	\$0	N/A
<b>Total Other Increases in Resources:</b>	<b>-\$2,252</b>			<b>\$0</b>	<b>\$0</b>	<b>N/A</b>
<b>Total Revenue Source:</b>	<b>\$24,426,802</b>	<b>\$23,537,241</b>	<b>\$24,525,359</b>	<b>\$24,958,138</b>	<b>\$24,809,248</b>	<b>1.2%</b>

# Special Revenue Funds Summary

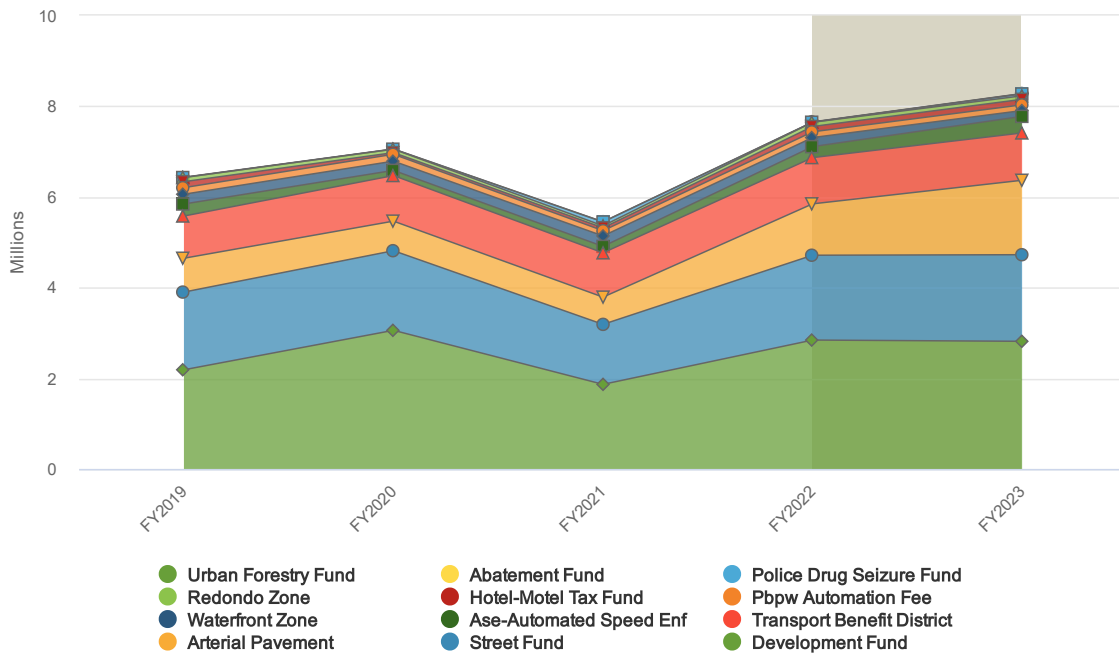
**\$8,281,204** **\$625,692**  
(8.17% vs. prior year)

## Revenue by Fund

2023 Revenue by Fund



### Budgeted and Historical 2023 Revenue by Fund

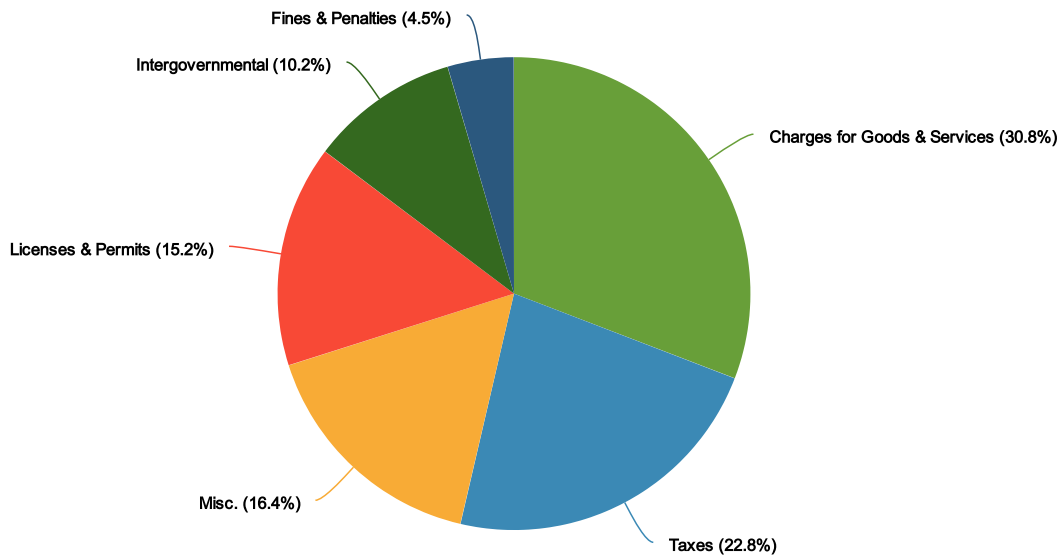


Grey background indicates budgeted figures.

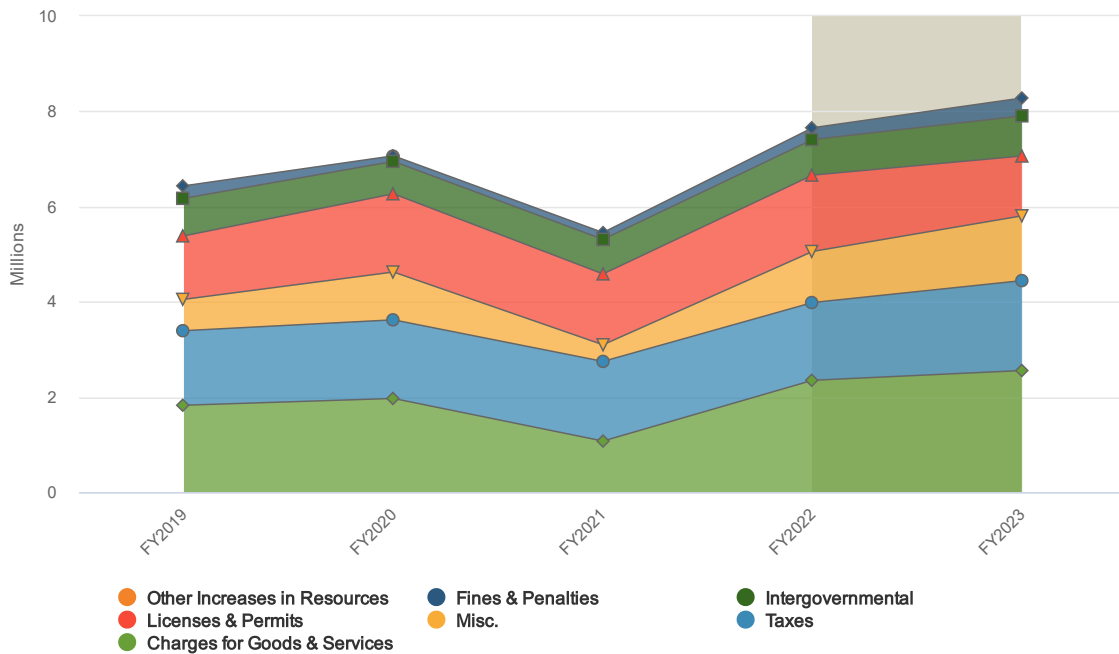
Name	FY2020 Actuals	FY2021 Actuals	FY2022 Original Budget	FY2022 Projected	FY2023 Budgeted	FY2022 Original Budget vs. FY2023 Budgeted (% Change)
Street Fund	\$1,756,445	\$1,323,227	\$1,871,155	\$2,059,785	\$1,910,518	2.1%
Arterial Pavement	\$652,045	\$600,737	\$1,133,550	\$1,138,550	\$1,642,086	44.9%
Development Fund	\$3,057,827	\$1,866,040	\$2,842,907	\$2,842,907	\$2,815,250	-1%
Police Drug Seizure Fund	\$105	\$84,740	\$1,250	\$45,250	\$40,000	3,100%
Hotel-Motel Tax Fund	\$35,981	\$63,505	\$117,200	\$100,200	\$120,750	3%
Redondo Zone	\$76,096	\$43,837	\$92,850	\$103,350	\$77,850	-16.2%
Waterfront Zone	\$203,736	\$230,322	\$199,600	\$684,600	\$128,350	-35.7%
Pbpw Automation Fee	\$152,236	\$116,305	\$127,500	\$127,500	\$126,500	-0.8%
Urban Forestry Fund	\$0		\$5,000	\$5,000	\$5,000	0%
Abatement Fund	\$4,988	\$4,961	\$2,300	\$5,800	\$5,400	134.8%
Ase-Automated Speed Enf	\$113,930	\$141,579	\$242,200	\$398,500	\$365,500	50.9%
Transport Benefit District	\$1,005,372	\$977,347	\$1,020,000	\$1,037,000	\$1,044,000	2.4%
<b>Total:</b>	<b>\$7,058,761</b>	<b>\$5,452,599</b>	<b>\$7,655,512</b>	<b>\$8,548,442</b>	<b>\$8,281,204</b>	<b>8.2%</b>

# Revenues by Source

## Projected 2023 Revenues by Source



## Budgeted and Historical 2023 Revenues by Source



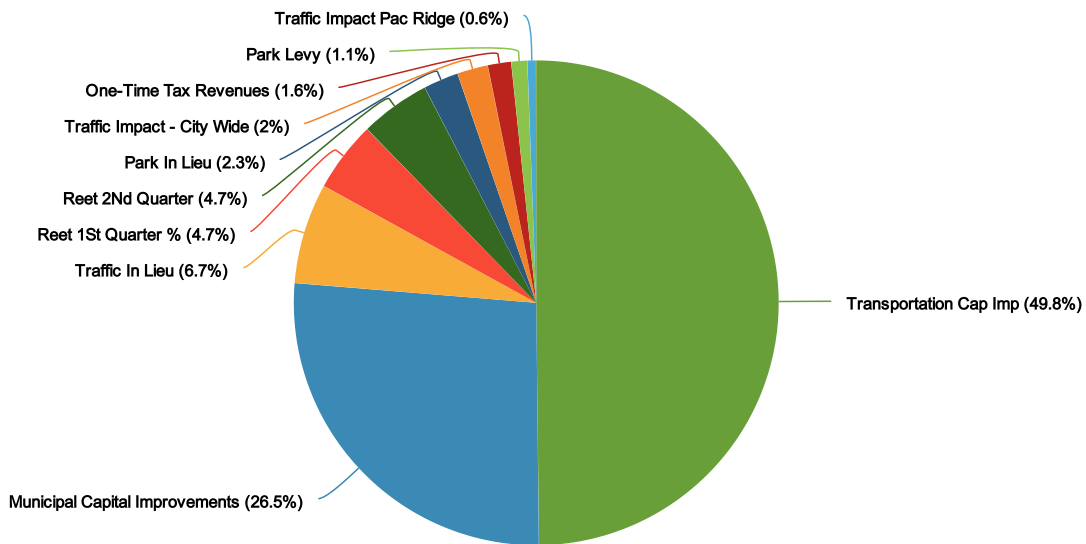
Grey background indicates budgeted figures.

# Capital Project Funds Summary

**\$17,177,344** **\$1,908,994**  
(12.50% vs. prior year)

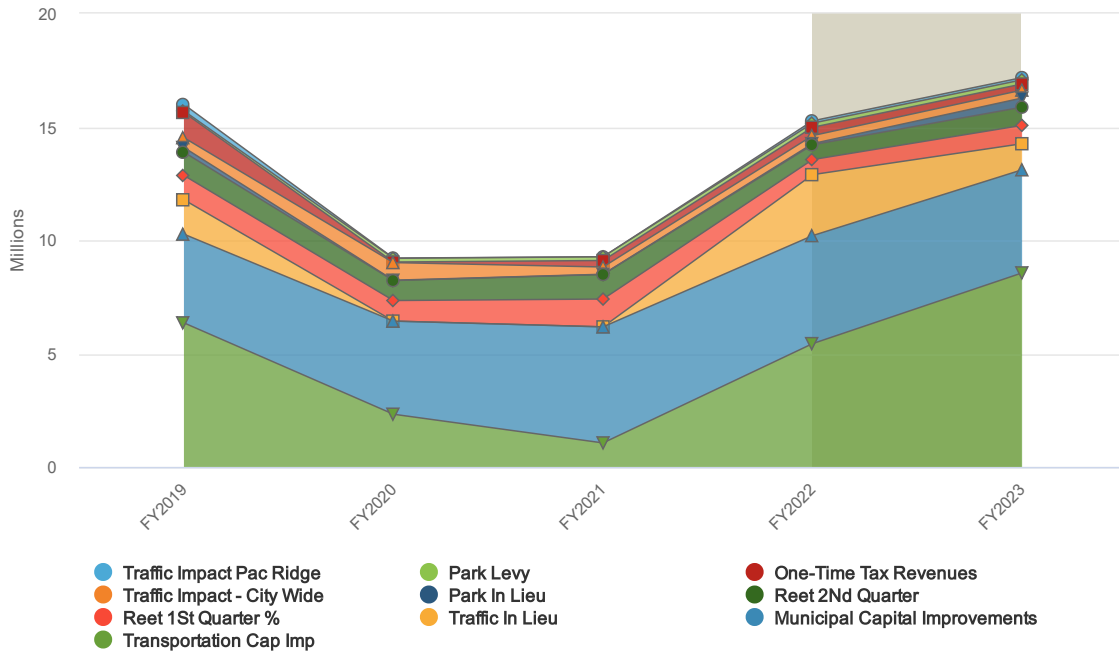
## Revenue by Fund

2023 Revenue by Fund





### Budgeted and Historical 2023 Revenue by Fund



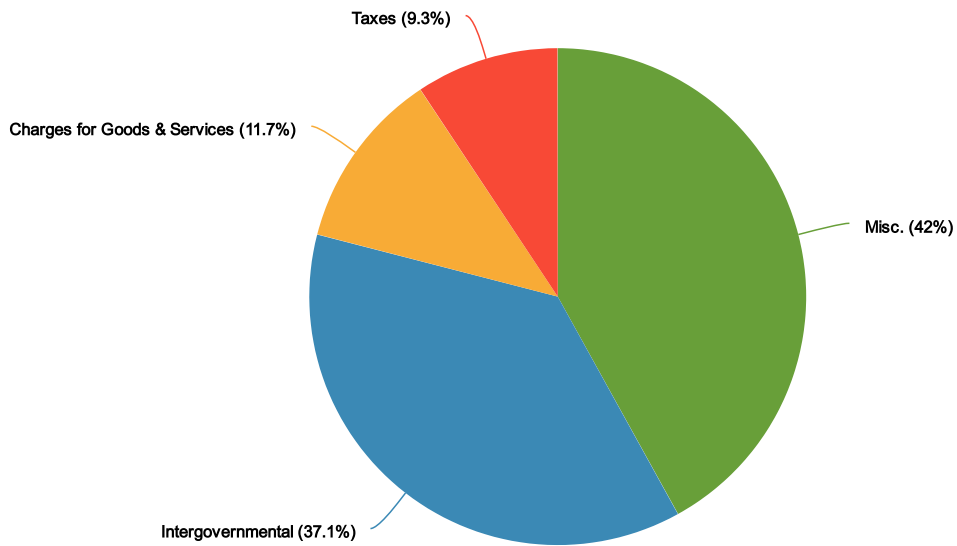
Grey background indicates budgeted figures.

Name	FY2020 Actuals	FY2021 Actuals	FY2022 Original Budget	FY2022 Projected	FY2023 Budgeted	FY2022 Original Budget vs. FY2023 Budgeted (% Change)
Municipal Capital Improvements	\$4,108,412	\$5,120,667	\$4,765,000	\$4,765,000	\$4,550,000	-4.5%
Transportation Cap Imp	\$2,324,452	\$1,058,198	\$5,439,000	\$5,623,679	\$8,559,000	57.4%
Reet 1St Quarter %	\$907,342	\$1,226,869	\$665,000	\$1,037,500	\$810,000	21.8%
Reet 2Nd Quarter	\$880,592	\$1,084,157	\$653,000	\$1,003,000	\$802,500	22.9%
Park Levy	\$162,384	\$163,892	\$182,600	\$176,200	\$183,000	0.2%
Park In Lieu	\$15,773	\$10,312	\$50,750	\$10,750	\$402,844	693.8%
One-Time Tax Revenues	\$25,684	\$285,828	\$367,500	\$297,000	\$267,500	-27.2%
Traffic In Lieu	\$595	\$91	\$2,690,500	\$1,090,500	\$1,150,500	-57.2%
Traffic Impact - City Wide	\$777,201	\$320,183	\$353,250	\$408,100	\$351,250	-0.6%
Traffic Impact Pac Ridge	\$12,579	-\$908	\$101,750	\$80,875	\$100,750	-1%
<b>Total:</b>	<b>\$9,215,014</b>	<b>\$9,269,288</b>	<b>\$15,268,350</b>	<b>\$14,492,604</b>	<b>\$17,177,344</b>	<b>12.5%</b>

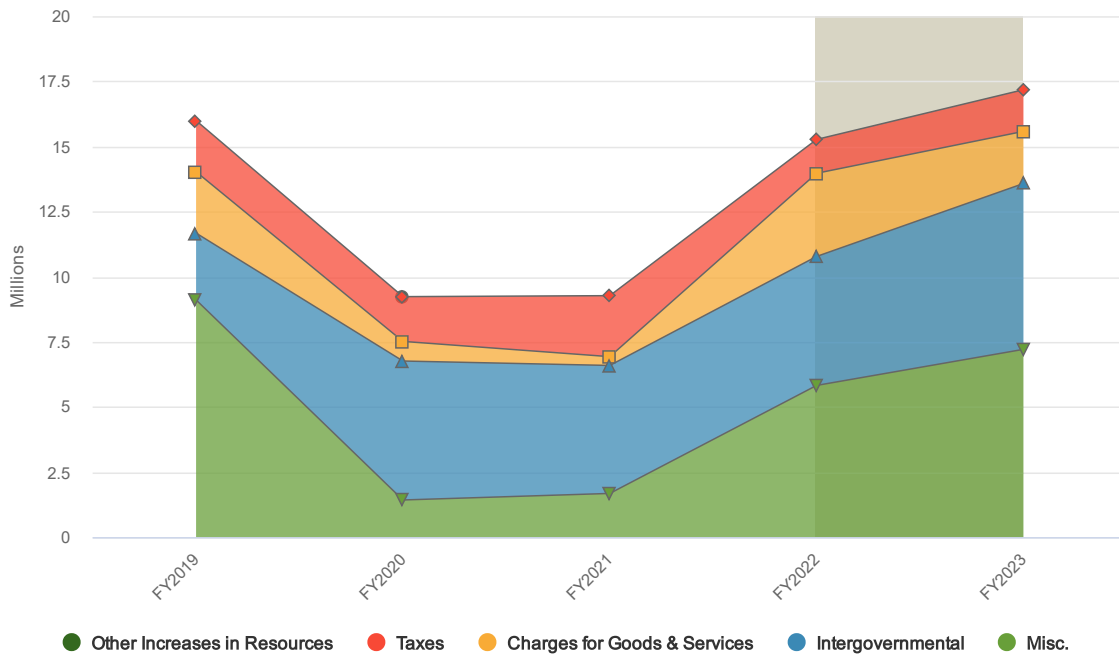


# Revenues by Source

## Projected 2023 Revenues by Source



## Budgeted and Historical 2023 Revenues by Source

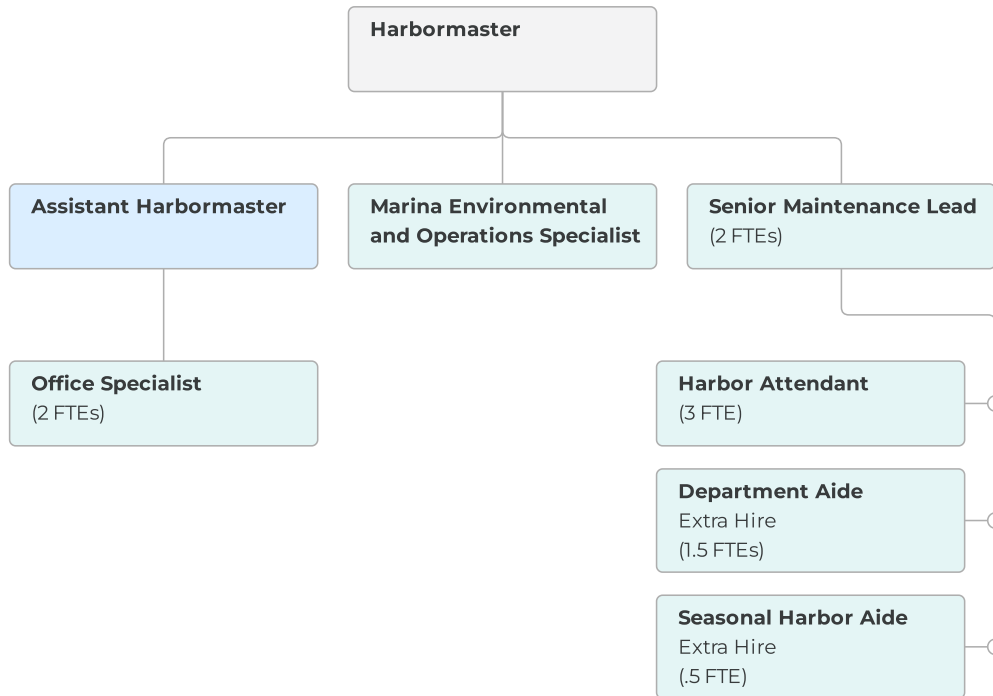


Grey background indicates budgeted figures.

# Marina Fund Summary

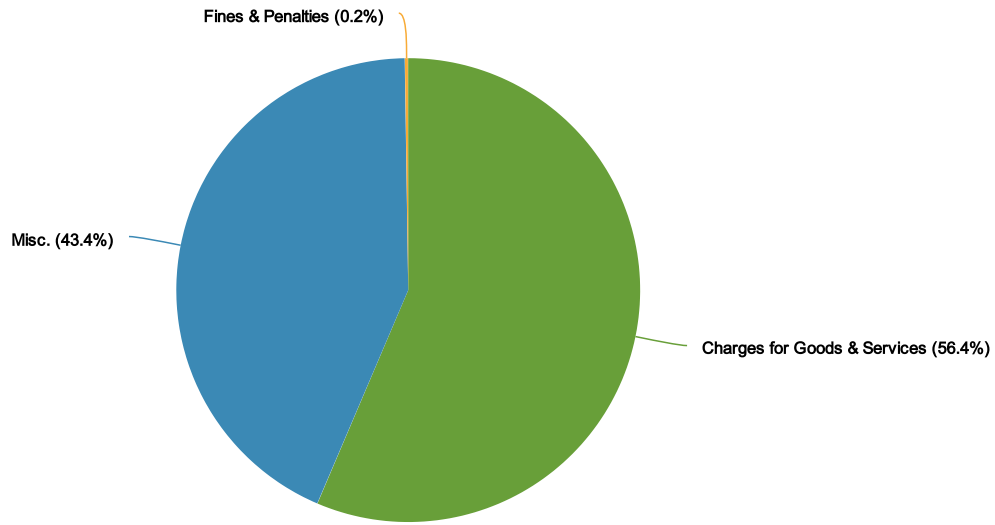
**\$8,989,736** **-\$2,667,518**  
(-22.88% vs. prior year)

## Organizational Chart

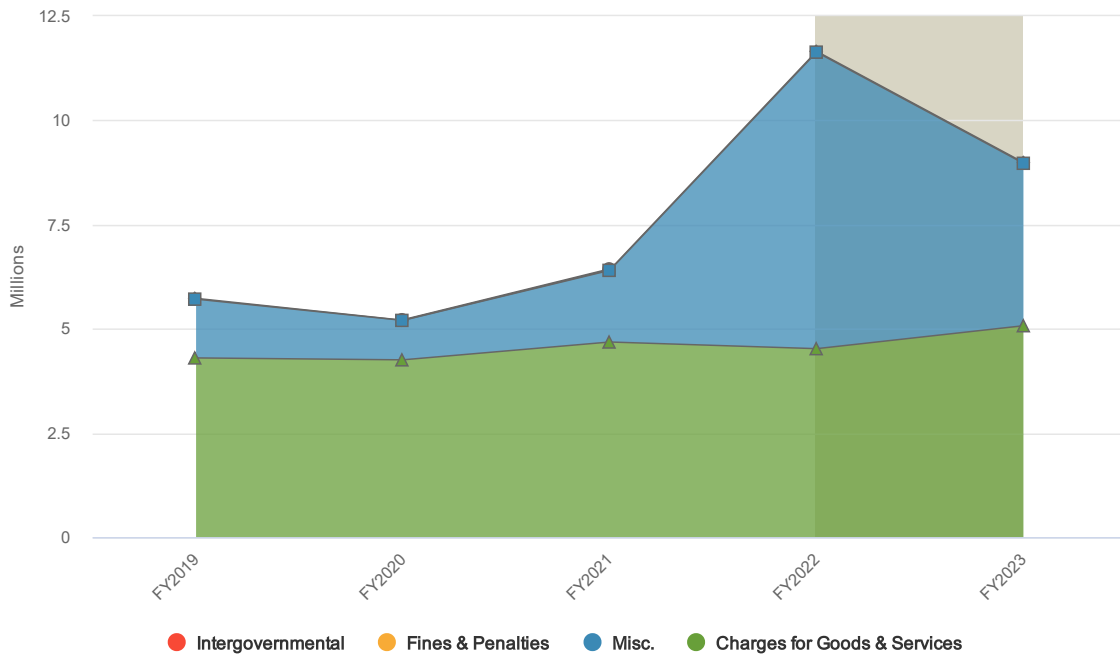


# Revenues by Source

## Projected 2023 Revenues by Source



## Budgeted and Historical 2023 Revenues by Source



Grey background indicates budgeted figures.

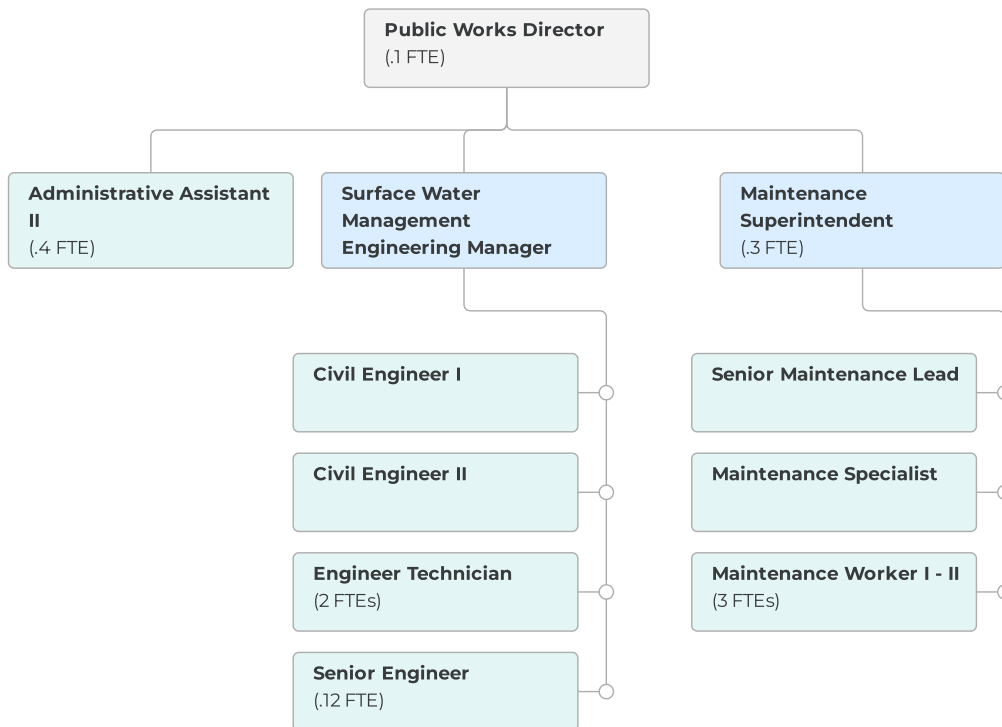
Name	FY2020 Actuals	FY2021 Actuals	FY2022 Original Budget	FY2022 Projected	FY2023 Budgeted	FY2022 Original Budget vs. FY2023 Budgeted (% Change)
Revenue Source						

Name	FY2020 Actuals	FY2021 Actuals	FY2022 Original Budget	FY2022 Projected	FY2023 Budgeted	FY2022 Original Budget vs. FY2023 Budgeted (% Change)
Intergovernmental						
Federal Indirect	\$11,447	\$21,787		\$0	\$0	N/A
State Grants	\$0			\$14,000	\$0	N/A
<b>Total Intergovernmental:</b>	<b>\$11,447</b>	<b>\$21,787</b>	<b>\$0</b>	<b>\$14,000</b>	<b>\$0</b>	<b>0%</b>
Charges for Goods & Services						
General Govt.	\$3,167	\$3,385	\$3,300	\$4,000	\$2,800	-15.2%
Utilities	\$109,577	\$97,022	\$108,185	\$108,185	\$108,185	0%
Transportation	\$999,146	\$1,225,751	\$1,161,785	\$1,493,150	\$1,313,000	13%
Culture & Rec.	\$3,141,403	\$3,354,930	\$3,247,872	\$3,306,028	\$3,647,842	12.3%
<b>Total Charges for Goods &amp; Services:</b>	<b>\$4,253,293</b>	<b>\$4,681,088</b>	<b>\$4,521,142</b>	<b>\$4,911,363</b>	<b>\$5,071,827</b>	<b>12.2%</b>
Fines & Penalties						
Non-Court Fines	\$4,432	\$13,848	\$20,000	\$20,000	\$20,000	0%
<b>Total Fines &amp; Penalties:</b>	<b>\$4,432</b>	<b>\$13,848</b>	<b>\$20,000</b>	<b>\$20,000</b>	<b>\$20,000</b>	<b>0%</b>
Misc.						
Interest and Other Earnings	\$63,550	-\$8,339	\$10,000	\$10,000	\$5,000	-50%
Other	\$67,328	\$104,793	\$76,644	\$22,800	\$9,909	-87.1%
Long-Term Debt	\$0		\$2,217,000	\$2,217,000	\$3,500,000	57.9%
Transfers In	\$815,427	\$1,622,909	\$4,812,468	\$783,000	\$383,000	-92%
<b>Total Misc.:</b>	<b>\$946,306</b>	<b>\$1,719,364</b>	<b>\$7,116,112</b>	<b>\$3,032,800</b>	<b>\$3,897,909</b>	<b>-45.2%</b>
<b>Total Revenue Source:</b>	<b>\$5,215,478</b>	<b>\$6,436,088</b>	<b>\$11,657,254</b>	<b>\$7,978,163</b>	<b>\$8,989,736</b>	<b>-22.9%</b>

# Surface Water Management (SWM) Fund Summary

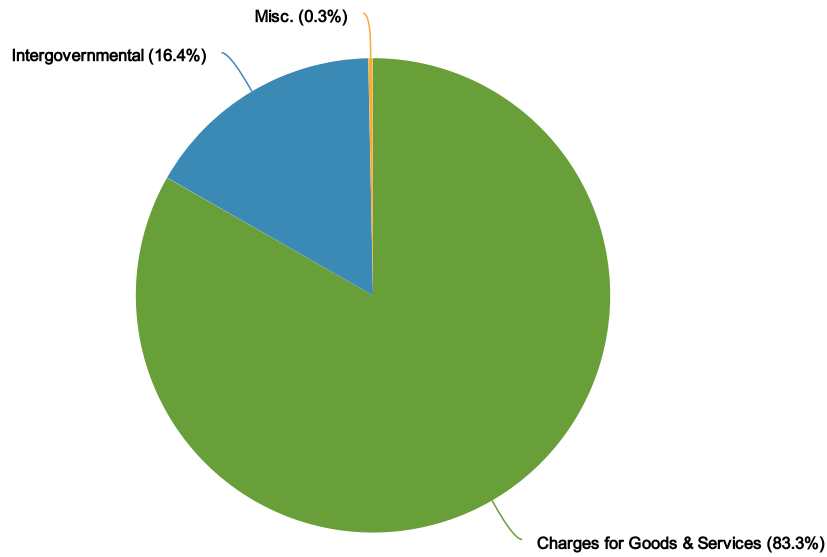
**\$6,477,077** - \$2,820,920  
(-30.34% vs. prior year)

## Organizational Chart

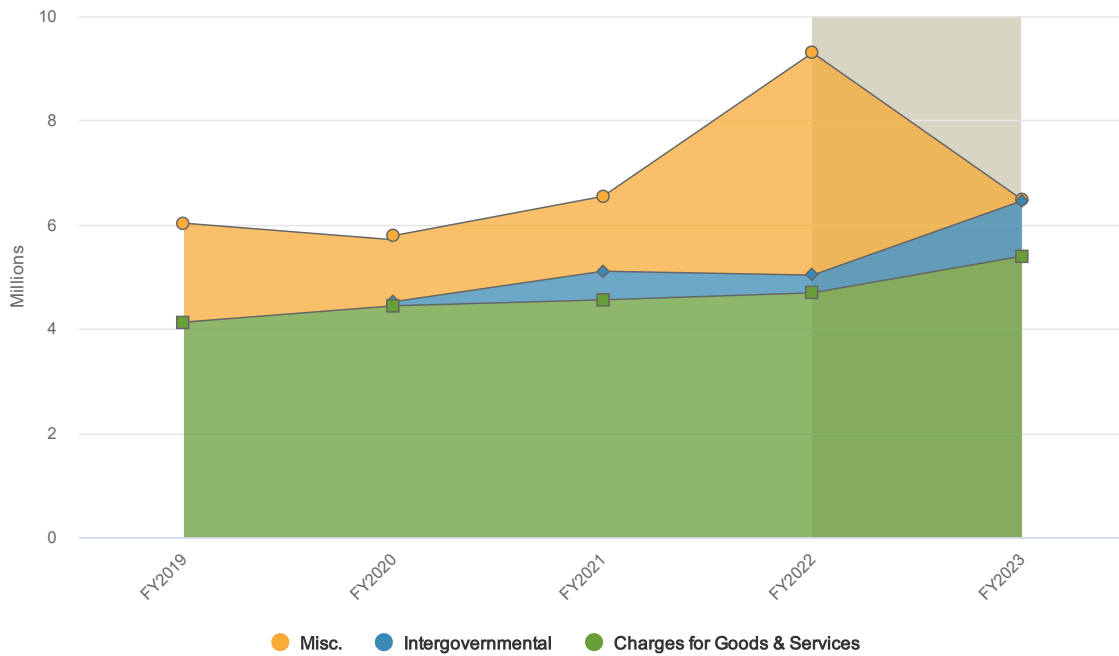


# Revenues by Source

## Projected 2023 Revenues by Source



## Budgeted and Historical 2023 Revenues by Source



Grey background indicates budgeted figures.

Name	FY2020 Actuals	FY2021 Actuals	FY2022 Original Budget	FY2022 Projected	FY2023 Budgeted	FY2022 Original Budget vs. FY2023 Budgeted (% Change)
Revenue Source						

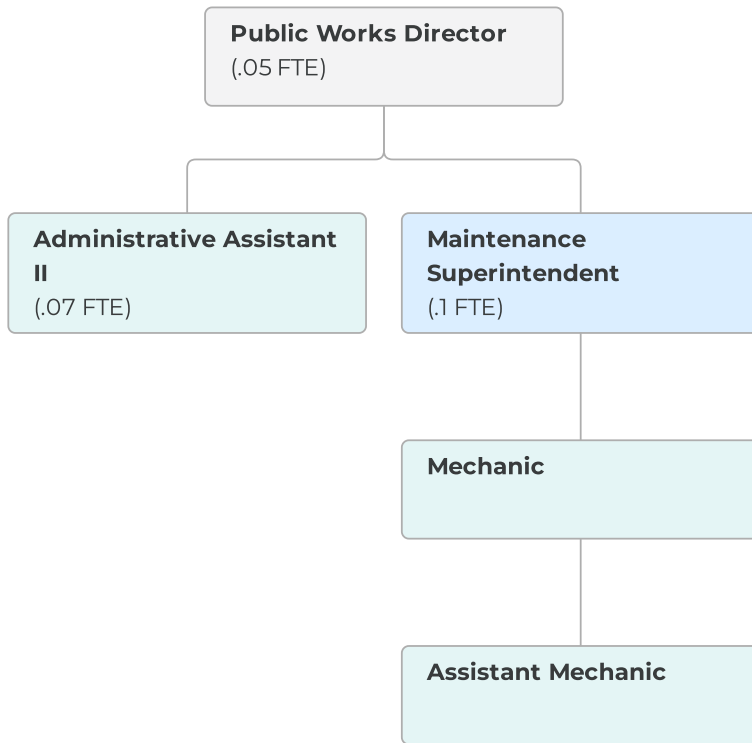
Name	FY2020 Actuals	FY2021 Actuals	FY2022 Original Budget	FY2022 Projected	FY2023 Budgeted	FY2022 Original Budget vs. FY2023 Budgeted (% Change)
Intergovernmental						
Federal Indirect	\$13,717			\$0	\$0	N/A
State Grants	\$0	\$2,500		\$42,500	\$0	N/A
Local Grants	\$65,006	\$546,666	\$340,000	\$340,000	\$1,064,000	212.9%
<b>Total Intergovernmental:</b>	<b>\$78,723</b>	<b>\$549,166</b>	<b>\$340,000</b>	<b>\$382,500</b>	<b>\$1,064,000</b>	<b>212.9%</b>
Charges for Goods & Services						
General Govt.	\$24,496	\$48,372		\$0	\$0	N/A
Utilities	\$4,415,079	\$4,505,859	\$4,688,997	\$4,688,997	\$5,393,077	15%
<b>Total Charges for Goods &amp; Services:</b>	<b>\$4,439,575</b>	<b>\$4,554,230</b>	<b>\$4,688,997</b>	<b>\$4,688,997</b>	<b>\$5,393,077</b>	<b>15%</b>
Misc.						
Interest and Other Earnings	\$111,929	-\$29,093	\$40,000	\$40,000	\$20,000	-50%
Other	\$242,433	\$58,943	\$0	\$0	\$0	0%
Transfers In	\$914,146	\$1,408,111	\$4,229,000	\$0	\$0	-100%
<b>Total Misc.:</b>	<b>\$1,268,507</b>	<b>\$1,437,961</b>	<b>\$4,269,000</b>	<b>\$40,000</b>	<b>\$20,000</b>	<b>-99.5%</b>
<b>Total Revenue Source:</b>	<b>\$5,786,804</b>	<b>\$6,541,357</b>	<b>\$9,297,997</b>	<b>\$5,111,497</b>	<b>\$6,477,077</b>	<b>-30.3%</b>



# Internal Service Funds Summary

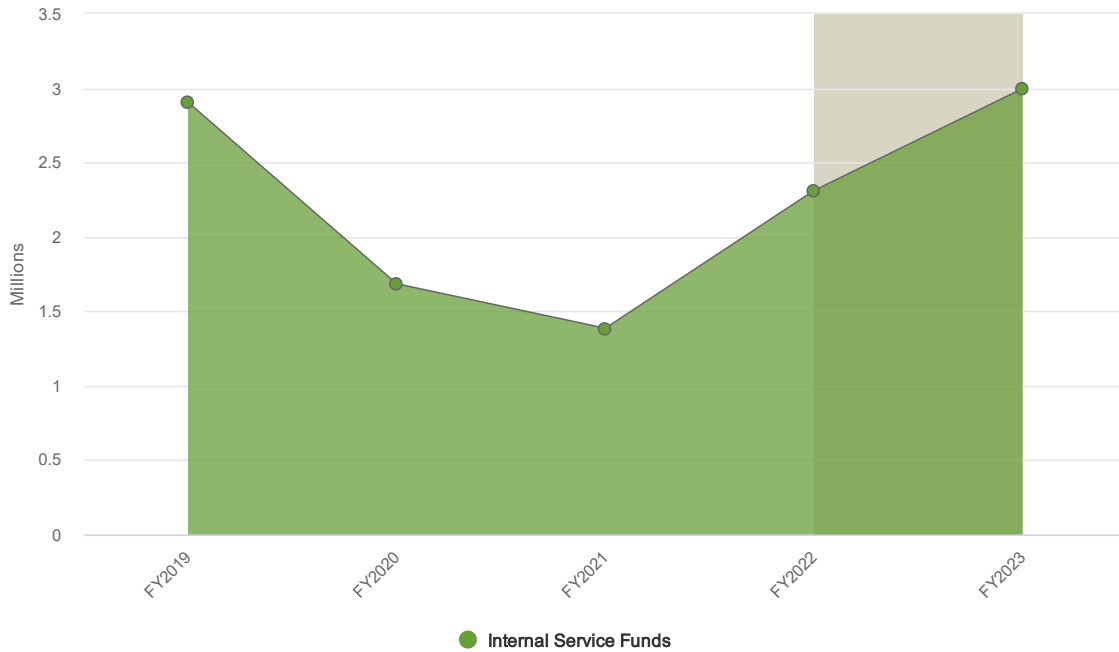
**\$2,996,392** **\$684,920**  
(29.63% vs. prior year)

## Equipment Rental Fund - Organizational Chart



# Revenue by Fund

## Budgeted and Historical 2023 Revenue by Fund



Grey background indicates budgeted figures.

Name	FY2020 Actuals	FY2021 Actuals	FY2022 Original Budget	FY2023 Budgeted	FY2022 Original Budget vs. FY2023 Budgeted (% Change)
Internal Service Funds					
Equipment Rental Operations	\$503,160	\$531,949	\$575,319	\$663,109	15.3%
Equipment Rental Replacement	\$58,012	\$153,264	\$653,606	\$1,036,106	58.5%
Facility Repair & Replacement	\$3,251	-\$175,449	\$165,594	\$301,770	82.2%
Computer Equip Capital Fund	\$255,779	\$149,619	\$160,043	\$175,203	9.5%
Self-Insurance Fund	\$826,190	\$694,515	\$717,410	\$783,704	9.2%
Unemployment Insurance Fund	\$38,755	\$32,476	\$39,500	\$36,500	-7.6%
<b>Total Internal Service Funds:</b>	<b>\$1,685,147</b>	<b>\$1,386,373</b>	<b>\$2,311,472</b>	<b>\$2,996,392</b>	<b>29.6%</b>

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# DEPARTMENTS

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2023-2027 GENERAL FUND

	CONTINUATION	CONTINUATION	RECOVERY/ REFORM/ REDEVELOPMENT	FORECAST			
	OF COVID	OF COVID	BUDGET	2024	2025	2026	2027
	BUDGET 2022	REVISED BUDGET 2022	BUDGET 2023				
<b>BEGINNING FUND BALANCE</b>	\$ 4,536,182	\$ 7,163,952	\$ 6,947,169	\$ 4,509,944	\$ 4,459,686	\$ 4,492,355	\$ 4,555,037
Operating Revenues	22,269,094	22,801,873	23,289,489	26,005,935	26,579,067	27,374,574	28,065,812
Operating Expenditures	(23,698,055)	(23,736,693)	(26,169,193)	(26,494,193)	(26,546,397)	(27,311,893)	(27,902,725)
<b>** Net Activity ("Operating revenues over (under) operating expenditures")</b>	<b>(1,428,961)</b>	<b>(934,820)</b>	<b>(2,879,704)</b>	<b>(488,258)</b>	<b>32,670</b>	<b>62,681</b>	<b>163,087</b>
<b>ONE-TIME ACTIVITIES</b>							
<b>Revenues</b>							
Sound Transit	373,600	373,600	263,000	75,200			-
American Rescue Plan Funding	1,532,665	1,532,665	994,259	782,620			
One-Time Sales & B&O Tax Revenues	350,000	250,000	262,500	268,500	200,000	125,000	75,000
<b>Total One-Time Revenues</b>	<b>2,256,265</b>	<b>2,156,265</b>	<b>1,519,759</b>	<b>1,126,320</b>	<b>200,000</b>	<b>125,000</b>	<b>75,000</b>
<b>One-time Expenditures</b>							
Transfer Out - One-Time Sales & B&O Tax to Fund 309	(350,000)	(250,000)	(262,500)	(268,500)	(200,000)	(125,000)	(75,000)
Police Dept - Two Officers and Social Workers (ARPA)	(351,665)	(333,600)	(351,780)	(344,620)			
Police Dept - Two Patrol Vehicles	-	(93,670)					
Police Dept - Body Cameras & Storage	-	(55,400)					
Police Dept - In Car Cameras	(25,000)	(25,000)					-
Professional Svcs	(50,000)	(50,000)					
Sound Transit related expenditures	(373,600)	(373,600)	(263,000)	(75,200)			-
Budget Publishing Software		(31,958)					
HR Intern (Limited Term)	(40,000)	(40,000)					
Metro Shuttle Svcs Pilot Program	-	(185,000)	(200,000)	-			
<b>Total One-Time Expenditures</b>	<b>(1,190,265)</b>	<b>(1,438,228)</b>	<b>(1,077,280)</b>	<b>(688,320)</b>	<b>(200,000)</b>	<b>(125,000)</b>	<b>(75,000)</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 4,173,221</b>	<b>\$ 6,947,169</b>	<b>\$ 4,509,944</b>	<b>\$ 4,459,686</b>	<b>\$ 4,492,355</b>	<b>\$ 4,555,037</b>	<b>\$ 4,718,124</b>

<b>GFOA Target of 60 days (approx. 16.67%)</b>	<b>3,950,466</b>	<b>3,956,907</b>	<b>4,362,404</b>	<b>4,416,582</b>	<b>4,425,284</b>	<b>4,552,893</b>	<b>4,651,384</b>
Reserve (shortfall) surplus to GFOA Target	222,755	2,990,262	147,540	43,104	67,071	2,144	66,740
Ending Reserve - % Total Operating Expenditures	17.61%	29.27%	17.23%	16.83%	16.92%	16.68%	16.91%

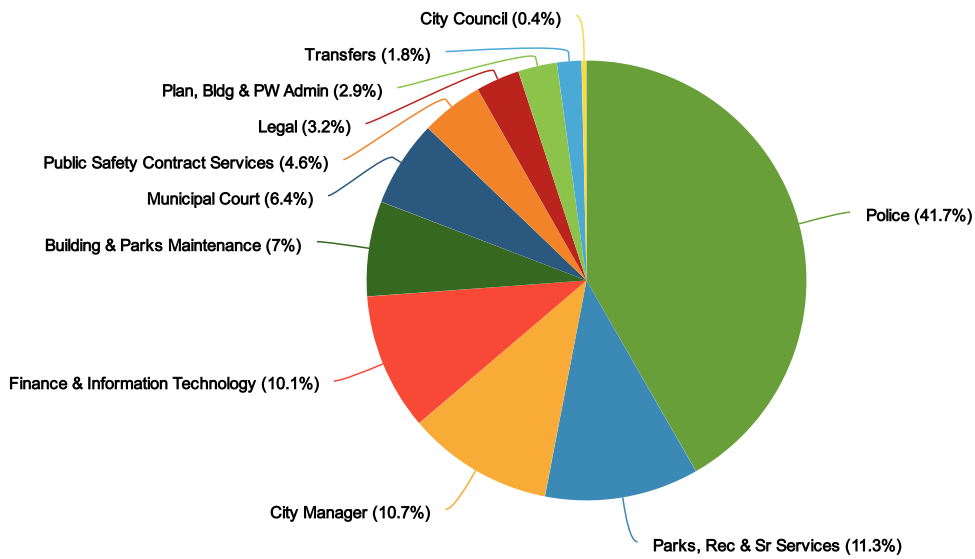
**\*\* Due to the uncertainties with COVID and potential economic recovery, the yearly summaries reflect conservative revenue estimates.**

## Expenditures Summary

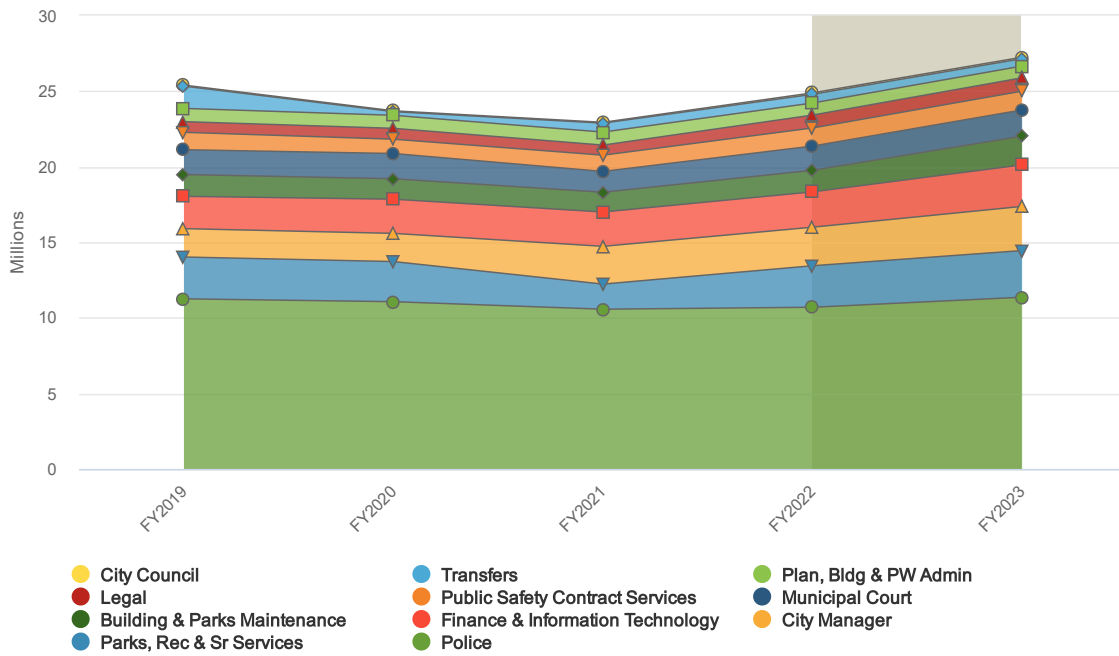
**\$27,246,473** **\$2,358,153**  
(9.47% vs. prior year)

## Expenditures by Fund

### 2023 Budgeted Expenditures by Function



### Budgeted and Historical Expenditures by Function



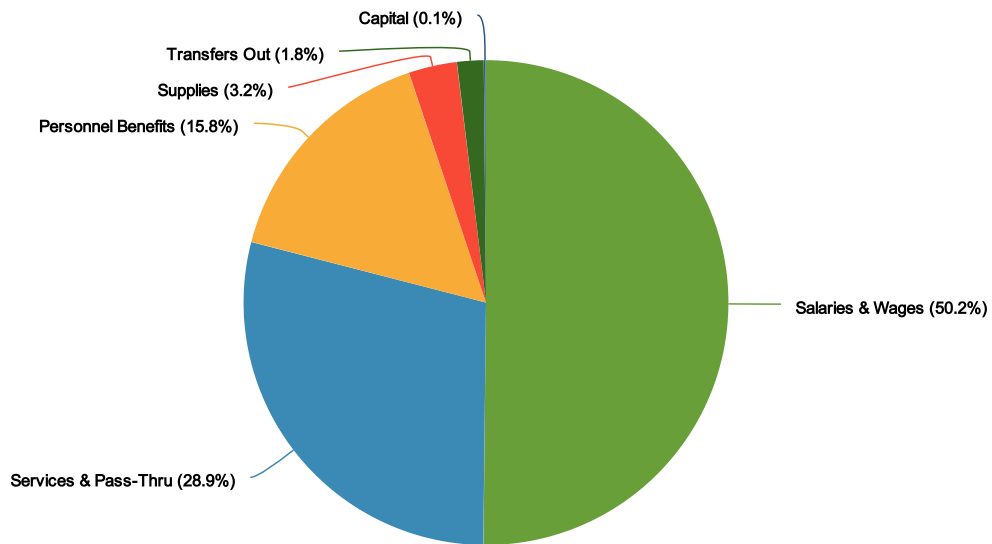
Grey background indicates budgeted figures.

Name	FY2020 Actuals	FY2021 Actuals	FY2022 Original Budget	FY2022 Projected	FY2023 Budgeted	FY2022 Original Budget vs. FY2023 Budgeted (% Change)
Expenditures						
City Council	\$55,137	\$54,547	\$94,294	\$76,184	\$96,129	1.9%
Building & Parks Maintenance	\$1,352,764	\$1,310,148	\$1,427,350	\$1,547,816	\$1,901,944	33.3%
City Manager	\$1,865,934	\$2,498,909	\$2,552,587	\$2,815,553	\$2,921,930	14.5%
Finance & Information Technology	\$2,261,768	\$2,271,472	\$2,338,216	\$2,464,194	\$2,747,976	17.5%
Legal	\$719,463	\$666,663	\$852,005	\$840,125	\$881,428	3.5%
Municipal Court	\$1,671,270	\$1,374,350	\$1,601,681	\$1,683,186	\$1,735,114	8.3%
Plan, Bldg & PW Admin	\$861,706	\$861,879	\$800,665	\$676,560	\$776,623	-3%
Parks, Rec & Sr Services	\$2,654,598	\$1,661,436	\$2,746,981	\$2,801,941	\$3,087,408	12.4%
Transfers	\$242,048	\$591,099	\$576,000	\$527,000	\$488,900	-15.1%
Public Safety Contract Services	\$946,886	\$1,076,078	\$1,199,394	\$1,199,394	\$1,244,972	3.8%
Police	\$11,068,451	\$10,571,485	\$10,699,147	\$10,542,968	\$11,364,049	6.2%
<b>Total Expenditures:</b>	<b>\$23,700,025</b>	<b>\$22,938,063</b>	<b>\$24,888,320</b>	<b>\$25,174,921</b>	<b>\$27,246,473</b>	<b>9.5%</b>

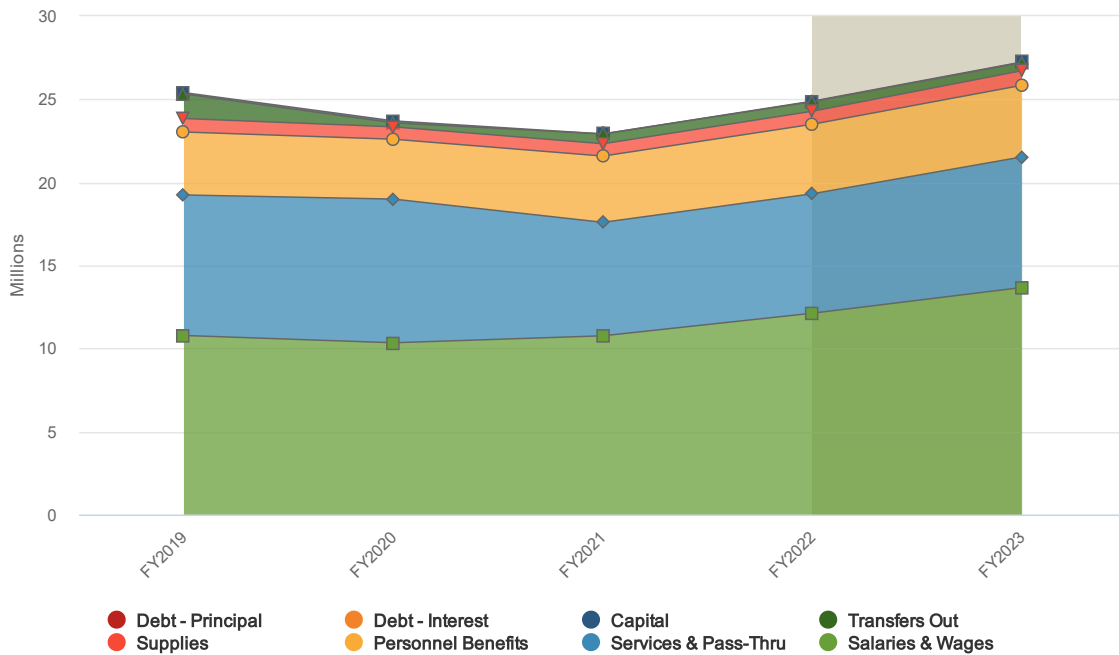


# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	FY2020 Actuals	FY2021 Actuals	FY2022 Original Budget	FY2022 Projected	FY2023 Budgeted	FY2022 Original Budget vs. FY2023 Budgeted (% Change)
Expense Objects						
Salaries & Wages	\$10,341,462	\$10,761,754	\$12,123,385	\$12,375,851	\$13,669,966	12.8%
Personnel Benefits	\$3,604,068	\$3,988,539	\$4,185,130	\$4,010,575	\$4,312,353	3%
Supplies	\$744,716	\$742,094	\$784,518	\$808,518	\$878,553	12%
Services & Pass-Thru	\$8,650,202	\$6,830,333	\$7,189,287	\$7,422,977	\$7,861,701	9.4%
Capital	\$117,529	\$688	\$30,000	\$30,000	\$35,000	16.7%
Debt - Principal		\$17,756		\$0	\$0	N/A
Debt - Interest		\$5,800		\$0	\$0	N/A
Transfers Out	\$242,048	\$591,099	\$576,000	\$527,000	\$488,900	-15.1%
<b>Total Expense Objects:</b>	<b>\$23,700,025</b>	<b>\$22,938,063</b>	<b>\$24,888,320</b>	<b>\$25,174,921</b>	<b>\$27,246,473</b>	<b>9.5%</b>



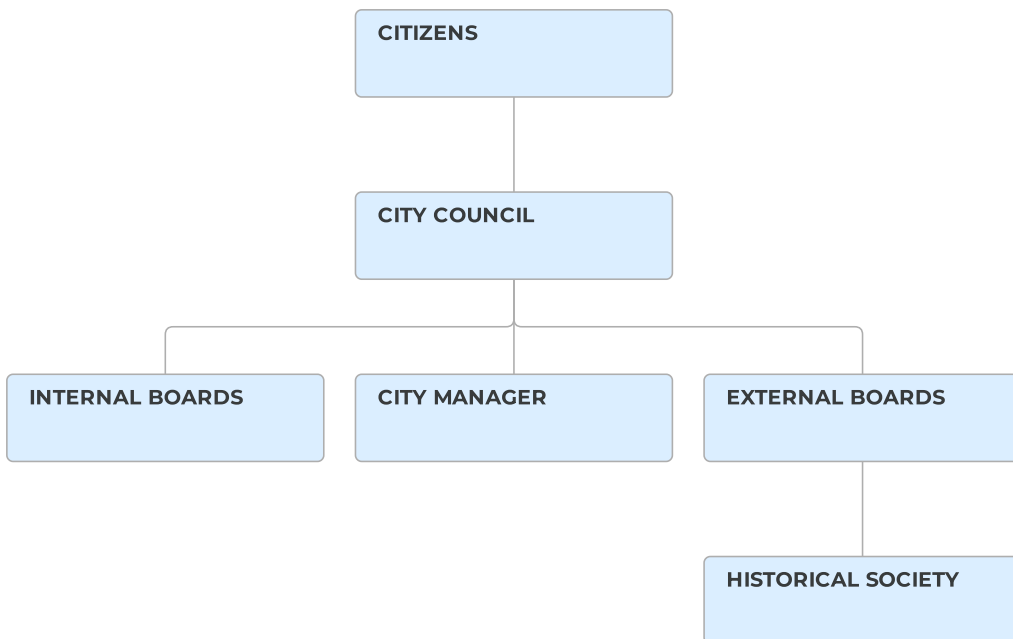
# City Council

**Matt Mahoney**  
Mayor

The City has a Council-Manager form of government. The City Council consists of seven members elected to four-year, overlapping terms. The Mayor, elected by the City Council, has equal voting rights with other council members and possesses no veto power. The City Council appoints the City Manager to act as the chief executive officer of the City.

The City Council provides effective City government representation for the citizens; adopts ordinances regulating city business; oversees municipal finances, approves contracts, approves acquisition and/or conveyance of land and other property; adopts and amends the City's Comprehensive Land Use Plan and provides leadership in the on-going efforts to diversify and expand Des Moines' economy.

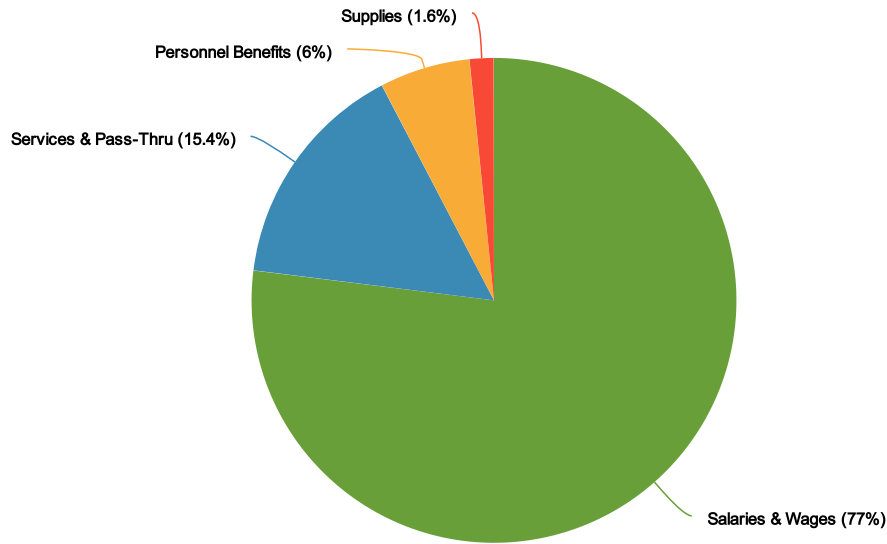
## Organizational Chart



## Expenditures Summary

\$96,129 \$1,835  
 (1.95% vs. prior year)

### 2023 Budgeted Expenditures by Expense Type



Name	FY2020 Actuals	FY2021 Actuals	FY2022 Original Budget	FY2022 Projected	FY2023 Budgeted	FY2022 Amended Budget vs. FY2023 Budgeted (% Change)
Expense Objects						
Salaries & Wages	\$37,600	\$45,000	\$74,000	\$54,600	\$74,000	0%
Personnel Benefits	\$3,069	\$3,708	\$5,760	\$3,250	\$5,800	0.7%
Supplies	\$692	\$187	\$1,550	\$1,550	\$1,550	0%
Services & Pass-Thru	\$13,776	\$5,652	\$12,984	\$16,784	\$14,779	13.8%
<b>Total Expense Objects:</b>	<b>\$55,137</b>	<b>\$54,547</b>	<b>\$94,294</b>	<b>\$76,184</b>	<b>\$96,129</b>	<b>1.9%</b>

# City Manager

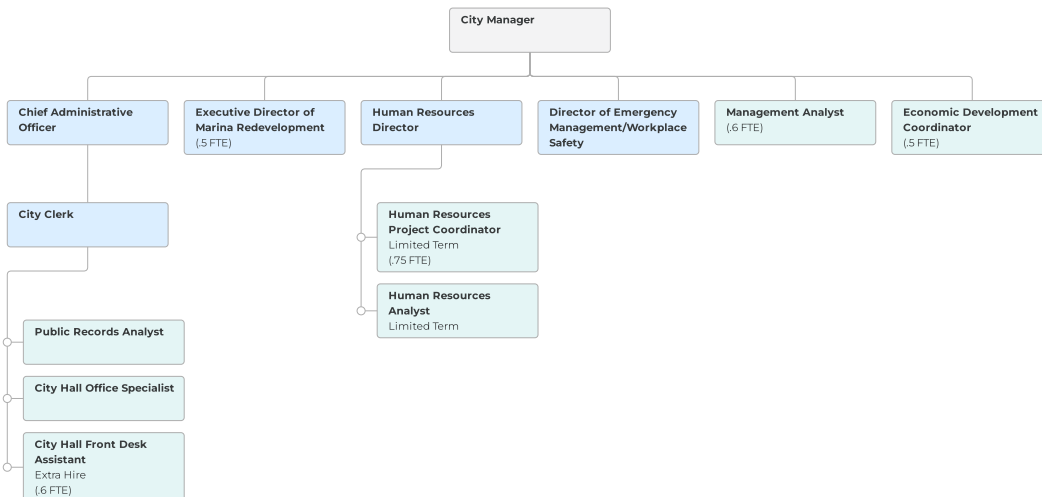
Michael Matthias  
City Manager

The City Manager is the chief administrative and executive officer and is responsible for implementing City Council policies and overseeing municipal operations; representing the City on intergovernmental issues; pursuing economic development opportunities; and coordinating all City services through the respective department directors.

The City Manager's office administers the following programs:

- Executive Office
- Economic Development
- Emergency Management Disaster Preparedness
- Human Resources
- City Clerk
- Communications
- Employee Wellness
- Printing and Duplicating
- Community Information Services
- City Memberships

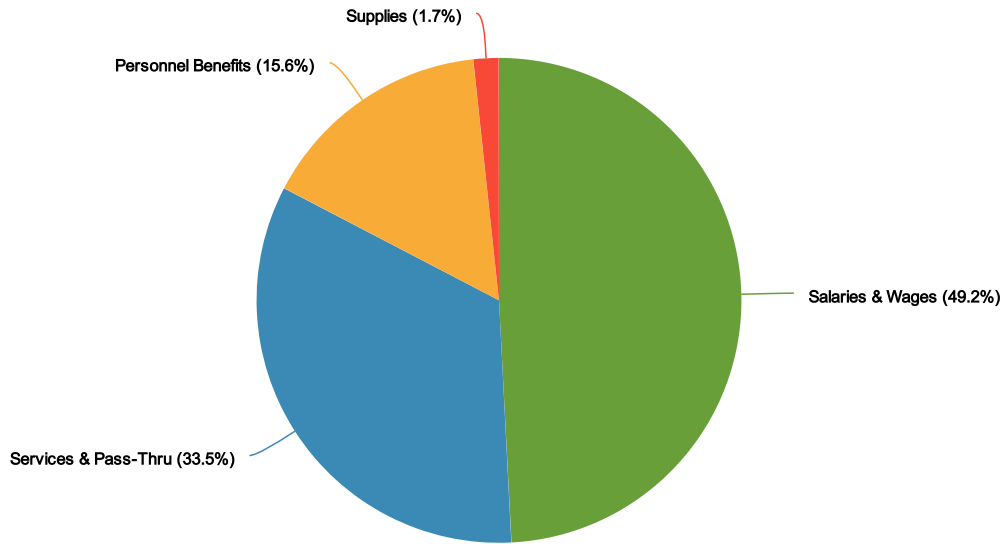
## Organizational Chart



# Expenditures Summary

**\$2,921,930** **\$369,343**  
 (14.47% vs. prior year)

## 2023 Budgeted Expenditures by Expense Type



Name	FY2020 Actuals	FY2021 Actuals	FY2022 Original Budget	FY2022 Projected	FY2023 Budgeted	FY2022 Amended Budget vs. FY2023 Budgeted (% Change)
Expense Objects						
Salaries & Wages	\$1,066,757	\$1,233,990	\$1,397,040	\$1,455,655	\$1,437,555	2.9%
Personnel Benefits	\$296,998	\$357,704	\$387,295	\$457,435	\$457,108	18%
Supplies	\$82,629	\$75,366	\$31,627	\$32,127	\$49,690	57.1%
Services & Pass-Thru	\$419,549	\$831,849	\$736,625	\$870,336	\$977,577	32.7%
<b>Total Expense Objects:</b>	<b>\$1,865,934</b>	<b>\$2,498,909</b>	<b>\$2,552,587</b>	<b>\$2,815,553</b>	<b>\$2,921,930</b>	<b>14.5%</b>

# Finance & Information Technology

**Beth Anne Wroe**  
Finance Director

The Finance Department is responsible for accounting, budgeting and reporting services; forecasting and data analysis; cash deposits, payments, billings, investments, capital assets, debt management and system reconciliations; and City-wide internal controls design, implementation and monitoring.

The Information Technology Department is responsible for the maintenance of all city computers, servers, and networks; software maintenance services, consulting and programming on new projects; and recovery of data and replacement of damaged hardware.

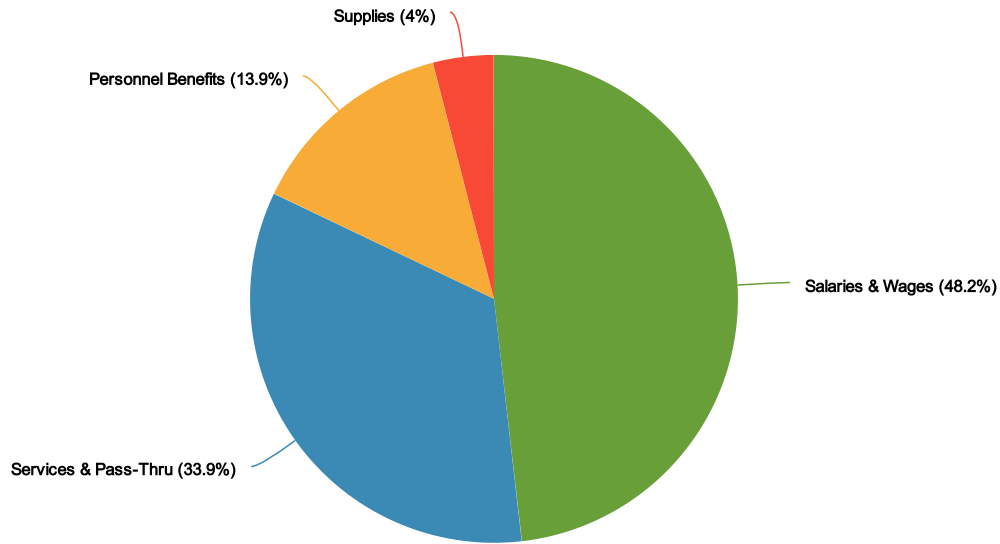
## Organizational Chart



## Expenditures Summary

\$2,747,976
\$409,760  
(17.52% vs. prior year)

### 2023 Budgeted Expenditures by Expense Type



Name	FY2020 Actuals	FY2021 Actuals	FY2022 Original Budget	FY2022 Projected	FY2023 Budgeted	FY2022 Amended Budget vs. FY2023 Budgeted (% Change)
Expense Objects						
Salaries & Wages	\$1,054,233	\$1,100,934	\$1,149,850	\$1,194,530	\$1,324,387	15.2%
Personnel Benefits	\$311,225	\$350,264	\$323,915	\$359,100	\$380,962	17.6%
Supplies	\$117,890	\$98,975	\$94,000	\$94,000	\$111,000	18.1%
Services & Pass-Thru	\$746,632	\$697,743	\$770,451	\$816,564	\$931,627	20.9%
Capital	\$31,788			\$0	\$0	N/A
Debt - Principal		\$17,756		\$0	\$0	N/A
Debt - Interest		\$5,800		\$0	\$0	N/A
<b>Total Expense Objects:</b>	<b>\$2,261,768</b>	<b>\$2,271,472</b>	<b>\$2,338,216</b>	<b>\$2,464,194</b>	<b>\$2,747,976</b>	<b>17.5%</b>

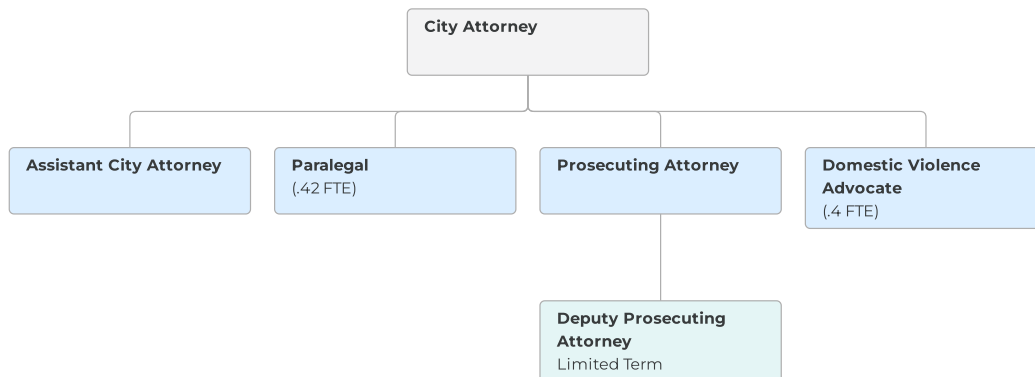
# Legal

**Tim George**  
City Attorney

The City Attorney is the City's chief legal advisor and is responsible for counseling all city departments and the City Council. The City Attorney also supervises all legal work assigned to outside counsel and attends all council meetings and executive sessions.

The Legal Department provides support in all matters before hearing examiners, judges, civil litigation, and provides general legal advice to all departments. The department writes formal legal opinions, ordinances and resolutions. The department also reviews written agreements and real property instruments and provides prosecution for all phases of criminal and civil actions. .

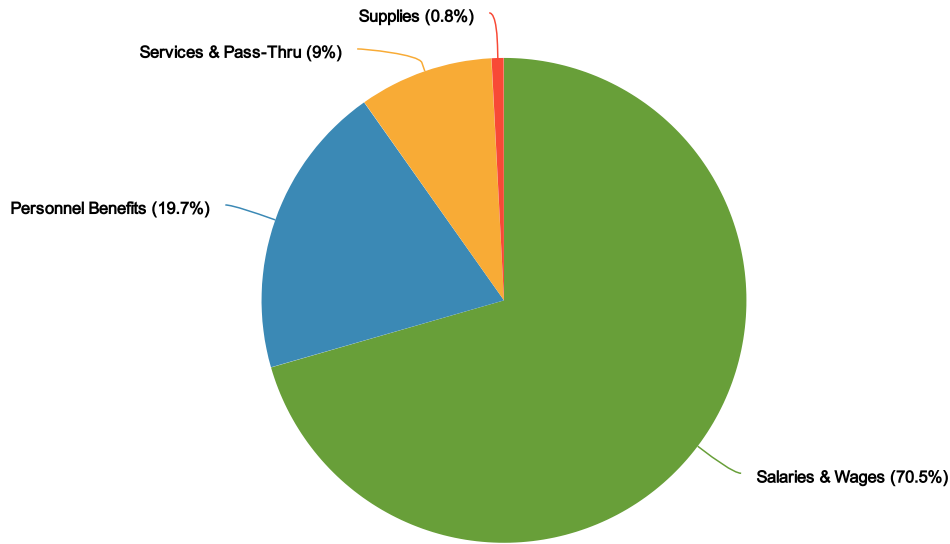
## Organizational Chart



# Expenditures Summary

**\$881,428** **\$29,423**  
 (3.45% vs. prior year)

## 2023 Budgeted Expenditures by Expense Type



Name	FY2020 Actuals	FY2021 Actuals	FY2022 Original Budget	FY2022 Projected	FY2023 Budgeted	FY2022 Amended Budget vs. FY2023 Budgeted (% Change)
Expense Objects						
Salaries & Wages	\$430,708	\$467,977	\$561,425	\$583,030	\$621,793	10.8%
Personnel Benefits	\$146,574	\$143,469	\$178,555	\$173,700	\$173,451	-2.9%
Supplies	\$4,143	\$3,788	\$7,140	\$7,140	\$7,140	0%
Services & Pass-Thru	\$138,039	\$51,429	\$104,885	\$76,255	\$79,044	-24.6%
<b>Total Expense Objects:</b>	<b>\$719,463</b>	<b>\$666,663</b>	<b>\$852,005</b>	<b>\$840,125</b>	<b>\$881,428</b>	<b>3.5%</b>



# Municipal Court

Lisa Leone  
Judge

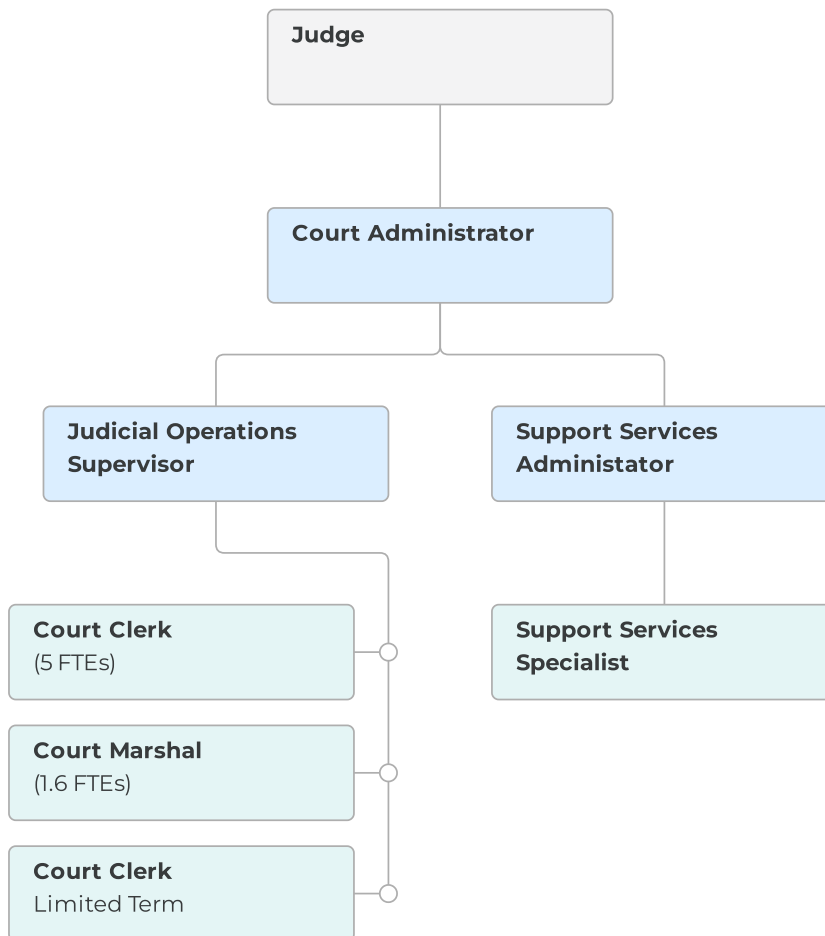
Des Moines Municipal Court is a court of limited jurisdiction created by statute. It has jurisdiction to hear:

- Non-traffic infractions
- Parking tickets

The court contains the following programs:

- General Municipal Court
- Probation Services
- DUI Court Services

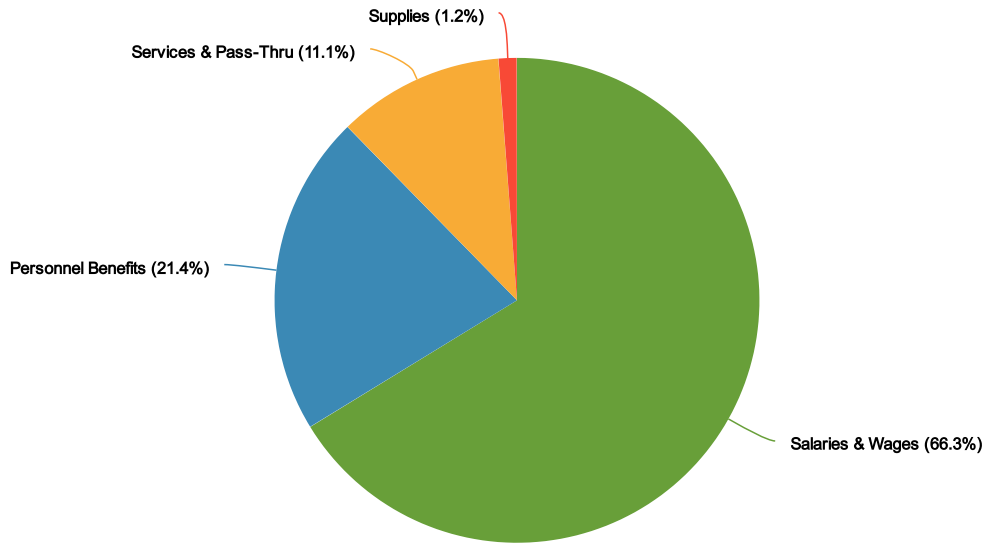
## Organizational Chart



## Expenditures Summary

\$1,735,114
\$133,433  
(8.33% vs. prior year)

### 2023 Budgeted Expenditures by Expense Type



Name	FY2020 Actuals	FY2021 Actuals	FY2022 Original Budget	FY2022 Projected	FY2023 Budgeted	FY2022 Amended Budget vs. FY2023 Budgeted (% Change)
Expense Objects						
Salaries & Wages	\$800,095	\$806,129	\$990,565	\$1,011,890	\$1,149,956	16.1%
Personnel Benefits	\$295,952	\$307,683	\$333,020	\$346,800	\$371,583	11.6%
Supplies	\$37,433	\$13,660	\$22,675	\$22,675	\$21,055	-7.1%
Services & Pass-Thru	\$505,497	\$246,878	\$255,421	\$301,821	\$192,520	-24.6%
Capital	\$32,293	\$0	\$0	\$0	\$0	0%
<b>Total Expense Objects:</b>	<b>\$1,671,270</b>	<b>\$1,374,350</b>	<b>\$1,601,681</b>	<b>\$1,683,186</b>	<b>\$1,735,114</b>	<b>8.3%</b>

## Public Safety Contract Services

Includes contract costs that benefit the city as a whole and which are not attributable to any single department:

- Fire inspection and investigation activities
- Jail services
- Public Defender services

### Expenditures Summary

**\$1,244,972** **\$45,578**  
 (3.80% vs. prior year)

### 2023 Budgeted Expenditures by Expense Type

Name	FY2020 Actuals	FY2021 Actuals	FY2022 Original Budget	FY2022 Projected	FY2023 Budgeted	FY2022 Amended Budget vs. FY2023 Budgeted (% Change)
Expense Objects	\$946,886	\$1,076,078	\$1,199,394	\$1,199,394	\$1,244,972	3.8%
<b>Total Expense Objects:</b>	<b>\$946,886</b>	<b>\$1,076,078</b>	<b>\$1,199,394</b>	<b>\$1,199,394</b>	<b>\$1,244,972</b>	<b>3.8%</b>

# Police

Ken Thomas  
Police Chief

The Police Department is composed of the following divisions:

**Administrative** - The division directs all municipal police personnel activities, ensuring efficient operation of the police department. It supervises all police functions, including law and ordinance enforcement, maintenance of order, traffic control, investigation, training and discipline of personnel. It formulates work methods, procedures, policies and regulations, prepares annual budgets, and attends civic meetings.

**Patrol** - The division promotes safety and security primarily through the deterrence and apprehension of offenders. It handles citizen calls for service, manages on-scene situations, enforces traffic laws, performs security checks of commercial and residential properties and other services.

**Detective** - This division investigates crime occurring within the City of Des Moines. It is responsible for identification and apprehension of offenders and the recovery of stolen property. Detectives also investigate narcotics and vice crime and will seize and acquire forfeiture of properties as allowed by law.

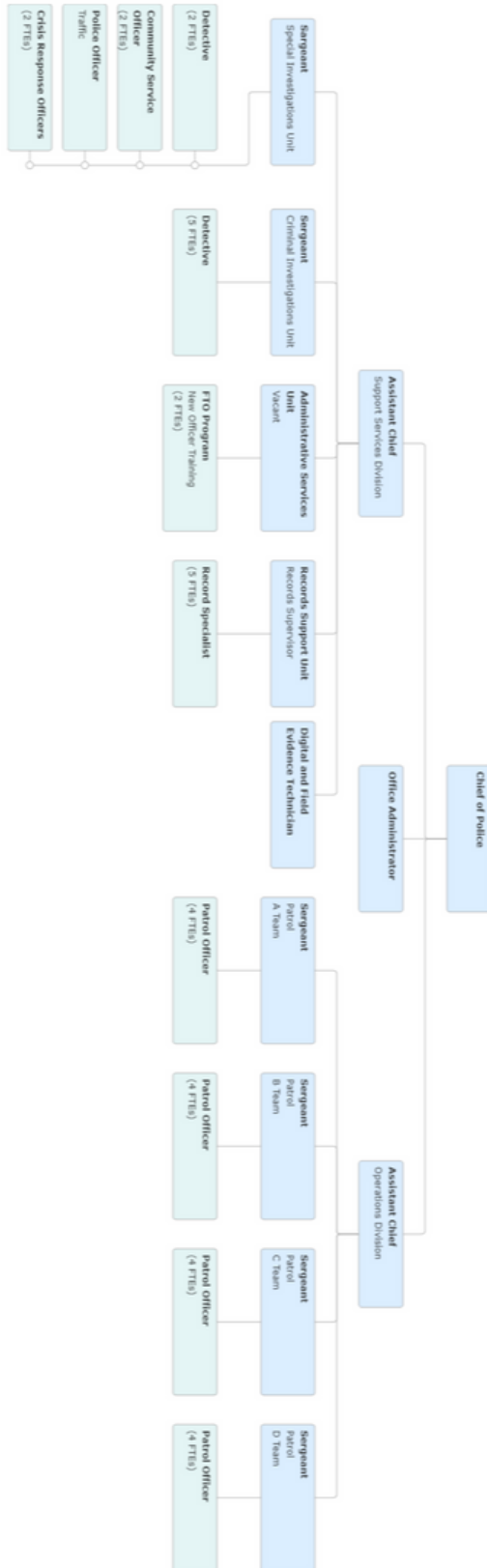
**Crime Prevention** - The division manages community related activities such as the safe-walk-to-school program, neighborhood watch associations, etc. it is also responsible for development of crime bulletins and code enforcement relating to public safety and health issues.

**Animal Control** - Animal Control services are contracted with a third party. The program provides patrols for animals at large, investigates animal-related complaints, prepares cases for court, and ensures animal owners comply with municipal ordinances.

**Automated Speed Enforcement** - This program promotes public safety by issuing camera tickets to motorists speeding in two school zones.

**Automated Red Light Running Enforcement** - This program promotes public safety by issuing camera tickets to those motorists failing to stop when facing a steady red traffic control signal at designated intersections where traffic laws are enforced by an automated camera.

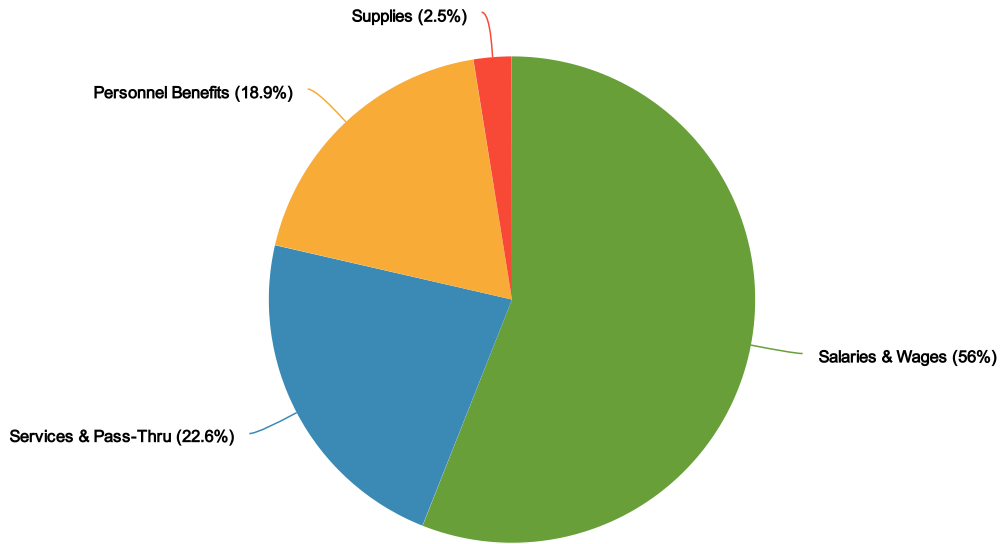
# Organizational Chart



## Expenditures Summary

\$11,364,049
\$664,902  
 (6.21% vs. prior year)

### 2023 Budgeted Expenditures by Expense Type



Name	FY2020 Actuals	FY2021 Actuals	FY2022 Original Budget	FY2022 Projected	FY2023 Budgeted	FY2022 Amended Budget vs. FY2023 Budgeted (% Change)
Expense Objects						
Salaries & Wages	\$5,167,750	\$5,386,527	\$5,736,900	\$5,728,986	\$6,363,399	10.9%
Personnel Benefits	\$1,912,093	\$2,162,001	\$2,238,915	\$2,090,650	\$2,142,402	-4.3%
Supplies	\$331,419	\$367,388	\$338,720	\$338,720	\$288,312	-14.9%
Services & Pass-Thru	\$3,637,891	\$2,655,570	\$2,384,612	\$2,384,612	\$2,569,936	7.8%
Capital	\$19,298	\$0	\$0	\$0	\$0	0%
<b>Total Expense Objects:</b>	<b>\$11,068,451</b>	<b>\$10,571,485</b>	<b>\$10,699,147</b>	<b>\$10,542,968</b>	<b>\$11,364,049</b>	<b>6.2%</b>

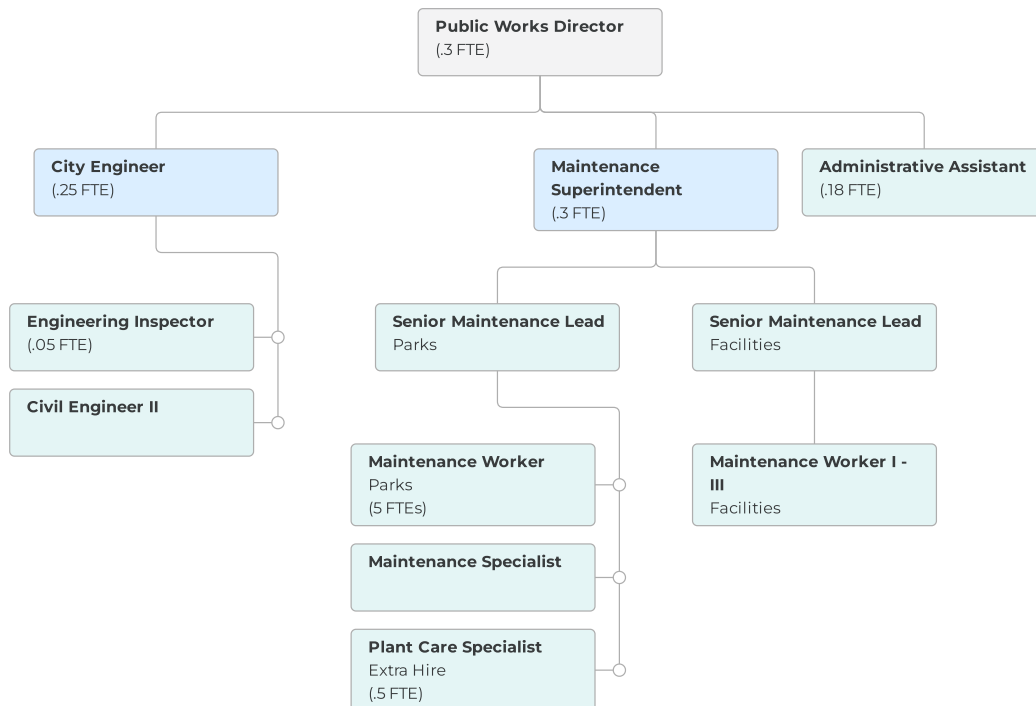
# Public Works

**Andrew Merges**  
Public Works Director

Engineering services provided by the Public Works Department are funded by the General Fund. The division is responsible for the city's transportation infrastructure system. It studies and plans for improvements, seeks grant funding, designs and oversees construction. It also reviews residential and commercial development plans.

\*The Public Works Director is also responsible for administration of the city's Surface Water Management Fund, Street Maintenance Fund, and Equipment Rental Replacement Fund; costs for which are reported in these funds rather than in the General Fund.

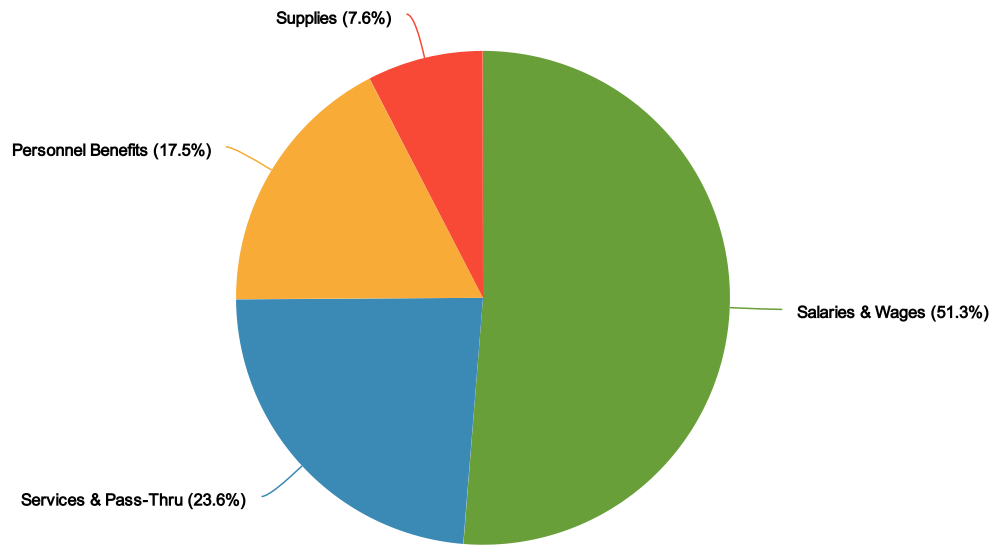
## Organizational Chart



## Expenditures Summary

\$2,192,151
\$492,029  
(28.94% vs. prior year)

### 2023 Budgeted Expenditures by Expense Type



Name	FY2020 Actuals	FY2021 Actuals	FY2022 Original Budget	FY2022 Projected	FY2023 Budgeted	FY2022 Amended Budget vs. FY2023 Budgeted (% Change)
Expense Objects						
Salaries & Wages	\$751,074	\$785,033	\$855,605	\$881,510	\$1,123,895	31.4%
Personnel Benefits	\$280,663	\$337,580	\$327,520	\$301,520	\$383,531	17.1%
Supplies	\$136,758	\$139,414	\$141,675	\$165,175	\$166,600	17.6%
Services & Pass-Thru	\$451,663	\$377,385	\$375,322	\$393,893	\$518,125	38%
Capital	\$29,150	\$0	\$0	\$0	\$0	0%
<b>Total Expense Objects:</b>	<b>\$1,649,310</b>	<b>\$1,639,412</b>	<b>\$1,700,122</b>	<b>\$1,742,098</b>	<b>\$2,192,151</b>	<b>28.9%</b>



# Parks, Recreation & Senior Services

Nicole Nordham  
Parks Director

The Parks, Recreation, and Senior Services functions funded by the General Fund include:

**Administration** - Provides direction to the Department, including grant and capital project development. Supports landmarks commission and lodging tax program.

**Arts Commission** - Creates, promotes and delivers performing, community and public art programs and recommends works of art for the City's facilities and the local environment.

**Health and Human Services** - Provides financial aid to nonprofit human services organizations who assist Des Moines residents in time of need.

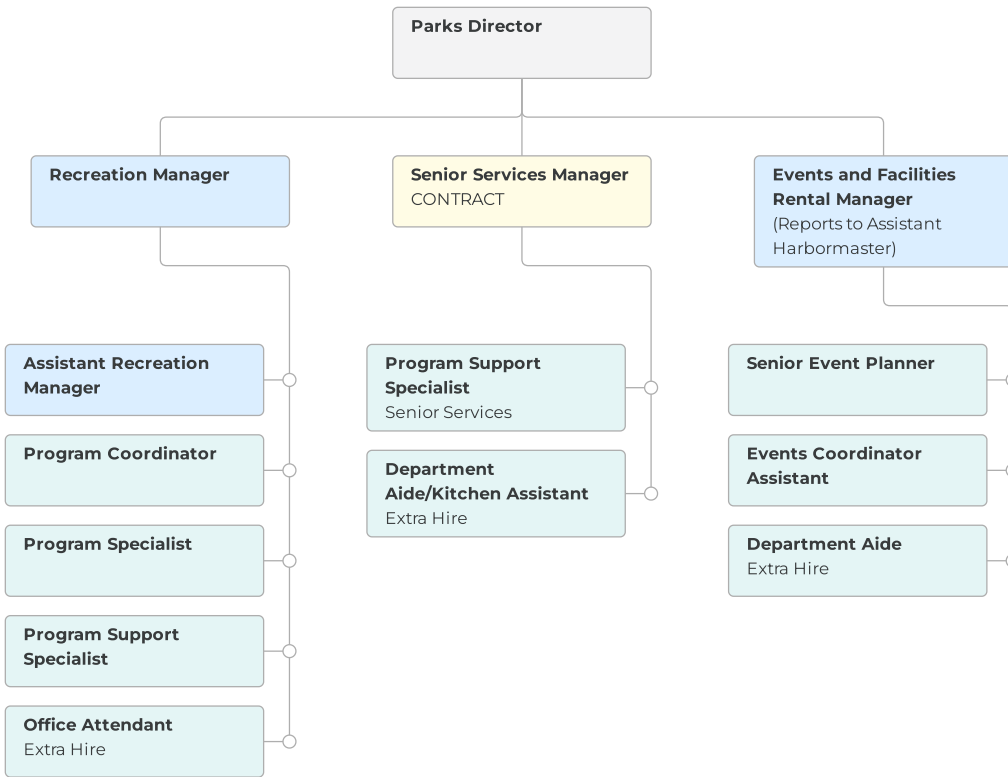
**Recreation Programs** - Provides activities and services for all age groups to maintain our residents' physical, mental and social wellness.

**Events and Rentals** - Provides management of the City's rental facilities.

**Senior Services** - Provides outreach to Des Moines and Normandy Park senior residents to support learning and independence and encourage involvement with the Senior Center and community.

**Senior Programs** - Provides special events, trips, lifelong learning and continuing education, sports leagues, fitness, and dance programs. Supported by fees and charges, sponsorships, and volunteers.

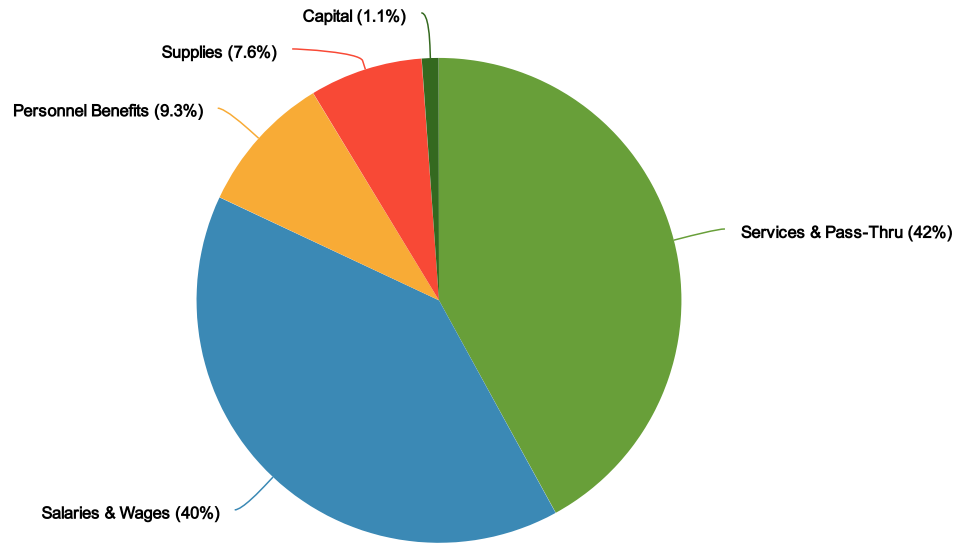
# Organizational Chart



## Expenditures Summary

\$3,087,408
\$340,427  
 (12.39% vs. prior year)

### 2023 Budgeted Expenditures by Expense Type



Name	FY2020 Actuals	FY2021 Actuals	FY2022 Original Budget	FY2022 Projected	FY2023 Budgeted	FY2022 Amended Budget vs. FY2023 Budgeted (% Change)
Expense Objects						
Salaries & Wages	\$691,224	\$569,151	\$1,022,550	\$1,129,300	\$1,234,384	20.7%
Personnel Benefits	\$229,786	\$196,363	\$274,795	\$209,280	\$287,740	4.7%
Supplies	\$33,752	\$43,316	\$147,131	\$147,131	\$233,206	58.5%
Services & Pass-Thru	\$1,694,836	\$851,918	\$1,272,505	\$1,286,230	\$1,297,078	1.9%
Capital	\$5,000	\$688	\$30,000	\$30,000	\$35,000	16.7%
<b>Total Expense Objects:</b>	<b>\$2,654,598</b>	<b>\$1,661,436</b>	<b>\$2,746,981</b>	<b>\$2,801,941</b>	<b>\$3,087,408</b>	<b>12.4%</b>

# Community Development

Denise Lathrop  
Community Development Director

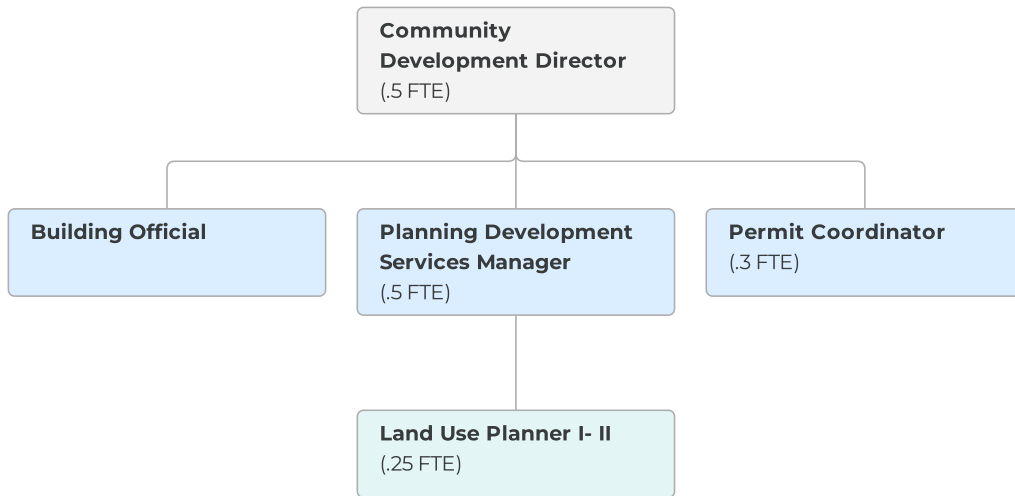
The Community Development functions funded by the General Fund include:

**Planning and Development Services** - Planning Services assists in developing and implementing long-range use plans. Development Services review proposals and drafts code and zoning amendments.

**Building Division** - Oversees building construction. It reviews building plans, issues permits, and inspects buildings during construction to ensure compliance with approved plans and codes.

\*In 2017, Planning and Building was split into tax-based activities and fee-based activities. The tax-based activities are reported in the General Fund, while the fee-based activities are reported in the Development Fund, which is a Special Revenue Fund.

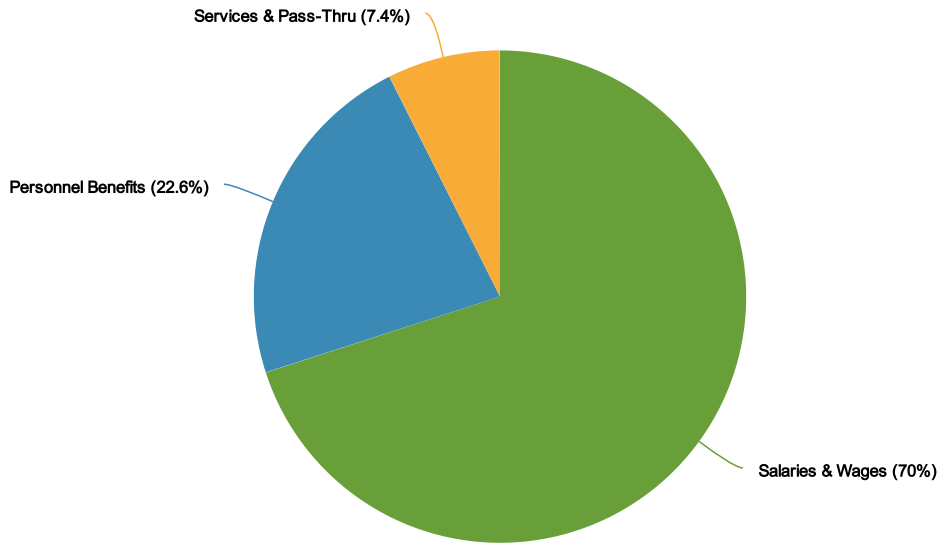
## Organizational Chart



## Expenditures Summary

\$486,416 -\$41,477  
 (-7.86% vs. prior year)

### 2023 Budgeted Expenditures by Expense Type



Name	FY2020 Actuals	FY2021 Actuals	FY2022 Original Budget	FY2022 Projected	FY2023 Budgeted	FY2022 Amended Budget vs. FY2023 Budgeted (% Change)
Expense Objects						
Salaries & Wages	\$342,020	\$367,014	\$335,450	\$336,350	\$340,597	1.5%
Personnel Benefits	\$127,707	\$129,768	\$115,355	\$68,840	\$109,776	-4.8%
Services & Pass-Thru	\$95,433	\$35,833	\$77,088	\$77,088	\$36,043	-53.2%
<b>Total Expense Objects:</b>	<b>\$565,160</b>	<b>\$532,614</b>	<b>\$527,893</b>	<b>\$482,278</b>	<b>\$486,416</b>	<b>-7.9%</b>

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# APPENDIX

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## Glossary

**Abatement:** A reduction or elimination of a real or personal property tax, motor vehicle excise, a fee, charge, or special assessment imposed by a governmental unit. Granted only on application of the person seeking the abatement and only by the committing governmental unit.

**Accounting System:** The total structure of records and procedures that identify record, classify, and report information on the financial position and operations of a governmental unit or any of its funds, account groups, and organizational components.

**Accrued Interest:** The amount of interest that has accumulated on the debt since the date of the last interest payment, and on the sale of a bond, the amount accrued up to but not including the date of delivery (settlement date). (See Interest)

**Amortization:** The gradual repayment of an obligation over time and in accordance with a predetermined payment schedule.

**Appropriation:** A legal authorization from the community's legislative body to expend money and incur obligations for specific public purposes. An appropriation is usually limited in amount and as to the time period within which it may be expended.

**Arbitrage:** As applied to municipal debt, the investment of tax-exempt bonds or note proceeds in higher yielding, taxable securities. Section 103 of the Internal Revenue Service (IRS) Code restricts this practice and requires (beyond certain limits) that earnings be rebated (paid) to the IRS.

**Assessed Valuation:** A value assigned to real estate or other property by a government as the basis for levying taxes.

**Audit:** An examination of a community's financial systems, procedures, and data by a certified public accountant (independent auditor), and a report on the fairness of financial statements and on local compliance with statutes and regulations. The audit serves as a valuable management tool in evaluating the fiscal performance of a community.

**Audit Report:** Prepared by an independent auditor, an audit report includes: (a) a statement of the scope of the audit; (b) explanatory comments as to application of auditing procedures; (c) findings and opinions. It is almost always accompanied by a management letter which contains supplementary comments and recommendations.

**Available Funds:** Balances in the various fund types that represent non-recurring revenue sources. As a matter of sound practice, they are frequently appropriated to meet unforeseen expenses, for capital expenditures or other one-time costs.

**Balance Sheet:** A statement that discloses the assets, liabilities, reserves and equities of a fund or governmental unit at a specified date.

**Betterments (Special Assessments):** Whenever a specific area of a community receives benefit from a public improvement (e.g., water, sewer, sidewalk, etc.), special property taxes may be assessed to reimburse the governmental entity for all or part of the costs it incurred. Each parcel receiving benefit from the improvement is assessed for its proportionate share of the cost of such improvements. The proportionate share may be paid in full or the property owner may request that the assessors apportion the betterment over 20 years. Over the life of the betterment, one year's apportionment along with one year's committed interest computed from October 1 to October 1 is added to the tax bill until the betterment has been paid.

**Bond:** A means to raise money through the issuance of debt. A bond issuer/borrower promises in writing to repay a specified sum of money, alternately referred to as face value, par value or bond principal, to the buyer of the bond on a specified future date (maturity date), together with periodic interest at a specified rate. The term of a bond is always greater than one year. (See Note)

**Bond and Interest Record:** (Bond Register) – The permanent and complete record maintained by a treasurer for each bond issue. It shows the amount of interest and principal coming due each date and all other pertinent information concerning the bond issue.

**Bonds Authorized and Unissued:** Balance of a bond authorization not yet sold. Upon completion or abandonment of a project, any remaining balance of authorized and unissued bonds may not be used for other purposes, but must be rescinded by the community's legislative body to be removed from community's books.

**Bond Issue:** Generally, the sale of a certain number of bonds at one time by a governmental unit.

**Bond Rating (Municipal):** A credit rating assigned to a municipality to help investors assess the future ability, legal obligation, and willingness of the municipality (bond issuer) to make timely debt service payments. Stated otherwise, a rating helps prospective investors determine the level of risk associated with a given fixed-income investment. Rating agencies, such as Moody's and Standard and Poors, use rating systems, which designate a letter or a combination of letters and numerals where AAA is the highest rating and C1 is a very low rating.

**Budget:** A plan for allocating resources to support particular services, purposes and functions over a specified period of time. (See Performance Budget, Program Budget)

**Capital Assets:** All real and tangible property used in the operation of government, which is not easily converted into cash, and has an initial useful life extending beyond a single financial reporting period. Capital assets include land and land improvements; infrastructure such as roads, bridges, water and sewer lines; easements; buildings and building improvements; vehicles, machinery and equipment. Communities typically define capital assets in terms of a minimum useful life and a minimum initial cost. (See Fixed Assets)

**Capital Budget:** An appropriation or spending plan that uses borrowing or direct outlay for capital or fixed asset improvements. Among other information, a capital budget should identify the method of financing each recommended expenditure, i.e., tax levy or rates, and identify those items that were not recommended. (See Capital Assets, Fixed Assets)

**Cash:** Currency, coin, checks, postal and express money orders and bankers' drafts on hand or on deposit with an official or agent designated as custodian of cash and bank deposits.

**Cash Management:** The process of monitoring the ebb and flow of money in an out of municipal accounts to ensure cash availability to pay bills and to facilitate decisions on the need for short- term borrowing and investment of idle cash.

**Certificate of Deposit (CD):** A bank deposit evidenced by a negotiable or non-negotiable instrument, which provides on its face that the amount of such deposit plus a specified interest payable to a bearer or to any specified person on a certain specified date, at the expiration of a certain specified time, or upon notice in writing.

**Classification of Real Property:** Assessors are required to classify all real property according to use into one of four classes: residential, open space, commercial, and industrial. Having classified its real properties, local officials are permitted to determine locally, within limitations established by statute and the Commissioner of



Revenue, what percentage of the tax burden is to be borne by each class of real property and by personal property owners.

**Collective Bargaining:** The process of negotiating workers' wages, hours, benefits, working conditions, etc., between an employer and some or all of its employees, who are represented by a recognized labor union. regarding wages, hours and working conditions.

**Consumer Price Index:** The statistical measure of changes, if any, in the overall price level of consumer goods and services. The index is often called the "cost-of-living index."

**Cost-Benefit Analysis:** A decision-making tool that allows a comparison of options based on the level of benefit derived and the cost to achieve the benefit from different alternatives.

**Debt Burden:** The amount of debt carried by an issuer usually expressed as a measure of value (i.e., debt as a percentage of assessed value, debt per capita, etc.). Sometimes debt burden refers to debt service costs as a percentage of the total annual budget.

**Debt Service:** The repayment cost, usually stated in annual terms and based on an amortization schedule, of the principal and interest on any particular bond issue.

**Encumbrance:** A reservation of funds to cover obligations arising from purchase orders, contracts, or salary commitments that are chargeable to, but not yet paid from, a specific appropriation account.

**Enterprise Funds:** An enterprise fund is a separate accounting and financial reporting mechanism for municipal services for which a fee is charged in exchange for goods or services. It allows a community to demonstrate to the public the portion of total costs of a service that is recovered through user charges and the portion that is subsidized by the tax levy, if any. With an enterprise fund, all costs of service delivery—direct, indirect, and capital costs—are identified. This allows the community to recover total service costs through user fees if it chooses. Enterprise accounting also enables communities to reserve the "surplus" or net assets unrestricted generated by the operation of the enterprise rather than closing it out to the general fund at year-end. Services that may be treated as enterprises include, but are not limited to, water, sewer, hospital, and airport services.

**Equalized Valuations (EQVs):** The determination of the full and fair cash value of all property in the community that is subject to local taxation.

**Estimated Receipts:** A term that typically refers to anticipated local revenues often based on the previous year's receipts and represent funding sources necessary to support a community's annual budget. (See Local Receipts)

**Exemptions:** A discharge, established by statute, from the obligation to pay all or a portion of a property tax. The exemption is available to particular categories of property or persons upon the timely submission and approval of an application to the assessors. Properties exempt from taxation include hospitals, schools, houses of worship, and cultural institutions. Persons who may qualify for exemptions include disabled veterans, blind individuals, surviving spouses, and seniors.

**Expenditure:** An outlay of money made by municipalities to provide the programs and services within their approved budget.

**Fiduciary Funds:** Repository of money held by a municipality in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and other funds. These include pension (and other employee benefit) trust funds, investment trust funds, private- purpose trust funds, and agency funds.

**Fixed Assets:** Long-lived, assets such as buildings, equipment and land obtained or controlled as a result of past transactions or circumstances.

**Fixed Costs:** Costs that are legally or contractually mandated such as retirement, FICA/Social Security, insurance, debt service costs or interest on loans.

**Float:** The difference between the bank balance for a local government's account and its book balance at the end of the day. The primary factor creating float is clearing time on checks and deposits. Delays in receiving deposit and withdrawal information also influence float.

**Full Faith and Credit:** A pledge of the general taxing powers for the payment of governmental obligations. Bonds carrying such pledges are usually referred to as general obligation or full faith and credit bonds.

**Fund:** An accounting entity with a self-balancing set of accounts that are segregated for the purpose of carrying on identified activities or attaining certain objectives in accordance with specific regulations, restrictions, or limitations.

**Fund Accounting:** Organizing financial records into multiple, segregated locations for money. A fund is a distinct entity within the municipal government in which financial resources and activity (assets, liabilities, fund balances, revenues, and expenditures) are accounted for independently in accordance with specific regulations, restrictions or limitations. Examples of funds include the general fund and enterprise funds. Communities whose accounting records are organized according to the Uniform Municipal Accounting System (UMAS) use multiple funds.

**GASB 34:** A major pronouncement of the Governmental Accounting Standards Board that establishes new criteria on the form and content of governmental financial statements. GASB 34 requires a report on overall financial health, not just on individual funds. It requires more complete information on the cost of delivering value estimates on public infrastructure assets, such as bridges, road, sewers, etc. It also requires the presentation of a narrative statement the government's financial performance, trends and prospects for the future.

**GASB 45:** This is another Governmental Accounting Standards Board major pronouncement that each public entity account for and report other postemployment benefits in its accounting statements. Through actuarial analysis, municipalities must identify the true costs of the OPEB earned by employees over their estimated years of actual service.

**General Fund:** The fund used to account for most financial resources and activities governed by the normal appropriation process.

**General Obligation Bonds:** Bonds issued by a municipality for purposes allowed by statute that are backed by the full faith and credit of its taxing authority.

**Governing Body:** A board, committee, commission, or other executive or policymaking body of a municipality or school district.

**Indirect Cost:** Costs of a service not reflected in the operating budget of the entity providing the service. An example of an indirect cost of providing water service would be the value of time spent by non-water department employees processing water bills. A determination of these costs is necessary to analyze the total cost of service delivery. The matter of indirect costs arises most often in the context of enterprise funds.

**Interest:** Compensation paid or to be paid for the use of money, including amounts payable at periodic intervals or discounted at the time a loan is made. In the case of municipal bonds, interest payments accrue on a day-to-day basis, but are paid every six months.

**Interest Rate:** The interest payable, expressed as a percentage of the principal available for use during a specified period of time. It is always expressed in annual terms.

**Investments:** Securities and real estate held for the production of income in the form of interest, dividends, rentals or lease payments. The term does not include fixed assets used in governmental operations.

**Line Item Budget:** A budget that separates spending into categories, or greater detail, such as supplies, equipment, maintenance, or salaries, as opposed to a program budget.

**Local Aid:** Revenue allocated by the state or counties to municipalities and school districts.

**Maturity Date:** The date that the principal of a bond becomes due and payable in full.

**Municipal(s):** (As used in the bond trade) "Municipal" refers to any state or subordinate governmental unit. "Municipals" (i.e., municipal bonds) include not only the bonds of all political subdivisions, such as cities, towns, school districts, special districts, counties but also bonds of the state and agencies of the state.

**Note:** A short-term loan, typically with a maturity date of a year or less.

**Objects of Expenditures:** A classification of expenditures that is used for coding any department disbursement, such as "personal services," "expenses," or "capital outlay."

**Official Statement:** A document prepared for potential investors that contains information about a prospective bond or note issue and the issuer. The official statement is typically published with the notice of sale. It is sometimes called an offering circular or prospectus.

**Operating Budget:** A plan of proposed expenditures for personnel, supplies, and other expenses for the coming fiscal year.

**Overlapping Debt:** A community's proportionate share of the debt incurred by an overlapping government entity, such as a regional school district, regional transit authority, etc.

**Performance Budget:** A budget that stresses output both in terms of economy and efficiency.

**Principal:** The face amount of a bond, exclusive of accrued interest.

**Program:** A combination of activities to accomplish an end.

**Program Budget:** A budget that relates expenditures to the programs they fund. The emphasis of a program budget is on output.

**Purchased Services:** The cost of services that are provided by a vendor.

**Refunding of Debt:** Transaction where one bond issue is redeemed and replaced by a new bond issue under conditions generally more favorable to the issuer.

**Reserve Fund:** An amount set aside annually within the budget of a town to provide a funding source for extraordinary or unforeseen expenditures.

**Revaluation:** The assessors of each community are responsible for developing a reasonable and realistic program to achieve the fair cash valuation of property in accordance with constitutional and statutory requirements. The nature and extent of that program will depend on the assessors' analysis and consideration of many factors, including, but not limited to, the status of the existing valuation system, the results of an in-depth sales ratio study, and the accuracy of existing property record information.

**Revenue Anticipation Note (RAN):** A short-term loan issued to be paid off by revenues, such as tax collections and state aid. RANs are full faith and credit obligations.

**Revenue Bond:** A bond payable from and secured solely by specific revenues and thereby not a full faith and credit obligation.

**Revolving Fund:** Allows a community to raise revenues from a specific service and use those revenues without appropriation to support the service.

**Sale of Real Estate Fund:** A fund established to account for the proceeds of the sale of municipal real estate other than proceeds acquired through tax title foreclosure.

**Stabilization Fund:** A fund designed to accumulate amounts for capital and other future spending purposes, although it may be appropriated for any lawful purpose.

**Surplus Revenue:** The amount by which cash, accounts receivable, and other assets exceed liabilities and reserves.

**Tax Rate:** The amount of property tax stated in terms of a unit of the municipal tax base; for example, \$14.80 per \$1,000 of assessed valuation of taxable real and personal property.

**Tax Title Foreclosure:** The procedure initiated by a municipality to obtain legal title to real property already in tax title and on which property taxes are overdue.

**Trust Fund:** In general, a fund for money donated or transferred to a municipality with specific instructions on its use. As custodian of trust funds, the treasurer invests and expends such funds as stipulated by trust agreements, as directed by the commissioners of trust funds or by the community's legislative body. Both principal and interest may be used if the trust is established as an expendable trust. For nonexpendable trust funds, only interest (not principal) may be expended as directed.

**Uncollected Funds:** Recently deposited checks included in an account's balance but drawn on other banks and not yet credited by the Federal Reserve Bank or local clearinghouse to the bank cashing the checks. (These funds may not be loaned or used as part of the bank's reserves and they are not available for disbursement.)

**Undesignated Fund Balance:** Monies in the various government funds as of the end of the fiscal year that are neither encumbered nor reserved, and are therefore available for expenditure once certified as part of free cash.

**Unreserved Fund Balance (Surplus Revenue Account):** The amount by which cash, accounts receivable, and other assets exceed liabilities and restricted reserves. It is akin to a "stockholders' equity" account on a corporate balance sheet. It is not, however, available for appropriation in full because a portion of the assets listed as "accounts receivable" may be taxes receivable and uncollected. (See Free Cash)

**Valuation (100 Percent):** The legal requirement that a community's assessed value on property must reflect its market, or full and fair cash value.