



City of Des Moines **Digital Budget Book**



Adopted Version - 12/12/2024



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INTRODUCTION





Transmittal Letter

Katherine Caffrey, City Manager

To the Honorable Mayor, City Council, and residents of Des Moines,

I am pleased to present the proposed City of Des Moines 2025/2026 Biennial Budget. The proposed 2025/2026 budget was developed to support the City Council's goals and current and projected service and infrastructure needs and reflects existing and projected economic conditions affecting the City.

This year's budget development took place during a unique transitional period for the City. City Attorney Tim George served as the Interim City Manager for one year, beginning in November 2023. I joined the City as the new City Manager in early November 2024 and collaborated closely with senior staff to understand the existing draft budget. Record-high inflation, ongoing economic uncertainty, declining revenues, and the conclusion of one-time federal funding from the CARES and ARPA Acts resulted in a budget gap exceeding \$4 million that needed to be addressed.

During the budget process, each department submitted its own budget requests, which were carefully reviewed line by line. I am proud of the dedication and creative solutions that our staff provided to narrow the initial budget gap. They worked tirelessly to present the preliminary budget. However, the challenge of aligning the City's structural expenditures with its structural revenue still remained prior to my joining the organization.

Voters were presented with Proposition 1, which proposed raising the current tax levy to generate additional funding for public safety, during the August and November elections. However, Proposition 1 failed on both occasions, sending a clear message to the City: voters want the City to make difficult decisions in order to achieve financial stability and establish a truly balanced budget.

Through a combination of targeted spending reductions, consolidation of programs and services, generating new revenue streams, and reducing expenses associated with the workforce, this budget provides a basic level of service for core functions such as Public Safety, infrastructure maintenance, and other core local government functions.

Financial Strategy & Goals

- Honor the commitment to utilize structural revenues to finance structural expenditures. Discontinue the practice of using one-time revenues for ongoing expenditures.

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

Revenues

This budget incorporates new revenues from multiple sources. Most notably, the Council is expected to adopt a warehouse square footage tax that will bring much-needed revenue to the City from businesses that currently operate within the City and do not pay property tax. Additionally, there was a comprehensive review of the fee schedule citywide, and where appropriate, fees were raised to bring them more in line with comparable cities. These efforts yielded additional revenue of approximately \$1.64 million per year.

Property tax is expected to increase by the state-allowed 1%. However, sales tax in 2024 has been lower than the previous year as interest rates have had a negative regional impact on the construction market. Funding from the American Rescue Plan Act are expected to have been fully expended by the end of 2024 and not available to sustain the General Fund going forward.

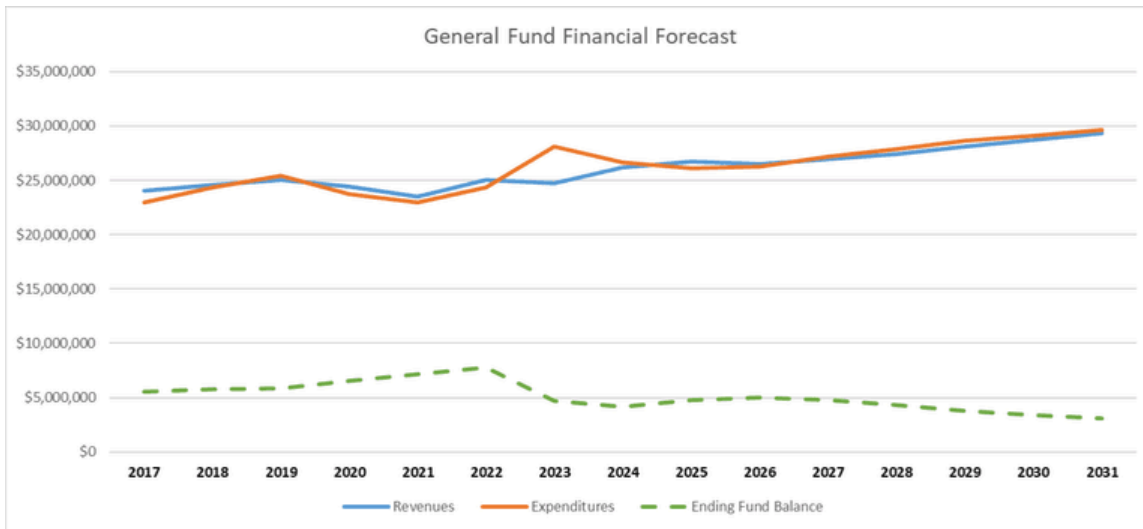
Expenditures

The proposed budget includes several million dollars in cost reductions across nearly all City operations. The main areas targeted for these reductions include: consolidating non-essential services, particularly within community enrichment programs; minimizing internal activities and services by cutting various operational contracts; and reducing the workforce.

These decisions were not easy, as we understand that our community expects a high level of service and appreciates the programs and amenities we offer. However, in the absence of additional funding, we felt we had no choice but to make these difficult adjustments.

Forecast

As part of the budget process, we review our five-year forecast. This forecast highlights that our current revenue levels are insufficient to sustain our existing services. The 2025-2026 biennial budget is structurally balanced, maintaining the minimum fund balance of 16.67% and adding approximately \$800,000 to it over the next two years. Strengthening the City's fund balance is vital for ensuring fiscal sustainability and reducing the risk associated with an uncertain economy. However, it will become increasingly challenging in future budget cycles to maintain services without significant revenue increases. Like many cities in Washington, the revenue structure for our City's general fund services does not keep pace with the growing demands of a changing population and inflation.



Capital Projects

Our capital program is funded through various funds including:

- Real Estate Excise Taxes (REET)
- One-Time Tax
- Surface Water Management Fund
- Marina
- Bond Proceeds
- Assessments for repair and replacement of capital assets
- Grants and Contributions

The General Fund does not contribute to capital construction projects.

The 2025 – 2030 Capital Improvements Plan (CIP) was adopted by the City Council on September 26, 2024. The plan can be found online on the Finance Department web page. [↗](#)

Conclusion

In summary, the proposed budget is structurally balanced for the next two years and will grow the City's fund balance. While the reductions in services and programs will undoubtedly affect community members, we will do everything possible to minimize these impacts. Additionally, we aim to grow revenues in order to expand services in the future as funding becomes available. I want to thank the Department Directors and Finance Department for their dedication and hard work in the development and preparation of this budget during a challenging fiscal time. Additionally, I am appreciative of the City Council for their leadership and direction in the development of this budget.

Respectfully submitted,

Katherine Caffrey
 City Manager
 December 12, 2024

History of City



What was to become the City of Des Moines, Washington, 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

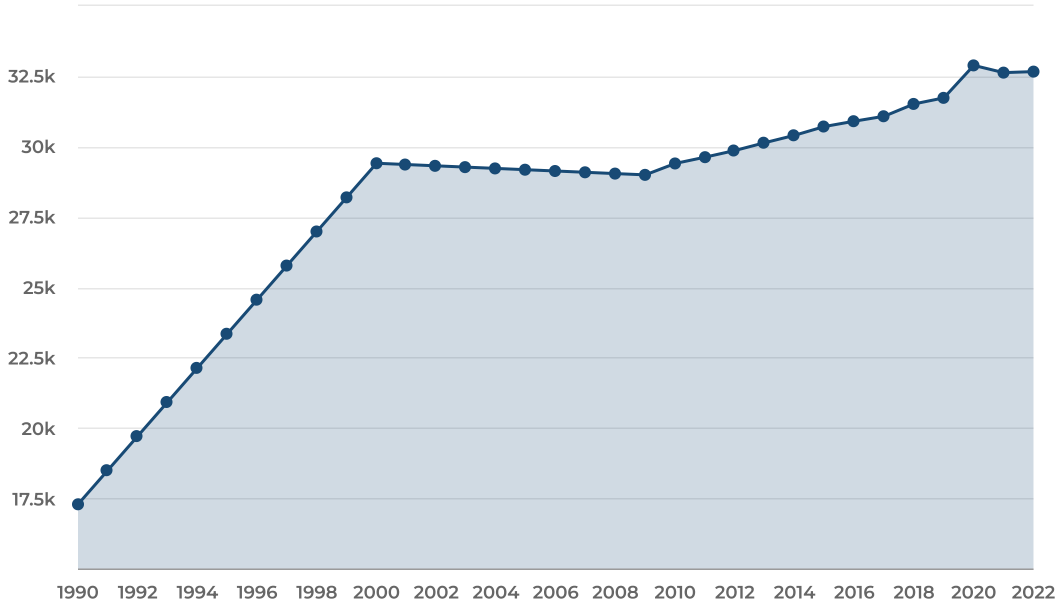
32,667

▲ **.1%**
vs. 2021

GROWTH RANK

192 out of **288**

Municipalities in Washington



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



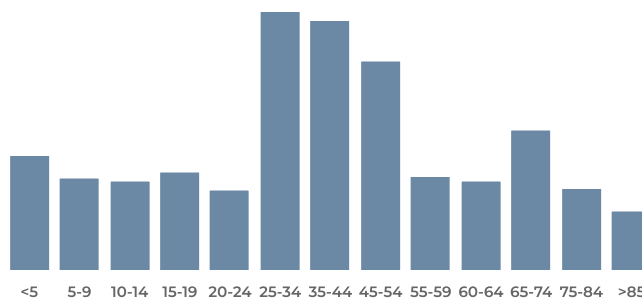
DAYTIME POPULATION

26,133

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.

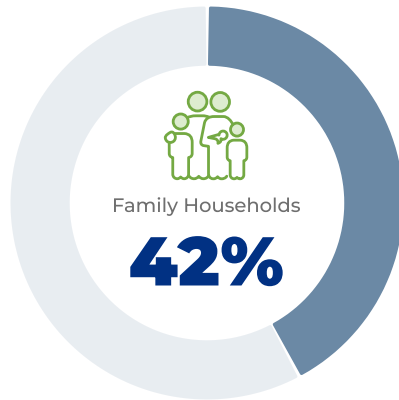
* Data Source: American Community Survey 5-year estimates

Household Analysis

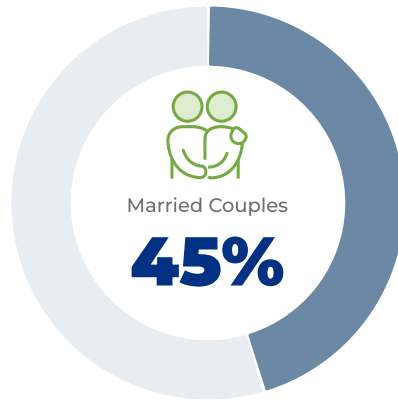
TOTAL HOUSEHOLDS

12,369

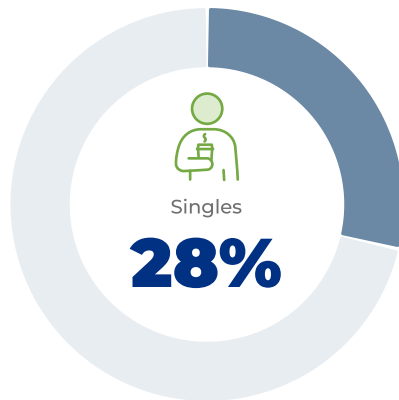
Municipalities must consider the dynamics of household types to plan for and provide services effectively. Household type also has a general correlation to income levels which affect the municipal tax base.



▼ **15%**
lower than state average



▼ **10%**
lower than state average



▲ **6%**
higher than state average

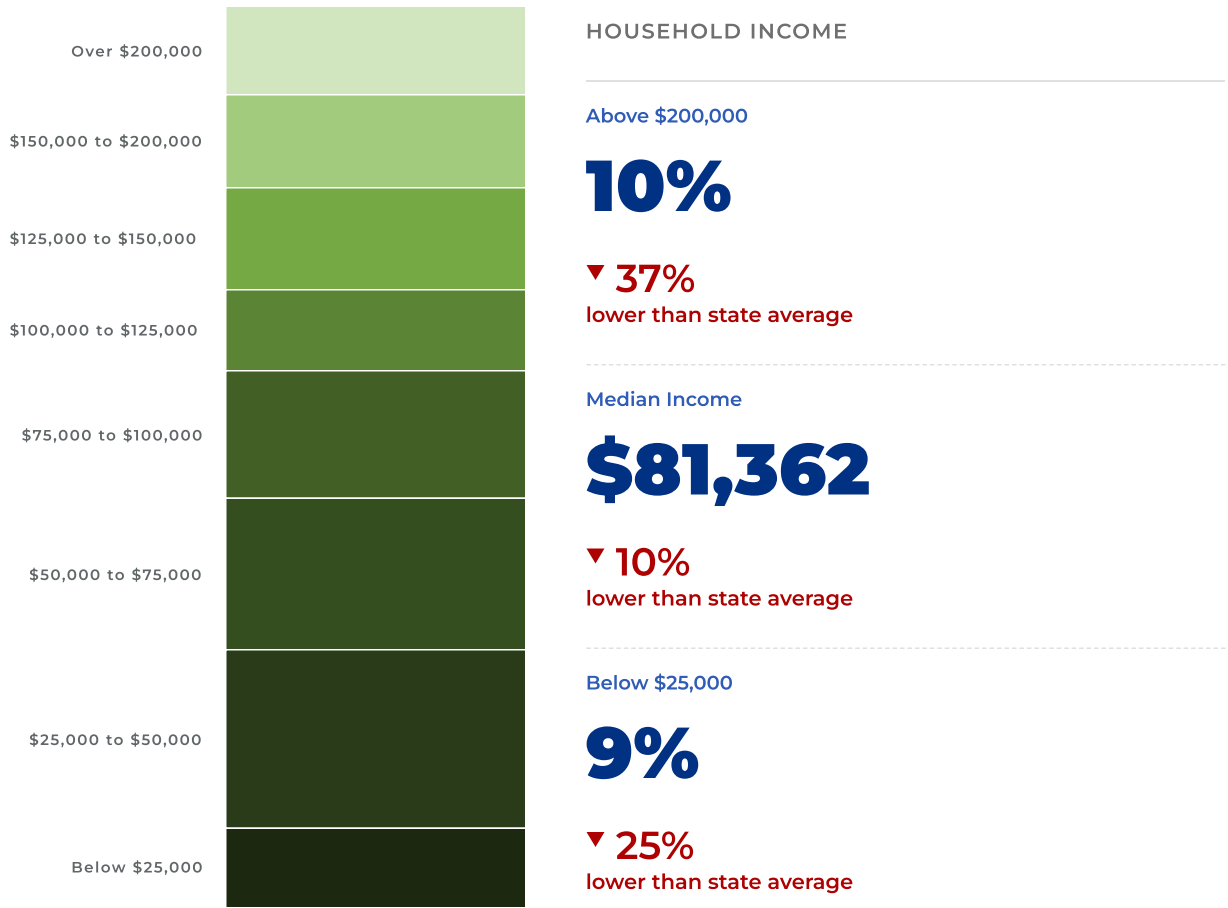


▲ **7%**
higher than state average

** 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.



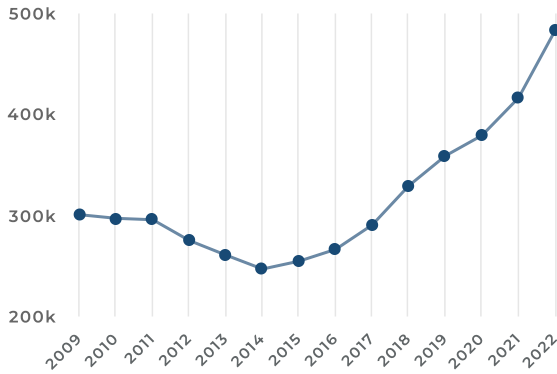
* Data Source: American Community Survey 5-year estimates

Housing Overview



2022 MEDIAN HOME VALUE

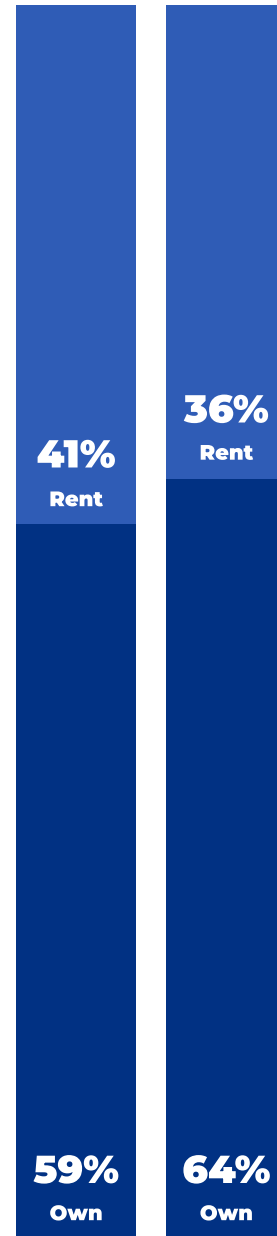
\$483,200



* Data Source: 2022 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.

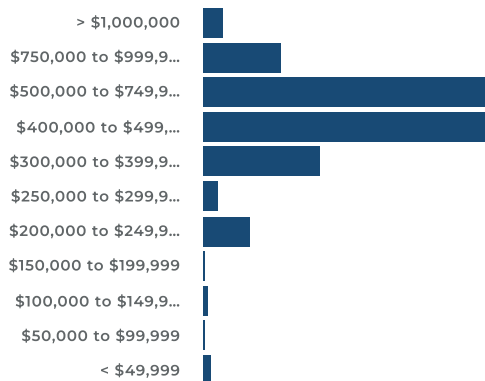
HOME OWNERS VS RENTERS

Des Moines State Avg.



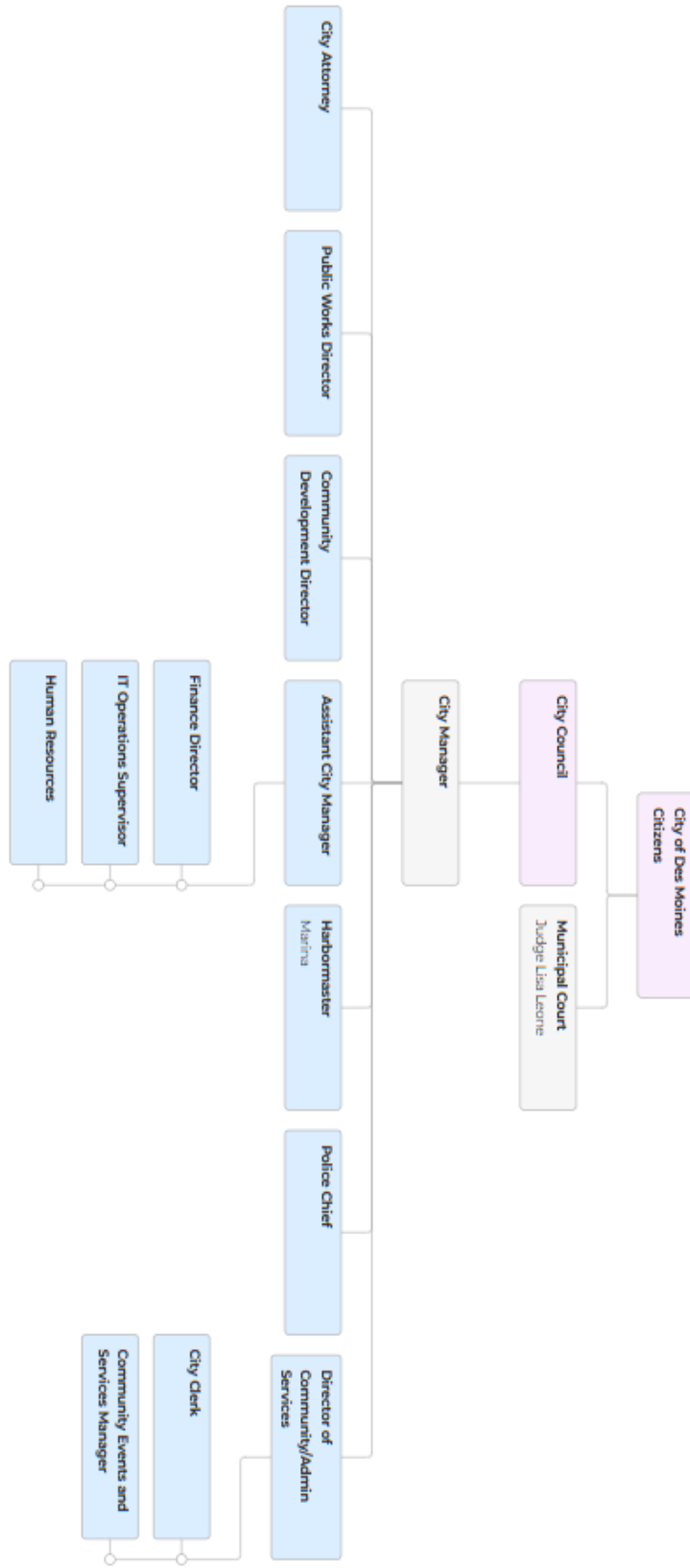
* Data Source: 2022 US Census Bureau (<http://www.census.gov/data/developers/data-sets.html>), American Community Survey. Home value data includes all types of owner-occupied housing.

HOME VALUE DISTRIBUTION



* Data Source: 2022 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 Organizational Chart



City Council



Administrative Officials

City Manager	Katherine Caffrey
Assistant City Manager	Adrienne Johnson-Newton
Director of Community/Administrative Services	Bonnie Wilkins
City Clerk	Taria Keane
City Attorney	Tim George
Police Chief	Ted Boe
Finance Director	Jeff Friend
Harbormaster	Scott Wilkins
Municipal Court Judge	Lisa Leone
Public Works Director	Michael Slevin
Community Development Director	Rebecca Deming

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. All funds listed receive appropriations. 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 generally represents 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, Recreation, 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.

General Fund Departments are as follows:

- City Council
- City Manager's Office
 - City Manager
 - Communications
 - Emergency Management
- City Clerk
- Human Resources
- Finance
- Information Technology
- Legal
- Municipal Court
- Police
- Public Works
- Community Events and Services
- Community Development (Planning and Building)

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 Maintenance Fund (101)
- Street Pavement Fund (102)
- Development Fund (105)
- Police Drug Seizure Fund (107)
- Lodging 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)
- Redondo Speed Enforcement Fund (191)*
- Transportation Benefit District Fund (199)

*The Redondo Speed Enforcement Fund (191) is a fund created in 2024 and does not appear in the 2023 Audited Financial Statements. It will be included in the 2024 Audited Financial Statements.

DEBT SERVICE FUNDS

The Des Moines Municipal Code (DMMC 3.48.150) establishes a single Debt Service Fund for financial reporting purposes. However, for managerial and budgeting purposes, the City maintains three debt service funds which are combined into a single fund in the annual financial statements. 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 2 Debt Service Fund (202)
- 2023 LTGO Bonds (203)
- 2018 Limited Tax Obligation Bond Debt Service Fund (208)

CAPITAL PROJECT FUNDS

The Des Moines Municipal Code (DMMC 3.48.070) establishes a single Capital Projects Fund for financial reporting purposes. However, for managerial and budgeting purposes, the City maintains several Capital Projects Funds which are combined into a single fund in the annual financial statements. The Capital Projects 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 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 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)

FIDUCIARY FUND

A fiduciary fund is a fund that accounts for assets held by a government as an agent or trustee for the benefit of outside parties. These outside parties can include individuals, private organizations, or other governments. The City of Des Moines has the following fiduciary funds:

- Custodial Fund (630)

No appropriations are made for the Custodial Fund.

Major and Non-Major Funds

The following shows the City's major and non-major funds based on the Governmental Accounting Standards Board definitions. If revenues or expenses are ten percent of the total fund category and if revenues or expenses are five percent of all funds in total, then the fund is major. The City budgets for all funds it reports on its Financial Statements.

Fund #	Fund	Appropriated	Major Fund	Non-Major Fund
Governmental Funds				
001	General Fund	X	X	
Special Revenue Funds				
101	Street Maintenance Fund	X		X
102	Street Pavement Fund	X		X
105	Development Fund	X		X
107	Police Drug Seizure Fund	X		X
111	Hotel-Motel Tax Fund	X		X
113	Affordable Housing Sales Tax Fund	X		X
114	American Rescue Plan Act (ARPA)	X		X
140	Redondo Zone	X		X
141	Waterfront Zone	X		X
142	PBPW Automation Fee	X		X
151	Urban Forestry Fund	X		X
180	Abatement Fund	X		X
190	Ase-Automated Speed Enf	X		X
191	Redondo Speed Enforcement	X		X
199	Transport Benefit District	X		X
Debt Service Funds				
202	Reet 2 Eligible Debt Service	X		X
203	2023 LTGO Bond Debt Service	X		X
208	2018 Ltgo & Refunding Bonds	X		X
Capital Projects Funds*				
301	Reet 1St Quarter %	X		X
302	Reet 2Nd Quarter	X		X
305	Park Levy	X		X
306	Park In Lieu	X		X
309	One-Time Tax Revenues	X		X
310	Municipal Capital Improvements	X	X	
319	Transportation Cap Imp	X	X	
320	Traffic In Lieu	X		X
321	Traffic Impact - City Wide	X		X
322	Traffic Impact Pac Ridge	X		X
Proprietary Funds				
Enterprise Funds				
401	Marina Fund	X	X	
450	Surface Water Fund	X	X	
Internal Service Funds				
500	Equipment Rental Operations	X		X
501	Equipment Rental Replacement	X		X
506	Facility Repair & Replacement	X		X
511	Computer Equip Capital Fund	X		X
520	Self-Insurance Fund	X		X
530	Unemployment Insurance Fund	X		X

**When all Capital Projects Funds are combined into one Capital Projects Fund for financial reporting purposes, the Capital Projects Fund is considered a major fund.*

Basis of Budgeting

In 2022, the City decided to move toward cash basis reporting for its budget and annual financial report to simplify the financial statements for most users and to reduce staff time and overall audit costs. It is also a much more conservative basis for budgeting because revenues that are still receivable at year's end are not counted as available. Beginning with the 2024 budget, the City's budget and financial statements are prepared in conformity with a cash basis, an "Other Comprehensive Basis of Accounting" as prescribed by the State Auditor's Office. Revenues are recognized when received, and expenditures are generally recognized when amounts are paid. An exception is that per State Law the City's books will remain open for 20 days after the end of the year for the payment of goods and services received in the prior year.

Financial Policies

GENERAL FUND:

One-Time Revenues Policy (Des Moines Municipal Code (DMMC) 3.100.030).

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 (DMMC 3.08.010 - 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 2025/2026 Budget provides for an ending fund balance of approximately \$5,075,403 for 2025 and \$5,350,480 in 2026, resulting in reserves above the threshold mandated by Ordinance 1703.

BALANCED BUDGET

Washington State Law (RCW 35.33.075, 35A.33.075, 35.34.120, and 35A.34.120)

"Appropriations shall be limited to the total estimated revenues contained therein including the amount to be raised by ad valorem taxes and the unencumbered fund balances estimated to be available at the close of the current fiscal year." In other words, a balanced budget is one where appropriations do not exceed resources available.

DEBT POLICIES (DMMC 3.080.020)

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 and Timeline

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 July 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 their 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. The public was also engaged in the budget process through a "City Budget Town Hall Meeting" on October 22, 2024.

Included in the 2025/2026 Preliminary Biennial 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 2025-2030 Capital Improvement Plan, which was adopted at the September 26, 2024, City Council meeting by Resolution No. 1475. 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 Biennial Budget provides the legal authority to spend money on selected projects. The capital projects for the upcoming year are included in the biennial budget and are to be formally adopted in the 2025/2026 Biennial 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.

Budget Calendar			
Major Steps in Process	City Manager/ Management Team	Committee Meetings	City Council
Preliminary Discussion 2025-2030 CIP Plan to Municipal Facilities and Economic Development Committees		July thru August 2024	
CIP Presented to Council			September 12, 2024
Review Financial/Budget Policies	May-2024		
Determine/Discuss Budget Assumptions	June-2024		
Economic Data - Trends and Comparisons	June-2024		
Update Indirect Cost Allocation Plan	July 31, 2024		
Develop Baseline Budget - Operating Funds Revenue & Expense	To Depts - June 1, 2024 Due - July 15, 2024		
Department Meetings with City Manager	July 17, 2024 thru July 31, 2024		
Initial Five-Year Forecast	August 9, 2024		
Budget and Capital Balancing/Decisions - Finance meets with City Manager and Assistant City Manager to review requests, make decisions and balance funds - meet at least twice a week	August 12, 2024 thru August 23, 2024		
Develop powerpoint with City Manager and Directors	August 26, 2024 thru August 30, 2024		
Powerpoint for Retreat to be completed by	August 30, 2024		
Update Baseline Budget - Revenue & Expense	September		
Budget Message - Draft	September 4th thru 22nd		
Budget Retreat		September 5, 2024	
Finance Prepares Preliminary Budget	September		
Complete 2025/2026 Preliminary Biennial Budget		By October 1st	



Present 2025/2026 Preliminary Biennial Budget			
Present to City Council - Preliminary 2025/2026 Biennial Budget			September 5, 2024
CIP Presented to Council			September 26, 2024
City Budget Town Hall Meeting			October 22, 2024
Public Hearing: Preliminary 2025/2026 Biennial Budget - 1st Reading			October 24, 2024
Public Hearing and Adoption: General Property Tax Levy and Revenue Sources			November 21, 2024
Public Hearing and Adoption: Revised 2024 Annual Budget			November 21, 2024
Public Hearing and Adoption: Preliminary 2025/2026 Biennial Budget 2nd Reading			December 12, 2024
Mid-Biennium Review			
Major Steps in Process	City Manager/ Management Team	Committee Meetings	City Council
Preliminary Discussion 2026-2031 CIP Plan to Municipal Facilities and Economic Development Committees		July thru August 2025	
CIP Presented to Council			September 11, 2025
Update Indirect Cost Allocation Plan	July 31, 2025		
Determine/Discuss Budget Assumptions	August-2025		
Economic Data - Trends and Comparisons	August-2025		
Call for mid-biennium review and adjustments	August 1, 2025		
Five-Year Forecast	September 1, 2025		
Mid-biennium adjustment requests due to Finance	September 15, 2025		
Finance/City Manager review budget adjustments	September 16, 2025 thru September 22, 2025		
Budget Adjustment update presented to Finance Committee		October 2, 2025	
First Public Hearing: 2025-2026 Budget Adjustments			October 23, 2025
Second Public Hearing: 2025-2026 Budget Adjustments			November 6, 2025



Links

City of Des Moines: <https://www.desmoineswa.gov/>

City of Des Moines - Finance Department:
<https://www.desmoineswa.gov/departments/finance>

2025/2026 Biennial Budget (online version): <https://city-des-moines-wa-budget-book.cleargov.com/16990>

Past budgets: <https://www.desmoineswa.gov/departments/finance/budgets>

2025–2030 Capital Improvement

Plan: https://desmoineswa.hosted.civiclive.com/UserFiles/Servers/Server_17385004/File/D2030%20Capital%20Improvements%20%20Plan.pdf

Past Capital Improvement

Plans: <https://desmoineswa.hosted.civiclive.com/cms/One.aspx?portalId=17385088&pageId=17487448>

Washington State Auditor's Office - Audit Reports: <https://sao.wa.gov/reports-data/audit-reports>

Washington State Auditor's Office - Financial Intelligence Tool- City of Des Moines:
<https://portal.sao.wa.gov/FIT/explore/government/0388>

BUDGET OVERVIEW



Budget Overview

Vision

An inviting, livable, safe waterfront community embracing change for the future while preserving our past.

Mission Statement

We protect, preserve, promote, and improve the community by providing leadership and services reflecting the pride and values of Des Moines citizens.

Budget Summary

Excluding internal transfers, the Preliminary 2025/2026 Biennial Budget (the Budget) consists of 37 funds with total budgeted revenues of \$67,519,388 in 2025 and \$66,322,498 in 2026 and budgeted expenditures of \$98,295,550 in 2025 and \$66,708,194 in 2026.

The City is projected to begin the 2025/2026 biennium with a beginning fund balance of \$90,214,051 for all funds. The projected ending fund balance for the 2025/2026 biennium is \$62,932,909* for all funds. The 2025/2026 budget is aligned with, and makes investments in, the City's priorities.

The budget is balanced as defined by Washington State law, which refers to the budgeting concept that appropriations should not exceed resources available to cover expenditures. (RCW 35.33.075, 35A.33.075, 35.34.120, and 35A.34.120).

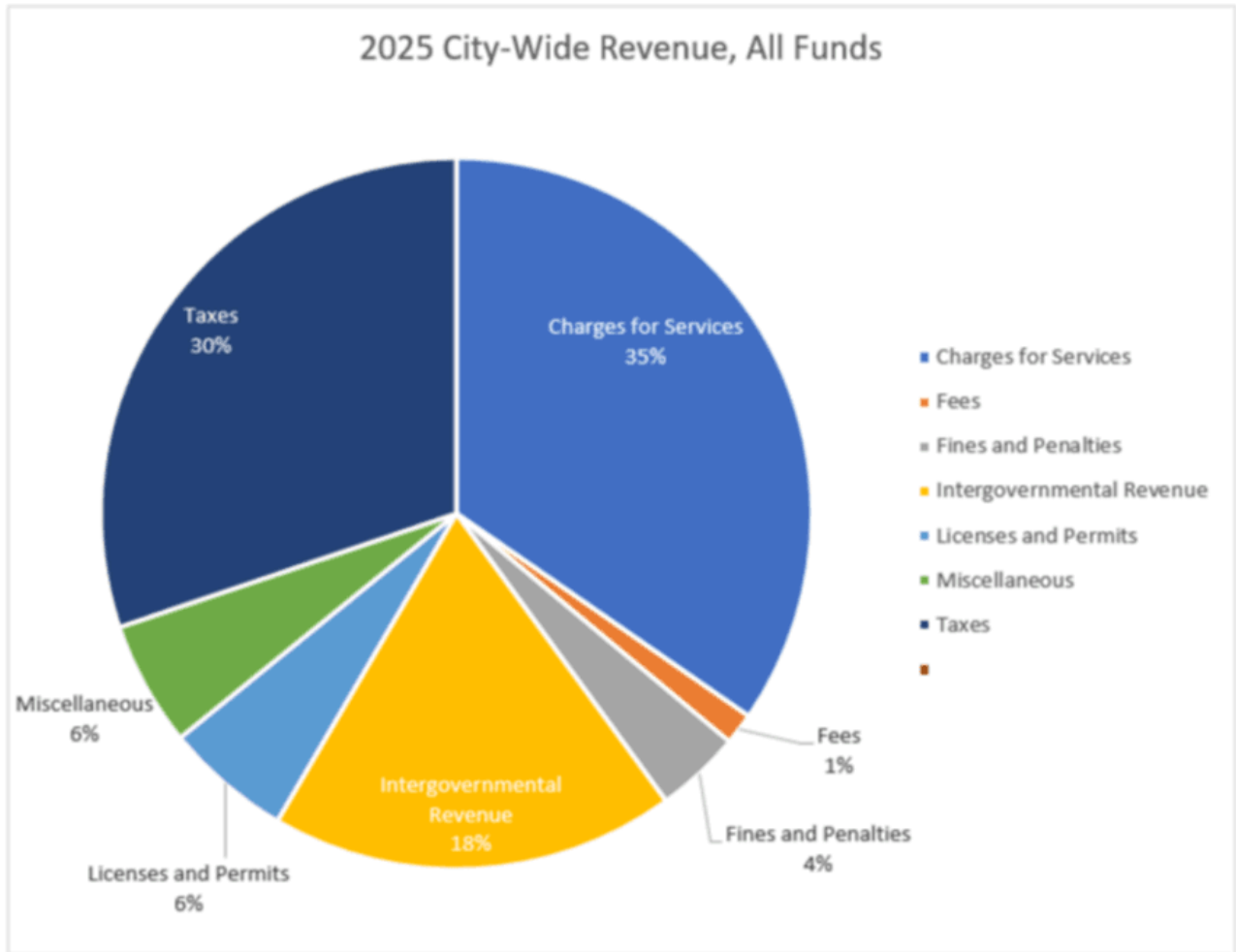
**As previously stated, the City budgets on a cash basis. The decrease in fund balance from 2025 to 2026 during the biennium primarily represents the expenditure of bond proceeds on capital projects. The City received \$25.1 million of bond proceeds in October 2023.*

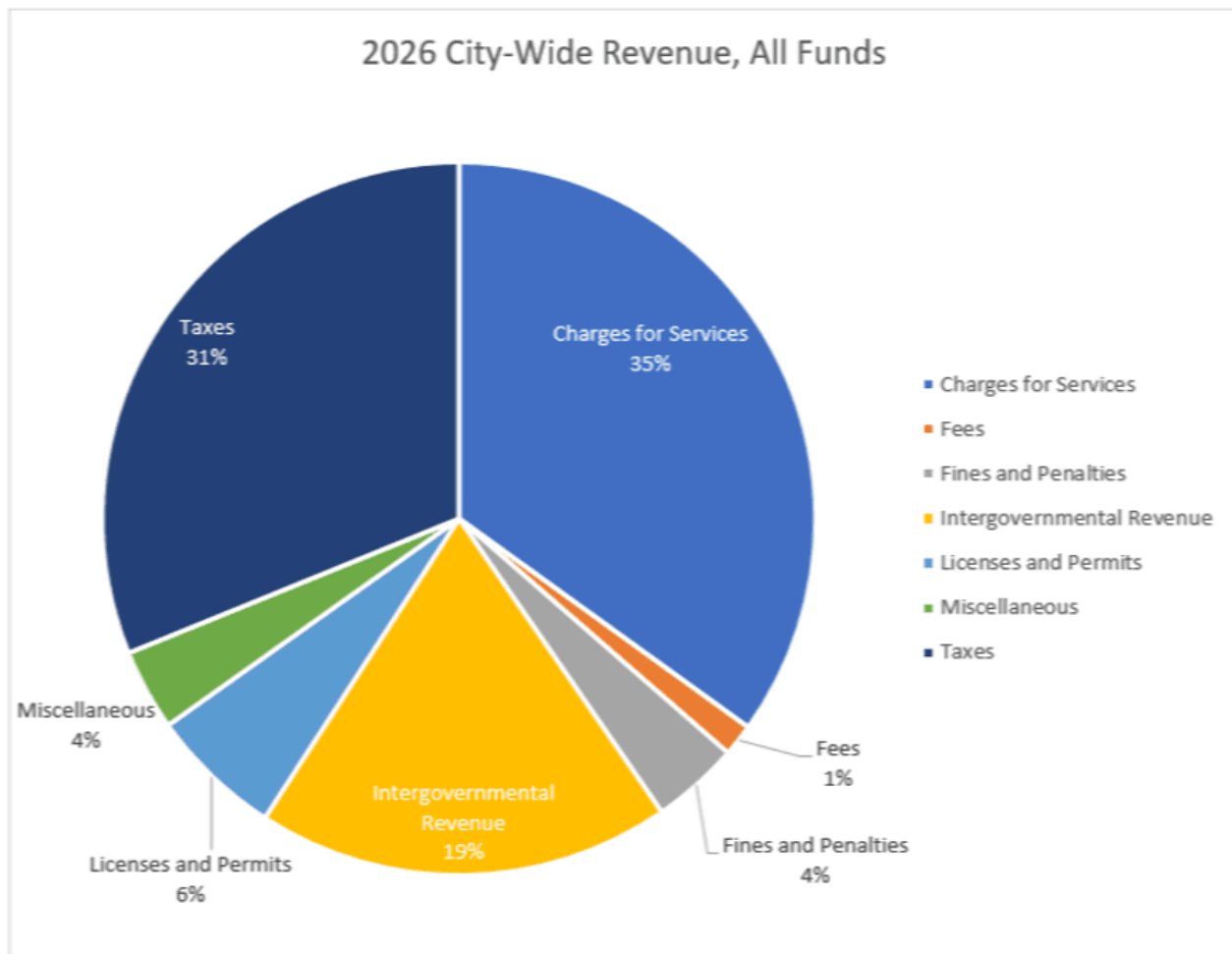
Budgetary Trends

Over the past decade, the City has seen steady growth in property tax, sales tax, and development related revenue within the City. The City also received significant federal grant funds during the COVID-19 pandemic. However, as with most municipalities in the State of Washington, revenue growth has not been able to keep pace with costs due to post-pandemic inflation. Costs for construction supplies for capital projects and overall labor costs for operations have grown 24% since June 2020. Cities that are heavily dependent on property taxes, like the City of Des Moines, for revenue are greatly impacted as the State's cap of 1% for annual property tax revenue increases.

BUDGETED REVENUES

Each of the City's revenues is categorized into one of six revenue types: taxes, licenses & permits, intergovernmental revenues, charges for goods & services, fines & penalties, and miscellaneous.





**Budgeted revenues and expenditures include amounts budgeted for inter-fund service charges and assessments, but are exclusive of amounts budgeted for transfers between funds.*

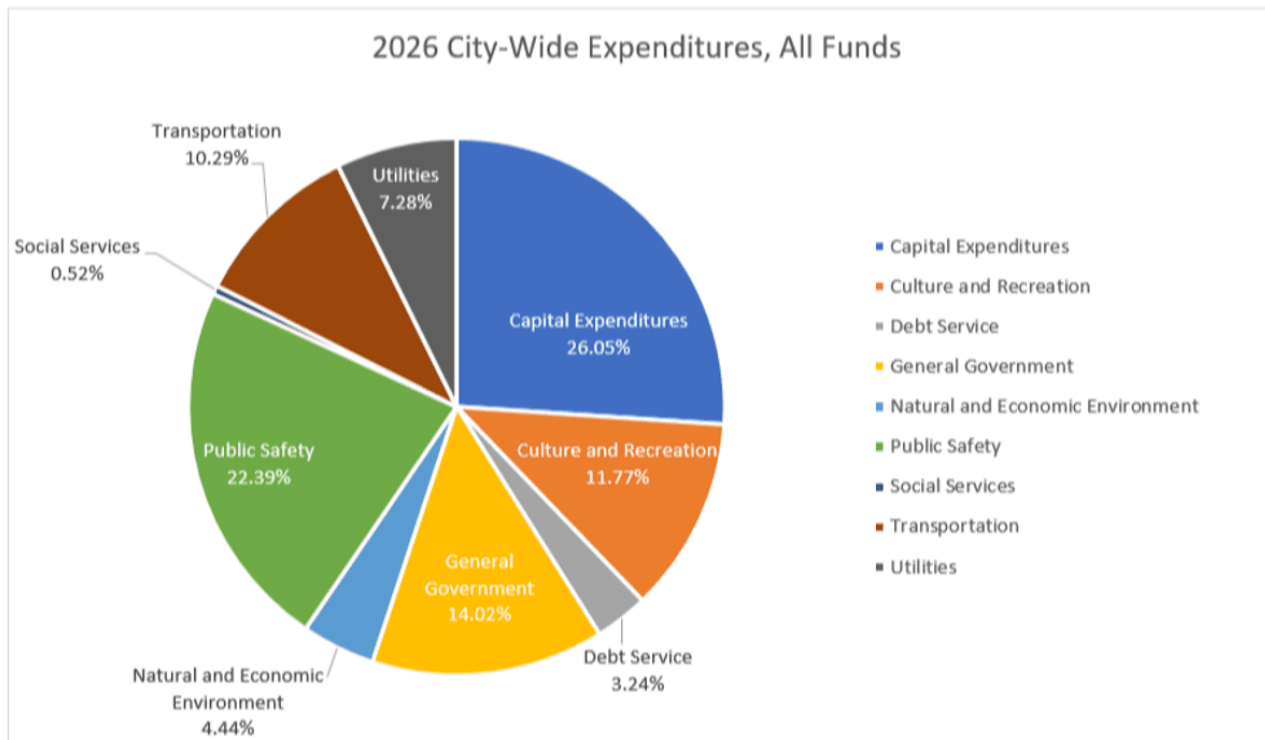
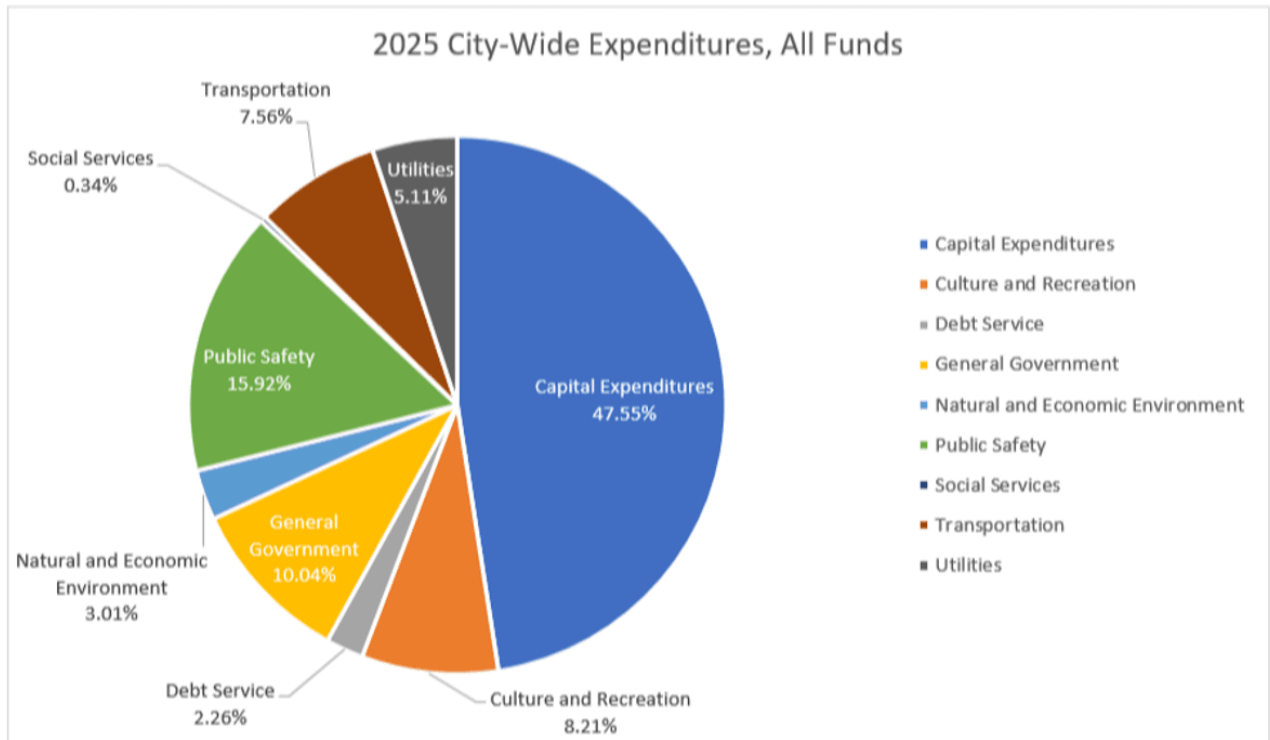
The largest budgeted revenue type is charges for goods and services, with a budgeted value of about \$23 million per year of the biennium. Charges for goods and services include utility revenues and other user fees. Taxes, which includes property and real estate taxes, sales tax, business tax, and utility tax among others, is projected to be the second largest total revenue in the 2025/2026 budget with over \$20 million in revenue in each year of the biennium. Intergovernmental revenues are projected to be the third largest revenue source during the biennium budgeted over \$12 million of projected revenue per year; intergovernmental revenues are primarily state shared revenues and grants.

Licenses and permits (about \$3.8 million per year) are budgeted to be the fourth largest revenue source, while miscellaneous revenues follows closely behind at \$3.7 million in 2025 and \$2.4 million in 2026.

Fines and penalties and fees round out the revenue picture for the biennium with about \$2.5 million and \$950,000 budgeted per year, respectively.

BUDGETED EXPENDITURES

Each of the City's expenditures is classified into one of nine expenditure categories: general government, public safety, utilities, transportation, natural & economic environment, social services, culture & recreation, debt service, and capital expenditures.



**Budgeted revenues and expenditures include amounts budgeted for inter-fund service charges and assessments, but are exclusive of amounts budgeted for transfers between funds.*

The largest spending category during the 2025/2026 biennium is capital expenditures. Capital expenditures are made for projects or assets that cost greater than \$25,000 and have a useful life of over five years. In 2025, capital expenditures are budgeted at over \$45 million for 2025 and over \$17 million in 2026.

Below is a list of expenditure categories from largest to smallest:

	2025	2026
Capital Expenditures	\$48,471,210	\$17,644,237
Public Safety	15,121,886	14,885,732
General Government	9,532,896	9,301,506
Culture and Recreation	7,798,195	7,811,016
Transportation	7,182,085	6,827,954
Utilities	4,854,034	4,831,634
Natural and Economic Environment	2,862,634	2,942,732
Debt Service	2,150,476	2,147,917
Social Services	322,133	345,467
Total	\$98,295,550	\$66,708,194

Strategic Financial Plan

At this time, the City does not have a long-term strategic financial plan. The newly hired City Manager will work with the City Council to develop and implement a long-term strategic financial plan. The City recognizes it needs a serious and proactive approach to managing the continuously escalating cost of maintaining residents' desired service levels, and also understands that this must be accomplished without jeopardizing the City's long-term fiscal stability. This approach will provide clear direction for spending, and establishing and prioritizing needs.

Goals

- Protect people and property.
- Promote economic stability, growth, and vitality.
- Improve and enhance the City's transparency through community communications.
- Maintain, and when possible, enhance the City's infrastructure.
- Provide efficient and effective customer-oriented City services.
- Preserve and celebrate the historic elements of the City.
- Encourage community involvement.
- Preserve livability for all generations.
- Participate in regional and state issues and decisions.
- Protect the natural environment.

Short-term Factors

- Develop and implement a strategic financial plan for the City.
- Continue to recognize community members/organizations and City staff.
- Implement a written, measurable communications plan and strategy.
- Continue to work with our neighboring cities, Highline College, Metro and Sound Transit to develop the best transportation routes for our businesses and residents.
- Continue to support appropriate development opportunities in Des Moines.
- Enhance public safety through appropriate hiring, staffing and technology and continued focus on prevention and community engagement.
- Capital replacement program for all the city facilities.

Priorities & Issues

- Implement a strategic plan and goals for the city.
- Support ongoing programs to improve public safety.
- Maintain the Police Department's accreditation.
- Develop and implement an economic development strategic plan.
- Address structural financial deficit for the General Fund.

Personnel Changes

Significant personnel changes include the following:

- Expiration of a limited-term position funded by the American Rescue Plan Act (ARPA)
 - Crime Analyst
- Community Events and Services positions ending are:
 - Recreation Manager
 - Assistant Recreation Manager
- Community Events and Services is adding:
 - Recreation Program Supervisor
- Other positions ending are
 - Finance Intern
 - Communications Director
 - Director of Emergency Preparedness and Safety Officer
- Existing positions that are unfunded:
 - Patrol Officer (2 positions originally ARPA funded)
 - Senior Maintenance Lead (Parks)
 - IT Director
 - Senior Events Planner
- An additional position includes:
 - City Hall Front Desk Assistant (50% General Fund, 50% Development Fund)

Staffing Levels

Staffing levels are displayed for the years 2022, 2023, 2024, 2025 and 2026, by fund.

STAFFING LEVELS						
POSITION	Number of Employees					
	2022	2023	2024	2024 Adj	2025	2026
CITY COUNCIL						
Mayor	1.00	1.00	1.00	1.00	1.00	1.00
Deputy Mayor	1.00	1.00	1.00	1.00	1.00	1.00
Council Member	5.00	5.00	5.00	5.00	5.00	5.00
Total City Council	7.00	7.00	7.00	7.00	7.00	7.00
CITY MANAGER						
City Manager	1.00	1.00	1.00	1.00	1.00	1.00
Assistant City Manager	-	-	1.00	1.00	1.00	1.00
Executive Director of Marina Redevelopment	1.00	-	-	-	-	-
Chief Administrative Officer	1.00	1.00	1.00	1.00	-	-
Chief Strategic Officer	0.25	-	-	-	-	-
Director of Communications	-	-	-	1.00	-	-
Land Use Planner I-III/Economic Manager	0.50	-	-	-	-	-
Management Analyst	0.60	1.00	1.00	1.00	1.00	1.00
Director of Emergency Preparedness & Safety Officer	1.00	1.00	1.00	1.00	-	-
Total City Manager	5.35	4.00	5.00	6.00	3.00	3.00
HUMAN RESOURCES						
Human Resources Director	1.00	1.00	-	-	-	-
Human Resources Intern (Limited Term)	0.75	0.33	0.33	0.33	-	-
Senior Human Resources Analyst	-	-	-	-	1.00	1.00
Human Resources Analyst	-	1.00	1.00	1.00	-	-
Human Resources Analyst (Limited Term)	1.00	1.00	1.00	1.00	-	-
Total Human Resources	2.75	3.33	2.33	2.33	1.00	1.00
CITY CLERK						
Director of Community/Administrative Services	-	-	-	-	0.25	0.25
City Clerk	1.00	1.00	1.00	1.00	1.00	1.00
Deputy City Clerk	-	-	1.00	1.00	1.00	1.00
Public Records Specialist	1.00	1.00	-	-	-	-
Administrative Assistant II	-	-	1.00	1.00	1.00	1.00
City Hall Office Specialist	1.00	1.00	-	-	0.50	0.50
City Hall Front Desk Assistant	0.60	-	-	-	-	-
Total City Clerk	3.60	3.00	3.00	3.00	3.75	3.75



STAFFING LEVELS						
POSITION	Number of Employees					
	2022	2023	2024	2024 Adj	2025	2026
FINANCE						
Finance Director	1.00	1.00	1.00	1.00	1.00	1.00
Deputy Finance Director	1.00	-	-	-	-	-
Financial Operations Manager	-	1.00	1.00	1.00	1.00	1.00
Principal Accountant	-	-	-	1.00	1.00	1.00
Tax Manager/Systems Auditor	-	-	1.00	-	-	-
Senior Accountant	1.00	1.00	-	-	-	-
Senior Accounting Specialist	-	1.00	1.00	1.00	1.00	1.00
Extra Hire - Senior Accounting Specialist	-	-	-	-	-	-
Staff Accountant	2.00	2.00	2.00	2.00	2.00	2.00
Staff Accountant (Limited Term)	0.50	-	-	-	-	-
Accounting Intern - Extra Hire	0.50	0.50	0.50	0.50	-	-
Payroll & Benefits Specialist	1.00	1.00	1.00	1.00	1.00	1.00
Payroll Accountant	-	-	-	-	-	-
Acctg Specialist - Accts Payable	1.00	-	-	-	-	-
Total Finance	8.00	7.50	7.50	7.50	7.00	7.00
INFO TECHNOLOGY						
IT Director	-	1.00	1.00	1.00	-	-
IT Operations Supervisor	-	1.00	1.00	1.00	1.00	1.00
Information Services Manager	1.00	-	-	-	-	-
IT Systems Administrator	1.00	1.00	1.00	-	-	-
Business Support Analyst	-	1.00	1.00	1.00	1.00	1.00
IT Specialist	-	-	-	1.00	2.00	2.00
IT Technician	1.00	-	-	-	-	-
Total Info Technology	3.00	4.00	4.00	4.00	4.00	4.00
LEGAL						
City Attorney	1.00	1.00	1.00	1.00	1.00	1.00
Assistant City Attorney	1.00	1.00	1.00	1.00	1.00	1.00
Prosecuting Attorney	1.00	1.00	1.00	1.00	1.00	1.00
Deputy Prosecuting Attorney - Limited Term	1.00	1.00	1.00	1.00	1.00	1.00
Domestic Violence Advocate	0.40	0.40	0.40	0.40	0.40	0.40
Paralegal(s)	0.42	0.42	0.42	0.42	0.42	0.42
Total Legal	4.82	4.82	4.82	4.82	4.82	4.82



STAFFING LEVELS						
POSITION	Number of Employees					
	2022	2023	2024	2024 Adj	2025	2026
MUNICIPAL COURT						
Judge	0.80	0.80	0.80	0.80	0.80	0.80
Director of Court Administration	1.00	1.00	1.00	1.00	1.00	1.00
Court Operations Supervisor	1.00	1.00	1.00	1.00	1.00	1.00
Court Clerks	4.00	5.00	5.00	5.00	5.00	5.00
Court Clerk (Limited Term)	1.00	-	-	1.00	1.00	1.00
Court Marshal	1.60	1.60	2.00	2.00	2.00	2.00
Support Services Administrator	1.00	-	-	-	-	-
Support Services Specialist	1.00	2.00	2.00	2.00	2.00	2.00
Total Municipal Court	11.40	11.40	11.80	12.80	12.80	12.80
POLICE						
Chief of Police	1.00	1.00	1.00	1.00	1.00	1.00
Assistant Chief of Police	2.00	2.00	2.00	2.00	2.00	2.00
Executive Assistant	1.00	1.00	1.00	1.00	1.00	1.00
Commander	1.00	-	-	-	-	-
Sergeant - Detectives	1.00	1.00	1.00	1.00	1.00	1.00
Street Crimes - Detectives	2.00	2.00	2.00	-	-	-
Patrol Officers - Detectives	5.00	5.00	5.00	5.00	5.00	5.00
Traffic Enforcement Officer	1.00	1.00	1.00	1.00	1.00	1.00
ATF Violent Crime Detectives	1.00	-	-	-	-	-
Sergeant - Prof Standards	1.00	1.00	1.00	1.00	1.00	1.00
Sergeant - Administrative	1.00	1.00	1.00	1.00	1.00	1.00
Sergeant - Patrol	3.00	4.00	4.00	4.00	4.00	4.00
Patrol Officers - Patrol	16.00	18.00	18.00	20.00	20.00	20.00
Patrol Officers - Patrol (ARPA)	2.00	2.00	2.00	2.00	-	-
Crisis Response Specialist - (ARPA)	2.00	1.00	1.00	1.00	1.00	-
Crime Analyst (ARPA)	-	-	1.00	1.00	-	-
Community Service Officer	2.00	2.00	2.00	2.00	2.00	2.00
Animal Control Officer	-	-	-	-	-	-
Digital and Field Evidence Specialist	1.00	1.00	1.00	1.00	1.00	1.00
Record Supervisor	1.00	1.00	1.00	1.00	1.00	1.00
Record Specialists	5.00	5.00	5.00	5.00	5.00	5.00
Total Police	49.00	49.00	50.00	50.00	47.00	46.00



STAFFING LEVELS						
POSITION	Number of Employees					
	2022	2023	2024	2024 Adj	2025	2026
PLANNING, BUILDING & PUBLIC WORKS (PBW) TAX BASED						
Planning, Building & Permits						
Community Development Director	0.50	0.50	0.50	0.50	0.50	0.50
Planning & Development Svcs Mgr	0.50	-	-	-	-	-
Building Official	1.00	1.00	1.00	1.00	1.00	1.00
Senior Plans Examiner - Extra Hire	-	0.42	0.42	0.42	0.25	0.25
Land Use Planner I-III/Economic Manager	0.25	-	-	-	-	-
Permit Coordinator	1.30	0.30	0.30	0.30	0.30	0.30
Total Planning, Building & Permits	3.55	2.22	2.22	2.22	2.05	2.05
Public Works Maintenance (Building/Facility & Parks)						
Public Works Director	0.10	0.10	0.10	0.10	0.10	0.10
Maintenance Superintendent	0.30	0.30	0.30	0.30	0.30	0.30
Assitant Maintenance Superintendent	-	-	0.30	0.30	0.30	0.30
Senior Maint Lead - Facilities	1.00	1.00	1.00	1.00	1.00	1.00
Senior Maint Lead - Parks	1.00	1.00	1.00	1.00	-	-
Maintenance Specialist - Parks	1.00	1.00	1.00	1.00	-	-
Maintenance Specialist - Facilities	-	1.00	1.00	1.00	1.00	1.00
Maint Worker - Parks	5.00	5.00	5.00	5.00	5.00	5.00
Maint Worker - Parks - Seasonal Extra Hire					1.00	1.00
Maint Worker - Facilities	1.00	1.00	1.00	1.00	1.00	1.00
Admin Assistant II	0.12	0.12	0.12	0.12	0.12	0.12
Plant Care Specialist - Extra Hire	0.45	0.45	0.45	0.45	-	-
Total Public Works Maintenance	9.97	10.97	11.27	11.27	9.82	9.82
Engineering & CIP Services						
Public Works Director	0.20	0.20	0.20	0.20	0.20	0.20
City Engineer	0.25	0.25	0.25	0.25	0.25	0.25
Principal Engineer	-	-	0.50	0.50	0.50	0.50
Capital Improvement Projects Manager	-	-	-	-	1.00	1.00
Engineering Inspector	0.05	0.05	0.05	0.05	0.05	0.05
Civil Engineer I	0.90	-	-	-	-	-
Civil Engineer II	0.10	0.50	-	-	-	-
Admin Assistant II	0.06	0.06	0.06	0.06	0.06	0.06
Total Engineering & CIP Services	1.56	1.06	1.06	1.06	2.06	2.06
Total Planning, Building & Public Works Tax Based	15.08	14.25	14.55	14.55	13.93	13.93



STAFFING LEVELS						
POSITION	Number of Employees					
	2022	2023	2024	2024 Adj	2025	2026
Community Events and Services						
Administration						
Director of Community/Administrative Services	-	-	-	-	0.75	0.75
Community Events and Services Director	-	-	0.25	0.25	-	-
Parks, Recreation, and Senior Services Director	1.00	1.00	-	-	-	-
Assistant Parks & Recreation Director	0.40	-	-	-	-	-
Recreation Manager	0.40	1.00	1.00	1.00		
Assistant Recreation Manager	-	1.00	1.00	1.00		
Field Supervisor - Extra Hire	-	0.50	0.50	0.50		
Program Support Specialist	-	1.00	1.00	1.00	-	-
Office Attendant	-	0.50	0.50	0.50	0.50	0.50
Total Administration	1.80	5.00	4.25	4.25	1.25	1.25
Recreation Program						
Assistant Parks Director	0.30	-	-	-	-	-
Recreation Manager	0.30	-	-	-	-	-
Assistant Recreation Manager	1.00	-	-	-	-	-
Community Events Assistant					1.00	1.00
Program Coordinator - Recreation	-	1.00	1.00	1.00	1.00	1.00
Office Specialist	1.00	-	-	-	-	-
Recreation Program Supervisor	1.00	-	-	-	1.00	1.00
Recreation Specialist	1.00	-	-	-	-	-
Recreation Instructor	-	0.48	0.48	0.48	-	-
Field/Gym Supervisor - Extra Hire	-	-	-	-	1.00	1.00
Extra-Hire Recreation Leader	3.28	3.28	3.28	3.28	3.65	3.65
Extra-Hire Referees	0.79	0.79	0.79	0.79	0.79	0.79
Extra-Hire Scorekeepers	-	1.00	1.00	1.00	1.00	1.00
Extra-Hire Office/Field Attendant	1.51	-	-	-	-	-
Total Recreation Program	10.18	6.55	6.55	6.55	9.44	9.44
Community Events and Senior Services						
Community Events and Services Director	-	-	0.75	0.75	-	-
Community Events and Services Manager	-	-	-	-	1.00	1.00
Community Events Assistant	-	-	-	-	2.00	2.00
Events & Facilities Manager	1.00	1.00	1.00	1.00	-	-
Senior Event Planner	1.00	1.00	1.00	1.00	-	-
Events and Facility Coordinator Assistant	1.00	1.00	1.00	1.00	-	-
Lead Facility Attendant	0.25	0.25	0.25	0.25	0.25	0.25
Facility Attendant - Extra Hire	2.00	2.00	2.00	2.00	2.25	2.25
Department Aide - Extra Hire	1.00	1.00	1.00	1.00	1.00	1.00
Assistant Parks Director	0.30	-	-	-	-	-
Recreation Manager	0.30	-	-	-	-	-
Program Assistant	1.00	-	-	-	-	-
Program Support Specialist	-	1.00	1.00	1.00	1.00	1.00
Department Aide - Kitchen Assistant - Extra Hire	-	1.00	1.00	1.00	1.00	1.00
Management Analyst - Human Svcs	0.60	-	-	-	-	-
Total Senior Services	8.45	8.25	9.00	9.00	8.50	8.50
Total Community Events and Services	20.43	19.80	19.80	19.80	19.19	19.19
Total General Fund	130.43	128.10	129.80	131.80	123.49	122.49

STAFFING LEVELS						
POSITION	Number of Employees					
	2022	2023	2024	2024 Adj	2025	2026
STREET MAINTENANCE FUND						
Public Works Director	0.15	0.15	0.15	0.15	0.20	0.20
Senior Engineer - Extra Hire	0.24	0.24	0.24	0.24	0.24	0.24
City Engineer	0.05	0.05	0.05	0.05	0.05	0.05
Civil Engineer I	-	-	-	-	1.00	1.00
GIS Administrator	0.30	0.30	0.30	0.30	0.30	0.30
Maintenance Superintendent	0.30	0.30	0.30	0.30	0.30	0.30
Assistant Maintenance Superintendent	-	-	0.30	0.30	0.30	0.30
Senior Maintenance Lead	1.00	1.00	1.00	1.00	1.00	1.00
Maintenance Worker	2.00	2.00	2.00	2.00	2.00	2.00
Traffic Control Specialist	1.00	1.00	1.00	1.00	1.00	1.00
Administrative Assistant II	0.15	0.15	0.15	0.15	0.15	0.15
Total	5.19	5.19	5.49	5.49	6.54	6.54



STAFFING LEVELS						
POSITION	Number of Employees					
	2022	2023	2024	2024 Adj	2025	2026
DEVELOPMENT FUND						
Planning, Building & Permits						
Chief Strategic Officer	-	-	-	-	-	-
Community Development Director	0.50	0.50	0.50	0.50	0.50	0.50
Planning & Development Services Manager	0.50	1.00	1.00	1.00	1.00	1.00
Senior Planner	1.00	1.00	1.00	1.00	1.00	1.00
Principal Planner	1.00	-	-	-	-	-
Land Use Planner II	0.25	-	-	-	-	-
Land Use Planner I	1.00	2.00	2.00	2.00	2.00	2.00
Building Official (In-Training)	1.00	-	-	-	-	-
Asst Bldg Official/Electr & Bldg Inspector	1.00	1.00	1.00	1.00	1.00	1.00
Building Inspector/Plans Examiner	1.00	-	-	-	-	-
Electrical/Bldg Inspector/Plans Exam	1.00	1.00	1.00	1.00	1.00	1.00
Plans Examiner/Building Inspector	1.00	2.00	2.00	2.00	2.00	2.00
Permit Coordinator	0.70	1.70	1.70	1.70	1.70	1.70
GIS Administrator	0.15	0.15	0.15	0.15	0.15	0.15
Extra-Hire Permit Counter Assistant	1.00	-	-	-	0.50	0.50
Total Planning, Building & Permits	11.10	10.35	10.35	10.35	10.85	10.85
Engineering & CIP Services						
Public Works Director	0.40	0.40	0.40	0.40	0.15	0.15
City Engineer	0.70	0.70	0.70	0.70	0.70	0.70
Principal Engineer	-	-	0.50	0.50	0.50	0.50
Senior Engineer - Extra Hire	0.24	0.24	0.24	0.24	0.24	0.24
Surface Water/Environ Engrng Mgr	0.10	-	-	-	-	-
Capital Improvement Projects Mgr	1.00	1.00	1.00	1.00	-	-
Administrative Coordinator (Sound Transit)	1.00	-	-	-	-	-
Civil Engineer I	-	1.00	1.00	1.00	-	-
Civil Engineer II	1.00	0.50	-	-	-	-
Civil Engineer I (Sound Transit)	1.00	1.00	1.00	1.00	1.00	1.00
Engineering Technician (Sound Transit)	-	-	-	-	-	-
Engineering Inspector	0.95	0.95	0.95	0.95	0.95	0.95
GIS Administrator	0.15	0.15	0.15	0.15	0.15	0.15
Admin Assistant II	0.20	0.20	0.20	0.20	0.20	0.20
Total Engineering & CIP Services	6.74	6.14	6.14	6.14	3.89	3.89
Total Development Fund	17.84	16.49	16.49	16.49	14.74	14.74



STAFFING LEVELS						
POSITION	Number of Employees					
	2022	2023	2024	2024 Adj	2025	2026
MARINA FUND						
Harbormaster	1.00	1.00	1.00	1.00	1.00	1.00
Assistant Harbormaster	1.00	1.00	1.00	1.00	1.00	1.00
Office Assistant	1.00	-	-	-	-	-
Office Specialist	1.00	2.00	2.00	2.00	2.00	2.00
Senior Maintenance Lead	1.00	2.00	2.00	2.00	2.00	2.00
Marina Environmental & Operations Specialist	1.00	1.00	1.00	1.00	1.00	1.00
Harbor Attendant	4.00	3.00	3.00	3.00	3.00	3.00
Intern - Extra Hire	-	-	-	-	-	-
Department Aide - Extra Hire	-	0.50	0.50	0.50	1.00	1.00
Harbor Aide - Extra Hire	1.72	1.00	1.00	1.00	0.50	0.50
Total Marina Fund	11.72	11.50	11.50	11.50	11.50	11.50

SURFACE WATER MANAGEMENT FUND						
Public Works Director	0.10	0.10	0.10	0.10	0.30	0.30
Administrative Assistant	0.40	0.40	0.40	0.40	0.40	0.40
Surface Water/Enviromnt Engrng Mgr	0.90	1.00	1.00	1.00	1.00	1.00
Civil Engineer I	1.00	1.00	1.00	1.00	1.00	1.00
Civil Engineer II	1.00	1.00	1.00	1.00	1.00	1.00
GIS Administrator	0.40	0.40	0.40	0.40	0.40	0.40
Engineering Technician	2.00	2.00	2.00	3.00	3.00	3.00
Senior Engineer - Extra Hire	0.12	0.12	0.12	0.12	0.12	0.12
Maintenance Superintendent	0.30	0.30	0.30	0.30	0.30	0.30
Assistant Maintenance Superintendent	-	-	0.30	0.30	0.30	0.30
Senior Maintenance Lead	1.00	1.00	1.00	1.00	1.00	1.00
Maintenance Specialist	1.00	1.00	1.00	1.00	1.00	1.00
Maintenance Worker	4.00	4.00	4.00	4.00	4.00	4.00
Total Surface Water Management Fund	12.22	12.32	12.62	13.62	13.82	13.82

STAFFING LEVELS						
POSITION	Number of Employees					
	2022	2023	2024	2024 Adj	2025	2026
EQUIPMENT RENTAL FUND						
Public Works Director	0.05	0.05	0.05	0.05	0.05	0.05
Administrative Assistant II	0.07	0.07	0.07	0.07	0.07	0.07
Maintenance Superintendent	0.10	0.10	0.10	0.10	0.10	0.10
Assistant Maintenance Superintendent	-	-	0.10	0.10	0.10	0.10
Lead Mechanic	1.00	1.00	1.00	1.00	1.00	1.00
Mechanic	1.00	1.00	1.00	1.00	1.00	1.00
Total Equipment Rental Fund	2.22	2.22	2.32	2.32	2.32	2.32

Total Other Funds	49.19	47.72	48.42	49.42	48.92	48.92
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GRAND TOTAL	179.62	175.82	178.22	181.22	172.41	171.41
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Total Regular & Part-time FTEs	167.27	164.28	166.68	169.68	159.87	158.87
Total Extra Hires/Seasonal FTEs	12.35	11.54	11.54	11.54	12.54	12.54
	179.62	175.82	178.22	181.22	172.41	171.41



Index of Positions and Pay Schedules

2025	
City of Des Moines - Index of Positions and Pay Schedule Directors and City Manager	
Cost of Living Adj: 3.0%	

Grade/ Rank	Positions	Step/Level	Hourly Rate	Semi- Monthly Salary	Annual Salary
D-30	Director of Emergency Management	Step 1	55.5931	4,818.25	115,638.10
		Step 2	58.3754	5,059.40	121,425.67
		Step 3	61.2970	5,312.61	127,502.67
		Step 4	64.3856	5,578.57	133,885.58
		Step 5	67.5872	5,857.78	140,586.76
D-31		Step 1	57.8175	5,011.04	120,264.86
		Step 2	60.7112	5,261.84	126,284.18
		Step 3	63.7451	5,524.79	132,594.99
		Step 4	66.9316	5,800.96	139,223.04
		Step 5	70.2790	6,091.08	146,185.84
D-32	Deputy Harbormaster	Step 1	60.1254	5,211.07	125,065.69
		Step 2	63.1311	5,471.57	131,317.79
		Step 3	66.2903	5,745.38	137,889.19
		Step 4	69.6025	6,032.45	144,778.86
		Step 5	73.0826	6,334.07	152,017.70
D-33		Step 1	62.5314	5,419.60	130,070.46
		Step 2	65.6555	5,690.36	136,568.73
		Step 3	68.9400	5,975.03	143,400.72
		Step 4	72.3849	6,273.60	150,566.43
		Step 5	76.0042	6,587.28	158,094.70
D-34	Director of Court Administration	Step 1	65.0351	5,636.59	135,278.14
		Step 2	68.2849	5,918.25	142,038.03
		Step 3	71.7016	6,214.38	149,145.03
		Step 4	75.2881	6,525.05	156,601.20
		Step 5	79.0519	6,851.43	164,434.35
D-35	Communications Director	Step 1	67.6362	5,862.03	140,688.73
		Step 2	71.0182	6,155.15	147,723.63
		Step 3	74.5677	6,462.78	155,106.67
		Step 4	78.2988	6,786.16	162,867.72
		Step 5	82.2107	7,125.20	171,004.72
D-36	Information Technology Director	Step 1	70.3419	6,096.53	146,316.65
		Step 2	73.8566	6,401.15	153,627.59
		Step 3	77.5526	6,721.48	161,315.51
		Step 4	81.4298	7,057.52	169,380.41
		Step 5	85.5020	7,410.46	177,851.13
D-37	Harbormaster Director of Community and Administrative Services	Step 1	73.1593	6,340.72	152,177.35
		Step 2	76.8202	6,658.01	159,792.14
		Step 3	80.6627	6,991.04	167,784.94
		Step 4	84.6934	7,340.38	176,169.14
		Step 5	88.9262	7,707.23	184,973.58



2025
City of Des Moines - Index of Positions and Pay Schedule
Directors and City Manager

Cost of Living Adj: 3.0%

Grade/ Rank	Positions	Step/Level	Hourly Rate	Semi- Monthly Salary	Annual Salary
D-38	Community Development Director	Step 1	76.0809	6,593.93	158,254.35
		Step 2	79.8888	6,923.96	166,175.05
		Step 3	83.8844	7,270.26	174,486.12
		Step 4	88.0755	7,633.50	183,204.04
		Step 5	92.4830	8,015.50	192,372.07
D-39	Assistant Police Chief	Step 1	79.1286	6,858.08	164,594.00
		Step 2	83.0826	7,200.77	172,818.55
		Step 3	87.2386	7,560.97	181,463.34
		Step 4	91.6041	7,939.33	190,543.82
		Step 5	96.1859	8,336.43	200,074.41
D-40	Public Works Director Finance Director	Step 1	82.2874	7,131.85	171,164.37
		Step 2	86.4018	7,488.44	179,722.64
		Step 3	90.7256	7,863.19	188,716.60
		Step 4	95.2654	8,256.65	198,159.64
		Step 5	100.0279	8,669.42	208,066.18
D-41	Assistant City Manager	Step 1	85.5789	7,417.12	178,010.78
		Step 2	89.8606	7,788.22	186,917.19
		Step 3	94.3518	8,177.47	196,259.29
		Step 4	99.0728	8,586.64	206,079.31
		Step 5	104.0240	9,015.76	216,378.28
D-42	City Attorney	Step 1	89.0029	7,713.88	185,133.23
		Step 2	93.4521	8,099.49	194,387.78
		Step 3	98.1245	8,504.45	204,106.86
		Step 4	103.0337	8,929.93	214,318.28
		Step 5	108.1869	9,376.56	225,037.49
D-43	Chief of Police	Step 1	92.5667	8,022.76	192,546.14
		Step 2	97.1971	8,424.07	202,177.67
		Step 3	102.0572	8,845.30	212,287.12
		Step 4	107.1619	9,287.72	222,905.39
		Step 5	112.5177	9,751.91	234,045.87
D-44		Step 1	96.2696	8,343.69	200,248.48
		Step 2	101.0812	8,760.71	210,256.99
		Step 3	106.1370	9,198.89	220,773.29
		Step 4	111.4438	9,658.83	231,811.80
		Step 5	117.0153	10,141.72	243,401.36
D-45		Step 1	100.1186	8,677.28	208,254.67
		Step 2	105.1258	9,111.25	218,670.03
		Step 3	110.3840	9,566.98	229,607.60
		Step 4	115.8997	10,045.03	241,080.77
		Step 5	121.6948	10,547.29	253,134.86



2025
City of Des Moines - Index of Positions and Pay Schedule
Directors and City Manager

Cost of Living Adj: 3.0%

Grade/ Rank	Positions	Step/Level	Hourly Rate	Semi- Monthly Salary	Annual Salary
N/A	Municipal Court Judge		200,571		
	<i>(95% of WA Citizens Commission on Salaries for Elected Officials \$191,020 for 0.85 FTE)</i>				
M-49	City Manager	Minimum	105.0855	18,214.83	218,577.91
		Maximum	133.0572	23,063.25	276,759.00

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 1/1/2025 and is subject to change



2025
City of Des Moines - Index of Positions and Pay Schedule
Exempt Employees

Cost of Living Adj: 3.0%

Grade/ Rank	Positions	Step/Level	Hourly Rate	Semi- Monthly Salary	Annual Salary
E-20		Step 1	38.7518	3,358.62	80,608.77
		Step 2	40.6903	3,526.63	84,639.22
		Step 3	42.7265	3,703.11	88,874.58
		Step 4	44.8607	3,888.08	93,313.88
		Step 5	47.1064	4,082.71	97,984.93
E-21		Step 1	40.3002	3,492.82	83,827.58
		Step 2	42.3156	3,667.49	88,019.68
		Step 3	44.4284	3,850.61	92,414.69
		Step 4	46.6527	4,043.39	97,041.45
		Step 5	48.9889	4,245.87	101,900.99
E-22		Step 1	41.9109	3,632.42	87,178.17
		Step 2	44.0100	3,814.35	91,544.34
		Step 3	46.2136	4,005.33	96,127.84
		Step 4	48.5215	4,205.36	100,928.67
		Step 5	50.9484	4,415.70	105,976.70
E-23		Step 1	43.5916	3,778.08	90,673.99
		Step 2	45.7743	3,967.26	95,214.23
		Step 3	48.0615	4,165.49	99,971.80
		Step 4	50.4675	4,374.02	104,976.57
		Step 5	52.9919	4,592.81	110,227.51
E-24	Management Analyst III/Executive Assistant - City Hall	Step 1	45.3346	3,929.15	94,299.59
		Step 2	47.6010	4,125.58	99,013.90
		Step 3	49.9793	4,331.71	103,960.99
		Step 4	52.4755	4,548.05	109,153.22
		Step 5	55.0980	4,775.34	114,608.10
E-25		Step 1	47.1479	4,086.31	98,071.45
		Step 2	49.5049	4,290.59	102,974.25
		Step 3	51.9808	4,505.18	108,124.25
		Step 4	54.5820	4,730.62	113,534.84
		Step 5	57.3084	4,966.92	119,206.02
E-26	City Clerk Principal Accountant	Step 1	49.0306	4,249.48	101,987.51
		Step 2	51.4856	4,462.26	107,094.25
		Step 3	54.0586	4,685.26	112,446.13
		Step 4	56.7642	4,919.75	118,074.05
		Step 5	59.6025	5,165.75	123,978.01
E-27	Maintenance Superintendent Prosecuting Attorney Senior Planner Recreation Manager	Step 1	50.9973	4,419.94	106,078.67
		Step 2	53.5496	4,641.14	111,387.29
		Step 3	56.2274	4,873.23	116,957.53
		Step 4	59.0381	5,116.83	122,803.81
		Step 5	61.9878	5,372.48	128,939.52



2025
City of Des Moines - Index of Positions and Pay Schedule
Exempt Employees

Cost of Living Adj: 3.0%

Grade/ Rank	Positions	Step/Level	Hourly Rate	Semi- Monthly Salary	Annual Salary
E-28	Capital Improvement Projects Manager Civil Engineer II Assistant Building Official	Step 1	53.0336	4,596.42	110,314.03
		Step 2	55.6837	4,826.11	115,826.59
		Step 3	58.4661	5,067.26	121,614.16
		Step 4	61.3881	5,320.51	127,692.19
		Step 5	64.4562	5,586.42	134,074.07
E-29	Principal Planner	Step 1	55.1533	4,780.14	114,723.46
		Step 2	57.9080	5,018.89	120,453.35
		Step 3	60.8024	5,269.74	126,473.70
		Step 4	63.8427	5,533.25	132,797.90
		Step 5	67.0366	5,810.06	139,441.40
E-30	Finance Operations Manager	Step 1	57.3644	4,971.77	119,322.41
		Step 2	60.2304	5,220.17	125,284.05
		Step 3	63.2430	5,481.27	131,550.57
		Step 4	66.4018	5,755.04	138,120.94
		Step 5	69.7214	6,042.75	145,026.06
E-31	Assistant City Attorney Principal Engineer	Step 1	59.6585	5,170.60	124,094.40
		Step 2	62.6429	5,429.26	130,302.21
		Step 3	65.7743	5,700.66	136,815.93
		Step 4	69.0658	5,985.93	143,662.34
		Step 5	72.5176	6,285.10	150,842.47
E-32	Planning & Development Services Manager Building Official Maintenance Superintendent Assistant City Attorney IT Operations Supervisor	Step 1	62.0433	5,377.29	129,054.88
		Step 2	65.1465	5,646.25	135,509.89
		Step 3	68.4033	5,928.51	142,284.20
		Step 4	71.8205	6,224.68	149,392.23
		Step 5	75.4114	6,535.91	156,861.79
E-33		Step 1	64.5260	5,592.47	134,219.30
		Step 2	67.7546	5,872.29	140,934.90
		Step 3	71.1440	6,166.05	147,985.25
		Step 4	74.7004	6,474.28	155,382.71
		Step 5	78.4379	6,798.21	163,157.15
E-34	Surface Water/Environmental Engineering Manager	Step 1	67.1064	5,816.11	139,586.63
		Step 2	70.4601	6,106.78	146,562.82
		Step 3	73.9819	6,412.01	153,888.18
		Step 4	77.6779	6,732.34	161,576.10
		Step 5	81.5625	7,069.02	169,656.45
E-35		Step 1	69.7912	6,048.80	145,171.29
		Step 2	73.2777	6,350.98	152,423.52
		Step 3	76.9391	6,668.31	160,039.34
		Step 4	80.7880	7,001.90	168,045.53
		Step 5	84.8257	7,351.84	176,444.15



2025
City of Des Moines - Index of Positions and Pay Schedule
Exempt Employees

Cost of Living Adj: 3.0%

Grade/ Rank	Positions	Step/Level	Hourly Rate	Semi- Monthly Salary	Annual Salary
E-36		Step 1	72.5805	6,290.55	150,973.28
		Step 2	76.2066	6,604.83	158,515.97
		Step 3	80.0141	6,934.82	166,435.64
		Step 4	84.0171	7,281.76	174,762.16
		Step 5	88.2151	7,645.60	183,494.50
E-37	City Engineer	Step 1	75.4882	6,542.56	157,021.44
		Step 2	79.2609	6,869.54	164,869.01
		Step 3	83.2218	7,212.83	173,107.98
		Step 4	87.3853	7,573.68	181,768.22
		Step 5	91.7576	7,952.63	190,863.12
E-38		Step 1	78.5078	6,804.27	163,302.38
		Step 2	82.4339	7,144.55	171,469.25
		Step 3	86.5553	7,501.75	180,041.94
		Step 4	90.8861	7,877.10	189,050.32
		Step 5	95.4328	8,271.16	198,507.78
E-39		Step 1	81.6461	7,076.27	169,830.52
		Step 2	85.7254	7,429.82	178,315.66
		Step 3	90.0141	7,801.52	187,236.49
		Step 4	94.5123	8,191.38	196,593.01
		Step 5	99.2401	8,601.14	206,427.45
E-40		Step 1	84.9093	7,359.09	176,618.22
		Step 2	89.1565	7,727.19	185,452.53
		Step 3	93.6126	8,113.40	194,721.50
		Step 4	98.2919	8,518.96	204,455.00
		Step 5	103.2080	8,945.04	214,680.84

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 1/1/2025 and is subject to change



2025
City of Des Moines - Index of Positions and Pay Schedule
General Employees

Cost of Living Adj: 3.0%

Grade/ Rank	Positions	Step/Level	Hourly Rate	Semi- Monthly Salary	Annual Salary
G-11		Step 1	27.4804	2,381.73	57,161.52
		Step 2	28.8503	2,500.46	60,011.04
		Step 3	30.2923	2,625.43	63,010.32
		Step 4	31.8064	2,756.66	66,159.84
		Step 5	33.3926	2,894.14	69,459.36
G-12	Events and Facility Coordinator Assistant	Step 1	28.5825	2,477.25	59,454.00
		Step 2	30.0039	2,600.44	62,410.56
		Step 3	31.5077	2,730.77	65,538.48
		Step 4	33.0836	2,867.36	68,816.64
		Step 5	34.7316	3,010.19	72,244.56
G-13	Court Clerk Office Specialist - Marina Office Specialist - City Hall	Step 1	29.7258	2,576.34	61,832.16
		Step 2	31.2090	2,704.88	64,917.12
		Step 3	32.7643	2,839.68	68,152.32
		Step 4	34.4123	2,982.51	71,580.24
		Step 5	36.1324	3,131.60	75,158.40
G-14	Program Support Specialist	Step 1	30.9103	2,679.00	64,296.00
		Step 2	32.4553	2,812.90	67,509.60
		Step 3	34.0827	2,953.95	70,894.80
		Step 4	35.7822	3,101.24	74,429.76
		Step 5	37.5744	3,256.57	78,157.68
G-15		Step 1	32.1360	2,785.23	66,845.52
		Step 2	33.7428	2,924.49	70,187.76
		Step 3	35.4320	3,070.89	73,701.36
		Step 4	37.2036	3,224.44	77,386.56
		Step 5	39.0679	3,386.01	81,264.24
G-16		Step 1	33.4338	2,897.71	69,545.04
		Step 2	35.1024	3,042.33	73,015.92
		Step 3	36.8637	3,194.98	76,679.52
		Step 4	38.7074	3,354.77	80,514.48
		Step 5	40.6438	3,522.60	84,542.40
G-17	Administrative Coordinator I Mechanic Permit Coordinator Program Coordinator - Recreation Engineering Technician I - Surface Water Aide	Step 1	34.7625	3,012.87	72,308.88
		Step 2	36.5032	3,163.73	75,929.52
		Step 3	38.3263	3,321.74	79,721.76
		Step 4	40.2421	3,487.78	83,706.72
		Step 5	42.2609	3,662.75	87,906.00
G-18	Court Marshal Senior Event Planner	Step 1	36.1530	3,133.38	75,201.12
		Step 2	37.9658	3,290.50	78,972.00
		Step 3	39.8610	3,454.75	82,914.00
		Step 4	41.8592	3,627.94	87,070.56
		Step 5	43.9501	3,809.16	91,419.84



2025
City of Des Moines - Index of Positions and Pay Schedule
General Employees

Cost of Living Adj: 3.0%

Grade/ Rank	Positions	Step/Level	Hourly Rate	Semi- Monthly Salary	Annual Salary
G-19	Mechanic	Step 1	37.8053	3,259.25	78,222.00
	DV Victim Advocate	Step 2	39.4799	3,421.72	82,121.28
	Payroll & Benefit Specialist	Step 3	41.4575	3,593.12	86,234.88
	Administrative Coordinator II	Step 4	43.5278	3,772.55	90,541.20
		Step 5	45.7011	3,960.91	95,061.84
G-20	Senior Accounting Specialist	Step 1	39.1091	3,389.59	81,350.16
	Engineering Technician II - Surface Water Inspector (SWM)	Step 2	41.0558	3,558.31	85,399.44
	Land Use Planner I	Step 3	43.1055	3,735.95	89,662.80
	Paralegal	Step 4	45.2685	3,923.42	94,162.08
	Assistant Recreation Manager Records Supervisor	Step 5	47.5345	4,119.82	98,875.68
G-21	Human Resources Analyst	Step 1	40.6747	3,525.28	84,606.72
	Executive Assistant to Police Chief	Step 2	42.7038	3,701.14	88,827.36
	Staff Accountant	Step 3	44.8359	3,885.93	93,262.32
	Business Support Analyst	Step 4	47.0813	4,080.54	97,932.96
	Deputy City Clerk	Step 5	49.4400	4,284.96	102,839.04
G-22	Plans Examiner/Building Inspector I-III	Step 1	42.2918	3,665.43	87,970.32
	Events and Facilities Rental Manager	Step 2	44.4033	3,848.43	92,362.32
		Step 3	46.6281	4,041.26	96,990.24
		Step 4	48.9559	4,243.01	101,832.24
		Step 5	51.3970	4,454.58	106,909.92
G-23	Engineering Inspector - SWM	Step 1	43.9913	3,812.73	91,505.52
	Support Services Specialist (SSS)	Step 2	46.1852	4,002.87	96,068.88
	Engineering Technician III - Surface Water Coordinator (SWM)	Step 3	48.4924	4,202.84	100,868.16
		Step 4	50.9232	4,413.51	105,924.24
		Step 5	53.4673	4,634.01	111,216.24
G-24	Electrial Building Inspector	Step 1	45.7423	3,964.49	95,147.76
	GIS Analyst (GIS Administrator)	Step 2	48.0289	4,162.66	99,903.84
		Step 3	50.4288	4,370.66	104,895.84
		Step 4	52.9523	4,589.38	110,145.12
		Step 5	55.6097	4,819.69	115,672.56
G-25	Civil Engineer I	Step 1	47.5757	4,123.39	98,961.36
	IT Systems Administrator	Step 2	49.9550	4,329.60	103,910.40
	Court Operations Supervisor	Step 3	52.4579	4,546.53	109,116.72
	Assistant Maintenance Superintendent	Step 4	55.0741	4,773.27	114,558.48
		Step 5	57.8345	5,012.52	120,300.48



2025 City of Des Moines - Index of Positions and Pay Schedule General Employees	Cost of Living Adj: 3.0%
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Grade/ Rank	Positions	Step/Level	Hourly Rate	Semi- Monthly Salary	Annual Salary
G-26		Step 1	49.4812	4,288.54	102,924.96
		Step 2	51.9635	4,503.68	108,088.32
		Step 3	54.5591	4,728.64	113,487.36
		Step 4	57.2886	4,965.20	119,164.80
		Step 5	60.1520	5,213.37	125,120.88

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 1/1/2025 and is subject to change



2025
City of Des Moines - Index of Positions and Pay Schedule
Teamsters

Cost of Living Adj: 3.0%

Grade/ Rank	Positions	Step/Level	Hourly Rate	Semi- Monthly Salary	Annual Salary
T-11	Harbor Attendant I Maintenance Worker I	Step 1	29.6640	2,570.88	61,701.12
		Step 2	31.1472	2,699.42	64,786.13
		Step 3	32.7025	2,834.22	68,021.20
		Step 4	34.3402	2,976.15	71,427.57
		Step 5	36.0603	3,125.23	75,005.47
T-12		Step 1	30.8485	2,673.54	64,164.88
		Step 2	32.3935	2,807.44	67,378.48
		Step 3	34.0106	2,947.59	70,742.13
		Step 4	35.7101	3,094.88	74,277.09
		Step 5	37.4920	3,249.31	77,983.36
T-13		Step 1	32.0845	2,780.66	66,735.76
		Step 2	33.6913	2,919.91	70,077.95
		Step 3	35.3702	3,065.42	73,569.97
		Step 4	37.1418	3,218.96	77,254.99
		Step 5	38.9958	3,379.64	81,111.31
T-14		Step 1	33.3720	2,892.24	69,413.76
		Step 2	35.0406	3,036.86	72,884.53
		Step 3	36.7813	3,187.71	76,505.15
		Step 4	38.6250	3,347.50	80,340.00
		Step 5	40.5511	3,514.43	84,346.37
T-15	Harbor Attendant II Maintenance Worker II Facilities Maintenance Worker I	Step 1	34.7007	3,007.39	72,177.41
		Step 2	36.4311	3,157.37	75,776.77
		Step 3	38.2542	3,315.36	79,568.69
		Step 4	40.1700	3,481.40	83,553.60
		Step 5	42.1888	3,656.36	87,752.75
T-16		Step 1	36.0912	3,127.90	75,069.65
		Step 2	37.8834	3,283.22	78,797.39
		Step 3	39.7992	3,449.26	82,782.29
		Step 4	41.7768	3,620.66	86,895.79
		Step 5	43.8677	3,801.87	91,244.77
T-17	Marina Environmental Operations Specialist Maintenance Specialist Traffic Control Specialist	Step 1	37.5332	3,252.88	78,069.01
		Step 2	39.4078	3,415.34	81,968.27
		Step 3	41.3854	3,586.73	86,081.55
		Step 4	43.4454	3,765.26	90,366.35
		Step 5	45.6187	3,953.62	94,886.85
T-18		Step 1	39.0370	3,383.21	81,196.96
		Step 2	40.9837	3,551.92	85,246.05
		Step 3	43.0334	3,729.56	89,509.39
		Step 4	45.1861	3,916.13	93,987.17
		Step 5	47.4418	4,111.62	98,678.99
T-19	Senior Maintenance Lead	Step 1	40.6026	3,518.90	84,453.49
		Step 2	42.6214	3,693.85	88,652.43
		Step 3	44.7535	3,878.64	93,087.28
		Step 4	46.9886	4,072.35	97,736.37
		Step 5	49.3473	4,276.77	102,642.43

Salary Schedule effective 1/1/2025 and is subject to change



2025
City of Des Moines - Index of Positions and Pay Schedule
Extra-Hire Pay Schedule

Cost of Living Adj: 3.0%

Range	Positions	Step/Level	Hourly Rate
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	16.77
		Step 2	17.23
		Step 3	17.76
		Step 4	18.29
		Step 5	18.82
EH-2	Facility Attendant II; Office Attendant II; Recreation Leader II	Step 1	17.23
		Step 2	18.03
		Step 3	18.82
		Step 4	19.61
		Step 5	20.41
EH-3	Facility Attendant III; Office Attendant III; Recreation Leader III; Gym Supervisor/Field Supervisor	Step 1	18.82
		Step 2	19.88
		Step 3	20.94
		Step 4	22.00
		Step 5	23.06
EH-4	Lead Facility Attendant; Office Attendant IV; Recreation Leader IV; Landscaping Specialist; Seasonal Maintenance Worker Seasonal Harbor Aide	Step 1	20.94
		Step 2	22.00
		Step 3	23.06
		Step 4	24.12
		Step 5	25.18
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 1/1/2025 and is subject to change

2025
City of Des Moines - Index of Positions and Pay Schedule
Police Guild

Cost of Living Adj: 3.8%

Grade/ Rank	Positions	Step/Level	Hourly Rate	Monthly Salary	Annual Salary
O-0	Recruit (academy-training phase)		41.79	3,622	86,916
O-1	Officer I (after FTO - Year 2)		47.75	4,139	99,333
O-2	Officer II (Years 3 - 4)		53.72	4,656	111,750
O-3	Officer III (Years 5 - 6)		59.69	5,174	124,166
O-4	Officer IV (Years 7 - 9)		62.68	5,432	130,375
O-5	Officer V (10 years or more)		65.07	5,639	135,342
S-1	Sergeant I (Years 1 -2)		70.44	6,105	146,517
S-2	Sergeant II (Years 3 +)		74.62	6,467	155,208

Per the 2022 - 2024 Collective Bargaining Agreement, pay grades are based on years of service. Years of service is determined by years of aggregate service as a law enforcement officer.

Salary Schedule effective 1/1/2025 and is subject to change



2025	
City of Des Moines - Index of Positions and Pay Schedule	
Police Support Guild	
Cost of Living Adj: 3.0%	

Grade/ Rank	Positions	Step/Level	Hourly Rate	Monthly Salary	Annual Salary
G-13	Records Specialist	1	30.29	2,626	63,014
		2	31.81	2,757	66,164
		3	33.40	2,895	69,475
		4	35.07	3,040	72,950
		5	36.83	3,192	76,602
G-20	Digital and Field Evidence Specialist Community Service Officer/ Master Community Service Officer	1	39.86	3,455	82,915
		2	41.85	3,627	87,055
		3	43.94	3,808	91,402
		4	46.14	3,999	95,970
		5	48.45	4,199	100,776

Salary Schedule effective 1/1/2025.



Five-Year Forecast

The following forecast is an **estimate only**. This tool is used by staff to help evaluate the City's long term financial health and make more informed budget decisions. The City of Des Moines, like many other municipalities, has been recovering from the fiscal impacts of the COVID-19 pandemic and related inflation. It is important to use a forecasting tool to ensure the City is positioned well in future years. A crucial step in the budget development process, this forecasting tool helps City staff make informed decisions regarding the 2025-2026 budget.

	2025-2031 GENERAL FUND									
	REVISED ANNUAL BUDGET 2024	PROJECTED ACTUALS 2024	BUDGET		FORECAST					
			2025	2026	2027	2028	2029	2030	2031	
BEGINNING FUND BALANCE	\$ 5,210,847	\$ 4,671,467	\$ 4,154,919	\$ 5,075,403	\$ 5,350,480	\$ 5,272,898	\$ 4,945,137	\$ 4,503,387	\$ 4,239,074	\$ 4,239,074
Operating Revenues										
Taxes	18,623,676	17,890,602	20,343,457	20,708,000	21,463,025	21,845,877	22,454,995	23,016,196	23,528,255	23,528,255
Licenses and Permits	315,000	315,000	425,500	441,500	446,250	446,250	451,250	451,250	451,250	451,250
Intergovernmental	1,043,304	1,037,472	910,519	872,201	855,500	891,463	929,223	968,872	1,010,503	1,010,503
Fees/Charges/Fines	2,177,650	1,857,850	1,879,100	1,920,990	1,814,525	1,814,601	1,764,677	1,764,755	1,764,834	1,764,834
Other	2,741,174	2,046,411	2,075,758	2,199,823	2,173,520	2,222,306	2,276,566	2,326,309	2,351,544	2,351,544
	24,900,804	23,147,335	25,634,334	26,142,514	26,752,820	27,220,496	27,876,711	28,527,382	29,106,386	29,106,386
Operating Expenditures										
Policy and Support Services	7,352,813	7,152,697	6,326,503	6,654,578	6,808,489	6,966,663	7,159,749	7,276,627	7,396,067	7,396,067
Public Safety Services	15,381,236	15,127,620	15,773,456	15,882,620	16,344,007	16,798,518	17,267,311	17,549,231	17,837,427	17,837,427
Community Services	4,871,899	3,905,583	3,399,891	3,605,240	3,902,906	4,008,076	4,116,401	4,190,837	4,267,017	4,267,017
Other	377,600	226,600	-	-	-	-	-	-	-	-
	27,983,548	26,412,500	25,499,850	26,142,437	27,055,402	27,773,257	28,543,461	29,016,695	29,500,512	29,500,512
** Net Activity (*Operating revenues over	(3,082,744)	(3,265,165)	134,484	77	(302,582)	(552,761)	(666,750)	(489,313)	(394,125)	(394,125)
ONE-TIME ACTIVITIES										
Revenues										
Sound Transit	212,944	212,944	154,868	19,359	-	-	-	-	-	-
American Rescue Plan Funding	1,850,617	2,450,617	-	-	-	-	-	-	-	-
One-Time Sales & B&O Tax Revenues	265,000	105,000	275,000	275,000	225,000	225,000	225,000	225,000	225,000	225,000
Closed Capital Project	-	250,000	-	-	-	-	-	-	-	-
Sale of property	-	-	690,000	-	-	-	-	-	-	-
Total One-Time Revenues	2,328,561	3,018,561	1,119,868	294,359	225,000	225,000	225,000	225,000	225,000	225,000
One-time Expenditures										
Sound Transit related expenditures	(212,944)	(212,944)	(154,868)	(19,359)	-	-	-	-	-	-
Censor Communications Study	-	(28,000)	-	-	-	-	-	-	-	-
City Council Manager Search	-	(29,000)	-	-	-	-	-	-	-	-
SAMP	-	-	(69,000)	-	-	-	-	-	-	-
Body Cam Refresh	-	-	(16,000)	-	-	-	-	-	-	-
Government relations	-	-	(54,000)	-	-	-	-	-	-	-
Communications Contract	-	-	(40,000)	-	-	-	-	-	-	-
Transfer Out - One-Time Sales & B&O Tax	-	-	-	-	-	-	-	-	-	-
Total One-Time Expenditures	(212,944)	(269,944)	(333,868)	(19,359)	-	-	-	-	-	-
Change in Fund Balance	(967,127)	(516,548)	920,484	275,077	(77,582)	(327,761)	(441,750)	(264,313)	(169,125)	(169,125)
ENDING FUND BALANCE	\$ 4,243,720	\$ 4,154,919	\$ 5,075,403	\$ 5,350,480	\$ 5,272,898	\$ 4,945,137	\$ 4,503,387	\$ 4,239,074	\$ 4,069,949	\$ 4,069,949
GFOA Target of 60 days (approx. 16.67%)	4,664,857	4,402,964	4,250,825	4,357,944	4,510,136	4,629,802	4,758,195	4,837,083	4,917,735	4,917,735
<i>Reserve (shortfall) surplus to GFOA Target</i>	(421,137)	(248,045)	824,578	992,536	762,763	315,335	(254,808)	(598,009)	(847,786)	(847,786)
Ending Reserve - % Total Operating Expenditures	15.17%	15.73%	19.90%	20.47%	19.49%	17.81%	15.78%	14.61%	13.80%	13.80%

The forecast above presents the 2025/2026 Biennial Budget. The 2025/2026 Budget assumes implementation of a service/staff reduction plan to be implemented in early 2025 in order to bring structural expenditures in line with structural revenue.



Assumptions

This forecast focuses on the General Fund, the City's largest fund which supports most City personnel and services. The forecast uses actuals through 2023, 2024 estimates, 2025-2026 preliminary budget numbers as detailed in the budget document, and the following assumptions for forecast years 2027 through 2031.

Revenues

Property Tax: Property Tax is the General Fund's largest revenue source. The City anticipates a small increase in the property tax levy from 2027-2031. The forecast assumes inflation will remain above 1%; thereby enabling the City to increase property tax collections of 1% per year going forward.

Utility Tax: Taxes on utilities is the General Fund's second largest revenue source. The City expects moderate growth of 2% annually with a gradual decline of telephone and cable TV utility taxes.

Sales Tax: Sales Tax is the General Fund's third largest revenue source. This forecast anticipates moderate increases over 2024 estimated collections due largely to an anticipated rebound in the construction sector.

Other Revenue: Other revenues including licenses & permits, intergovernmental, and charges for goods & services assume small but steady increases in the future.

Expenditures

Salaries & Benefits: Personnel costs account for about 67% of the Fund's expenditures. The City's costs for salaries and benefits are largely dictated by union contract or the Seattle area Consumer Price Index in June for non-represented employees. For 2025, the forecast assumes a 3% increase in personnel costs for represented employees and a 3% increase in cost of non-represented employees. In 2027 and beyond, the forecast assumes a 3% growth in personnel costs.

Other Expenses: The remaining General Fund expenditures include supplies and services. These make up a small portion of total expenditures. Small increases were assumed.

FUND SUMMARIES





2025/2026 Total Fund Revenues and Expenditures

2025 PRELIMINARY BUDGET SUMMARY OF SOURCES AND USES				
	Fund	Projected Beginning Fund Balance	Revenues	Total Resources
	General Fund	\$ 4,154,919	\$ 26,754,202	\$ 30,909,121
Special Revenue	Street Maintenance Fund	1,246,702	2,618,000	3,864,702
	Street Pavement Fund	2,814,697	1,418,000	4,232,697
	Development Fund	548,895	2,885,246	3,434,141
	Police Drug Seizure Fund	123,857	26,000	149,857
	Hotel-Motel Tax Fund	165,550	125,000	290,550
	Affordable Housing Sales Tax Fund	91,864	35,000	126,864
	American Rescue Plan Act (ARPA)	1,103,000	-	1,103,000
	Redondo Zone	67,349	129,800	197,149
	Waterfront Zone	13,303	438,550	451,853
	Pbpw Automation Fee	765,043	195,000	960,043
	Urban Forestry Fund	-	5,000	5,000
	Abatement Fund	42,508	3,600	46,108
	Ase-Automated Speed Enf	317,071	360,000	677,071
	Redondo Speed Enforcement	285,520	1,000,000	1,285,520
	Transport Benefit District	2,285,707	1,040,000	3,325,707
	Total Special Revenue Funds	9,871,066	10,279,196	20,150,262
	Debt Service	Reet 2 Eligible Debt Service	9,318	210,195
2023 LTGO Bond Debt Service		-	611,687	611,687
2018 Ltgo & Refunding Bonds		113,222	226,601	339,823
Total Debt Service Funds		122,540	1,048,483	1,171,023
Capital Projects	Reet 1St Quarter %	2,581,436	740,000	3,321,436
	Reet 2Nd Quarter	720,733	700,000	1,420,733
	Park Levy	289,145	150,000	439,145
	Park In Lieu	403,878	27,500	431,378
	One-Time Tax Revenues	1,163,348	50,000	1,213,348
	Municipal Capital Improvements	10,785,573	5,526,000	16,311,573
	Transportation Cap Imp	2,194,570	8,430,000	10,624,570
	Traffic In Lieu	333,772	460,000	793,772
	Traffic Impact - City Wide	1,033,993	345,000	1,378,993
	Traffic Impact Pac Ridge	731,052	120,000	851,052
Total Capital Projects Funds	20,237,500	16,548,500	36,786,000	
Enterprise	Marina Fund	16,525,581	5,684,747	22,210,328
	Surface Water Fund	30,100,170	7,038,001	37,138,171
	Total Enterprise Funds	46,625,751	12,722,748	59,348,499
Internal Service	Equipment Rental Operations	167,862	1,077,976	1,245,838
	Equipment Rental Replacement	5,148,638	2,280,778	7,429,416
	Facility Repair & Replacement	648,101	2,128,000	2,776,101
	Computer Equip Capital Fund	1,743,146	238,000	1,981,146
	Self-Insurance Fund	949,756	1,147,472	2,097,228
	Unemployment Insurance Fund	544,772	60,000	604,772
	Total Internal Service Funds	9,202,275	6,932,226	16,134,501
TOTAL BUDGET - ALL FUNDS		\$ 90,214,051	\$ 74,285,355	\$ 164,499,406



2025 PRELIMINARY BUDGET SUMMARY OF SOURCES AND USES

	Fund	Expenditures	Projected Ending Fund Balance	Total Uses
	General Fund	\$ 26,113,975	\$ 4,795,146	\$ 30,909,121
Special Revenue	Street Maintenance Fund	2,741,053	1,123,649	3,864,702
	Street Pavement Fund	1,466,788	2,765,909	4,232,697
	Development Fund	3,092,528	341,613	3,434,141
	Police Drug Seizure Fund	20,500	129,357	149,857
	Hotel-Motel Tax Fund	120,000	170,550	290,550
	Affordable Housing Sales Tax Fund	35,000	91,864	126,864
	American Rescue Plan Act (ARPA)	1,103,000	-	1,103,000
	Redondo Zone	150,635	46,514	197,149
	Waterfront Zone	394,462	57,391	451,853
	Pbpw Automation Fee	120,409	839,634	960,043
	Urban Forestry Fund	5,000	-	5,000
	Abatement Fund	2,500	43,608	46,108
	Ase-Automated Speed Enf	432,976	244,095	677,071
	Redondo Speed Enforcement	938,824	346,696	1,285,520
	Transport Benefit District	1,400,000	1,925,707	3,325,707
Total Special Revenue Funds	12,023,675	8,126,587	20,150,262	
Debt Service	Reet 2 Eligible Debt Service	210,195	9,318	219,513
	2023 LTGO Bond Debt Service	611,685	2	611,687
	2018 Ltgo & Refunding Bonds	226,600	113,223	339,823
	Total Debt Service Funds	1,048,480	122,543	1,171,023
Capital Projects	Reet 1St Quarter %	2,380,979	940,457	3,321,436
	Reet 2Nd Quarter	483,504	937,229	1,420,733
	Park Levy	-	439,145	439,145
	Park In Lieu	46,000	385,378	431,378
	One-Time Tax Revenues	165,000	1,048,348	1,213,348
	Municipal Capital Improvements	15,558,000	753,573	16,311,573
	Transportation Cap Imp	9,020,000	1,604,570	10,624,570
	Traffic In Lieu	-	793,772	793,772
	Traffic Impact - City Wide	140,000	1,238,993	1,378,993
	Traffic Impact Pac Ridge	-	851,052	851,052
Total Capital Projects Funds	27,793,483	8,992,517	36,786,000	
Enterprise	Marina Fund	20,370,859	1,839,469	22,210,328
	Surface Water Fund	7,448,034	29,690,137	37,138,171
	Total Enterprise Funds	27,818,893	31,529,606	59,348,499
Internal Service	Equipment Rental Operations	855,438	390,400	1,245,838
	Equipment Rental Replacement	1,389,000	6,040,416	7,429,416
	Facility Repair & Replacement	2,116,885	659,216	2,776,101
	Computer Equip Capital Fund	460,000	1,521,146	1,981,146
	Self-Insurance Fund	1,260,971	836,257	2,097,228
	Unemployment Insurance Fund	300,000	304,772	604,772
	Total Internal Service Funds	6,382,294	9,752,207	16,134,501
TOTAL BUDGET - ALL FUNDS		\$ 101,180,801	\$ 63,318,605	\$ 164,499,406



2026 PRELIMINARY BUDGET SUMMARY OF SOURCES AND USES

	Fund	Projected Beginning Fund Balance	Revenues	Total Resources
	General Fund	\$ 4,795,146	\$ 26,462,073	\$ 31,257,219
Special Revenue	Street Maintenance Fund	1,123,649	2,587,000	3,710,649
	Street Pavement Fund	2,765,909	1,393,000	4,158,909
	Development Fund	341,613	2,858,422	3,200,035
	Police Drug Seizure Fund	129,357	26,000	155,357
	Hotel-Motel Tax Fund	170,550	128,000	298,550
	Affordable Housing Sales Tax Fund	91,864	35,000	126,864
	American Rescue Plan Act (ARPA)	-	-	-
	Redondo Zone	46,514	145,130	191,644
	Waterfront Zone	57,391	458,210	515,601
	Pbpw Automation Fee	839,634	190,000	1,029,634
	Urban Forestry Fund	-	5,000	5,000
	Abatement Fund	43,608	3,600	47,208
	Ase-Automated Speed Enf	244,095	357,500	601,595
	Redondo Speed Enforcement	346,696	1,000,000	1,346,696
	Transport Benefit District	1,925,707	1,020,000	2,945,707
	Total Special Revenue Funds	8,126,587	10,206,862	18,333,449
Debt Service	Reet 2 Eligible Debt Service	9,318	209,433	218,751
	2023 LTGO Bond Debt Service	2	611,685	611,687
	2018 Ltgo & Refunding Bonds	113,223	226,401	339,624
		Total Debt Service Funds	122,543	1,047,519
Capital Projects	Reet 1St Quarter %	940,457	720,000	1,660,457
	Reet 2Nd Quarter	937,229	680,000	1,617,229
	Park Levy	439,145	145,000	584,145
	Park In Lieu	385,378	27,500	412,878
	One-Time Tax Revenues	1,048,348	30,000	1,078,348
	Municipal Capital Improvements	753,573	4,218,000	4,971,573
	Transportation Cap Imp	1,604,570	6,070,000	7,674,570
	Traffic In Lieu	793,772	507,500	1,301,272
	Traffic Impact - City Wide	1,238,993	335,000	1,573,993
	Traffic Impact Pac Ridge	851,052	115,000	966,052
	Total Capital Projects Funds	8,992,517	12,848,000	21,840,517
Enterprise	Marina Fund	1,839,469	5,920,997	7,760,466
	Surface Water Fund	29,690,137	7,365,907	37,056,044
		Total Enterprise Funds	31,529,606	13,286,904
Internal Service	Equipment Rental Operations	390,400	1,085,106	1,475,506
	Equipment Rental Replacement	6,040,416	1,311,565	7,351,981
	Facility Repair & Replacement	659,216	1,421,000	2,080,216
	Computer Equip Capital Fund	1,521,146	280,000	1,801,146
	Self-Insurance Fund	836,257	1,203,720	2,039,977
	Unemployment Insurance Fund	304,772	55,000	359,772
		Total Internal Service Funds	9,752,207	5,356,391
	TOTAL BUDGET - ALL FUNDS	\$ 63,318,605	\$ 69,207,749	\$ 132,526,354



2026 PRELIMINARY BUDGET SUMMARY OF SOURCES AND USES

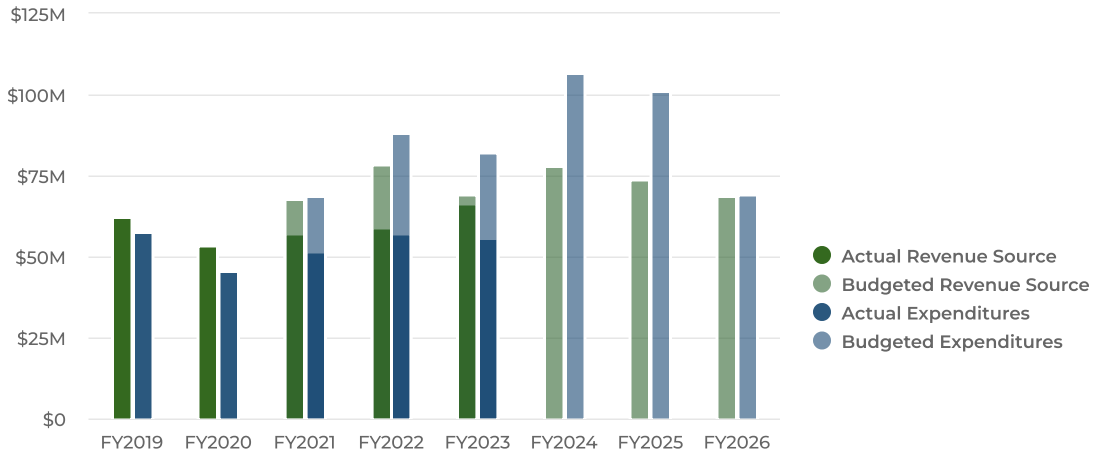
	Fund	Expenditures	Projected Ending Fund Balance	Total Uses
	General Fund	\$ 26,285,660	\$ 4,971,559	\$ 31,257,219
Special Revenue	Street Maintenance Fund	2,751,352	959,297	3,710,649
	Street Pavement Fund	1,068,322	3,090,587	4,158,909
	Development Fund	3,184,570	15,464	3,200,035
	Police Drug Seizure Fund	20,500	134,857	155,357
	Hotel-Motel Tax Fund	125,000	173,550	298,550
	Affordable Housing Sales Tax Fund	35,000	91,864	126,864
	American Rescue Plan Act (ARPA)	-	-	-
	Redondo Zone	187,510	4,135	191,644
	Waterfront Zone	397,452	118,149	515,601
	Pbpw Automation Fee	133,541	896,093	1,029,634
	Urban Forestry Fund	5,000	-	5,000
	Abatement Fund	2,500	44,708	47,208
	Ase-Automated Speed Enf	311,905	289,690	601,595
	Redondo Speed Enforcement	960,649	386,047	1,346,696
	Transport Benefit District	1,400,000	1,545,707	2,945,707
Total Special Revenue Funds	10,583,301	7,750,148	18,333,449	
Debt Service	Reet 2 Eligible Debt Service	209,433	9,318	218,751
	2023 LTGO Bond Debt Service	611,685	2	611,687
	2018 Ltgo & Refunding Bonds	226,400	113,224	339,624
	Total Debt Service Funds	1,047,518	122,544	1,170,062
Capital Projects	Reet 1St Quarter %	792,040	868,417	1,660,457
	Reet 2Nd Quarter	479,479	1,137,750	1,617,229
	Park Levy	39,000	545,145	584,145
	Park In Lieu	46,000	366,878	412,878
	One-Time Tax Revenues	50,000	1,028,348	1,078,348
	Municipal Capital Improvements	3,973,000	998,573	4,971,573
	Transportation Cap Imp	7,240,000	434,570	7,674,570
	Traffic In Lieu	-	1,301,272	1,301,272
	Traffic Impact - City Wide	-	1,573,993	1,573,993
	Traffic Impact Pac Ridge	-	966,052	966,052
Total Capital Projects Funds	12,619,519	9,220,998	21,840,517	
Enterprise	Marina Fund	5,770,807	1,989,659	7,760,466
	Surface Water Fund	7,301,634	29,754,410	37,056,044
	Total Enterprise Funds	13,072,441	31,744,069	44,816,510
Internal Service	Equipment Rental Operations	863,329	612,177	1,475,506
	Equipment Rental Replacement	1,887,600	5,464,381	7,351,981
	Facility Repair & Replacement	1,415,858	664,358	2,080,216
	Computer Equip Capital Fund	455,000	1,346,146	1,801,146
	Self-Insurance Fund	1,313,220	726,757	2,039,977
	Unemployment Insurance Fund	50,000	309,772	359,772
	Total Internal Service Funds	5,985,007	9,123,591	15,108,598
TOTAL BUDGET - ALL FUNDS		\$ 69,593,445	\$ 62,932,909	\$ 132,526,354



Summary

The City of Des Moines is projecting \$74.29M of revenue in FY2025, which represents a 5.2% decrease over the prior year and \$69.21M of revenue in FY2026, which represents a 6.8% decrease over the prior year.

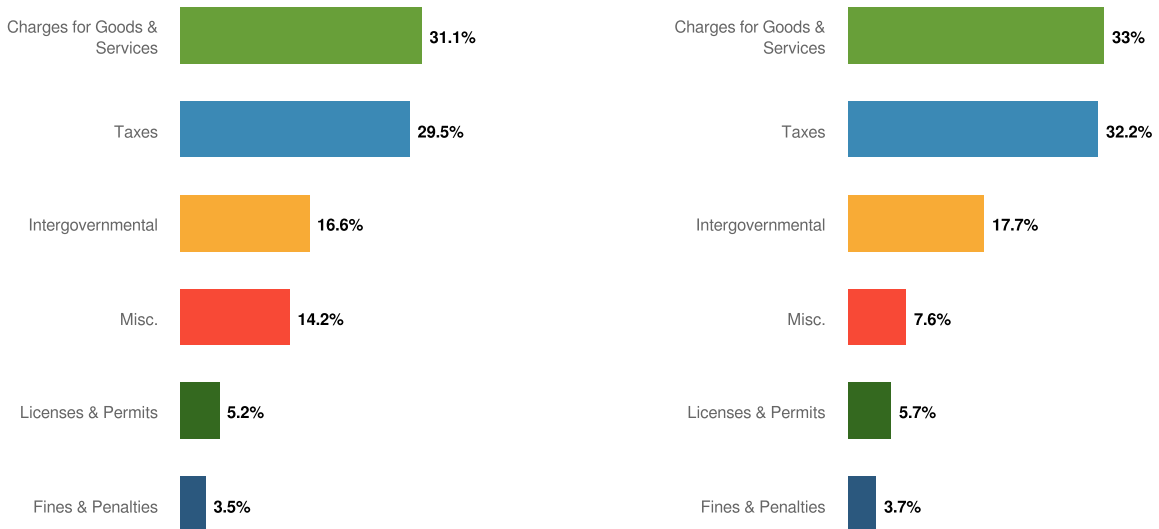
Budgeted expenditures are projected to decrease by 5.2% or \$5.59M to \$101.18M in FY2025 and 31.2% or \$31.59M in FY2026.



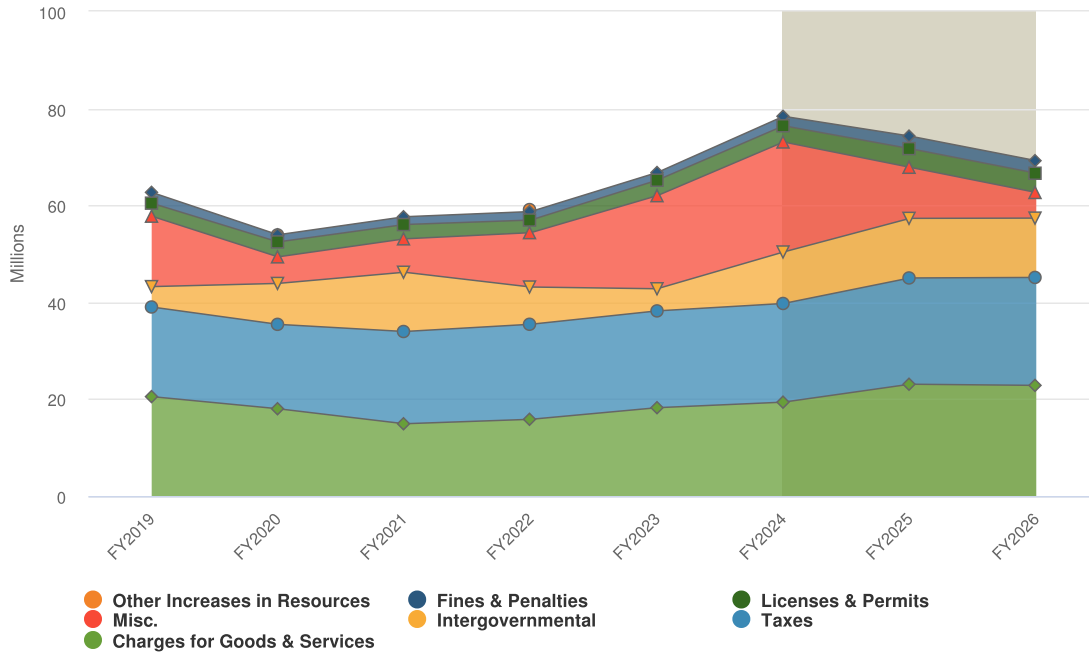
Revenues by Source

Projected 2025 Revenues by Source

Projected 2026 Revenues by Source



Budgeted and Historical 2025 Revenues by Source



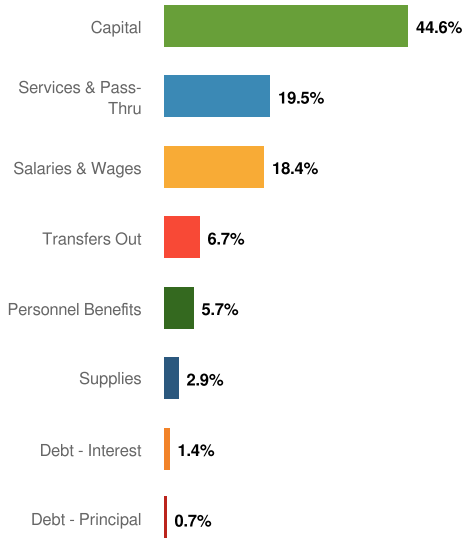
Grey background indicates budgeted figures.

Name	FY2023 Actuals	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Revenue Source						
Taxes	\$19,980,896	\$20,363,272	\$20,145,660	\$21,930,457	\$22,280,200	7.7%
Licenses & Permits	\$3,193,368	\$3,342,270	\$3,483,000	\$3,850,764	\$3,974,771	15.2%
Intergovernmental	\$4,570,326	\$10,625,539	\$11,602,996	\$12,302,268	\$12,241,950	15.8%
Charges for Goods & Services	\$18,225,180	\$19,373,799	\$19,160,188	\$23,073,219	\$22,832,631	19.1%
Fines & Penalties	\$1,585,724	\$1,961,400	\$2,140,500	\$2,586,100	\$2,587,465	31.8%
Misc.	\$19,209,401	\$22,706,928	\$24,785,421	\$10,542,547	\$5,290,732	-53.6%
Other Increases in Resources	\$0	\$0	-\$1,000	\$0	\$0	0%
Total Revenue Source:	\$66,764,894	\$78,373,208	\$81,316,765	\$74,285,355	\$69,207,749	-5.2%

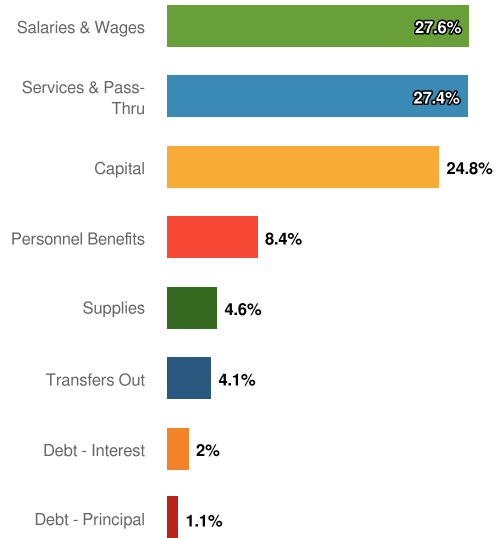


Expenditures by Expense Type

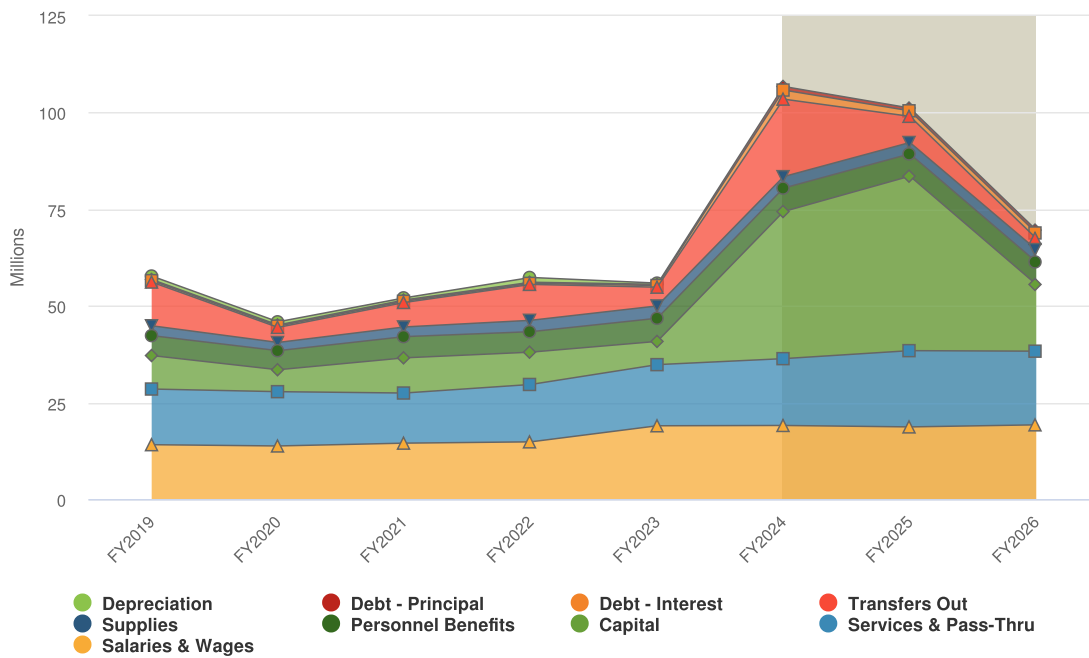
Budgeted 2025 Expenditures by Expense Type



Budgeted 2026 Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	FY2023 Actuals	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects						
Depreciation	\$306,779	\$0	-\$143,528	\$0	\$0	0%
Salaries & Wages	\$18,951,103	\$19,032,691	\$19,237,366	\$18,658,709	\$19,192,569	-2%
Personnel Benefits	\$5,988,787	\$6,073,727	\$6,129,302	\$5,757,159	\$5,825,248	-5.2%
Supplies	\$3,191,973	\$2,966,083	\$2,901,137	\$2,952,790	\$3,209,190	-0.4%
Services & Pass-Thru	\$15,821,703	\$17,292,058	\$18,175,875	\$19,734,699	\$19,061,670	14.1%
Capital	\$6,011,978	\$38,063,641	\$29,286,484	\$45,161,000	\$17,271,600	18.6%
Debt - Principal	\$318,075	\$935,482	\$715,482	\$716,863	\$741,863	-23.4%
Debt - Interest	\$431,544	\$2,348,217	\$2,472,265	\$1,433,613	\$1,406,054	-38.9%
Transfers Out	\$4,853,988	\$20,058,793	\$9,985,841	\$6,765,967	\$2,885,251	-66.3%
Total Expense Objects:	\$55,875,930	\$106,770,692	\$88,760,225	\$101,180,800	\$69,593,445	-5.2%





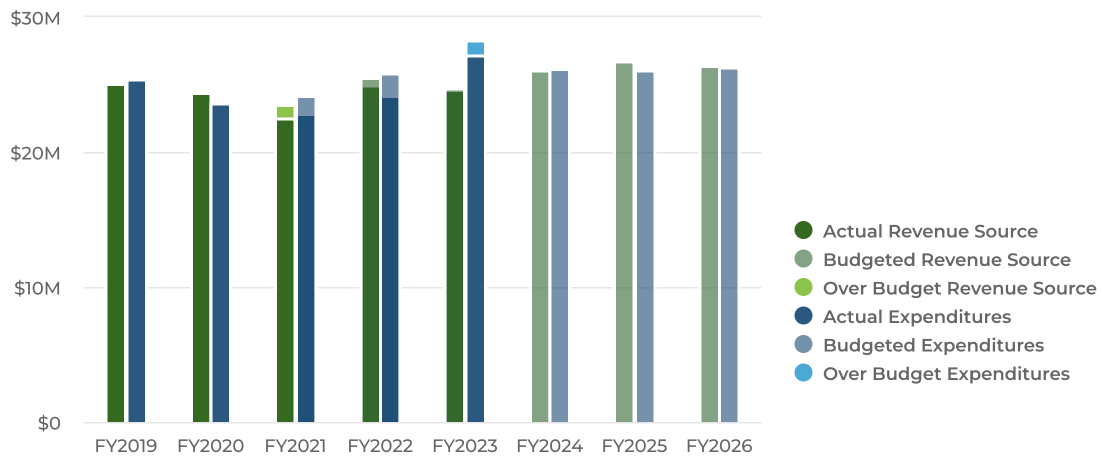
General Fund

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.

Summary

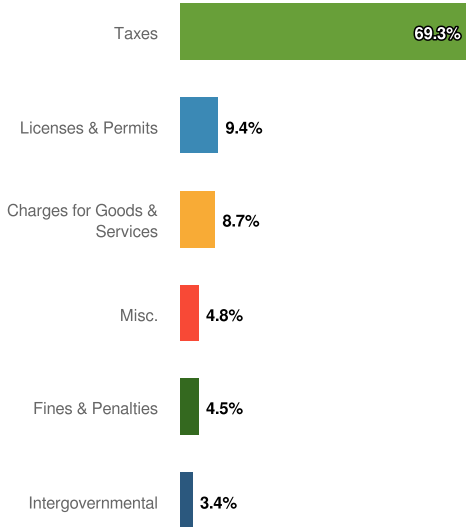
The City of Des Moines is projecting \$26.75M of revenue in FY2025, which represents a 2.3% increase over the prior year and \$26.46M of revenue in FY2026, which represents a 1.1% decrease over the prior year.

Budgeted expenditures are projected to decrease by 0.5% or \$136.26K to \$26.11M in FY2025 and 0.7% or \$171.69K in FY2026.

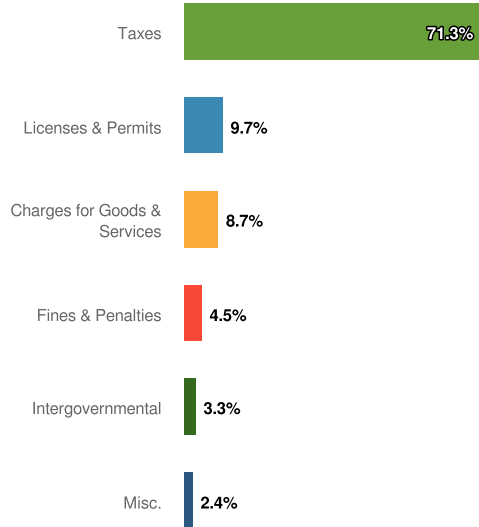


Revenues by Source

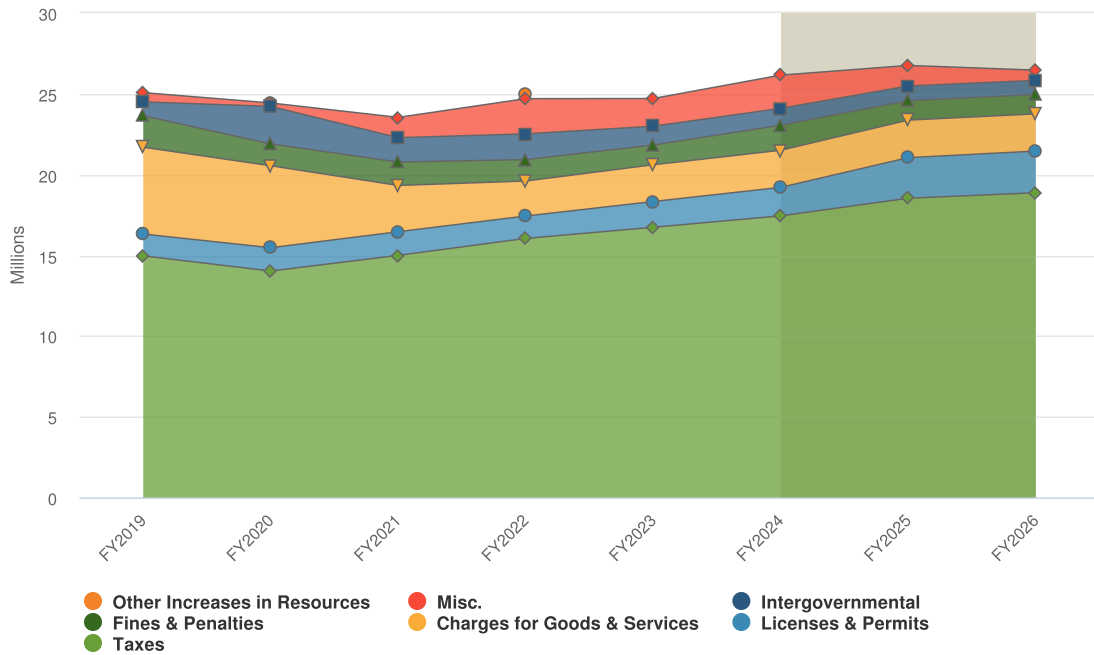
Projected 2025 Revenues by Source



Projected 2026 Revenues by Source



Budgeted and Historical 2025 Revenues by Source



Grey background indicates budgeted figures.

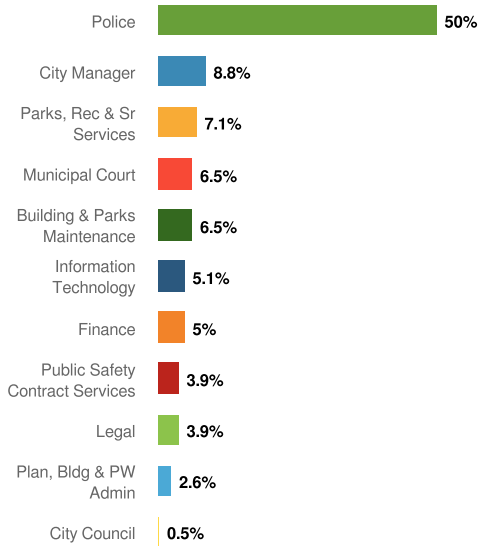
Name	FY2023 Actuals	FY2024 Amended Budget	FY2024 Projected	FY2025 Budgeted	FY2026 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Revenue Source						
Taxes						
Property Tax	\$5,454,070	\$5,639,570	\$5,586,890	\$5,790,457	\$5,900,000	2.7%
Retail Sales	\$4,353,096	\$4,325,000	\$4,225,000	\$4,400,000	\$4,450,000	1.7%
Criminal Justice	\$1,207,639	\$1,300,000	\$1,240,000	\$1,400,000	\$1,400,000	7.7%
Business & Occupation	\$1,282,381	\$1,440,000	\$1,430,000	\$2,365,000	\$2,440,200	64.2%
Utility Taxes	\$4,215,887	\$4,459,106	\$4,220,262	\$4,310,000	\$4,405,000	-3.3%
Leasehold	\$212,207	\$240,000	\$235,000	\$240,000	\$250,000	0%
Gambling	\$6,970	\$35,000	\$25,000	\$25,000	\$25,000	-28.6%
Total Taxes:	\$16,732,250	\$17,438,676	\$16,962,152	\$18,530,457	\$18,870,200	6.3%
Licenses & Permits	\$1,594,642	\$1,765,000	\$1,790,000	\$2,513,500	\$2,579,500	42.4%
Total Licenses & Permits:	\$1,594,642	\$1,765,000	\$1,790,000	\$2,513,500	\$2,579,500	42.4%
Intergovernmental						
Federal Direct	\$40,338	\$25,000	\$40,000	\$40,000	\$0	60%
Federal Indirect	\$14,397	\$28,181	\$53,181	\$61,622	\$10,500	118.7%
State Grants	\$131,469	\$0	\$49,638	\$8,000	\$45,000	N/A
State Shared Revenues	\$772,289	\$814,123	\$764,653	\$788,397	\$804,201	-3.2%
Local Grants	\$205,588	\$176,000	\$130,000	\$12,500	\$12,500	-92.9%
Total Intergovernmental:	\$1,164,081	\$1,043,304	\$1,037,472	\$910,519	\$872,201	-12.7%
Charges for Goods & Services						
General Govt.	\$1,805,572	\$1,775,535	\$1,751,435	\$1,761,976	\$1,702,667	-0.8%
Public Safety	\$99,653	\$83,300	\$84,000	\$86,400	\$88,400	3.7%
Natural and Economic Environment	-\$8,027	\$0	\$0	\$0	\$0	0%
Social Services	\$61,003	\$25,400	\$17,500	\$22,650	\$28,880	-10.8%
Culture & Rec.	\$318,498	\$413,500	\$361,300	\$453,500	\$484,000	9.7%
Total Charges for Goods & Services:	\$2,276,700	\$2,297,735	\$2,214,235	\$2,324,526	\$2,303,947	1.2%
Fines & Penalties	\$1,220,169	\$1,552,150	\$1,301,150	\$1,201,000	\$1,201,000	-22.6%
Total Fines & Penalties:	\$1,220,169	\$1,552,150	\$1,301,150	\$1,201,000	\$1,201,000	-22.6%
Misc.						
Interest and Other Earnings	\$105,602	\$106,000	\$81,000	\$56,000	\$31,000	-47.2%
Rents/Leases	\$358,402	\$511,570	\$367,360	\$458,300	\$485,325	918.4%
Non-Governmental Sources	\$14,667	\$24,000	\$15,220	\$2,500	\$1,500	-89.6%
Other	\$3,983	\$30,700	\$159,400	\$757,400	\$117,400	2,367.1%
Transfers In	\$1,235,552	\$1,850,617	\$1,850,617	\$0	\$0	-100%



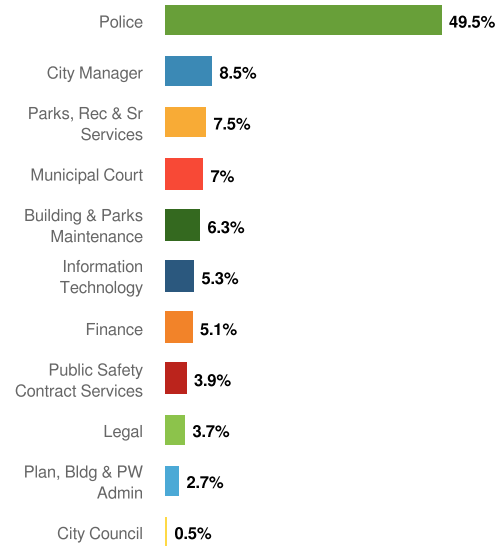
Name	FY2023 Actuals	FY2024 Amended Budget	FY2024 Projected	FY2025 Budgeted	FY2026 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Total Misc.:	\$1,718,205	\$2,522,887	\$2,473,597	\$1,274,200	\$635,225	-38%
Total Revenue Source:	\$24,706,047	\$26,619,752	\$25,778,606	\$26,754,202	\$26,462,073	2.3%

Expenditures by Function

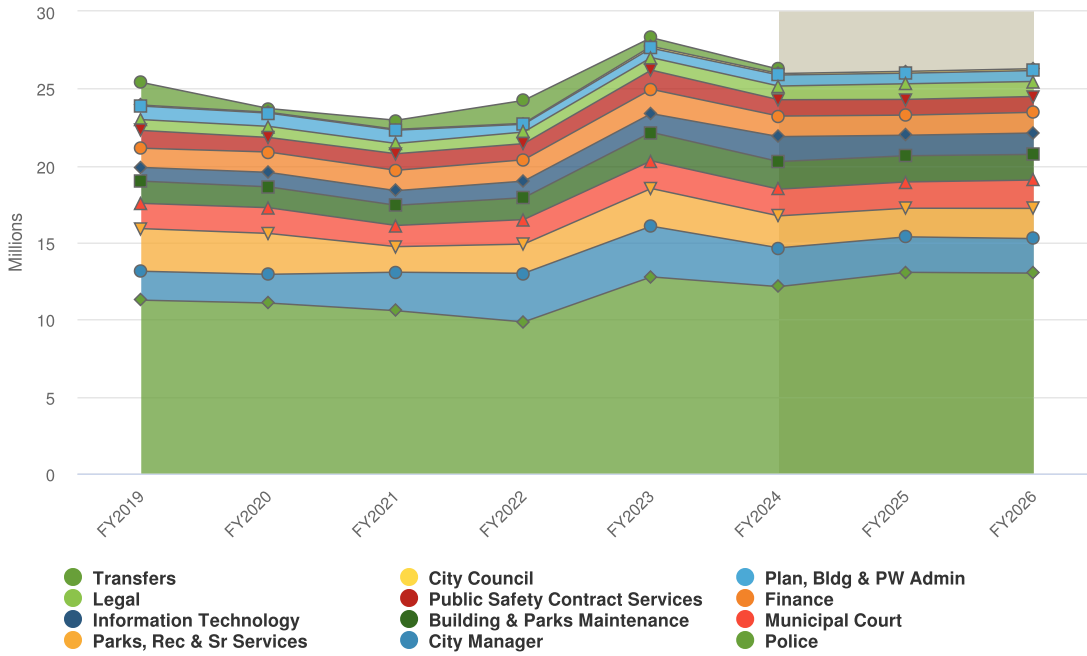
Budgeted 2025 Expenditures by Function



Budgeted 2026 Expenditures by Function



Budgeted and Historical Expenditures by Function



Grey background indicates budgeted figures.

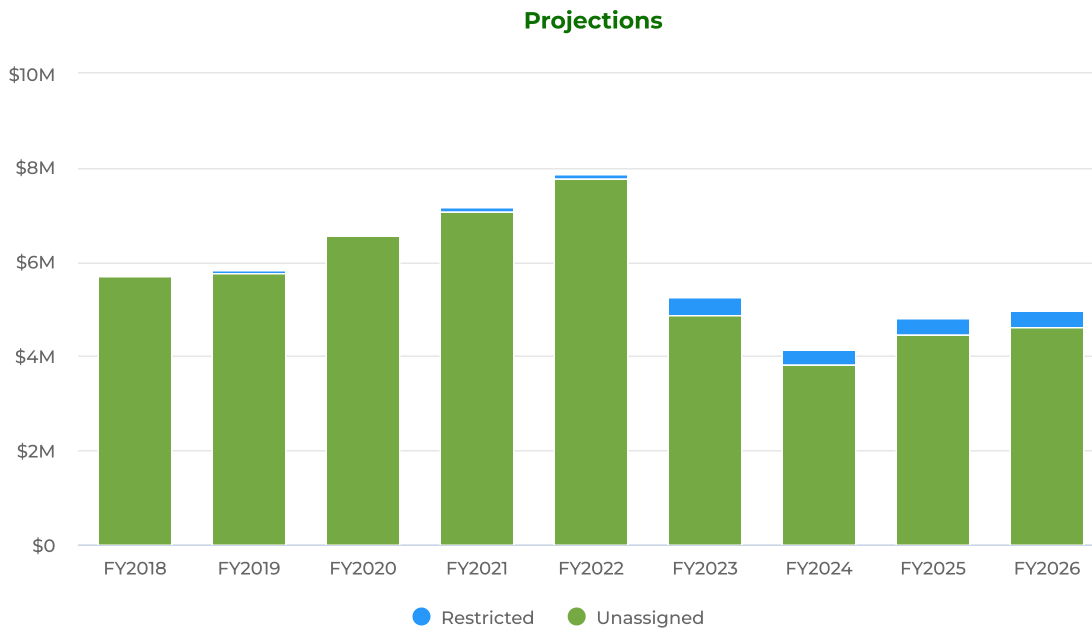
Name	FY2023 Actuals	FY2024 Amended Budget	FY2024 Projected	FY2025 Budgeted	FY2026 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expenditures						
City Council	\$124,655	\$95,981	\$180,851	\$119,696	\$120,720	24.7%
Building & Parks Maintenance	\$1,853,621	\$1,793,171	\$1,802,946	\$1,700,003	\$1,665,255	-5.2%
City Manager	\$3,293,706	\$2,517,221	\$2,585,035	\$2,303,819	\$2,242,802	-8.5%
Finance	\$1,580,758	\$1,334,670	\$1,151,542	\$1,306,317	\$1,343,978	-2.1%
Information Technology	\$1,214,440	\$1,618,534	\$1,540,534	\$1,332,120	\$1,386,842	-17.7%
Legal	\$814,437	\$889,357	\$861,357	\$1,015,611	\$974,588	14.2%
Municipal Court	\$1,793,579	\$1,735,021	\$1,746,571	\$1,706,115	\$1,842,157	-1.7%
Plan, Bldg & PW Admin	\$608,811	\$716,245	\$716,245	\$686,860	\$708,306	-4.1%
Parks, Rec & Sr Services	\$2,447,988	\$3,066,577	\$2,450,109	\$1,860,093	\$1,960,550	-10.5%
Transfers	\$559,110	\$277,600	\$226,600	\$0	\$0	-100%
Public Safety Contract Services	\$1,243,761	\$1,061,350	\$1,296,600	\$1,020,310	\$1,029,310	-3.9%
Police	\$12,766,871	\$12,133,208	\$12,316,905	\$13,063,031	\$13,011,153	7.7%
Total Expenditures:	\$28,301,737	\$27,238,936	\$26,875,295	\$26,113,975	\$26,285,660	-0.5%



Fund Balance

Fund Balance is the excess of a fund's total assets over its total liabilities. A negative fund balance is often referred to as a deficit. Fund balance increases when revenues are greater than expenditures, and decreases when expenditures are greater than revenues.

Fund Balance changes greater than 10%: In 2025, Fund Balance is budgeted to increase \$640,227 (15.4%) over the prior year. The General Fund is expected to receive revenue of \$690,000 from the sale of property to the Port of Seattle.



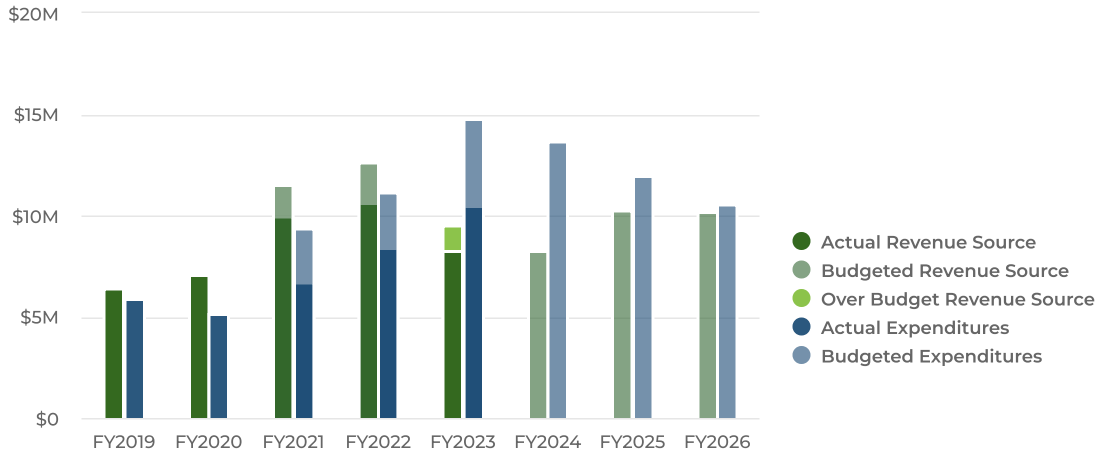
Financial Summary	FY2023	FY2024	FY2025	FY2026	% Change
Fund Balance	—	—	—	—	
Unassigned	\$4,862,387	\$3,815,698	\$4,455,925	\$4,632,338	4%
Restricted	\$389,221	\$339,221	\$339,221	\$339,221	0%
Total Fund Balance:	\$5,251,608	\$4,154,919	\$4,795,146	\$4,971,559	3.7%



Special Revenue Funds

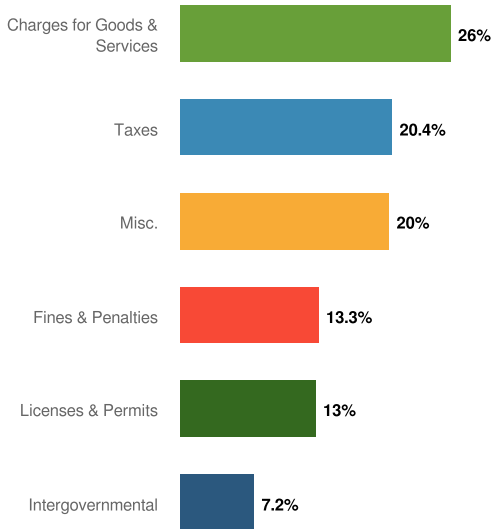
Special Revenue Funds account for the revenues and expenditures that are dedicated for specific purposes through either State Statute or City Council Policy.

Summary

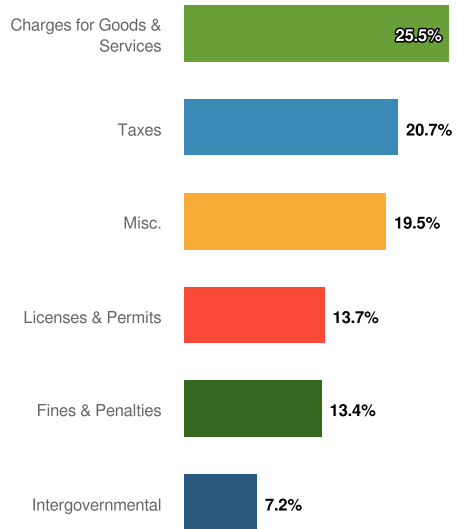


Revenues by Source

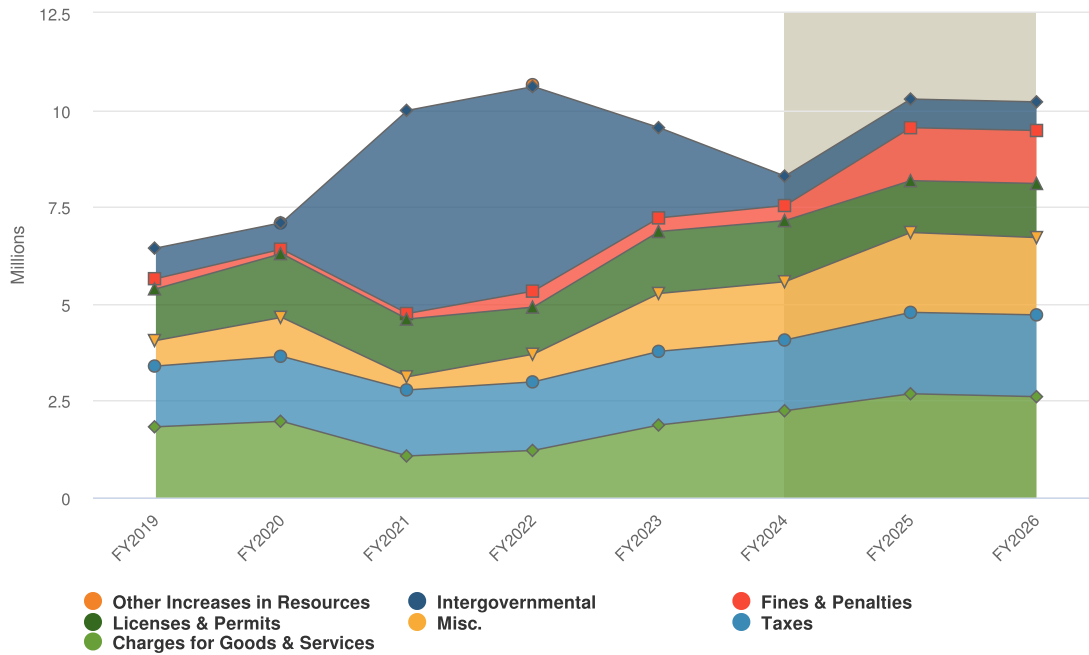
Projected 2025 Revenues by Source



Projected 2026 Revenues by Source



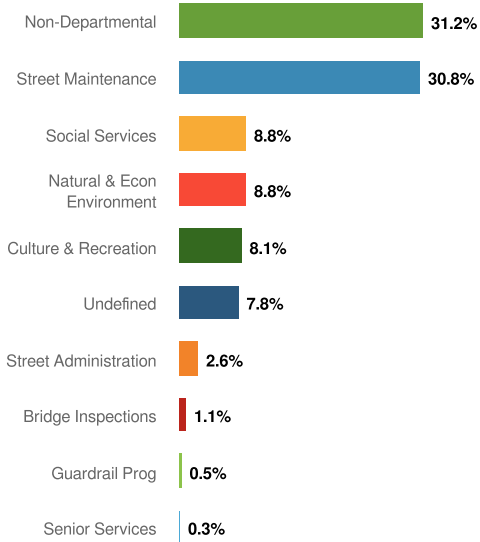
Budgeted and Historical 2025 Revenues by Source



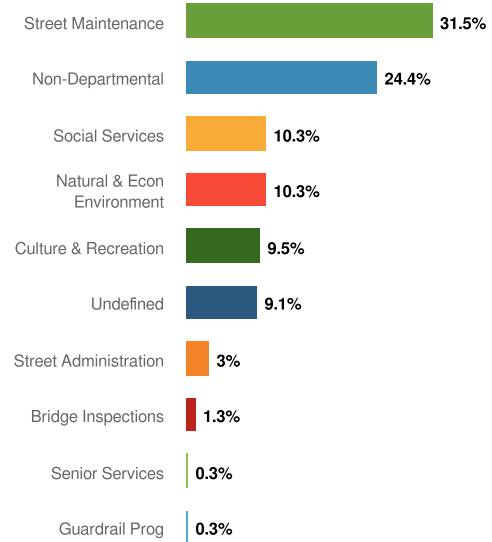
Grey background indicates budgeted figures.

Expenditures by Function

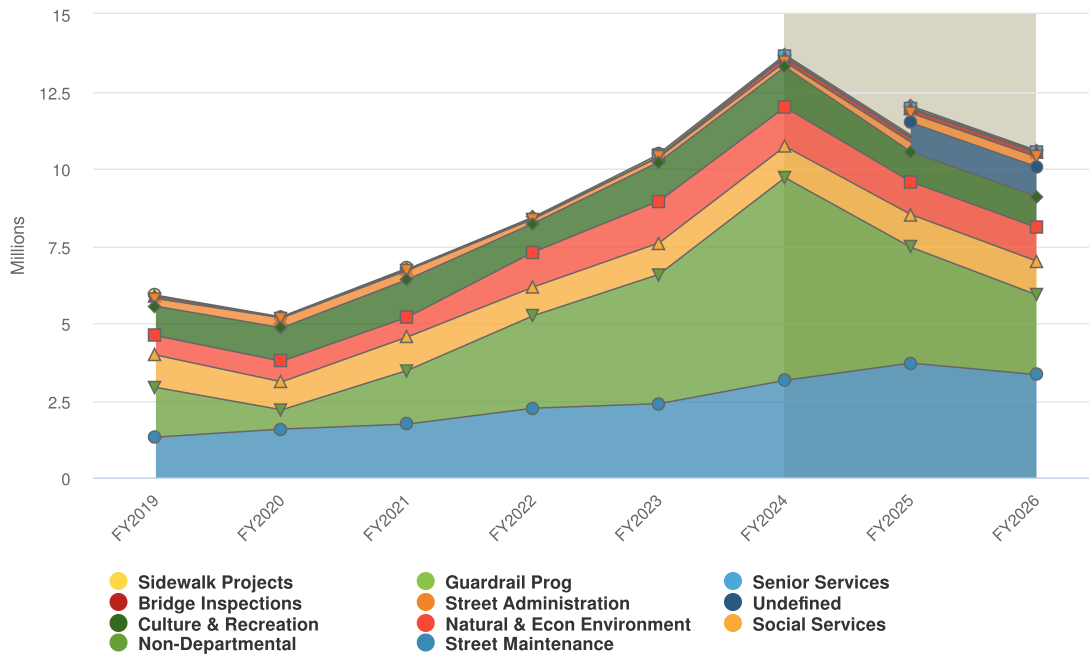
Budgeted 2025 Expenditures by Function



Budgeted 2026 Expenditures by Function



Budgeted and Historical Expenditures by Function



Grey background indicates budgeted figures.

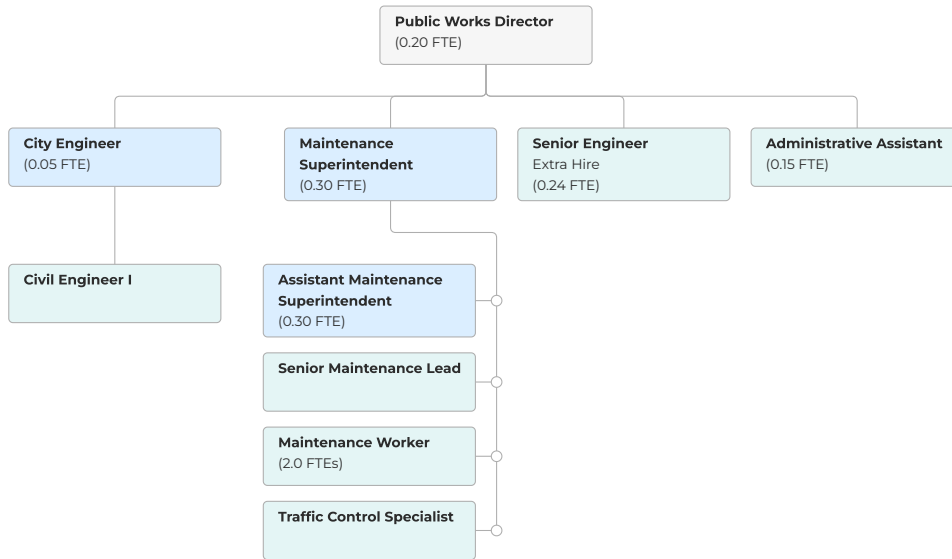


Street Maintenance Fund

The purpose of the Street Maintenance Fund is to account for the operations related to the maintenance of City streets.

Organization Chart

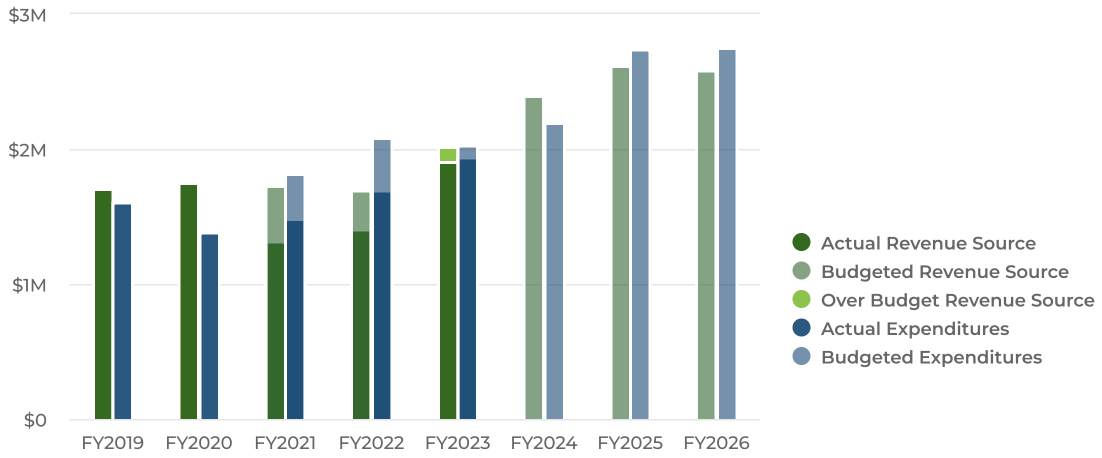
Street Maintenance Fund



Summary

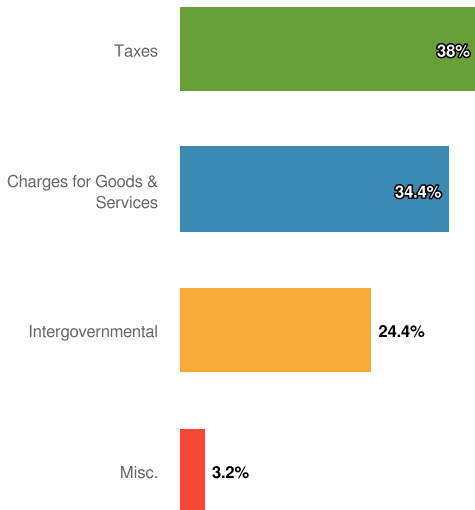
The City of Des Moines is projecting \$2.62M of revenue in FY2025, which represents a 9.1% increase over the prior year and \$2.59M of revenue in FY2026, which represents a 1.2% decrease over the prior year.

Budgeted expenditures are projected to increase by 24.7% or \$542.45K to \$2.74M in FY2025 and 0.4% or \$10.3K in FY2026.

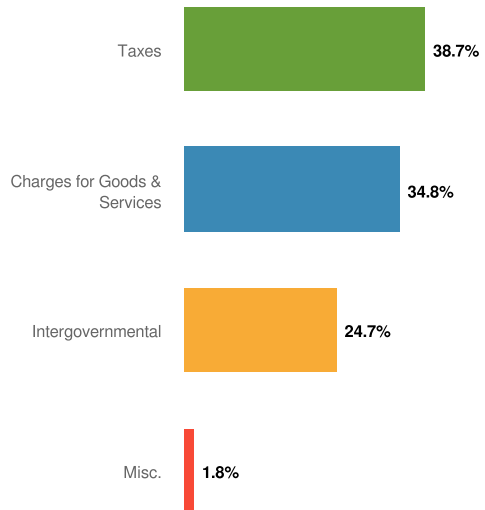


Revenues by Source

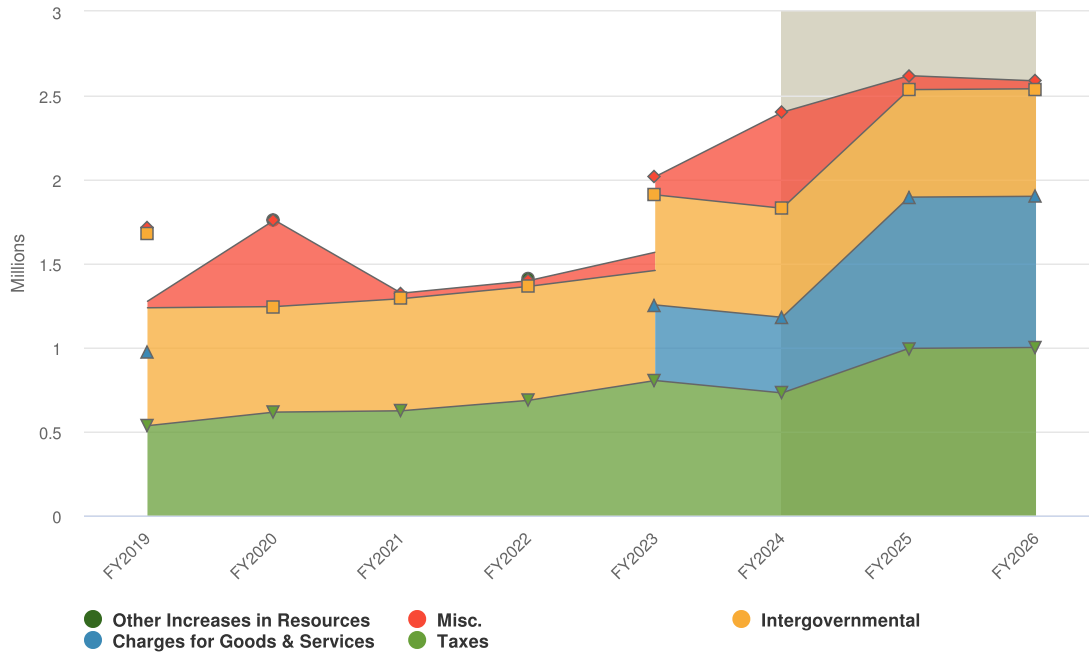
Projected 2025 Revenues by Source



Projected 2026 Revenues by Source



Budgeted and Historical 2025 Revenues by Source



Grey background indicates budgeted figures.

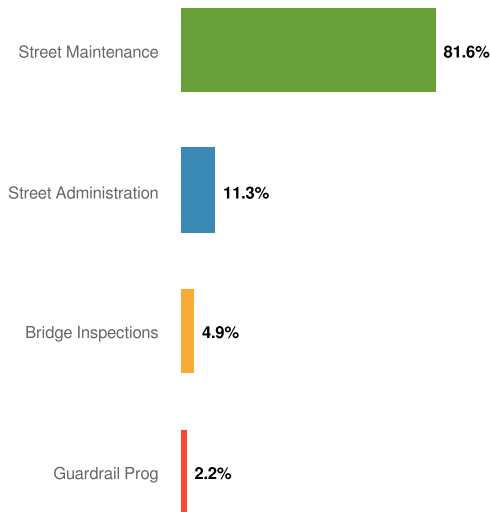
Name	FY2023 Actuals	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Revenue Source						
Taxes						
SANITATION UTILITY TAX 10%	\$702,881	\$637,100	\$850,000	\$900,000	\$900,000	41.3%
UTILITY TAXES - SWM	\$100,564	\$92,496	\$92,496	\$95,000	\$100,000	2.7%
Total Taxes:	\$803,445	\$729,596	\$942,496	\$995,000	\$1,000,000	36.4%
Intergovernmental						
MULTIMODAL TRANSPORATION	\$43,057	\$42,573	\$42,573	\$40,000	\$40,000	-6%
VEHICLE FUEL TAX	\$612,252	\$606,662	\$606,662	\$600,000	\$600,000	-1.1%
Total Intergovernmental:	\$655,309	\$649,235	\$649,235	\$640,000	\$640,000	-1.4%
Charges for Goods & Services						
I/F TBD STREET MTC SERVICES	\$450,000	\$450,000	\$450,000	\$900,000	\$900,000	100%
Total Charges for Goods & Services:	\$450,000	\$450,000	\$450,000	\$900,000	\$900,000	100%
Misc.						
INTEREST REVENUE	\$14,053	\$2,500	\$27,000	\$24,000	\$17,000	860%



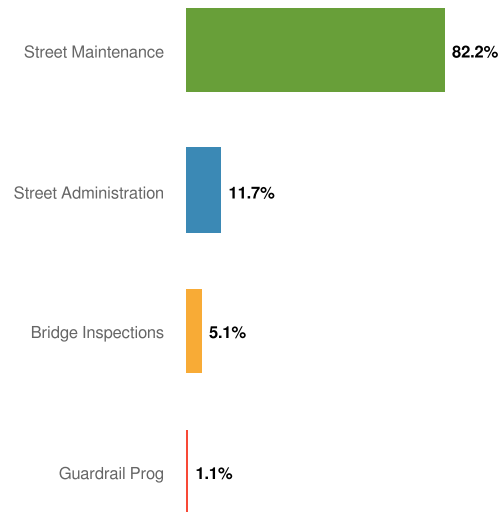
Name	FY2023 Actuals	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
MISCELLANEOUS	-\$424	\$0	\$0	\$0	\$0	0%
XFER IN FROM ARPA	\$0	\$20,000	\$20,000	\$0	\$0	-100%
XFER IN FROM TBD	\$0	\$500,000	\$500,000	\$0	\$0	-100%
XFER IN FROM 302	\$0	\$29,000	\$29,000	\$29,000	\$0	0%
XFER IN FROM ASE	\$94,525	\$20,000	\$20,000	\$0	\$0	-100%
STREET TXR IN FROM FUND 191	\$0	\$0	\$0	\$30,000	\$30,000	N/A
Total Misc.:	\$108,153	\$571,500	\$596,000	\$83,000	\$47,000	-85.5%
Total Revenue Source:	\$2,016,907	\$2,400,331	\$2,637,731	\$2,618,000	\$2,587,000	9.1%

Expenditures by Function

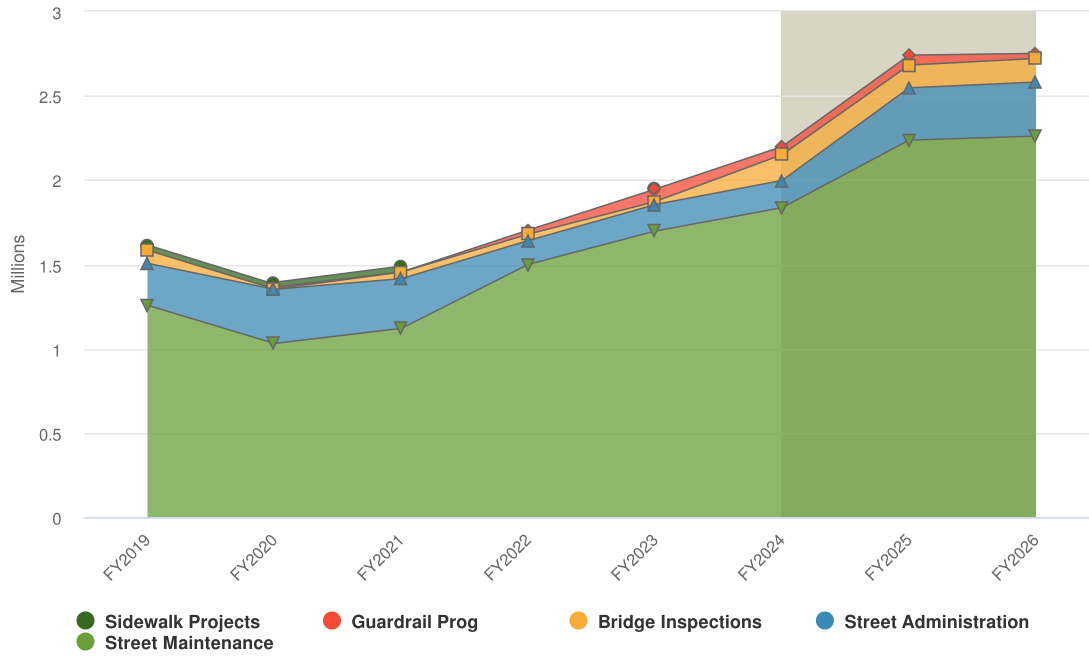
Budgeted 2025 Expenditures by Function



Budgeted 2026 Expenditures by Function



Budgeted and Historical Expenditures by Function



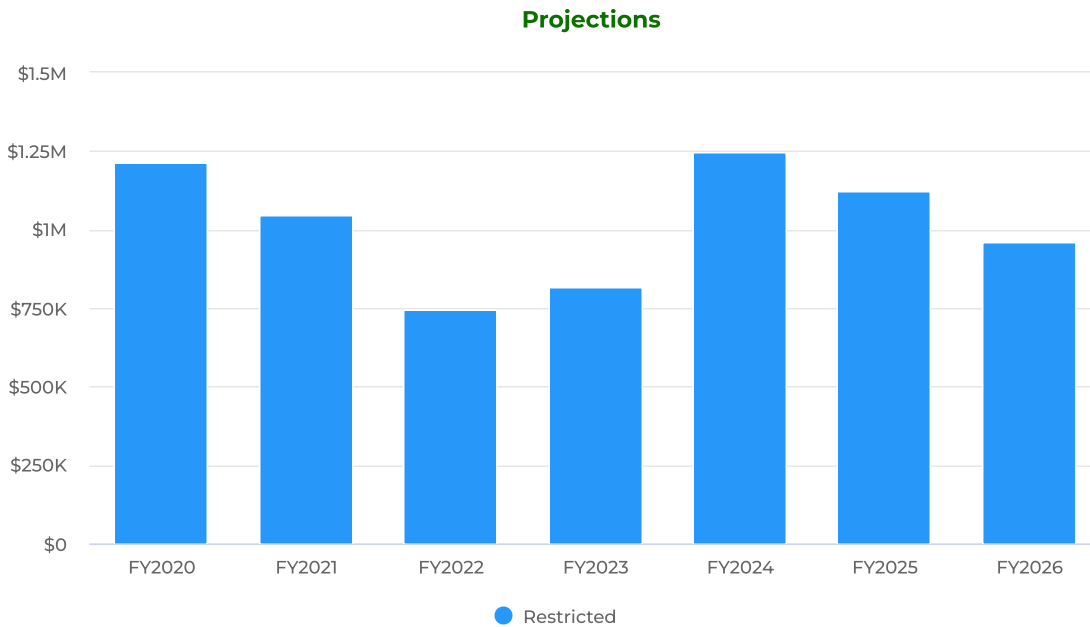
Grey background indicates budgeted figures.

Name	FY2023 Actuals	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expenditures						
Bridge Inspections	\$17,388	\$153,000	\$153,000	\$135,000	\$140,000	-11.8%
Sidewalk Projects	\$676	\$0	\$0	\$0	\$0	0%
Guardrail Prog	\$73,848	\$48,000	\$48,000	\$59,000	\$30,000	22.9%
Street Maintenance	\$1,696,988	\$1,835,906	\$1,835,906	\$2,236,660	\$2,260,608	21.8%
Street Administration	\$157,495	\$161,696	\$168,696	\$310,393	\$320,743	92%
Total Expenditures:	\$1,946,396	\$2,198,602	\$2,205,602	\$2,741,053	\$2,751,352	24.7%

Fund Balance

Fund Balance is the excess of a fund's total assets over its total liabilities. A negative fund balance is often referred to as a deficit. Fund balance increases when revenues are greater than expenditures, and decreases when expenditures are greater than revenues.

Fund Balance changes greater than 10%: In 2026, Fund Balance is budgeted to decrease by \$164,352 (14.6%) from the prior year. This reflects the use of Fund Balance to fund street maintenance projects.



Financial Summary	FY2023	FY2024	FY2025	FY2026	% Change
Fund Balance	—	—	—	—	
Restricted	\$814,573	\$1,246,702	\$1,123,649	\$959,297	-14.6%
Total Fund Balance:	\$814,573	\$1,246,702	\$1,123,649	\$959,297	-14.6%



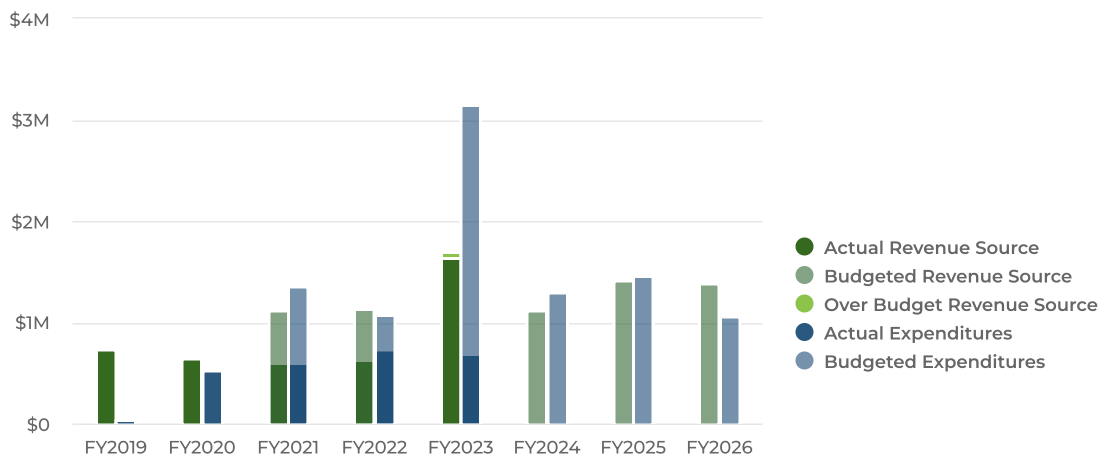
Street Pavement Fund

The purpose of the Street Pavement Fund is to account for the City's pavement management program.

Summary

The City of Des Moines is projecting \$1.42M of revenue in FY2025, which represents a 26.3% increase over the prior year and \$1.39M of revenue in FY2026, which represents a 1.8% decrease over the prior year.

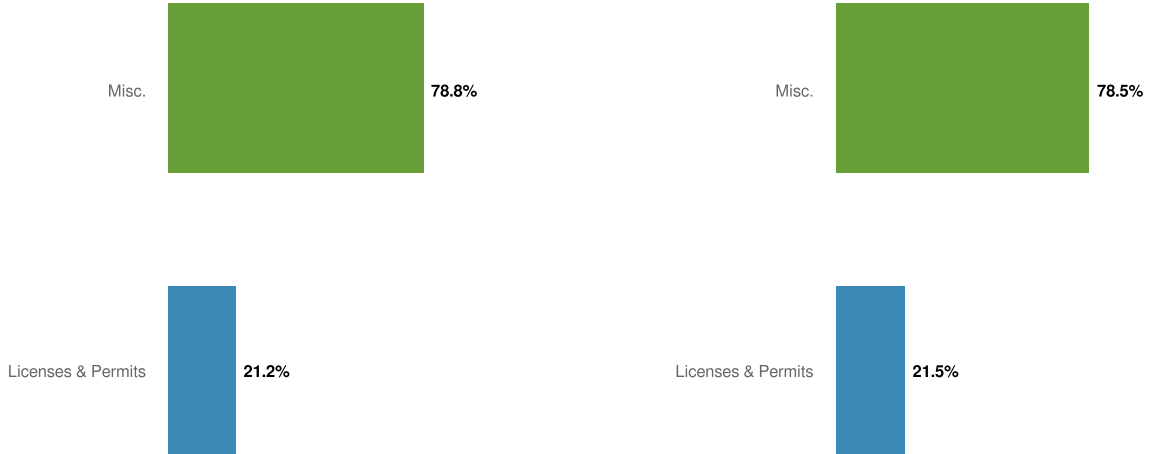
Budgeted expenditures are projected to increase by 12.1% or \$158.79K to \$1.47M in FY2025 and 27.2% or \$398.47K in FY2026.



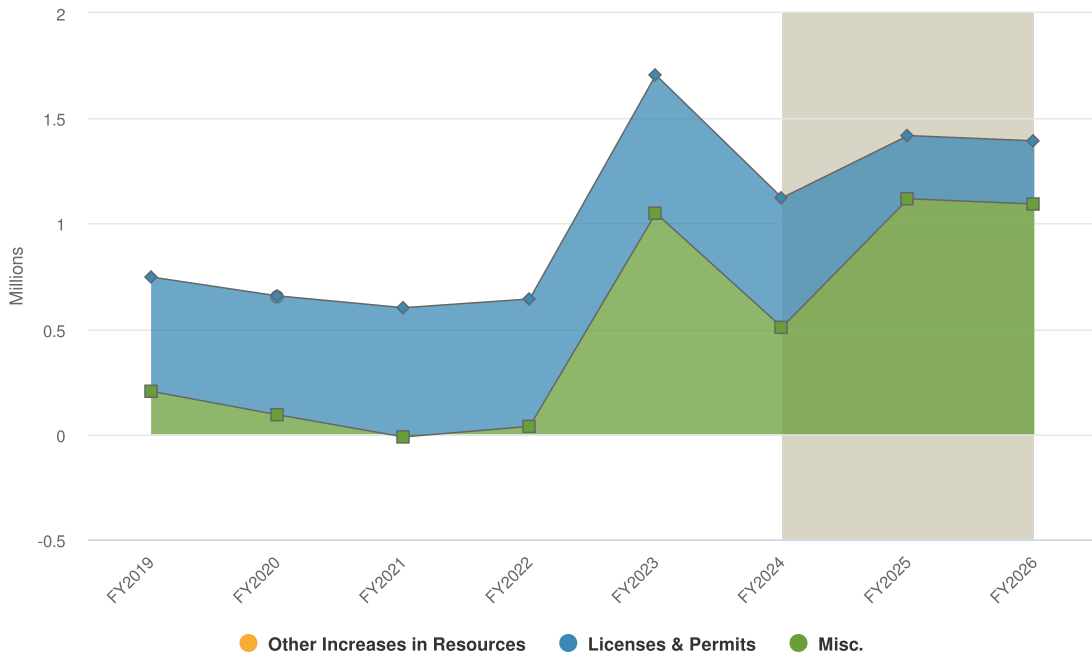
Revenues by Source

Projected 2025 Revenues by Source

Projected 2026 Revenues by Source



Budgeted and Historical 2025 Revenues by Source

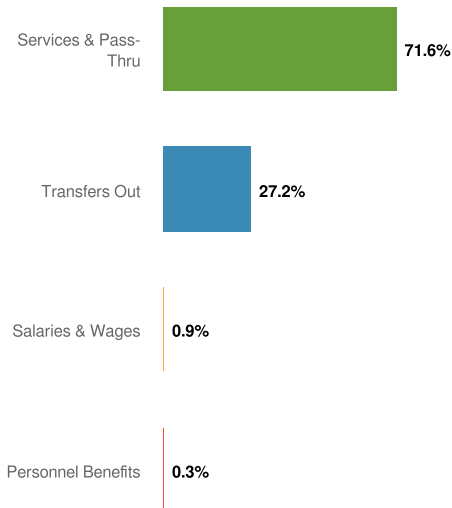


Grey background indicates budgeted figures.

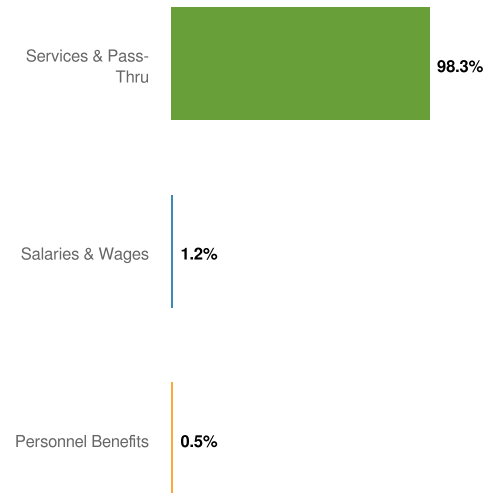
Name	FY2023 Actuals	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Revenue Source						
Licenses & Permits	\$656,464	\$615,000	\$615,000	\$300,000	\$300,000	-51.2%
Total Licenses & Permits:	\$656,464	\$615,000	\$615,000	\$300,000	\$300,000	-51.2%
Misc.						
Interest and Other Earnings	\$49,554	\$7,500	\$120,000	\$75,000	\$50,000	900%
Transfers In	\$1,000,000	\$500,000	\$500,000	\$1,043,000	\$1,043,000	108.6%
Total Misc.:	\$1,049,554	\$507,500	\$620,000	\$1,118,000	\$1,093,000	120.3%
Total Revenue Source:	\$1,706,017	\$1,122,500	\$1,235,000	\$1,418,000	\$1,393,000	26.3%

Expenditures by Expense Type

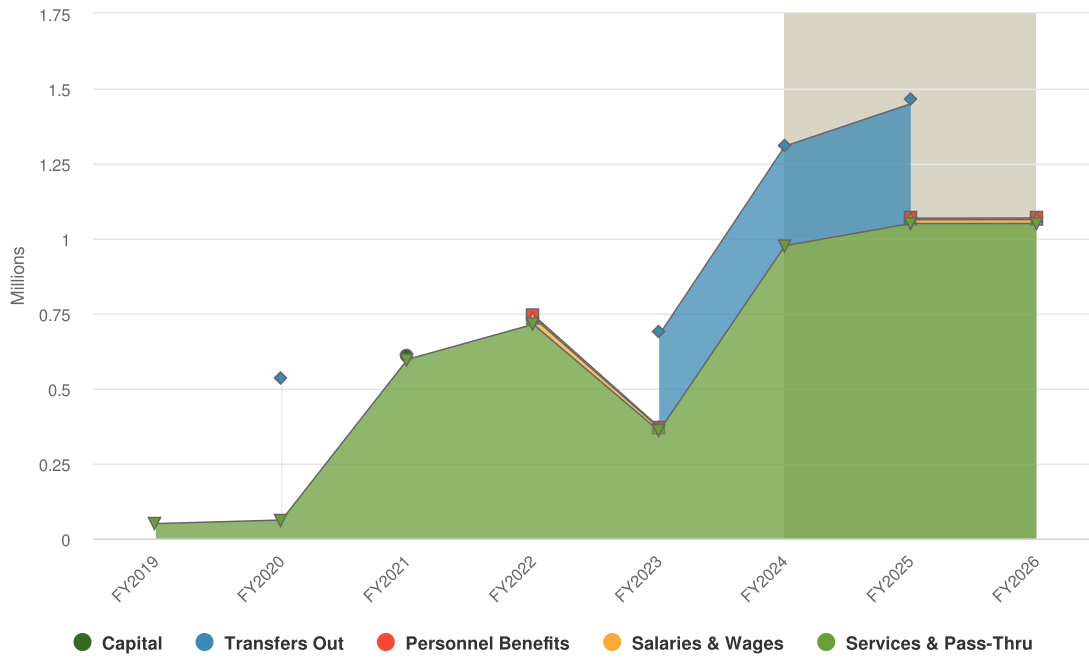
Budgeted 2025 Expenditures by Expense Type



Budgeted 2026 Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	FY2023 Actuals	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects						
Salaries & Wages						
Street Maintenance						
SALARIES & WAGES	\$9,976	\$0	\$0	\$12,744	\$13,126	N/A
Total Street Maintenance:	\$9,976	\$0	\$0	\$12,744	\$13,126	N/A
Total Salaries & Wages:	\$9,976	\$0	\$0	\$12,744	\$13,126	N/A
Personnel Benefits						
Street Maintenance						
BENEFITS - FEDERAL	\$145	\$0	\$0	\$189	\$195	N/A
BENEFITS - STATE	\$138	\$0	\$0	\$295	\$304	N/A
BENEFITS - RETIREMENT	\$1,009	\$0	\$0	\$1,238	\$1,275	N/A
BENEFITS - ICMA	\$658	\$0	\$0	\$870	\$896	N/A
BENEFITS - MED/DENTAL	\$1,143	\$0	\$0	\$2,306	\$2,375	N/A
BENEFITS - OTHER	\$96	\$0	\$0	\$146	\$150	N/A
Total Street Maintenance:	\$3,189	\$0	\$0	\$5,044	\$5,195	N/A
Total Personnel Benefits:	\$3,189	\$0	\$0	\$5,044	\$5,195	N/A
Services & Pass-Thru						

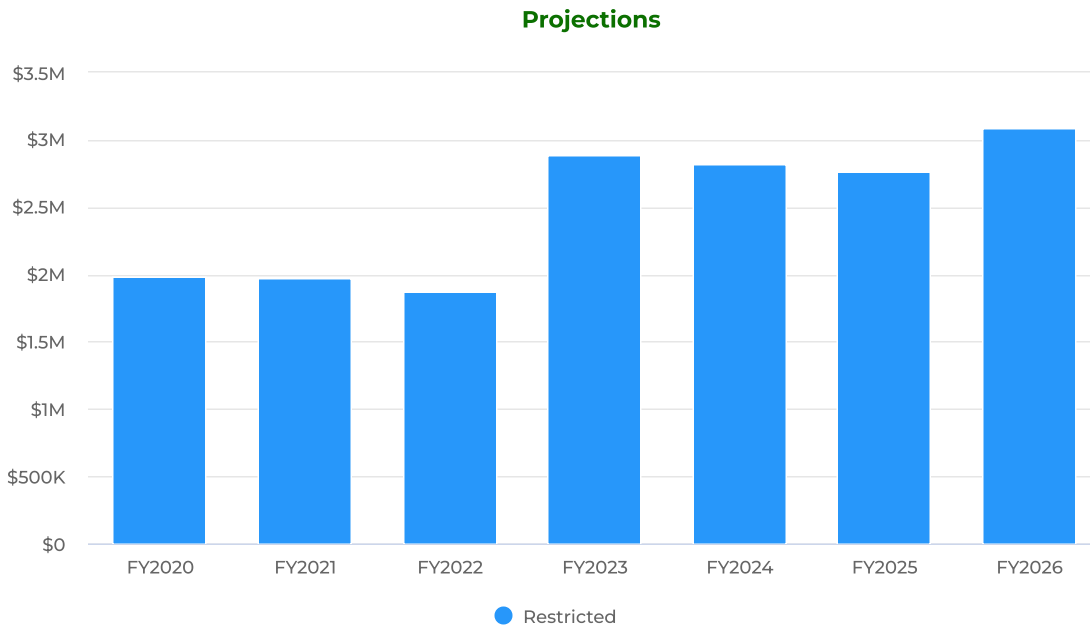


Name	FY2023 Actuals	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Street Maintenance						
INTERFUND FINANCIAL SERVICES	\$3,678	\$0	\$0	\$0	\$0	0%
CONTINGENCIES ARTERIAL ST PAVI	\$354,602	\$976,000	\$976,000	\$1,050,000	\$1,050,000	7.6%
Total Street Maintenance:	\$358,280	\$976,000	\$976,000	\$1,050,000	\$1,050,000	7.6%
Total Services & Pass-Thru:	\$358,280	\$976,000	\$976,000	\$1,050,000	\$1,050,000	7.6%
Transfers Out						
Street Maintenance						
TRANSFERS OUT TO FUND 319	\$320,449	\$332,000	\$332,000	\$399,000	\$0	20.2%
Total Street Maintenance:	\$320,449	\$332,000	\$332,000	\$399,000	\$0	20.2%
Total Transfers Out:	\$320,449	\$332,000	\$332,000	\$399,000	\$0	20.2%
Total Expense Objects:	\$691,894	\$1,308,000	\$1,308,000	\$1,466,788	\$1,068,322	12.1%

Fund Balance

Fund Balance is the excess of a fund's total assets over its total liabilities. A negative fund balance is often referred to as a deficit. Fund balance increases when revenues are greater than expenditures, and decreases when expenditures are greater than revenues.

Fund Balance changes greater than 10%: In 2026, Fund Balance is budgeted to increase by \$324,678 (11.7%) from the prior year. These additional reserves will be held to fund future street pavement projects.



Financial Summary	FY2023	FY2024	FY2025	FY2026	% Change
Fund Balance	—	—	—	—	
Restricted	\$2,887,697	\$2,814,697	\$2,765,909	\$3,090,587	11.7%
Total Fund Balance:	\$2,887,697	\$2,814,697	\$2,765,909	\$3,090,587	11.7%

The purpose of the Development Fund is to account for revenue generated by fee-based development related activities, including permitting, plan review, etc. and the associated cost of providing services.

* This fund was created in 2017, PBPW (Planning, Building and Public Works) is split into tax-based and fee-based. This fund includes "fee-based" activities. The "tax-based" activities are included in the General Fund.

These divisions include:

- 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

Mission

The City of Des Moines Community Development Department is made up of two Divisions, Planning and Building, and is dedicated to fostering a vibrant, sustainable, and inclusive community by guiding thoughtful growth and development. We strive to enhance the quality of life for all residents by ensuring safe, attractive, and well-planned neighborhoods. Through collaboration, innovation, and adherence to best practices as well as local, state, and federal regulations, we work to preserve our city's unique character while promoting economic vitality, environmental stewardship, and public health. Our commitment is to provide professional and courteous service, engaging the community in shaping a thriving future for Des Moines.

Department Overview

Planning Division:

The Planning Division is committed to serving all residents with professionalism and courtesy, ensuring that Des Moines continues to be a healthy, safe, attractive, and enjoyable place to live, work, and visit. We play a key role in shaping the future of the city's built environment by ensuring that all development activities align with the city's adopted comprehensive plans and regulations. We also work through and/or assist our Code Enforcement Officer in several land use related code enforcement cases. We prioritize timely, accurate information and community engagement to support the city's vision for long-term growth and development.

Building Division:

The Building Division serves residents by ensuring that all development projects adhere to the adopted standards of public safety, accessibility, energy codes, and compliance with structural, electrical, plumbing, and mechanical standards. Under the direction of the Building Official, the division works in concert with the Planning Department to review, permit, and inspect development activities, ensuring compliance with the city's land use and construction codes. We also work through and/or assist our Code Enforcement Officer in several building related code enforcement cases. Our mission is to support a safe and resilient built environment while providing exceptional customer service and fostering a collaborative approach to community development.

- Administer the City's Comprehensive Plan
- Review and approve land use applications
- Code enforcement investigations
- Facilitate pre-application meetings
- Update the City's zoning and building codes as necessary
- Review and issuance of permits
- Inspection services for issued building permits

2024 Accomplishments

2024 Accomplishments

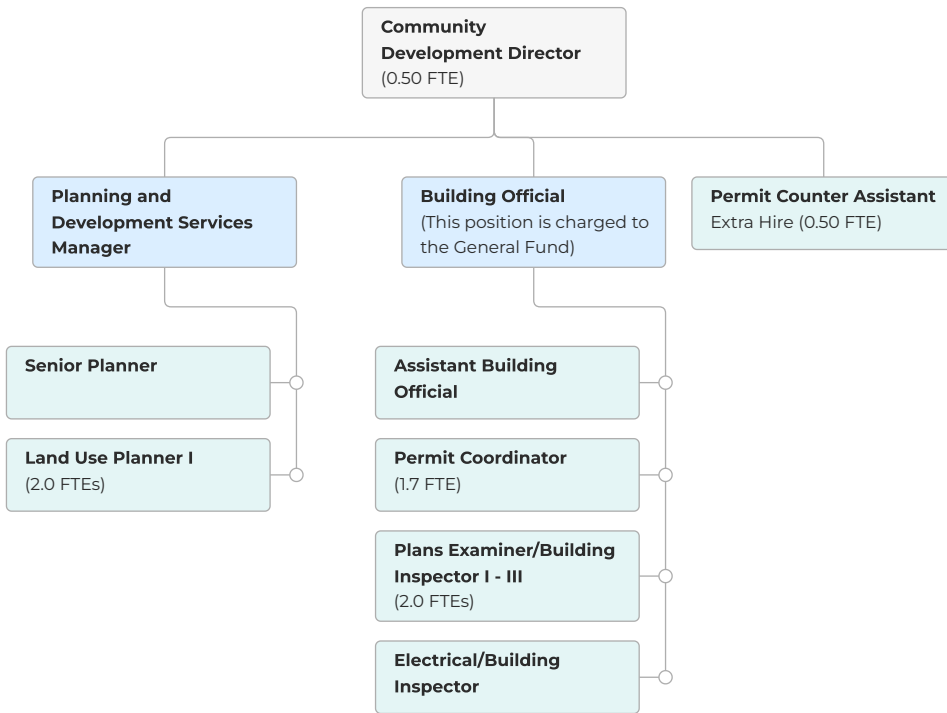
- **Comprehensive Plan Updates:** Comprehensive Plan updates to reflect the evolving needs of the community, ensuring alignment with state regulations and regional growth strategies.
- **Zoning Code Amendments:** Completed critical updates to the zoning code, promoting mixed-use development and addressing housing affordability, consistent with the Growth Management Act.
- **Building Code (Title 14) Update:** Completed essential updates the Buildings and Construction codes to improve public understanding and ensure relevance and efficiency of the Municipal Code. Included joint efforts with South King Fire to enhance fire safety regulations.
- **Key Certificate of Occupancies:** Completed inspections and issued a Certificate of Occupancy for the Des Moines Theater project (residential units) and Wesley Homes Phase 3.
- **Code Enforcement:** Investigated and closed many code enforcement cases, while working on several ongoing and new cases as they arise to ensure code compliance.

2025 - 2026 Goals

- **Safety and Compliance:** Ensure all construction projects meet the minimum requirements for safety, health, energy, accessibility, general welfare, and comply with local, state, and federal regulations.
- **Efficiency in Permitting:** Streamline the permitting process to reduce turnaround times while maintaining local, state, and federal standards and regulations.
- **Customer Service:** Continue to provide timely, accurate, and courteous service to residents, developers, and contractors, ensuring that all inquiries and applications are handled efficiently.
- **Implement the Comprehensive Plan:** Ensure that all development projects align with the goals and objectives outlined in the city's Comprehensive Plan, including land use, transportation, housing, and environmental sustainability.
- **Community Engagement** Increase public participation in the planning process by organizing workshops, public forums, and surveys to gather input and foster community involvement.
- **Sustainable Growth** Promote policies that encourage sustainable development practices, preserving natural resources and enhancing the quality of life for all residents.
- **Coordinate Review and Completion of City Projects:** Continue to collaborate with Planning, Building, Public Works, and other departments and agencies on City projects such as the Marina Steps, Marina dock replacements, and Redondo fishing pier and bathroom replacement.

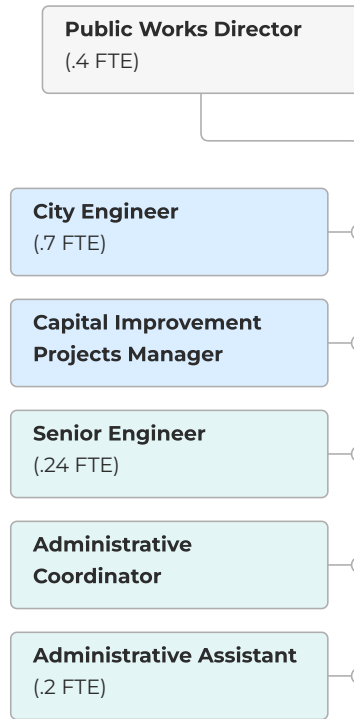
Organizational Chart

Development Fund - Community Development



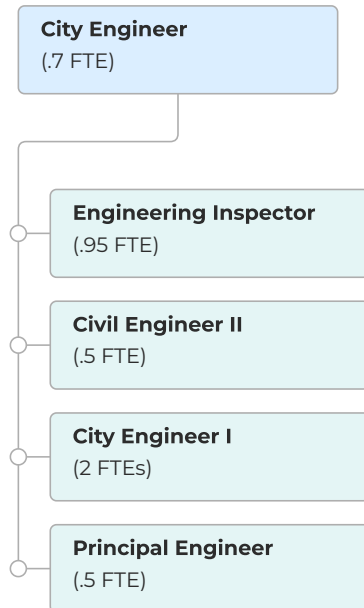
Organizational Chart (Cont.)

Development Fund - Public Works



Organizational Chart (Cont.)

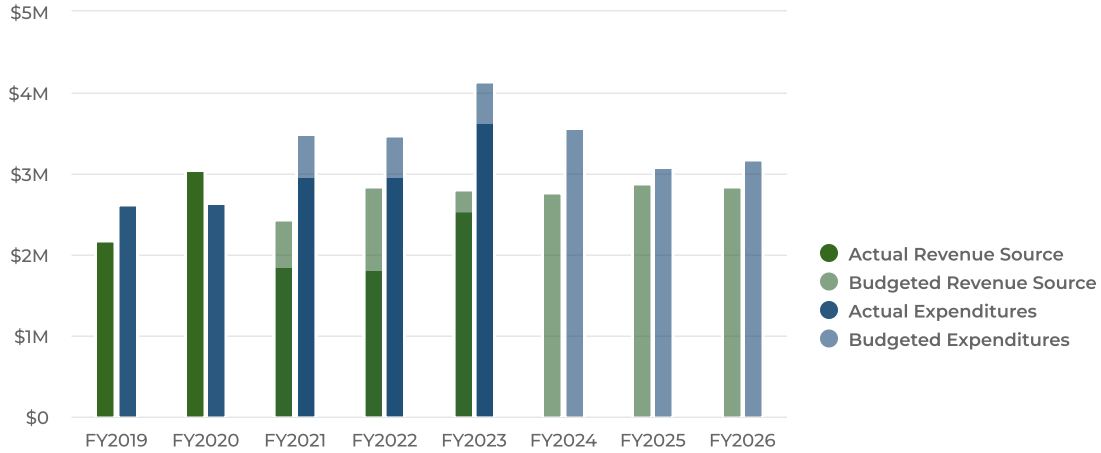
Development Fund - City Engineer Direct Reports



Summary

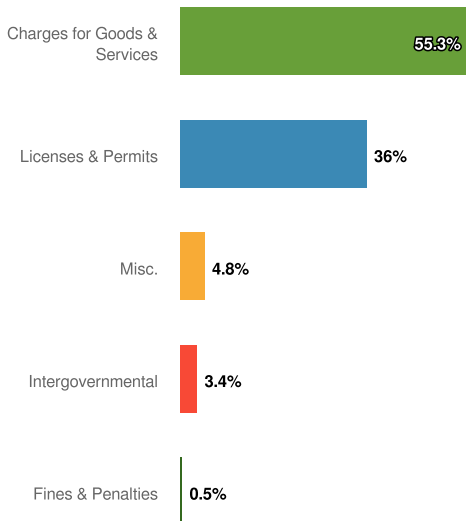
The City of Des Moines is projecting \$2.89M of revenue in FY2025, which represents a 3.8% increase over the prior year and \$2.86M of revenue in FY2026, which represents a 0.9% decrease over the prior year.

Budgeted expenditures are projected to decrease by 13.7% or \$490.3K to \$3.09M in FY2025 and 3.0% or \$92.04K in FY2026.

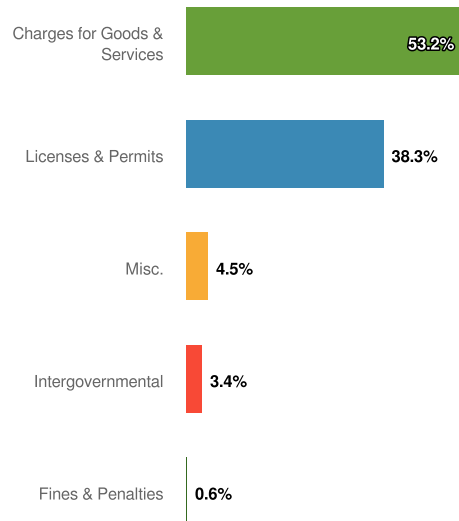


Revenues by Source

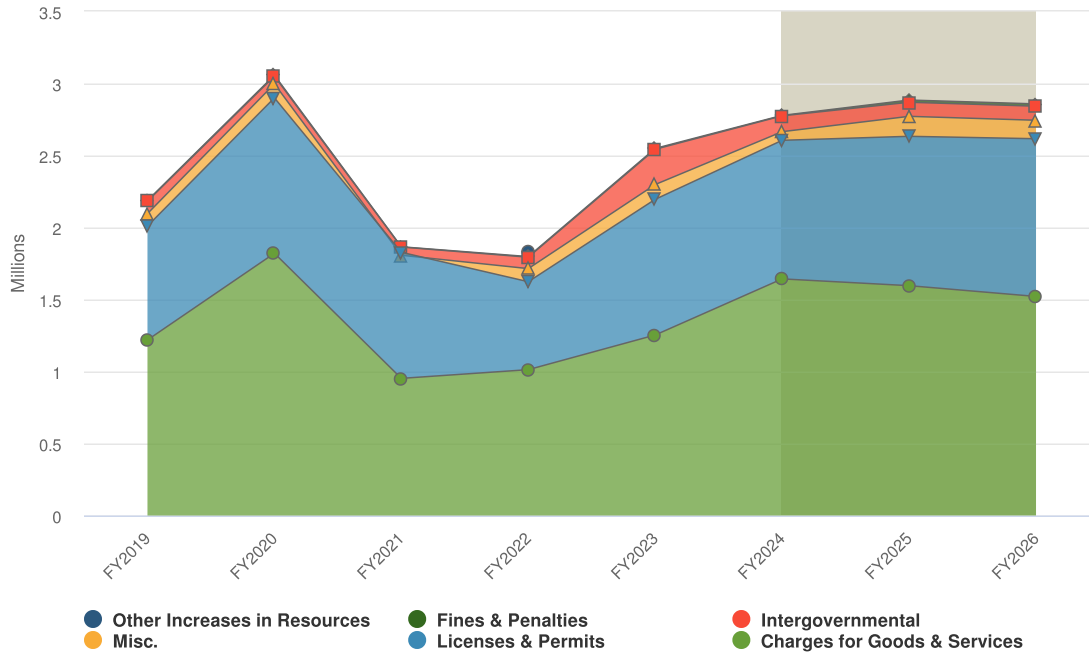
Projected 2025 Revenues by Source



Projected 2026 Revenues by Source



Budgeted and Historical 2025 Revenues by Source



Grey background indicates budgeted figures.

Name	FY2023 Actuals	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Revenue Source						
Licenses & Permits						
Non-Business						
LAND CLEARING PERMITS	\$77,755	\$140,000	\$140,000	\$80,000	\$82,400	-42.9%
BUILDING PERMITS	\$608,854	\$500,000	\$700,000	\$685,465	\$725,284	37.1%
FIRE DIST PERMITS-CITY PORTION	\$7,206	\$8,000	\$3,000	\$3,399	\$3,596	-57.5%
PLUMBING PERMITS	\$21,422	\$60,000	\$25,000	\$28,600	\$30,261	-52.3%
MECHANICAL PERMITS	\$80,083	\$89,270	\$75,000	\$85,800	\$90,784	-3.9%
ELECTRICAL PERMITS	\$146,942	\$165,000	\$135,000	\$154,000	\$162,946	-6.7%
Total Non-Business:	\$942,262	\$962,270	\$1,078,000	\$1,037,264	\$1,095,271	7.8%
Total Licenses & Permits:	\$942,262	\$962,270	\$1,078,000	\$1,037,264	\$1,095,271	7.8%
Intergovernmental						
DEPT OF ECOLOGY	\$0	\$62,500	\$0	\$0	\$0	-100%
DEPT OF COMMERCE GRANTS	\$162,500	\$0	\$60,000	\$15,000	\$15,000	N/A
DEPT OF ECOLOGY RECYCLE	\$25,774	\$20,500	\$20,500	\$20,856	\$20,856	1.7%
KING CO HEALTH RECYCLE GRANT	\$25,949	\$0	\$25,000	\$14,381	\$14,381	N/A



Name	FY2023 Actuals	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
KCINTERLOCAL RECYCLE/PORT ED G	\$23,517	\$0	\$16,000	\$20,512	\$20,512	N/A
FEDERAL INDIRECT HUD	\$7,670	\$0	\$7,789	\$0	\$0	0%
CDBG/JOINT MINOR HOME REPAIR P	-\$526	\$27,000	\$27,000	\$27,000	\$27,000	0%
Total Intergovernmental:	\$244,883	\$110,000	\$156,289	\$97,749	\$97,749	-11.1%
Charges for Goods & Services						
General Govt.						
RIGHT-OF-WAY PERMITS	\$141,419	\$125,000	\$200,000	\$137,500	\$141,250	10%
ENGINEERING PLAN REVIEW	\$0	\$25,000	\$0	\$0	\$0	-100%
OTHER ENGINEER FEES & CHARGES	\$199,755	\$205,224	\$150,000	\$149,254	\$18,657	-27.3%
INTERFD CHRGS/ENGR CIP SUPPORT	\$0	\$250,000	\$250,000	\$334,537	\$344,573	33.8%
DM DIST POOL CIP ADMIN SERVICE	\$9,415	\$10,000	\$5,000	\$10,000	\$10,000	0%
Total General Govt.:	\$350,589	\$615,224	\$605,000	\$631,291	\$514,480	2.6%
Public Safety						
INSPECTIONS/WABO PERMIT FEE	\$1,320	\$1,800	\$2,500	\$2,860	\$3,026	58.9%
Total Public Safety:	\$1,320	\$1,800	\$2,500	\$2,860	\$3,026	58.9%
Natural and Economic Environment						
ZONING FEES	\$180,085	\$136,168	\$136,168	\$154,278	\$163,240	13.3%
ZONING ONE TIME	\$97,273	\$200,000	\$200,000	\$165,000	\$174,585	-17.5%
PLAN CHECK FEES	\$0	\$30,000	\$0	\$0	\$0	-100%
SEPA RELATED MITIGATION FEES	\$0	\$100,000	\$0	\$0	\$0	-100%
OTHER PLAN FEES	\$49,000	\$0	\$0	\$0	\$0	0%
PLAN CHECK FEES	\$514,857	\$500,000	\$450,000	\$577,500	\$598,900	15.5%
FIRE DIST PLANS - CITY PORTION	\$4,684	\$5,000	\$4,000	\$4,620	\$4,888	-7.6%
PLAN CHECK FEES	\$55,719	\$55,000	\$55,000	\$60,500	\$62,150	10%
Total Natural and Economic Environment:	\$901,617	\$1,026,168	\$845,168	\$961,898	\$1,003,763	-6.3%
Total Charges for Goods & Services:	\$1,253,526	\$1,643,192	\$1,452,668	\$1,596,049	\$1,521,269	-2.9%
Fines & Penalties						
PENALTIES-STOP WORK	\$5,835	\$3,000	\$15,000	\$15,500	\$15,965	416.7%
Total Fines & Penalties:	\$5,835	\$3,000	\$15,000	\$15,500	\$15,965	416.7%
Misc.						



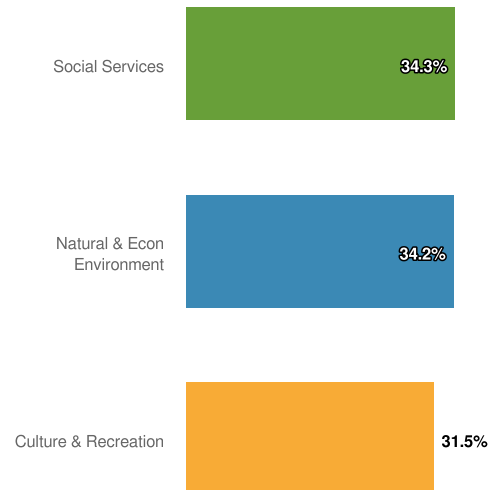
Name	FY2023 Actuals	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
INTEREST REVENUE	\$59,907	\$20,000	\$92,000	\$65,000	\$50,000	225%
CASH OVERAGES/SHORTAGES	\$0	\$0	\$0	\$0	\$0	0%
OTHER MISCELLANEOUS REVENUES	\$18	\$0	\$0	\$0	\$0	0%
TRANSFERS IN FROM 142	\$0	\$0	\$0	\$32,484	\$35,732	N/A
CREDIT CARD CONVENIENCE FEE	\$42,736	\$40,000	\$40,000	\$41,200	\$42,436	3%
Total Misc.:	\$102,661	\$60,000	\$132,000	\$138,684	\$128,168	131.1%
Other Increases in Resources						
PRIOR PERIOD ADJUSTMENTS	\$0	\$0	-\$1,000	\$0	\$0	0%
Total Other Increases in Resources:	\$0	\$0	-\$1,000	\$0	\$0	0%
Total Revenue Source:	\$2,549,167	\$2,778,462	\$2,832,957	\$2,885,246	\$2,858,422	3.8%

Expenditures by Function

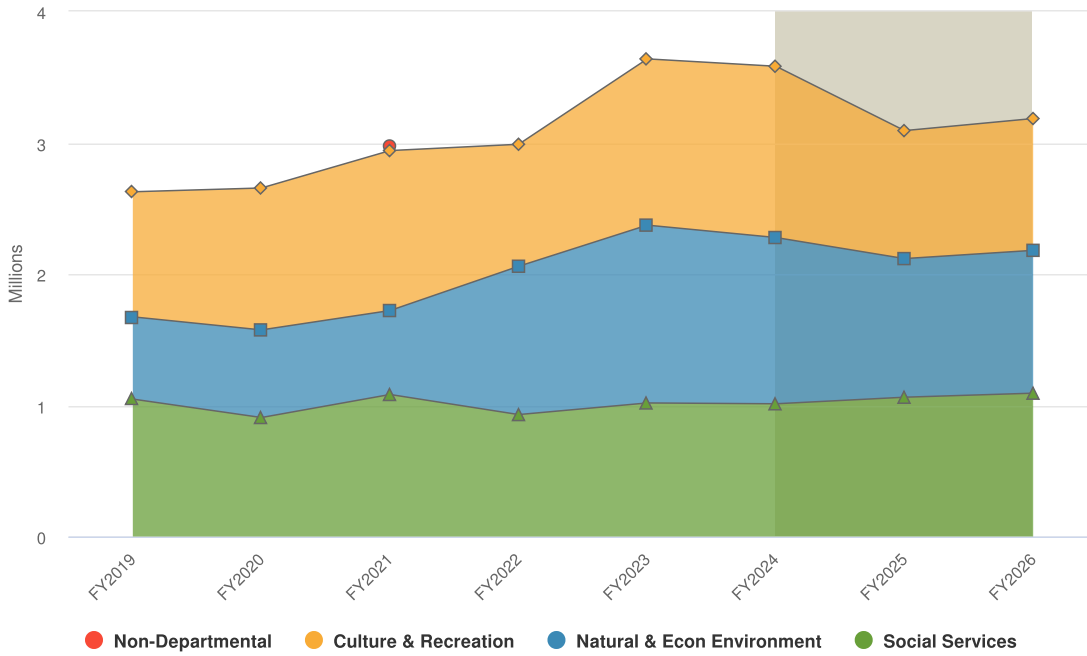
Budgeted 2025 Expenditures by Function



Budgeted 2026 Expenditures by Function



Budgeted and Historical Expenditures by Function



Grey background indicates budgeted figures.

Name	FY2023 Actuals	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expenditures						
Social Services						
Grant Recycle	\$52,549	\$59,053	\$59,053	\$55,749	\$55,749	-5.6%
Building & Permits	\$952,741	\$925,163	\$926,013	\$978,527	\$1,009,230	5.8%
Cdbg Minor Home Repair	\$12,212	\$27,000	\$27,000	\$27,000	\$27,000	0%
Total Social Services:	\$1,017,503	\$1,011,216	\$1,012,066	\$1,061,276	\$1,091,979	5%
Natural & Econ Environment						
Planning	\$1,354,829	\$1,266,755	\$1,266,915	\$1,056,079	\$1,088,289	-16.6%
Total Natural & Econ Environment:	\$1,354,829	\$1,266,755	\$1,266,915	\$1,056,079	\$1,088,289	-16.6%
Culture & Recreation						
Engineering & Cip Services	\$1,266,705	\$1,304,853	\$1,304,927	\$975,173	\$1,004,302	-25.3%
Total Culture & Recreation:	\$1,266,705	\$1,304,853	\$1,304,927	\$975,173	\$1,004,302	-25.3%
Total Expenditures:	\$3,639,037	\$3,582,824	\$3,583,908	\$3,092,528	\$3,184,570	-13.7%

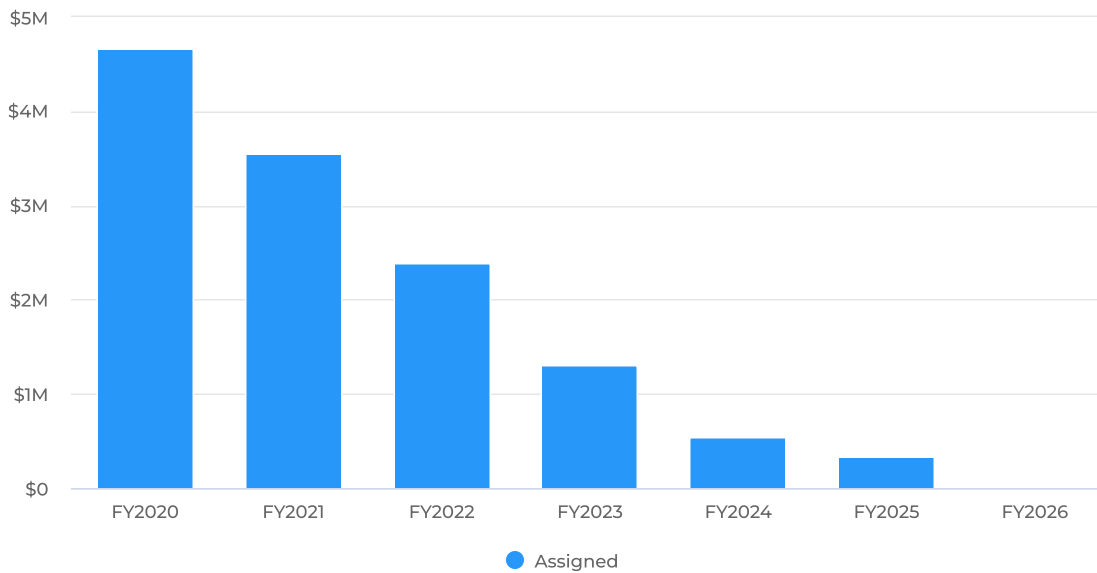


Fund Balance

Fund Balance is the excess of a fund's total assets over its total liabilities. A negative fund balance is often referred to as a deficit. Fund balance increases when revenues are greater than expenditures, and decreases when expenditures are greater than revenues.

Fund Balance changes greater than 10%: Fund Balance is budgeted to decrease by \$207,282 (37.8%) in 2025, and again in 2026 by \$326,148 (95.5%). The Development Fund's financial health rises and falls with the fee-based development activity in the City. The City is closely monitoring the fund. If actual results adhere to the budgeted trend, the City will need to reduce costs in this fund.

Projections



Financial Summary	FY2023	FY2024	FY2025	FY2026	% Change
Fund Balance	—	—	—	—	
Assigned	\$1,299,846	\$548,895	\$341,613	\$15,464	-95.5%
Total Fund Balance:	\$1,299,846	\$548,895	\$341,613	\$15,464	-95.5%



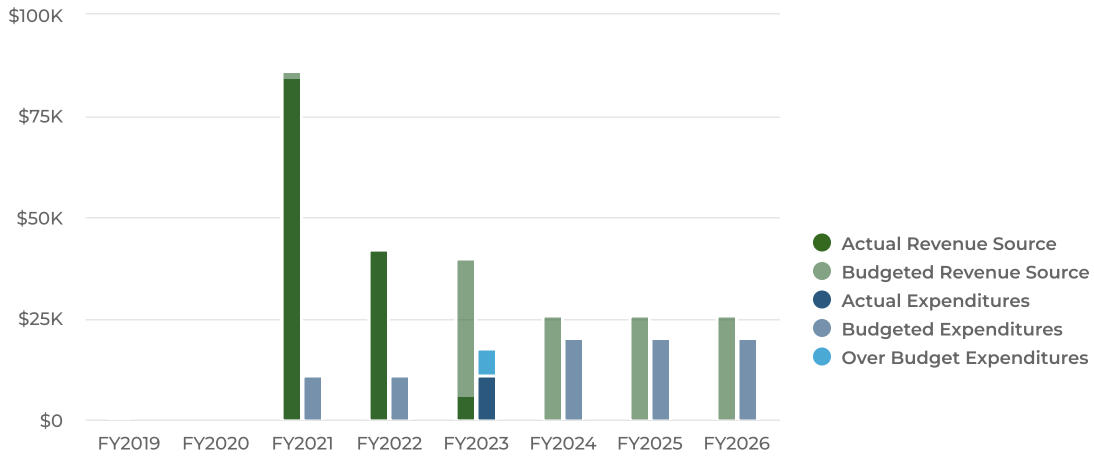
Police Drug Seizure Fund

The purpose of the Police Drug Seizure 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 \$26K of revenue in FY2025, which represents a 0% increase over the prior year and \$26K of revenue in FY2026, which represents a 0% increase over the prior year.

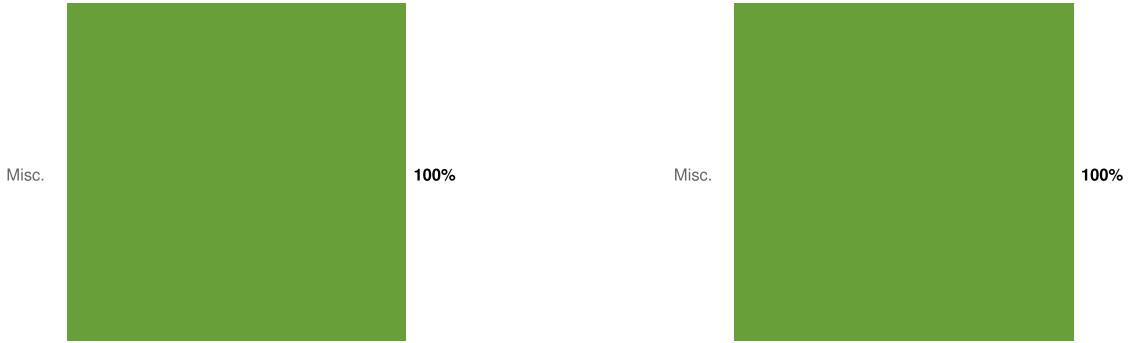
Budgeted expenditures are projected to increase by 0% or \$0 to \$20.5K in FY2025 and 0% or \$0 in FY2026.



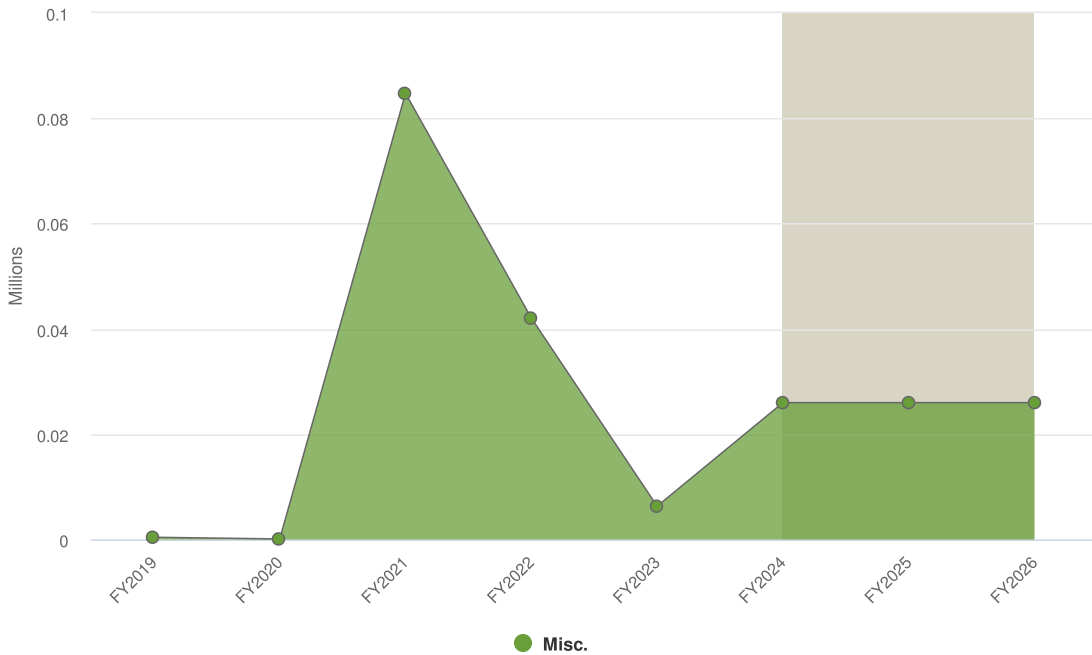
Revenues by Source

Projected 2025 Revenues by Source

Projected 2026 Revenues by Source



Budgeted and Historical 2025 Revenues by Source

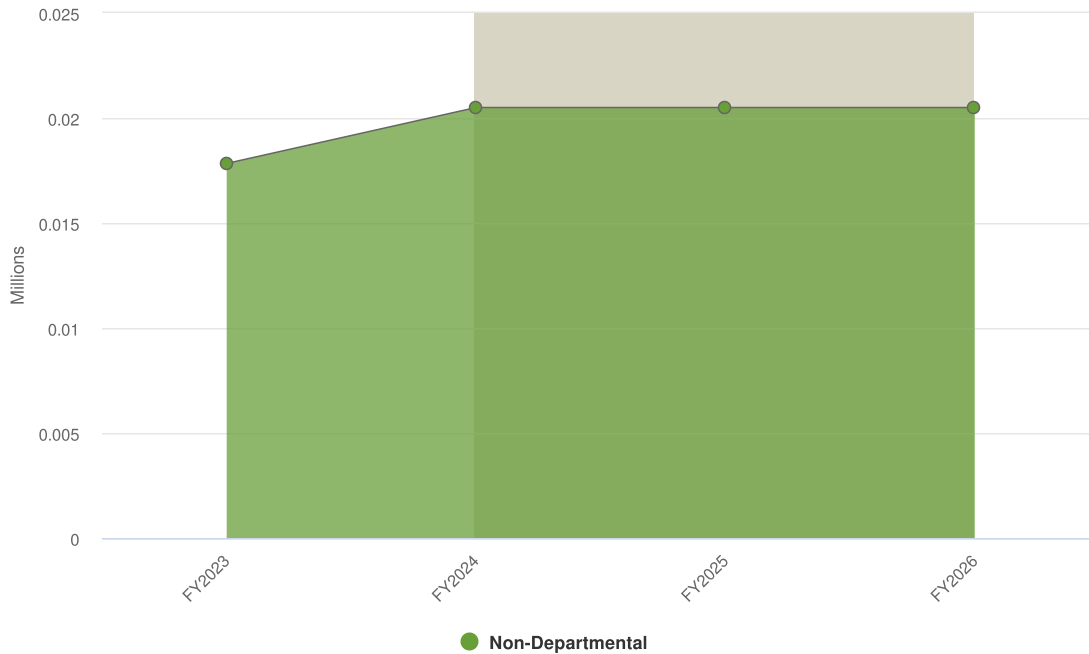


Grey background indicates budgeted figures.

Name	FY2023 Actuals	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Revenue Source						
Misc.						
Unrestricted						
INTEREST REVENUE	\$0	\$1,000	\$1,000	\$1,000	\$1,000	0%
PROCEEDS FROM FORFEITED PROPER	\$6,325	\$25,000	\$25,000	\$25,000	\$25,000	0%
Total Unrestricted:	\$6,325	\$26,000	\$26,000	\$26,000	\$26,000	0%
Total Misc.:	\$6,325	\$26,000	\$26,000	\$26,000	\$26,000	0%
Total Revenue Source:	\$6,325	\$26,000	\$26,000	\$26,000	\$26,000	0%

Expenditures by Function

Budgeted and Historical Expenditures by Function



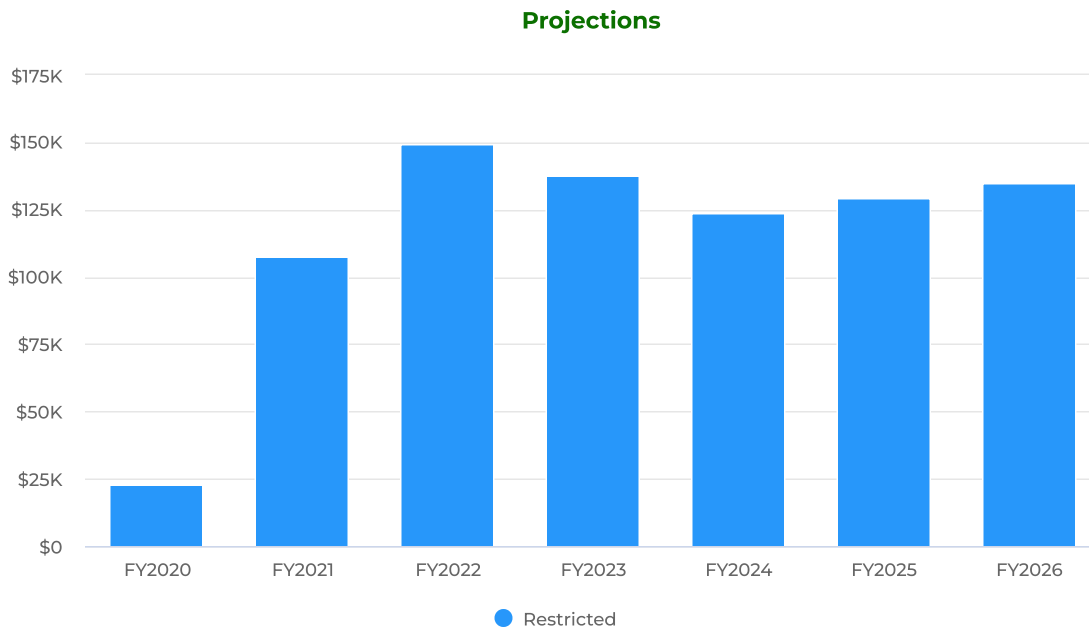
Grey background indicates budgeted figures.

Name	FY2023 Actuals	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expenditures						
Non-Departmental						
Undefined						
Supplies						

Name	FY2023 Actuals	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
SUPPLIES	\$4,777	\$5,500	\$40,000	\$5,500	\$5,500	0%
Total Supplies:	\$4,777	\$5,500	\$40,000	\$5,500	\$5,500	0%
Services & Pass-Thru						
PROFESSIONAL SERVICES	\$13,060	\$15,000	\$0	\$15,000	\$15,000	0%
Total Services & Pass-Thru:	\$13,060	\$15,000	\$0	\$15,000	\$15,000	0%
Total Undefined:	\$17,836	\$20,500	\$40,000	\$20,500	\$20,500	0%
Total Non-Departmental:	\$17,836	\$20,500	\$40,000	\$20,500	\$20,500	0%
Total Expenditures:	\$17,836	\$20,500	\$40,000	\$20,500	\$20,500	0%

Fund Balance

Fund Balance is the excess of a fund's total assets over its total liabilities. A negative fund balance is often referred to as a deficit. Fund balance increases when revenues are greater than expenditures, and decreases when expenditures are greater than revenues.



Financial Summary	FY2023	FY2024	FY2025	FY2026	% Change
Fund Balance	—	—	—	—	
Restricted	\$137,857	\$123,857	\$129,357	\$134,857	4.3%
Total Fund Balance:	\$137,857	\$123,857	\$129,357	\$134,857	4.3%



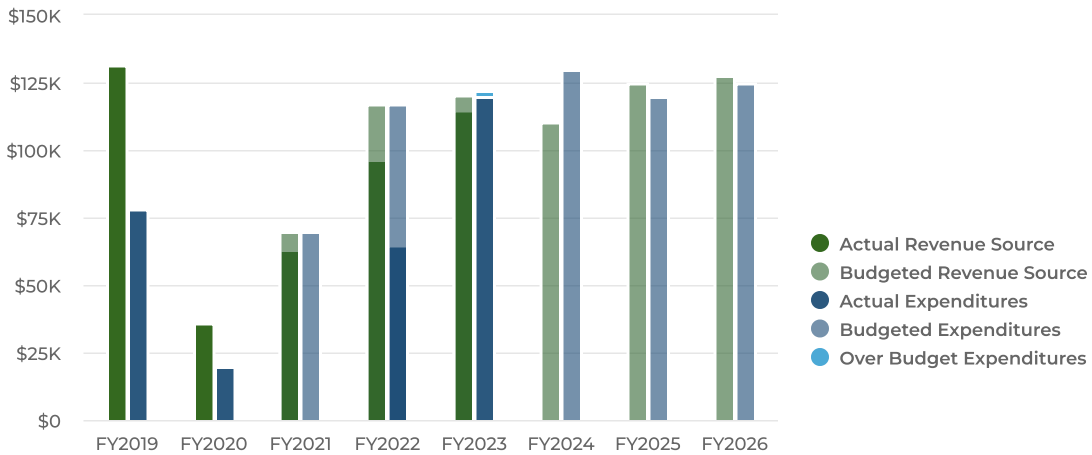
Hotel-Motel Tax Fund

The purpose of the Lodging Tax 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

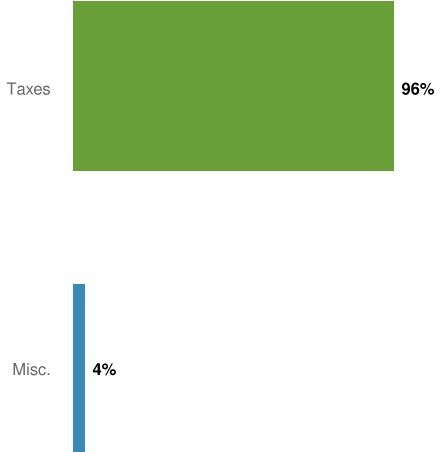
The City of Des Moines is projecting \$125K of revenue in FY2025, which represents a 12.9% increase over the prior year and \$128K of revenue in FY2026, which represents a 2.4% increase over the prior year.

Budgeted expenditures are projected to decrease by 7.7% or \$10K to \$120K in FY2025 and 4.2% or \$5K in FY2026.

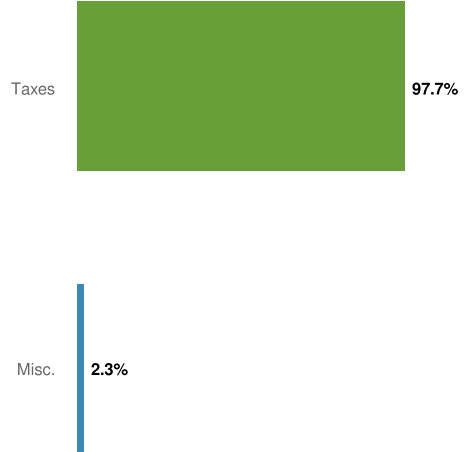


Revenues by Source

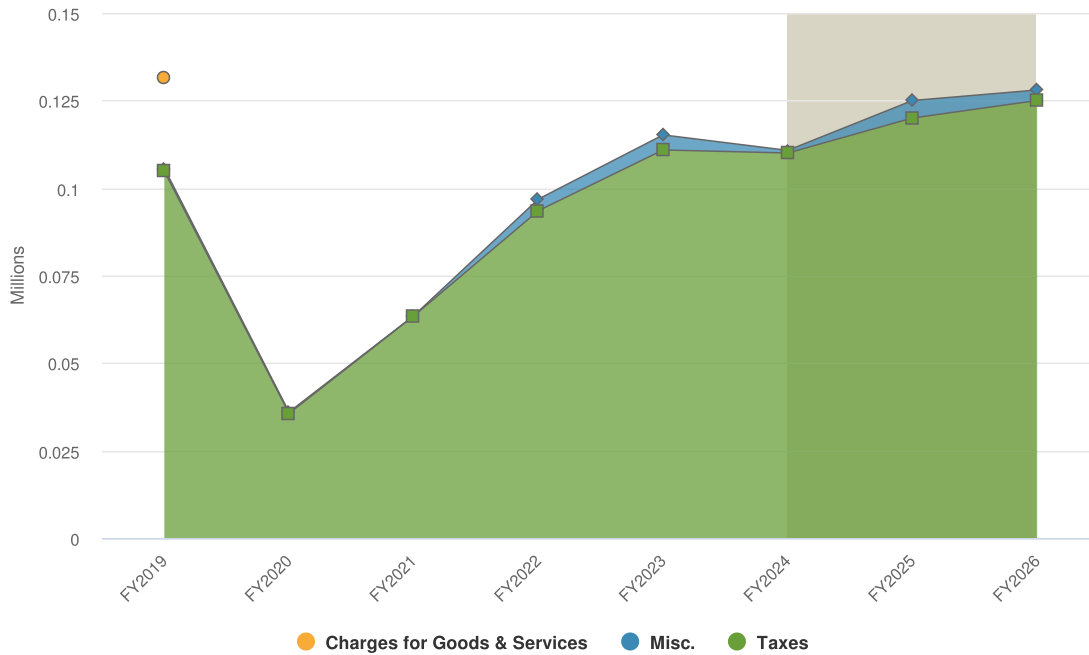
Projected 2025 Revenues by Source



Projected 2026 Revenues by Source



Budgeted and Historical 2025 Revenues by Source

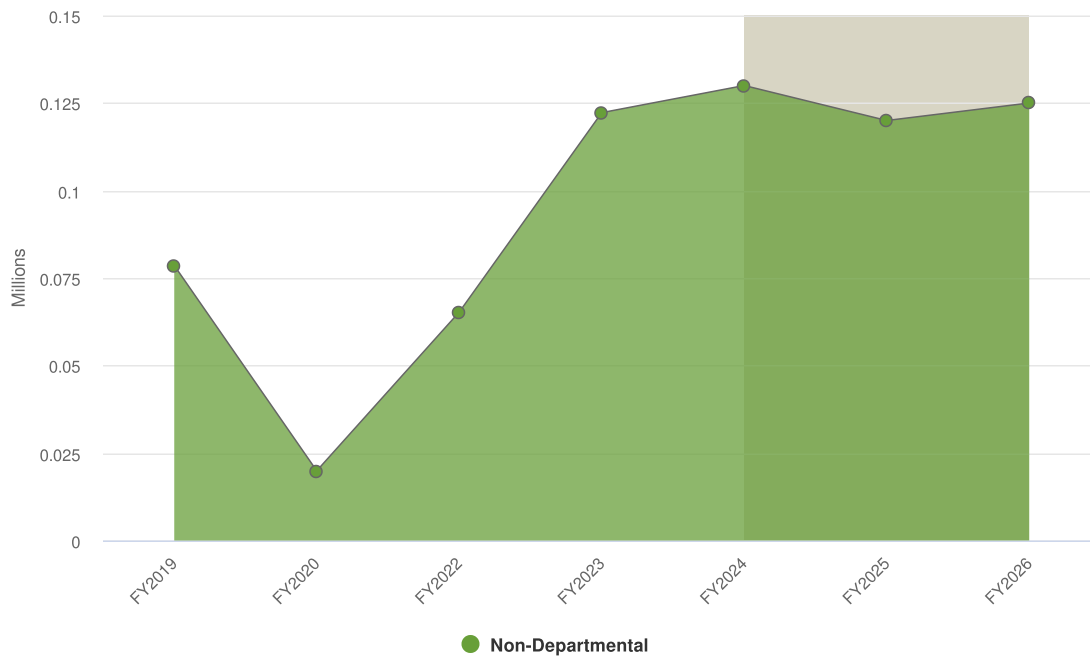


Grey background indicates budgeted figures.

Name	FY2023 Actuals	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Revenue Source						
Taxes						
Retail Sales						
HOTEL/MOTEL TAX	\$110,872	\$110,000	\$110,000	\$120,000	\$125,000	9.1%
Total Retail Sales:	\$110,872	\$110,000	\$110,000	\$120,000	\$125,000	9.1%
Total Taxes:	\$110,872	\$110,000	\$110,000	\$120,000	\$125,000	9.1%
Misc.						
INTEREST REVENUE	\$4,300	\$750	\$7,000	\$5,000	\$3,000	566.7%
Total Misc.:	\$4,300	\$750	\$7,000	\$5,000	\$3,000	566.7%
Total Revenue Source:	\$115,172	\$110,750	\$117,000	\$125,000	\$128,000	12.9%

Expenditures by Function

Budgeted and Historical Expenditures by Function



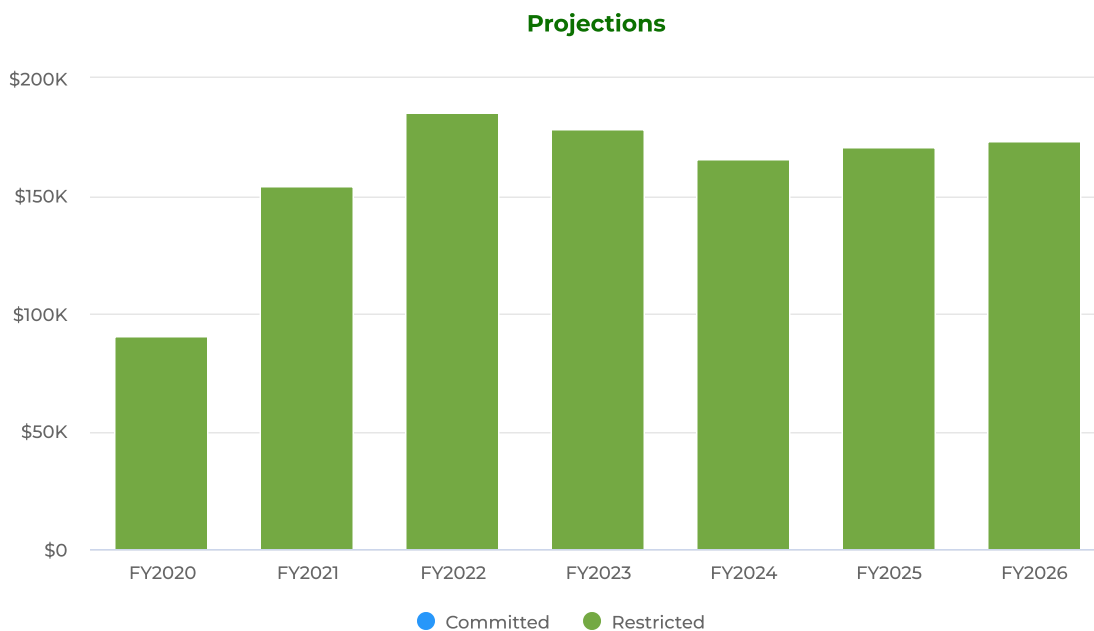
Grey background indicates budgeted figures.

Name	FY2023 Actuals	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expenditures						
Undefined						

Name	FY2023 Actuals	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Salaries & Wages	\$6,196	\$0	\$0	\$0	\$0	0%
Personnel Benefits	\$1,841	\$0	\$0	\$0	\$0	0%
Services & Pass-Thru	\$114,206	\$130,000	\$130,000	\$120,000	\$125,000	-7.7%
Total Undefined:	\$122,243	\$130,000	\$130,000	\$120,000	\$125,000	-7.7%
Total Expenditures:	\$122,243	\$130,000	\$130,000	\$120,000	\$125,000	-7.7%

Fund Balance

Fund Balance is the excess of a fund's total assets over its total liabilities. A negative fund balance is often referred to as a deficit. Fund balance increases when revenues are greater than expenditures, and decreases when expenditures are greater than revenues.



Financial Summary	FY2023	FY2024	FY2025	FY2026	% Change
Fund Balance	—	—	—	—	
Committed	\$0	\$0	\$0	\$0	0%
Restricted	\$178,550	\$165,550	\$170,550	\$173,550	1.8%
Total Fund Balance:	\$178,550	\$165,550	\$170,550	\$173,550	1.8%



Affordable Housing Sales Tax

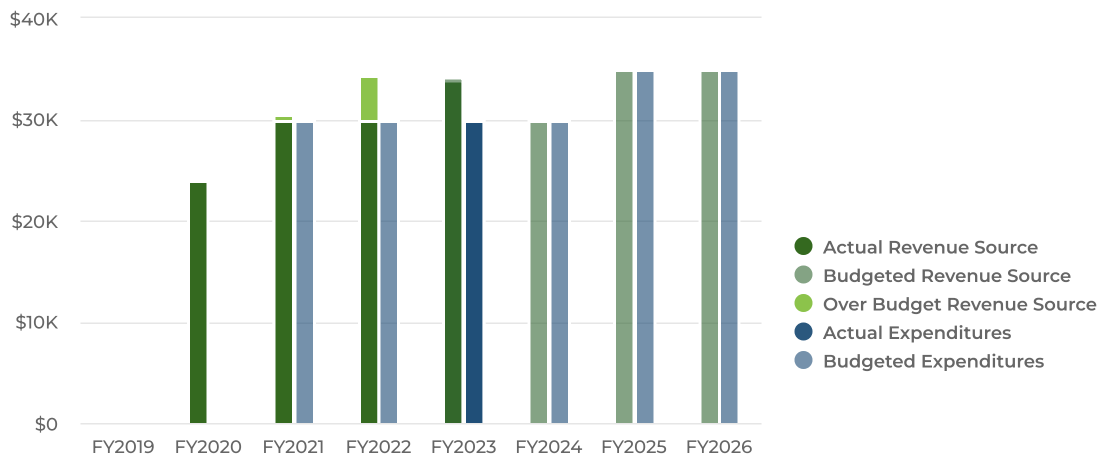
The purpose of the Affordable Housing Sales Tax Fund is to account for sales taxes collected, which is a credit against the state sales tax of 6.5% and does not increase the tax rate for consumers. The sales tax credit revenues are restricted and must be used for affordable and supportive housing, including rental assistance. Cities may pool resources.

The City of Des Moines entered into an interlocal agreement with the Cities of Auburn, Burien, 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

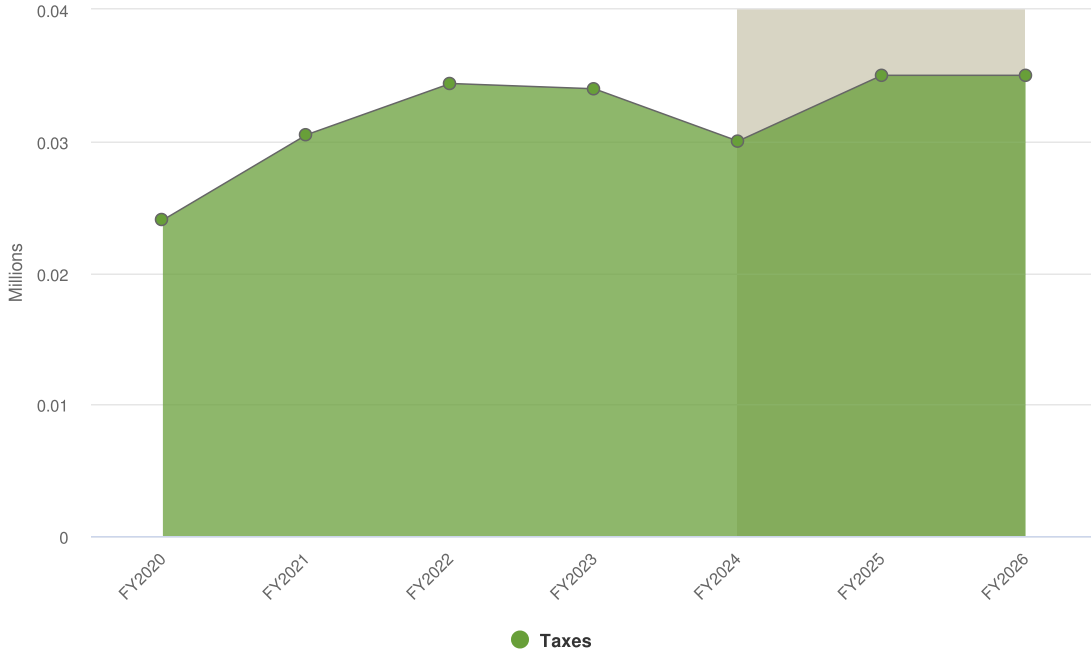
The City of Des Moines is projecting \$35K of revenue in FY2025, which represents a 16.7% increase over the prior year and \$35K of revenue in FY2026, which represents a 0% increase over the prior year.

Budgeted expenditures are projected to increase by 16.7% or \$5K to \$35K in FY2025 and 0% or \$0 in FY2026.



Revenues by Source

Budgeted and Historical 2025 Revenues by Source

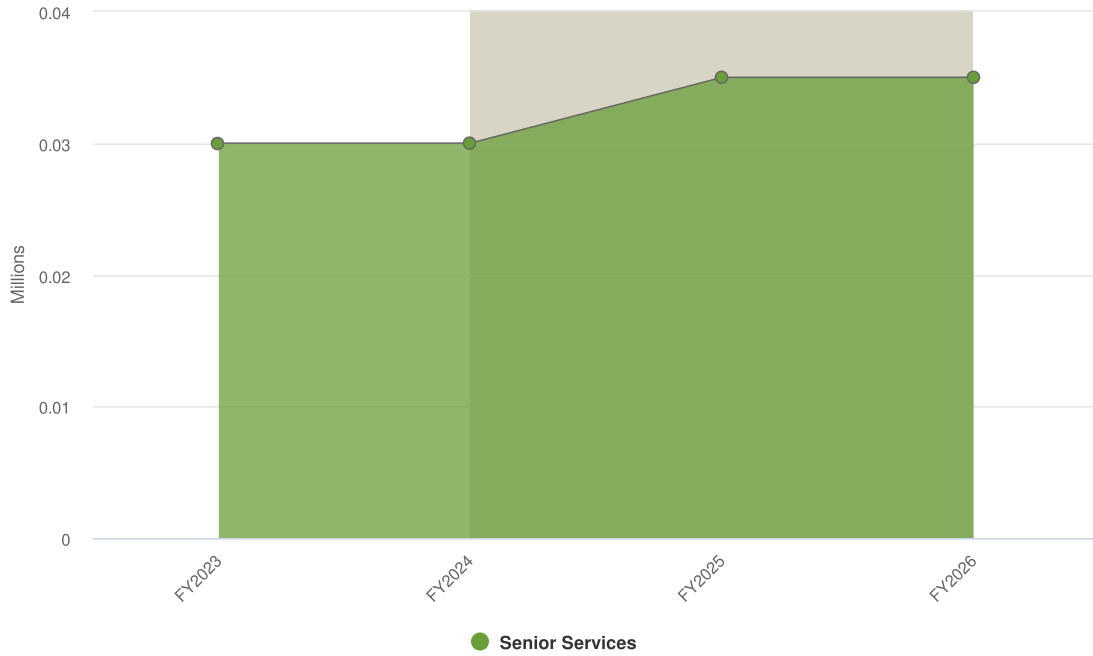


Grey background indicates budgeted figures.

Name	FY2023 Actuals	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Revenue Source						
Taxes						
Unrestricted						
AFFORDABLE HOUSING SALES & USE	\$33,977	\$30,000	\$34,012	\$35,000	\$35,000	16.7%
Total Unrestricted:	\$33,977	\$30,000	\$34,012	\$35,000	\$35,000	16.7%
Total Taxes:	\$33,977	\$30,000	\$34,012	\$35,000	\$35,000	16.7%
Total Revenue Source:	\$33,977	\$30,000	\$34,012	\$35,000	\$35,000	16.7%

Expenditures by Function

Budgeted and Historical Expenditures by Function



Grey background indicates budgeted figures.

Name	FY2023 Actuals	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expenditures						
Senior Services						
Services & Pass-Thru						
PROFESSIONAL SERVICES	\$30,000	\$30,000	\$35,000	\$35,000	\$35,000	16.7%
Total Services & Pass-Thru:	\$30,000	\$30,000	\$35,000	\$35,000	\$35,000	16.7%
Total Senior Services:	\$30,000	\$30,000	\$35,000	\$35,000	\$35,000	16.7%
Total Expenditures:	\$30,000	\$30,000	\$35,000	\$35,000	\$35,000	16.7%

Fund Balance

Fund Balance is the excess of a fund's total assets over its total liabilities. A negative fund balance is often referred to as a deficit. Fund balance increases when revenues are greater than expenditures, and decreases when expenditures are greater than revenues.



Financial Summary	FY2023	FY2024	FY2025	FY2026	% Change
Fund Balance	—	—	—	—	
Committed	\$0	\$0	\$0	\$0	0%
Restricted	\$92,852	\$91,864	\$91,864	\$91,864	0%
Total Fund Balance:	\$92,852	\$91,864	\$91,864	\$91,864	0%



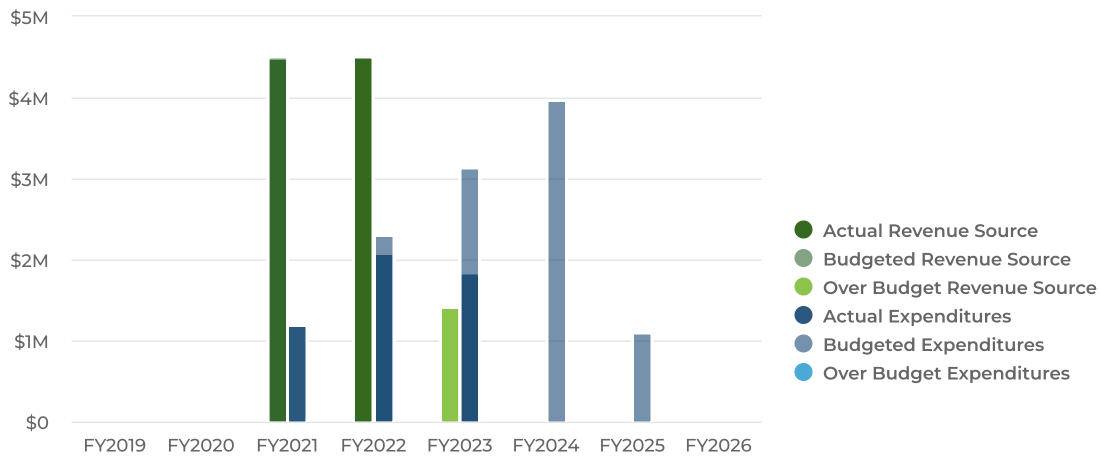
American Rescue Plan Act (ARPA)

The purpose of the American Rescue Plan Act 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

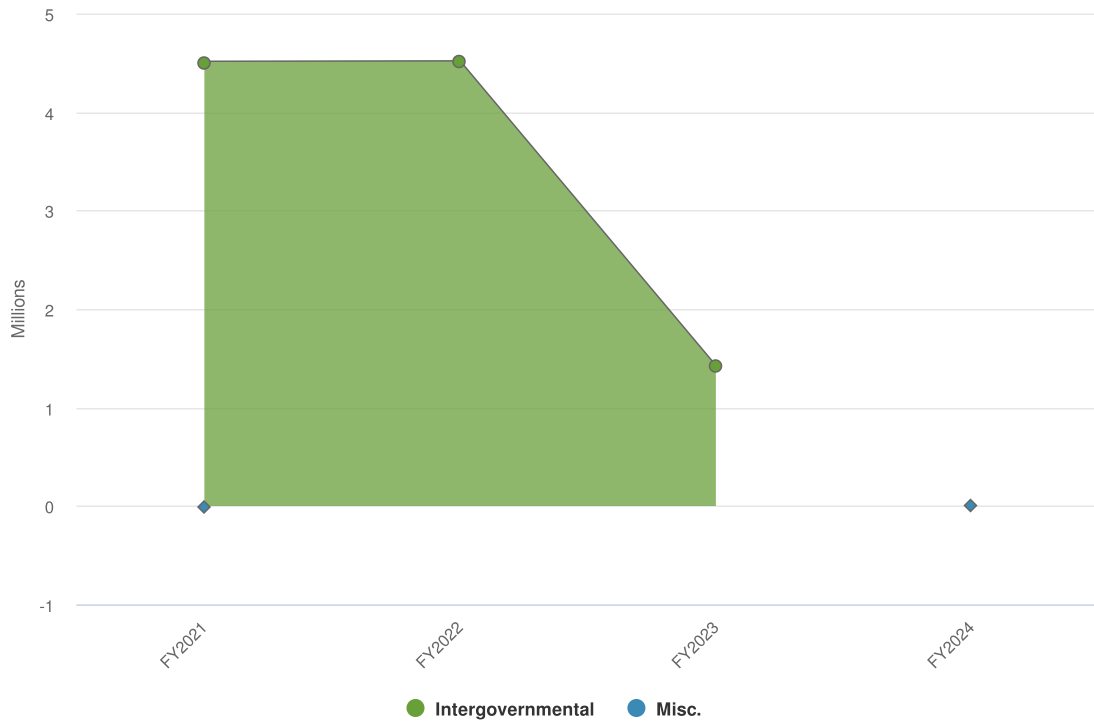
With the federal government distributing funds from the American Rescue Plan Act (ARPA) grant in only 2021 and 2022, the City of Des Moines is projecting \$0 of revenue in FY2025, which represents a 100% decrease over the prior year and \$0 of revenue in FY2026, which represents a 0% increase over the prior year.

Budgeted expenditures are projected to decrease by 72.2% or \$2.87M to \$1.1M in FY2025 and 100% or \$1.1M in FY2026.



Revenues by Source

Budgeted and Historical 2025 Revenues by Source

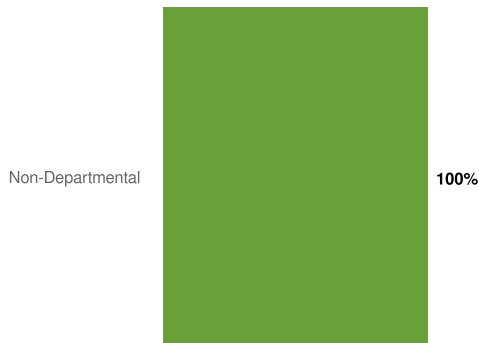


Name	FY2023 Actuals	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Revenue Source						
Intergovernmental						
DEPT OF TREAS GRANT	\$1,427,541	\$0	\$0	\$0	\$0	0%
Total Intergovernmental:	\$1,427,541	\$0	\$0	\$0	\$0	0%
Misc.						
INTEREST REVENUE	\$0	\$1,750	\$1,750	\$0	\$0	-100%
Total Misc.:	\$0	\$1,750	\$1,750	\$0	\$0	-100%
Total Revenue Source:	\$1,427,541	\$1,750	\$1,750	\$0	\$0	-100%

Expenditures by Function

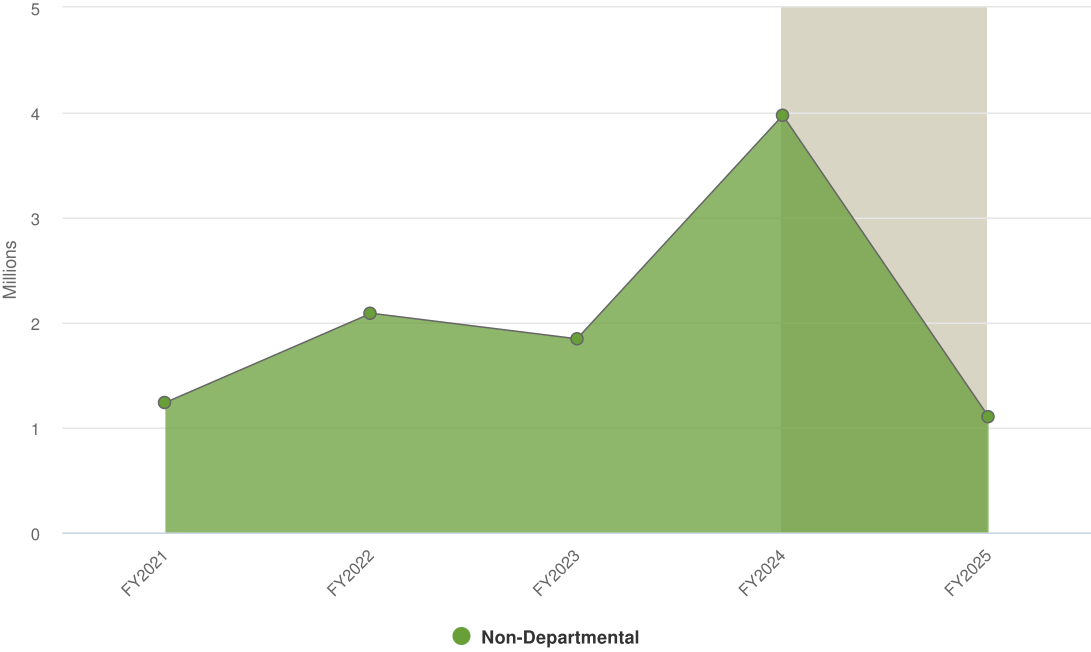
Budgeted 2025 Expenditures by Function

Budgeted 2026 Expenditures by Function



No data to display

Budgeted and Historical Expenditures by Function



Grey background indicates budgeted figures.

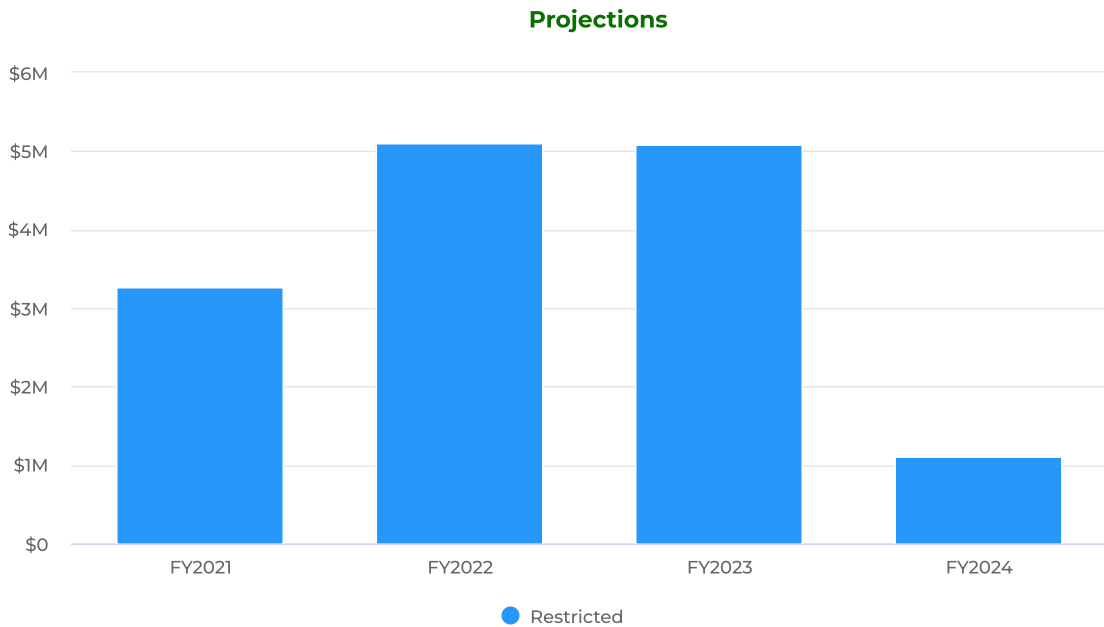
Name	FY2023 Actuals	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expenditures						
Non-Departmental						
Undefined						
PROFESSIONAL SERVICES	\$10,118	\$0	\$0	\$0	\$0	0%
PROFESSIONAL SERVICES	\$21,497	\$0	\$0	\$0	\$0	0%
PROFESSIONAL SERVICES	\$25,000	\$0	\$0	\$0	\$0	0%
TRANSFERS OUT TO FUND 001	\$1,235,552	\$1,850,617	\$1,850,617	\$0	\$0	-100%
TRANSFERS OUT TO FUND 101	\$0	\$20,000	\$20,000	\$0	\$0	-100%
TRANSFERS OUT TO FUND 310	\$375,375	\$2,038,000	\$2,038,000	\$1,103,000	\$0	-45.9%
TRANSFERS OUT TO FUND 319	\$19,727	\$65,000	\$65,000	\$0	\$0	-100%
TRANSFERS OUT TO FUND 501	\$157,723	\$0	\$0	\$0	\$0	0%
Total Undefined:	\$1,844,992	\$3,973,617	\$3,973,617	\$1,103,000	\$0	-72.2%
Total Non-Departmental:	\$1,844,992	\$3,973,617	\$3,973,617	\$1,103,000	\$0	-72.2%
Total Expenditures:	\$1,844,992	\$3,973,617	\$3,973,617	\$1,103,000	\$0	-72.2%



Fund Balance

Fund Balance is the excess of a fund's total assets over its total liabilities. A negative fund balance is often referred to as a deficit. Fund balance increases when revenues are greater than expenditures, and decreases when expenditures are greater than revenues.

Fund Balance changes greater than 10%: Fund Balance is budgeted to decrease 100% (\$1,103,000) in 2025. This decrease represents the final expenditures of ARPA funds. After 2025, funding from the ARPA grant will be fully expended.



Financial Summary	FY2023	FY2024
Fund Balance	—	—
Restricted	\$5,074,867	\$1,103,000
Total Fund Balance:	\$5,074,867	\$1,103,000



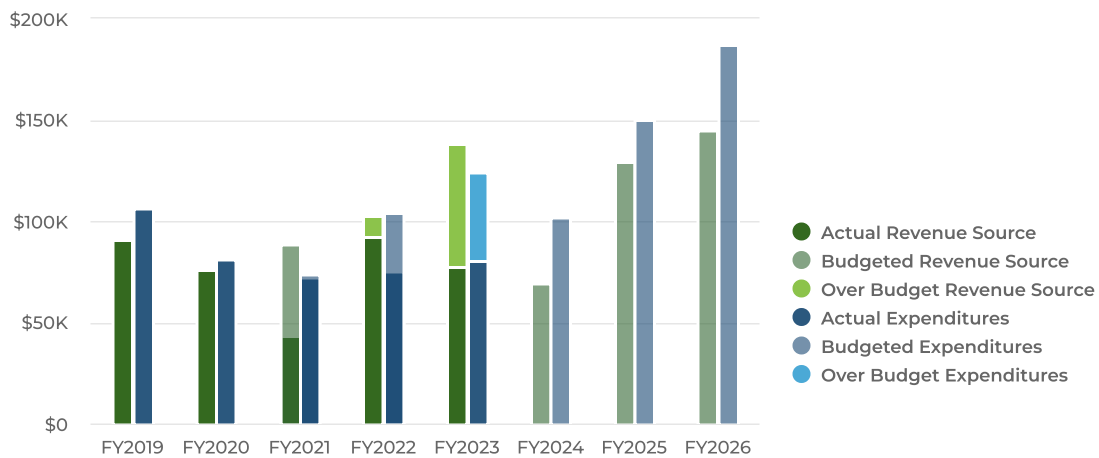
Redondo Zone Fund

The purpose of the Redondo Zone 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

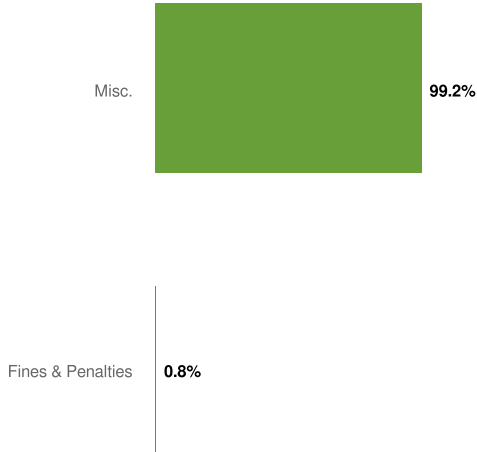
The City of Des Moines is projecting \$129.8K of revenue in FY2025, which represents a 86.8% increase over the prior year and \$145.13K of revenue in FY2026, which represents a 11.8% increase over the prior year.

Budgeted expenditures are projected to increase by 47.5% or \$48.48K to \$150.64K in FY2025 and 24.5% or \$36.87K in FY2026.

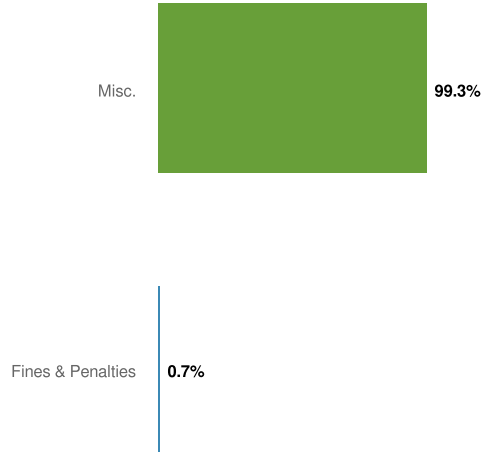


Revenues by Source

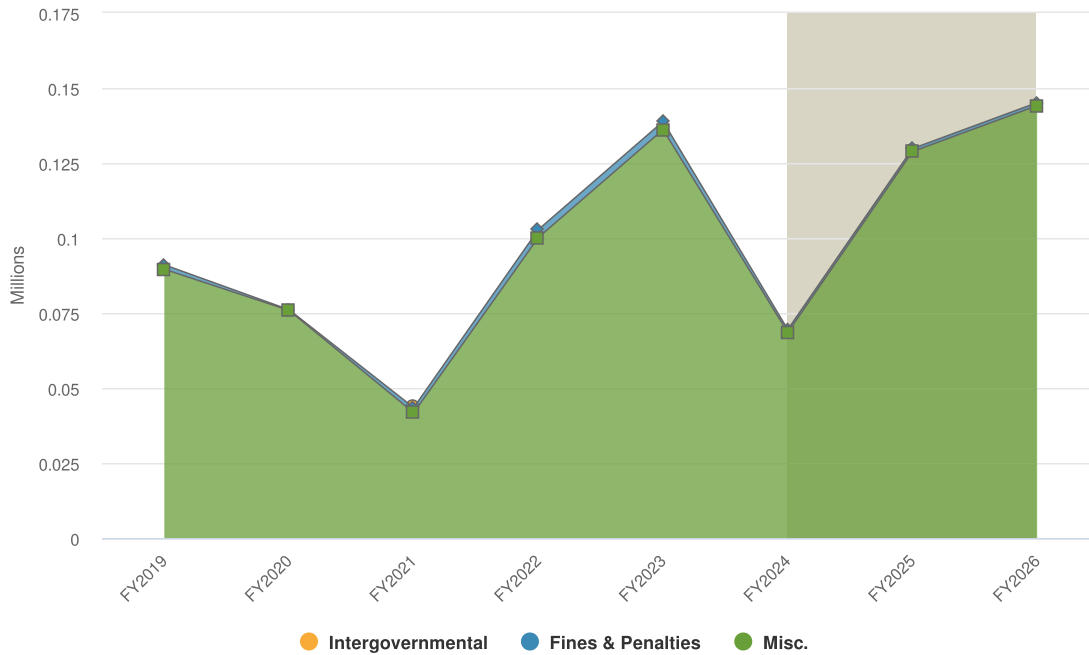
Projected 2025 Revenues by Source



Projected 2026 Revenues by Source



Budgeted and Historical 2025 Revenues by Source



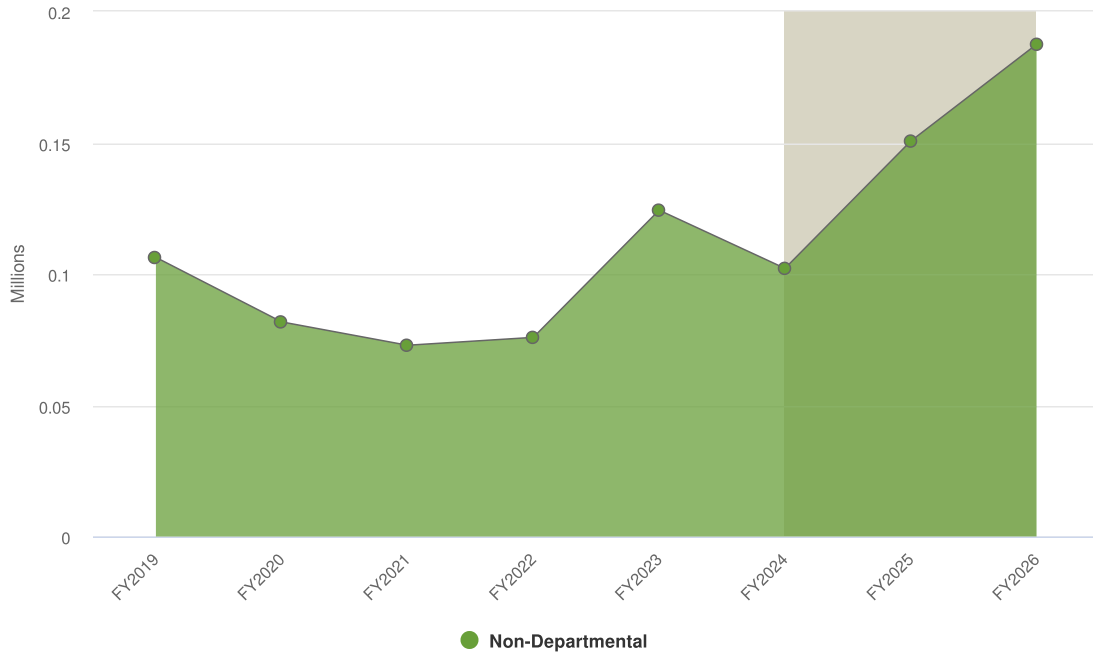
Grey background indicates budgeted figures.

Name	FY2023 Actuals	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Revenue Source						
Fines & Penalties						
Unrestricted						
CIVIL PARKING INFRACTION PNLTY	\$2,710	\$1,000	\$1,000	\$1,000	\$1,000	0%
Total Unrestricted:	\$2,710	\$1,000	\$1,000	\$1,000	\$1,000	0%
Total Fines & Penalties:	\$2,710	\$1,000	\$1,000	\$1,000	\$1,000	0%
Misc.						
Unrestricted						
INTEREST REVENUE	\$103	\$500	\$500	\$500	\$500	0%
PARKING FEES	\$59,039	\$65,000	\$65,000	\$125,000	\$140,000	92.3%
CONCESSION SPACE RENTAL	\$1,994	\$3,000	\$3,000	\$3,300	\$3,630	10%
XFER IN FROM GENL FUND	\$75,000	\$0	\$50,000	\$0	\$0	0%
Total Unrestricted:	\$136,136	\$68,500	\$118,500	\$128,800	\$144,130	88%
Total Misc.:	\$136,136	\$68,500	\$118,500	\$128,800	\$144,130	88%
Total Revenue Source:	\$138,846	\$69,500	\$119,500	\$129,800	\$145,130	86.8%



Expenditures by Function

Budgeted and Historical Expenditures by Function



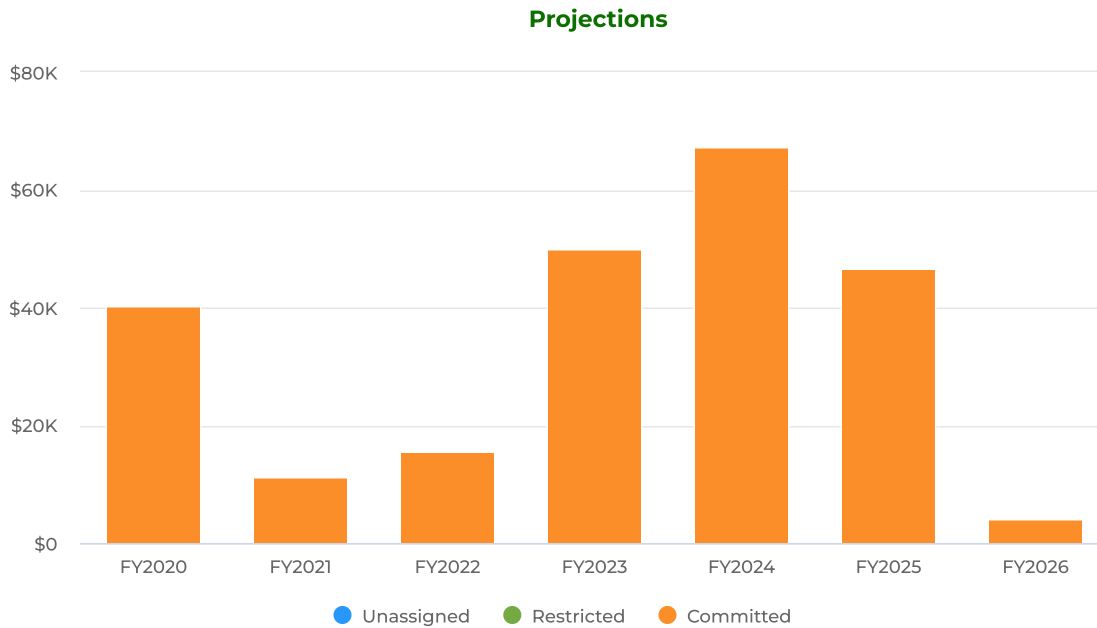
Grey background indicates budgeted figures.

Name	FY2023 Actuals	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expenditures						
Non-Departmental						
Undefined						
Salaries & Wages	\$21,965	\$20,000	\$20,000	\$21,000	\$21,630	5%
Personnel Benefits	\$7,813	\$9,000	\$9,000	\$18,400	\$18,952	104.4%
Supplies	\$9,096	\$9,000	\$9,000	\$10,000	\$9,923	11.1%
Services & Pass-Thru	\$85,447	\$64,151	\$64,151	\$91,235	\$97,005	42.2%
Transfers Out	\$0	\$0	\$0	\$10,000	\$40,000	N/A
Total Undefined:	\$124,321	\$102,151	\$102,151	\$150,635	\$187,510	47.5%
Total Non-Departmental:	\$124,321	\$102,151	\$102,151	\$150,635	\$187,510	47.5%
Total Expenditures:	\$124,321	\$102,151	\$102,151	\$150,635	\$187,510	47.5%

Fund Balance

Fund Balance is the excess of a fund's total assets over its total liabilities. A negative fund balance is often referred to as a deficit. Fund balance increases when revenues are greater than expenditures, and decreases when expenditures are greater than revenues.

Fund Balance changes greater than 10%: Fund Balance is budgeted to decrease by \$20,835 (30.9%) in 2025 and \$42,380 (91.1%) in 2026. These decreases are primarily due to contributions from the fund toward capital projects related to Redondo street improvements.



Financial Summary	FY2023	FY2024	FY2025	FY2026	% Change
Fund Balance	—	—	—	—	
Unassigned	\$0	\$0	\$0	\$0	0%
Committed	\$50,000	\$67,349	\$46,514	\$4,135	-91.1%
Restricted	\$0	\$0	\$0	\$0	0%
Total Fund Balance:	\$50,000	\$67,349	\$46,514	\$4,135	-91.1%



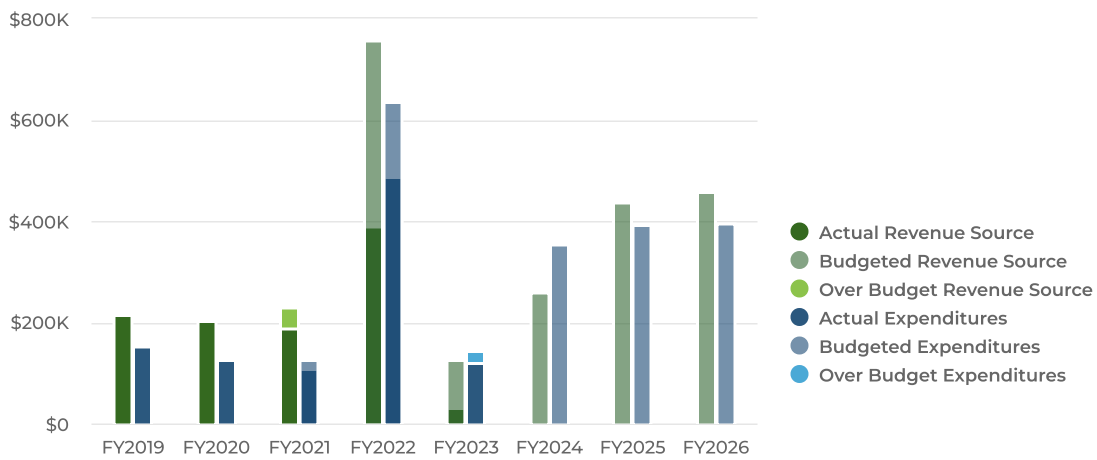
Waterfront Zone Fund

The purpose of the Waterfront Zone 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 \$438.55K of revenue in FY2025, which represents a 68.2% increase over the prior year and \$458.21K of revenue in FY2026, which represents a 4.5% increase over the prior year.

Budgeted expenditures are projected to increase by 10.7% or \$38.26K to \$394.46K in FY2025 and 0.8% or \$2.99K in FY2026.



Revenues by Source

Budgeted and Historical 2025 Revenues by Source



Grey background indicates budgeted figures.

Name	FY2023 Actuals	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Revenue Source						
Charges for Goods & Services						
Unrestricted						
FERRY SERVICE CHARGES	\$23,070	\$0	\$0	\$0	\$0	0%
Total Unrestricted:	\$23,070	\$0	\$0	\$0	\$0	0%
Total Charges for Goods & Services:	\$23,070	\$0	\$0	\$0	\$0	0%
Fines & Penalties						
Unrestricted						
CIVIL PARKING INFRACTION PNLTY	\$150	\$2,750	\$2,750	\$0	\$0	-100%
Total Unrestricted:	\$150	\$2,750	\$2,750	\$0	\$0	-100%
Total Fines & Penalties:	\$150	\$2,750	\$2,750	\$0	\$0	-100%
Misc.						
Unrestricted						
INTEREST REVENUE	\$3,739	\$1,000	\$4,500	\$3,500	\$2,500	250%
PARKING FEES	\$127	\$250,000	\$250,000	\$400,000	\$420,000	60%

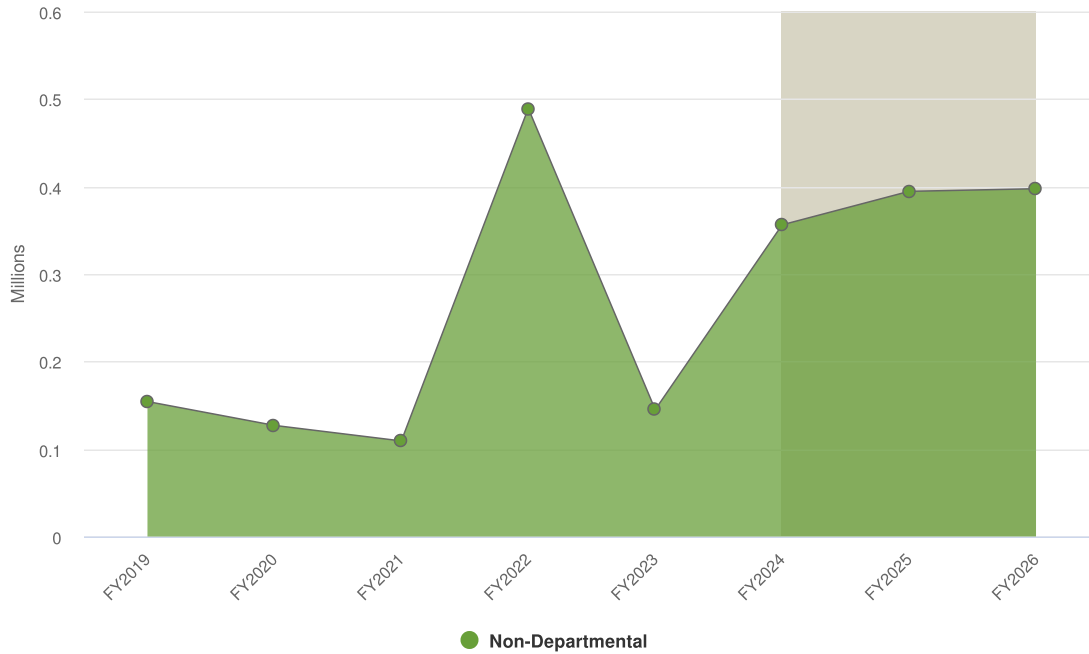


Name	FY2023 Actuals	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
PARKING PASSES - Resident	\$237	\$0	\$0	\$15,000	\$15,450	N/A
PARKING PASSES- Nonresident	\$53	\$0	\$0	\$5,000	\$5,150	N/A
PARKING PASSES -Pier Fishing	\$6,117	\$0	\$0	\$5,000	\$5,150	N/A
PARKING PASSES- Commercial	\$1,798	\$0	\$0	\$0	\$0	0%
PARKING FEES SHORT TERM	\$84	\$0	\$0	\$750	\$0	N/A
LAND & FACILITY RENTALS (SHORT	-\$4,266	\$4,000	\$4,000	\$6,000	\$6,000	50%
CONCESSION SPACE RENTAL	\$221	\$3,000	\$3,000	\$3,300	\$3,960	10%
Total Unrestricted:	\$8,110	\$258,000	\$261,500	\$438,550	\$458,210	70%
Total Misc.:	\$8,110	\$258,000	\$261,500	\$438,550	\$458,210	70%
Total Revenue Source:	\$31,330	\$260,750	\$264,250	\$438,550	\$458,210	68.2%



Expenditures by Function

Budgeted and Historical Expenditures by Function



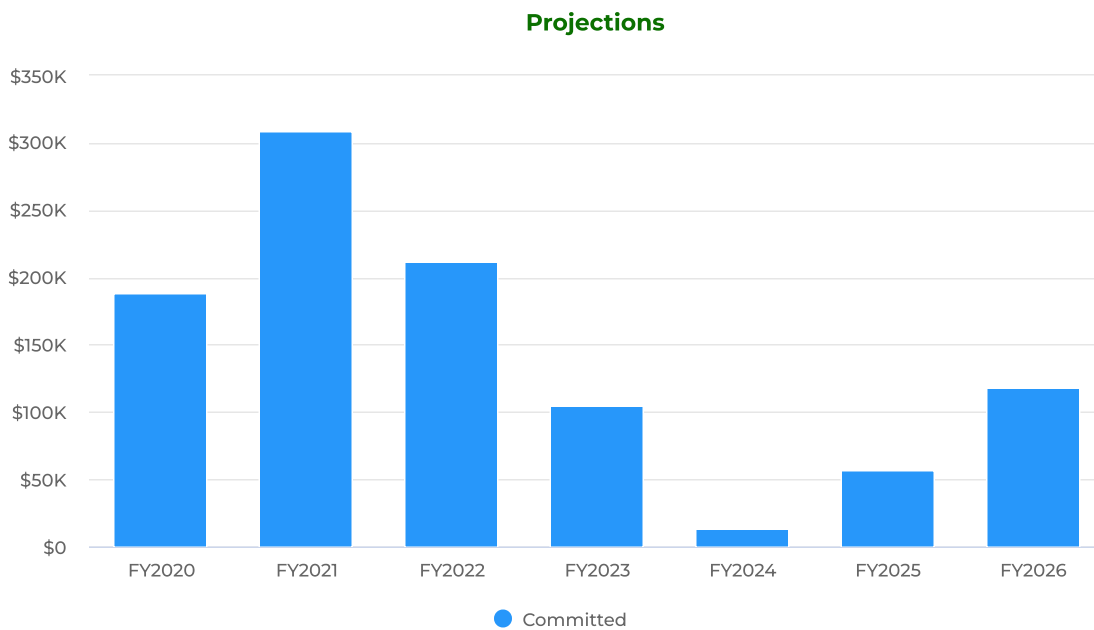
Grey background indicates budgeted figures.

Name	FY2023 Actuals	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expenditures						
Non-Departmental						
Undefined						
Salaries & Wages	\$7,019	\$5,000	\$5,000	\$30,950	\$31,879	519%
Personnel Benefits	\$2,455	\$1,700	\$1,700	\$9,175	\$9,450	439.7%
Supplies	\$8,308	\$10,000	\$10,000	\$10,000	\$10,000	0%
Services & Pass-Thru	\$127,222	\$89,504	\$89,504	\$94,337	\$96,123	5.4%
Total Undefined:	\$145,004	\$106,204	\$106,204	\$144,462	\$147,452	36%
2023 LTGO Bonds						
Transfers Out	\$0	\$250,000	\$250,000	\$250,000	\$250,000	0%
Total 2023 LTGO Bonds:	\$0	\$250,000	\$250,000	\$250,000	\$250,000	0%
Total Non-Departmental:	\$145,004	\$356,204	\$356,204	\$394,462	\$397,452	10.7%
Total Expenditures:	\$145,004	\$356,204	\$356,204	\$394,462	\$397,452	10.7%

Fund Balance

Fund Balance is the excess of a fund's total assets over its total liabilities. A negative fund balance is often referred to as a deficit. Fund balance increases when revenues are greater than expenditures, and decreases when expenditures are greater than revenues.

Fund Balance changes greater than 10%: Fund Balance is budgeted to increase \$44,088 (331.4%) in 2025 and \$60,758 (105.9%) in 2026. A new parking system was installed in 2024 resulting in increased revenue for the fund. 2025 and 2026 would be the first years parking revenue would be received for the full fiscal year. The prior parking system was not functional for the last several years and did not generate revenue during that period.



Financial Summary	FY2023	FY2024	FY2025	FY2026	% Change
Fund Balance	—	—	—	—	
Committed	\$105,257	\$13,303	\$57,391	\$118,149	105.9%
Total Fund Balance:	\$105,257	\$13,303	\$57,391	\$118,149	105.9%



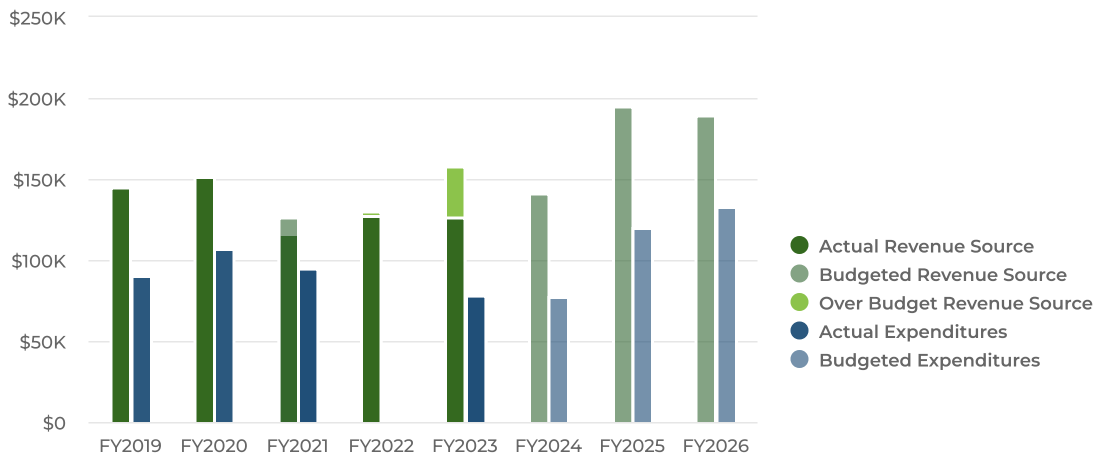
Planning, Building and Public Works Automation Fee Fund

The purpose of the PBPW Automation 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 \$195K of revenue in FY2025, which represents a 37.8% increase over the prior year and \$190K of revenue in FY2026, which represents a 2.6% decrease over the prior year.

Budgeted expenditures are projected to increase by 54.5% or \$42.49K to \$120.41K in FY2025 and 10.9% or \$13.13K in FY2026.



Revenues by Source

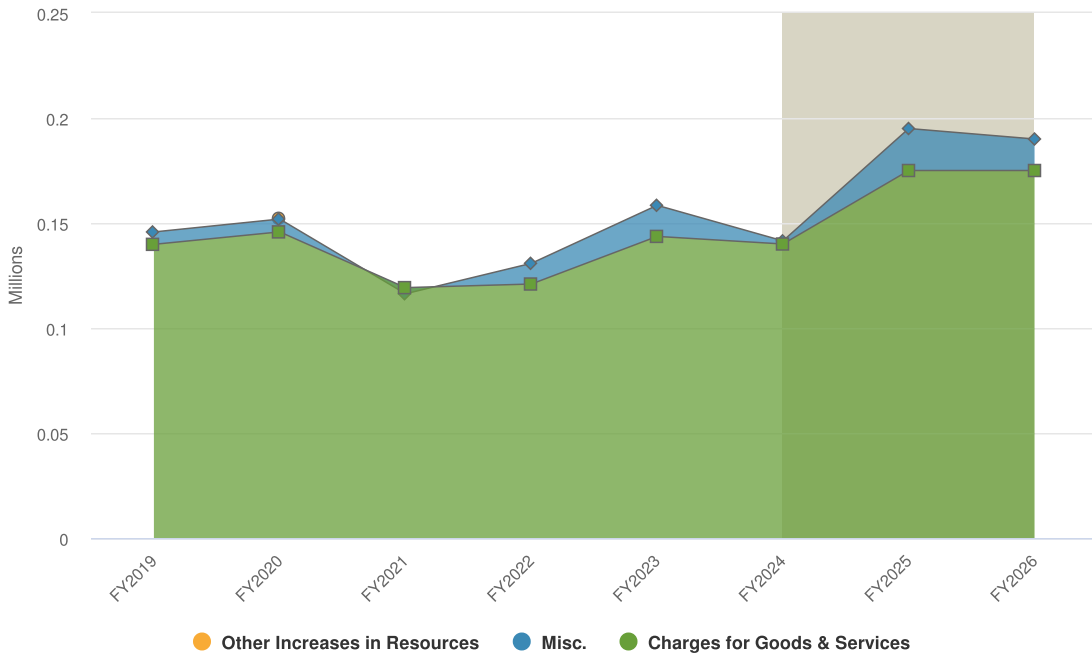
Projected 2025 Revenues by Source



Projected 2026 Revenues by Source



Budgeted and Historical 2025 Revenues by Source

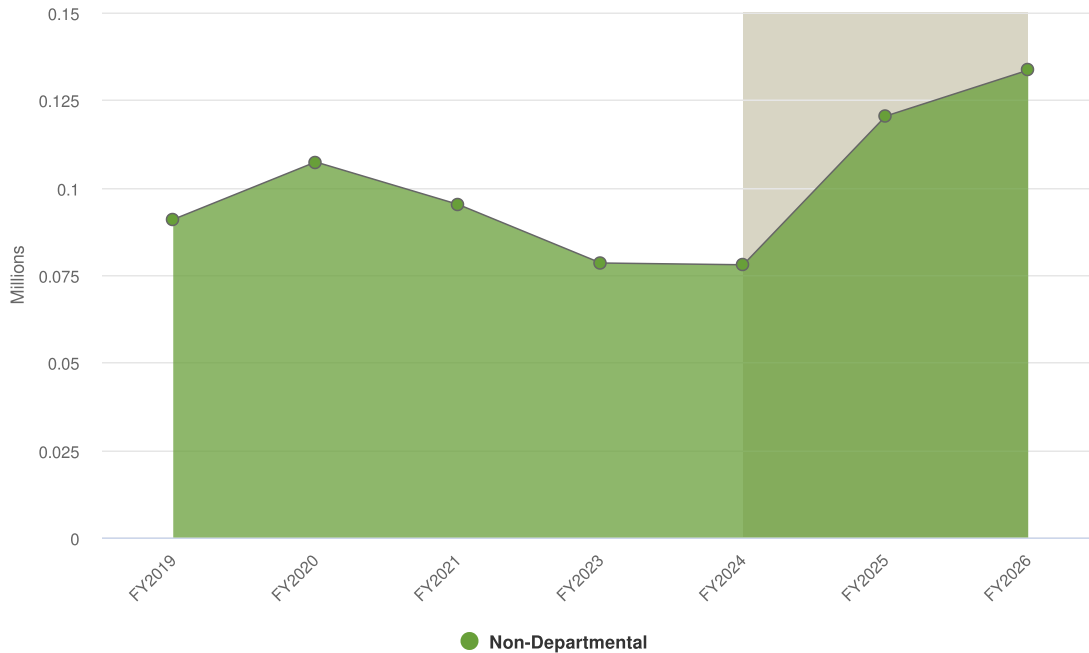


Grey background indicates budgeted figures.

Name	FY2023 Actuals	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Revenue Source						
Charges for Goods & Services						
Unrestricted						
COM DEV AUTOMATION FEES	\$143,619	\$140,000	\$171,450	\$175,000	\$175,000	25%
Total Unrestricted:	\$143,619	\$140,000	\$171,450	\$175,000	\$175,000	25%
Total Charges for Goods & Services:	\$143,619	\$140,000	\$171,450	\$175,000	\$175,000	25%
Misc.						
Unrestricted						
INTEREST REVENUE	\$14,809	\$1,500	\$24,806	\$20,000	\$15,000	1,233.3%
Total Unrestricted:	\$14,809	\$1,500	\$24,806	\$20,000	\$15,000	1,233.3%
Total Misc.:	\$14,809	\$1,500	\$24,806	\$20,000	\$15,000	1,233.3%
Total Revenue Source:	\$158,428	\$141,500	\$196,256	\$195,000	\$190,000	37.8%

Expenditures by Function

Budgeted and Historical Expenditures by Function

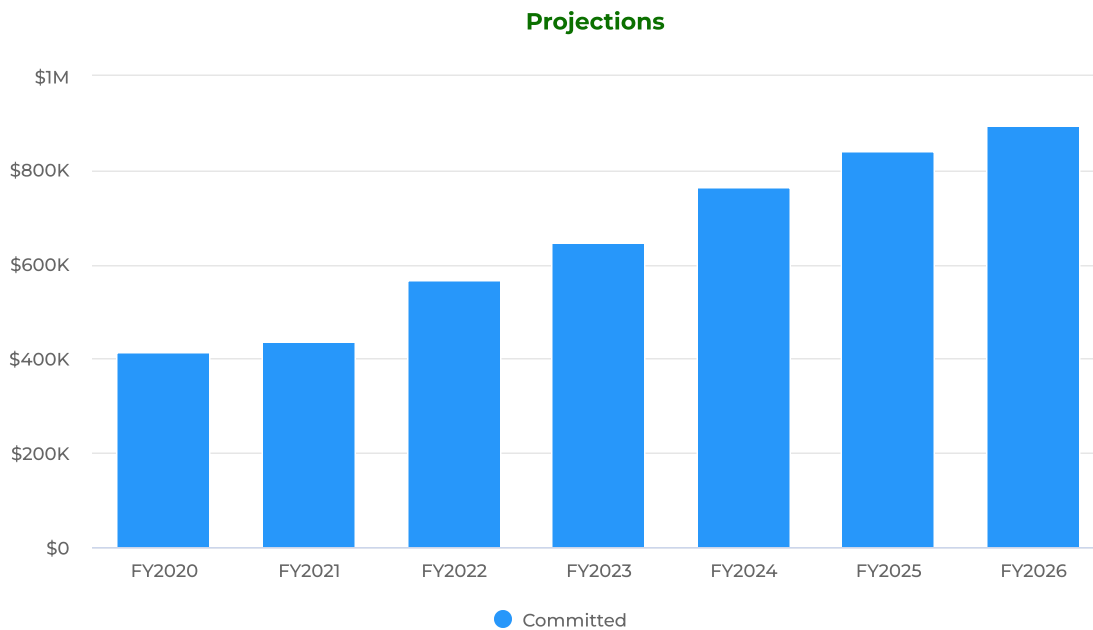


Grey background indicates budgeted figures.

Name	FY2023 Actuals	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expenditures						
Non-Departmental						
Services & Pass-Thru						
GF INDIRECT COST ALLOCATION	\$4,066	\$3,993	\$3,993	\$0	\$0	-100%
COMPUTER INTERFUND MAINTENANCE	\$68,200	\$73,315	\$73,315	\$80,647	\$88,711	10%
I/F COMPUTER REPLACE	\$6,163	\$616	\$616	\$7,278	\$9,098	1,081.5%
Total Services & Pass-Thru:	\$78,429	\$77,924	\$77,924	\$87,925	\$97,809	12.8%
Transfers Out						
TRANSFERS OUT TO FUND 105	\$0	\$0	\$0	\$32,484	\$35,732	N/A
Total Transfers Out:	\$0	\$0	\$0	\$32,484	\$35,732	N/A
Total Non-Departmental:	\$78,429	\$77,924	\$77,924	\$120,409	\$133,541	54.5%
Total Expenditures:	\$78,429	\$77,924	\$77,924	\$120,409	\$133,541	54.5%

Fund Balance

Fund Balance is the excess of a fund's total assets over its total liabilities. A negative fund balance is often referred to as a deficit. Fund balance increases when revenues are greater than expenditures, and decreases when expenditures are greater than revenues.



Financial Summary	FY2023	FY2024	FY2025	FY2026	% Change
Fund Balance	—	—	—	—	
Committed	\$646,711	\$765,043	\$839,634	\$896,093	6.7%
Total Fund Balance:	\$646,711	\$765,043	\$839,634	\$896,093	6.7%





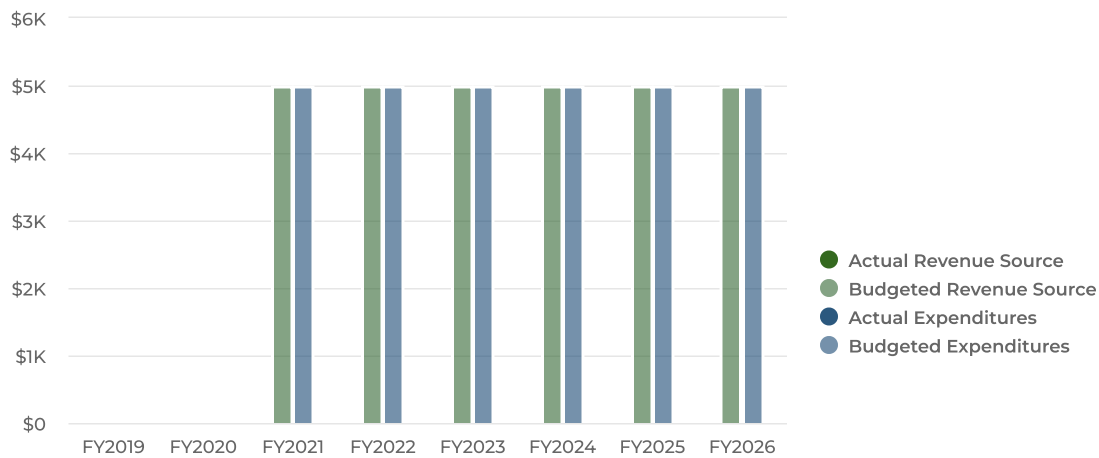
Urban Forestry Fund

The purpose of the Urban Forestry 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

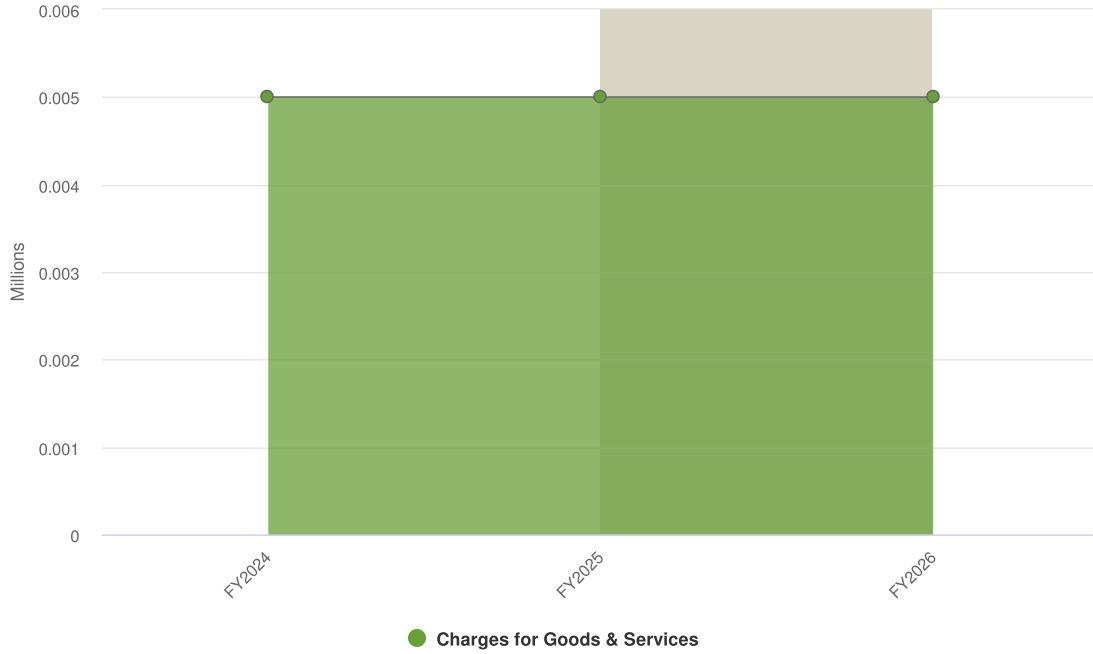
The City of Des Moines is projecting \$5K of revenue in FY2025, which represents a 0% increase over the prior year and \$5K of revenue in FY2026, which represents a 0% increase over the prior year.

Budgeted expenditures are projected to increase by 0% or \$0 to \$5K in FY2025 and 0% or \$0 in FY2026.



Revenues by Source

Budgeted and Historical 2025 Revenues by Source

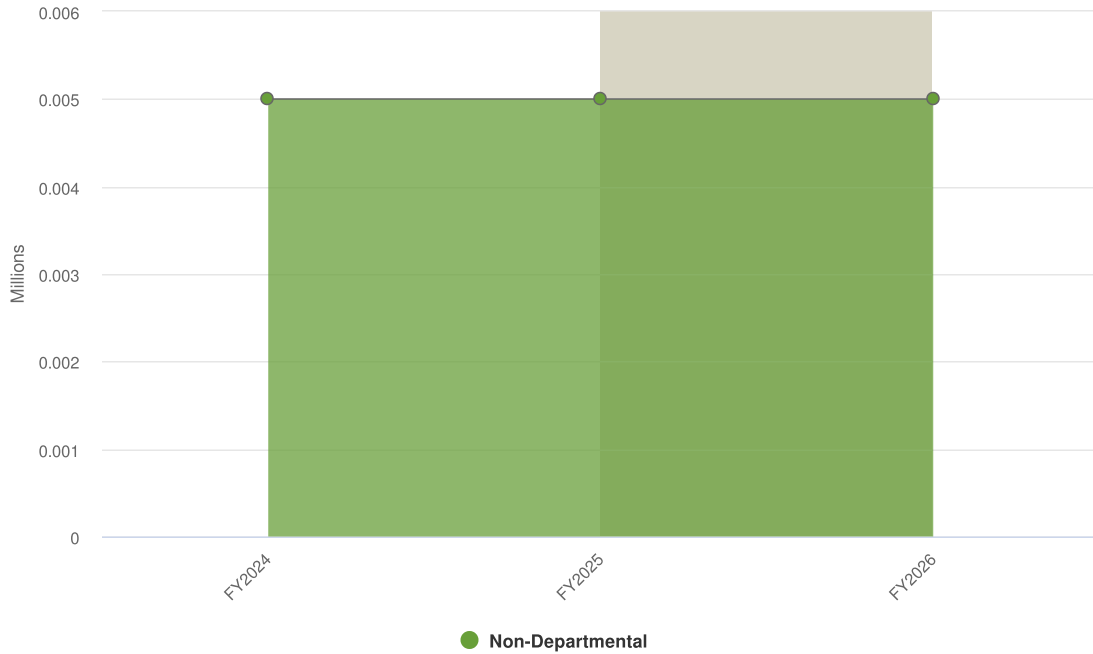


Grey background indicates budgeted figures.

Name	FY2023 Actuals	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Revenue Source						
Charges for Goods & Services						
Unrestricted						
TREE PAYMENT IN LIEU	\$0	\$5,000	\$5,000	\$5,000	\$5,000	0%
Total Unrestricted:	\$0	\$5,000	\$5,000	\$5,000	\$5,000	0%
Total Charges for Goods & Services:	\$0	\$5,000	\$5,000	\$5,000	\$5,000	0%
Total Revenue Source:	\$0	\$5,000	\$5,000	\$5,000	\$5,000	0%

Expenditures by Function

Budgeted and Historical Expenditures by Function



Grey background indicates budgeted figures.

Name	FY2023 Actuals	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expenditures						
Non-Departmental						
Supplies						
SUPPLIES	\$0	\$5,000	\$5,000	\$5,000	\$5,000	0%
Total Supplies:	\$0	\$5,000	\$5,000	\$5,000	\$5,000	0%
Total Non-Departmental:	\$0	\$5,000	\$5,000	\$5,000	\$5,000	0%
Total Expenditures:	\$0	\$5,000	\$5,000	\$5,000	\$5,000	0%

Fund Balance

The Urban Forestry Fund does not typically see any transactions and does not maintain a current fund balance. This is the result of incentives provided for developers to address urban forestry issues as part of projects thus not involving the City or this fund.



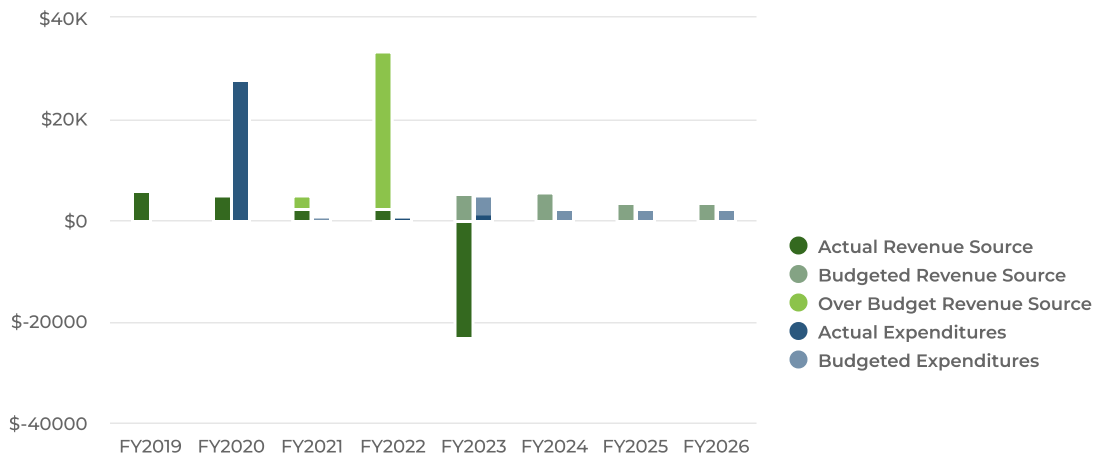
Abatement Fund

The purpose of the Abatement Fund is to provide for the receipt and expenditure of moneys to abate nuisances.

Summary

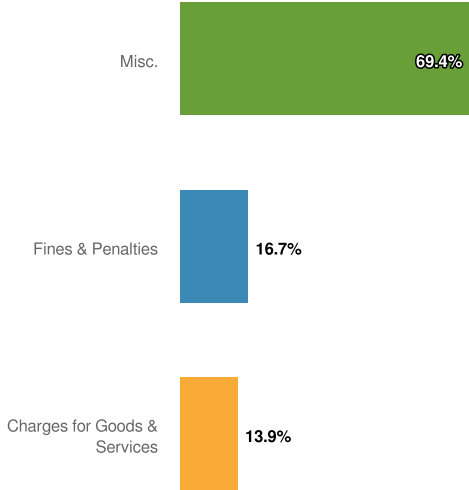
The City of Des Moines is projecting \$3.6K of revenue in FY2025, which represents a 34.5% decrease over the prior year and \$3.6K of revenue in FY2026, which represents a 0% increase over the prior year.

Budgeted expenditures are projected to increase by 0% or \$0 to \$2.5K in FY2025 and 0% or \$0 in FY2026.

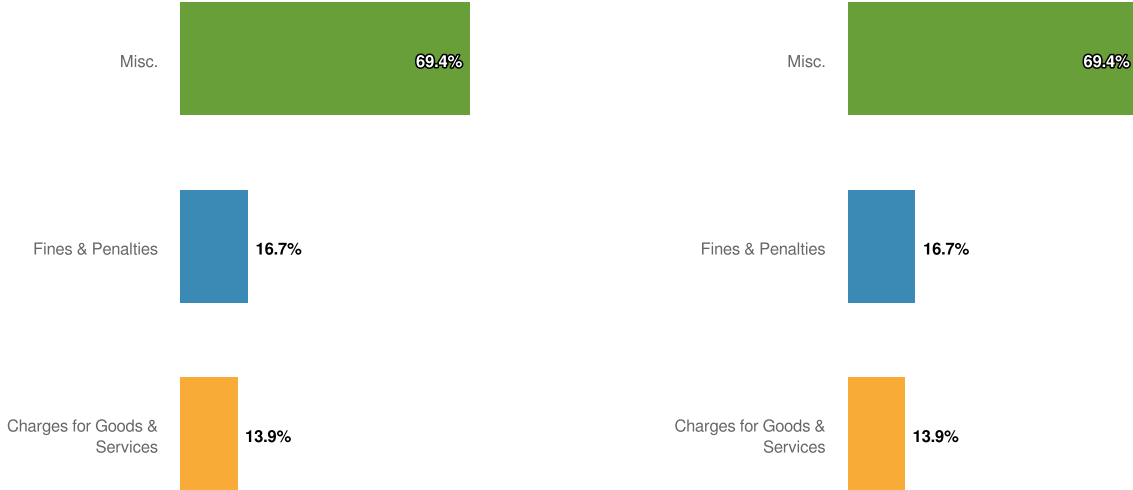


Revenues by Source

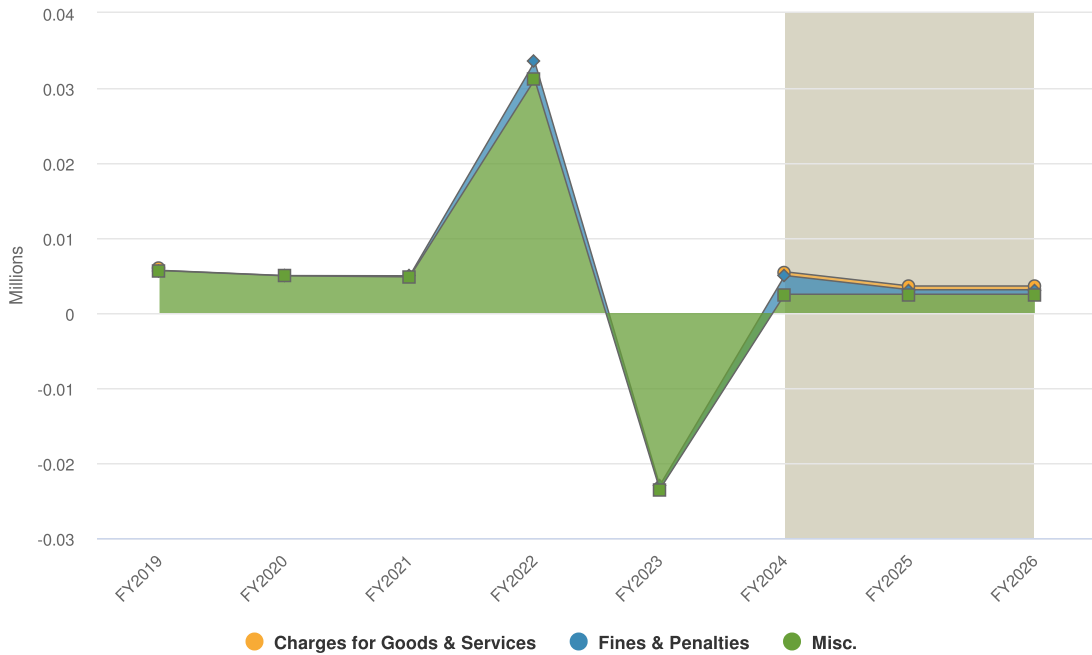
Projected 2025 Revenues by Source



Projected 2026 Revenues by Source



Budgeted and Historical 2025 Revenues by Source



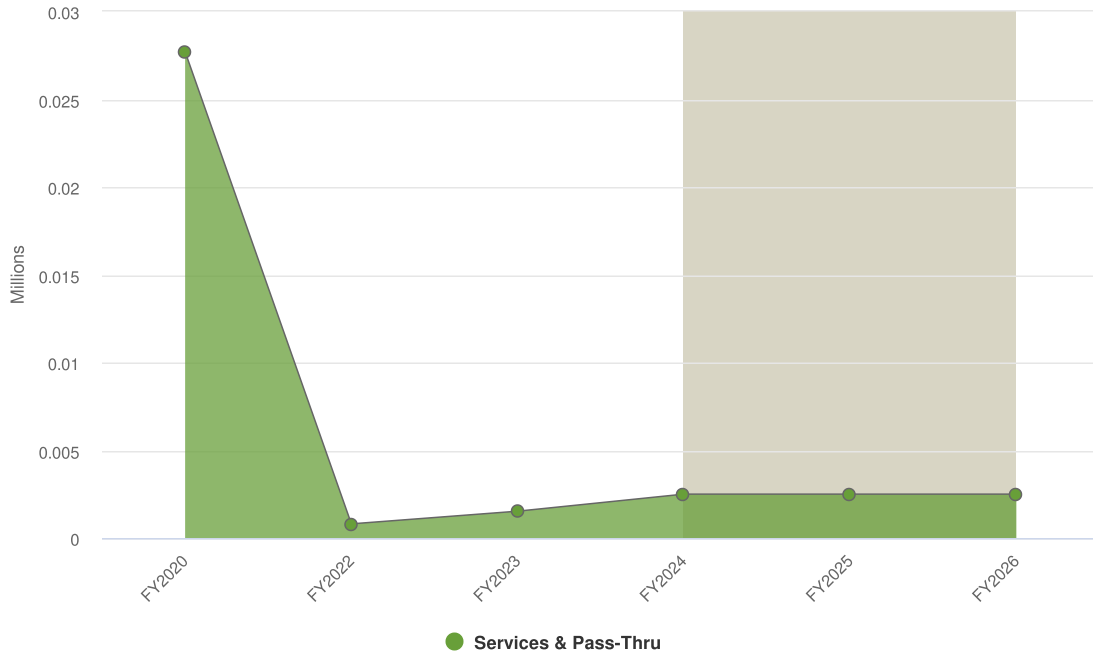
Grey background indicates budgeted figures.

Name	FY2023 Actuals	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Revenue Source						
Charges for Goods & Services						
Unrestricted						
SENTENCE COMPLIANCE FEE	\$0	\$500	\$0	\$500	\$500	0%
Total Unrestricted:	\$0	\$500	\$0	\$500	\$500	0%
Total Charges for Goods & Services:	\$0	\$500	\$0	\$500	\$500	0%
Fines & Penalties						
Unrestricted						
OTHER INFRACTIONS - ABATEMENT	\$541	\$2,500	\$600	\$600	\$600	-76%
Total Unrestricted:	\$541	\$2,500	\$600	\$600	\$600	-76%
Total Fines & Penalties:	\$541	\$2,500	\$600	\$600	\$600	-76%
Misc.						
Unrestricted						
SETTLEMENT INTEREST EARNINGS	\$682	\$0	\$0	\$0	\$0	0%
JUDGMENTS AND SETTLEMENTS	\$2,118	\$2,500	\$5,000	\$2,500	\$2,500	0%
MISCELLANEOUS REVENUE	-\$26,324	\$0	\$0	\$0	\$0	0%
Total Unrestricted:	-\$23,524	\$2,500	\$5,000	\$2,500	\$2,500	0%
Total Misc.:	-\$23,524	\$2,500	\$5,000	\$2,500	\$2,500	0%
Total Revenue Source:	-\$22,983	\$5,500	\$5,600	\$3,600	\$3,600	-34.5%



Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects					
Services & Pass-Thru					
PROFESSIONAL SERVICES	\$2,500	\$1,800	\$2,500	\$2,500	0%
Total Services & Pass-Thru:	\$2,500	\$1,800	\$2,500	\$2,500	0%
Total Expense Objects:	\$2,500	\$1,800	\$2,500	\$2,500	0%

Fund Balance

Fund Balance is the excess of a fund's total assets over its total liabilities. A negative fund balance is often referred to as a deficit. Fund balance increases when revenues are greater than expenditures, and decreases when expenditures are greater than revenues.



Financial Summary	FY2023	FY2024	FY2025	FY2026	% Change
Fund Balance	—	—	—	—	
Committed	\$38,708	\$42,508	\$43,608	\$44,708	2.5%
Total Fund Balance:	\$38,708	\$42,508	\$43,608	\$44,708	2.5%



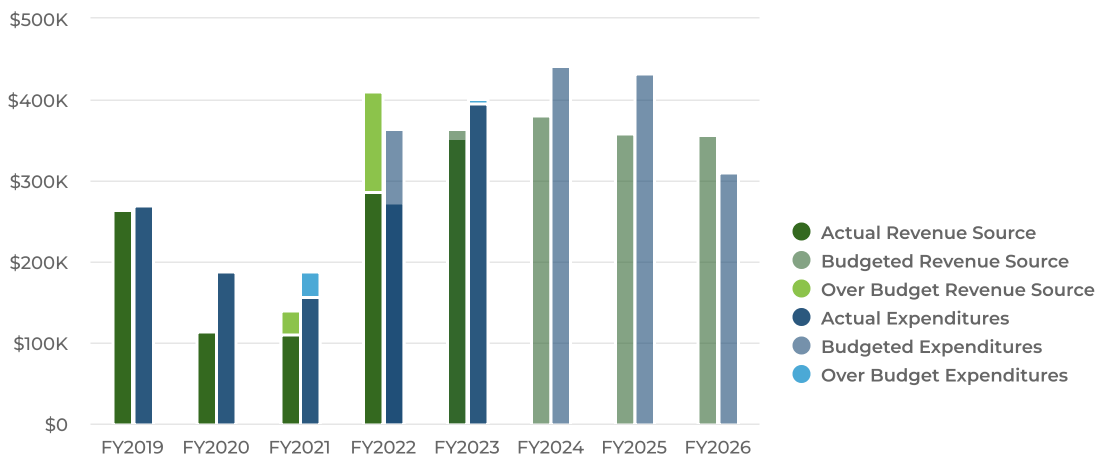
Automated Speed Enforcement (ASE) Fund

The purpose of the Automated Speed Enforcement (ASE) 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

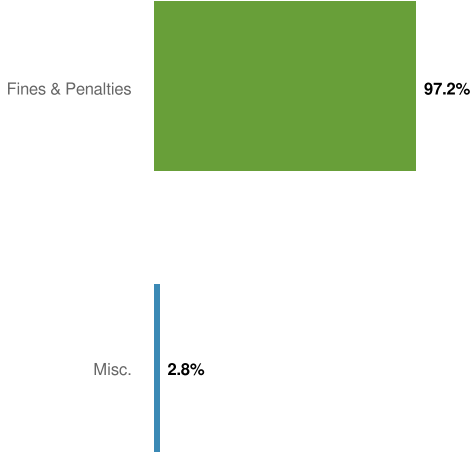
The City of Des Moines is projecting \$360K of revenue in FY2025, which represents a 5.6% decrease over the prior year and \$357.5K of revenue in FY2026, which represents a 0.7% decrease over the prior year.

Budgeted expenditures are projected to decrease by 2.0% or \$9.02K to \$432.98K in FY2025 and 28.0% or \$121.07K in FY2026.

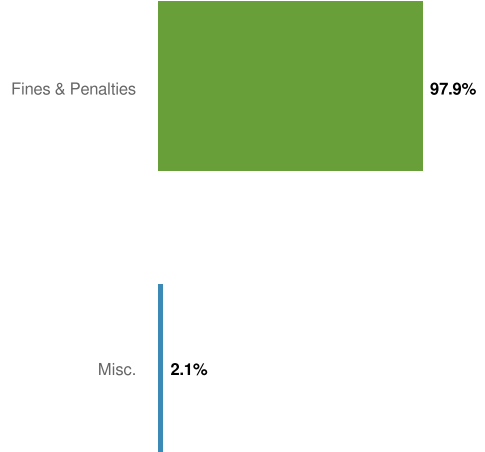


Revenues by Source

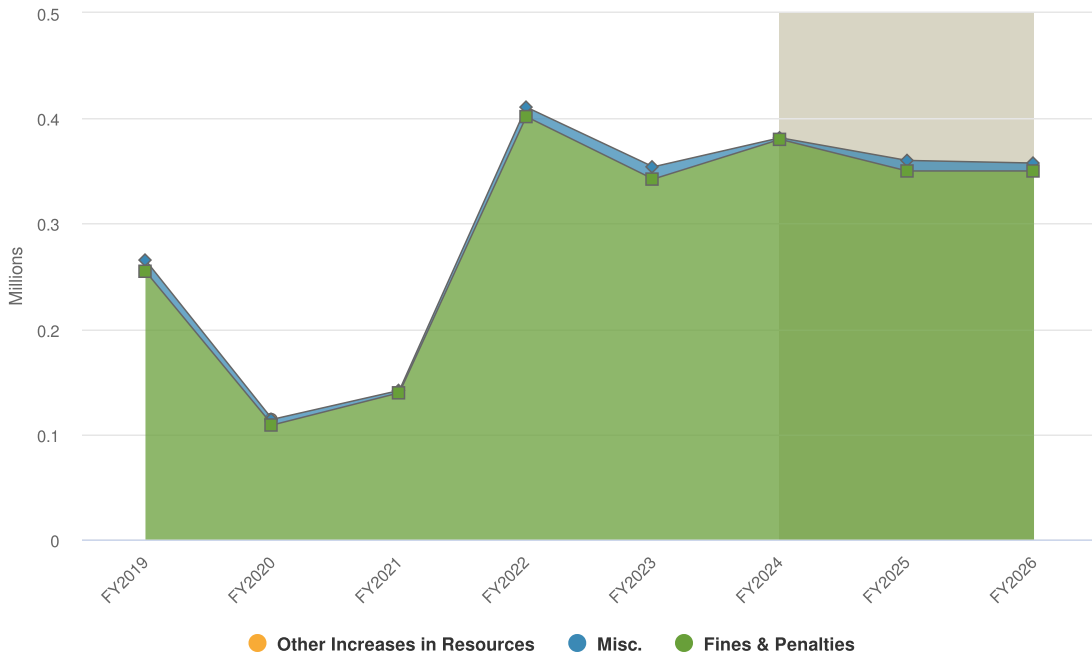
Projected 2025 Revenues by Source



Projected 2026 Revenues by Source



Budgeted and Historical 2025 Revenues by Source

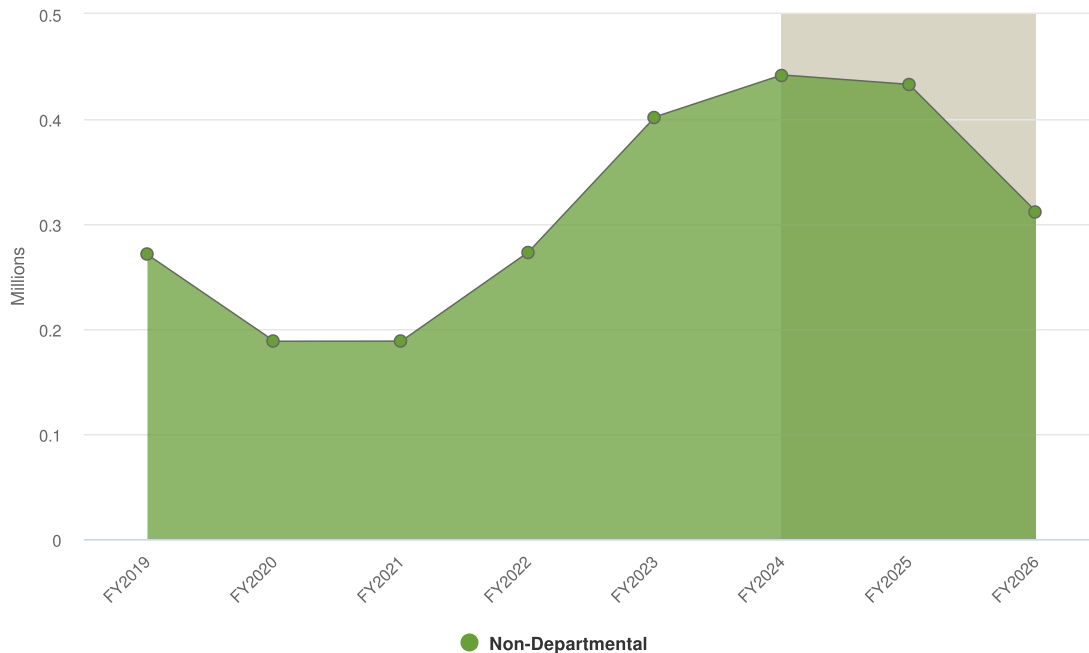


Grey background indicates budgeted figures.

Name	FY2023 Actuals	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Revenue Source						
Fines & Penalties						
Unrestricted						
SCHOOL ZONE INFRACTIONS	\$342,267	\$380,000	\$350,000	\$350,000	\$350,000	-7.9%
Total Unrestricted:	\$342,267	\$380,000	\$350,000	\$350,000	\$350,000	-7.9%
Total Fines & Penalties:	\$342,267	\$380,000	\$350,000	\$350,000	\$350,000	-7.9%
Misc.						
Unrestricted						
INTEREST REVENUE	\$11,595	\$1,500	\$12,000	\$10,000	\$7,500	566.7%
MISCELLANEOUS REVENUE	\$41	\$0	\$0	\$0	\$0	0%
Total Unrestricted:	\$11,636	\$1,500	\$12,000	\$10,000	\$7,500	566.7%
Total Misc.:	\$11,636	\$1,500	\$12,000	\$10,000	\$7,500	566.7%
Total Revenue Source:	\$353,902	\$381,500	\$362,000	\$360,000	\$357,500	-5.6%

Expenditures by Function

Budgeted and Historical Expenditures by Function



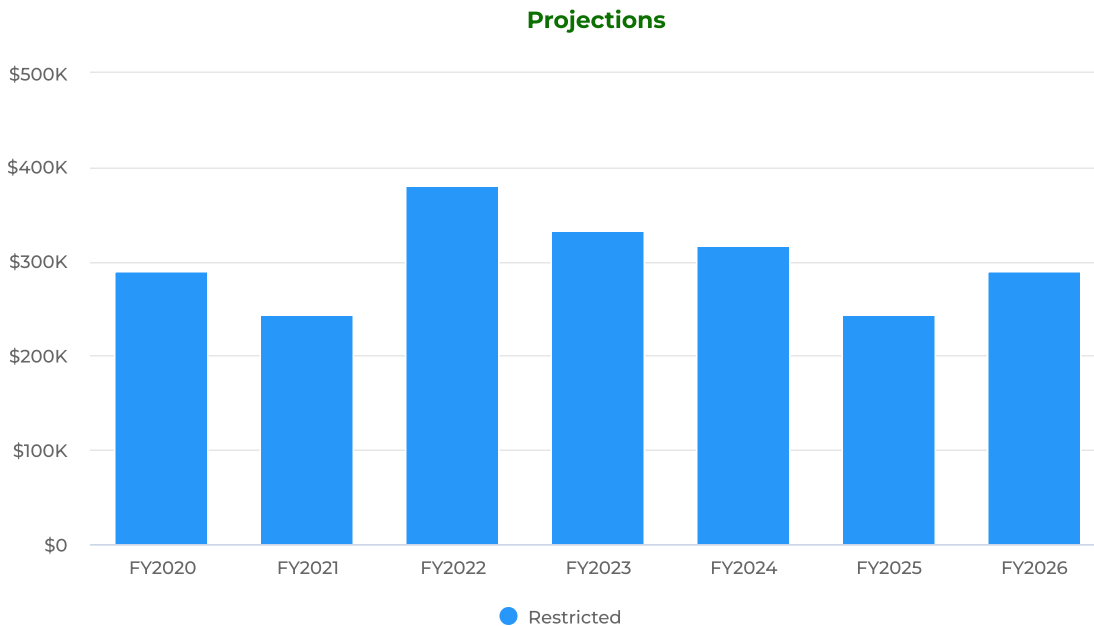
Grey background indicates budgeted figures.

Name	FY2023 Actuals	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Salaries & Wages	\$10,339	\$0	\$21,782	\$22,610	\$23,288	N/A
Personnel Benefits	\$5,078	\$0	\$8,366	\$8,366	\$8,617	N/A
Services & Pass-Thru	\$267,157	\$360,000	\$265,728	\$280,000	\$280,000	-22.2%
Transfers Out	\$119,525	\$82,000	\$82,000	\$122,000	\$0	48.8%
Total:	\$402,099	\$442,000	\$377,876	\$432,976	\$311,905	-2%

Fund Balance

Fund Balance is the excess of a fund's total assets over its total liabilities. A negative fund balance is often referred to as a deficit. Fund balance increases when revenues are greater than expenditures, and decreases when expenditures are greater than revenues.

Fund Balance changes greater than 10%: Fund Balance is budgeted to decrease \$72,976 (23.0%) in 2025 and increase \$45,595 (18.7%) in 2026. The decrease in 2025 is primarily due to funding capital improvements to South 200th Street and South 199th Street. In 2026, the fund is not budgeted to support capital projects and will hold the increase in fund balance for future projects.



Financial Summary	FY2023	FY2024	FY2025	FY2026	% Change
Fund Balance	—	—	—	—	
Total Fund Balance:	\$332,947	\$317,071	\$244,095	\$289,690	18.7%

Financial Summary	FY2023	FY2024	FY2025	FY2026	% Change
Restricted	\$332,947	\$317,071	\$244,095	\$289,690	18.7%
Total Fund Balance:	\$332,947	\$317,071	\$244,095	\$289,690	18.7%





Redondo Speed Enforcement Fund

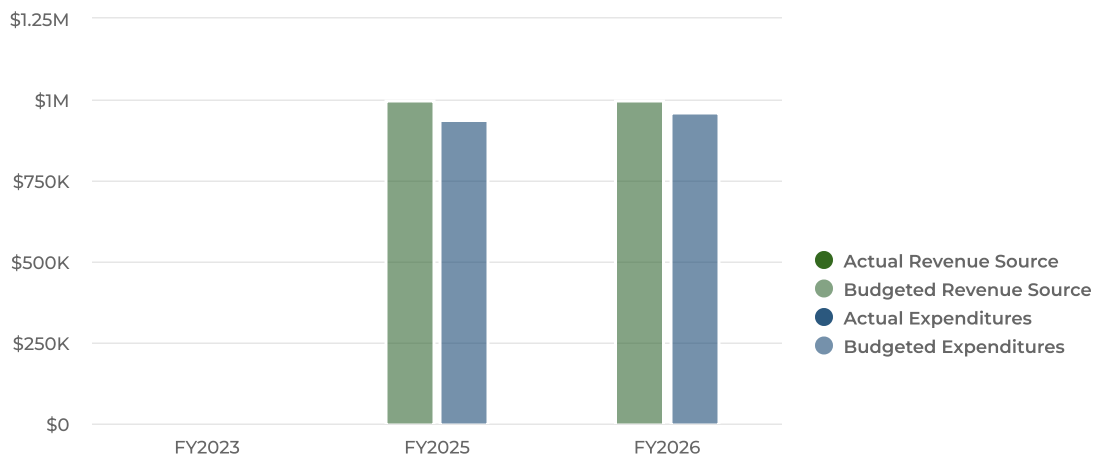
The purpose of the fund is to account for the funds related to public park speed enforcement cameras located outside a school zone in the Redondo Zone.

Revenue from fines assessed for park zone speed violations shall be used solely for the purposes of traffic safety activities related to construction and preservation projects and maintenance and operations purposes including, but not limited to, projects designed to implement the complete streets approach as defined in RCW 47.04.010, changes in physical infrastructure to reduce speeds through road design, and changes to improve safety for active transportation users, including improvements to access and safety for road users with mobility, sight, or other disabilities. As well as the cost to administer, install, operate, and maintain the automatic traffic safety cameras, including the cost of the infractions, within the Redondo Zone.

Summary

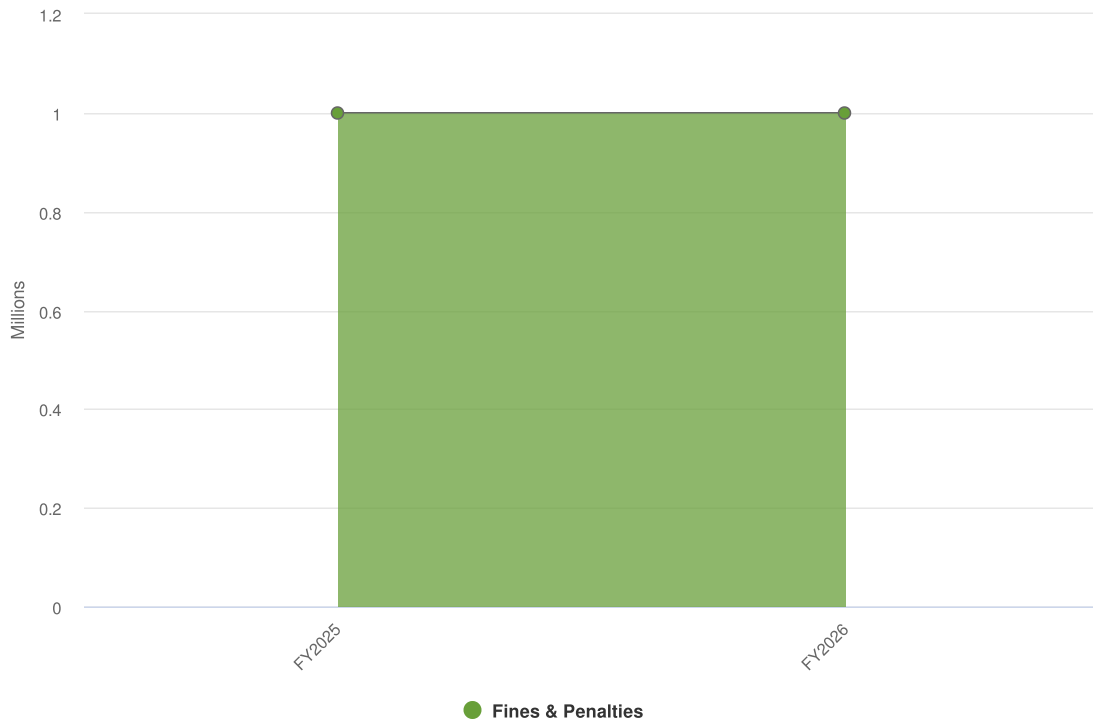
The City of Des Moines is projecting \$1M of revenue in FY2025, which represents a 0% increase over the prior year and \$1M of revenue in FY2026, which represents a 0% increase over the prior year.

Budgeted expenditures are projected to increase by 0% or \$938.82K to \$938.82K in FY2025 and 2.3% or \$21.83K in FY2026.



Revenues by Source

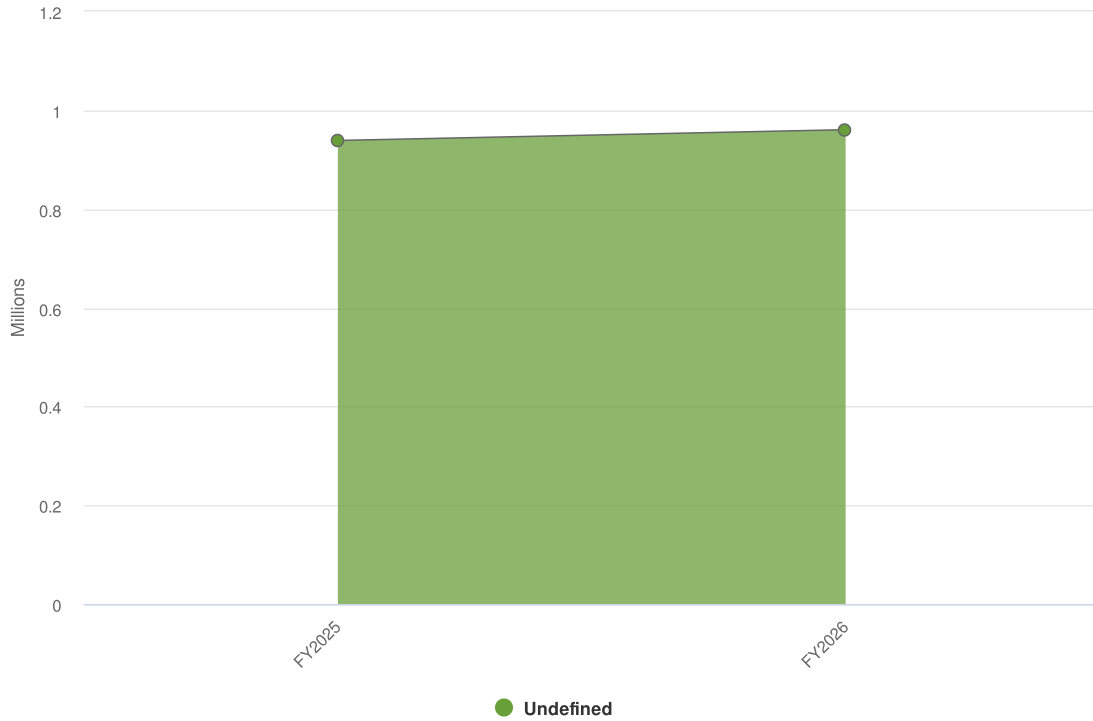
Budgeted and Historical 2025 Revenues by Source



Name	FY2023 Actuals	FY2024 Projected	FY2025 Budgeted	FY2026 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Revenue Source					
Fines & Penalties	\$0	\$450,000	\$1,000,000	\$1,000,000	N/A
Total Revenue Source:	\$0	\$450,000	\$1,000,000	\$1,000,000	N/A

Expenditures by Function

Budgeted and Historical Expenditures by Function

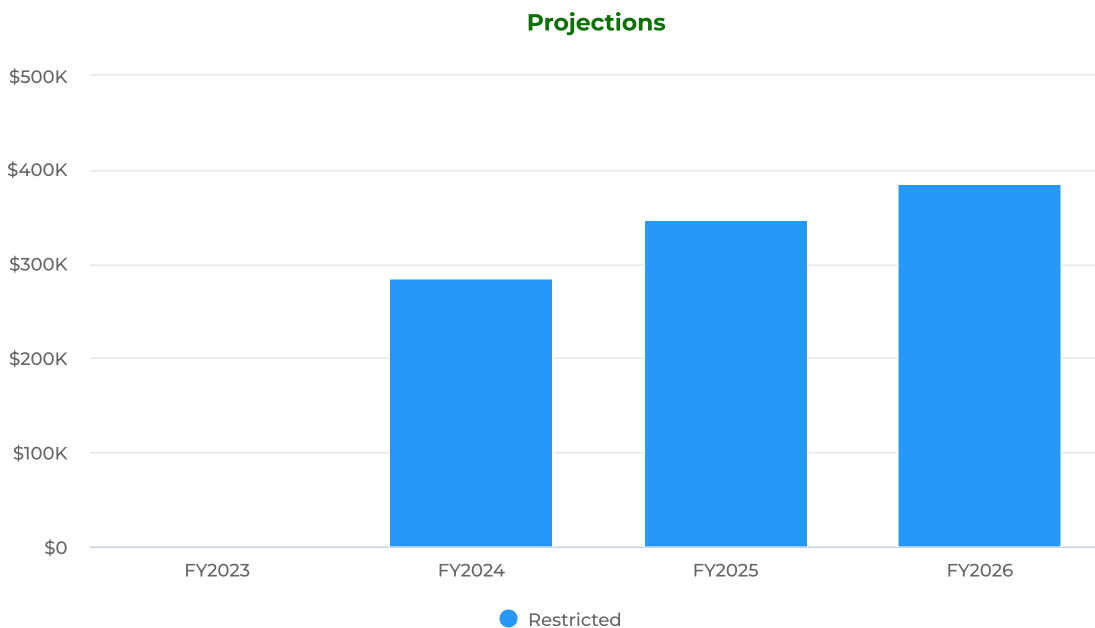


Name	FY2023 Actuals	FY2024 Projected	FY2025 Budgeted	FY2026 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expenditures					
Undefined					
Salaries & Wages	\$0	\$10,700	\$44,024	\$45,345	N/A
Personnel Benefits	\$0	\$13,780	\$16,800	\$17,304	N/A
Services & Pass-Thru	\$0	\$140,000	\$245,000	\$245,000	N/A
Transfers Out	\$0	\$0	\$633,000	\$653,000	N/A
Total Undefined:	\$0	\$164,480	\$938,824	\$960,649	N/A
Total Expenditures:	\$0	\$164,480	\$938,824	\$960,649	N/A

Fund Balance

Fund Balance is the excess of a fund's total assets over its total liabilities. A negative fund balance is often referred to as a deficit. Fund balance increases when revenues are greater than expenditures, and decreases when expenditures are greater than revenues.

Fund Balance changes greater than 10%: Fund Balance is budgeted to increase \$61,176 (21.4%) in 2025 and increase again in 2026 by \$39,351 (11.4%). Speed cameras in the Redondo area were implemented in June of 2024. 2025 will be the first full fiscal year of speed enforcement in Redondo. Revenue from the cameras is highly restricted by Washington State. Increases in fund balance will be reserved for needs, such as traffic safety and the costs of the program, allowed by the State.



Financial Summary	FY2023	FY2024	FY2025	% Change
Fund Balance	—	—	—	
Restricted	\$0	\$285,520	\$346,696	21.4%
Total Fund Balance:	\$0	\$285,520	\$346,696	21.4%



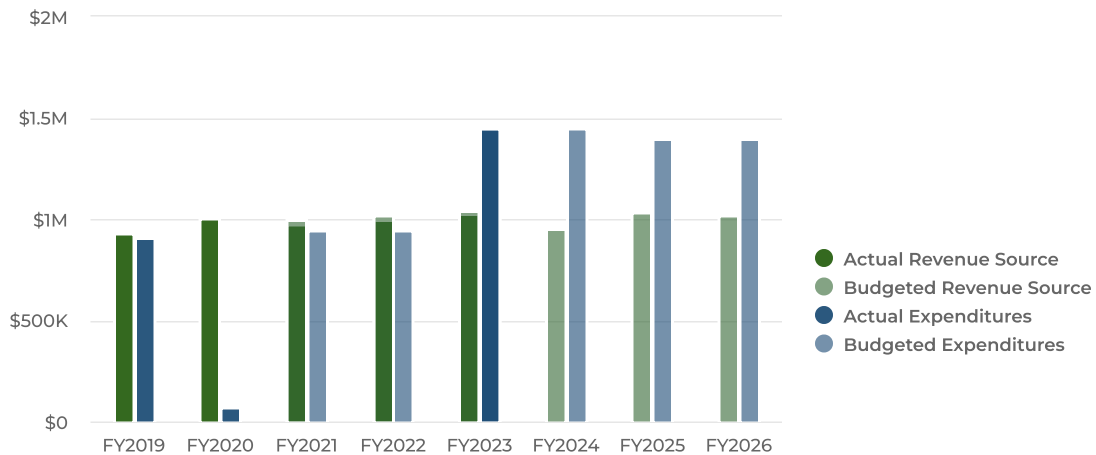
Transportation Benefit District (TBD) Fund

The purpose of the Transportation Benefit District (TBD) 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

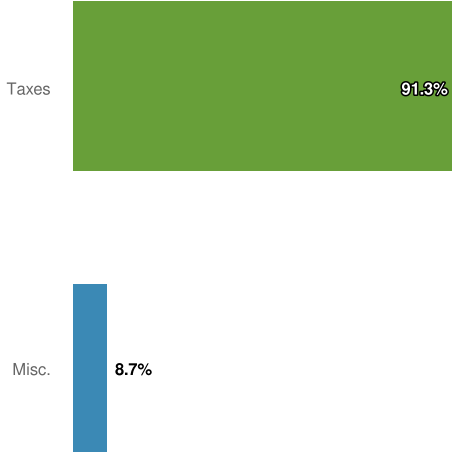
The City of Des Moines is projecting \$1.04M of revenue in FY2025, which represents a 8.4% increase over the prior year and \$1.02M of revenue in FY2026, which represents a 1.9% decrease over the prior year.

Budgeted expenditures are projected to decrease by 3.4% or \$50K to \$1.4M in FY2025 and 0% or \$0 in FY2026.

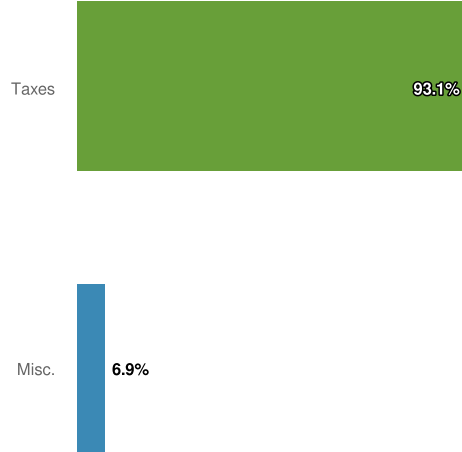


Revenues by Source

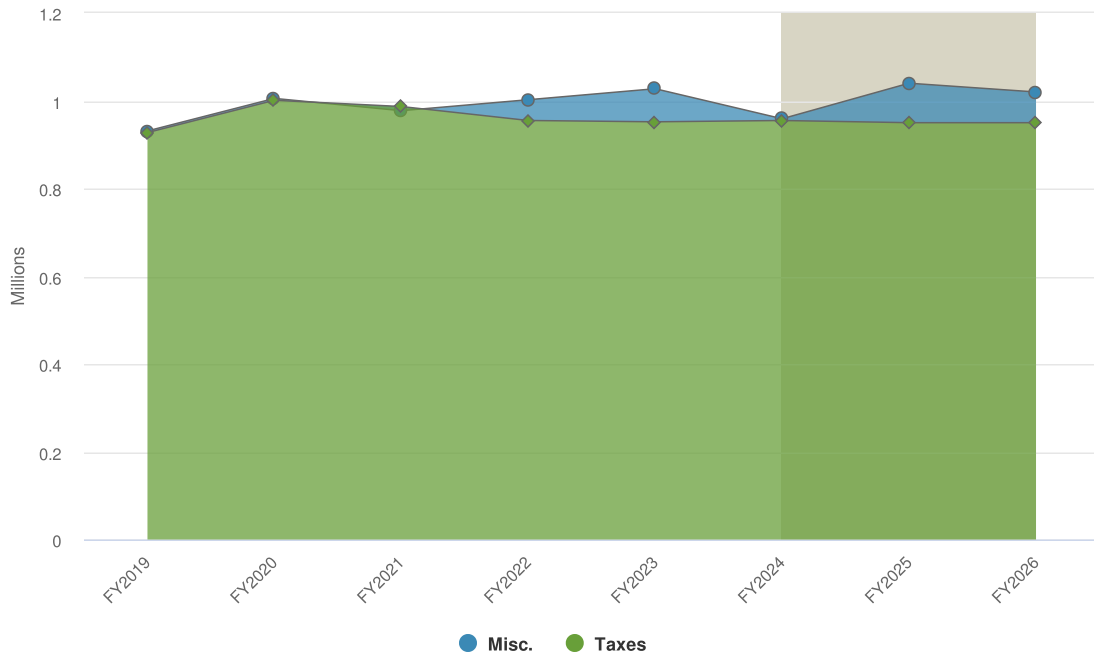
Projected 2025 Revenues by Source



Projected 2026 Revenues by Source



Budgeted and Historical 2025 Revenues by Source

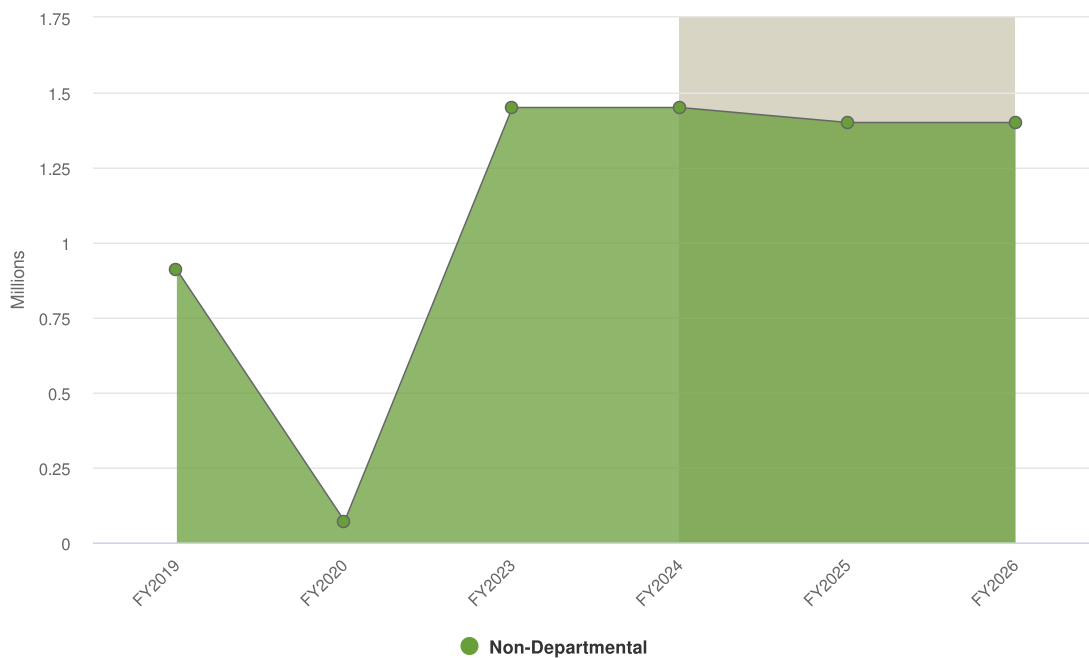


Grey background indicates budgeted figures.

Name	FY2023 Actuals	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Revenue Source						
Taxes						
Leasehold	\$952,010	\$955,000	\$947,000	\$950,000	\$950,000	-0.5%
Total Taxes:	\$952,010	\$955,000	\$947,000	\$950,000	\$950,000	-0.5%
Misc.						
Interest and Other Earnings	\$75,406	\$4,000	\$105,000	\$90,000	\$70,000	2,150%
Total Misc.:	\$75,406	\$4,000	\$105,000	\$90,000	\$70,000	2,150%
Total Revenue Source:	\$1,027,415	\$959,000	\$1,052,000	\$1,040,000	\$1,020,000	8.4%

Expenditures by Function

Budgeted and Historical Expenditures by Function



Grey background indicates budgeted figures.

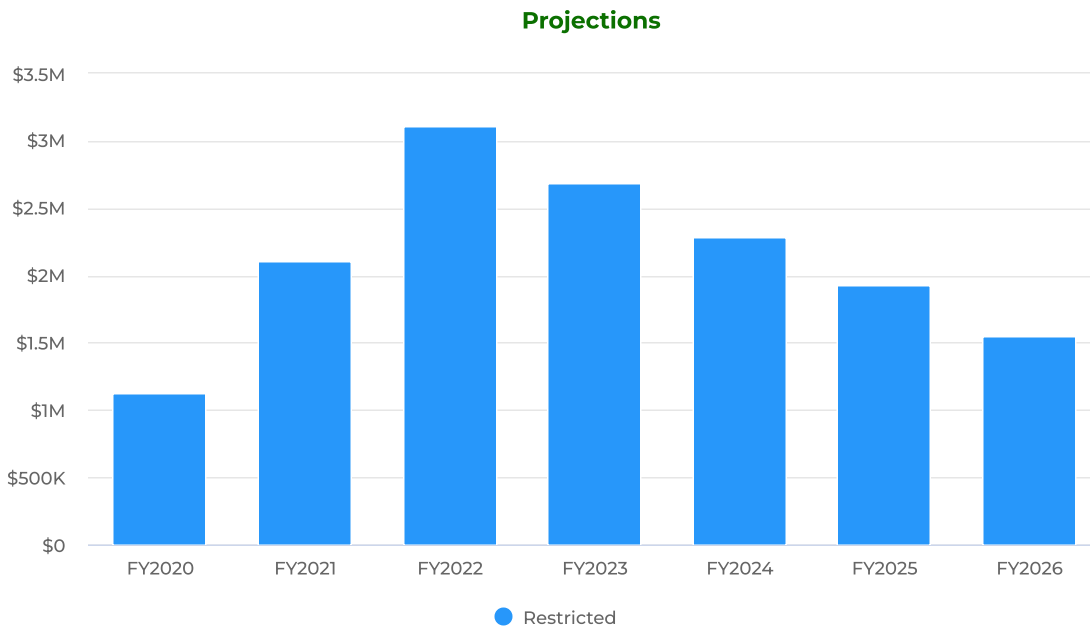
Name	FY2023 Actuals	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expenditures						
Non-Departmental						
Services & Pass-Thru						

Name	FY2023 Actuals	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
INTERFUND MAINTENANCE SERVICES	\$450,000	\$450,000	\$450,000	\$900,000	\$900,000	100%
Total Services & Pass-Thru:	\$450,000	\$450,000	\$450,000	\$900,000	\$900,000	100%
Transfers Out						
TRANSFERS OUT TO FUND 101	\$0	\$500,000	\$500,000	\$0	\$0	-100%
XFER OUT TO 102	\$1,000,000	\$500,000	\$500,000	\$500,000	\$500,000	0%
Total Transfers Out:	\$1,000,000	\$1,000,000	\$1,000,000	\$500,000	\$500,000	-50%
Total Non-Departmental:	\$1,450,000	\$1,450,000	\$1,450,000	\$1,400,000	\$1,400,000	-3.4%
Total Expenditures:	\$1,450,000	\$1,450,000	\$1,450,000	\$1,400,000	\$1,400,000	-3.4%

Fund Balance

Fund Balance is the excess of a fund's total assets over its total liabilities. A negative fund balance is often referred to as a deficit. Fund balance increases when revenues are greater than expenditures, and decreases when expenditures are greater than revenues.

Fund Balance changes greater than 10%: Fund Balance is budgeted to decrease \$360,000 (15.8%) in 2025 and by \$380,000 (19.7%) in 2026. FUnd balance is being used to fund arterial street pavement preservation.



Financial Summary	FY2023	FY2024	FY2025	FY2026	% Change
Fund Balance	—	—	—	—	
Restricted	\$2,683,707	\$2,285,707	\$1,925,707	\$1,545,707	-19.7%
Total Fund Balance:	\$2,683,707	\$2,285,707	\$1,925,707	\$1,545,707	-19.7%



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.

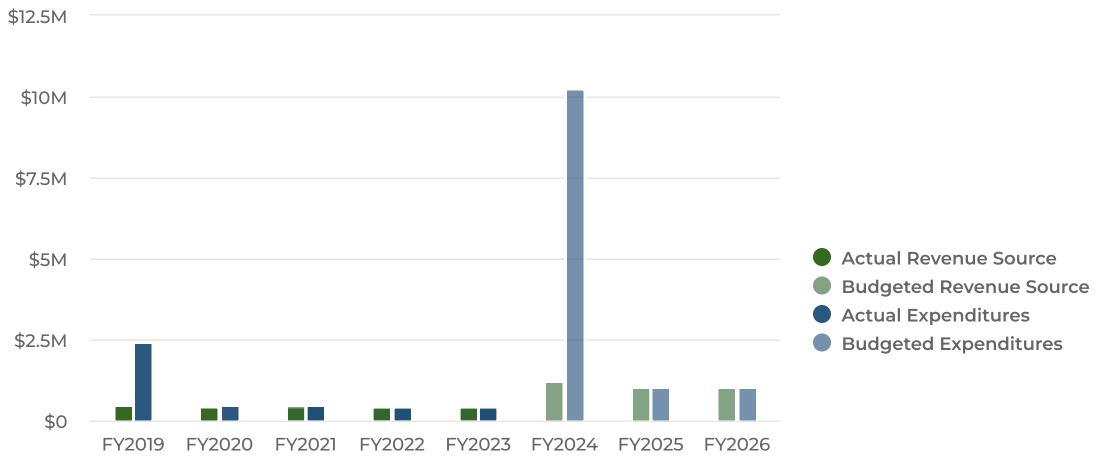
- Limited Tax General Obligation (LTGO) Bonds (also called Councilmatic Bonds) can be issued with approval of City Council. The debt is repaid from existing general revenues of the City.
- Intergovernmental Bonds, which are backed by the full faith and credit of the City of Des Moines. In 2019, the City 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 debt is issued, 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 holds an AA+ bond rating awarded to the City on September 21, 2023, from Standard and Poor's (S&P) Global Ratings.

Summary

The City of Des Moines is projecting \$1.05M of revenue in FY2025, which represents a 16.9% decrease over the prior year and \$1.05M of revenue in FY2026, which represents a 0.1% decrease over the prior year.

Budgeted expenditures are projected to decrease by 89.8% or \$9.22M to \$1.05M in FY2025 and 0.1% or \$962 in FY2026.



Debt Service Funds Comprehensive Summary

Name	FY2023 Actuals	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Budgeted
Beginning Fund Balance:	\$122,730	\$122,540	\$122,540	\$122,540	\$122,543
Revenues					
Misc.					
XFER IN FROM REET 2	\$233,492	\$234,576	\$234,576	\$210,195	\$209,433
XFER IN FROM WATERFRONT ZONE	\$0	\$250,000	\$250,000	\$250,000	\$250,000
XFER IN FROM REET 1	\$0	\$200,000	\$200,000	\$155,843	\$155,843
XFER IN FROM REET 2	\$0	\$300,000	\$300,000	\$155,844	\$155,842
XFER IN FROM ONE TIME TAX	\$0	\$50,000	\$50,000	\$50,000	\$50,000
XFER IN FROM GENL FUND	\$226,400	\$0	\$0	\$0	\$0
XFER IN FROM REET 1	\$0	\$0	\$0	\$138,136	\$112,197
XFER IN FROM REET 2	\$0	\$0	\$0	\$88,465	\$114,204
XFER IN FROM GENERAL FUND	\$0	\$226,600	\$226,600	\$0	\$0
Total Misc.:	\$459,892	\$1,261,176	\$1,261,176	\$1,048,483	\$1,047,519
Total Revenues:	\$459,892	\$1,261,176	\$1,261,176	\$1,048,483	\$1,047,519
Expenditures					
Debt - Principal					
PRINCIPAL 08 GO TRANSPORT	\$0	\$146,436	\$146,436	\$0	\$0
PRINCIPAL 18 GO REF BONDS - TR	\$139,594	\$0	\$0	\$151,911	\$157,385
PRINCIPAL PWTF PAC HIGHWAY	\$31,863	\$23,619	\$23,619	\$0	\$0
PRINCIPAL PWTF GATEWAY	\$23,618	\$31,863	\$31,863	\$31,863	\$31,863
LTGO BONDS	\$120,000	\$125,000	\$125,000	\$130,000	\$135,000
Total Debt - Principal:	\$315,075	\$326,918	\$326,918	\$313,774	\$324,248
Debt - Interest					
INTEREST PWTF GATEWAY	\$956	\$119	\$119	\$637	\$478
INTEREST PWTF PAC HIGHWAY	\$236	\$797	\$797	\$0	\$0
INTEREST 18 GO REF BONDS - TRA	\$37,226	\$31,642	\$31,642	\$25,784	\$19,707
OTHER DEBT SERVICE COSTS	\$60	\$100	\$100	\$0	\$0
INTEREST & OTHER DEBT SVC COST	\$0	\$800,000	\$800,000	\$611,685	\$611,685
INTEREST & OTHER DEBT SVC COST	\$106,530	\$101,600	\$101,600	\$96,600	\$91,400
Total Debt - Interest:	\$145,007	\$934,258	\$934,258	\$734,706	\$723,270
Transfers Out					
TRANSFERS OUT TO FUND 310	\$0	\$9,008,000	\$0	\$0	\$0
Total Transfers Out:	\$0	\$9,008,000	\$0	\$0	\$0
Total Expenditures:	\$460,082	\$10,269,176	\$1,261,176	\$1,048,480	\$1,047,518
Total Revenues Less Expenditures:	-\$190	-\$9,008,000	\$0	\$3	\$1
Ending Fund Balance:	\$122,540	-\$8,885,460	\$122,540	\$122,543	\$122,544





Capital Projects Funds

The Des Moines Municipal Code (DMMC 3.48.070) establishes a single Capital Projects Fund for financial reporting purposes. However, for managerial and budgeting purposes, the City maintains several Capital Projects Funds which are combined into a single fund in the annual financial statements. The Capital Projects Funds are used to account for the acquisition or construction of major capital facilities except those financed by proprietary funds.

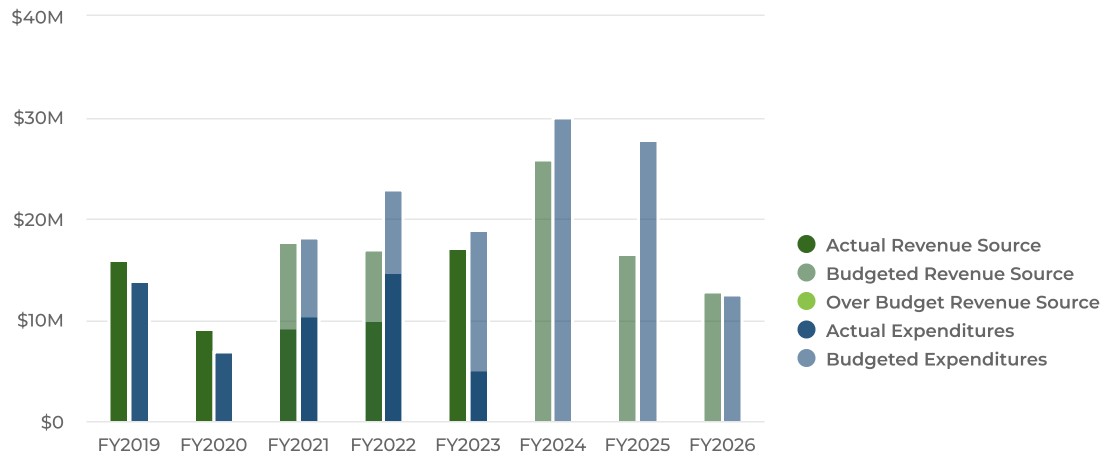
On September 26, 2024, the City of Des Moines City Council adopted the 2025-2030 Capital Improvements Plan (CIP), a multi-year plan of capital projects with estimated costs, and proposed methods of financing. The CIP is reviewed and updated annually per the availability of resources, changes in City policy and community needs, unexpected emergencies and events, and changes in costs and financial strategies.

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 \$16.55M of revenue in FY2025, which represents a 36.1% decrease over the prior year and \$12.85M of revenue in FY2026, which represents a 22.4% decrease over the prior year.

Budgeted expenditures are projected to decrease by 7.4% or \$2.22M to \$27.79M in FY2025 and 54.6% or \$15.17M in FY2026.





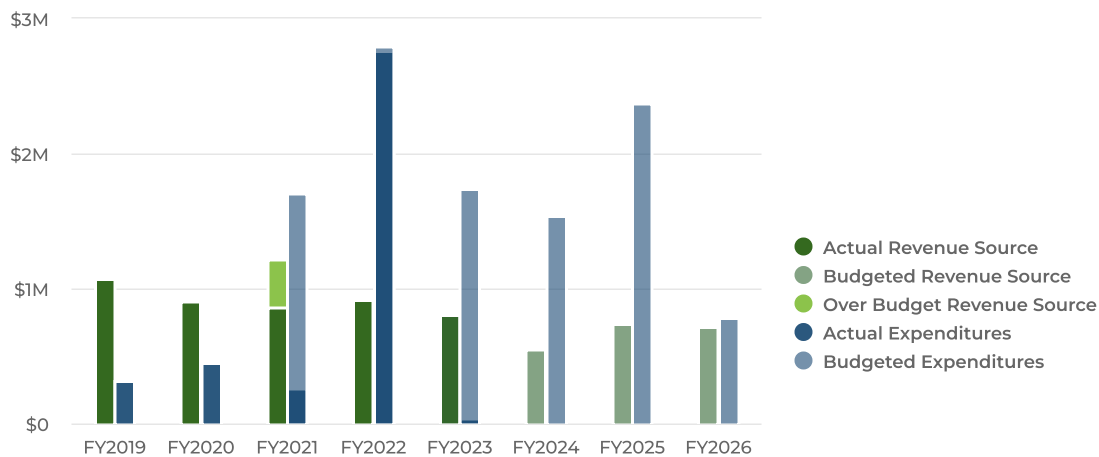
Real Estate Excise Tax (REET) 1st Quarter Fund

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

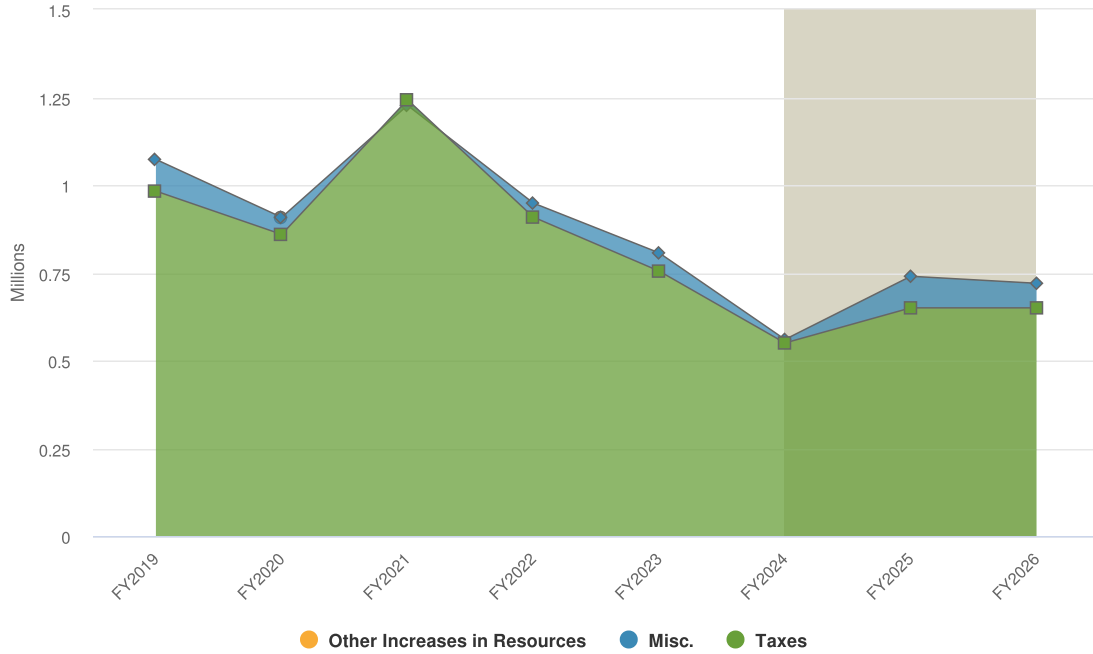
The City of Des Moines is projecting \$740K of revenue in FY2025, which represents a 32.1% increase over the prior year and \$720K of revenue in FY2026, which represents a 2.7% decrease over the prior year.

Budgeted expenditures are projected to increase by 54.1% or \$835.98K to \$2.38M in FY2025 and 66.7% or \$1.59M in FY2026.



Revenues by Source

Budgeted and Historical 2025 Revenues by Source

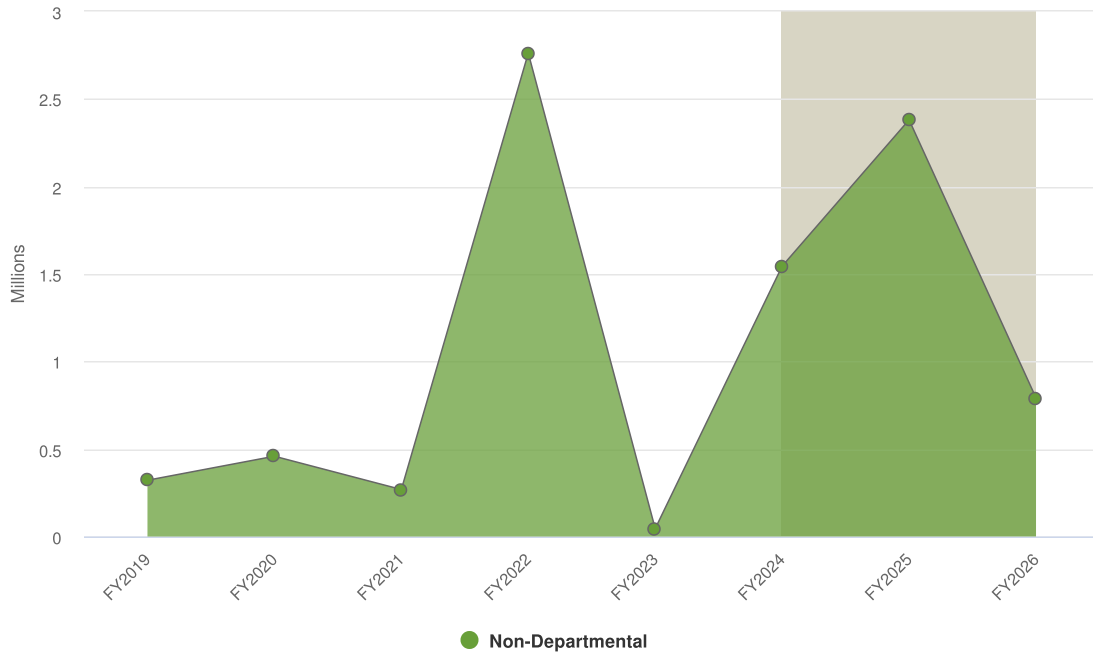


Grey background indicates budgeted figures.

Name	FY2023 Actuals	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Revenue Source						
Taxes						
REET 1-FIRST QUARTER PERCENTER	\$754,671	\$550,000	\$600,000	\$650,000	\$650,000	18.2%
Total Taxes:	\$754,671	\$550,000	\$600,000	\$650,000	\$650,000	18.2%
Misc.						
Interest and Other Earnings						
INTEREST REVENUE	\$51,982	\$10,000	\$110,000	\$90,000	\$70,000	800%
Total Interest and Other Earnings:	\$51,982	\$10,000	\$110,000	\$90,000	\$70,000	800%
Total Misc.:	\$51,982	\$10,000	\$110,000	\$90,000	\$70,000	800%
Total Revenue Source:	\$806,653	\$560,000	\$710,000	\$740,000	\$720,000	32.1%

Expenditures by Function

Budgeted and Historical Expenditures by Function



Grey background indicates budgeted figures.

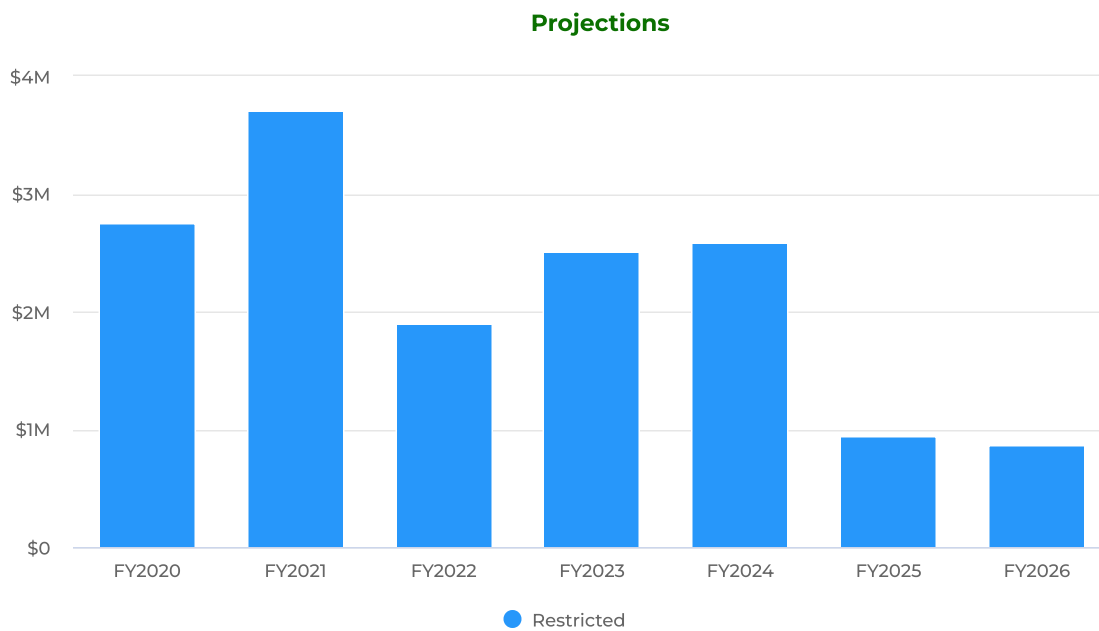
Name	FY2023 Actuals	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expenditures						
Non-Departmental						
Undefined						
TRANSFERS OUT TO FUND 203	\$0	\$200,000	\$191,524	\$155,843	\$155,843	-22.1%
TRANSFERS OUT TO FUND 208	\$0	\$0	\$0	\$138,136	\$112,197	N/A
TRANSFERS OUT TO FUND 310	\$20,203	\$0	\$0	\$0	\$0	0%
Total Undefined:	\$20,203	\$200,000	\$191,524	\$293,979	\$268,040	47%
Mci Cip Xfer						
XFER TO MUNI CAPITAL	\$0	\$944,000	\$217,000	\$1,052,000	\$424,000	11.4%
Total Mci Cip Xfer:	\$0	\$944,000	\$217,000	\$1,052,000	\$424,000	11.4%
Transp Cip Xfer						
XFER TO TRANSPORTATION CAPITAL	\$25,190	\$223,000	\$231,000	\$408,000	\$50,000	83%
Total Transp Cip Xfer:	\$25,190	\$223,000	\$231,000	\$408,000	\$50,000	83%
Roadside Vegetation						
XFER TO EQUIP REPLACEMENT	\$0	\$178,000	\$0	\$627,000	\$50,000	252.2%
Total Roadside Vegetation:	\$0	\$178,000	\$0	\$627,000	\$50,000	252.2%
Total Non-Departmental:	\$45,393	\$1,545,000	\$639,524	\$2,380,979	\$792,040	54.1%
Total Expenditures:	\$45,393	\$1,545,000	\$639,524	\$2,380,979	\$792,040	54.1%



Fund Balance

Fund Balance is the excess of a fund's total assets over its total liabilities. A negative fund balance is often referred to as a deficit. Fund balance increases when revenues are greater than expenditures, and decreases when expenditures are greater than revenues.

Fund Balance changes greater than 10%: Fund Balance is budgeted to decrease \$1,640,979 (63.6%) in 2025. This decrease is primarily due to costs related to the replacement of the HVAC system in the police station and improvements to the Founders Lodge at the Beach Park.



Financial Summary	FY2023	FY2024	FY2025	FY2026	% Change
Fund Balance	—	—	—	—	
Restricted	\$2,510,960	\$2,581,436	\$940,457	\$868,417	-7.7%
Total Fund Balance:	\$2,510,960	\$2,581,436	\$940,457	\$868,417	-7.7%



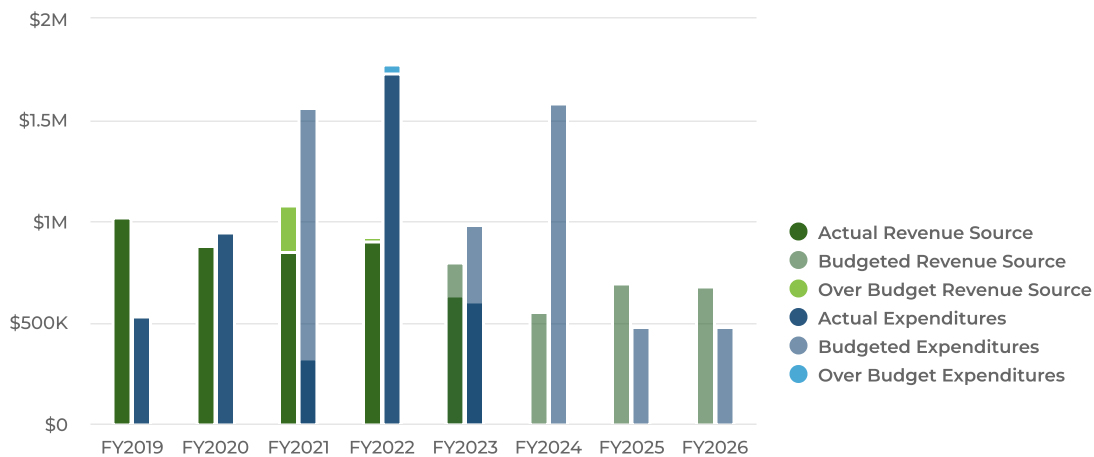
Real Estate Excise Tax (REET) 2nd Quarter Fund

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

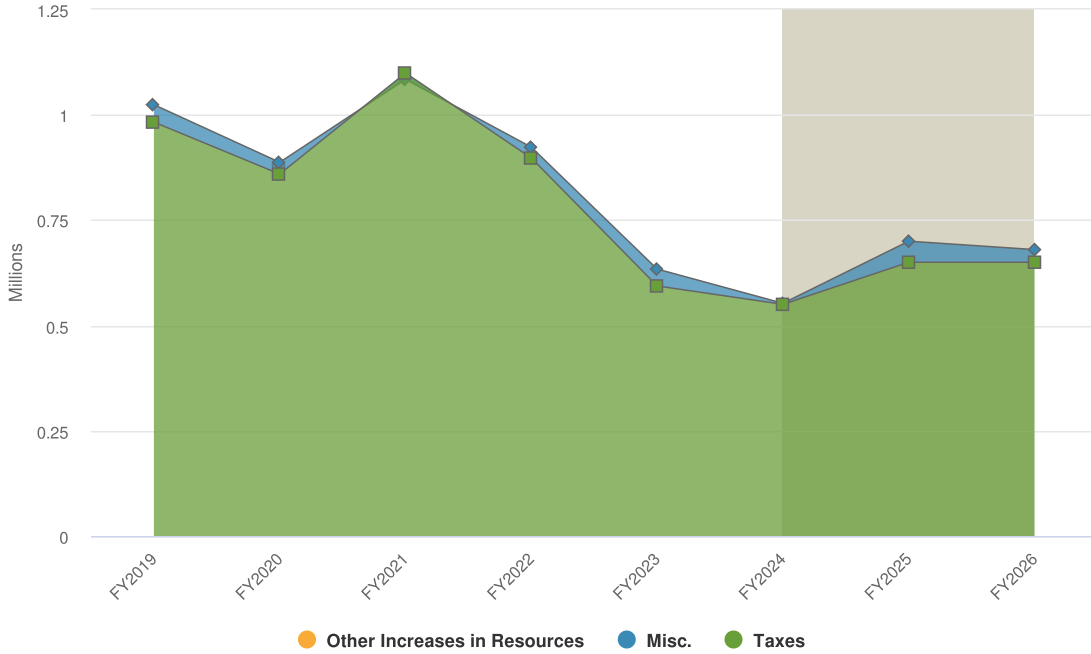
The City of Des Moines is projecting \$700K of revenue in FY2025, which represents a 26.7% increase over the prior year and \$680K of revenue in FY2026, which represents a 2.9% decrease over the prior year.

Budgeted expenditures are projected to decrease by 69.5% or \$1.1M to \$483.5K in FY2025 and 0.8% or \$4.03K in FY2026.



Revenues by Source

Budgeted and Historical 2025 Revenues by Source

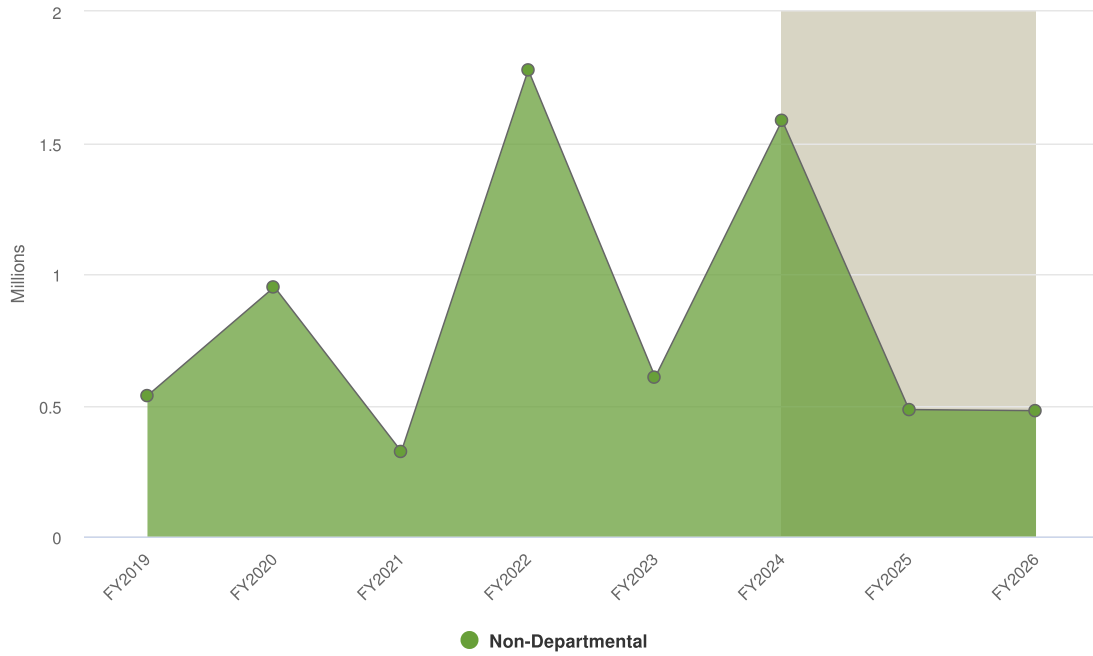


Grey background indicates budgeted figures.

Name	FY2023 Actuals	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Revenue Source						
Taxes						
Other						
REET 2ND QUARTER %	\$593,671	\$550,000	\$550,000	\$650,000	\$650,000	18.2%
Total Other:	\$593,671	\$550,000	\$550,000	\$650,000	\$650,000	18.2%
Total Taxes:	\$593,671	\$550,000	\$550,000	\$650,000	\$650,000	18.2%
Misc.						
Interest and Other Earnings						
INTEREST REVENUE	\$40,139	\$2,500	\$70,000	\$50,000	\$30,000	1,900%
Total Interest and Other Earnings:	\$40,139	\$2,500	\$70,000	\$50,000	\$30,000	1,900%
Total Misc.:	\$40,139	\$2,500	\$70,000	\$50,000	\$30,000	1,900%
Total Revenue Source:	\$633,810	\$552,500	\$620,000	\$700,000	\$680,000	26.7%

Expenditures by Function

Budgeted and Historical Expenditures by Function



Grey background indicates budgeted figures.

Name	FY2023 Actuals	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expenditures						
Non-Departmental						
Transportation Capital						
XFER OUT STREET OPERATING	\$0	\$29,000	\$29,000	\$29,000	\$0	0%
TRANSFERS OUT TO FUND 208	\$0	\$0	\$0	\$88,465	\$114,204	N/A
Total Transportation Capital:	\$0	\$29,000	\$29,000	\$117,465	\$114,204	305.1%
Admin Debt Service						
XFER OUT DEBT SERVICE	\$233,492	\$234,576	\$234,576	\$210,195	\$209,433	-10.4%
TRANSFERS OUT TO FUND 203	\$0	\$300,000	\$191,524	\$155,844	\$155,842	-48.1%
Total Admin Debt Service:	\$233,492	\$534,576	\$426,100	\$366,039	\$365,275	-31.5%
Mci Cip Xfer						
XFER OUT MUNI FAC CAPITAL	\$373,622	\$1,022,000	\$1,022,000	\$0	\$0	-100%
Total Mci Cip Xfer:	\$373,622	\$1,022,000	\$1,022,000	\$0	\$0	-100%
Total Non-Departmental:	\$607,114	\$1,585,576	\$1,477,100	\$483,504	\$479,479	-69.5%
Total Expenditures:	\$607,114	\$1,585,576	\$1,477,100	\$483,504	\$479,479	-69.5%



Fund Balance

Fund Balance is the excess of a fund's total assets over its total liabilities. A negative fund balance is often referred to as a deficit. Fund balance increases when revenues are greater than expenditures, and decreases when expenditures are greater than revenues.

Fund Balance changes greater than 10%: Fund Balance is budgeted to increase \$216,496 (30.0%) in 2025 and by \$200,521 (21.4%) in 2026. Fund balance increases will be reserved for future capital projects.



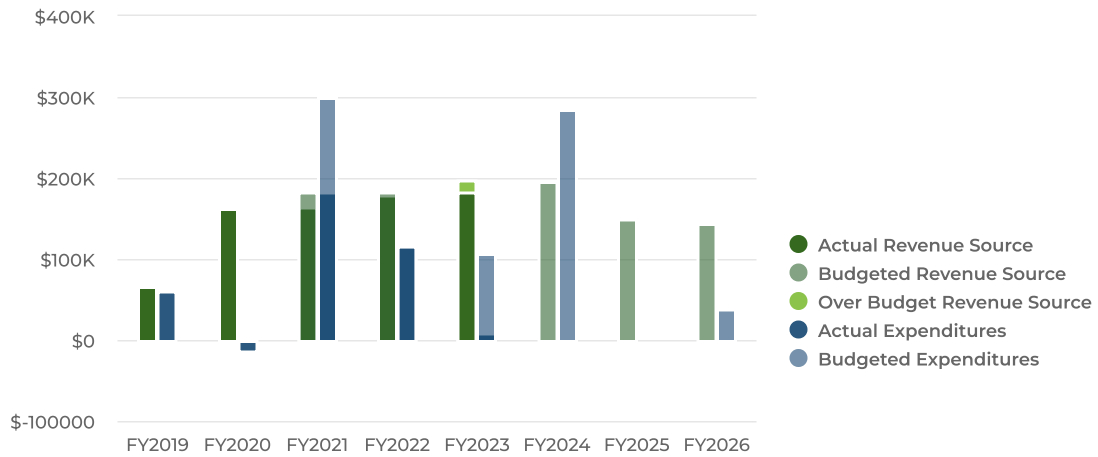
Financial Summary	FY2023	FY2024	FY2025	FY2026	% Change
Fund Balance	—	—	—	—	
Restricted	\$1,577,833	\$720,733	\$937,229	\$1,137,750	21.4%
Total Fund Balance:	\$1,577,833	\$720,733	\$937,229	\$1,137,750	21.4%



Park Levy Fund

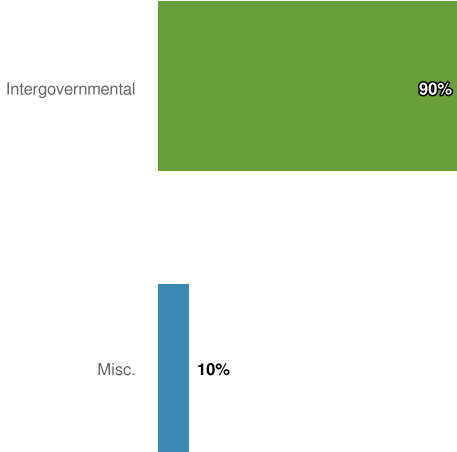
The Park Levy Fund accounts for revenues received from King County from the approved measure to renew the property tax levy supporting parks, trails, and open space in King County. These funds are primarily transferred to capital project funds based on the adopted six-year Capital Improvements Plan (CIP).

Summary

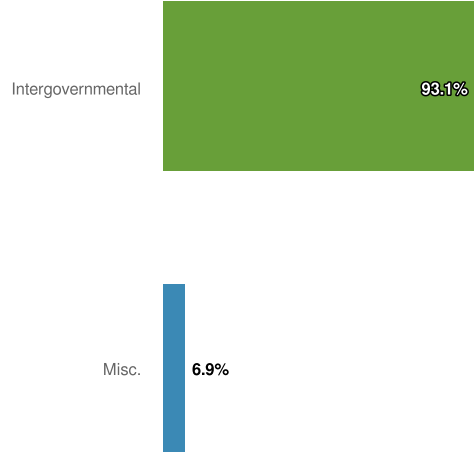


Revenues by Source

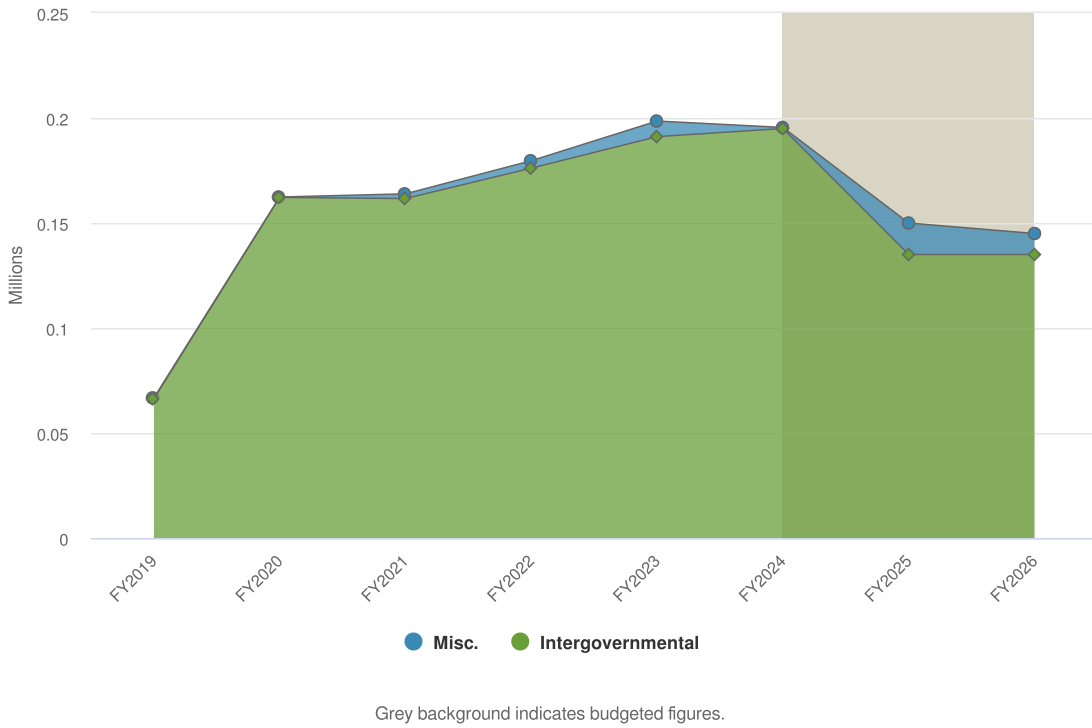
Projected 2025 Revenues by Source



Projected 2026 Revenues by Source



Budgeted and Historical 2025 Revenues by Source



Name	FY2023 Actuals	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Revenue Source						
Intergovernmental						
Local Grants						
KING CO PARK LEVY	\$191,134	\$195,000	\$135,000	\$135,000	\$135,000	-30.8%
Total Local Grants:	\$191,134	\$195,000	\$135,000	\$135,000	\$135,000	-30.8%
Total Intergovernmental:	\$191,134	\$195,000	\$135,000	\$135,000	\$135,000	-30.8%
Misc.						
Interest and Other Earnings						
INTEREST REVENUE	\$7,424	\$500	\$18,000	\$15,000	\$10,000	2,900%
Total Interest and Other Earnings:	\$7,424	\$500	\$18,000	\$15,000	\$10,000	2,900%
Total Misc.:	\$7,424	\$500	\$18,000	\$15,000	\$10,000	2,900%
Total Revenue Source:	\$198,558	\$195,500	\$153,000	\$150,000	\$145,000	-23.3%

Expenditures by Function

Budgeted and Historical Expenditures by Function



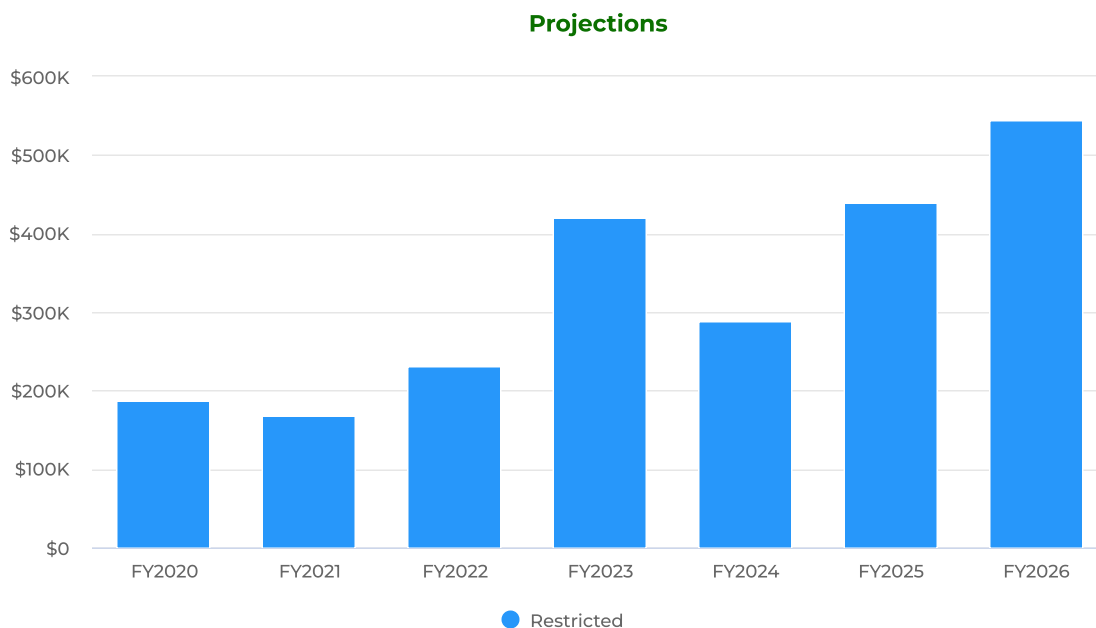
Grey background indicates budgeted figures.

Name	FY2023 Actuals	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expenditures						
Non-Departmental						
Undefined						
TRANSFERS OUT TO FUND 310	\$8,763	\$0	\$0	\$0	\$39,000	0%
Total Undefined:	\$8,763	\$0	\$0	\$0	\$39,000	0%
Reet 1 Xfer						
TRANSFERS OUT TO FUND 310	\$0	\$285,000	\$285,000	\$0	\$0	-100%
Total Reet 1 Xfer:	\$0	\$285,000	\$285,000	\$0	\$0	-100%
Total Non-Departmental:	\$8,763	\$285,000	\$285,000	\$0	\$39,000	-100%
Total Expenditures:	\$8,763	\$285,000	\$285,000	\$0	\$39,000	-100%

Fund Balance

Fund Balance is the excess of a fund's total assets over its total liabilities. A negative fund balance is often referred to as a deficit. Fund balance increases when revenues are greater than expenditures, and decreases when expenditures are greater than revenues.

Fund Balance changes greater than 10%: Fund Balance is budgeted to increase by \$150,000 (51.9%) in 2025 and by \$106,000 (24.1%) in 2026. Fund balance increases will be reserved for future park-related capital projects.



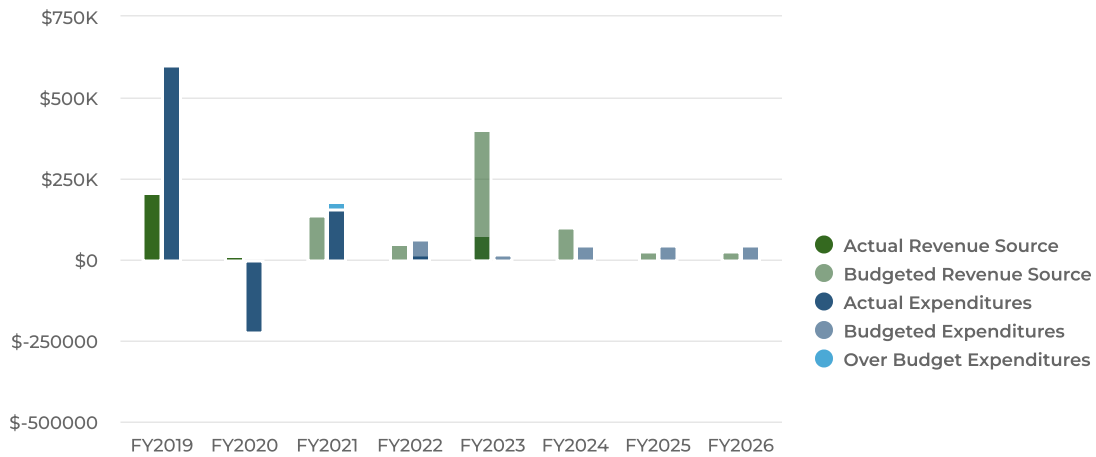
Financial Summary	FY2023	FY2024	FY2025	FY2026	% Change
Fund Balance	—	—	—	—	
Restricted	\$421,145	\$289,145	\$439,145	\$545,145	24.1%
Total Fund Balance:	\$421,145	\$289,145	\$439,145	\$545,145	24.1%



Park In Lieu Fund

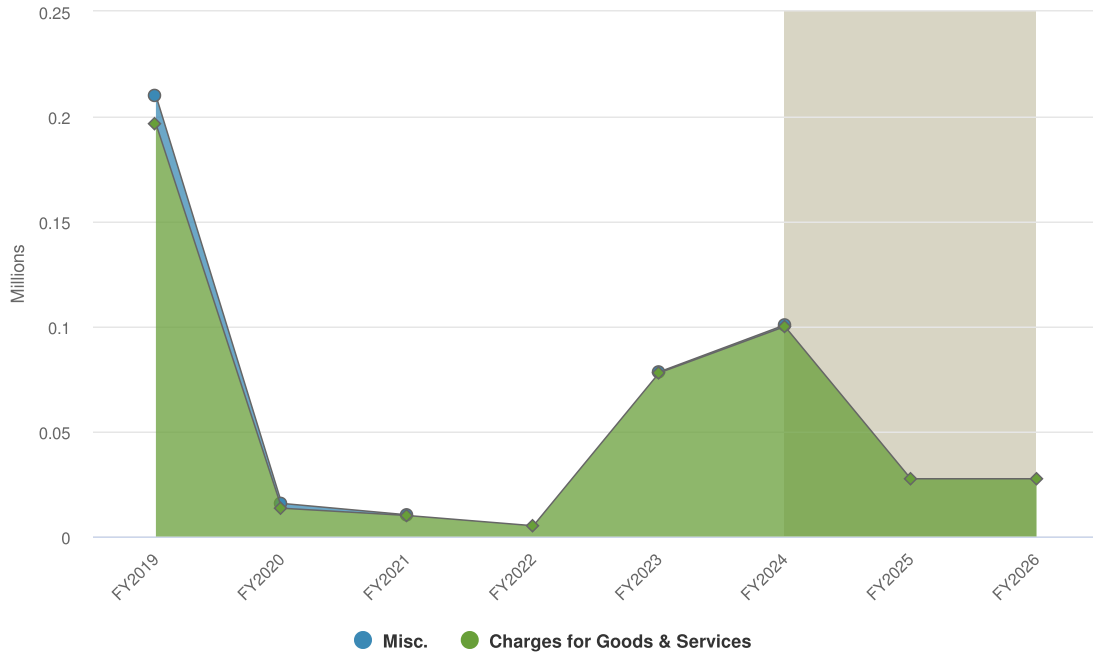
The Park In Lieu Fund accounts for revenues received from agreements related to new development to offset City costs required to support the development and the related increase in population. Revenue from this source is largely unpredictable, subject to development patterns, and can only be used for 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 2025 Revenues by Source

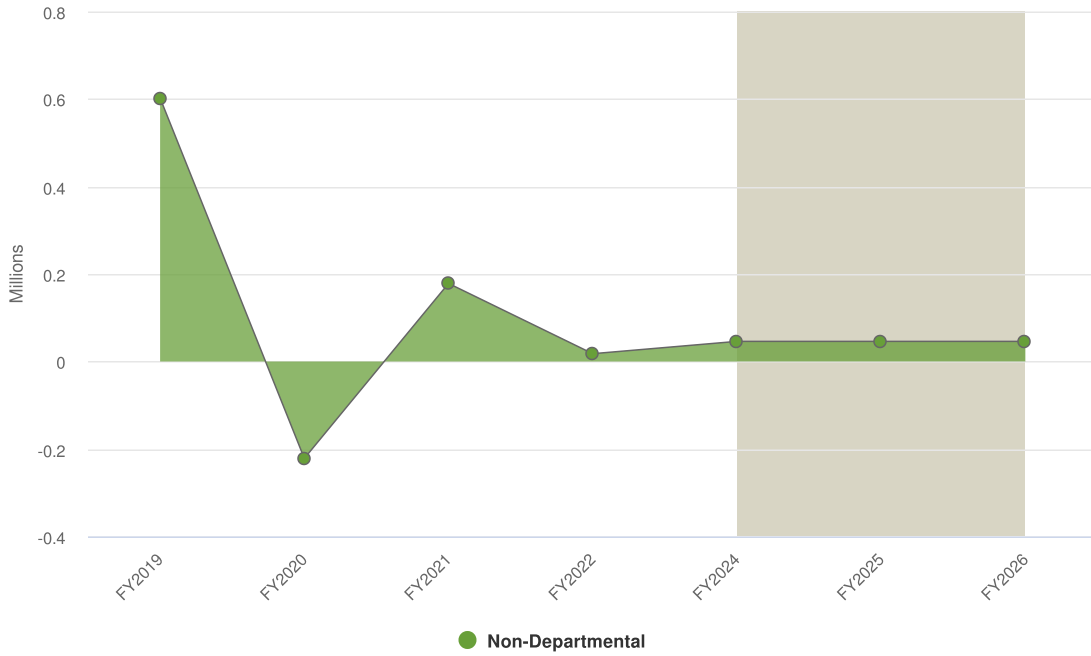


Grey background indicates budgeted figures.

Name	FY2023 Actuals	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Revenue Source						
Charges for Goods & Services						
PARK IN LIEU	\$77,923	\$100,000	\$86,845	\$27,500	\$27,500	-72.5%
Total Charges for Goods & Services:	\$77,923	\$100,000	\$86,845	\$27,500	\$27,500	-72.5%
Misc.						
INTEREST REVENUE	\$443	\$750	\$0	\$0	\$0	-100%
Total Misc.:	\$443	\$750	\$0	\$0	\$0	-100%
Total Revenue Source:	\$78,366	\$100,750	\$86,845	\$27,500	\$27,500	-72.7%

Expenditures by Function

Budgeted and Historical Expenditures by Function

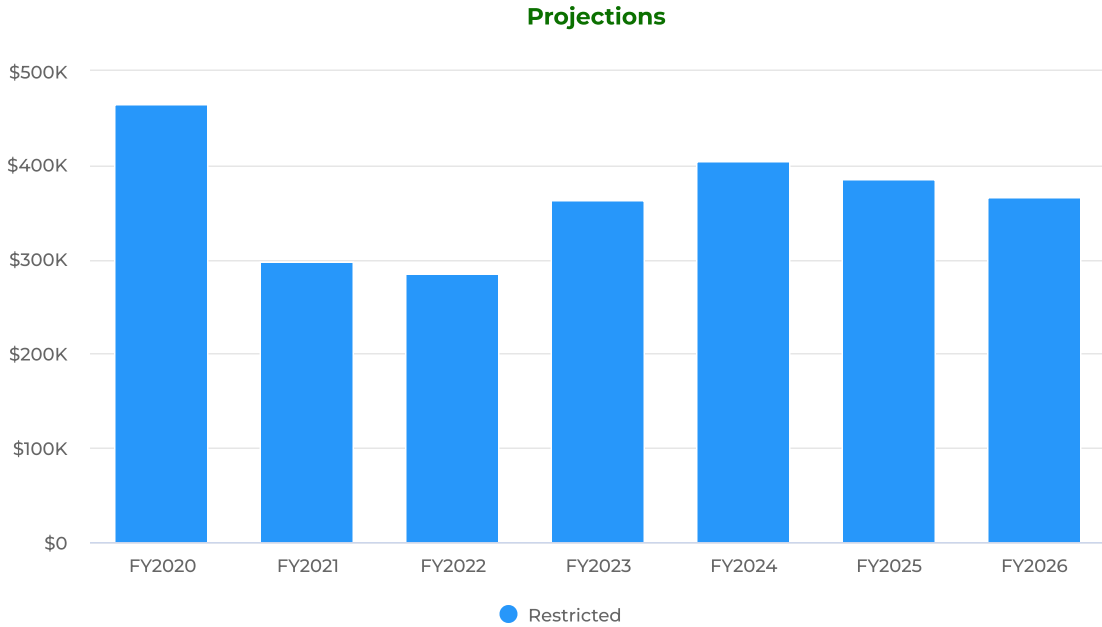


Grey background indicates budgeted figures.

Name	FY2023 Actuals	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expenditures						
Non-Departmental						
Mci Cip Xfer						
XFER OUT MUNI FAC CAPITAL	\$0	\$46,000	\$46,000	\$46,000	\$46,000	0%
Total Mci Cip Xfer:	\$0	\$46,000	\$46,000	\$46,000	\$46,000	0%
Total Non-Departmental:	\$0	\$46,000	\$46,000	\$46,000	\$46,000	0%
Total Expenditures:	\$0	\$46,000	\$46,000	\$46,000	\$46,000	0%

Fund Balance

Fund Balance is the excess of a fund's total assets over its total liabilities. A negative fund balance is often referred to as a deficit. Fund balance increases when revenues are greater than expenditures, and decreases when expenditures are greater than revenues.



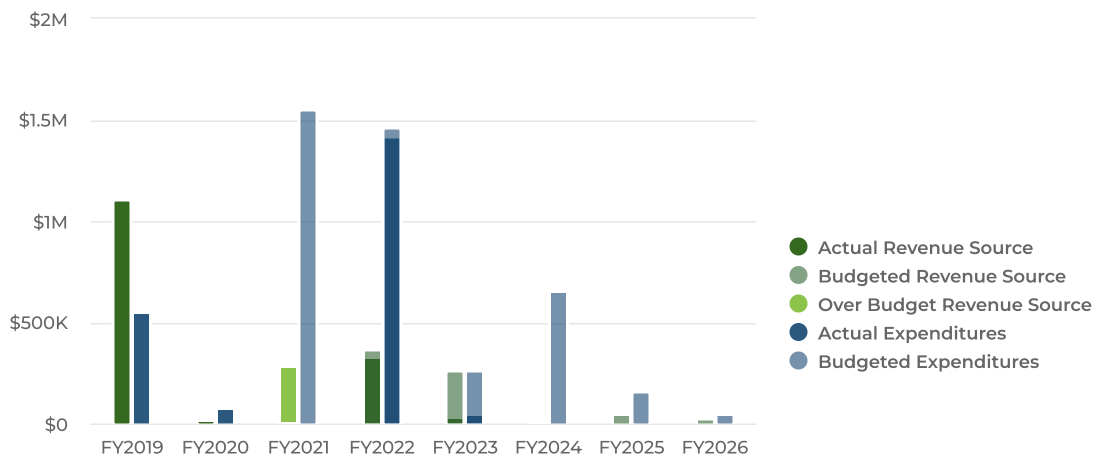
Financial Summary	FY2023	FY2024	FY2025	FY2026	% Change
Fund Balance	—	—	—	—	
Restricted	\$363,033	\$403,878	\$385,378	\$366,878	-4.8%
Total Fund Balance:	\$363,033	\$403,878	\$385,378	\$366,878	-4.8%



One-Time Sales and B&O Tax Revenues Fund

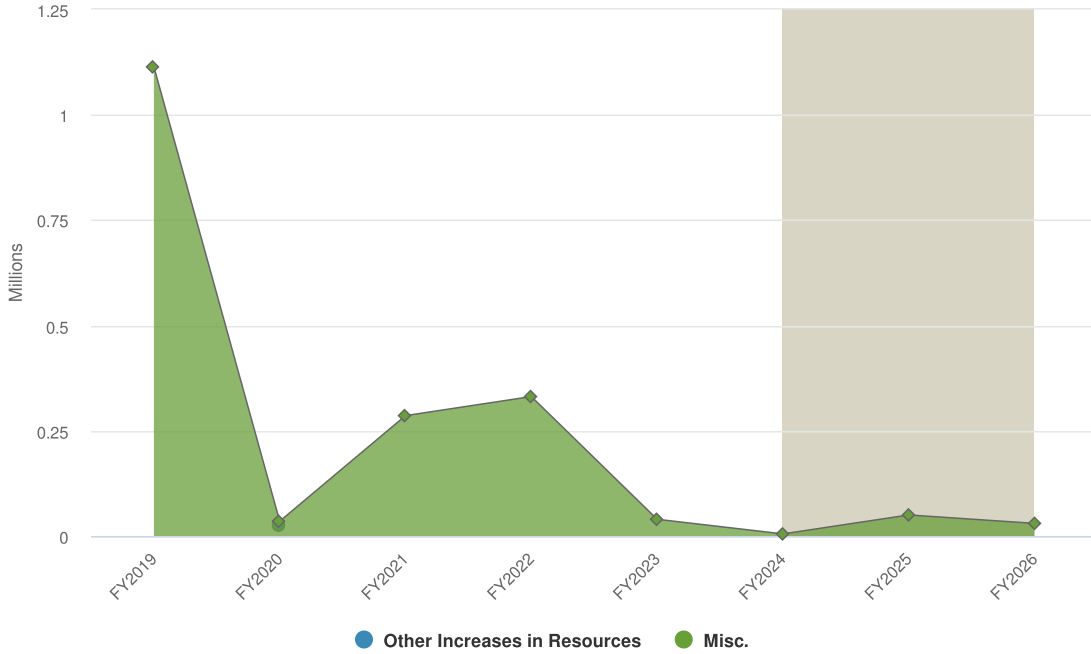
The One-time Sales Tax and B&O Tax Revenue Fund accounts for the transfer of all of the sales tax and business and occupation tax revenues received by the City from projects with a total value exceeding \$15,000,000 to the Municipal Capital Improvement Fund to be used for projects consistent with the 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



Revenues by Source

Budgeted and Historical 2025 Revenues by Source

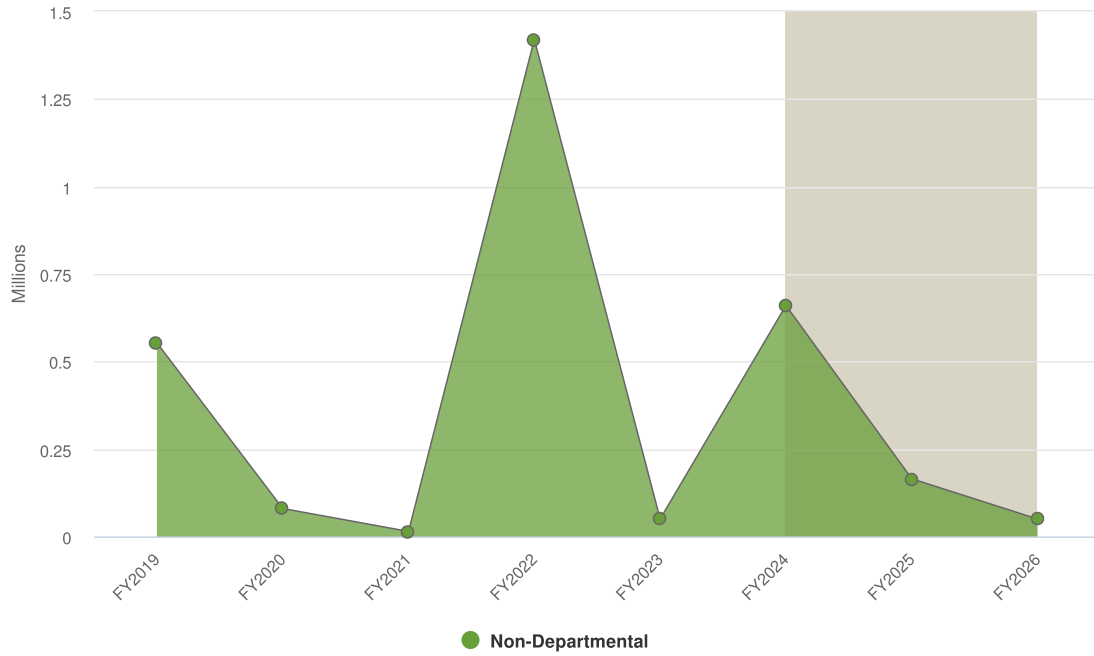


Grey background indicates budgeted figures.

Name	FY2023 Actuals	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Revenue Source						
Misc.						
Interest and Other Earnings						
INTEREST REVENUE	\$39,733	\$5,000	\$70,000	\$50,000	\$30,000	900%
Total Interest and Other Earnings:	\$39,733	\$5,000	\$70,000	\$50,000	\$30,000	900%
Total Misc.:	\$39,733	\$5,000	\$70,000	\$50,000	\$30,000	900%
Total Revenue Source:	\$39,733	\$5,000	\$70,000	\$50,000	\$30,000	900%

Expenditures by Function

Budgeted and Historical Expenditures by Function



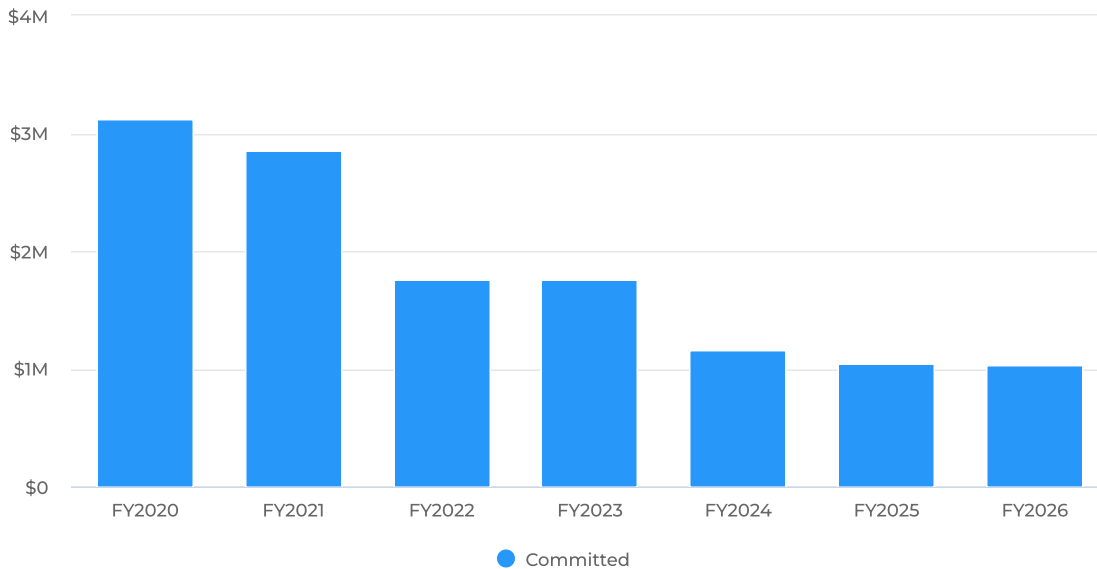
Grey background indicates budgeted figures.

Name	FY2023 Actuals	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expenditures						
Non-Departmental						
TRANSFERS OUT TO FUND 203	\$0	\$50,000	\$50,000	\$50,000	\$50,000	0%
TRANSFERS OUT TO FUND 310	\$39,486	\$0	\$0	\$0	\$0	0%
TRANSFERS OUT TO FUND 319	\$0	\$500,000	\$500,000	\$0	\$0	-100%
TRANSFERS OUT TO FUND 506	\$10,772	\$110,000	\$110,000	\$115,000	\$0	4.5%
Total Non-Departmental:	\$50,258	\$660,000	\$660,000	\$165,000	\$50,000	-75%
Total Expenditures:	\$50,258	\$660,000	\$660,000	\$165,000	\$50,000	-75%

Fund Balance

Fund Balance is the excess of a fund's total assets over its total liabilities. A negative fund balance is often referred to as a deficit. Fund balance increases when revenues are greater than expenditures, and decreases when expenditures are greater than revenues.

Projections



Financial Summary	FY2023	FY2024	FY2025	FY2026	% Change
Fund Balance	—	—	—	—	
Committed	\$1,753,348	\$1,163,348	\$1,048,348	\$1,028,348	-1.9%
Total Fund Balance:	\$1,753,348	\$1,163,348	\$1,048,348	\$1,028,348	-1.9%





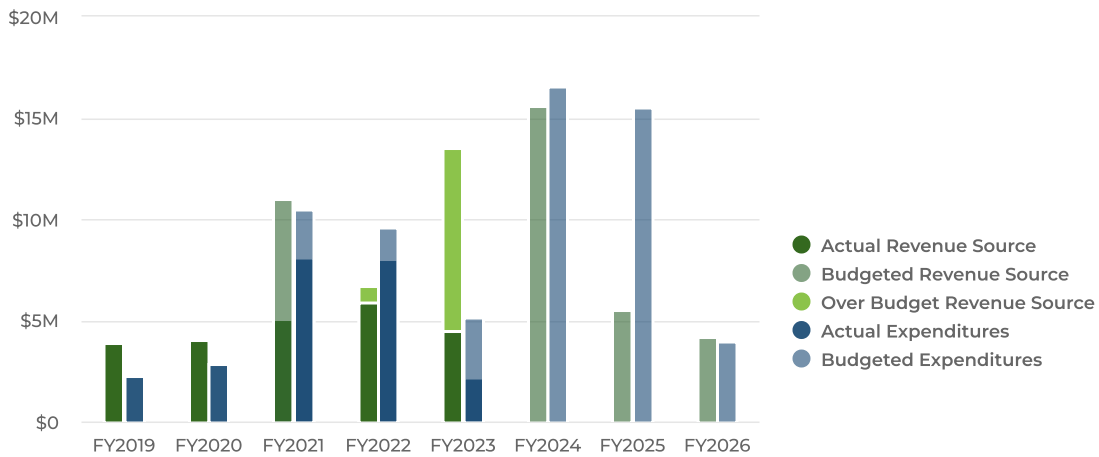
Municipal Capital Improvements Fund

The Municipal Capital Improvements Fund accounts for the revenue and expenditures of capital projects that are upgrades existing City assets such as municipal buildings and parks.

Summary

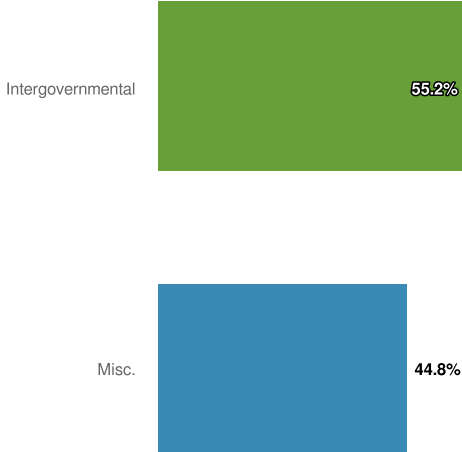
The City of Des Moines is projecting \$5.53M of revenue in FY2025, which represents a 64.6% decrease over the prior year and \$4.22M of revenue in FY2026, which represents a 23.7% decrease over the prior year.

Budgeted expenditures are projected to decrease by 6.0% or \$1M to \$15.56M in FY2025 and 74.5% or \$11.59M in FY2026.

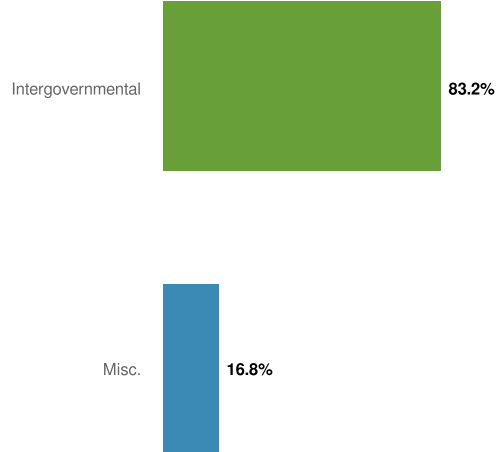


Revenues by Source

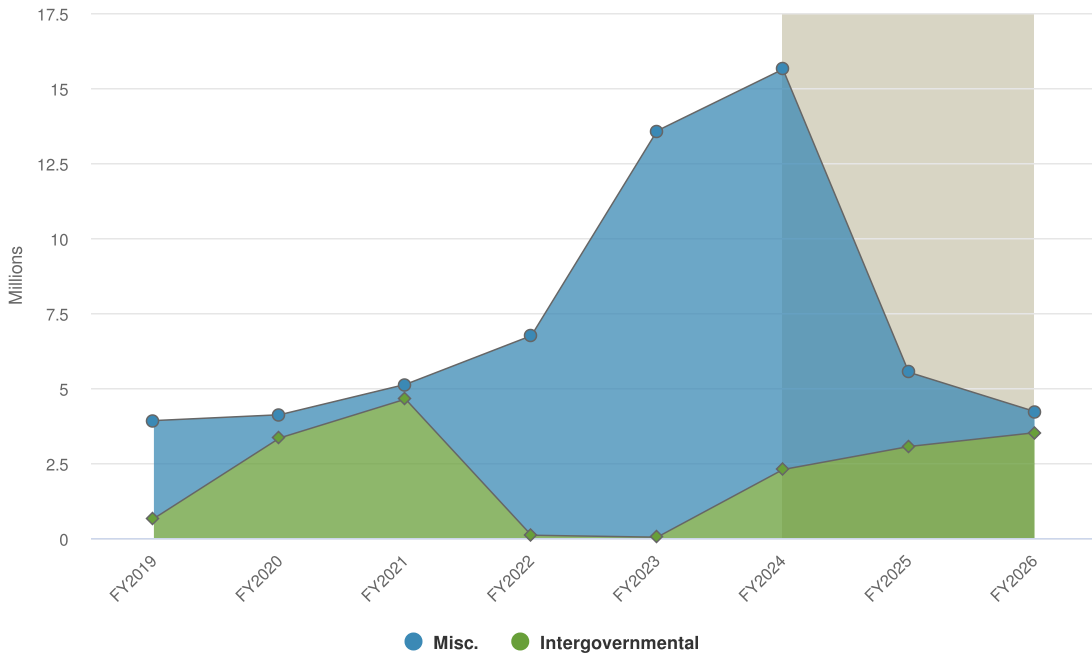
Projected 2025 Revenues by Source



Projected 2026 Revenues by Source



Budgeted and Historical 2025 Revenues by Source

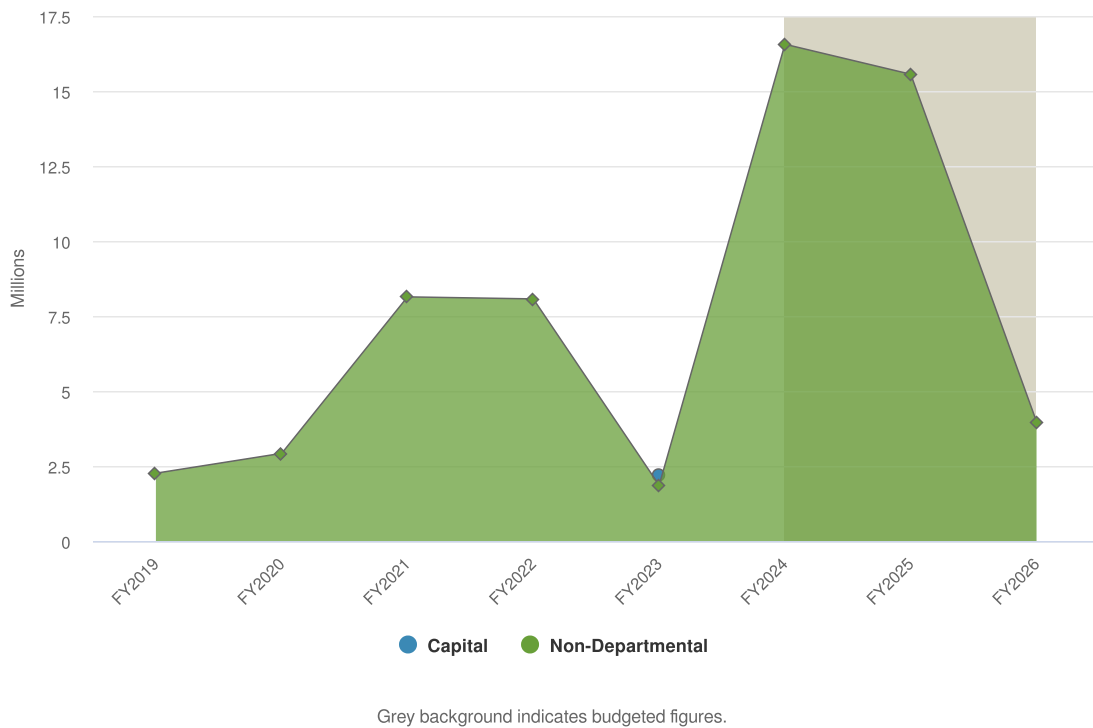


Grey background indicates budgeted figures.

Name	FY2023 Actuals	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Revenue Source						
Intergovernmental						
State Grants	\$30,632	\$1,826,000	\$1,826,000	\$3,049,000	\$3,509,000	67%
Local Grants	-\$3,243	\$456,000	\$456,000	\$0	\$0	-100%
Total Intergovernmental:	\$27,389	\$2,282,000	\$2,282,000	\$3,049,000	\$3,509,000	33.6%
Misc.						
Interest and Other Earnings	\$1,925	\$0	\$335,000	\$275,000	\$200,000	N/A
Non-Governmental Sources	\$5,000	\$0	\$0	\$0	\$0	0%
GO Bonds Issued	\$12,066,997	\$0	\$0	\$0	\$0	0%
Premium on Bonds Sold	\$398,087	\$0	\$0	\$0	\$0	0%
Transfers In	\$1,075,159	\$13,344,000	\$13,344,000	\$2,202,000	\$509,000	-83.5%
Total Misc.:	\$13,547,168	\$13,344,000	\$13,679,000	\$2,477,000	\$709,000	-81.4%
Total Revenue Source:	\$13,574,557	\$15,626,000	\$15,961,000	\$5,526,000	\$4,218,000	-64.6%

Expenditures by Function

Budgeted and Historical Expenditures by Function



Name	FY2023 Actuals	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expenditures						
Non-Departmental						
Undefined						
SUPPLIES	\$1,694	\$0	\$0	\$0	\$0	0%
FINANCIAL MGMT SYSTEM	\$0	\$0	\$0	\$0	\$0	N/A
<i>Financial System Replacement - Construction & Transfers Out</i>	\$0	\$0	\$0	\$0	\$0	N/A
SALARIES & WAGES	\$11,837	\$0	\$0	\$0	\$0	0%
BENEFITS - FEDERAL	\$172	\$0	\$0	\$0	\$0	0%
BENEFITS - STATE	\$178	\$0	\$0	\$0	\$0	0%
BENEFITS - RETIREMENT	\$1,145	\$0	\$0	\$0	\$0	0%
BENEFITS - ICMA	\$781	\$0	\$0	\$0	\$0	0%
BENEFITS - MED/DENTAL	\$1,253	\$0	\$0	\$0	\$0	0%
BENEFITS - OTHER	\$109	\$0	\$0	\$0	\$0	0%
RECREATIONAL FAC CAPITAL	\$837,428	\$9,483,000	\$9,483,000	\$8,139,000	\$0	-14.2%
<i>Redondo Floats - Design</i>	\$0	\$0	\$0	\$0	\$0	N/A
<i>Marina Redevelopment - Design</i>	\$0	\$0	\$0	\$0	\$0	N/A
<i>Marina Steps & Promenade - Construction & Transfers Out</i>	\$0	\$0	\$9,483,000	\$8,139,000	\$0	N/A
SALARIES & WAGES	\$46,067	\$0	\$0	\$0	\$0	0%
BENEFITS - FEDERAL	\$669	\$0	\$0	\$0	\$0	0%
BENEFITS - STATE	\$673	\$0	\$0	\$0	\$0	0%
BENEFITS - RETIREMENT	\$4,609	\$0	\$0	\$0	\$0	0%
BENEFITS - ICMA	\$3,026	\$0	\$0	\$0	\$0	0%
BENEFITS - MED/DENTAL	\$4,669	\$0	\$0	\$0	\$0	0%
BENEFITS - OTHER	\$457	\$0	\$0	\$0	\$0	0%
PARK FACILITIES CAPITAL	\$399,794	\$6,569,000	\$6,569,000	\$7,419,000	\$3,973,000	12.9%
<i>Midway Park Acquisition - Construction & Transfers Out</i>	\$0	\$0	\$2,505,765	\$2,830,000	\$0	N/A
<i>Midway Park Acquisition - Contingency</i>	\$0	\$0	\$247,035	\$279,000	\$0	N/A
<i>Redondo Fishing Pier - Construction & Transfers Out</i>	\$0	\$0	\$2,883,843	\$3,257,000	\$0	N/A
<i>Redondo Restroom - Design</i>	\$0	\$0	\$0	\$0	\$0	N/A
<i>DMBP Sun Home Lodge Rehab - Construction & Transfers Out</i>	\$0	\$0	\$88,543	\$100,000	\$0	N/A
<i>Mary Gay Park - Design</i>	\$0	\$0	\$0	\$0	\$0	N/A
<i>Sonju Park - Design</i>	\$0	\$0	\$0	\$0	\$0	N/A
<i>Cecil Powell Play Equipment - Design</i>	\$0	\$0	\$0	\$0	\$0	N/A
<i>Field House Play Equipment - Design</i>	\$0	\$0	\$0	\$0	\$0	N/A
<i>Des Moines Memorial Flag Triangle - Design</i>	\$0	\$0	\$0	\$0	\$0	N/A
<i>Police HVAC - Design</i>	\$0	\$0	\$66,407	\$75,000	\$0	N/A



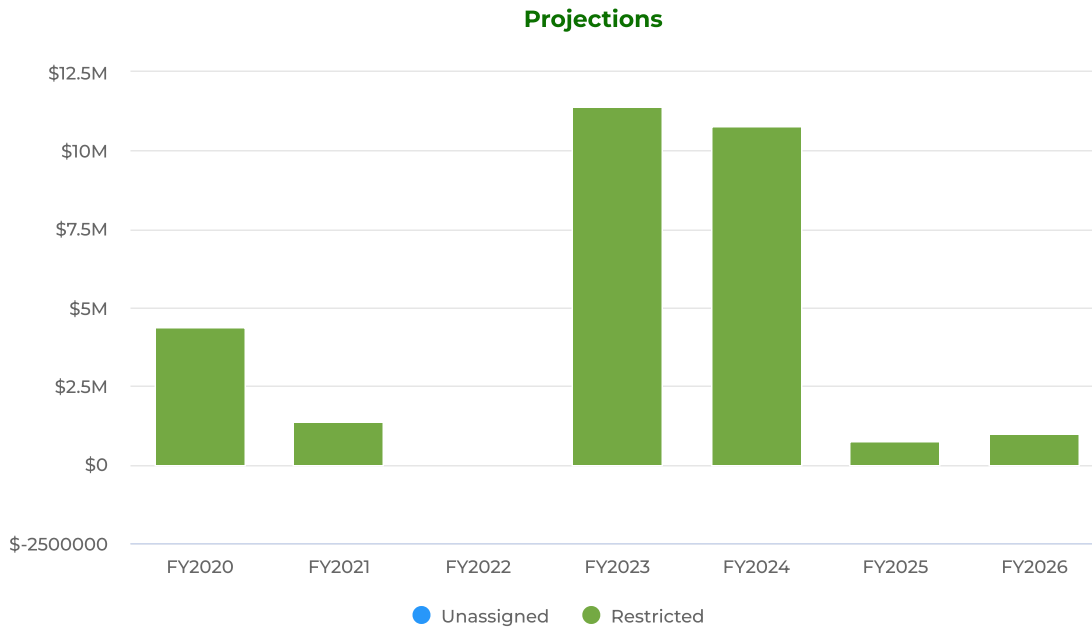
Name	FY2023 Actuals	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
<i>Police HVAC - Construction & Transfers Out</i>	\$0	\$0	\$687,093	\$776,000	\$0	N/A
<i>Police HVAC - Contingency</i>	\$0	\$0	\$54,011	\$61,000	\$0	N/A
<i>City Hall Parking Lot - Design</i>	\$0	\$0	\$36,303	\$41,000	\$0	N/A
<i>Sound View Park - Construction & Transfers Out</i>	\$0	\$0	\$0	\$0	\$40,000	0%
<i>Beach Park Bulkhead, Promenade, & Play Equip/Water Feature - Design</i>	\$0	\$0	\$0	\$0	\$209,000	0%
<i>Redondo Fishing Pier Bulkhead & Plaza - Construction & Transfers Out</i>	\$0	\$0	\$0	\$0	\$2,500,000	0%
<i>Redondo Fishing Pier Bulkhead & Plaza - Contingency</i>	\$0	\$0	\$0	\$0	\$800,000	0%
<i>City Hall Parking Lot - Construction & Transfers Out</i>	\$0	\$0	\$0	\$0	\$393,000	0%
<i>City Hall Parking Lot - Contingency</i>	\$0	\$0	\$0	\$0	\$31,000	0%
PARK FACILITIES CAPITAL	\$0	\$146,359	\$146,359	\$0	\$0	-100%
INTEREST & OTHER DEBT SVC COST	\$104,984	\$0	\$0	\$0	\$0	0%
SALARIES & WAGES	\$4,528	\$0	\$0	\$0	\$0	0%
BENEFITS - FEDERAL	\$65	\$0	\$0	\$0	\$0	0%
BENEFITS - STATE	\$49	\$0	\$0	\$0	\$0	0%
BENEFITS - RETIREMENT	\$475	\$0	\$0	\$0	\$0	0%
BENEFITS - ICMA	\$299	\$0	\$0	\$0	\$0	0%
BENEFITS - MED/DENTAL	\$551	\$0	\$0	\$0	\$0	0%
BENEFITS - OTHER	\$46	\$0	\$0	\$0	\$0	0%
PARKING FACILITIES CAPITAL	\$433,045	\$360,000	\$360,000	\$0	\$0	-100%
<i>Marina, Beach Park Paid Parking - Contingency</i>	\$0	\$0	\$120,000	\$0	\$0	N/A
<i>North Bulkhead - Design</i>	\$0	\$0	\$120,000	\$0	\$0	N/A
<i>N Lot Restrooms, Plazas & Promenade - Design</i>	\$0	\$0	\$120,000	\$0	\$0	N/A
Total Undefined:	\$1,858,605	\$16,558,359	\$16,558,359	\$15,558,000	\$3,973,000	-6%
Total Non-Departmental:	\$1,858,605	\$16,558,359	\$16,558,359	\$15,558,000	\$3,973,000	-6%
2023 LTGO Bonds						
TRANSFERS OUT TO FUND 319	\$355,000	\$0	\$0	\$0	\$0	0%
Total 2023 LTGO Bonds:	\$355,000	\$0	\$0	\$0	\$0	0%
Total Expenditures:	\$2,213,605	\$16,558,359	\$16,558,359	\$15,558,000	\$3,973,000	-6%



Fund Balance

Fund Balance is the excess of a fund's total assets over its total liabilities. A negative fund balance is often referred to as a deficit. Fund balance increases when revenues are greater than expenditures, and decreases when expenditures are greater than revenues.

Fund Balance changes greater than 10%: Fund Balance is budgeted to decrease by \$10,032,000 (93.0%) in 2025 and increase by \$245,000 (32.5%) in 2026. The decrease in 2025 is primarily due to expenditures related to the Marina Steps project. The increase in fund balance in 2026 will be reserved for future capital projects.



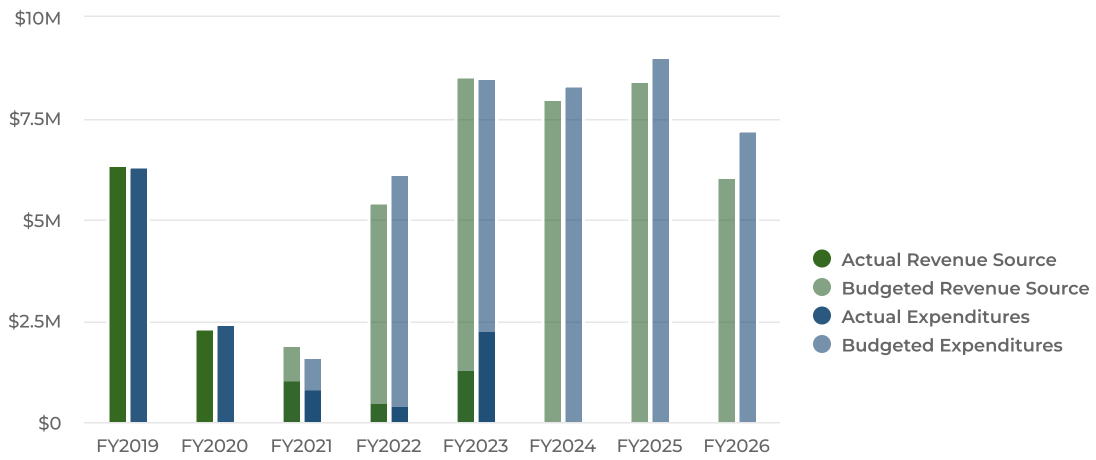
Financial Summary	FY2023	FY2024	FY2025	FY2026	% Change
Fund Balance	—	—	—	—	
Unassigned	\$0	\$0	\$0	\$0	0%
Restricted	\$11,382,932	\$10,785,573	\$753,573	\$988,573	31.2%
Total Fund Balance:	\$11,382,932	\$10,785,573	\$753,573	\$988,573	31.2%



Transportation Capital Improvements Fund

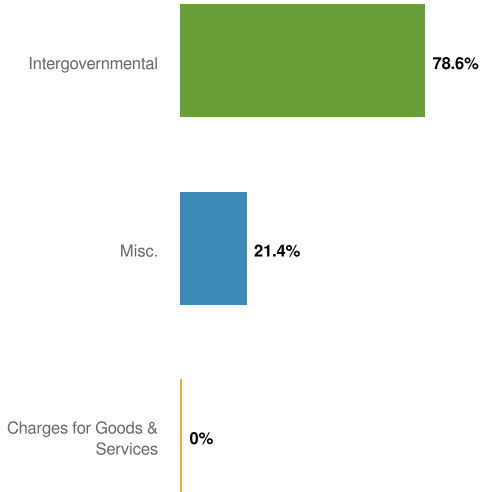
The Transportation Capital Improvements fund accounts for capital projects related to improvements of the City's streets and trails.

Summary

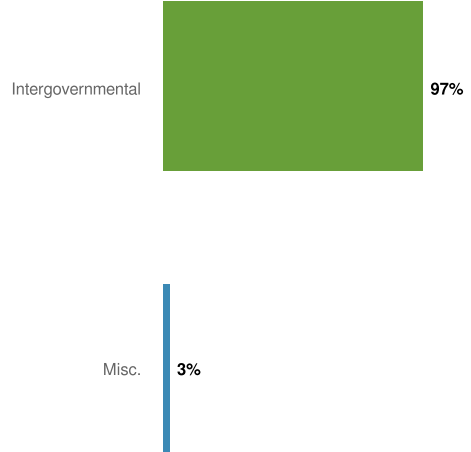


Revenues by Source

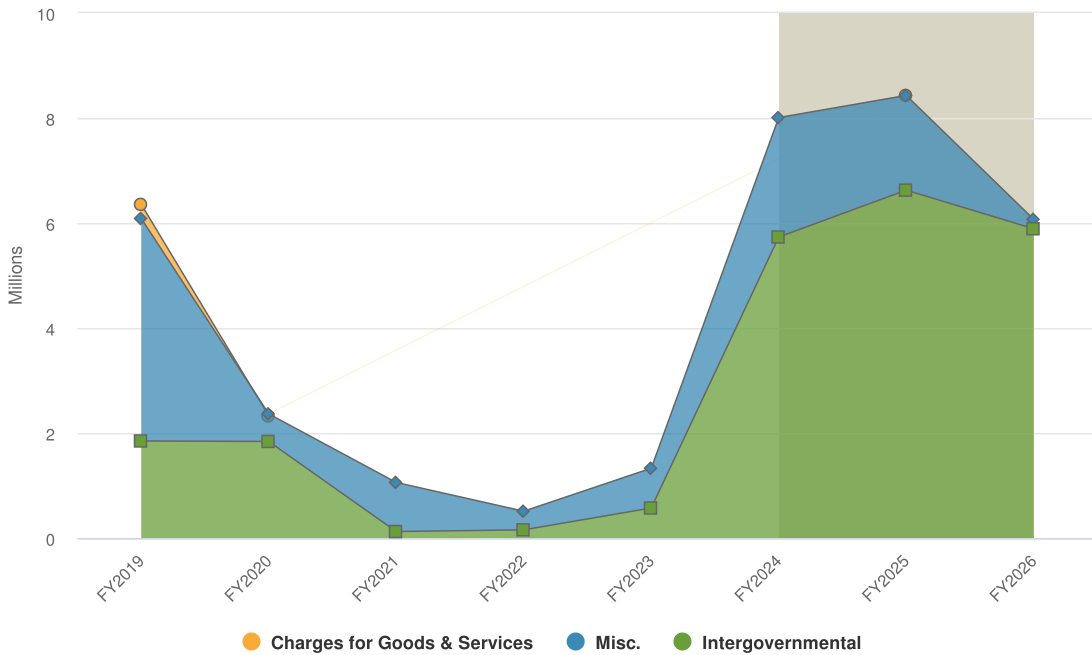
Projected 2025 Revenues by Source



Projected 2026 Revenues by Source



Budgeted and Historical 2025 Revenues by Source



Grey background indicates budgeted figures.

Name	FY2023 Actuals	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Revenue Source						
Intergovernmental						
STATE GRANTS	\$206,755	\$1,599,000	\$1,599,000	\$0	\$5,610,000	-100%
<i>30th Ave S Improvements - South Segments - State Grants (Unsecured)</i>	\$0	\$0	\$1,599,000	\$0	\$5,610,000	0%
WSDOT GRANT	-\$23,383	\$0	\$0	\$1,938,000	\$0	N/A
<i>S. 200th St. & S. 199th St. Improvements (Segment 1) - State Grants (Secured)</i>	\$0	\$0	\$0	\$1,938,000	\$0	N/A
TIB GRANT	\$201,593	\$1,294,000	\$1,294,000	\$3,068,000	\$0	137.1%
<i>Barnes Creek Trail - State Grants (Secured)</i>	\$0	\$0	\$1,294,000	\$3,068,000	\$0	N/A
LOCAL GRANTS	\$186,734	\$900,000	\$1,500,000	\$0	\$0	-100%
INTERLOCAL GRANTS	\$0	\$1,940,000	\$1,940,000	\$1,620,000	\$280,000	-16.5%
<i>Barnes Creek Trail - Local Grants (Secured)</i>	\$0	\$0	\$1,940,000	\$1,620,000	\$280,000	N/A
Total Intergovernmental:	\$571,699	\$5,733,000	\$6,333,000	\$6,626,000	\$5,890,000	15.6%
Charges for Goods & Services						
TRAFFIC IN LIEU IMPACT FEES -	\$0	\$0	\$0	\$0	\$0	N/A
<i>S 224th St Improvements - Traffic in-Lieu</i>	\$0	\$0	\$0	\$0	\$0	N/A
Total Charges for Goods & Services:	\$0	\$0	\$0	\$0	\$0	N/A
Misc.						
INTEREST REVENUE	\$34,325	\$0	\$20,000	\$15,000	\$10,000	N/A
CONTRIBUTIONS AND DONATIONS	\$0	\$80,000	\$133,000	\$150,000	\$0	87.5%
<i>S 224th St Improvements - Private Contributions</i>	\$0	\$0	\$133,000	\$150,000	\$0	N/A
UTILITIES-CENTURY LINK-S 216TH	-\$22,691	\$0	\$0	\$0	\$0	0%
MISCELLANEOUS REVENUE	\$0	\$0	\$600	\$0	\$0	0%
XFER IN FROM ARTERIAL STREET	\$0	\$332,000	\$332,000	\$0	\$0	-100%
XFER IN FROM ARPA	\$19,727	\$65,000	\$65,000	\$0	\$0	-100%
XFER IN FROM ASE	\$0	\$62,000	\$62,000	\$0	\$0	-100%
XFER IN FROM REET 1	\$2,716	\$223,000	\$223,000	\$0	\$0	-100%
<i>S 223rd Strt Complete Street Impr - REET 1</i>	\$0	\$0	\$223,000	\$0	\$0	N/A
XFER IN FROM ONE TIME TAX	\$0	\$500,000	\$500,000	\$0	\$0	-100%
XFER IN FROM FUND 320	\$0	\$540,000	\$540,000	\$0	\$0	-100%
XFER IN FROM FUND 321	\$0	\$473,000	\$473,000	\$140,000	\$0	-70.4%
<i>Barnes Creek Trail - Traffic Impact Fees - City Wide</i>	\$0	\$0	\$473,000	\$140,000	\$0	N/A
XFER IN FROM FUND 450	\$0	\$0	\$0	\$500,000	\$0	N/A
<i>S. 200th St. & S. 199th St. Improvements (Segment 1) - Surface Water Utility - Cost Reimbursement</i>	\$0	\$0	\$0	\$500,000	\$0	N/A

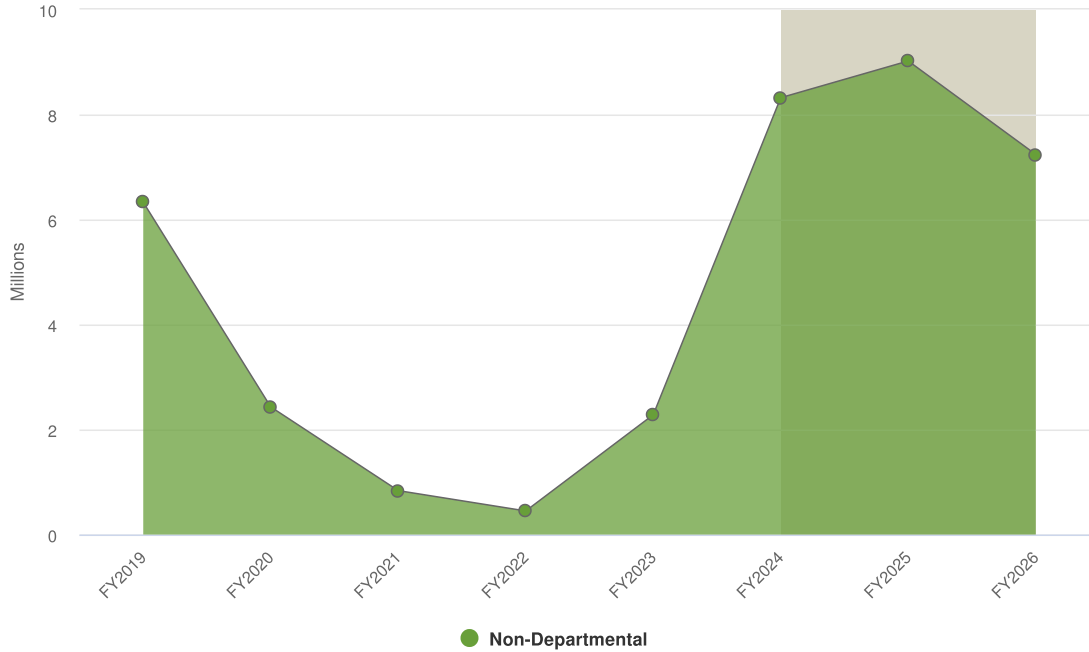


Name	FY2023 Actuals	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
XFER IN FROM GENERAL FUND	\$0	\$0	\$0	\$0	\$0	N/A
<i>Downtown Alley Improvement - General Fund Transfer</i>	\$0	\$0	\$0	\$0	\$0	N/A
XFER IN FROM ARTERIAL STREET	\$320,449	\$0	\$0	\$399,000	\$0	N/A
<i>S. 200th St. & S. 199th St. Improvements (Segment 1) - Arterial Pavement Fund</i>	\$0	\$0	\$0	\$399,000	\$0	N/A
XFER IN FROM REDONDO	\$0	\$0	\$0	\$10,000	\$40,000	N/A
<i>Redondo Area Street Improvements - Redondo Zone Parking Fund Transfer</i>	\$0	\$0	\$0	\$10,000	\$40,000	N/A
XFER IN FROM ASE	\$25,000	\$0	\$0	\$122,000	\$0	N/A
<i>Arterial Traffic Calming - ASE (Automated Speed Enforcement) Transfer</i>	\$0	\$0	\$0	\$2,000	\$0	N/A
<i>S. 200th St. & S. 199th St. Improvements (Segment 1) - ASE (Automated Speed Enforcement) Transfer</i>	\$0	\$0	\$0	\$120,000	\$0	N/A
TRANSFER IN FROM FUND 191	\$0	\$0	\$0	\$60,000	\$80,000	N/A
<i>Arterial Traffic Calming - Redondo Speed Enforcement</i>	\$0	\$0	\$0	\$60,000	\$80,000	N/A
XFER IN FROM 203	\$0	\$0	\$0	\$0	\$0	N/A
<i>Redondo Paid Parking - Debt Proceeds</i>	\$0	\$0	\$0	\$0	\$0	N/A
XFER IN FROM MUN FAC CAPITAL	\$355,000	\$0	\$0	\$0	\$0	0%
XFER IN FROM REET 1	\$22,474	\$0	\$0	\$408,000	\$50,000	N/A
<i>Barnes Creek Trail - REET 1</i>	\$0	\$0	\$0	\$158,000	\$50,000	N/A
<i>S. 200th St. & S. 199th St. Improvements (Segment 1) - REET 1</i>	\$0	\$0	\$0	\$250,000	\$0	N/A
XFER IN ONE TIME TAX	\$0	\$0	\$0	\$0	\$0	N/A
<i>Puget Sound Gateway - SR509 Extension - One Time Tax</i>	\$0	\$0	\$0	\$0	\$0	N/A
XFER IN TRAFFIC IN LIEU	\$0	\$0	\$0	\$0	\$0	N/A
<i>College Way - Traffic in-Lieu</i>	\$0	\$0	\$0	\$0	\$0	N/A
<i>16th Ave - Seg 5A - Traffic in-Lieu</i>	\$0	\$0	\$0	\$0	\$0	N/A
Total Misc.:	\$757,000	\$2,275,000	\$2,348,600	\$1,804,000	\$180,000	-20.7%
Total Revenue Source:	\$1,328,699	\$8,008,000	\$8,681,600	\$8,430,000	\$6,070,000	5.3%



Expenditures by Function

Budgeted and Historical Expenditures by Function



Grey background indicates budgeted figures.

Name	FY2023 Actuals	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expenditures						
Non-Departmental						
SALARIES & WAGES	\$27,954	\$0	\$0	\$0	\$0	0%
EXTRA HIRE WAGES	\$16,050	\$0	\$0	\$0	\$0	0%
BENEFITS - FEDERAL	\$1,636	\$0	\$0	\$0	\$0	0%
BENEFITS - STATE	\$449	\$0	\$0	\$0	\$0	0%
BENEFITS - RETIREMENT	\$2,858	\$0	\$0	\$0	\$0	0%
BENEFITS - ICMA	\$1,844	\$0	\$0	\$0	\$0	0%
BENEFITS - MED/DENTAL	\$3,480	\$0	\$0	\$0	\$0	0%
BENEFITS - OTHER	\$325	\$0	\$0	\$0	\$0	0%
TRANS CAPITAL ENGINEERING	\$161,362	\$2,746,641	\$2,746,641	\$5,483,000	\$330,000	99.6%
<i>Barnes Creek Trail - Design</i>	\$0	\$0	\$25,047	\$50,000	\$0	N/A
<i>Barnes Creek Trail - Land & Right of Way</i>	\$0	\$0	\$21,540	\$43,000	\$0	N/A
<i>Barnes Creek Trail - Construction & Transfers Out</i>	\$0	\$0	\$2,454,594	\$4,900,000	\$300,000	N/A
<i>Barnes Creek Trail - Contingency</i>	\$0	\$0	\$245,459	\$490,000	\$30,000	N/A



Name	FY2023 Actuals	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
SALARIES & WAGES	\$9,456	\$0	\$0	\$0	\$0	0%
BENEFITS - FEDERAL	\$137	\$0	\$0	\$0	\$0	0%
BENEFITS - STATE	\$129	\$0	\$0	\$0	\$0	0%
BENEFITS - RETIREMENT	\$972	\$0	\$0	\$0	\$0	0%
BENEFITS - ICMA	\$624	\$0	\$0	\$0	\$0	0%
BENEFITS - MED/DENTAL	\$1,318	\$0	\$0	\$0	\$0	0%
BENEFITS - OTHER	\$81	\$0	\$0	\$0	\$0	0%
TRANS CAPITAL ROADWAY IMP	\$1,841,122	\$4,249,000	\$3,099,000	\$249,000	\$6,830,000	-94.1%
<i>Redondo Area Street Improvements - Design</i>	\$0	\$0	\$170,643	\$10,000	\$0	N/A
<i>College Way - Design</i>	\$0	\$0	\$0	\$0	\$0	N/A
<i>S 223rd Strt Complete Street Impr - Design</i>	\$0	\$0	\$0	\$0	\$0	N/A
<i>Downtown Alley Improvement - Design</i>	\$0	\$0	\$0	\$0	\$0	N/A
<i>S 224th St Improvements - Design</i>	\$0	\$0	\$1,945,325	\$114,000	\$0	N/A
<i>S 224th St Improvements - Land & Right of Way</i>	\$0	\$0	\$471,104	\$95,000	\$0	N/A
<i>S 224th St Improvements - Contingency</i>	\$0	\$0	\$511,928	\$30,000	\$45,000	N/A
<i>Puget Sound Gateway - SR509 Extension - Construction & Transfers Out</i>	\$0	\$0	\$0	\$0	\$0	N/A
<i>30th Ave S Improvements - South Segments - Design</i>	\$0	\$0	\$0	\$0	\$600,000	0%
<i>30th Ave S Improvements - South Segments - Construction & Transfers Out</i>	\$0	\$0	\$0	\$0	\$5,000,000	0%
<i>30th Ave S Improvements - South Segments - Contingency</i>	\$0	\$0	\$0	\$0	\$500,000	0%
<i>Redondo Area Street Improvements - Construction & Transfers Out</i>	\$0	\$0	\$0	\$0	\$60,000	0%
<i>S 224th St Improvements - Construction & Transfers Out</i>	\$0	\$0	\$0	\$0	\$625,000	0%
TRANS CAPITAL ROADWAY IMP	\$2,719	\$0	\$0	\$0	\$0	0%
SALARIES & WAGES	\$2,350	\$0	\$0	\$0	\$0	0%
BENEFITS - FEDERAL	\$34	\$0	\$0	\$0	\$0	0%
BENEFITS - STATE	\$36	\$0	\$0	\$0	\$0	0%
BENEFITS - RETIREMENT	\$227	\$0	\$0	\$0	\$0	0%
BENEFITS - ICMA	\$155	\$0	\$0	\$0	\$0	0%
BENEFITS - MED/DENTAL	\$283	\$0	\$0	\$0	\$0	0%
BENEFITS - OTHER	\$25	\$0	\$0	\$0	\$0	0%
TRANS CAPITAL SIDEWALK IMP	\$23,756	\$929,000	\$929,000	\$3,208,000	\$0	245.3%
<i>S. 200th St. & S. 199th St. Improvements (Segment 1) - Construction & Transfers Out</i>	\$0	\$0	\$823,590	\$2,844,000	\$0	N/A



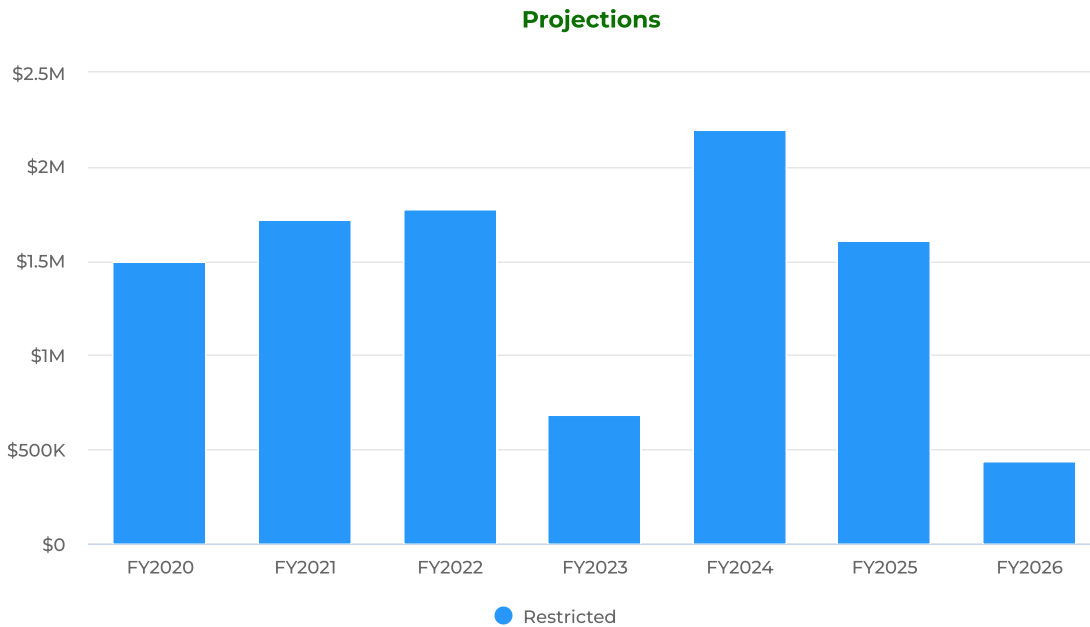
Name	FY2023 Actuals	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
<i>S. 200th St. & S. 199th St. Improvements (Segment 1) - Contingency</i>	\$0	\$0	\$105,410	\$364,000	\$0	N/A
SALARIES & WAGES	\$20,374	\$0	\$0	\$0	\$0	0%
BENEFITS - FEDERAL	\$297	\$0	\$0	\$0	\$0	0%
BENEFITS - STATE	\$314	\$0	\$0	\$0	\$0	0%
BENEFITS - RETIREMENT	\$2,003	\$0	\$0	\$0	\$0	0%
BENEFITS - ICMA	\$1,332	\$0	\$0	\$0	\$0	0%
BENEFITS - MED/DENTAL	\$2,102	\$0	\$0	\$0	\$0	0%
BENEFITS - OTHER	\$189	\$0	\$0	\$0	\$0	0%
TRANS CAPITAL TRAFFIC CNTL DEV	\$13,655	\$46,000	\$46,000	\$80,000	\$80,000	73.9%
<i>Arterial Traffic Calming - Design</i>	\$0	\$0	\$5,750	\$10,000	\$10,000	N/A
<i>Arterial Traffic Calming - Construction & Transfers Out</i>	\$0	\$0	\$40,250	\$70,000	\$70,000	N/A
TRANS CAPITAL OTHER	\$141,863	\$350,000	\$350,000	\$0	\$0	-100%
<i>Redondo Paid Parking - Construction & Transfers Out</i>	\$0	\$0	\$350,000	\$0	\$0	N/A
Total Non-Departmental:	\$2,281,511	\$8,320,641	\$7,170,641	\$9,020,000	\$7,240,000	8.4%
Total Expenditures:	\$2,281,511	\$8,320,641	\$7,170,641	\$9,020,000	\$7,240,000	8.4%



Fund Balance

Fund Balance is the excess of a fund's total assets over its total liabilities. A negative fund balance is often referred to as a deficit. Fund balance increases when revenues are greater than expenditures, and decreases when expenditures are greater than revenues.

Fund Balance changes greater than 10%: Fund Balance is budgeted to decrease by \$590,000 (26.9%) in 2025 and by \$1,170,000 (72.9%) in 2026. The decreases are a use of fund balance for various transportation-related capital projects.



Financial Summary	FY2023	FY2024	FY2025	FY2026	% Change
Fund Balance	—	—	—	—	
Restricted	\$683,611	\$2,194,570	\$1,604,570	\$434,570	-72.9%
Total Fund Balance:	\$683,611	\$2,194,570	\$1,604,570	\$434,570	-72.9%



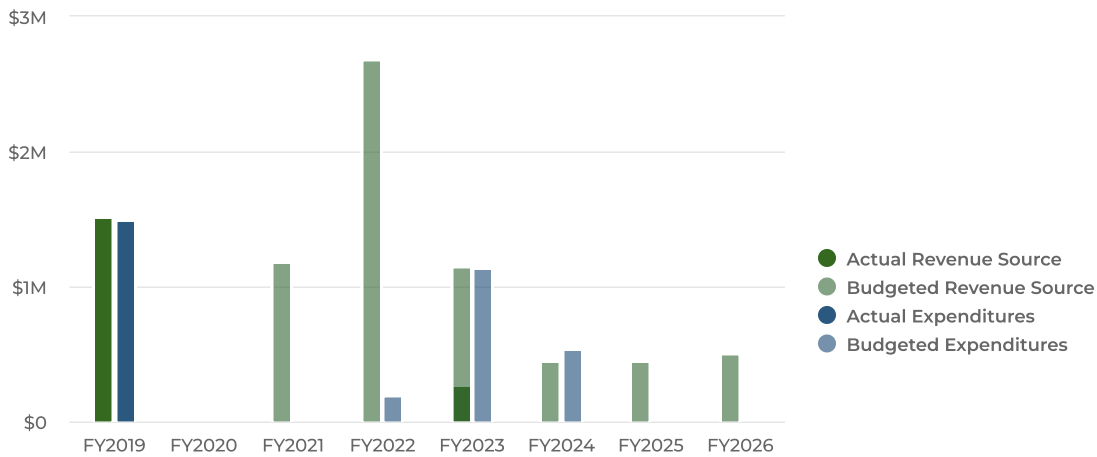
Traffic In Lieu Fund

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

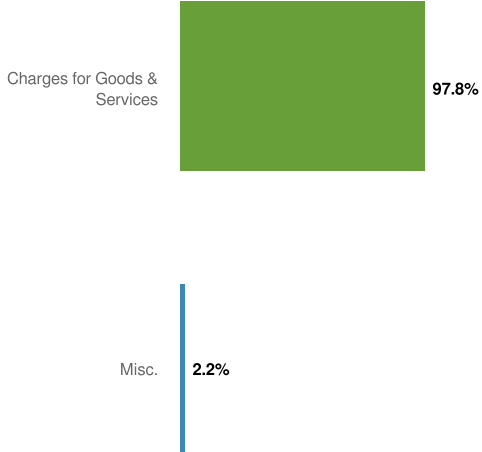
The City of Des Moines is projecting \$460K of revenue in FY2025, which represents a 1.7% increase over the prior year and \$507.5K of revenue in FY2026, which represents a 10.3% increase over the prior year.

Budgeted expenditures are projected to decrease by 100% or \$540K to \$0 in FY2025 and 0% or \$0 in FY2026.

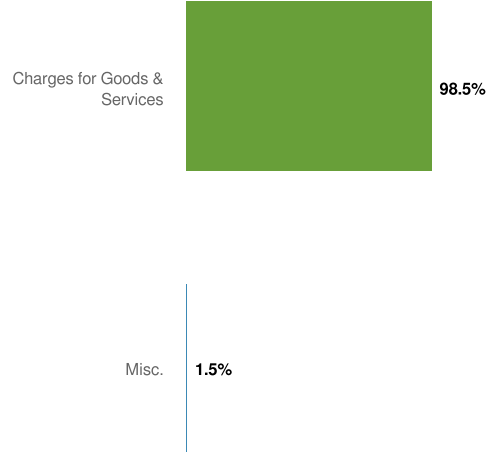


Revenues by Source

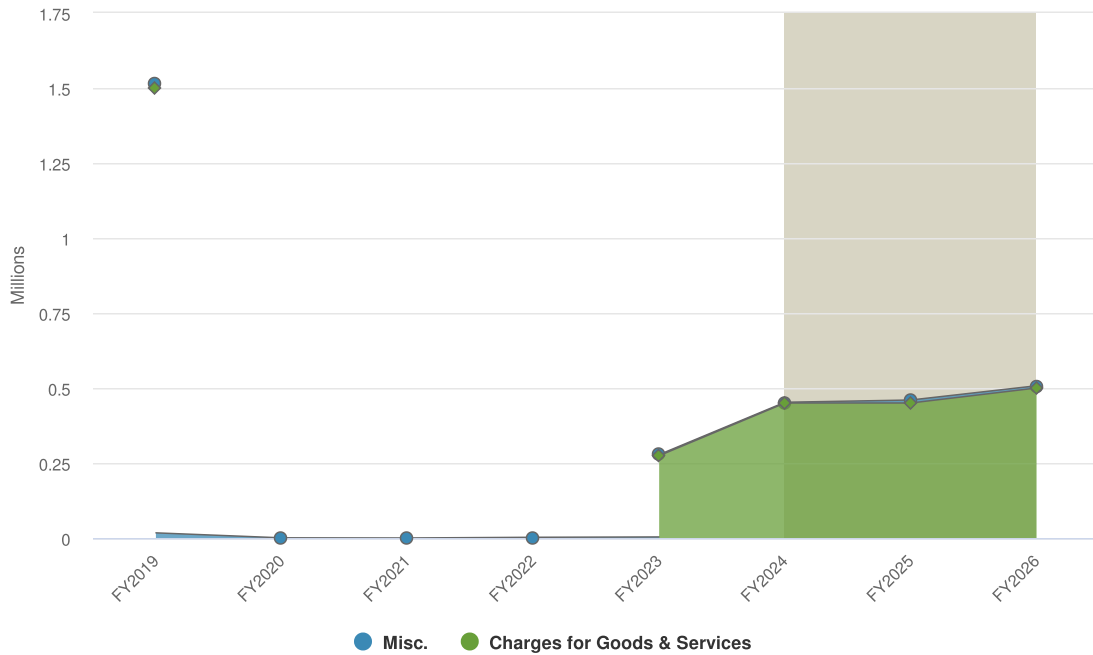
Projected 2025 Revenues by Source



Projected 2026 Revenues by Source



Budgeted and Historical 2025 Revenues by Source

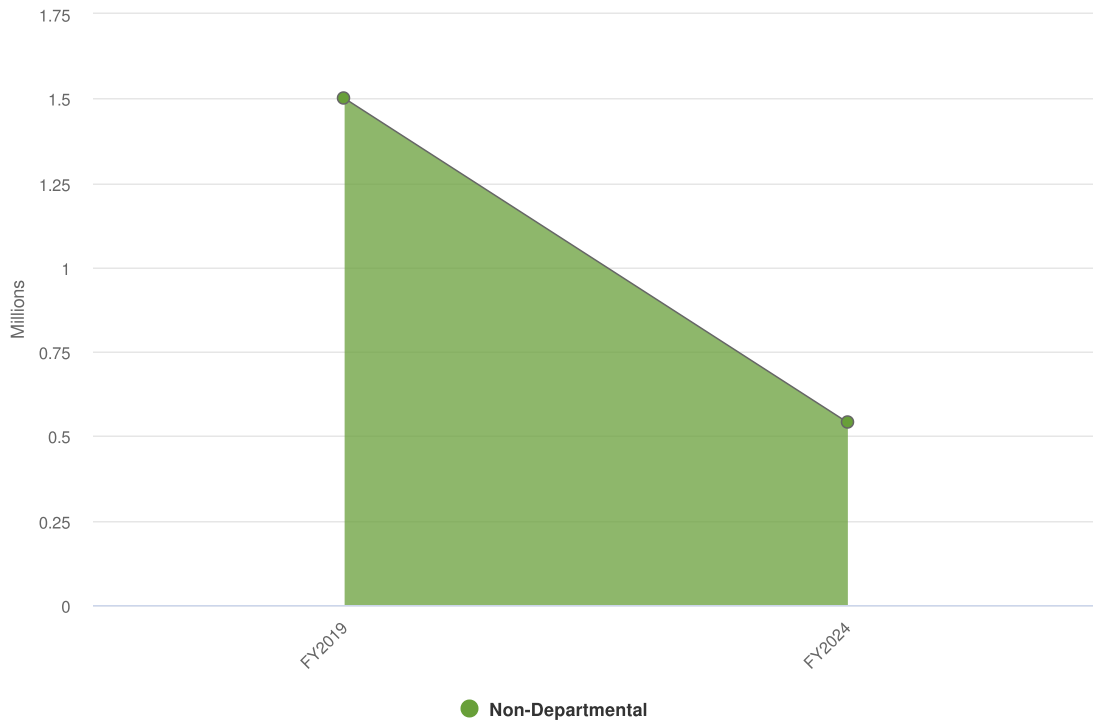


Grey background indicates budgeted figures.

Name	FY2023 Actuals	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Revenue Source						
Charges for Goods & Services						
TRAFFIC IN LIEU IMPACT FEES	\$30,960	\$450,000	\$450,000	\$450,000	\$500,000	0%
LTA IMPACT FEES	\$243,382	\$0	\$0	\$0	\$0	0%
Total Charges for Goods & Services:	\$274,342	\$450,000	\$450,000	\$450,000	\$500,000	0%
Misc.						
INTEREST REVENUE	\$3,564	\$2,500	\$15,000	\$10,000	\$7,500	300%
Total Misc.:	\$3,564	\$2,500	\$15,000	\$10,000	\$7,500	300%
Total Revenue Source:	\$277,906	\$452,500	\$465,000	\$460,000	\$507,500	1.7%

Expenditures by Function

Budgeted and Historical Expenditures by Function

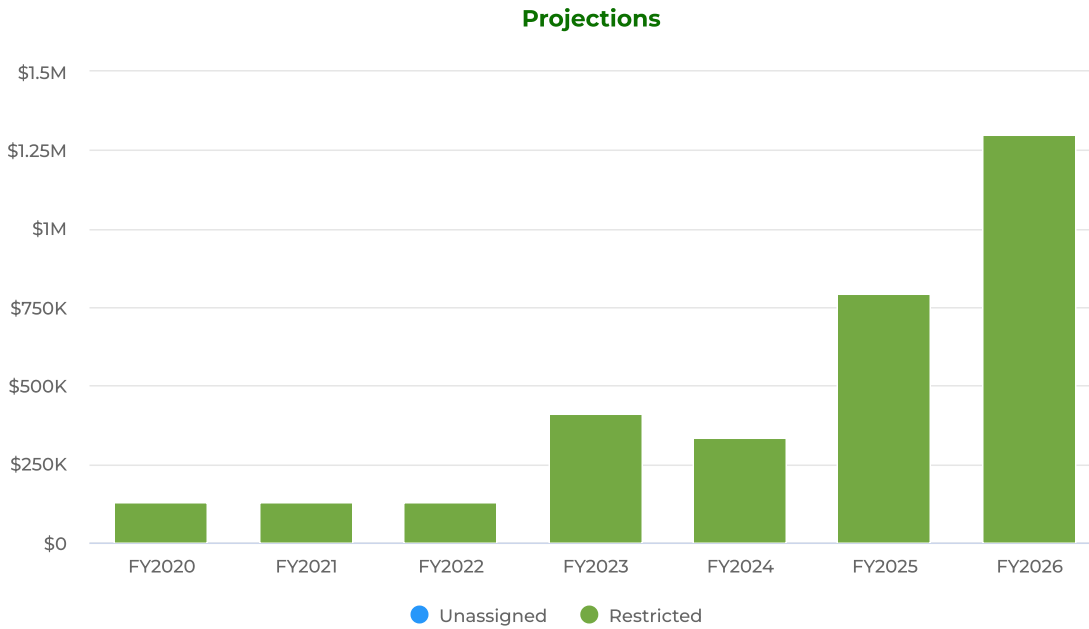


Name	FY2023 Actuals	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expenditures						
Non-Departmental						
TRANSFERS OUT TO FUND 319	\$0	\$540,000	\$540,000	\$0	\$0	-100%
Total Non-Departmental:	\$0	\$540,000	\$540,000	\$0	\$0	-100%
Total Expenditures:	\$0	\$540,000	\$540,000	\$0	\$0	-100%

Fund Balance

Fund Balance is the excess of a fund's total assets over its total liabilities. A negative fund balance is often referred to as a deficit. Fund balance increases when revenues are greater than expenditures, and decreases when expenditures are greater than revenues.

Fund Balance changes greater than 10%: Fund Balance is budgeted to increase by \$460,000 (137.8%) in 2025 and by \$507,500 (63.9%) in 2026. The increases in fund balance will be reserved for future projects.



Financial Summary	FY2023	FY2024	FY2025	FY2026	% Change
Fund Balance	—	—	—	—	
Unassigned	\$0	\$0	\$0	\$0	0%
Total Fund Balance:	\$408,772	\$333,772	\$793,772	\$1,301,272	63.9%

Financial Summary	FY2023	FY2024	FY2025	FY2026	% Change
Restricted	\$408,772	\$333,772	\$793,772	\$1,301,272	63.9%
Total Fund Balance:	\$408,772	\$333,772	\$793,772	\$1,301,272	63.9%





Traffic Impact (City-Wide) Fund

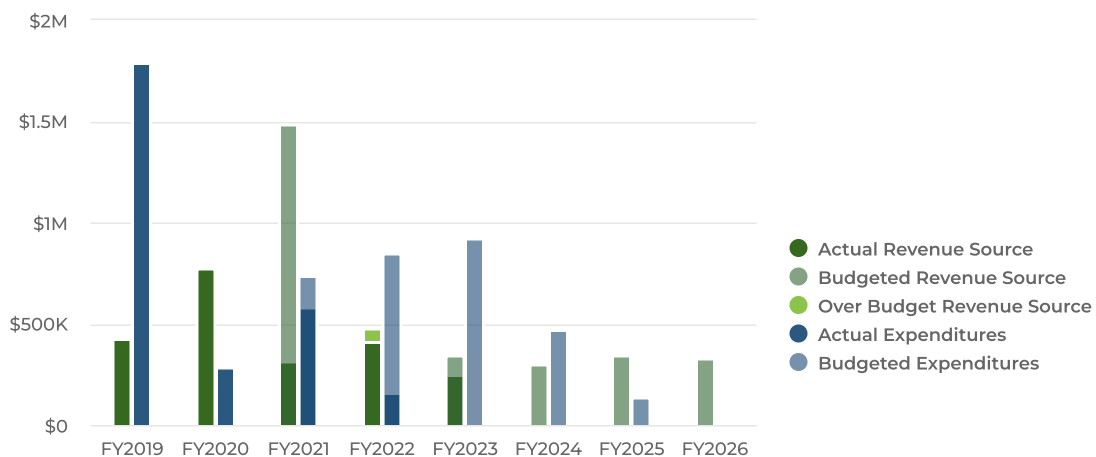
The Traffic Impact (City-Wide) Fund accounts for revenues received from impact fees assessed on new development to offset City costs required to support the development and the related increase in traffic. Revenue from this source is largely unpredictable, subject to development patterns, and can only 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 2024 capital projects, please see the Capital Project section.

Summary

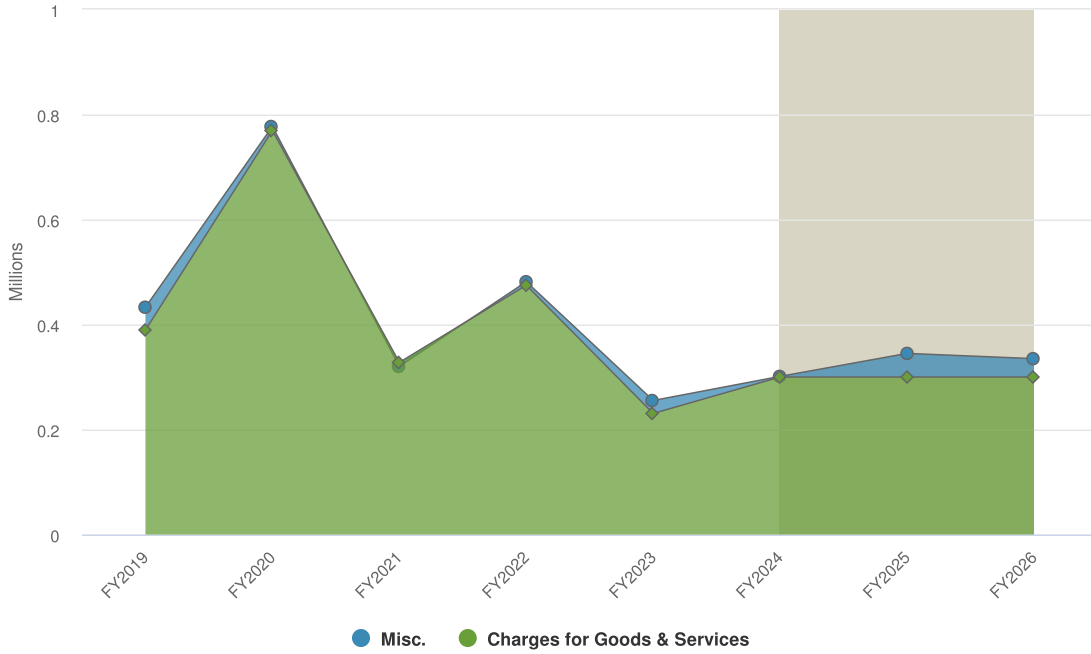
The City of Des Moines is projecting \$345K of revenue in FY2025, which represents a 14.5% increase over the prior year and \$335K of revenue in FY2026, which represents a 2.9% decrease over the prior year.

Budgeted expenditures are projected to decrease by 70.4% or \$333K to \$140K in FY2025 and 100% or \$140K in FY2026.



Revenues by Source

Budgeted and Historical 2025 Revenues by Source



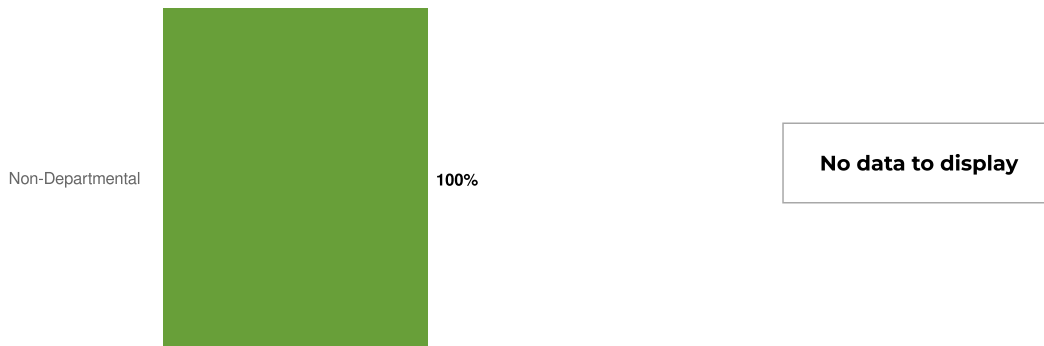
Grey background indicates budgeted figures.

Name	FY2023 Actuals	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Revenue Source						
Charges for Goods & Services						
GMA IMPACT FEES	\$230,622	\$300,000	\$300,000	\$300,000	\$300,000	0%
Total Charges for Goods & Services:	\$230,622	\$300,000	\$300,000	\$300,000	\$300,000	0%
Misc.						
INTEREST REVENUE	\$24,646	\$1,250	\$55,000	\$45,000	\$35,000	3,500%
Total Misc.:	\$24,646	\$1,250	\$55,000	\$45,000	\$35,000	3,500%
Total Revenue Source:	\$255,268	\$301,250	\$355,000	\$345,000	\$335,000	14.5%

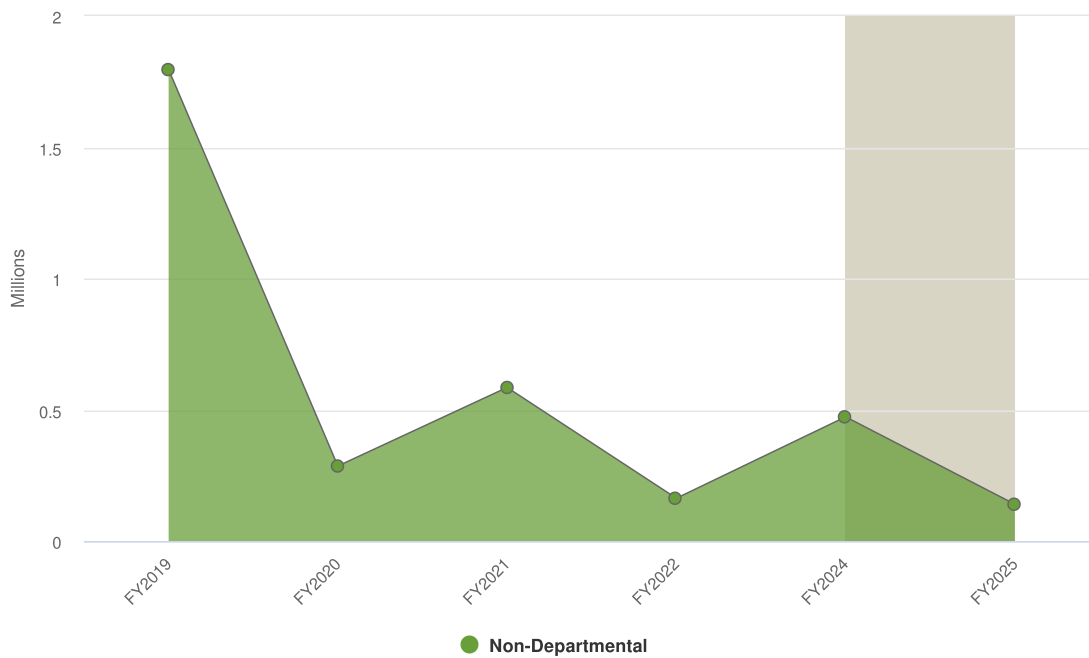
Expenditures by Function

Budgeted 2025 Expenditures by Function

Budgeted 2026 Expenditures by Function



Budgeted and Historical Expenditures by Function



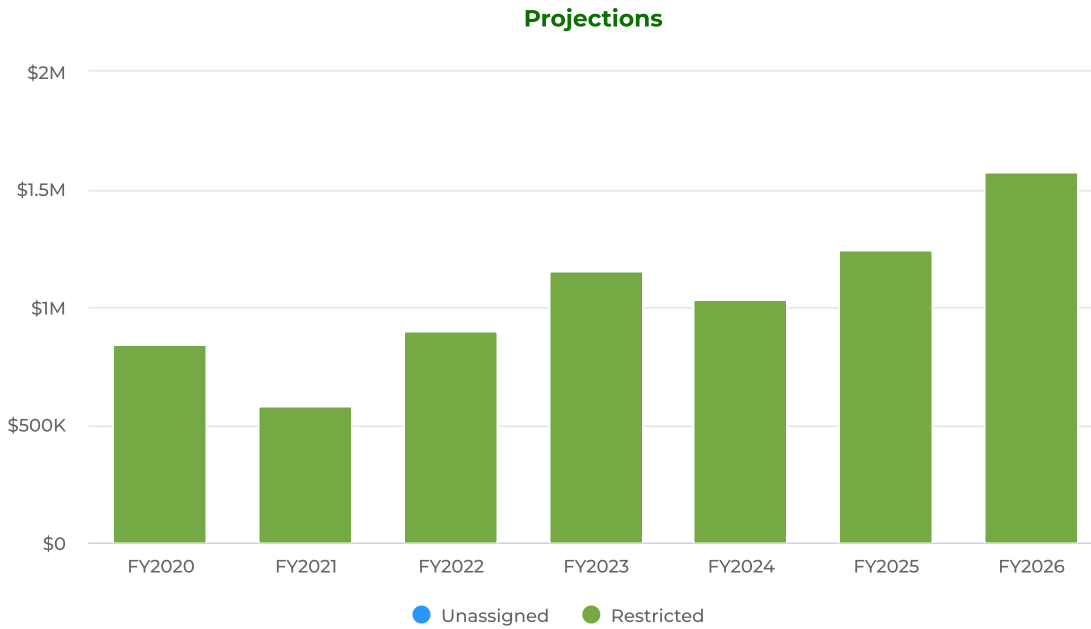
Grey background indicates budgeted figures.

Name	FY2023 Actuals	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expenditures						
Non-Departmental						
TRANSFERS OUT TO FUND 319	\$0	\$473,000	\$473,000	\$140,000	\$0	-70.4%
Total Non-Departmental:	\$0	\$473,000	\$473,000	\$140,000	\$0	-70.4%
Total Expenditures:	\$0	\$473,000	\$473,000	\$140,000	\$0	-70.4%

Fund Balance

Fund Balance is the excess of a fund's total assets over its total liabilities. A negative fund balance is often referred to as a deficit. Fund balance increases when revenues are greater than expenditures, and decreases when expenditures are greater than revenues.

Fund Balance changes greater than 10%: Fund Balance is budgeted to increase by \$205,000 (19.8%) in 2025 and by \$335,000 (27.0%) in 2026. The increases in fund balance will be reserved for future projects.



Financial Summary	FY2023	FY2024	FY2025	FY2026	% Change
Fund Balance	—	—	—	—	
Unassigned	\$0	\$0	\$0	\$0	0%
Total Fund Balance:	\$1,151,993	\$1,033,993	\$1,238,993	\$1,573,993	27%

Financial Summary	FY2023	FY2024	FY2025	FY2026	% Change
Restricted	\$1,151,993	\$1,033,993	\$1,238,993	\$1,573,993	27%
Total Fund Balance:	\$1,151,993	\$1,033,993	\$1,238,993	\$1,573,993	27%





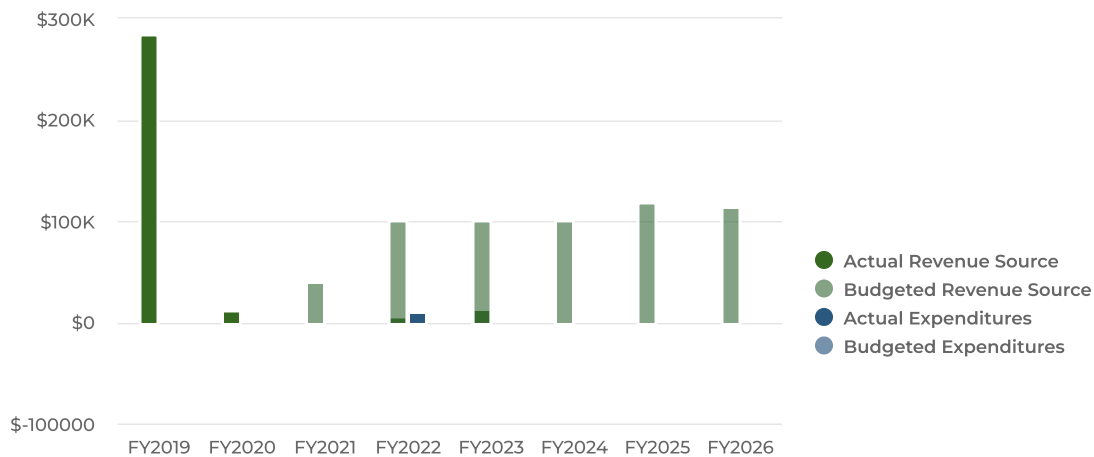
Traffic Impact (Pacific Ridge) Fund

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

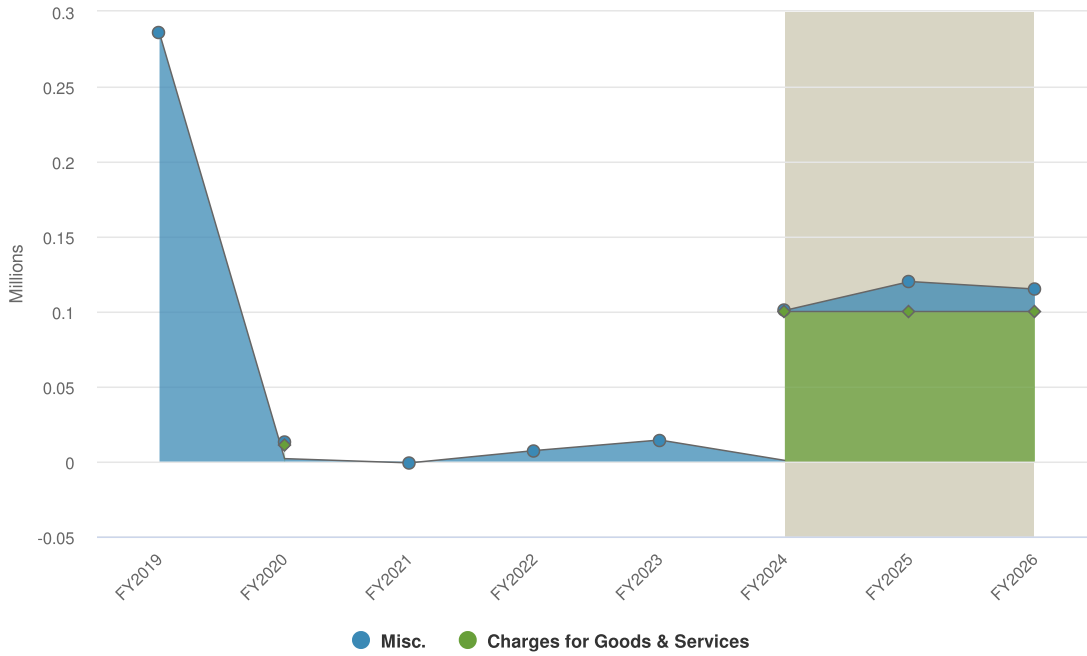
The City of Des Moines is projecting \$120K of revenue in FY2025, which represents a 19.1% increase over the prior year and \$115K of revenue in FY2026, which represents a 4.2% decrease over the prior year.

Budgeted expenditures are projected to increase by 0% or \$0 to \$0 in FY2025 and 0% or \$0 in FY2026.



Revenues by Source

Budgeted and Historical 2025 Revenues by Source



Grey background indicates budgeted figures.

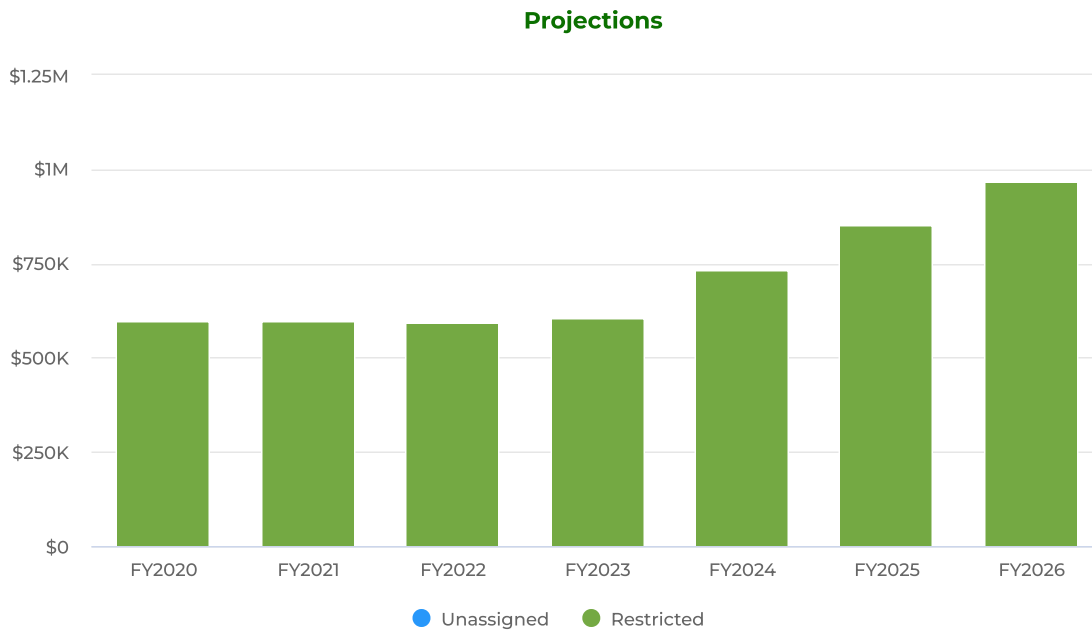
Name	FY2023 Actuals	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Revenue Source						
Charges for Goods & Services						
GMA IMPACT FEES	\$0	\$100,000	\$100,000	\$100,000	\$100,000	0%
Total Charges for Goods & Services:	\$0	\$100,000	\$100,000	\$100,000	\$100,000	0%
Misc.						
INTEREST REVENUE	\$14,349	\$750	\$24,000	\$20,000	\$15,000	2,566.7%
Total Misc.:	\$14,349	\$750	\$24,000	\$20,000	\$15,000	2,566.7%
Total Revenue Source:	\$14,349	\$100,750	\$124,000	\$120,000	\$115,000	19.1%

Expenditures by Function

Fund Balance

Fund Balance is the excess of a fund's total assets over its total liabilities. A negative fund balance is often referred to as a deficit. Fund balance increases when revenues are greater than expenditures, and decreases when expenditures are greater than revenues.

Fund Balance changes greater than 10%: Fund Balance is budgeted to increase by \$120,000 (16.4%) in 2025 and by \$115,000 (13.5%) in 2026. The increases in fund balance will be reserved for future projects.



Financial Summary	FY2023	FY2024	FY2025	FY2026	% Change
Fund Balance	—	—	—	—	
Unassigned	\$0	\$0	\$0	\$0	0%
Restricted	\$607,052	\$731,052	\$851,052	\$966,052	13.5%
Total Fund Balance:	\$607,052	\$731,052	\$851,052	\$966,052	13.5%



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.

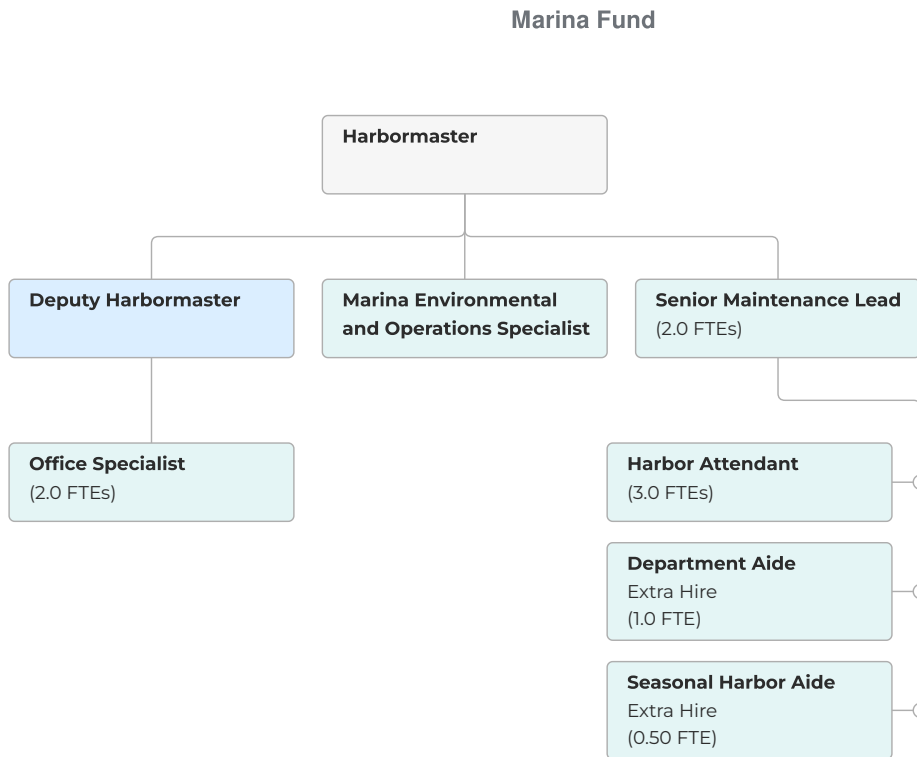
The purpose of the Marina Fund is to account for revenues and expenditures related to Marina operations, construction and debt.



Marina Fund

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.

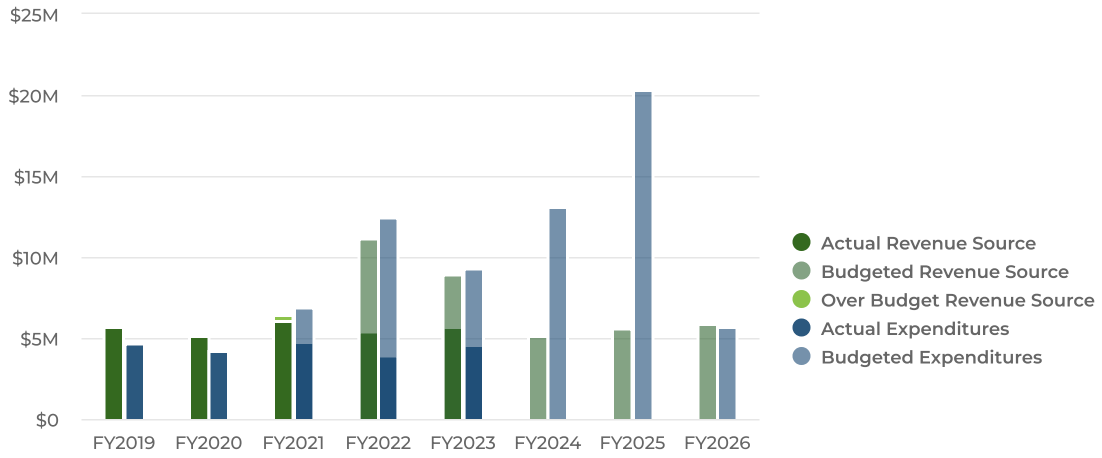
Organizational Chart



Summary

The City of Des Moines is projecting \$5.68M of revenue in FY2025, which represents a 10.1% increase over the prior year and \$5.92M of revenue in FY2026, which represents a 4.2% increase over the prior year.

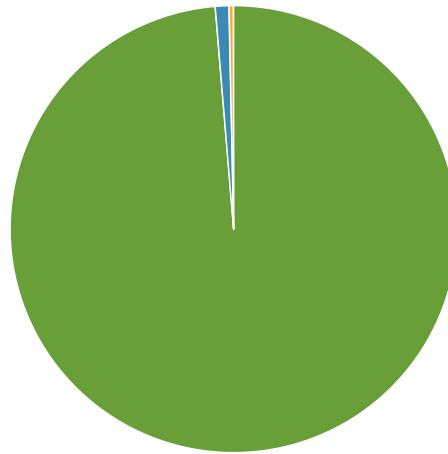
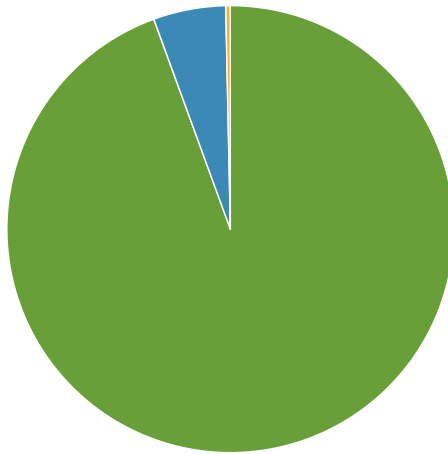
Budgeted expenditures are projected to increase by 54.8% or \$7.21M to \$20.37M in FY2025 and 71.7% or \$14.6M in FY2026.



Revenues by Source

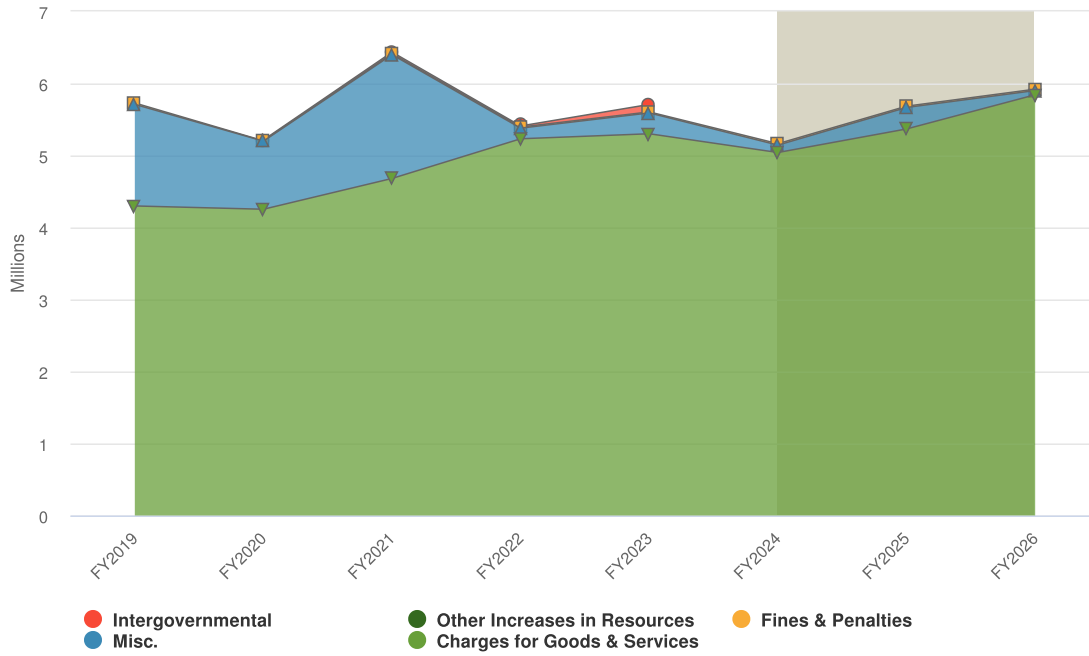
Projected 2025 Revenues by Source

Projected 2026 Revenues by Source



● Charges for Goods & Services ● Misc. ● Fines & Penalties

Budgeted and Historical 2025 Revenues by Source



Grey background indicates budgeted figures.

Name	FY2023 Actuals	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Revenue Source						
Intergovernmental						
US DEPT OF INTERIOR	\$104,007	\$0	\$0	\$0	\$0	0%
Total Intergovernmental:	\$104,007	\$0	\$0	\$0	\$0	0%
Charges for Goods & Services						
General Govt.						
BAIT & ICE SALES	\$1,518	\$500	\$500	\$600	\$720	20%
FUEL PRODUCT SALES	\$761	\$1,000	\$1,000	\$1,000	\$1,200	0%
POP/CANDY SALES	\$181	\$500	\$500	\$500	\$600	0%
MISCELLANEOUS SALES	\$96	\$500	\$500	\$600	\$600	20%
Total General Govt.:	\$2,555	\$2,500	\$2,500	\$2,700	\$3,120	8%
Utilities						
SALES OF ELECTRICITY	\$94,752	\$100,000	\$100,000	\$100,000	\$120,000	0%
ELECTRICITY - ONM	\$5,453	\$5,000	\$5,000	\$5,500	\$6,600	10%
WATER/SEWER/SOLID WASTE	\$0	\$3,000	\$3,000	\$3,000	\$3,000	0%
Total Utilities:	\$100,205	\$108,000	\$108,000	\$108,500	\$129,600	0.5%
Transportation						



Name	FY2023 Actuals	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
UNLEADED FUEL SALES	\$703,863	\$750,000	\$750,000	\$750,000	\$862,500	0%
DIESEL FUEL SALES	\$816,078	\$750,000	\$750,000	\$750,000	\$862,500	0%
PROPANE FUEL SALES	\$2,670	\$3,000	\$3,000	\$3,000	\$3,300	0%
Total Transportation:	\$1,522,610	\$1,503,000	\$1,503,000	\$1,503,000	\$1,728,300	0%
Culture & Rec.						
LAUNCHING FEES	\$4,078	\$3,000	\$3,000	\$2,000	\$2,000	-33.3%
MISCELLANEOUS SERVICES	\$210	\$500	\$500	\$500	\$600	0%
CASH OVER/SHORT	\$84	\$0	\$0	\$100	\$100	N/A
ADMINISTRATION FEE	\$2,408	\$1,000	\$1,000	\$1,000	\$1,500	0%
OVERNIGHT MOORAGE	\$134,532	\$100,000	\$100,000	\$100,000	\$120,000	0%
OVERNIGHT SHARED MOORAGE	\$252	\$300	\$300	\$200	\$200	-33.3%
STORAGE FEES	\$5,670	\$2,500	\$2,500	\$2,500	\$2,500	0%
MONTHLY MOORAGE	\$2,964,189	\$2,800,000	\$2,800,000	\$3,000,000	\$3,200,000	7.1%
DRY STORAGE	\$168,349	\$180,000	\$180,000	\$180,000	\$189,000	0%
WINTER MOORAGE	\$26,321	\$40,000	\$40,000	\$40,000	\$40,000	0%
LOCKERS	\$8,516	\$8,500	\$8,500	\$8,500	\$8,925	0%
LEASES	\$257,467	\$200,000	\$200,000	\$276,000	\$303,600	38%
SUB-LEASE CREDITS	-\$11,262	-\$5,000	-\$5,000	-\$5,000	-\$5,000	0%
SUB-LEASE REVENUE	\$13,371	\$6,000	\$6,000	\$6,000	\$6,600	0%
PARKING FEES - EXTENDED TERM	\$0	\$0	\$0	\$100	\$100	N/A
LIVEABOARD REVENUE	\$14,175	\$11,000	\$11,000	\$14,960	\$16,456	36%
MOORAGE (LSHD TAX EXEMPT)	\$17,770	\$12,000	\$12,000	\$26,040	\$28,644	117%
SMALL BALANCE WRITE-OFF	-\$6	\$15	\$15	\$15	\$15	0%
WAITING LIST ADMIN FEE	\$7,159	\$6,600	\$6,600	\$7,000	\$7,700	6.1%
BUILDING MAINTENANCE FEES	\$5,450	\$5,000	\$5,000	\$36,000	\$0	620%
TRAVEL LIFT EQP RENTAL FEE	\$7,975	\$8,000	\$8,000	\$9,000	\$9,450	12.5%
TRAVEL LIFT EQP MTC FEE	\$4,360	\$3,000	\$3,000	\$4,050	\$4,455	35%
LEASES (NON-TAXABLE)	\$45,252	\$45,252	\$45,252	\$45,252	\$45,252	0%
Total Culture & Rec.:	\$3,676,319	\$3,427,667	\$3,427,667	\$3,754,217	\$3,982,097	9.5%
Total Charges for Goods & Services:	\$5,301,689	\$5,041,167	\$5,041,167	\$5,368,417	\$5,843,117	6.5%
Fines & Penalties						
Non-Court Fines						
MOORAGE - LATE FEES	\$14,052	\$20,000	\$20,000	\$18,000	\$18,900	-10%
Total Non-Court Fines:	\$14,052	\$20,000	\$20,000	\$18,000	\$18,900	-10%
Total Fines & Penalties:	\$14,052	\$20,000	\$20,000	\$18,000	\$18,900	-10%
Misc.						

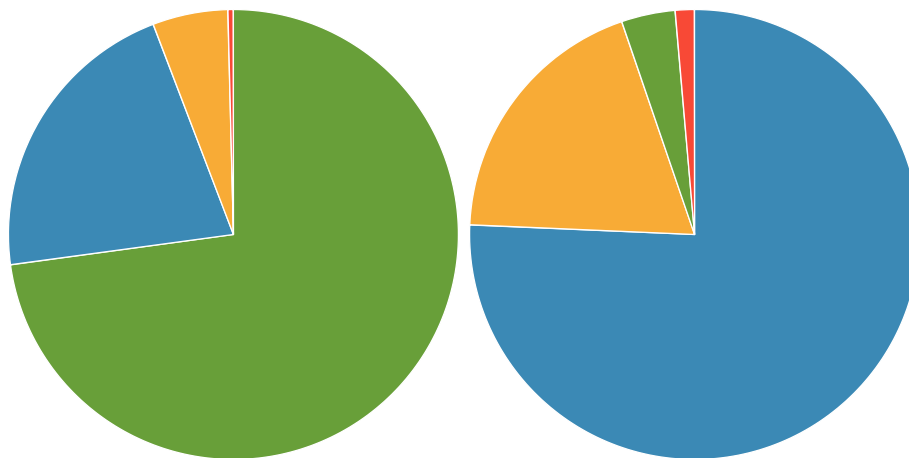


Name	FY2023 Actuals	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Interest and Other Earnings						
INTEREST REVENUE	\$261,318	\$90,000	\$520,000	\$280,000	\$40,000	211.1%
Total Interest and Other Earnings:	\$261,318	\$90,000	\$520,000	\$280,000	\$40,000	211.1%
Other						
MISC & NSF FEE - MARINA	\$120	\$200	\$200	\$230	\$230	15%
OTHER MISC CHARGES	\$33	\$100	\$100	\$100	\$150	0%
KEY CARD/KEY FOB SALES	\$2,280	\$2,500	\$2,500	\$3,000	\$3,600	20%
MISC REVENUE-NON TAXABLE	\$13,411	\$10,000	\$10,000	\$15,000	\$15,000	50%
Total Other:	\$15,844	\$12,800	\$12,800	\$18,330	\$18,980	43.2%
Recoveries						
INSURANCE RECOVERIES-NONOPERAT	\$12,148	\$0	\$0	\$0	\$0	0%
Total Recoveries:	\$12,148	\$0	\$0	\$0	\$0	0%
Total Misc.:	\$289,310	\$102,800	\$532,800	\$298,330	\$58,980	190.2%
Total Revenue Source:	\$5,709,057	\$5,163,967	\$5,593,967	\$5,684,747	\$5,920,997	10.1%

Expenditures by Function

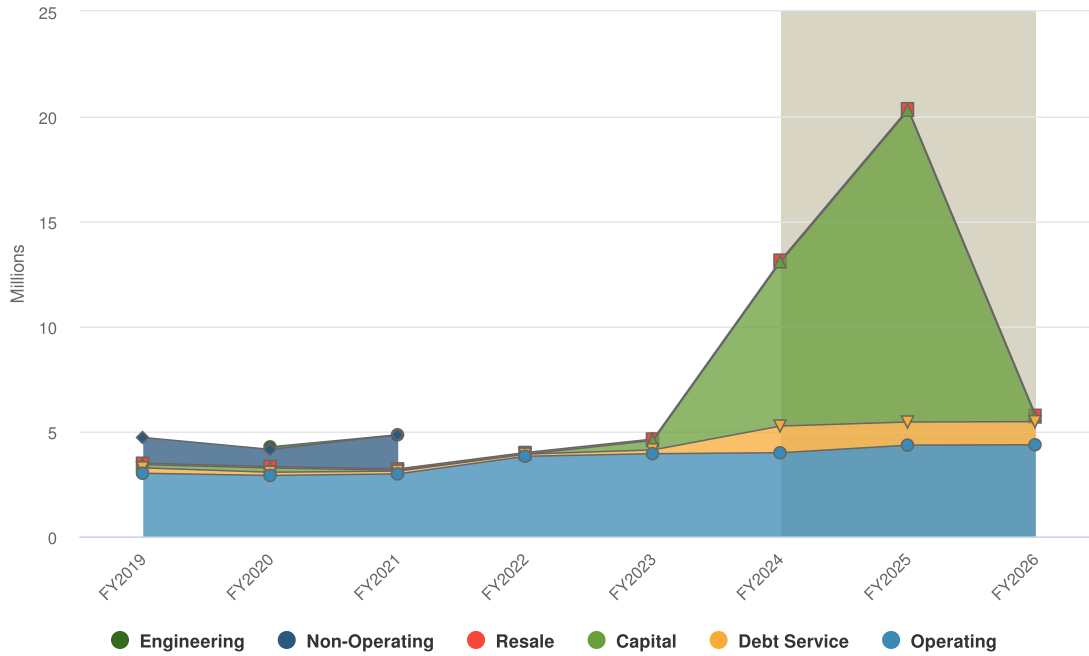
Budgeted 2025 Expenditures by Function

Budgeted 2026 Expenditures by Function



● Capital
 ● Operating
 ● Debt Service
 ● Resale

Budgeted and Historical Expenditures by Function



Grey background indicates budgeted figures.

Name	FY2023 Actuals	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expenditures						
Engineering						
Supplies	\$23	\$0	\$0	\$0	\$0	0%
Total Engineering:	\$23	\$0	\$0	\$0	\$0	0%
Capital						
Salaries & Wages	\$55,241	\$0	\$0	\$0	\$0	0%
Personnel Benefits	\$17,521	\$0	\$0	\$0	\$0	0%
Services & Pass-Thru	\$42,321	\$135,000	\$135,000	\$148,500	\$163,350	10%
Capital	\$332,184	\$7,687,000	\$574,484	\$14,692,000	\$60,000	91.1%
Total Capital:	\$447,267	\$7,822,000	\$709,484	\$14,840,500	\$223,350	89.7%
Debt Service						
Debt - Principal	\$0	\$608,564	\$388,564	\$403,089	\$417,615	-33.8%
Debt - Interest	\$181,553	\$663,959	\$788,007	\$698,907	\$682,784	5.3%
Total Debt Service:	\$181,553	\$1,272,523	\$1,176,571	\$1,101,996	\$1,100,399	-13.4%
Operating						
Depreciation	\$189,134	\$0	\$0	\$0	\$0	0%

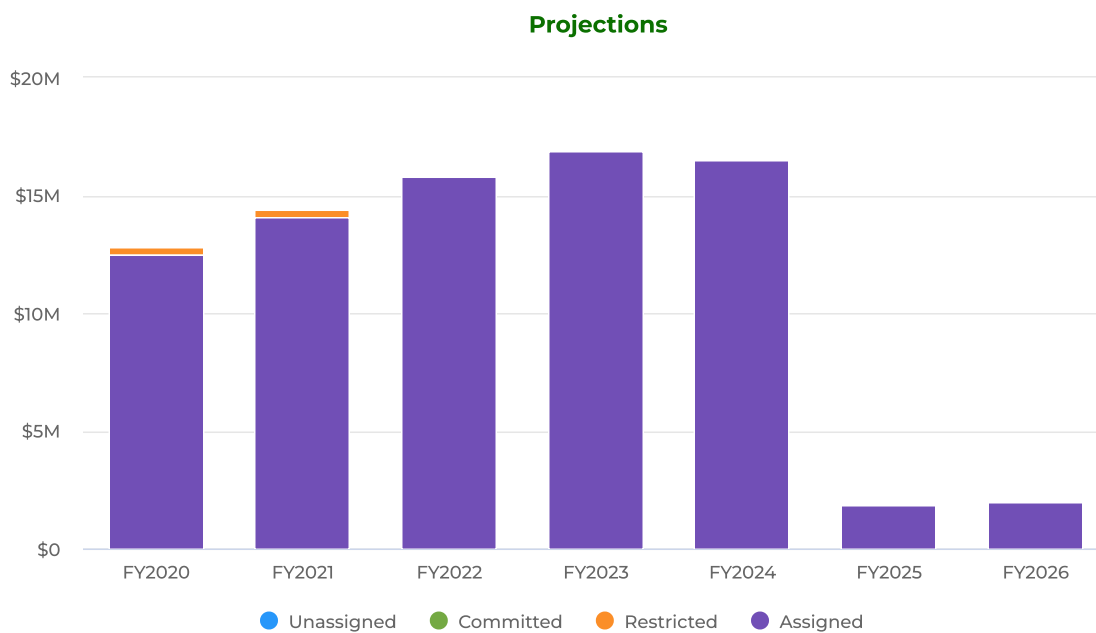


Name	FY2023 Actuals	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Salaries & Wages	\$917,313	\$1,005,014	\$1,005,014	\$1,139,033	\$1,173,204	13.3%
Personnel Benefits	\$295,026	\$305,719	\$305,719	\$320,565	\$330,183	4.9%
Supplies	\$1,356,841	\$1,269,500	\$1,269,500	\$1,271,850	\$1,394,755	0.2%
Services & Pass-Thru	\$1,156,685	\$1,407,251	\$1,407,251	\$1,618,215	\$1,469,446	15%
Capital	\$28,000	\$0	\$0	\$0	\$0	0%
Total Operating:	\$3,943,001	\$3,987,484	\$3,987,484	\$4,349,663	\$4,367,588	9.1%
Resale						
Supplies	\$68,036	\$78,000	\$78,000	\$78,700	\$79,470	0.9%
Total Resale:	\$68,036	\$78,000	\$78,000	\$78,700	\$79,470	0.9%
Total Expenditures:	\$4,639,880	\$13,160,007	\$5,951,539	\$20,370,859	\$5,770,807	54.8%

Fund Balance

Fund Balance is the excess of a fund's total assets over its total liabilities. A negative fund balance is often referred to as a deficit. Fund balance increases when revenues are greater than expenditures, and decreases when expenditures are greater than revenues.

Fund Balance changes greater than 10%: Fund Balance is budgeted to decrease by \$14,686,112 (88.9%) in 2025 primarily due to costs associated with the replacement of docks L, M, and N. Project costs are budgeted for about \$14.4 million.



Financial Summary	FY2023	FY2024	FY2025	FY2026	% Change
Fund Balance	—	—	—	—	
Unassigned	\$0	\$0	\$0	\$0	0%
Assigned	\$16,883,153	\$16,525,581	\$1,839,469	\$1,989,659	8.2%
Committed	\$0	\$0	\$0	\$0	0%
Restricted	\$0	\$0	\$0	\$0	0%
Total Fund Balance:	\$16,883,153	\$16,525,581	\$1,839,469	\$1,989,659	8.2%

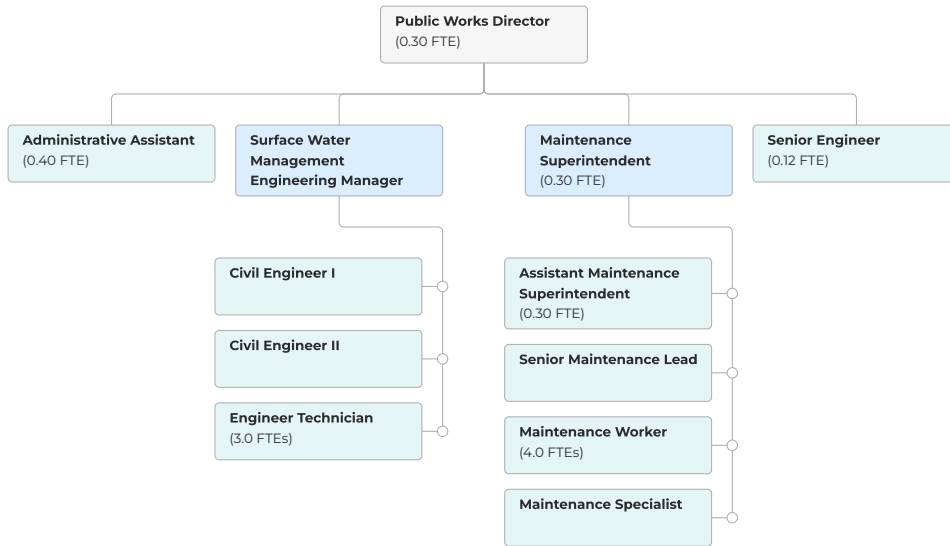


Surface Water Management (SWM) Fund

The purpose of the Surface Water Management (SWM) Fund is to account for revenues and expenses related to Surface Water Management operations and construction.

Organizational Chart

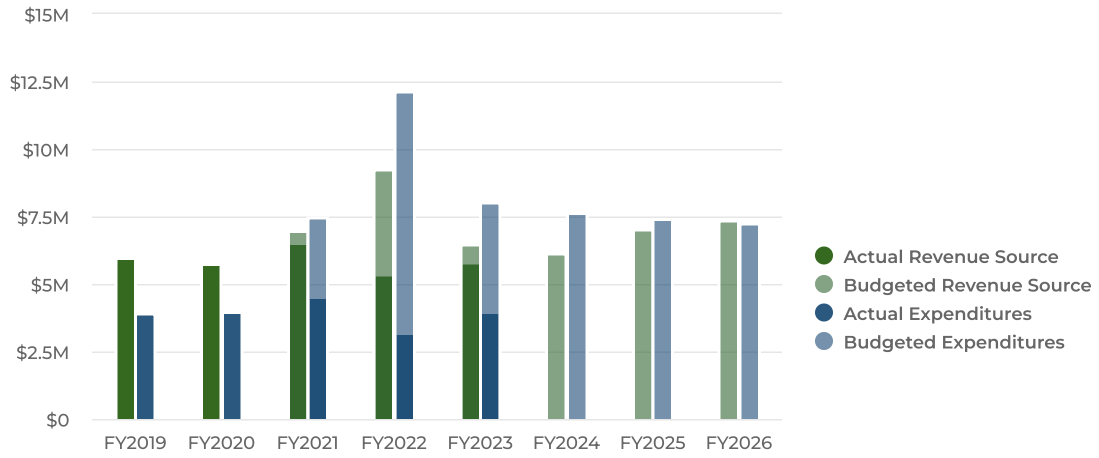
Surface Water Management Fund



Summary

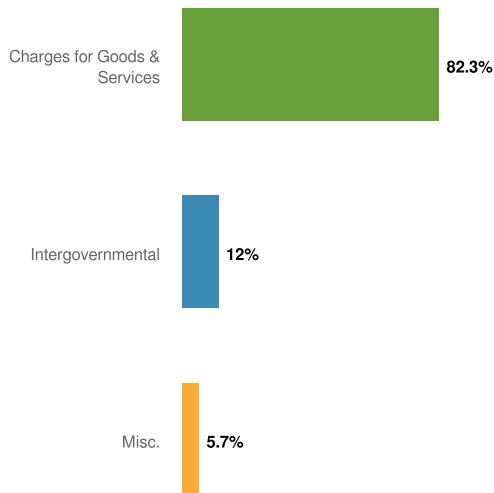
The City of Des Moines is projecting \$7.04M of revenue in FY2025, which represents a 14.2% increase over the prior year and \$7.37M of revenue in FY2026, which represents a 4.7% increase over the prior year.

Budgeted expenditures are projected to decrease by 2.7% or \$209.95K to \$7.45M in FY2025 and 2.0% or \$146.4K in FY2026.

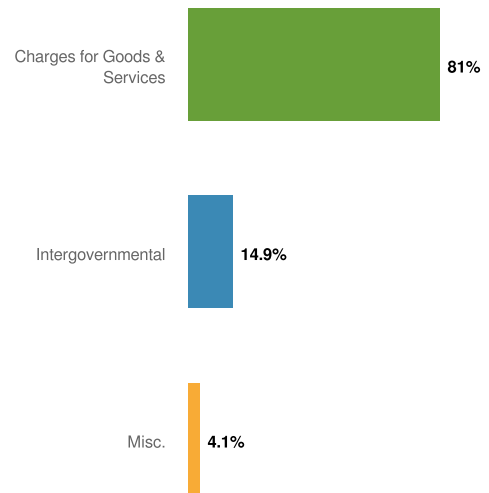


Revenues by Source

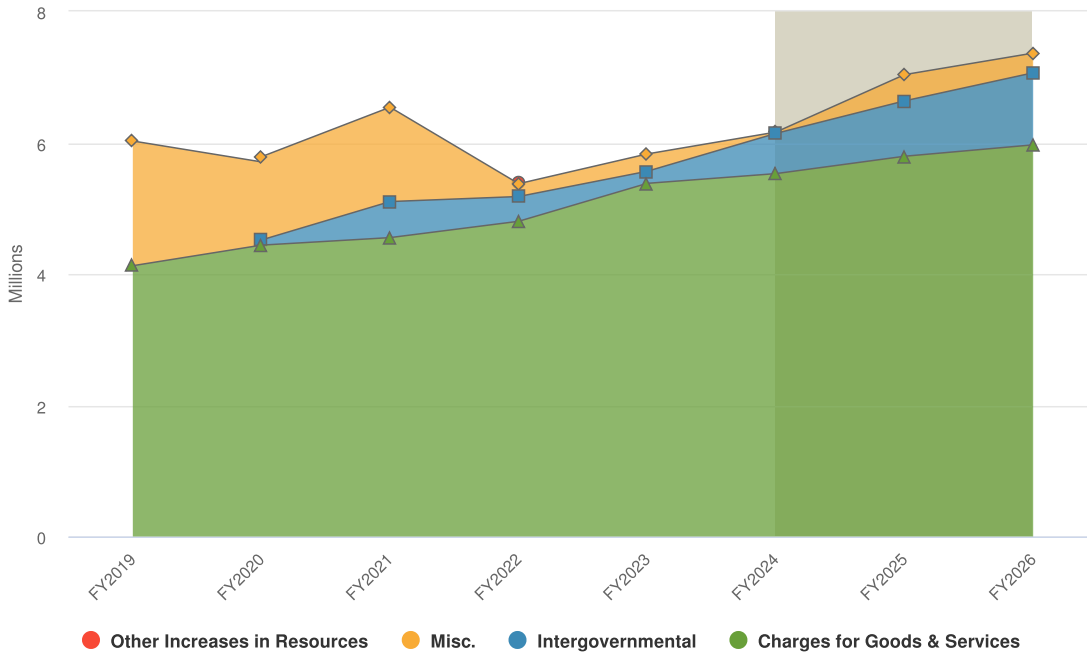
Projected 2025 Revenues by Source



Projected 2026 Revenues by Source



Budgeted and Historical 2025 Revenues by Source



Grey background indicates budgeted figures.

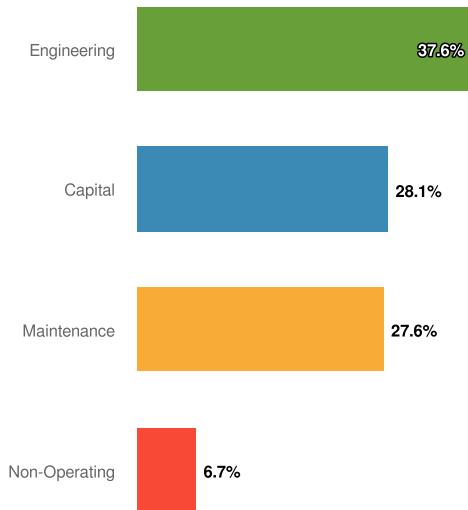
Name	FY2023 Actuals	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Revenue Source						
Intergovernmental						
SWM INTERGOVERNMENTAL	\$0	\$0	\$0	\$172,000	\$733,000	N/A
DEPT OF ECOLOGY	\$33,917	\$0	\$130,000	\$0	\$0	0%
LOCAL GRANTS	\$150,367	\$613,000	\$880,000	\$637,000	\$325,000	3.9%
DM CREEK RESTORATION PROJECT I	\$0	\$0	\$0	\$35,000	\$40,000	N/A
Total Intergovernmental:	\$184,283	\$613,000	\$1,010,000	\$844,000	\$1,098,000	37.7%
Charges for Goods & Services						
INTFND SVC CHRGS-MCI MTC SUPPO	\$430	\$0	\$0	\$0	\$0	0%
SWM ENGINEERING PLAN REVIEW	\$51,419	\$21,832	\$30,000	\$31,000	\$32,000	42%
STORM DRAINAGE FEES	\$5,287,703	\$5,432,504	\$5,432,504	\$5,725,201	\$5,896,957	5.4%
SWM INSTALLATION FEES	\$6,796	\$3,000	\$3,000	\$3,100	\$3,200	3.3%
DRAINAGE PERMIT FEE	\$1,203	\$600	\$6,000	\$3,000	\$3,000	400%
STRM DRAINAGE (ST SWEEP) SVC	\$1,760	\$1,500	\$1,500	\$1,700	\$1,750	13.3%
STRN DRAINAGE HOOK UP FEES	\$31,917	\$70,000	\$90,000	\$30,000	\$31,000	-57.1%



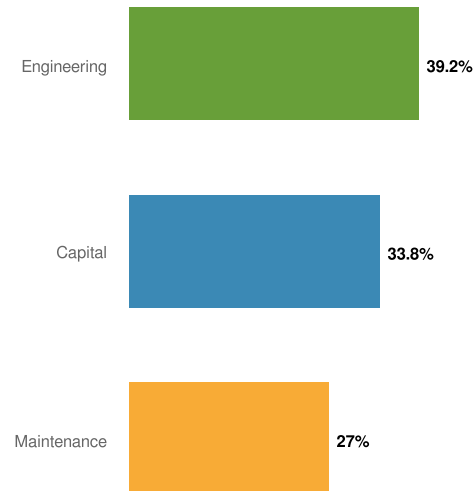
Name	FY2023 Actuals	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Total Charges for Goods & Services:	\$5,381,228	\$5,529,436	\$5,563,004	\$5,794,001	\$5,967,907	4.8%
Misc.						
INTEREST REVENUE	\$246,704	\$20,000	\$452,000	\$400,000	\$300,000	1,900%
JUDGMENTS AND SETTLEMENTS	\$17,414	\$0	\$0	\$0	\$0	0%
Total Misc.:	\$264,118	\$20,000	\$452,000	\$400,000	\$300,000	1,900%
Total Revenue Source:	\$5,829,629	\$6,162,436	\$7,025,004	\$7,038,001	\$7,365,907	14.2%

Expenditures by Function

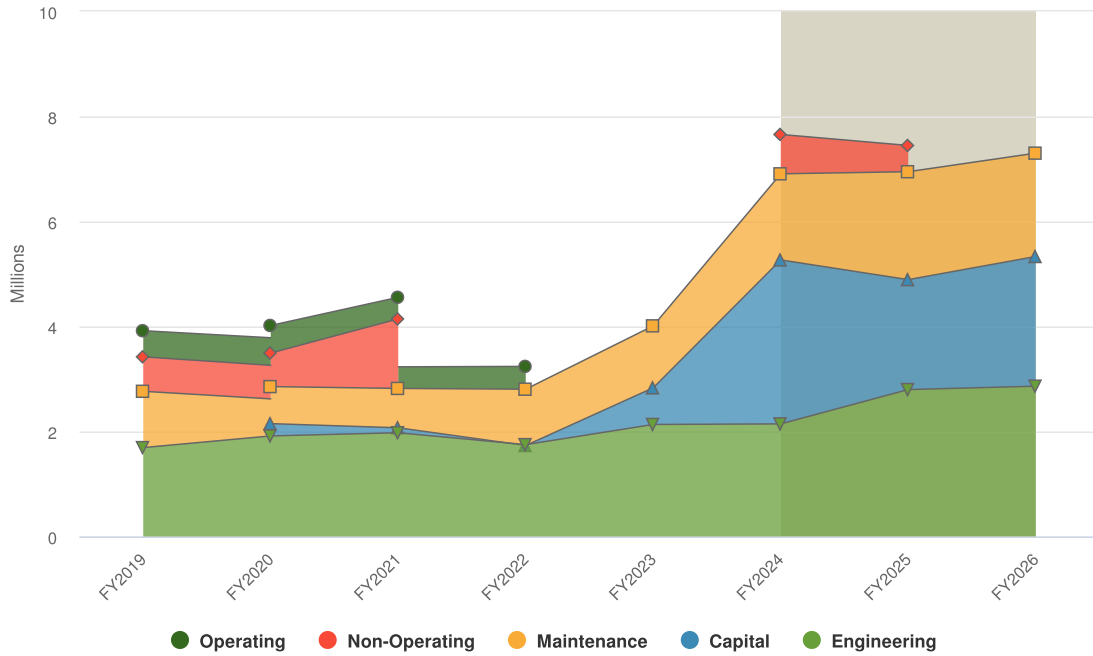
Budgeted 2025 Expenditures by Function



Budgeted 2026 Expenditures by Function



Budgeted and Historical Expenditures by Function



Grey background indicates budgeted figures.

Name	FY2023 Actuals	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expenditures						
Engineering						
Depreciation	\$35,193	\$0	\$0	\$0	\$0	0%
Salaries & Wages	\$522,987	\$644,841	\$644,841	\$851,912	\$877,469	32.1%
Personnel Benefits	\$200,952	\$246,710	\$246,710	\$233,721	\$240,733	-5.3%
Supplies	\$10,647	\$13,100	\$13,100	\$13,650	\$14,400	4.2%
Services & Pass-Thru	\$1,363,783	\$1,239,939	\$1,618,766	\$1,699,033	\$1,730,078	37%
Total Engineering:	\$2,133,563	\$2,144,590	\$2,523,417	\$2,798,316	\$2,862,680	30.5%
Capital						
Salaries & Wages	\$20,590	\$0	\$0	\$0	\$0	0%
Personnel Benefits	\$7,108	\$0	\$0	\$0	\$0	0%
Capital	\$670,674	\$3,123,000	\$3,123,000	\$2,094,000	\$2,470,000	-32.9%
Total Capital:	\$698,372	\$3,123,000	\$3,123,000	\$2,094,000	\$2,470,000	-32.9%
Maintenance						
Depreciation	-\$82,954	\$0	\$0	\$0	\$0	0%
Salaries & Wages	\$475,093	\$580,776	\$580,776	\$753,879	\$776,495	29.8%

Name	FY2023 Actuals	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Personnel Benefits	\$177,699	\$199,928	\$199,928	\$183,522	\$250,903	-8.2%
Supplies	\$94,209	\$103,000	\$103,000	\$106,000	\$112,650	2.9%
Services & Pass-Thru	\$467,084	\$756,687	\$757,687	\$1,012,317	\$828,906	33.8%
Capital	\$49,051	\$0	\$0	\$0	\$0	0%
Total Maintenance:	\$1,180,182	\$1,640,391	\$1,641,391	\$2,055,718	\$1,968,954	25.3%
Non-Operating						
Debt - Interest	\$0	\$750,000	\$750,000	\$0	\$0	-100%
Transfers Out	\$0	\$0	\$0	\$500,000	\$0	N/A
Total Non-Operating:	\$0	\$750,000	\$750,000	\$500,000	\$0	-33.3%
Total Expenditures:	\$4,012,116	\$7,657,981	\$8,037,808	\$7,448,034	\$7,301,634	-2.7%

Fund Balance

Fund Balance is the excess of a fund's total assets over its total liabilities. A negative fund balance is often referred to as a deficit. Fund balance increases when revenues are greater than expenditures, and decreases when expenditures are greater than revenues.

Projections



Financial Summary	FY2023	FY2024	FY2025	FY2026	% Change
Fund Balance	—	—	—	—	
Unassigned	\$0	\$0	\$0	\$0	0%
Assigned	\$30,908,908	\$29,900,170	\$29,490,137	\$29,554,410	0.2%
Committed	\$200,000	\$200,000	\$200,000	\$200,000	0%
Restricted	\$4,066	\$0	\$0	\$0	0%
Total Fund Balance:	\$31,112,974	\$30,100,170	\$29,690,137	\$29,754,410	0.2%



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.



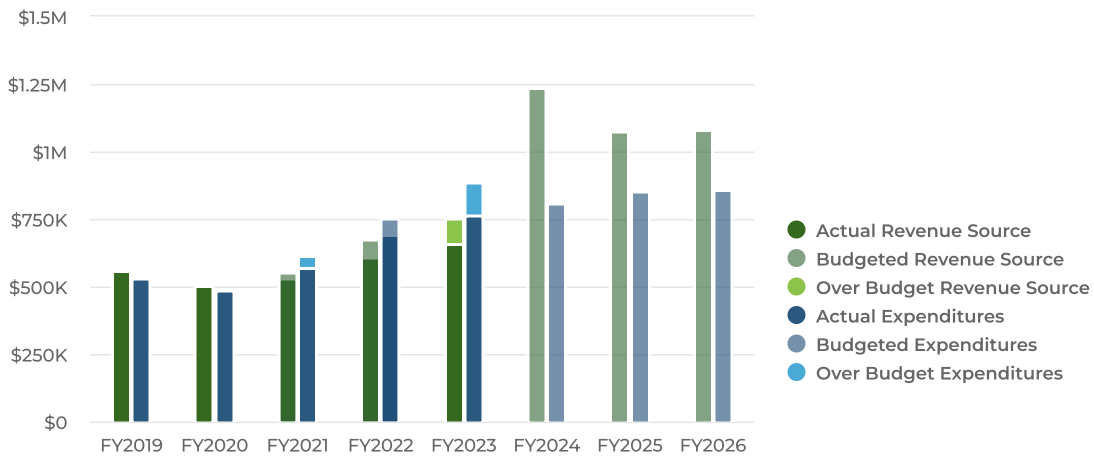
Equipment Rental Operations Fund

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

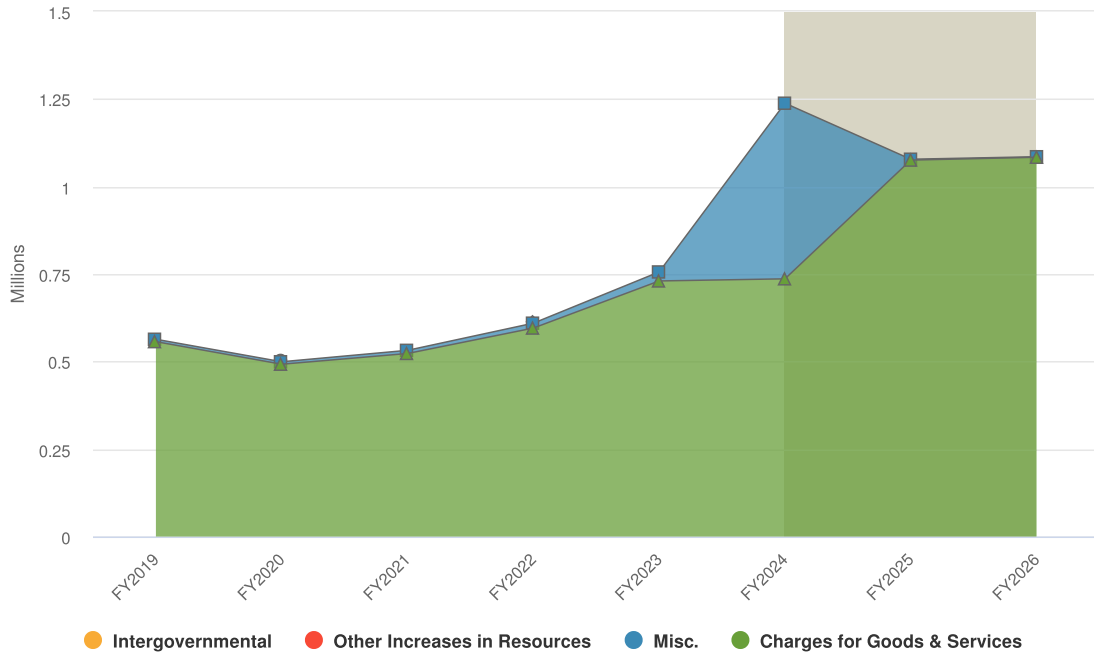
The City of Des Moines is projecting \$1.08M of revenue in FY2025, which represents a 12.9% decrease over the prior year and \$1.09M of revenue in FY2026, which represents a 0.7% increase over the prior year.

Budgeted expenditures are projected to increase by 5.5% or \$44.36K to \$855.44K in FY2025 and 0.9% or \$7.89K in FY2026.



Revenues by Source

Budgeted and Historical 2025 Revenues by Source



Grey background indicates budgeted figures.

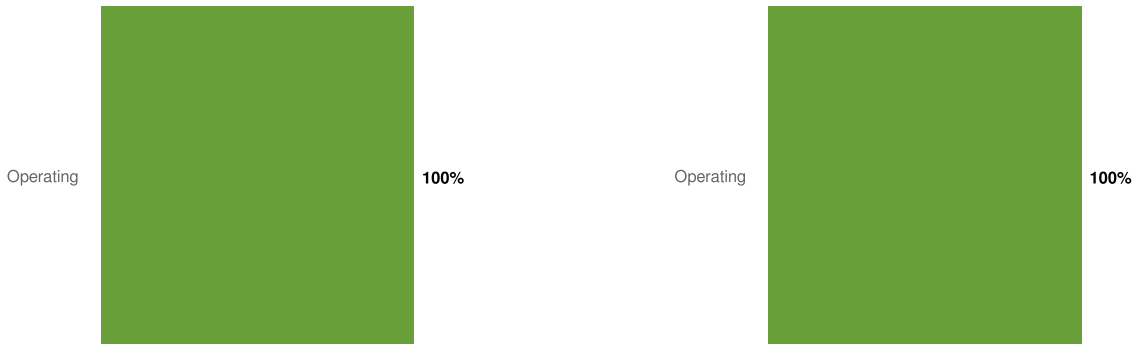
Name	FY2023 Actuals	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Revenue Source						
Charges for Goods & Services						
Internal Service Funds						
FUEL SALES-INTERNAL-UNLEADED	\$267,105	\$240,000	\$240,000	\$240,000	\$240,000	0%
FUEL SALES-INTERNAL-DIESEL	\$24,714	\$25,000	\$25,000	\$25,000	\$25,000	0%
FUEL SALES-EXTERNAL-UNLEADED	\$22,162	\$20,000	\$20,000	\$20,000	\$20,000	0%
FUEL SALES-EXTERNAL-DIESEL	\$8,955	\$8,000	\$8,000	\$10,000	\$10,000	25%
INTERFUND ASSESSMENTS	\$407,274	\$443,274	\$443,274	\$780,476	\$788,606	76.1%
Total Internal Service Funds:	\$730,211	\$736,274	\$736,274	\$1,075,476	\$1,083,606	46.1%
Total Charges for Goods & Services:	\$730,211	\$736,274	\$736,274	\$1,075,476	\$1,083,606	46.1%
Misc.						
Interest and Other Earnings						
INTEREST REVENUE	\$3,664	\$1,750	\$3,500	\$2,500	\$1,500	42.9%
Total Interest and Other Earnings:	\$3,664	\$1,750	\$3,500	\$2,500	\$1,500	42.9%
Other						
INTERFUND LOAN RECEIVED	\$0	\$500,000	\$0	\$0	\$0	-100%
OTHER MISCELLANEOUS REVENUES	\$1,092	\$0	\$3,852	\$0	\$0	0%
Total Other:	\$1,092	\$500,000	\$3,852	\$0	\$0	-100%
Recoveries						
INSURANCE RECOVERIES	\$20,987	\$0	\$13,776	\$0	\$0	0%
Total Recoveries:	\$20,987	\$0	\$13,776	\$0	\$0	0%
Disposition of Capital Assets						
INSURANCE RECOVERIES-CAPITAL A	\$0	\$0	\$829	\$0	\$0	0%
Total Disposition of Capital Assets:	\$0	\$0	\$829	\$0	\$0	0%
Total Misc.:	\$25,743	\$501,750	\$21,957	\$2,500	\$1,500	-99.5%
Total Revenue Source:	\$755,954	\$1,238,024	\$758,231	\$1,077,976	\$1,085,106	-12.9%



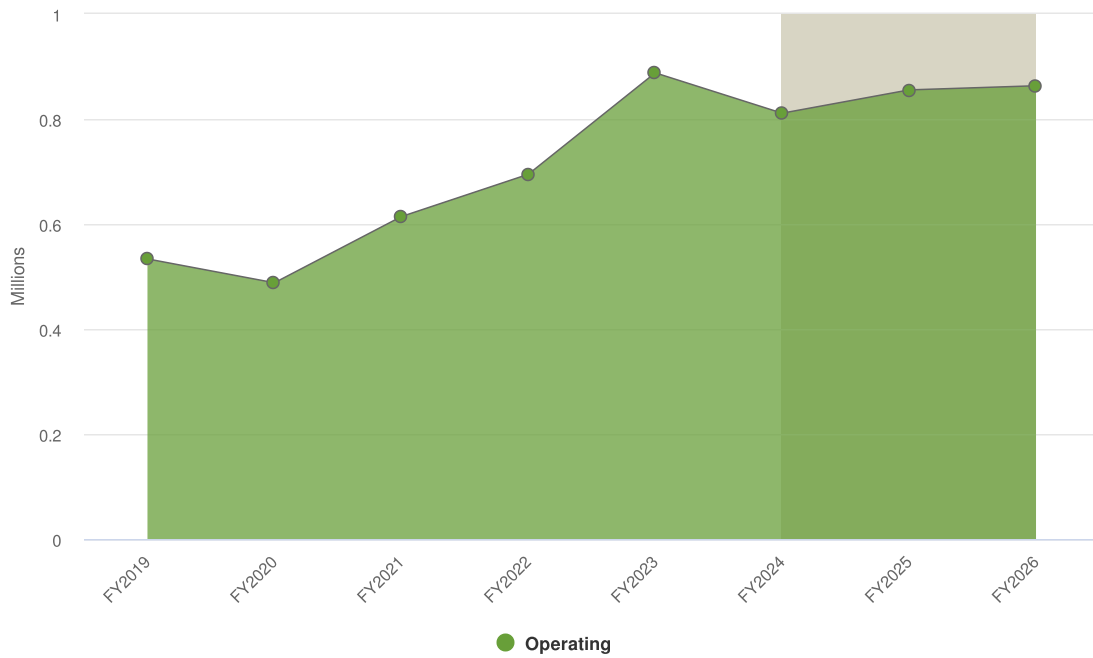
Expenditures by Function

Budgeted 2025 Expenditures by Function

Budgeted 2026 Expenditures by Function



Budgeted and Historical Expenditures by Function



Grey background indicates budgeted figures.

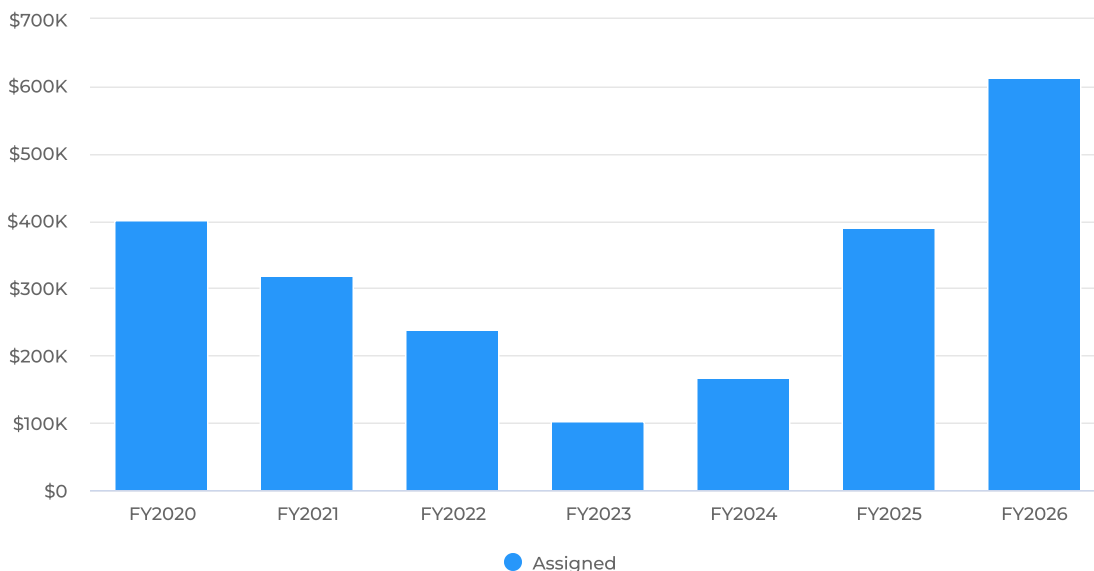
Name	FY2023 Actuals	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expenditures						
Operating						
Depreciation	\$21,877	\$0	\$0	\$0	\$0	0%
Salaries & Wages	\$186,598	\$214,919	\$189,077	\$231,219	\$238,156	7.6%
Personnel Benefits	\$73,803	\$76,388	\$71,931	\$77,062	\$79,374	0.9%
Supplies	\$468,905	\$403,984	\$309,773	\$408,984	\$413,984	1.2%
Services & Pass-Thru	\$136,741	\$115,791	\$121,791	\$138,173	\$131,815	19.3%
Total Operating:	\$887,924	\$811,082	\$692,572	\$855,438	\$863,329	5.5%
Total Expenditures:	\$887,924	\$811,082	\$692,572	\$855,438	\$863,329	5.5%

Fund Balance

Fund Balance is the excess of a fund's total assets over its total liabilities. A negative fund balance is often referred to as a deficit. Fund balance increases when revenues are greater than expenditures, and decreases when expenditures are greater than revenues.

Fund Balance changes greater than 10%: Fund Balance is budgeted to increase by \$222,538 (132.6%) in 2025 and by \$221,777 (56.8%) in 2026. The increases in fund balance will help sustain the fund, which has seen decreases from 2020 through 2023 as the City struggled to provide funding during the COVID-19 pandemic.

Projections



Financial Summary	FY2023	FY2024	FY2025	FY2026	% Change
Fund Balance	—	—	—	—	
Assigned	\$102,203	\$167,862	\$390,400	\$612,177	56.8%
Total Fund Balance:	\$102,203	\$167,862	\$390,400	\$612,177	56.8%



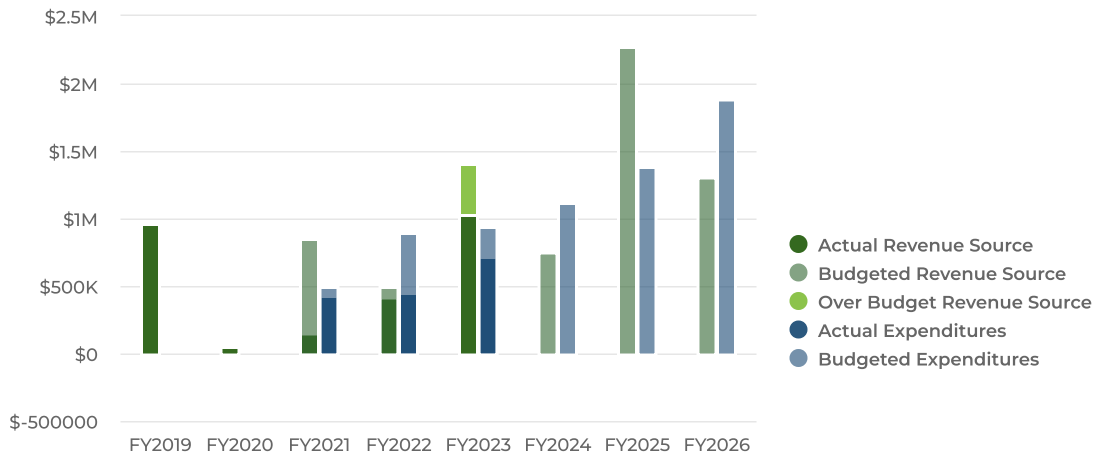
Equipment Rental Replacement Fund

The purpose of 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

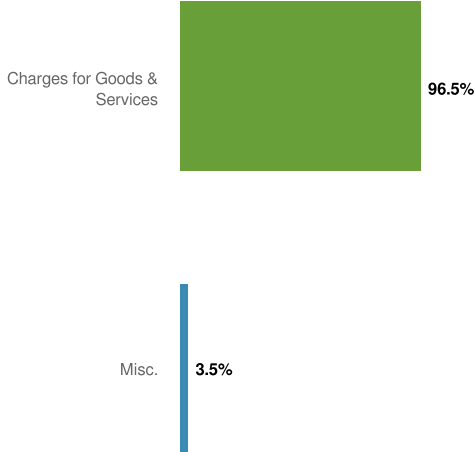
The City of Des Moines is projecting \$2.28M of revenue in FY2025, which represents a 202.8% increase over the prior year and \$1.31M of revenue in FY2026, which represents a 42.5% decrease over the prior year.

Budgeted expenditures are projected to increase by 23.8% or \$267K to \$1.39M in FY2025 and 35.9% or \$498.6K in FY2026.

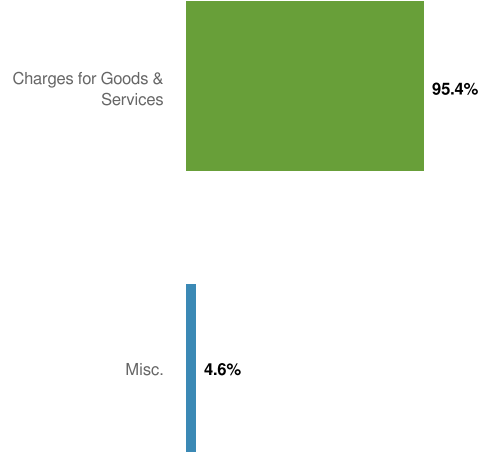


Revenues by Source

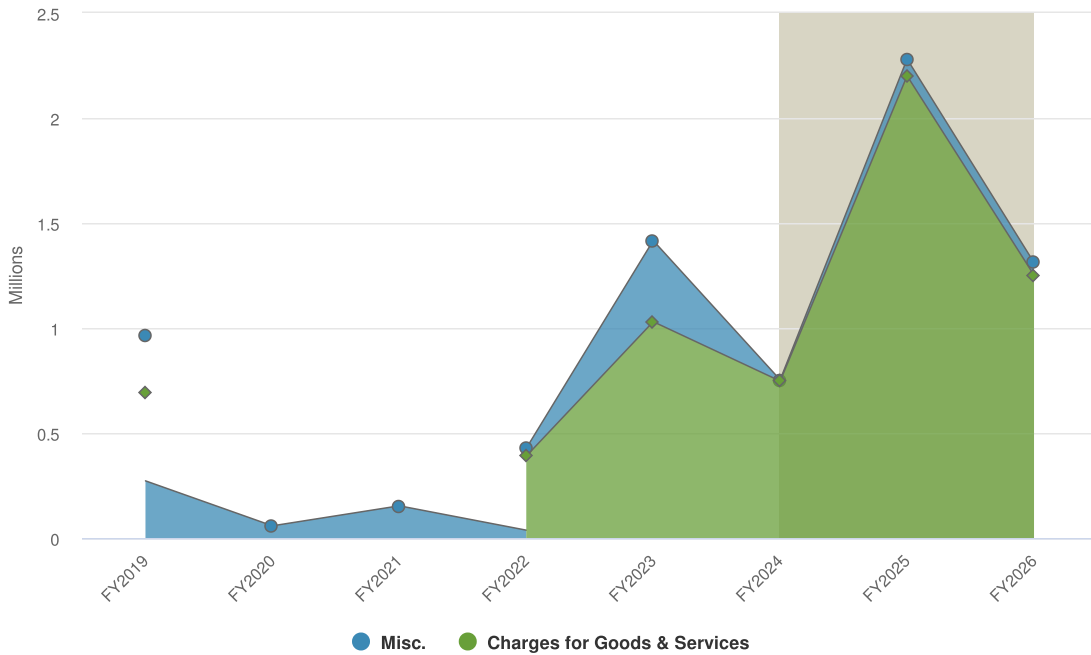
Projected 2025 Revenues by Source



Projected 2026 Revenues by Source



Budgeted and Historical 2025 Revenues by Source

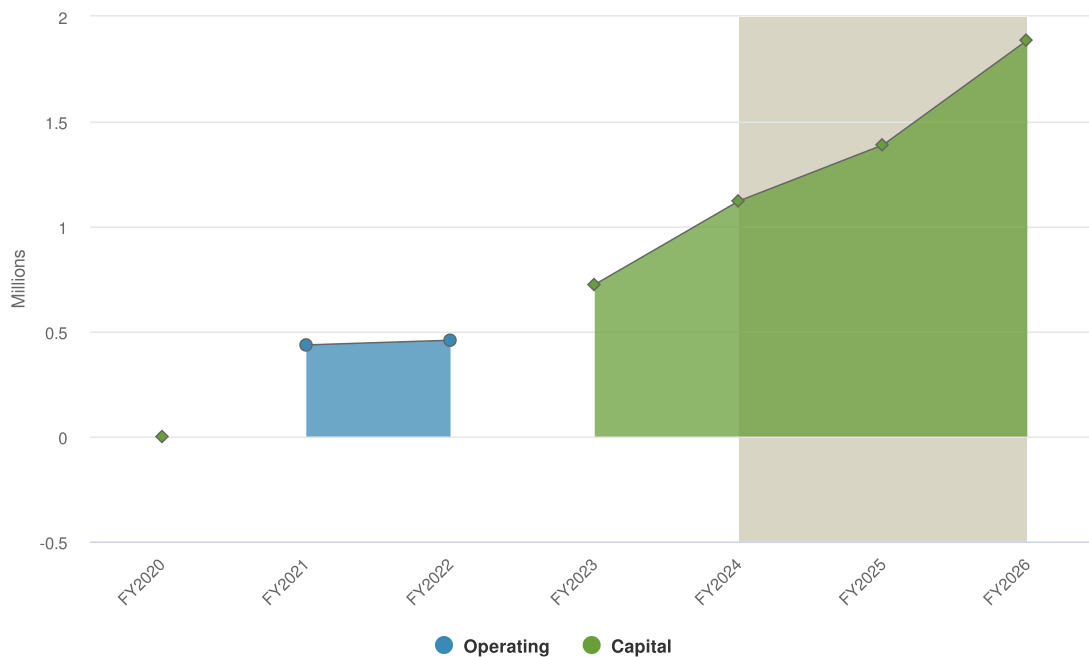


Grey background indicates budgeted figures.

Name	FY2023 Actuals	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Revenue Source						
Charges for Goods & Services						
INTERFUND ASSESSMENTS	\$1,030,106	\$747,280	\$747,280	\$2,200,778	\$1,251,565	194.5%
Total Charges for Goods & Services:	\$1,030,106	\$747,280	\$747,280	\$2,200,778	\$1,251,565	194.5%
Misc.						
INTEREST REVENUE	\$63,329	\$6,000	\$120,000	\$80,000	\$60,000	1,233.3%
INSURANCE RECOVERIES-NONOPERAT	\$80,567	\$0	\$0	\$0	\$0	0%
GAIN (LOSS) DISPOSAL OF CAPITA	\$4,675	\$0	\$0	\$0	\$0	0%
INSURANCE RECOVERIES-CAPITAL A	\$80,025	\$0	\$0	\$0	\$0	0%
XFER IN FROM ARPA	\$157,723	\$0	\$0	\$0	\$0	0%
Total Misc.:	\$386,320	\$6,000	\$120,000	\$80,000	\$60,000	1,233.3%
Total Revenue Source:	\$1,416,426	\$753,280	\$867,280	\$2,280,778	\$1,311,565	202.8%

Expenditures by Function

Budgeted and Historical Expenditures by Function



Grey background indicates budgeted figures.

Name	FY2023 Actuals	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expenditures						
Capital						
Undefined						
MUNICIPAL COURT VEHICLES	\$0	\$0	\$0	\$0	\$70,000	0%
VEHICLE REPLACE-POLICE	\$180,820	\$600,000	\$600,000	\$450,000	\$495,000	-25%
VEHICLE REPLACE-SWM	\$248,750	\$0	\$0	\$700,000	\$300,000	N/A
VEHICLE REPLACE-STREETS	\$176,083	\$280,000	\$280,000	\$154,000	\$218,600	-45%
PBPW EQUIPMENT	\$0	\$75,000	\$75,000	\$30,000	\$35,000	-60%
VEHICLE REPLACE-SENIOR SERVICE	\$0	\$0	\$0	\$0	\$45,000	0%
VEHICLE REPLACE-RECREATION	\$0	\$40,000	\$40,000	\$0	\$45,000	-100%
VEHICLE REPLACE - MARINA	\$42,237	\$67,000	\$67,000	\$55,000	\$483,000	-17.9%
VEHICLE REPLACE PARKS	\$75,969	\$60,000	\$60,000	\$0	\$196,000	-100%
Total Undefined:	\$723,858	\$1,122,000	\$1,122,000	\$1,389,000	\$1,887,600	23.8%
Total Capital:	\$723,858	\$1,122,000	\$1,122,000	\$1,389,000	\$1,887,600	23.8%
Total Expenditures:	\$723,858	\$1,122,000	\$1,122,000	\$1,389,000	\$1,887,600	23.8%



Fund Balance

Fund Balance is the excess of a fund's total assets over its total liabilities. A negative fund balance is often referred to as a deficit. Fund balance increases when revenues are greater than expenditures, and decreases when expenditures are greater than revenues.

Fund Balance changes greater than 10%: Fund Balance is budgeted to increase by \$891,778 (17.3%) in 2025. The City is fully funding equipment replacement costs, the practice of which was suspended during the COVID-19 pandemic.



Financial Summary	FY2023	FY2024	FY2025	FY2026	% Change
Fund Balance	—	—	—	—	
Assigned	\$5,403,358	\$5,148,638	\$6,040,416	\$5,464,381	-9.5%
Total Fund Balance:	\$5,403,358	\$5,148,638	\$6,040,416	\$5,464,381	-9.5%



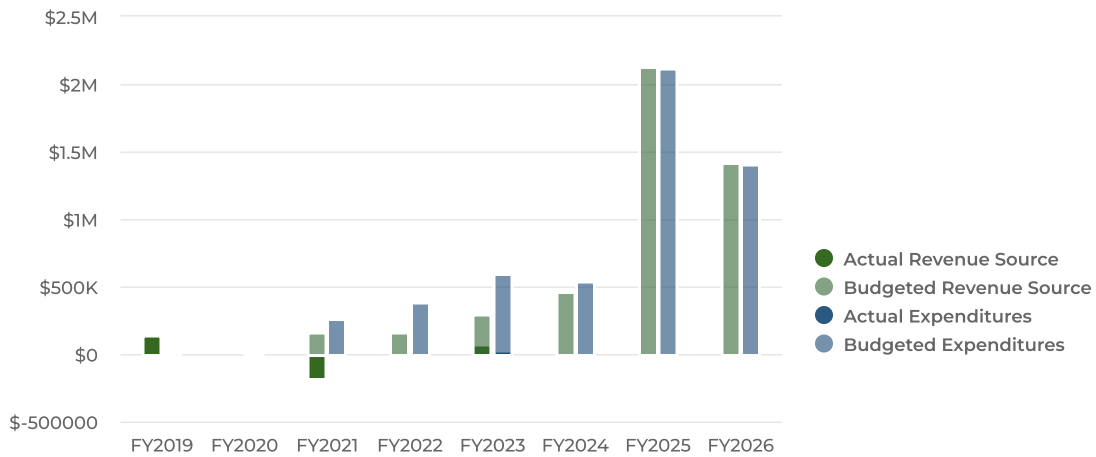
Facility Repair and Replacement Fund

The purpose of the Facility Repair and Replacement Fund is to account for the receipt and expense of moneys used to finance major maintenance, upgrade, or replacement of city facilities.

Summary

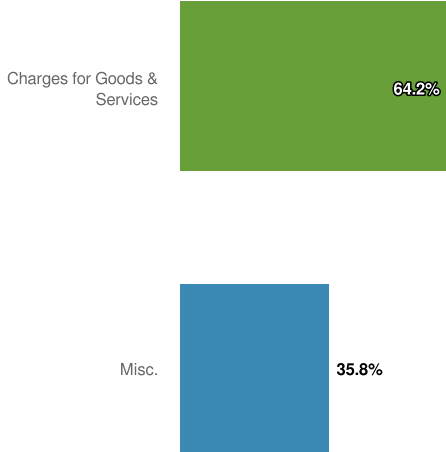
The City of Des Moines is projecting \$2.13M of revenue in FY2025, which represents a 361.5% increase over the prior year and \$1.42M of revenue in FY2026, which represents a 33.2% decrease over the prior year.

Budgeted expenditures are projected to increase by 287.7% or \$1.57M to \$2.12M in FY2025 and 33.1% or \$701.03K in FY2026.

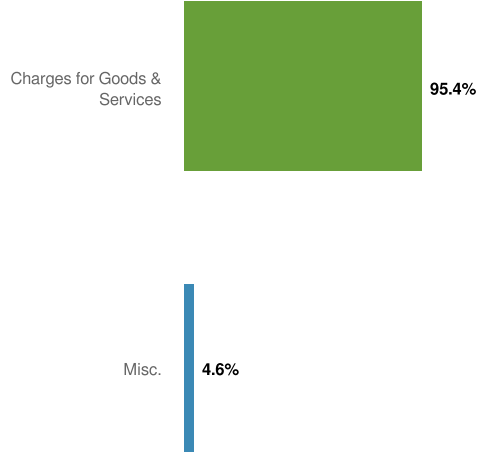


Revenues by Source

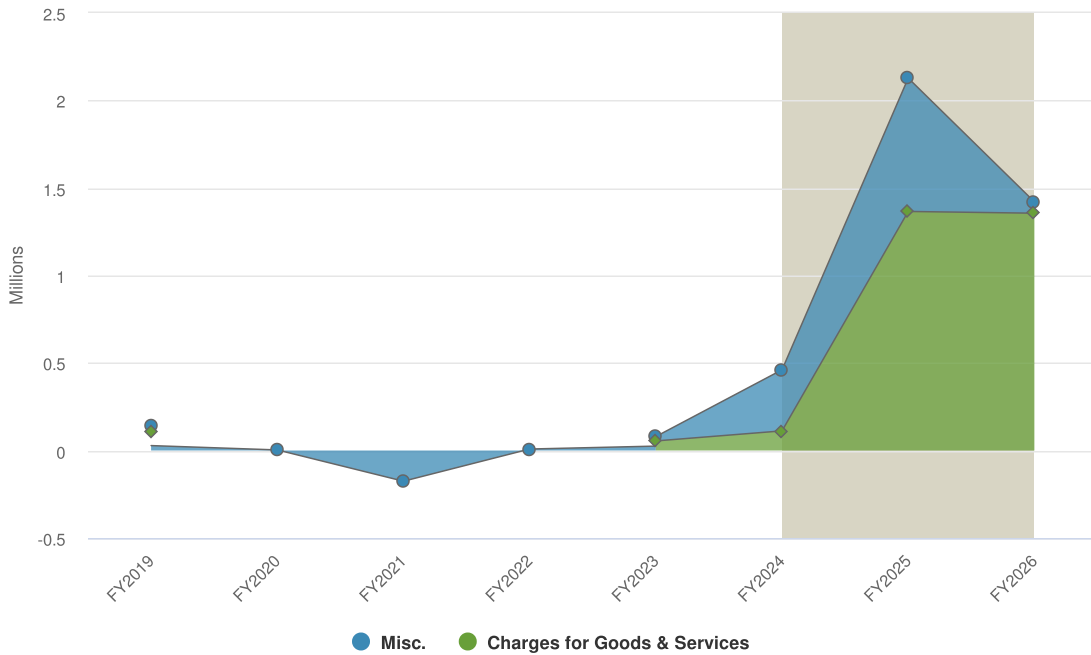
Projected 2025 Revenues by Source



Projected 2026 Revenues by Source



Budgeted and Historical 2025 Revenues by Source



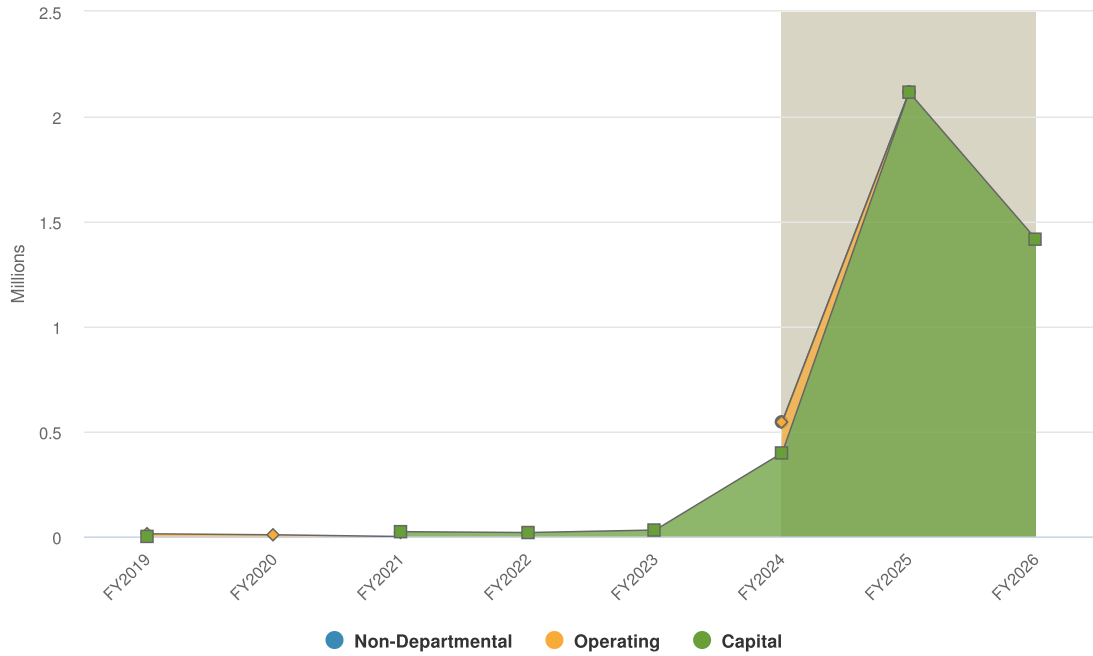
Grey background indicates budgeted figures.

Name	FY2023 Actuals	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Revenue Source						
Charges for Goods & Services						
INTERFUND ASSESSMENTS	\$54,635	\$112,150	\$112,150	\$1,366,000	\$1,356,000	1,118%
<i>Service Center Fueling Station Canopy & Fuel Tank Replacement - Facility Repair & Replace Fund Transfer</i>	\$0	\$0	\$9,524	\$116,000	\$1,271,000	N/A
<i>City Hall Canopy Repairs - Facility Repair & Replace Fund Transfer</i>	\$0	\$0	\$0	\$0	\$0	N/A
<i>PW Service Center and PD Vehicle Gate Repairs - Facility Repair & Replace Fund Transfer</i>	\$0	\$0	\$0	\$0	\$0	N/A
<i>City Fiber Loop Completion - Facility Repair & Replace Fund Transfer</i>	\$0	\$0	\$102,626	\$1,250,000	\$0	N/A
<i>LED Exterior Lighting - Facility Repair & Replace Fund Transfer</i>	\$0	\$0	\$0	\$0	\$85,000	0%
Total Charges for Goods & Services:	\$54,635	\$112,150	\$112,150	\$1,366,000	\$1,356,000	1,118%
Misc.						
INTEREST REVENUE	\$14,345	\$10,000	\$24,000	\$20,000	\$15,000	100%
FAC REPAIR & REPLMNT OTH FIN	\$0	\$0	\$0	\$0	\$0	N/A
<i>Jan 2024 Activity Center Damage Repair - Insurance Payout</i>	\$0	\$0	\$0	\$0	\$0	N/A
XFER IN GENERAL FUND	\$0	\$51,000	\$0	\$0	\$0	-100%
<i>Court Security Improvements - General Fund Transfer</i>	\$0	\$0	\$0	\$0	\$0	N/A
<i>Police Security Improvements - General Fund Transfer</i>	\$0	\$0	\$0	\$0	\$0	N/A
XFER IN REET 1	\$0	\$178,000	\$178,000	\$627,000	\$50,000	252.2%
<i>Founders' Lodge Improvements - REET 1</i>	\$0	\$0	\$163,805	\$577,000	\$0	N/A
<i>Citywide Mechanical & HVAC Equipment and Roofing Replacements - REET 1</i>	\$0	\$0	\$14,195	\$50,000	\$50,000	N/A
XFER IN FROM ONE TIME TAX	\$10,772	\$110,000	\$110,000	\$115,000	\$0	4.5%
<i>City Hall Suite D Security Improvements - One Time Tax</i>	\$0	\$0	\$0	\$0	\$0	N/A
<i>Service Center Fueling Station Canopy & Fuel Tank Replacement - One Time Tax</i>	\$0	\$0	\$110,000	\$115,000	\$0	N/A
Total Misc.:	\$25,117	\$349,000	\$312,000	\$762,000	\$65,000	118.3%
Total Revenue Source:	\$79,752	\$461,150	\$424,150	\$2,128,000	\$1,421,000	361.5%



Expenditures by Function

Budgeted and Historical Expenditures by Function



Grey background indicates budgeted figures.

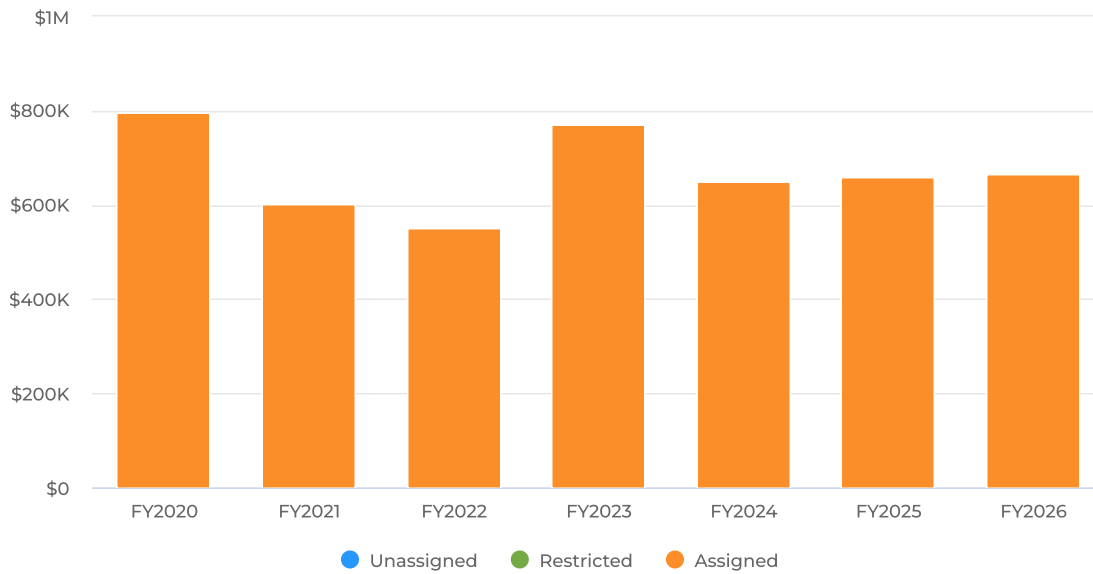
Name	FY2023 Actuals	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expenditures						
Non-Departmental						
Undefined						
Transfers Out	\$0	\$1,000	\$1,000	\$1,000	\$0	0%
Total Undefined:	\$0	\$1,000	\$1,000	\$1,000	\$0	0%
Total Non-Departmental:	\$0	\$1,000	\$1,000	\$1,000	\$0	0%
Capital						
Undefined						
Salaries & Wages	\$0	\$0	\$0	\$6,076	\$7,595	N/A
Personnel Benefits	\$0	\$0	\$0	\$1,809	\$2,263	N/A
Capital	\$30,949	\$398,000	\$398,000	\$2,108,000	\$1,406,000	429.6%
Total Undefined:	\$30,949	\$398,000	\$398,000	\$2,115,885	\$1,415,858	431.6%
Total Capital:	\$30,949	\$398,000	\$398,000	\$2,115,885	\$1,415,858	431.6%
Operating						
Undefined						

Name	FY2023 Actuals	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Services & Pass-Thru	\$0	\$147,000	\$147,000	\$0	\$0	-100%
Total Undefined:	\$0	\$147,000	\$147,000	\$0	\$0	-100%
Total Operating:	\$0	\$147,000	\$147,000	\$0	\$0	-100%
Total Expenditures:	\$30,949	\$546,000	\$546,000	\$2,116,885	\$1,415,858	287.7%

Fund Balance

Fund Balance is the excess of a fund's total assets over its total liabilities. A negative fund balance is often referred to as a deficit. Fund balance increases when revenues are greater than expenditures, and decreases when expenditures are greater than revenues.

Projections



Financial Summary	FY2023	FY2024	FY2025	FY2026	% Change
Fund Balance	—	—	—	—	
Unassigned	\$0	\$0	\$0	\$0	0%
Assigned	\$769,951	\$648,101	\$659,216	\$664,358	0.8%
Restricted	\$0	\$0	\$0	\$0	0%
Total Fund Balance:	\$769,951	\$648,101	\$659,216	\$664,358	0.8%



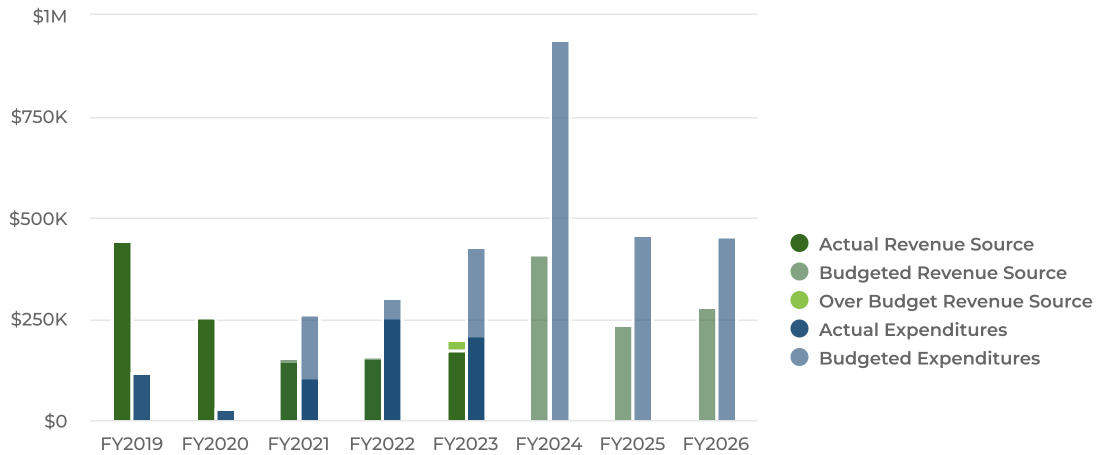
Computer Replacement Fund

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

Summary

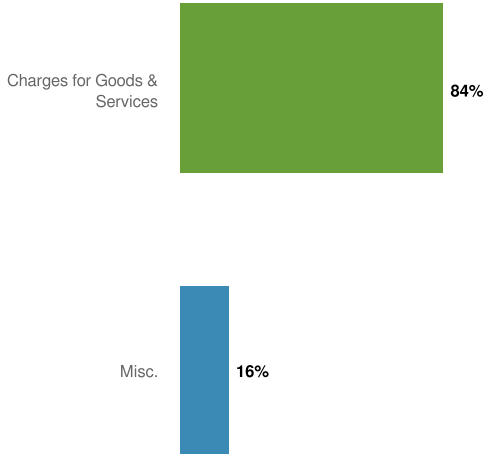
The City of Des Moines is projecting \$238K of revenue in FY2025, which represents a 42.3% decrease over the prior year and \$280K of revenue in FY2026, which represents a 17.6% increase over the prior year.

Budgeted expenditures are projected to decrease by 51.1% or \$479.99K to \$460K in FY2025 and 1.1% or \$5K in FY2026.

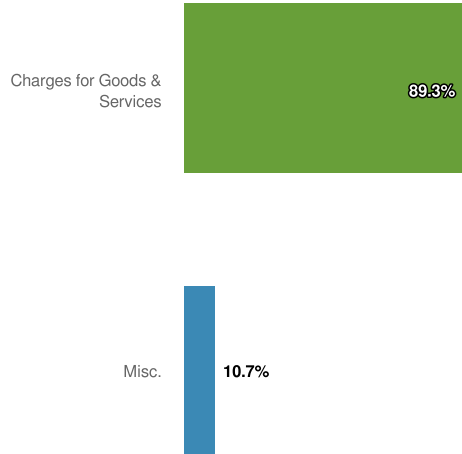


Revenues by Source

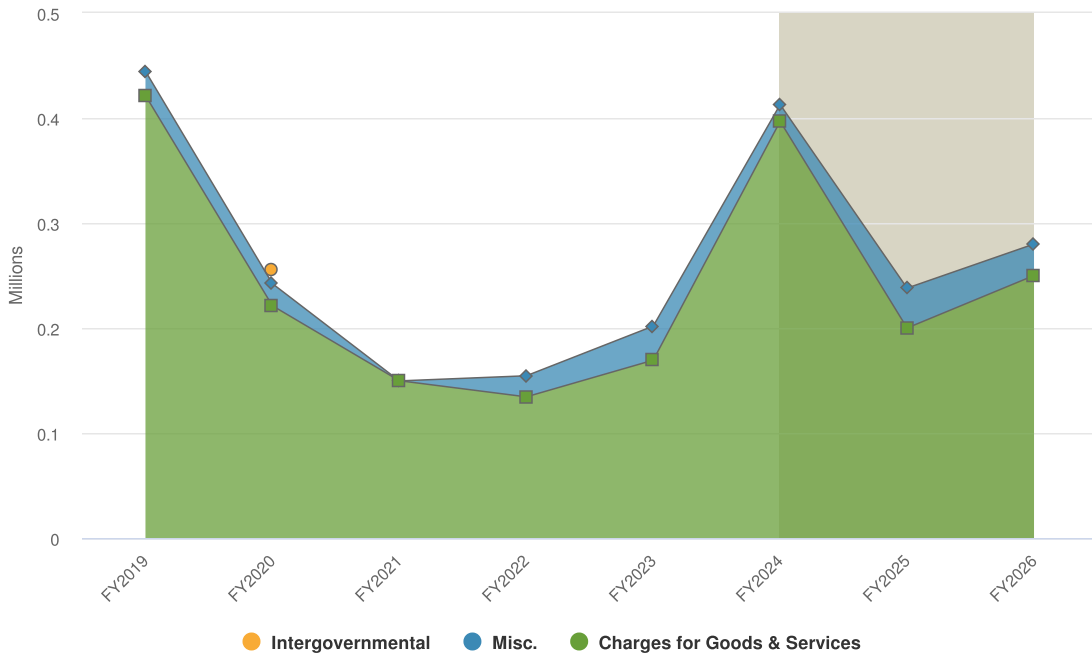
Projected 2025 Revenues by Source



Projected 2026 Revenues by Source



Budgeted and Historical 2025 Revenues by Source

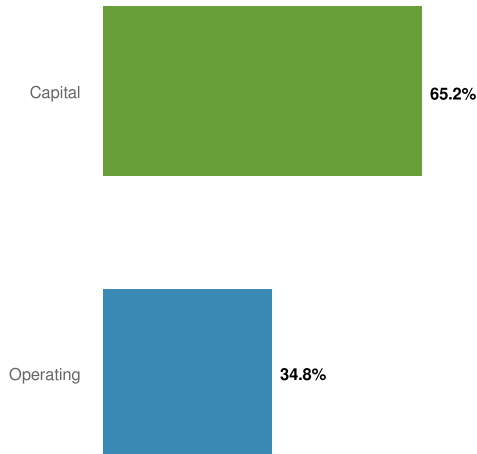


Grey background indicates budgeted figures.

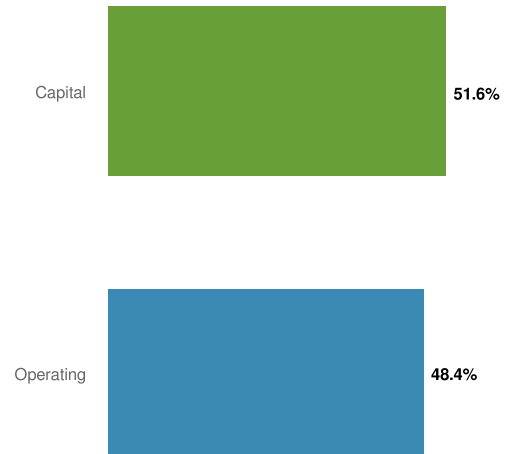
Name	FY2023 Actuals	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Revenue Source						
Charges for Goods & Services						
INTERFUND ASSESSMENTS	\$169,353	\$396,800	\$396,800	\$200,000	\$250,000	-49.6%
Total Charges for Goods & Services:	\$169,353	\$396,800	\$396,800	\$200,000	\$250,000	-49.6%
Misc.						
INTEREST REVENUE	\$32,468	\$16,000	\$48,000	\$38,000	\$30,000	137.5%
Total Misc.:	\$32,468	\$16,000	\$48,000	\$38,000	\$30,000	137.5%
Total Revenue Source:	\$201,821	\$412,800	\$444,800	\$238,000	\$280,000	-42.3%

Expenditures by Function

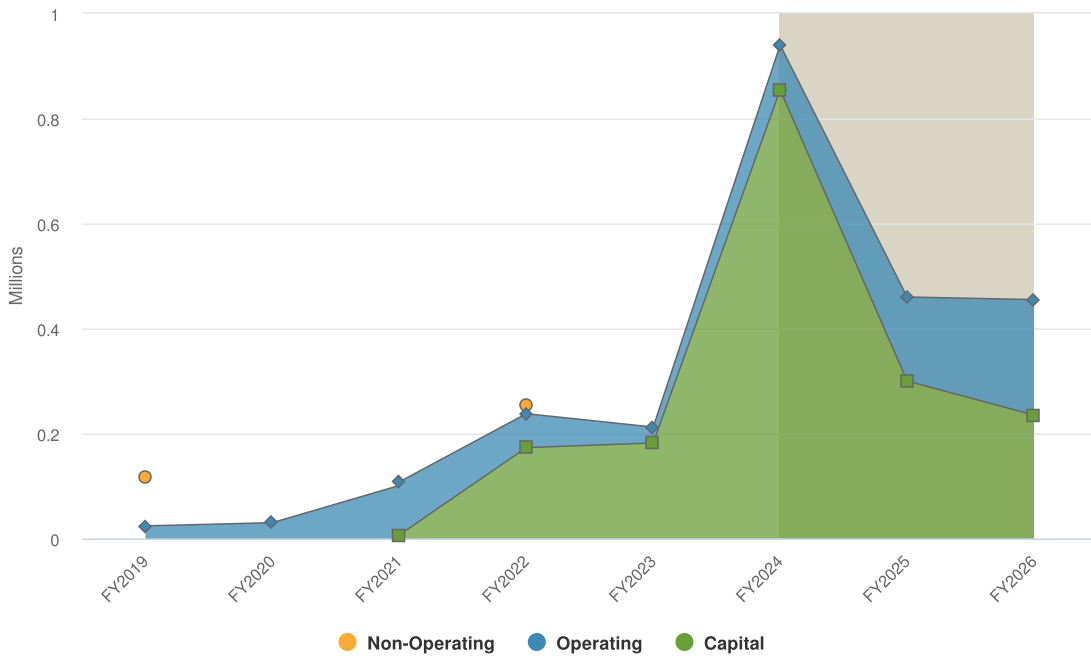
Budgeted 2025 Expenditures by Function



Budgeted 2026 Expenditures by Function



Budgeted and Historical Expenditures by Function



Grey background indicates budgeted figures.

Name	FY2023 Actuals	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expenditures						
Capital						
SOFTWARE >\$5,000	\$0	\$21,250	\$90,000	\$50,000	\$50,000	135.3%
SERVER EQUIPMENT >\$5,000	\$80,808	\$80,000	\$0	\$10,000	\$10,000	-87.5%
NETWORK EQUIP >\$5,000	\$29,177	\$93,891	\$0	\$45,000	\$45,000	-52.1%
PRINTERS >\$5,000	\$0	\$1,500	\$0	\$0	\$0	-100%
OTHER SYSTEMS >\$5,000	\$0	\$175,000	\$80,000	\$70,000	\$70,000	-60%
POLICE MDC >\$5,000	\$0	\$0	\$0	\$25,000	\$25,000	N/A
OTHER SYSTEMS >\$5,000	\$12,500	\$75,000	\$50,000	\$50,000	\$5,000	-33.3%
SOFTWARE > \$5,000	\$0	\$250,000	\$0	\$0	\$0	-100%
NETWORK EQUIP >\$5,000	\$0	\$8,000	\$0	\$0	\$0	-100%
NETWORK > \$5,000	\$9,726	\$0	\$0	\$0	\$0	0%
OTHER SYSTEMS >\$5,000	\$49,747	\$150,000	\$120,000	\$50,000	\$30,000	-66.7%
Total Capital:	\$181,958	\$854,641	\$340,000	\$300,000	\$235,000	-64.9%

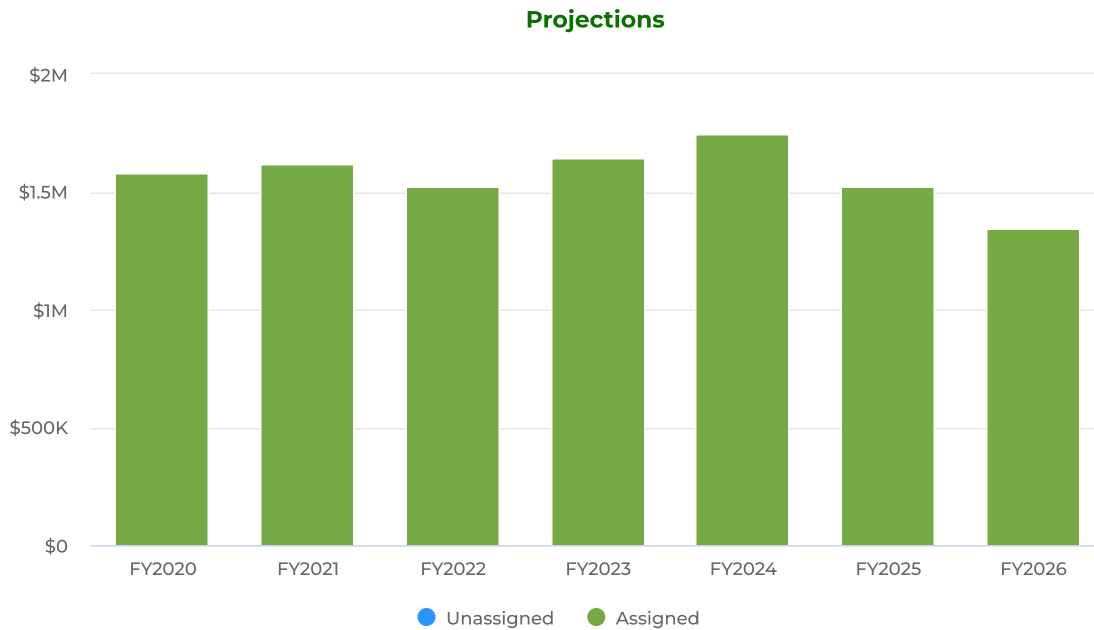


Name	FY2023 Actuals	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Operating						
SOFTWARE >\$5,000	\$0	\$0	\$0	\$0	\$60,000	0%
SOFTWARE < \$5,000	\$0	\$35,344	\$0	\$70,000	\$70,000	98.1%
SERVER EQUIPMENT < \$5,000	\$18,991	\$50,000	\$0	\$20,000	\$20,000	-60%
NETWORK EQUIP < \$5,000	\$3,374	\$0	\$0	\$70,000	\$70,000	N/A
POLICE MDC <\$5,000	\$4,284	\$0	\$2,322	\$0	\$0	0%
OTHER SYSTEMS < \$5,000	\$492	\$0	\$0	\$0	\$0	0%
OTHER SYSTEMS < \$5,000	\$3,112	\$0	\$0	\$0	\$0	0%
Total Operating:	\$30,253	\$85,344	\$2,322	\$160,000	\$220,000	87.5%
Total Expenditures:	\$212,211	\$939,985	\$342,322	\$460,000	\$455,000	-51.1%

Fund Balance

Fund Balance is the excess of a fund's total assets over its total liabilities. A negative fund balance is often referred to as a deficit. Fund balance increases when revenues are greater than expenditures, and decreases when expenditures are greater than revenues.

Fund Balance changes greater than 10%: Fund Balance is budgeted to decrease by \$222,000 (12.7%) in 2025 and by \$175,000 (11.5%) in 2026. In the past, hardware and software costs were paid for by this fund. During the last few years, these costs have been paid by the General Fund. Beginning in 2025, this fund will again pay for hardware and software expenditures related to equipment used by General Fund departments. Fund balance will be used to pay for these costs in 2025 and 2026. In future years, a General Fund transfer will replace the use of fund balance in this fund.



Financial Summary	FY2023	FY2024	FY2025	FY2026	% Change
Fund Balance	—	—	—	—	
Unassigned	\$0	\$0	\$0	\$0	0%
Assigned	\$1,640,668	\$1,743,146	\$1,521,146	\$1,346,146	-11.5%
Total Fund Balance:	\$1,640,668	\$1,743,146	\$1,521,146	\$1,346,146	-11.5%



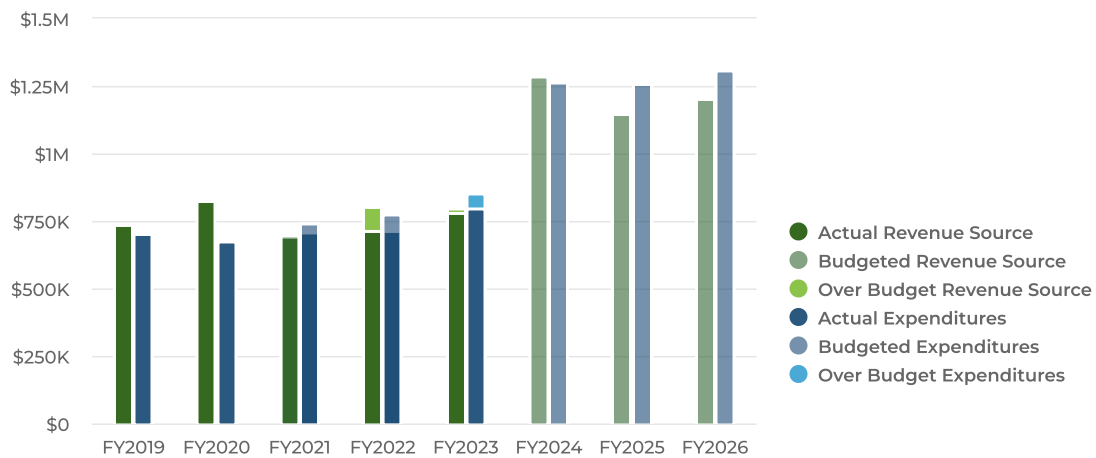
Self-Insurance Fund

The purpose of the Self-Insurance Fund is to account for the receipt and expense of moneys related to insurance, legal costs, and risk management.

Summary

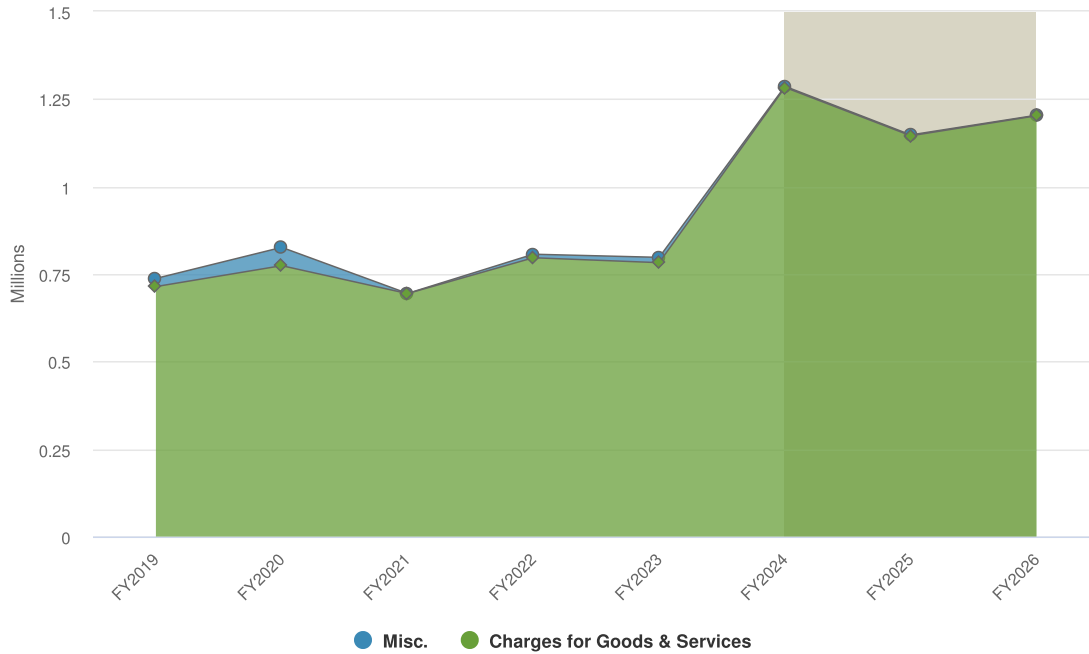
The City of Des Moines is projecting \$1.15M of revenue in FY2025, which represents a 10.8% decrease over the prior year and \$1.2M of revenue in FY2026, which represents a 4.9% increase over the prior year.

Budgeted expenditures are projected to decrease by 0.5% or \$5.96K to \$1.26M in FY2025 and 4.1% or \$52.25K in FY2026.



Revenues by Source

Budgeted and Historical 2025 Revenues by Source

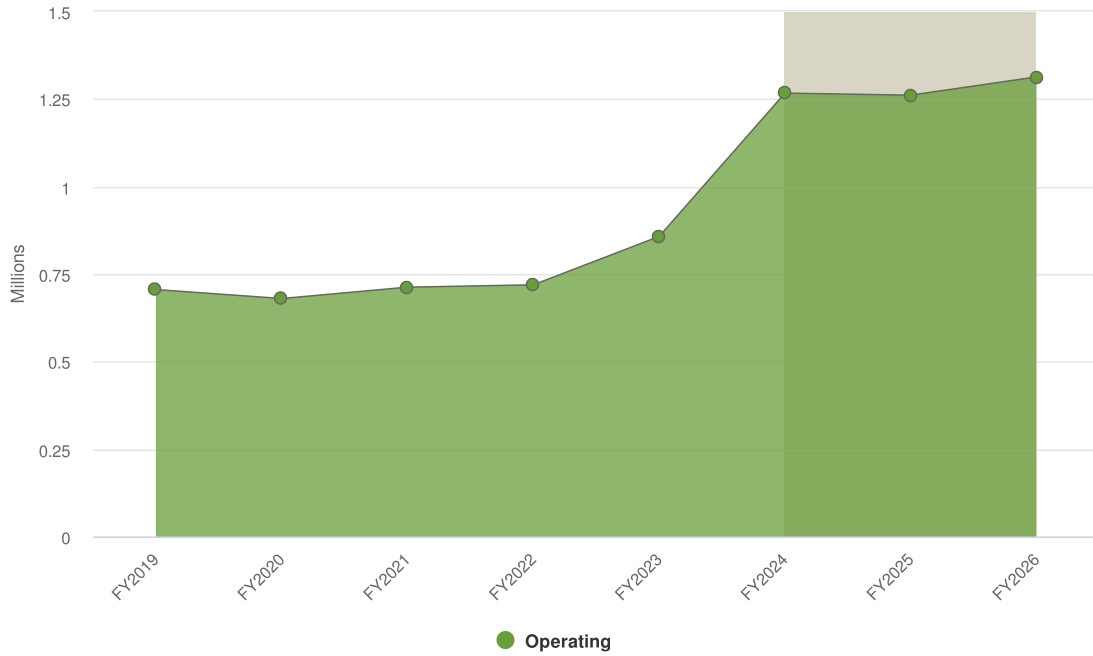


Grey background indicates budgeted figures.

Name	FY2023 Actuals	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Revenue Source						
Charges for Goods & Services						
INTERFUND ASSESSMENTS	\$782,454	\$1,283,315	\$1,283,315	\$1,144,972	\$1,202,220	-10.8%
Total Charges for Goods & Services:	\$782,454	\$1,283,315	\$1,283,315	\$1,144,972	\$1,202,220	-10.8%
Misc.						
INTEREST REVENUE	\$15,189	\$3,000	\$5,600	\$2,500	\$1,500	-16.7%
Total Misc.:	\$15,189	\$3,000	\$5,600	\$2,500	\$1,500	-16.7%
Total Revenue Source:	\$797,643	\$1,286,315	\$1,288,915	\$1,147,472	\$1,203,720	-10.8%

Expenditures by Function

Budgeted and Historical Expenditures by Function



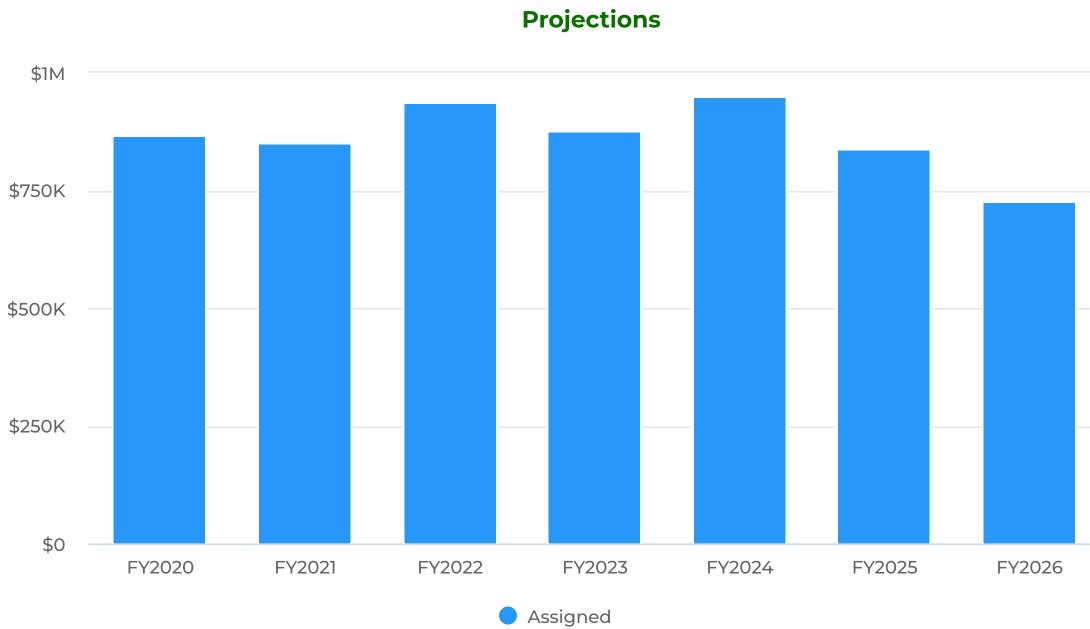
Grey background indicates budgeted figures.

Name	FY2023 Actuals	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expenditures						
Operating						
INSURANCE	\$816,187	\$1,115,927	\$1,115,927	\$1,144,971	\$1,202,220	2.6%
AWC WORKER COMP RETRO RATING P	\$0	\$21,000	\$0	\$21,000	\$21,000	0%
PAYMENTS TO OUTSIDE AGENCIES	\$0	\$30,000	\$0	\$25,000	\$20,000	-16.7%
PROFESSIONAL SERVICES	\$41,196	\$100,000	\$100,000	\$70,000	\$70,000	-30%
Total Operating:	\$857,383	\$1,266,927	\$1,215,927	\$1,260,971	\$1,313,220	-0.5%
Total Expenditures:	\$857,383	\$1,266,927	\$1,215,927	\$1,260,971	\$1,313,220	-0.5%

Fund Balance

Fund Balance is the excess of a fund's total assets over its total liabilities. A negative fund balance is often referred to as a deficit. Fund balance increases when revenues are greater than expenditures, and decreases when expenditures are greater than revenues.

Fund Balance changes greater than 10%: Fund Balance is budgeted to decrease by \$113,449 (12.0%) in 2025 and by \$109,500 (13.1%) in 2026. The City is conservatively estimating an increase in costs in the event of unexpected events.



Financial Summary	FY2023	FY2024	FY2025	FY2026	% Change
Fund Balance	—	—	—	—	
Assigned	\$876,768	\$949,756	\$836,257	\$726,757	-13.1%
Total Fund Balance:	\$876,768	\$949,756	\$836,257	\$726,757	-13.1%



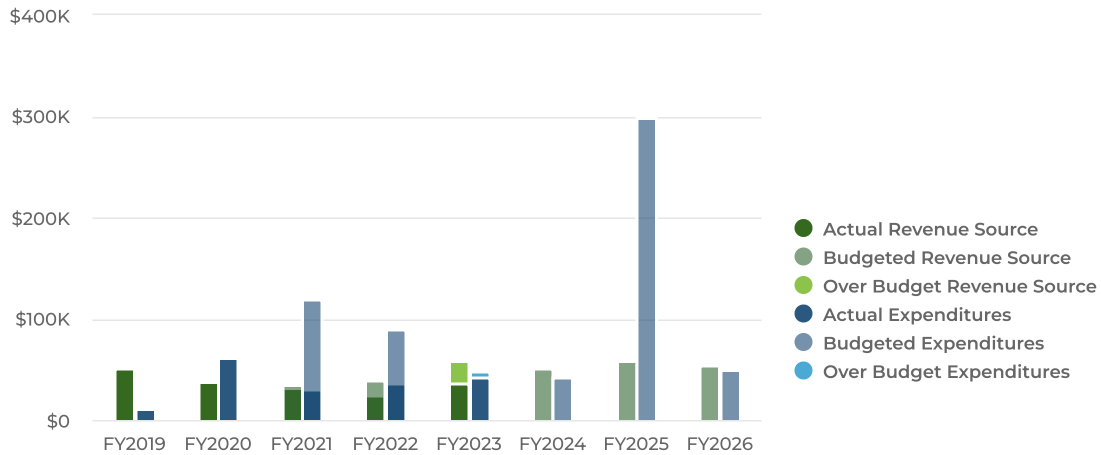
Unemployment Insurance Fund

The purpose of the Unemployment Insurance Fund is to account for the receipt and expense of moneys used to pay claims for reimbursement of unemployment compensation.

Summary

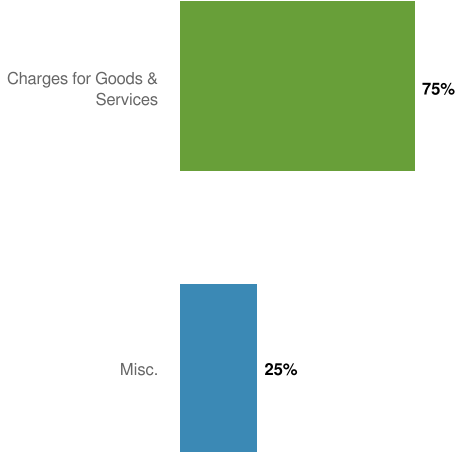
The City of Des Moines is projecting \$60K of revenue in FY2025, which represents a 15.5% increase over the prior year and \$55K of revenue in FY2026, which represents a 8.3% decrease over the prior year.

Budgeted expenditures are projected to increase by 605.9% or \$257.5K to \$300K in FY2025 and 83.3% or \$250K in FY2026.

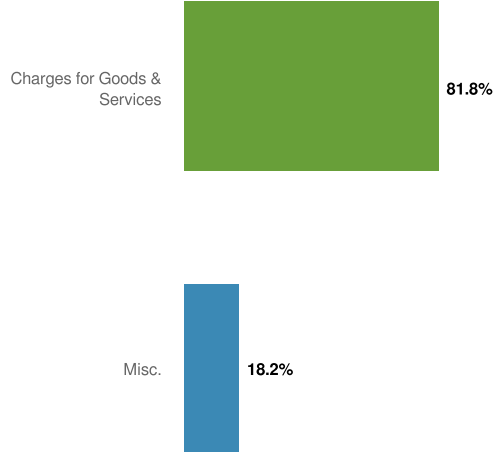


Revenues by Source

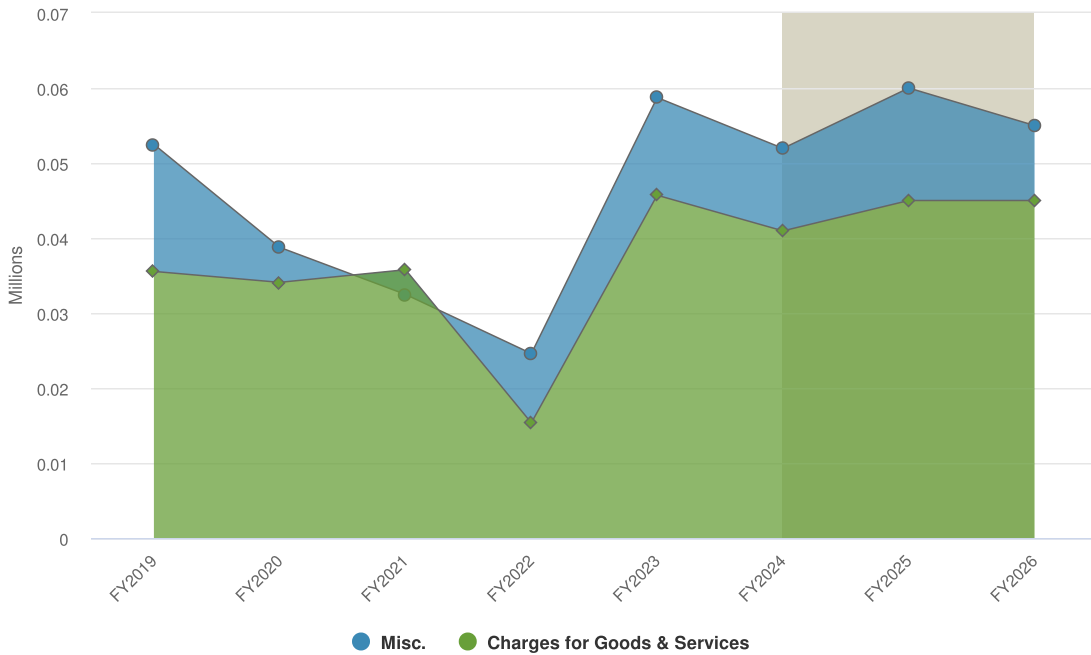
Projected 2025 Revenues by Source



Projected 2026 Revenues by Source



Budgeted and Historical 2025 Revenues by Source

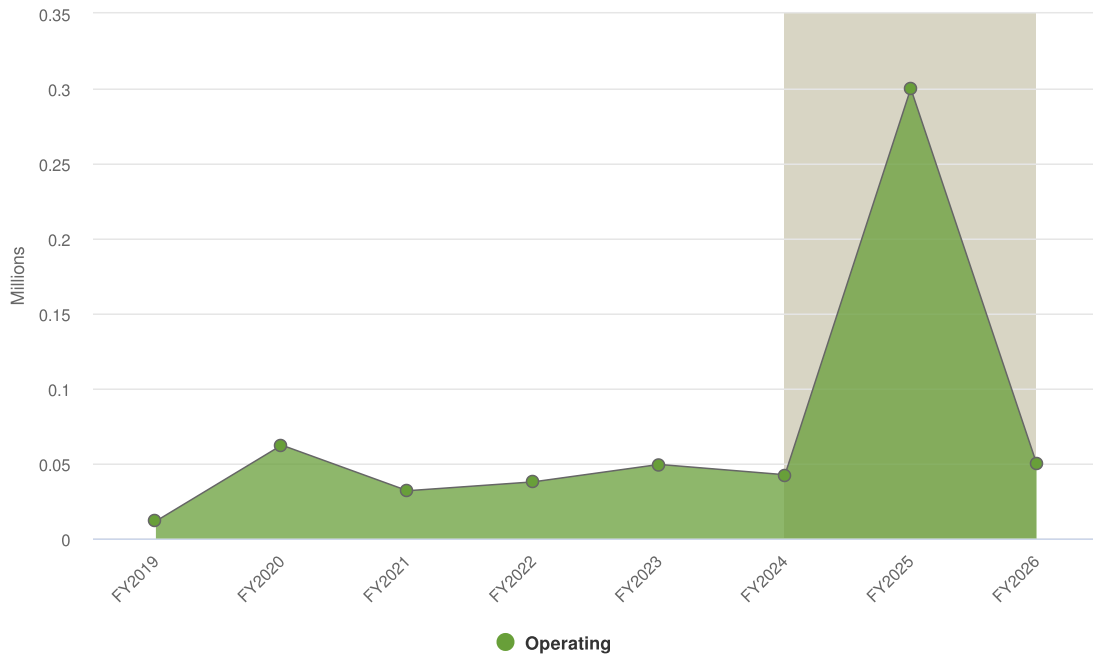


Grey background indicates budgeted figures.

Name	FY2023 Actuals	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Revenue Source						
Charges for Goods & Services						
INTERFUND ASSESSMENTS	\$45,702	\$40,950	\$50,000	\$45,000	\$45,000	9.9%
Total Charges for Goods & Services:	\$45,702	\$40,950	\$50,000	\$45,000	\$45,000	9.9%
Misc.						
INTEREST REVENUE	\$13,029	\$11,000	\$25,000	\$15,000	\$10,000	36.4%
Total Misc.:	\$13,029	\$11,000	\$25,000	\$15,000	\$10,000	36.4%
Total Revenue Source:	\$58,730	\$51,950	\$75,000	\$60,000	\$55,000	15.5%

Expenditures by Function

Budgeted and Historical Expenditures by Function



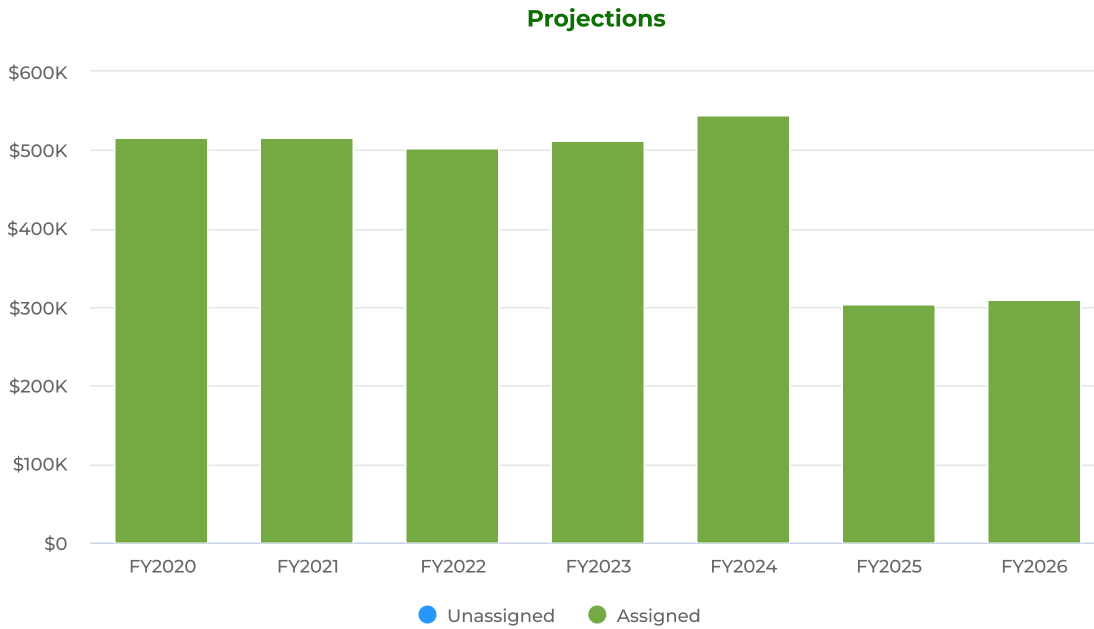
Grey background indicates budgeted figures.

Name	FY2023 Actuals	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expenditures						
Operating						
UNEMPLOYMENT INSURANCE CLAIMS	\$49,365	\$42,500	\$42,500	\$300,000	\$50,000	605.9%
Total Operating:	\$49,365	\$42,500	\$42,500	\$300,000	\$50,000	605.9%
Total Expenditures:	\$49,365	\$42,500	\$42,500	\$300,000	\$50,000	605.9%

Fund Balance

Fund Balance is the excess of a fund's total assets over its total liabilities. A negative fund balance is often referred to as a deficit. Fund balance increases when revenues are greater than expenditures, and decreases when expenditures are greater than revenues.

Fund Balance changes greater than 10%: Fund Balance is budgeted to decrease by \$240,000 (44.1%) in 2025. The City is conservatively estimating an increase in costs related to reducing staff.



Financial Summary	FY2023	FY2024	FY2025	FY2026	% Change
Fund Balance	—	—	—	—	
Unassigned	\$0	\$0	\$0	\$0	0%
Total Fund Balance:	\$512,272	\$544,772	\$304,772	\$309,772	1.6%

Financial Summary	FY2023	FY2024	FY2025	FY2026	% Change
Assigned	\$512,272	\$544,772	\$304,772	\$309,772	1.6%
Total Fund Balance:	\$512,272	\$544,772	\$304,772	\$309,772	1.6%

DEPARTMENTS

City Council

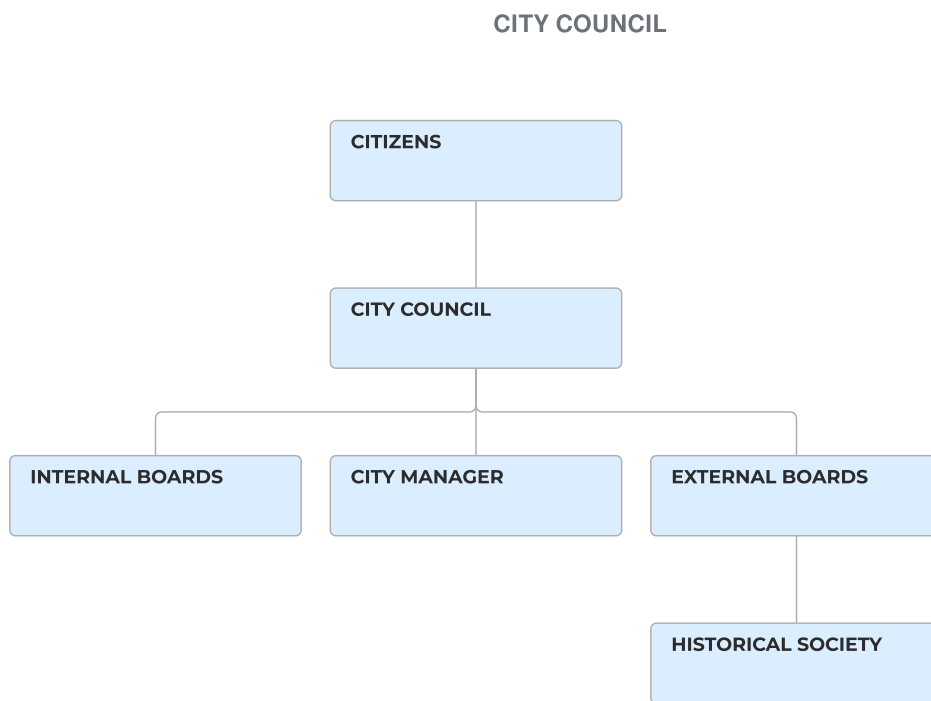


Traci Buxton
Mayor

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 ongoing efforts to diversify and expand Des Moines' economy.

Organizational Chart



Expenditures Summary

FY2025 Expenditures

\$119,696

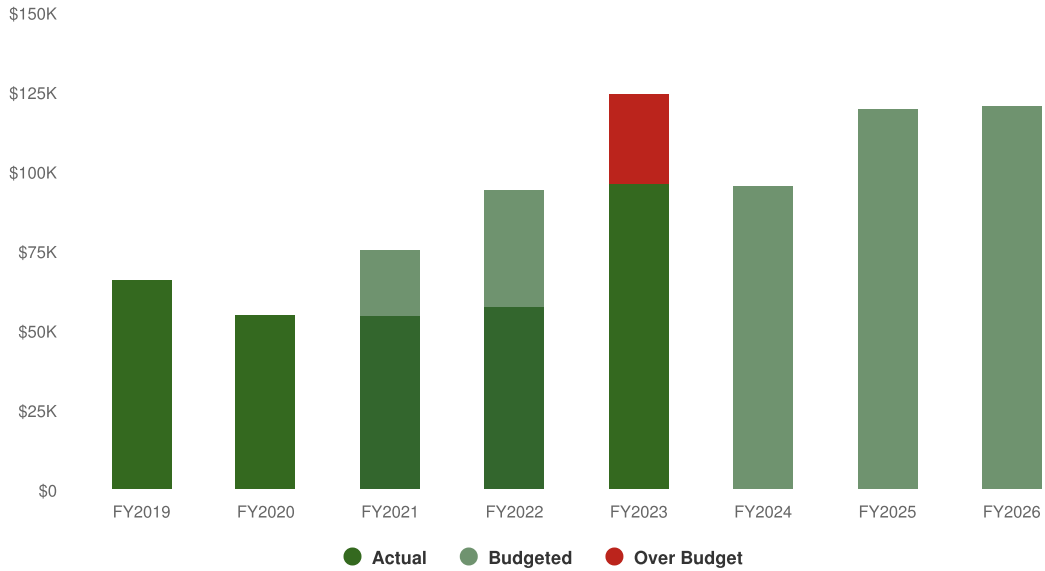
\$23,715 (24.71% vs. prior year)

FY2026 Expenditures

\$120,720

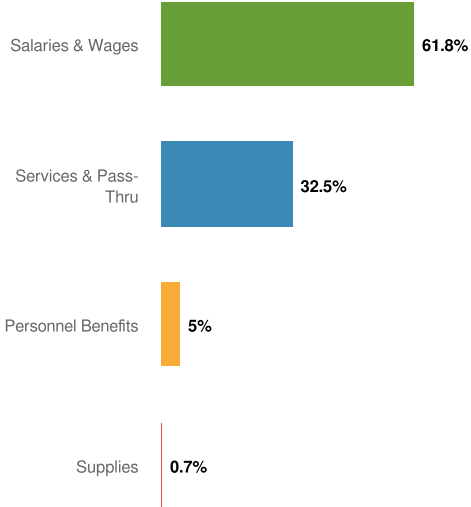
\$1,024 (0.86% vs. prior year)

City Council Proposed and Historical Budget vs. Actual

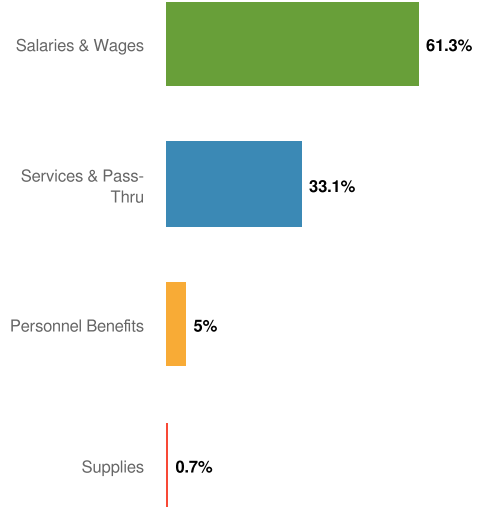


Expenditures by Expense Type

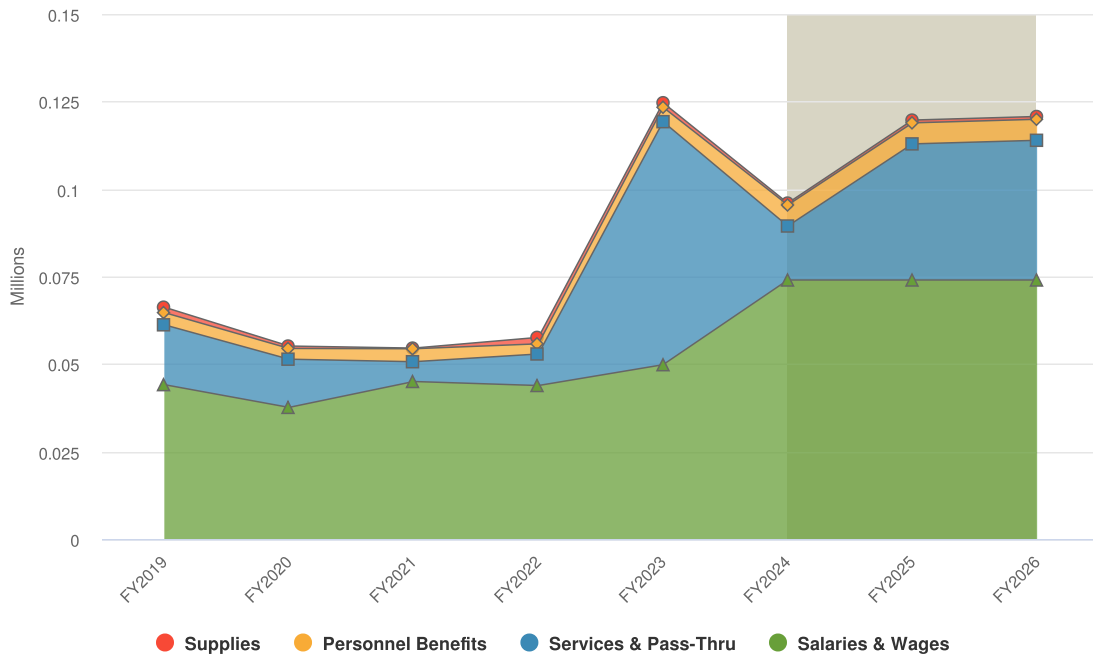
Budgeted 2025 Expenditures by Expense Type



Budgeted 2026 Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	FY2023 Actuals	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects						
Salaries & Wages	\$49,800	\$74,000	\$74,000	\$74,000	\$74,000	0%
Personnel Benefits	\$4,125	\$6,008	\$508	\$6,008	\$6,008	0%
Supplies	\$1,294	\$550	\$1,050	\$800	\$800	45.5%
Services & Pass- Thru	\$69,436	\$15,423	\$105,293	\$38,888	\$39,912	152.1%
Total Expense Objects:	\$124,655	\$95,981	\$180,851	\$119,696	\$120,720	24.7%

City Manager's Office



Katherine Caffrey
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

Mission

The mission of the City Manager's Office is to support and carry out the mission of the City of Des Moines by way of providing exceptional City Council support, administrative oversight, and services to a wide variety of clients, including residents, taxpayers, elected officials, other governments, citizen volunteers, and our employees, within the resources given. We strive to do so with care, integrity, and as a team.

The mission of the City Manager is to implement the vision and policies set by the City Council through the work of others.

Provide ethical and visionary leadership that inspires high quality, innovative, and fiscally responsible public policy, services, and projects.

Department Overview

The Office of the City Manager resides within the Executive Department, along with the City Clerk's Office. The City Manager's responsibility is to implement the policies of the City Council. The City Manager oversees all functions and daily operations of the city, and all department directors report to her. Staff in this office include the City Manager, Assistant City Manager, and Management Analyst.

The City Manager's Office is diverse with a wide array of responsibilities. Some of the more prominent duties of staff include:

- Assist the Council with legislative and administrative responsibilities.
- Market and sell the City's downtown surplus properties.
- Recruit businesses to the City of Des Moines and support all existing Des Moines businesses.
- Provide oversight of the City's communications plan; maintain the City's website, social media, and print publications.
- Manage contracts with public defenders and the City's grants to human service providers.

Appointed by the City Council, the City Manager is the Chief Executive of the City. The City Manager supervises the activities of all Departments and, together with the Senior Management Team, runs the City's day-to-day operations. The City Manager also offers advice to assist the City Council in the development and implementation of public policy.

The City Manager's Office is funded by the General Fund (001). The primary responsibilities of the City Manager are to provide strategic and visionary leadership, prepare a proposed budget for the City Council's review and adoption, submit policy options and recommendations to the City Council, and oversee the day-to-day operations of the municipal government to ensure the attainment of the policy goals set by the City Council.

2024 Accomplishments

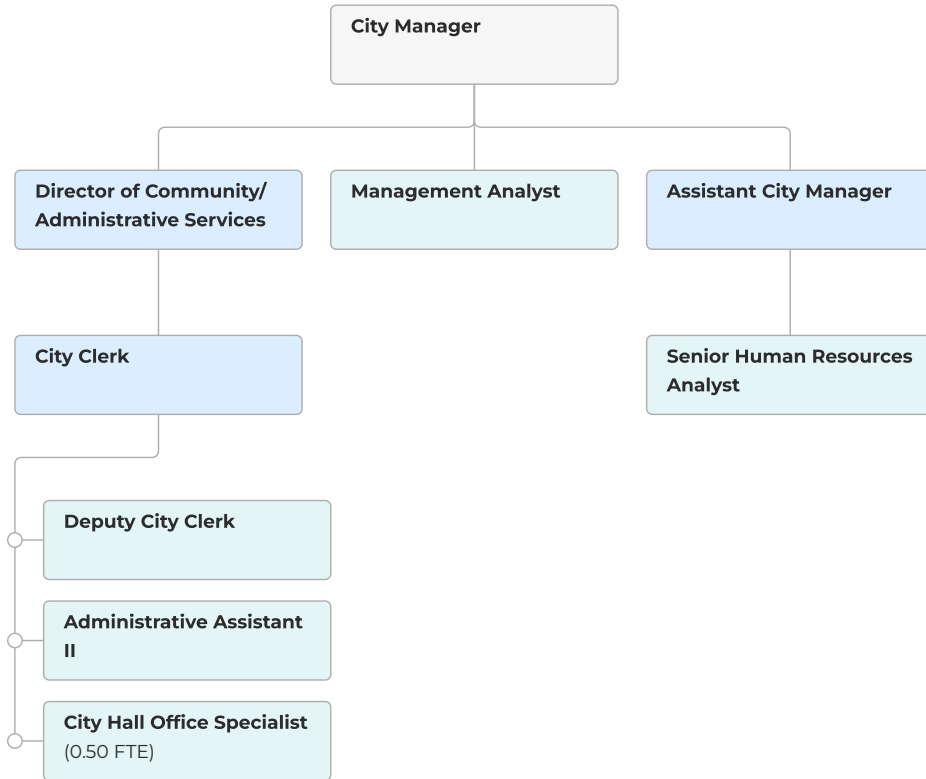
- Implemented outcomes of Communication Study

2025-2026 Goals

- Develop and implement a strategic plan for the City.

Organizational Chart

City Manager



Expenditures Summary

FY2025 Expenditures

\$1,073,637

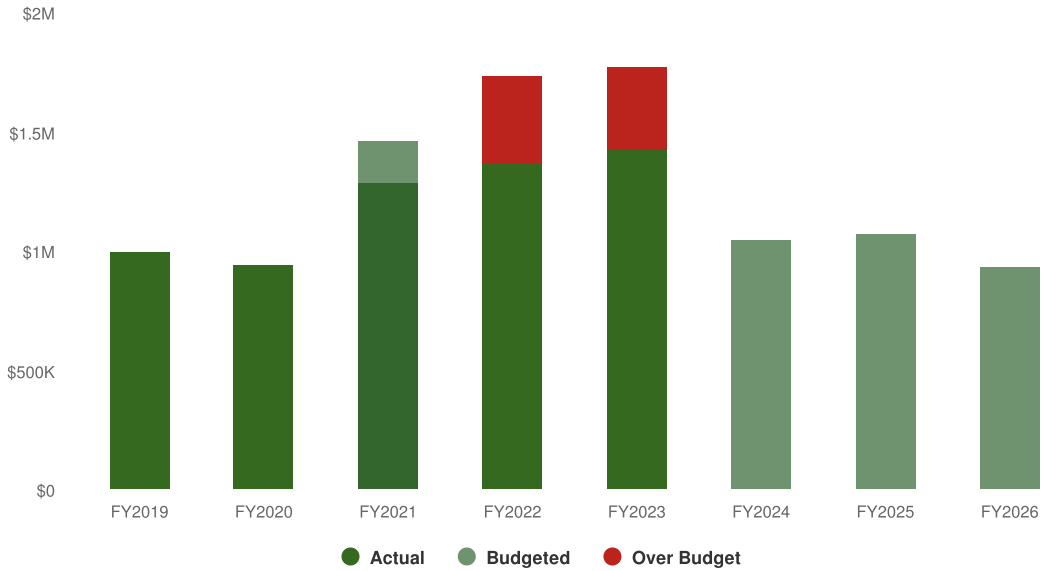
\$24,274 (2.31% vs. prior year)

FY2026 Expenditures

\$935,696

-\$137,941 (-12.85% vs. prior year)

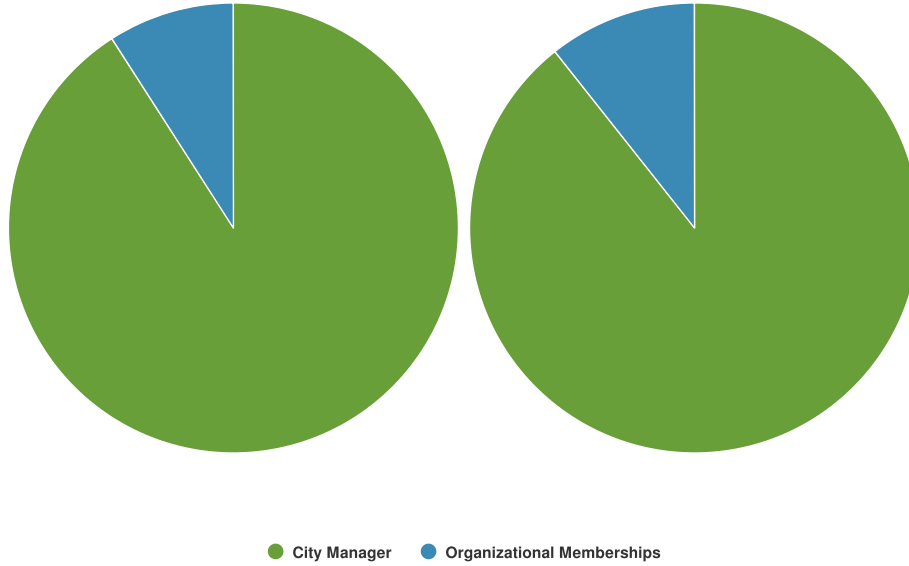
City Manager's Office Proposed and Historical Budget vs. Actual



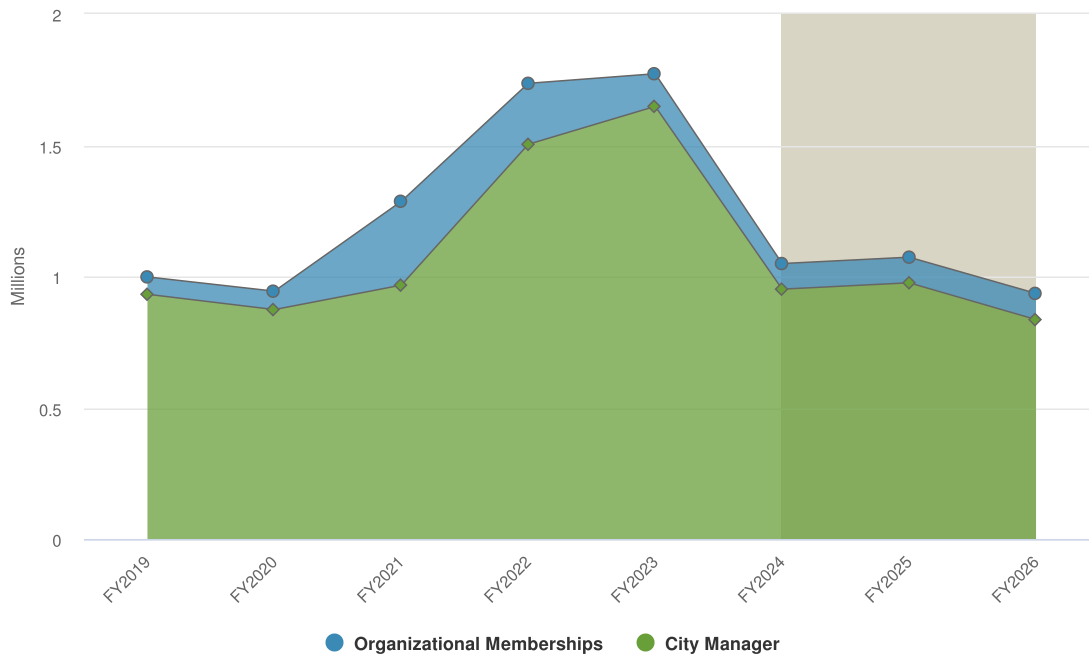
Expenditures by Function

Budgeted 2025 Expenditures by Function

Budgeted 2026 Expenditures by Function



Budgeted and Historical Expenditures by Function



Grey background indicates budgeted figures.

Name	Account ID	FY2023 Actuals	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)	Notes
Expenditures								
City Manager								
City Manager								
Salaries & Wages		\$965,747	\$596,869	\$596,869	\$495,954	\$510,832	-16.9%	
Personnel Benefits		\$191,599	\$152,320	\$152,320	\$114,795	\$118,432	-24.6%	
Supplies		\$45,086	\$2,000	\$2,000	\$2,000	\$2,000	0%	
Services & Pass-Thru		\$445,732	\$200,629	\$223,169	\$363,338	\$204,681	81.1%	
Total City Manager:		\$1,648,163	\$951,818	\$974,358	\$976,087	\$835,945	2.5%	
Organizational Memberships								
Services & Pass-Thru		\$124,313	\$97,545	\$97,545	\$97,550	\$99,751	0%	
Total Organizational Memberships:		\$124,313	\$97,545	\$97,545	\$97,550	\$99,751	0%	
Total City Manager:		\$1,772,476	\$1,049,363	\$1,071,903	\$1,073,637	\$935,696	2.3%	
Total Expenditures:		\$1,772,476	\$1,049,363	\$1,071,903	\$1,073,637	\$935,696	2.3%	



Communications

The Communications Department keeps the public informed about current City initiatives and services.

Mission

Communications is dedicated to fostering transparent, effective, and inclusive communication between the city and our community. The goal is to provide timely and accurate information, engage citizens, and promote civic participation. Our mission is to enhance public understanding of city services, initiatives, and opportunities, ensuring that every resident feels informed and connected to their local government.

Department Overview

Information Dissemination: Provide clear and timely updates about city services, policies, and initiatives through various channels, including press releases, newsletters, social media, and the city website.

Public Engagement: Engage citizens in meaningful dialogue, hosting community forums, workshops, and outreach events. By listening to the voices of our residents, we can better understand their needs and concerns.

Crisis Communication: In times of emergency or urgent situations, we are responsible for delivering accurate information swiftly to ensure public safety and awareness with collaboration from the affected departments.

Media Relations: Maintain strong relationships with local media outlets and news, facilitating coverage of city events, initiatives, and accomplishments. By fostering positive media interactions, we help amplify the city's message.

Brand Management: Actively work to cultivate a positive image of Des Moines by promoting its achievements, events, and unique attributes. Our branding efforts aim to enhance community pride and attract visitors and businesses.

Digital Communication: Use social media platforms and the city website to engage with residents and share information.

As we move forward, we will continue to adapt and innovate in our communication strategies to meet the evolving needs of our community.

Major Activities

- Weekly City Manager Reports
- Mayor Minute Reports
- Public Servant Profile features
- Community Corner local business spotlights
- Ongoing city event, activity, notices – via social media platforms, community pages and gatherings, ribbon cutting events, local chamber/organization events, regional partnerships
- Communications training opportunities and societies
- Continued organization of committees – Arts Commission, Senior Services

2024 Accomplishments

- Attending/Promoting a wide range of community events and happenings.
- Instagram account creation
- Facebook page promotion and content
- City Manager, Mayor, Community Member, Staff Member profiles/regular publications
- Acceptance to Northwest Women's Leadership Academy - beginning end of October.

2025 - 2026 Goals

- Create and Promote a Des Moines City Government App for phones
- Utilize built-in newsletter features for website / opt in for newsletter to inbox
- Regular, easy to access City News
- Branding/Marketing – devote time to partnership with Seattle Southside, cohesive marketing
- Issue Progress Reports

Expenditures Summary

FY2025 Expenditures

\$217,188

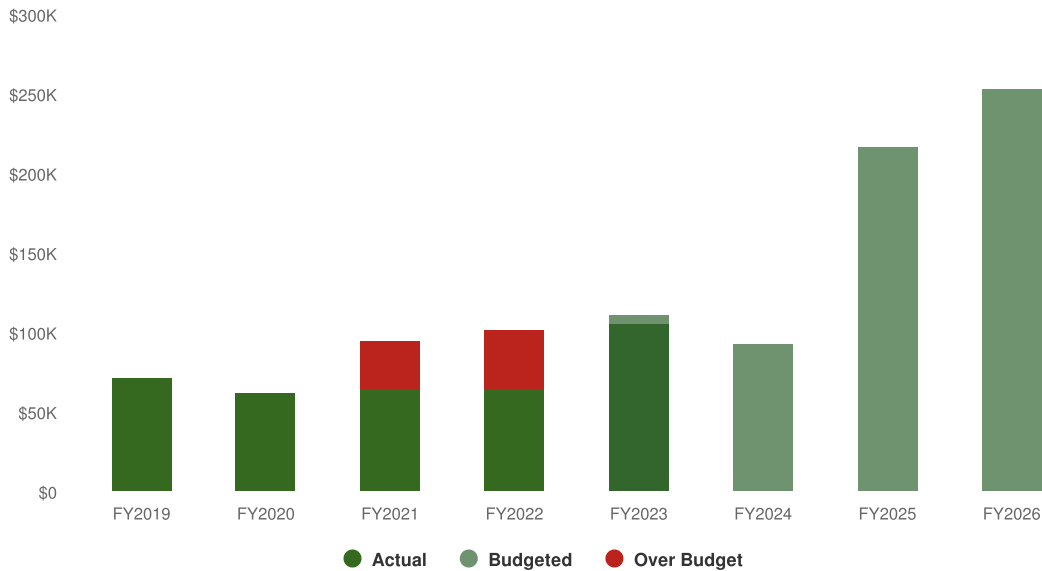
\$123,688 (132.29% vs. prior year)

FY2026 Expenditures

\$253,828

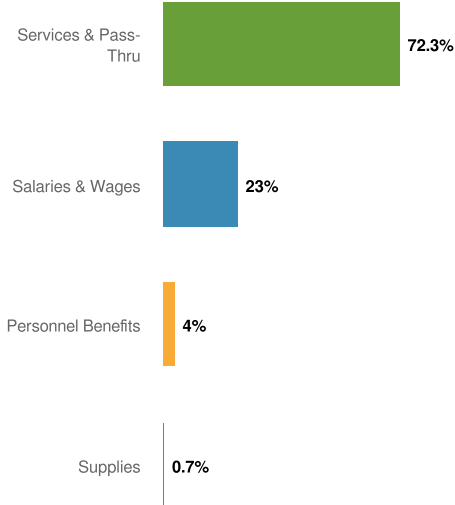
\$36,640 (16.87% vs. prior year)

Communications Proposed and Historical Budget vs. Actual

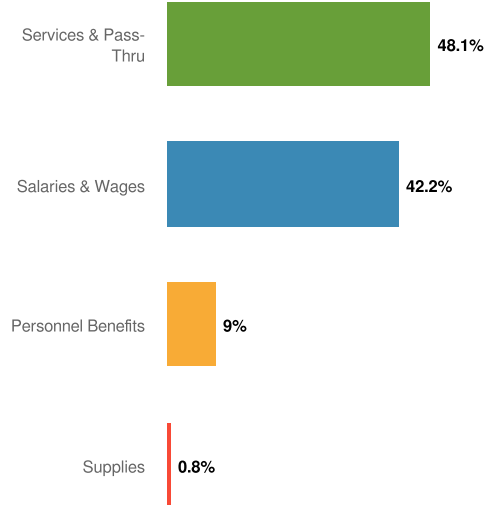


Expenditures by Expense Type

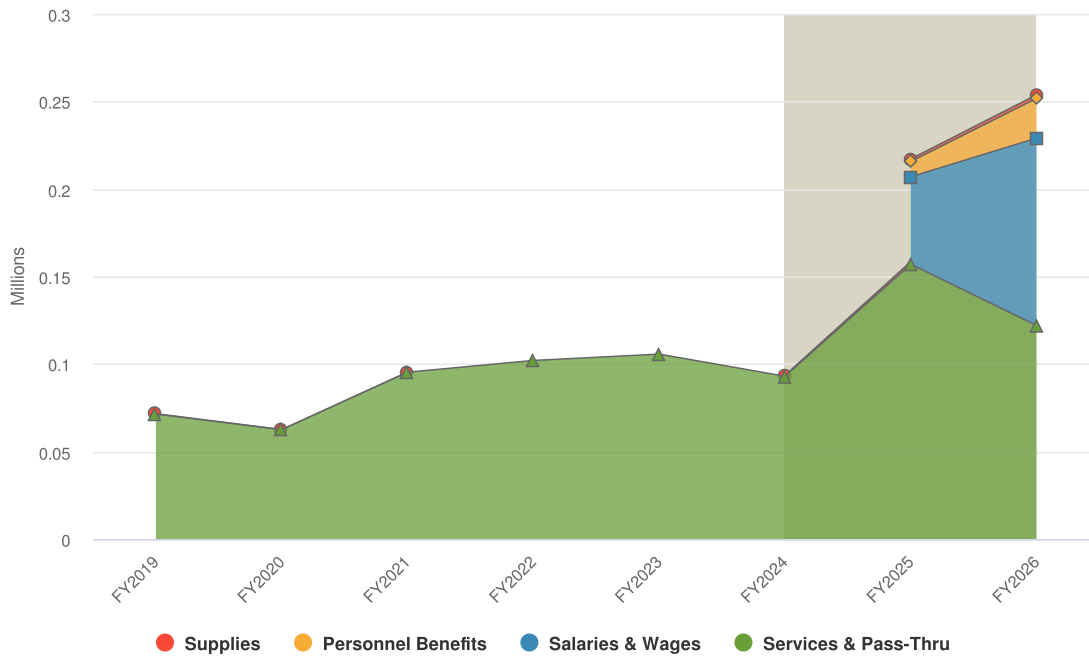
Budgeted 2025 Expenditures by Expense Type



Budgeted 2026 Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	FY2023 Actuals	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects						
Salaries & Wages	\$0	\$0	\$45,000	\$49,986	\$107,080	N/A
Personnel Benefits	\$0	\$0	\$0	\$8,702	\$22,748	N/A
Supplies	\$0	\$500	\$500	\$1,500	\$2,000	200%
Services & Pass- Thru	\$105,662	\$93,000	\$94,500	\$157,000	\$122,000	68.8%
Total Expense Objects:	\$105,662	\$93,500	\$140,000	\$217,188	\$253,828	132.3%

Emergency Management

Fostering a safer future for Des Moines through strong partnerships between local, county, state government, emergency services, the private sector, volunteer agencies, and the community. Our goal is to save lives, protect property, and minimize the impact of disasters through comprehensive preparedness, prevention, planning, response, and recovery efforts.

Mission

The Office of Emergency Management (OEM) coordinates the emergency management program for the City of Des Moines to prepare, prevent, plan, respond, and recover from all-hazard events. The OEM develops, maintains, and implements the capabilities needed to direct, control, manage, and coordinate emergency operations in collaboration with local, county, state, and federal governmental and private sector agencies.

Department Overview

An Office of Emergency Management (OEM) is responsible for coordinating and overseeing the preparation, response, recovery, and mitigation efforts related to emergencies and disasters. The primary objective of the OEM is to protect the lives, property, and environment of the community it serves.

Key Functions:

Preparedness

Planning: Develops and maintains comprehensive emergency management plans, including emergency operations plans, continuity of operations plans, and hazard mitigation plans.

Training: Provides training programs for emergency responders, city staff, and volunteers on emergency procedures and best practices.

Exercises: Conducts drills and exercises to test and improve the community's readiness for emergencies.

Response

Emergency Operations Center (EOC): Activates and manages the EOC during disasters to coordinate response efforts, resource allocation, and information dissemination.

Incident Command: Implements incident command systems to ensure effective on-scene management and coordination among various responding agencies.

Recovery

Post-Disaster Assistance**: Coordinates recovery efforts to restore community services, support affected individuals and businesses, and rebuild infrastructure.

After-Action Reviews: Conducts reviews after incidents to assess response effectiveness and identify areas for improvement.

Mitigation

Risk Reduction: Implements projects and initiatives to reduce the community's vulnerability to hazards, such as flood control measures, building code enhancements, and public education campaigns.

Public Information and Outreach

Education Campaigns: Conducts public awareness campaigns to educate residents about emergency preparedness, response actions, and available resources.

Community Engagement: Engages with community groups, businesses, and volunteer organizations to foster a collaborative approach to emergency management.

Coordination and Collaboration

Interagency Cooperation: Works with local, state, and federal agencies, as well as private sector and non-profit organizations, to coordinate emergency management efforts.

Mutual Aid Agreements: Establishes and maintains mutual aid agreements to ensure additional resources and support are available during large-scale emergencies.

2024 Accomplishments

- CEM Certification from IAEM
- FEMA Advanced Academy Graduate
- Story Library for King County Office of Emergency Management
- Hazard Mitigation Outreach
- CERT Class of 2024

2025-2026 Goals

- Expand CERT to include 2 classes per year in partnership with Burien, Normandy Park and Highline School District
- Position Specific Training for all EOC positions
- Drills twice per year to include Crisis Track and deployment to the field
- FEMA Executive Academy 2026

Expenditures Summary

FY2025 Expenditures

\$26,283

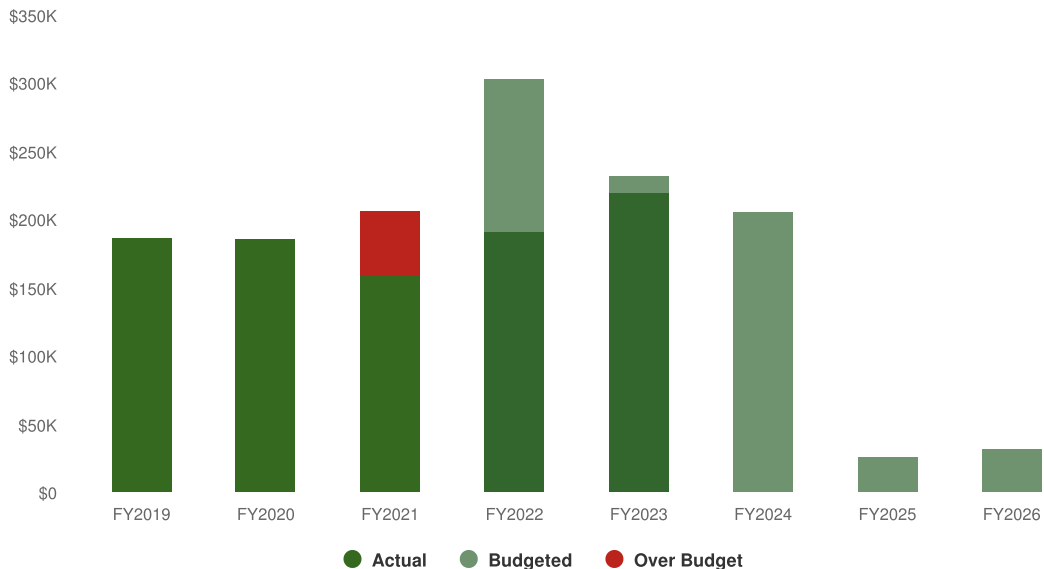
-\$179,502 (-87.23% vs. prior year)

FY2026 Expenditures

\$32,402

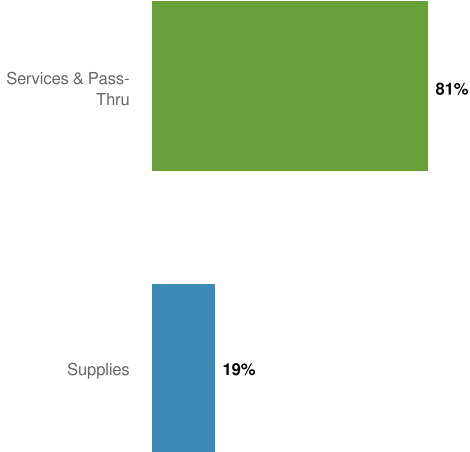
\$6,119 (23.28% vs. prior year)

Emergency Management Proposed and Historical Budget vs. Actual

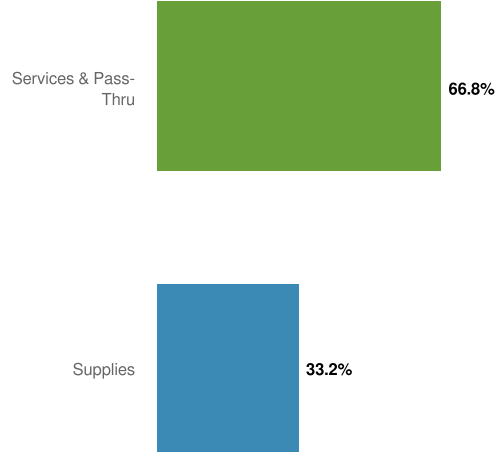


Expenditures by Expense Type

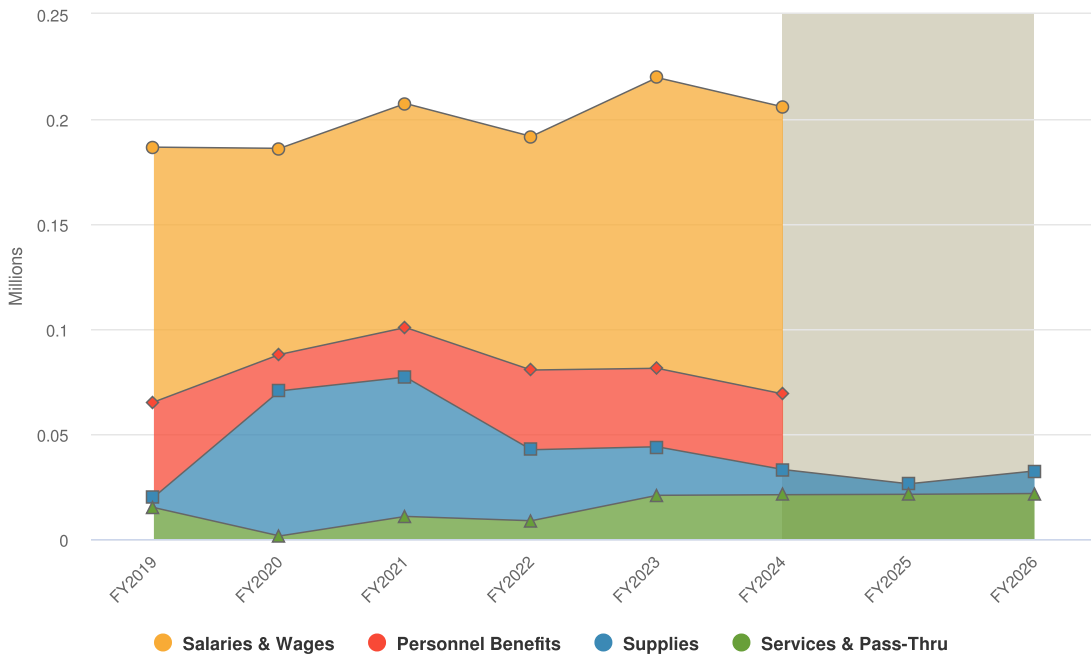
Budgeted 2025 Expenditures by Expense Type



Budgeted 2026 Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	FY2023 Actuals	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects						
Salaries & Wages	\$138,433	\$136,692	\$136,692	\$0	\$0	-100%
Personnel Benefits	\$37,366	\$36,003	\$36,003	\$0	\$0	-100%
Supplies	\$23,124	\$12,000	\$5,400	\$5,000	\$10,750	-58.3%
Services & Pass- Thru	\$20,798	\$21,090	\$25,468	\$21,283	\$21,652	0.9%
Total Expense Objects:	\$219,723	\$205,785	\$203,563	\$26,283	\$32,402	-87.2%

City Clerk

Taria Keane
City Clerk

The office provides legislative support to the City Council as well as oversight and coordination of the citywide records management program. This includes public records requests, contracts, and legal notices. Other duties include public outreach and recruitment to the City's boards & commissions, and Open Public Meetings Act and Public Records Act training.

Mission

The mission of the City Clerk's office is to maintain the public trust in the integrity of the local political process through the implementation of all locally and State-mandated requirements for public involvement in the decision-making process, to ensure an accurate archival record of the City's activities, and to facilitate public access to those records.

Department Overview

The City Clerk Department provides a variety of services that support the City Council, City Departments, and City residents. The City Clerk Department is responsible for coordinating production of City Council agendas and meeting materials, meeting minutes, and maintaining the City's official documents, including ordinances and resolutions.

Major Activities

- Provides City Hall Customer Service
- Supports City elections process
- Schedules City Council meetings
- Maintains City records and record requests
- Handles public Notices and Communication alerts
- Handles the Codification of the City of Des Moines Municipal Code

2024 Accomplishments

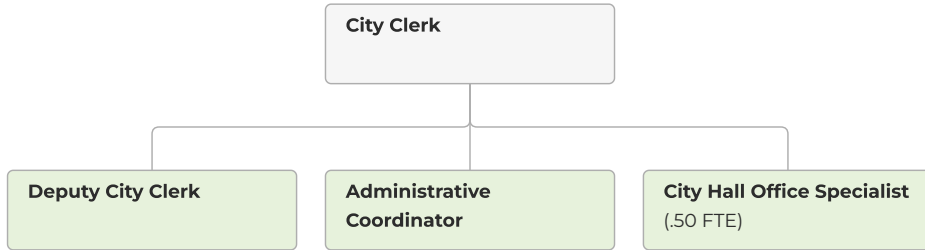
- Initiated Records Management Project - reviewing records to ensure retainage of only records required to be retained. Minimizes risks of litigation

2025-2026 Goals

- Add Notary Service
- Get Passport Certified to provide passport services

Organizational Chart

City Clerk



Expenditures Summary

FY2025 Expenditures

\$707,046

-\$54,157 (-7.11% vs. prior year)

FY2026 Expenditures

\$735,747

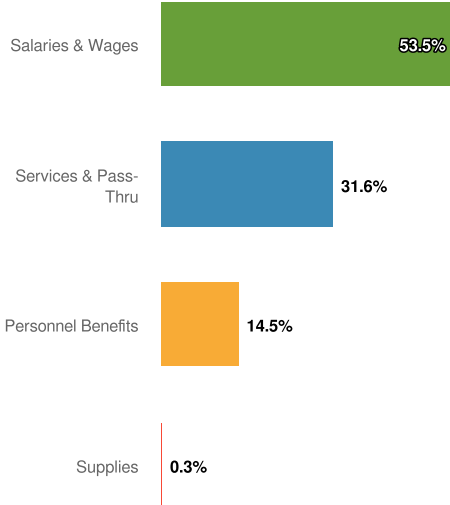
\$28,701 (4.06% vs. prior year)

City Clerk Proposed and Historical Budget vs. Actual

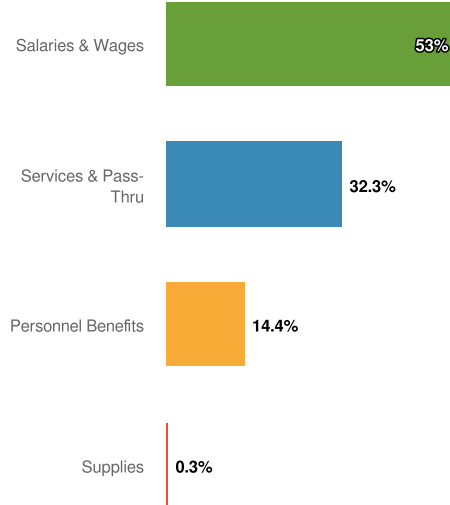


Expenditures by Expense Type

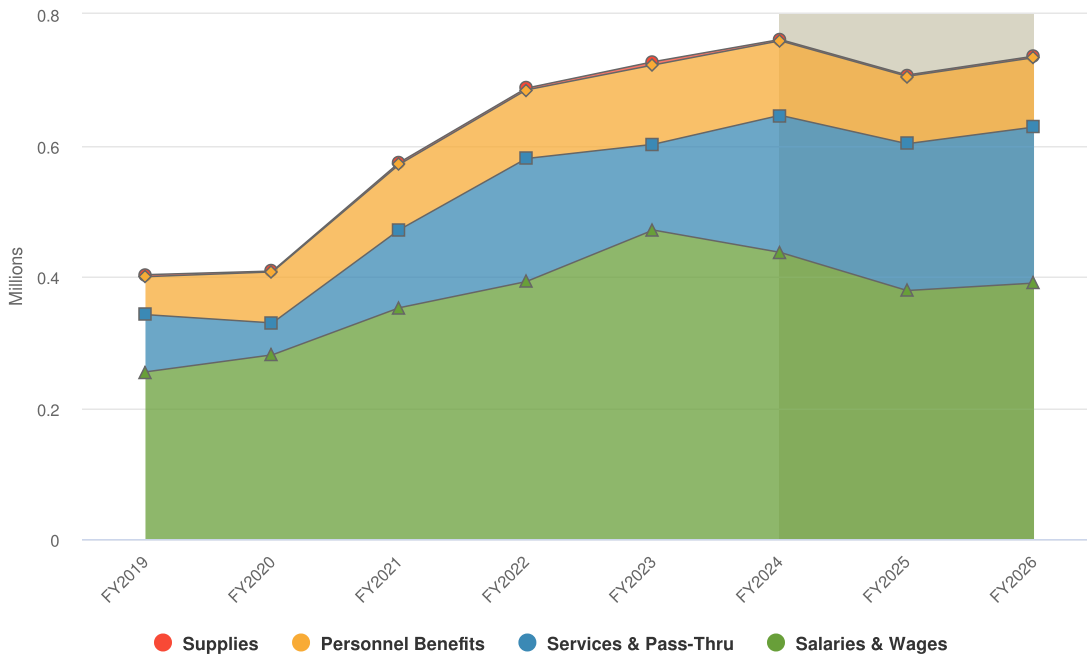
Budgeted 2025 Expenditures by Expense Type



Budgeted 2026 Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	FY2023 Actuals	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)	Notes
Expense Objects							
Salaries & Wages	\$470,800	\$436,783	\$439,919	\$378,605	\$389,963	-13.3%	
Personnel Benefits	\$120,864	\$113,559	\$111,319	\$102,708	\$105,789	-9.6%	
Supplies	\$4,995	\$2,000	\$2,000	\$2,000	\$2,250	0%	
Services & Pass-Thru	\$130,612	\$208,861	\$190,361	\$223,733	\$237,745	7.1%	
Total Expense Objects:	\$727,271	\$761,203	\$743,599	\$707,046	\$735,747	-7.1%	

Human Resources

Adrienne Johnson-Newton

Assistant City Manager

The Human Resources Department is a strategic leader in developing an innovative organization. We are committed to the health, safety, and success of our employees. We work collaboratively with City staff to foster a culture of continuous improvement, wellness, and inclusion. We develop responsible and equitable programs, initiatives, and policies that align with our community's values.

Mission

The mission of the Human Resources Department is to empower our staff to thrive by offering consistent support throughout their employment journey—from recruitment to off-boarding. We foster a collaborative and inclusive environment, uphold the highest standards of integrity and legal compliance, and strategically partner with stakeholders to drive success and innovation, while serving as responsible public stewards of our resources for the City of Des Moines community.

Department Overview

The Human Resources Department oversees personnel administration ensuring the effective management of our workforce. Our responsibilities include recruitment and selection, classification and compensation, benefits administration, employee relations, policy development, performance management, organizational development, and labor relations. We are committed to supporting the City's mission by fostering a productive and engaged workforce.

Major Activities

- Benefits Administration
- Classification and Compensation
- Employee Relations
- Labor Relations
- Organizational Development
- Performance Management
- Policy Development
- Recruitment and Selection

2024 Accomplishments

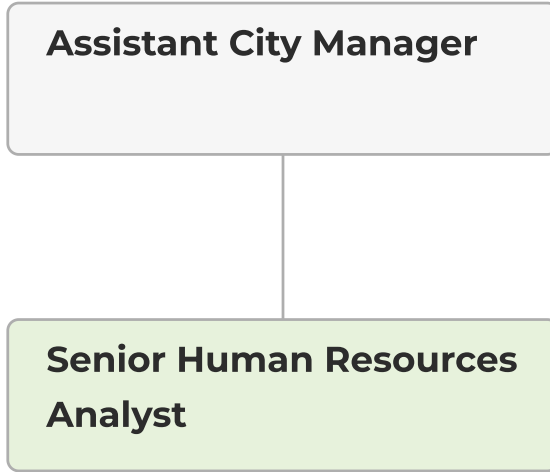
- Managed six (6) executive level recruitments to include City Manager, Community Development Director, Chief of Police, two (2) Assistant Police Chiefs and Public Works Director
- Bargained and settled the Police Support Guild collective bargaining agreement (new bargaining group.)
- Provide opportunities for increased employee engagement by organizing and hosting all-staff meetings, team-building activities, and social gatherings.
- Automated performance management processing.
- Drafted and implemented several policies to establish compliance and improve workplace safety.
- Expanded the orientation program to include other departments to provide a comprehensive overview of the City for new employees.
- Updated the Human Resources external webpage to provide better accessibility to information, additional resources and ensured information is current and relevant to the user.
- Collaborated with business stakeholders to align initiatives with strategic objectives and drive organizational change through enhancing external webpages, presentations, informational mailers, and increased community engagement opportunities.

2025-2026 Goals

- Revise and implement the Personnel Manual and associated policies to ensure they feature inclusive, up-to-date language that reflects current best practices for the City.
- Establish a structured ongoing supervisor-training program that is dynamic and relevant, which will include automated notifications and timely updates.
- Implement advanced leadership development training programs for senior management to foster innovation, creativity, and adaptability in leadership.
- Promote professional development opportunities for all staff to ensure continuous growth, engagement, and readiness for future.
- Design and implement an engagement survey to gather feedback on employee work environment, leadership, culture, and development opportunities.
- Implement a compensation philosophy that aligns with City's goals and values, reflects employee performance and job responsibilities, ensures market competitiveness, and demonstrates responsible fiscal management.
- Modify job descriptions to incorporate inclusive language, improve readability, and maintain consistency throughout the documents.
- Continue to strive for AWC WellCity recognition by creating a workplace that prioritizes and actively supports the physical, mental, and emotional well-being of our employees.
- Negotiate collective bargaining agreements that recognizes the value of represented staff and ensures mutual benefits and fiscal sustainability for the City.

Organizational Chart

Human Resources



Expenditures Summary

FY2025 Expenditures

\$279,665

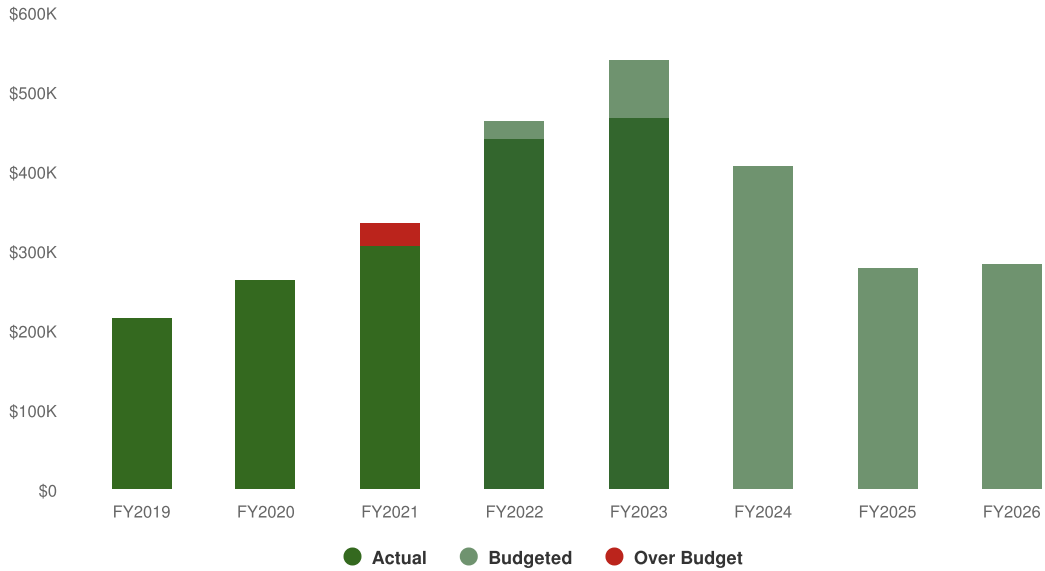
-\$127,705 (-31.35% vs. prior year)

FY2026 Expenditures

\$285,129

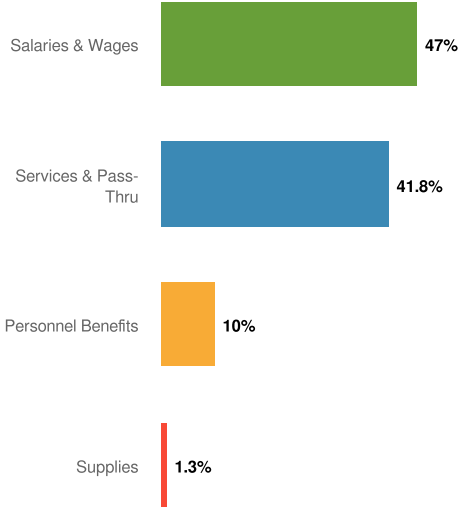
\$5,464 (1.95% vs. prior year)

Human Resources Proposed and Historical Budget vs. Actual

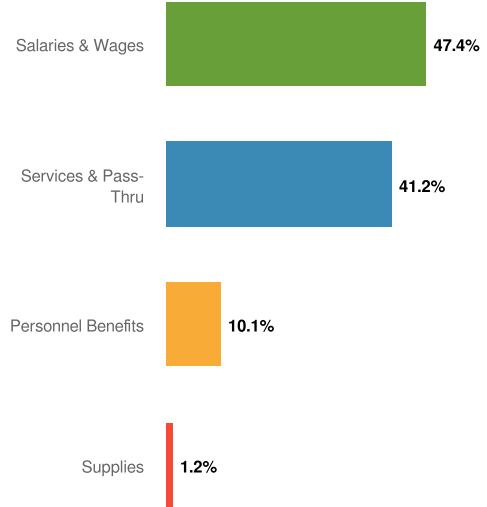


Expenditures by Expense Type

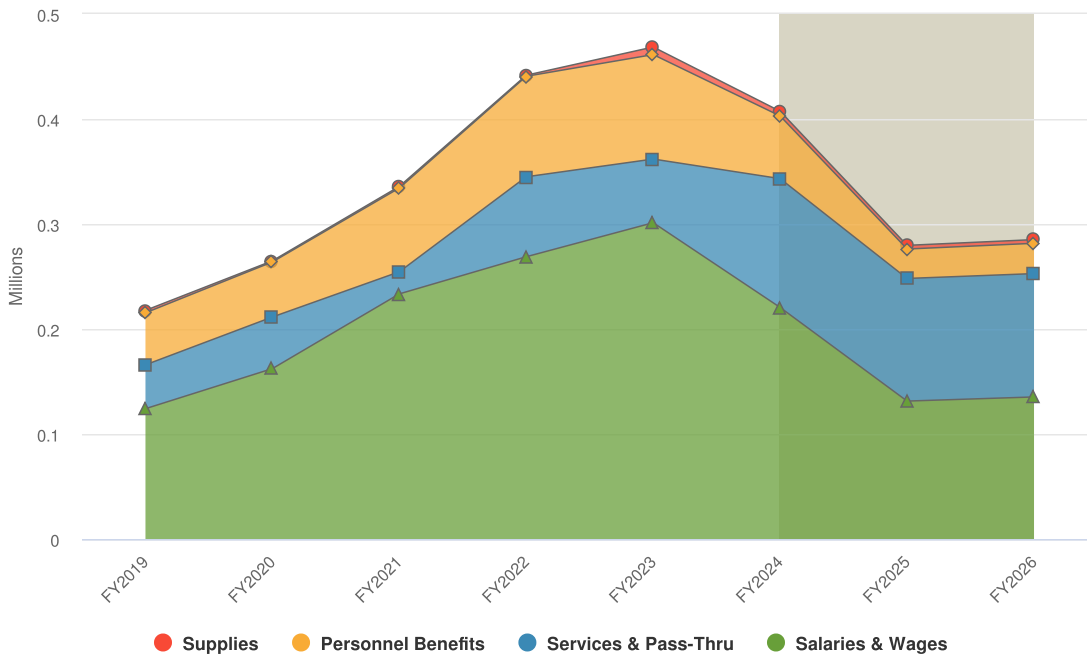
Budgeted 2025 Expenditures by Expense Type



Budgeted 2026 Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	FY2023 Actuals	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects						
Salaries & Wages	\$301,227	\$220,514	\$220,514	\$131,352	\$135,292	-40.4%
Personnel Benefits	\$99,489	\$59,660	\$59,660	\$28,026	\$28,866	-53%
Supplies	\$7,223	\$4,500	\$22,500	\$3,500	\$3,500	-22.2%
Services & Pass- Thru	\$60,636	\$122,696	\$123,296	\$116,787	\$117,471	-4.8%
Total Expense Objects:	\$468,576	\$407,370	\$425,970	\$279,665	\$285,129	-31.3%

Finance

Jeff Friend

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.

Mission Statement

The Finance Department is committed to ensuring the city's financial stability and transparency through providing timely, accurate, clear, and complete information in support of City Departments, City Council, and the community at large.

Department Overview

The Finance Department, consisting of 7.0 FTEs, is responsible for the administration of all financial record keeping and reporting functions required by local, state, and federal law. They provide stewardship of the public's money, protect the assets of the City, provide City policymakers with the information needed to perform their fiduciary responsibilities, and assist departments in carrying out their financial and operational functions for the residents of Des Moines, Washington.

Major Activities

- Accounts Payable/Receivable
- ARPA Grant Management
- Banking Service Management
- Capital Assets Management
- Grant Management
- Debt Management
- Finance Committee Meetings
- Internal Controls
- Liason to State Auditor's Office
- Payroll
- Preparation of Annual Financial Statements
- Preparation of Biennial Budget
- Quarterly Financial Reporting
- Taxes – Excise, Leasehold, Property, and Quarterly

2024 Accomplishments

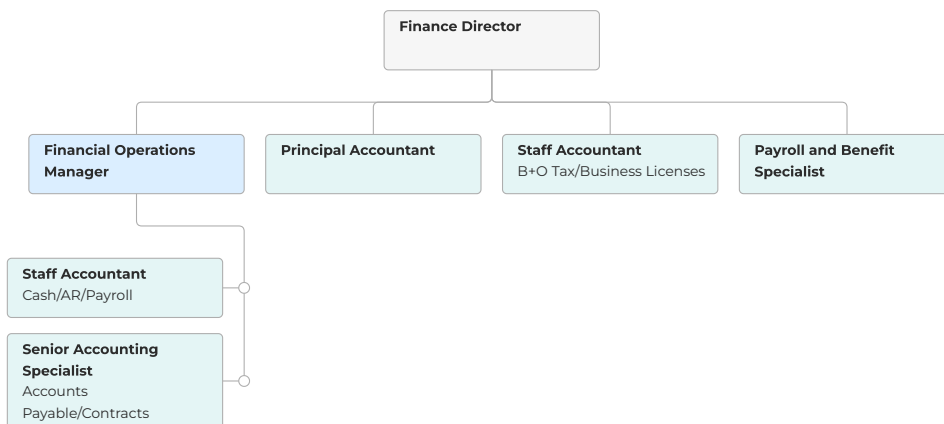
- Implementation of Finance Committee
- Council approval of switch to biennial budget process from annual budgeting
- Placement of levy lid lift on ballots in August and November
- Review of City financial policies to ensure process compliance post-accounting software implementation
- Expanded scope and improved timeliness of quarterly financial reports

2025/2026 Goals

- Maintain AA+ bond rating
- Implement scheduling in electronic time sheets module
- Implement Tyler Munis Citizen Self Service to enable residents to pay invoices to the City through an online portal
- Collaborate with other departments to enhance the City's fleet management for cost savings

Organizational Chart

Finance and Information Technology



Expenditures Summary

FY2025 Expenditures

\$1,306,317

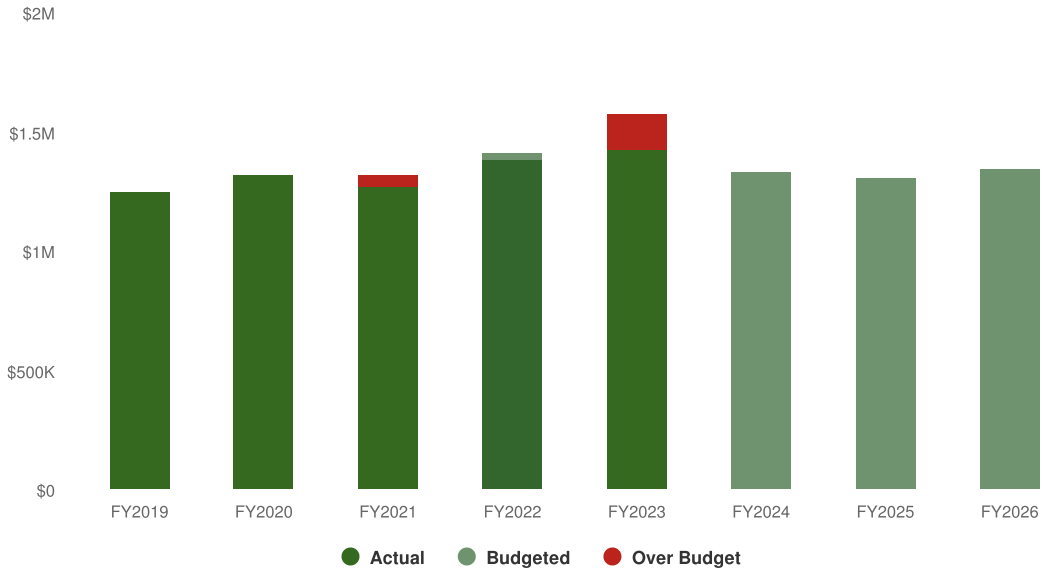
-\$28,353 (-2.12% vs. prior year)

FY2026 Expenditures

\$1,343,978

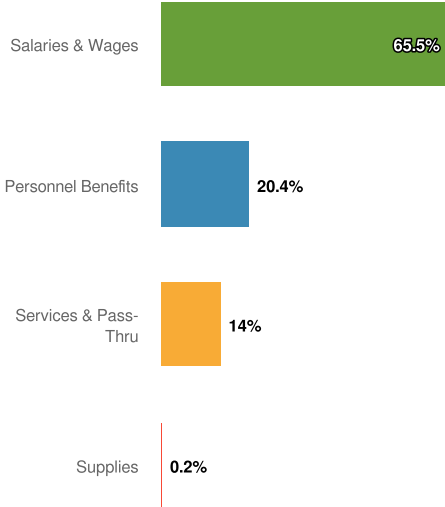
\$37,661 (2.88% vs. prior year)

Finance Proposed and Historical Budget vs. Actual

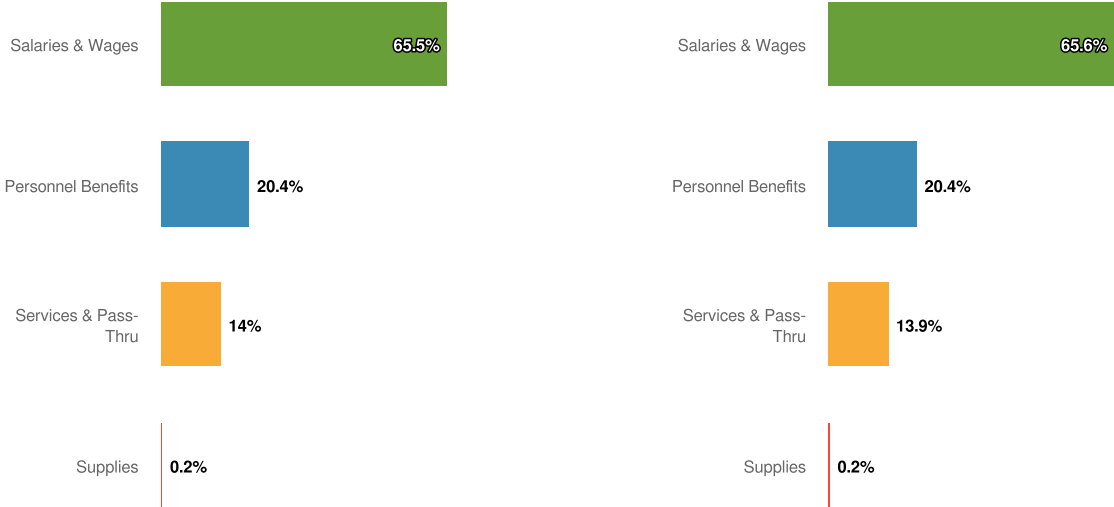


Expenditures by Expense Type

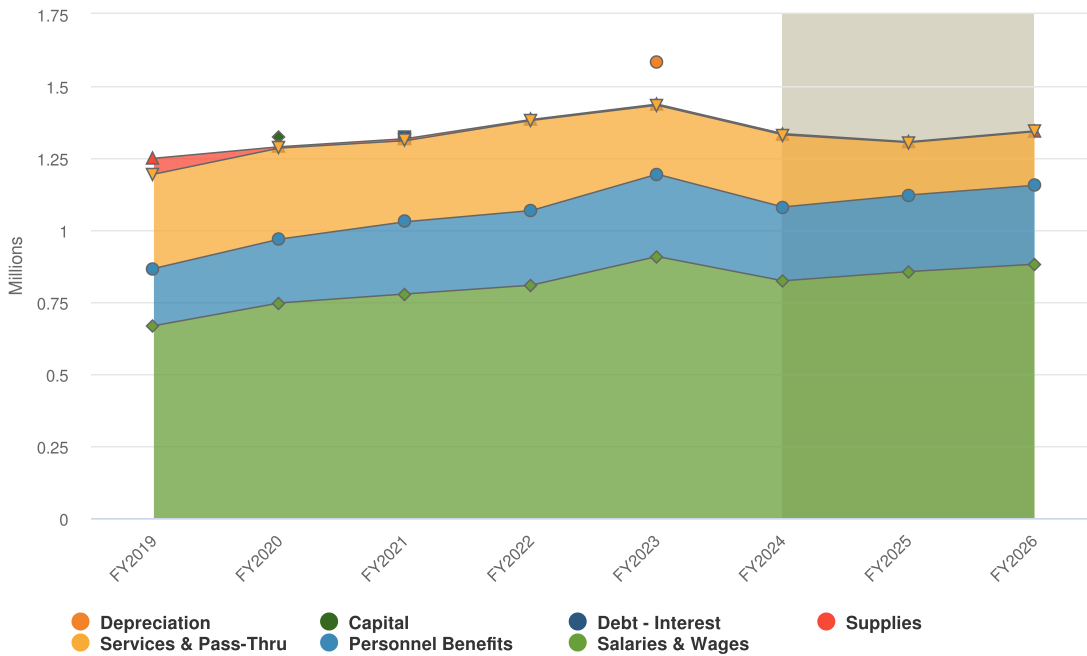
Budgeted 2025 Expenditures by Expense Type



Budgeted 2026 Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	FY2023 Actuals	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects						
Depreciation	\$143,528	\$0	-\$143,528	\$0	\$0	0%
Salaries & Wages	\$908,015	\$823,622	\$823,622	\$855,595	\$881,263	3.9%
Personnel Benefits	\$285,708	\$256,419	\$256,419	\$265,885	\$273,861	3.7%
Supplies	\$4,093	\$4,000	\$2,500	\$2,500	\$2,500	-37.5%
Services & Pass- Thru	\$239,413	\$250,629	\$212,529	\$182,337	\$186,354	-27.2%
Total Expense Objects:	\$1,580,758	\$1,334,670	\$1,151,542	\$1,306,317	\$1,343,978	-2.1%

Information Technology

Chris Pauk
IT Operations Supervisor

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.

Mission

Our mission is to provide an information and communication infrastructure that delivers the highest quality services for internal and external customers in an efficient, effective, and fiscally responsible manner.

Department Overview

The Information Technology department secures, maintains, and supports the City's on-premise and cloud technologies. This includes the City's enterprise business systems, website, networks, hardware, software, audio/video services and tools, and operational technologies. The department provides a help desk to City staff, videography support for public meetings, and administers, develops, and maintains the Geographic Information System (GIS).

Major Activities

Improve access to City services and information through online systems.
Provide a secure and reliable information technology infrastructure.
Provide up-to-date hardware and software tools for staff.
Seek new technology and apply where it is cost effective.

2024 Accomplishments

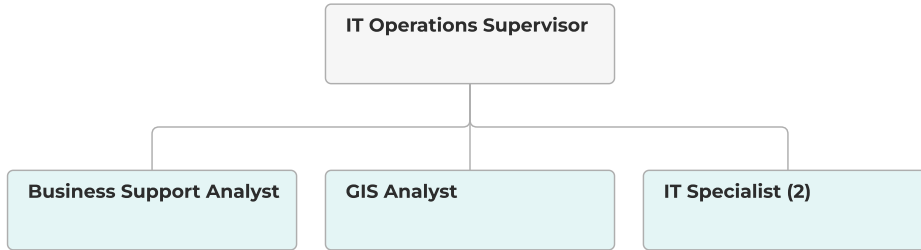
- Upgrade all server operating systems.
- Upgrade GIS servers and infrastructure.
- Preliminary Microsoft Office 365 implementation.
- Permit system Cloud migration.

2025-2026 Goals

- Migrate all desktop computers to Windows 11 through upgrades or replacement.
- Complete Microsoft Office 365 implementation.

Organizational Chart

Information Technology



Expenditures Summary

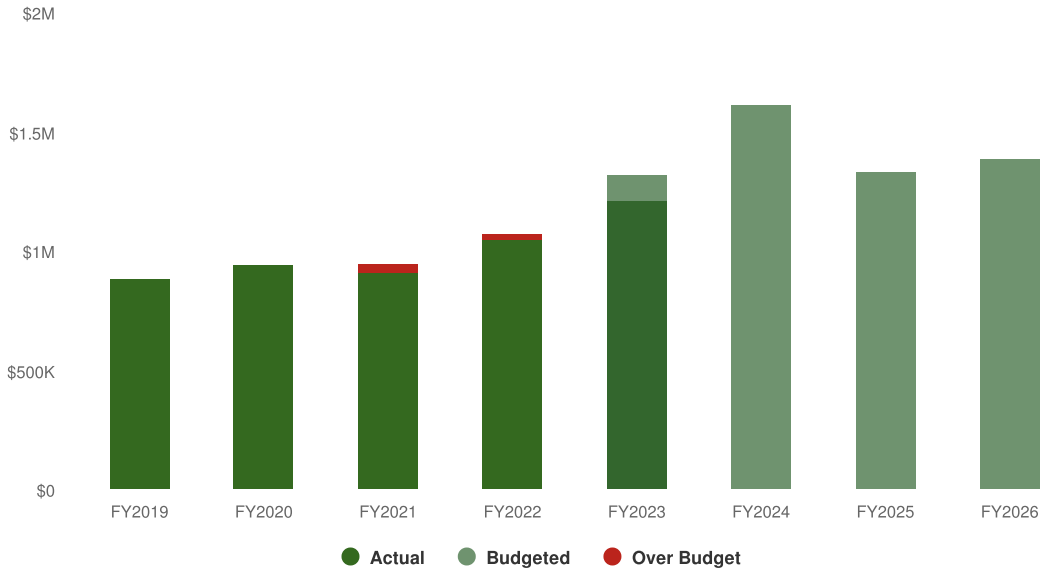
FY2025 Expenditures

\$1,332,120
-\$286,414 (-17.70% vs. prior year)

FY2026 Expenditures

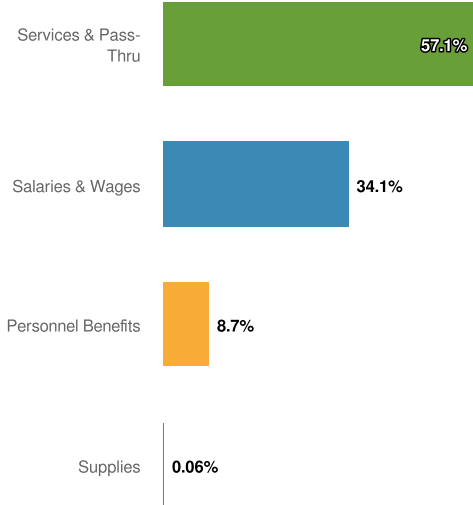
\$1,386,842
\$54,722 (4.11% vs. prior year)

Information Technology Proposed and Historical Budget vs. Actual

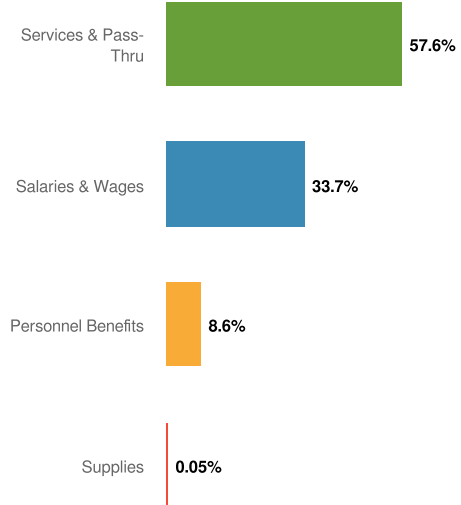


Expenditures by Expense Type

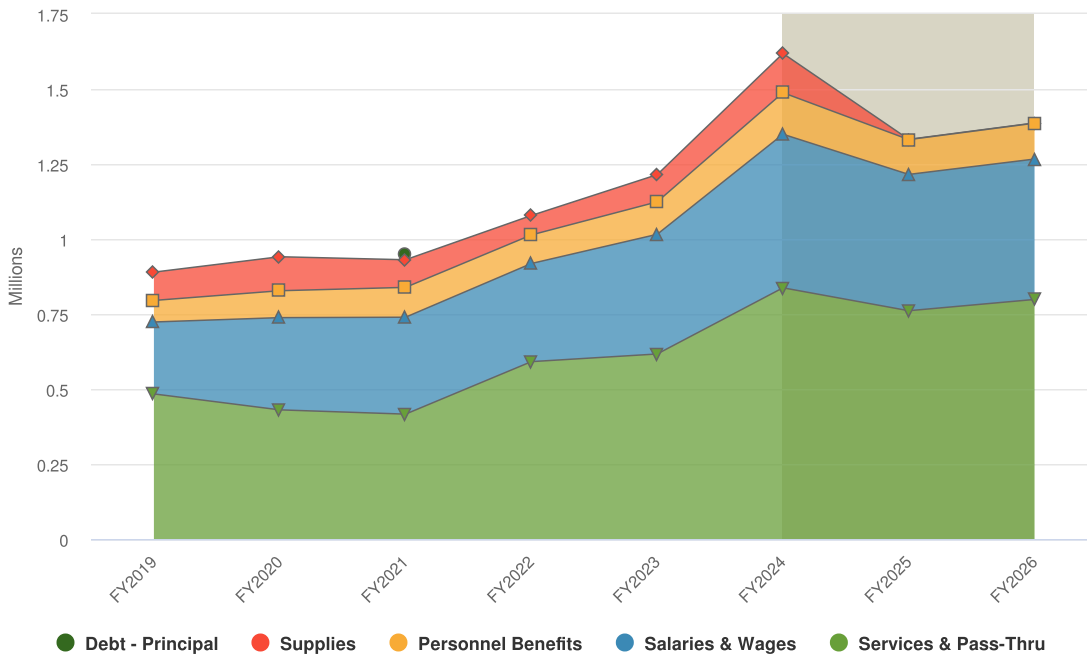
Budgeted 2025 Expenditures by Expense Type



Budgeted 2026 Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	FY2023 Actuals	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects						
Salaries & Wages	\$398,887	\$511,954	\$511,954	\$454,343	\$467,973	-11.3%
Personnel Benefits	\$108,159	\$138,507	\$138,507	\$116,104	\$119,588	-16.2%
Supplies	\$90,673	\$130,750	\$75,750	\$750	\$750	-99.4%
Services & Pass- Thru	\$616,722	\$837,323	\$814,323	\$760,923	\$798,531	-9.1%
Total Expense Objects:	\$1,214,440	\$1,618,534	\$1,540,534	\$1,332,120	\$1,386,842	-17.7%



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.

Mission

The legal department strives to provide proactive legal advice to ensure that every action by the City is legally defensible, complies with the most current state of the law, and minimizes the potential for litigation.

Department Overview

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.

Major Activities

- Providing legal advice to the City Council, administration, and City departments
- Drafting Ordinances, Resolutions, and motions of the City Council and preparation and/or review of agenda items
- Drafting and/or review of contracts, interlocal agreements and other legal instruments
- Attending City Council and committee meetings and providing legal guidance as needed
- Representing the City or supervising retained counsel in legal proceedings
- Prosecution of all non-felony crimes committed in the City from filing through trial, sentencing, and probation
- Prosecution of traffic infractions and civil violations of City code

2024 Accomplishments

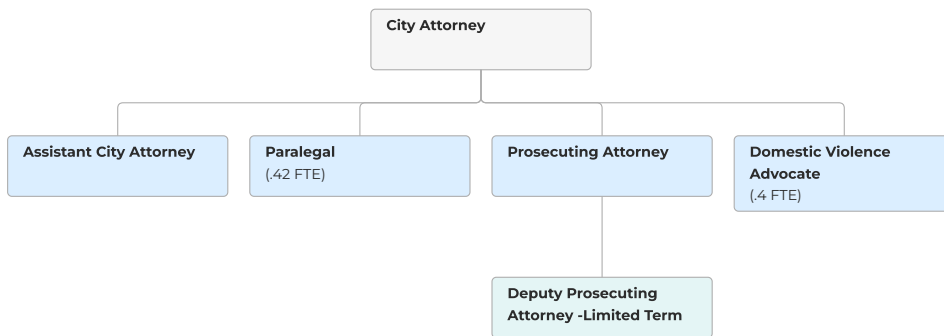
- In partnership with other City departments, completed another year without significant litigation or any adverse legal findings against the City. All while working short-handed in the department due to interim appointments and extended staff leave.
- The legal department worked with the Municipal Court, the Administrative Office of the Courts, and the City's vendor to bring the first park zone speed enforcement cameras in the state online.
- Prepared numerous ordinances adopted by the Council addressing such subjects as the Animal Code, fireworks, correcting outdated language and references, updating various fees throughout the Code and traffic safety enforcement cameras.
- Assisted the Building Official to complete the first major update of the City's building code in 10 years.

2025-2026 Goals

- Continue to provide high level legal advice and services to the City Council, administration, and City departments; promote public safety and justice through prosecution of misdemeanor crimes, infractions and City code violations.
- Assist with the seamless transition to a new City Manager.

Organizational Chart

Legal



Expenditures Summary

FY2025 Expenditures

\$1,015,611

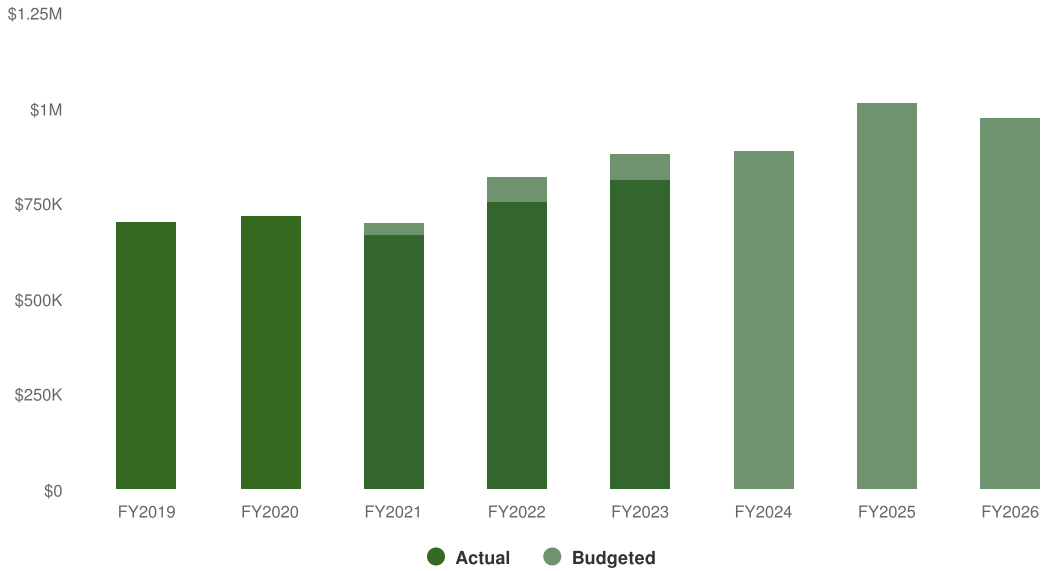
\$126,254 (14.20% vs. prior year)

FY2026 Expenditures

\$974,588

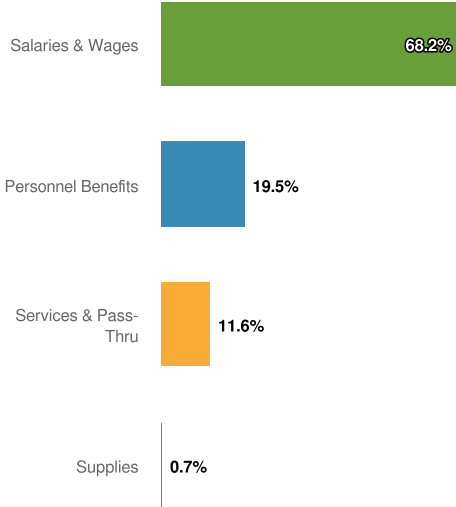
-\$41,023 (-4.04% vs. prior year)

Legal Proposed and Historical Budget vs. Actual

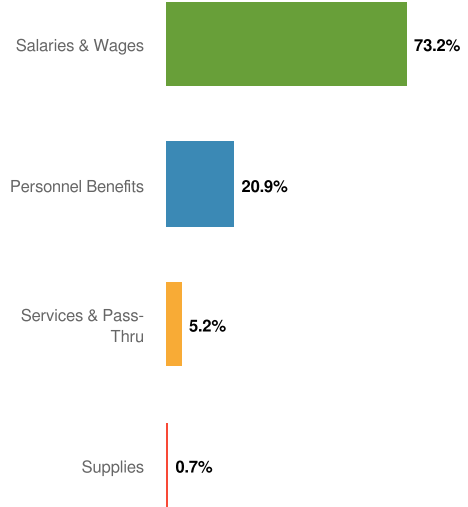


Expenditures by Expense Type

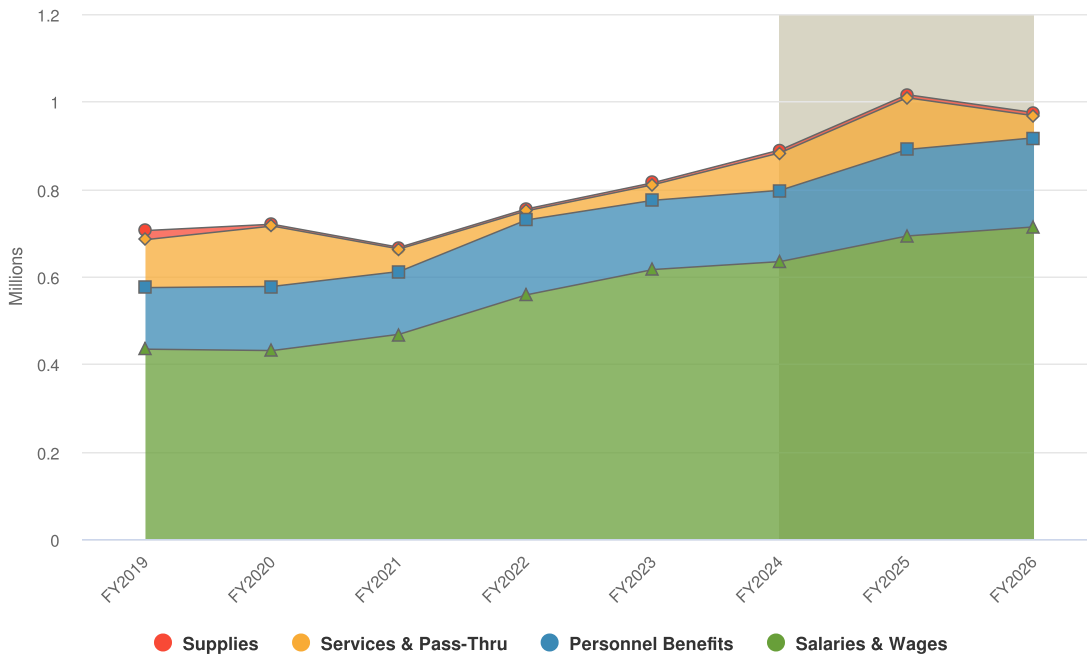
Budgeted 2025 Expenditures by Expense Type



Budgeted 2026 Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	FY2023 Actuals	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects						
Salaries & Wages	\$615,936	\$634,093	\$634,093	\$692,578	\$713,355	9.2%
Personnel Benefits	\$158,247	\$162,895	\$162,895	\$197,719	\$203,653	21.4%
Supplies	\$4,659	\$6,600	\$6,600	\$7,000	\$7,200	6.1%
Services & Pass- Thru	\$35,595	\$85,769	\$57,769	\$118,314	\$50,380	37.9%
Total Expense Objects:	\$814,437	\$889,357	\$861,357	\$1,015,611	\$974,588	14.2%

Municipal Court

Lisa Leone

Municipal Court 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

MISSION STATEMENT

Des Moines Municipal Court is dedicated to the fair, impartial, and timely administration of justice, providing the community it serves with a safe and accessible environment that is respectful to all. The business of the Court shall be conducted with integrity, competence, and a commitment to excellence, in order to promote public trust and confidence in our system of justice.

JUDICIAL BRANCH OVERVIEW

As the Judicial branch of the City of Des Moines, the Court's core responsibilities are as follows:

- To provide an impartial, safe, and accessible forum for the resolution of legal disputes;
- To timely adjudicate civil and criminal cases filed with the Court;
- To protect public safety using principles of deterrence and rehabilitation;
- To provide post-conviction supervision for those convicted of certain crimes;
- To successfully manage therapeutic DUI Court for high-risk/high-need offenders;
- To be a responsible steward of public funds; and,
- To uphold the public trust and confidence in the judicial branch.

2024 ACCOMPLISHMENTS

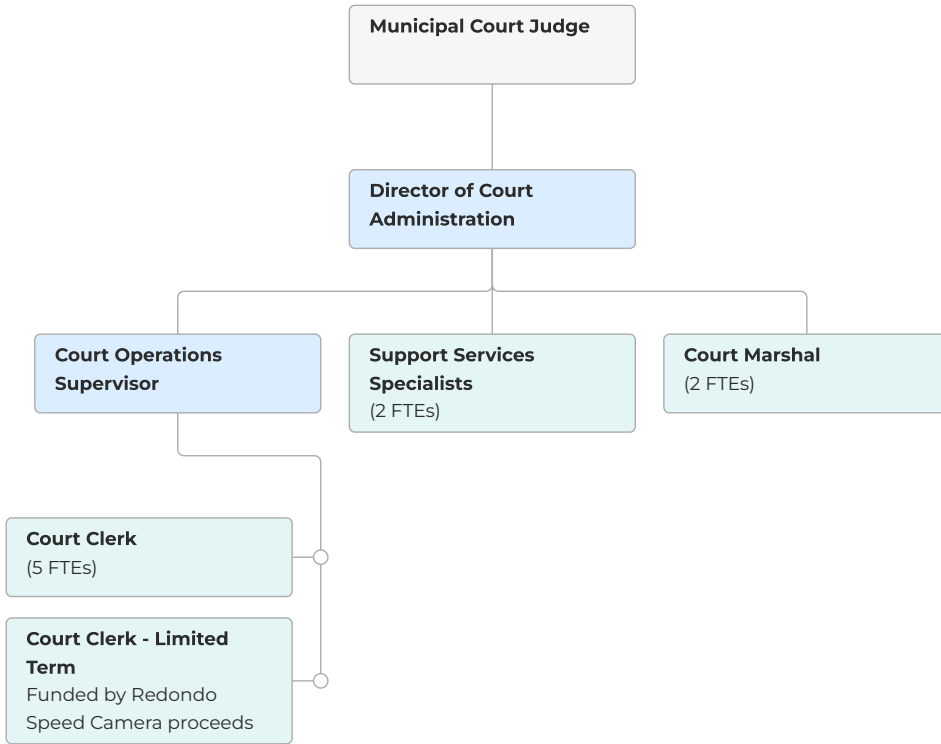
- Revised local court rules to prepare for changes in the law, to accommodate video access to court, and in anticipation of photo enforcement and electronic filings with the court;
- Successfully navigated staffing shortages and on-boarded new hires;
- Responsibly managed federal grant money for therapeutic court;
- Maintained compliance and reporting for Court program to address the Blake decision that declared Washington's liability drug possession statute to be unconstitutional;
- Continued the success of outreach programs, including administrative bench warrant quash and simplified process for individuals to address delinquent legal financial obligations.
- Continued educational efforts in court security, implicit bias, managing conflict, and supervisory skills for leadership team.

2025-2026 GOALS

- Continue accurate financial reporting to both the Administrative Office of the Courts (AOC) and the City;
- Continue accurate reporting to partners regarding exhibit retention, infraction filing, appeals, bench warrants, and probation revenue;
- Continue accurate caseload tracking;
- Anticipate photo enforcement program changes, and process impacts;
- Monitor case performance standards to increase efficiency and reduce costs.
- Continue focus on staff development and engagement including on-going training, small group training sessions, and educational retreats;
- Prepare for implementation and integration with State-wide case management system;
- Recommence offering cognitive behavioral programming through Support Services such as DV-MRT and Coping with Anger MRT;
- Maintain adherence to current Court policy regarding supervision standards;
- Set 100% of criminal matters within 90 days of time for trial (60 days if in-custody).
- Set 100% of infractions within 120 days of filing;
- Accurately report and remit monthly remittances to City's Finance Department and AOC;
- Maintain statutory compliance with reporting requirements related to criminal convictions;
- Maintain yearly review and update of local court rules to ensure compliance with State court rules and changes in State law;
- Maintain clear lines of communication with the other branches of City government, City departments, and stakeholders within the community.

Organizational Chart

Municipal Court



Expenditures Summary

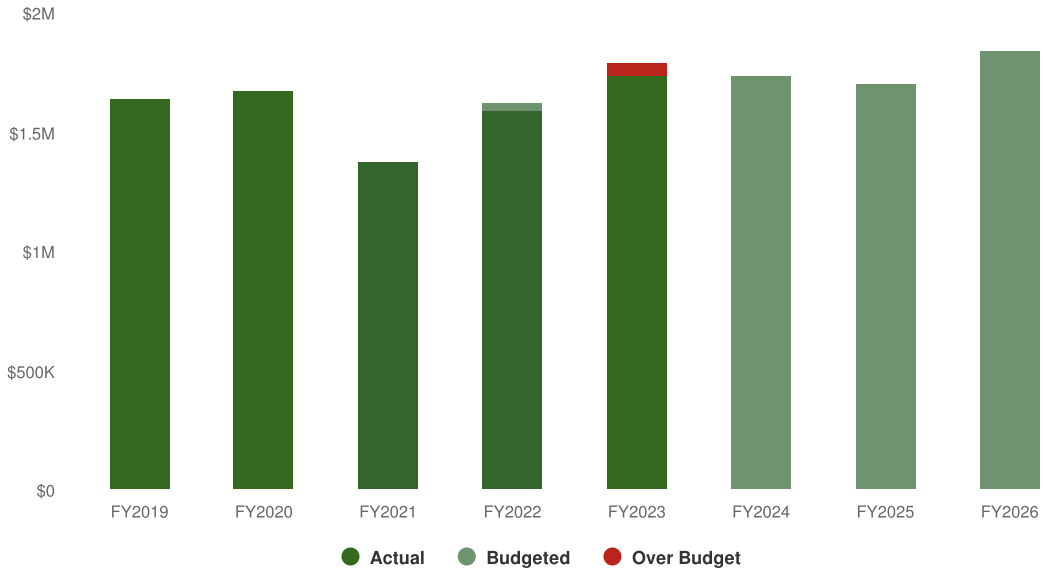
FY2025 Expenditures

\$1,706,115
-\$28,906 (-1.67% vs. prior year)

FY2026 Expenditures

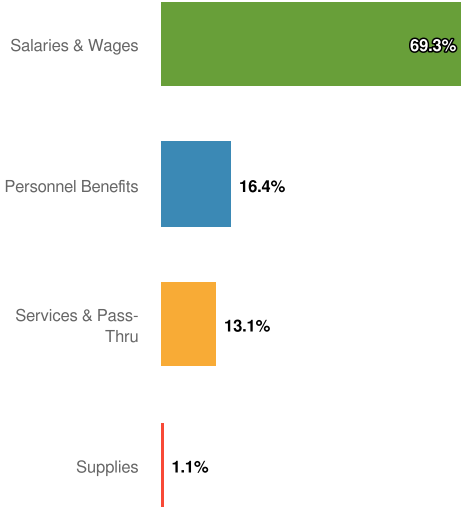
\$1,842,157
\$136,042 (7.97% vs. prior year)

Municipal Court Proposed and Historical Budget vs. Actual

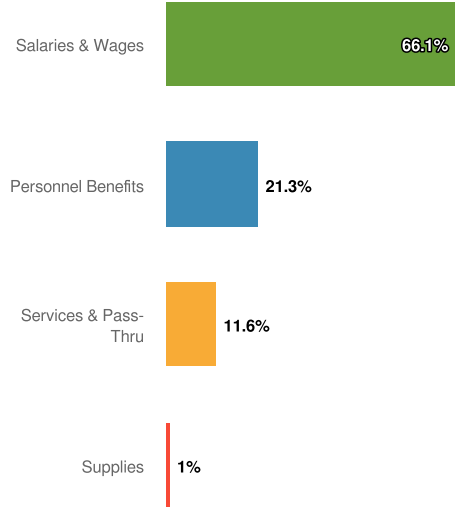


Expenditures by Expense Type

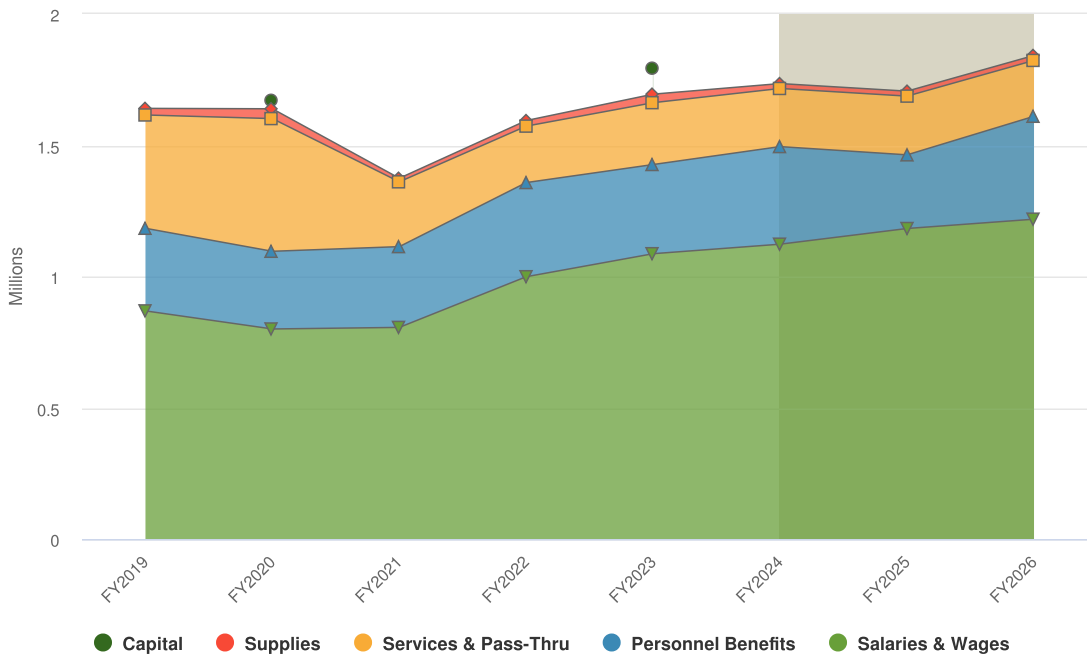
Budgeted 2025 Expenditures by Expense Type



Budgeted 2026 Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	FY2023 Actuals	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects						
Salaries & Wages	\$1,086,873	\$1,123,111	\$1,123,111	\$1,182,863	\$1,218,349	5.3%
Personnel Benefits	\$339,739	\$371,754	\$371,754	\$280,601	\$392,018	-24.5%
Supplies	\$32,503	\$18,705	\$19,905	\$18,955	\$18,955	1.3%
Services & Pass- Thru	\$235,565	\$221,451	\$231,801	\$223,696	\$212,835	1%
Capital	\$98,899	\$0	\$0	\$0	\$0	0%
Total Expense Objects:	\$1,793,579	\$1,735,021	\$1,746,571	\$1,706,115	\$1,842,157	-1.7%

Police

Ted Boe
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.

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.

Mission

Committed to relentlessly fighting crime with trust and care.

Department Overview

The City of Des Moines has 36 commissioned personnel, which includes one Police Chief, two Assistant Chiefs, six Sergeants, four Detectives, five Corporals, and eighteen Officers. Additionally, there are two officer vacancies for commissioned personnel. The City also employs twelve non-commissioned personnel, which includes two Community Service Officers, one Crisis Response Specialist, one Executive Assistant, one Crime Analyst, one Evidence Technician, one Records Supervisor, and five Records Specialists.

Major Activities

- Promptly respond to approximately 17,000 911 calls/ year
- Safely effect more than 600 criminal arrests/ year
- Professionally conduct approximately 1,000 traffic stops/ year
- Organize and facilitate police events, including the annual Community Police Academy and National Night Out
- Attend various City events including, Independence Day, and Waterland Festival,
- Manages state grants for Distracted Driving, Speed, DUI, Seatbelt and Motorcycle Safety emphases
- Assist with Emergency Management and Disaster Preparedness

2024 Accomplishments

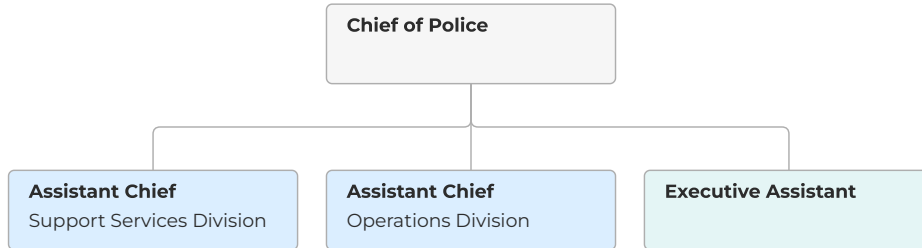
- Secured a replacement car from South King Fire
- Hired 6 new officers due to designated recruiter as of June
- Invested in new software for background investigations and Field Training (FTOs)
- *command folder – training for FBI National Academy Regional Leadership Training
- ABLE trainers (active bystandership for law enforcement)
- Community Police Academies
- Summer Outreach events
- Women’s Self Defense Course
- Examine our body worn camera systems to determine replacement timeline

2025-2026 Goals

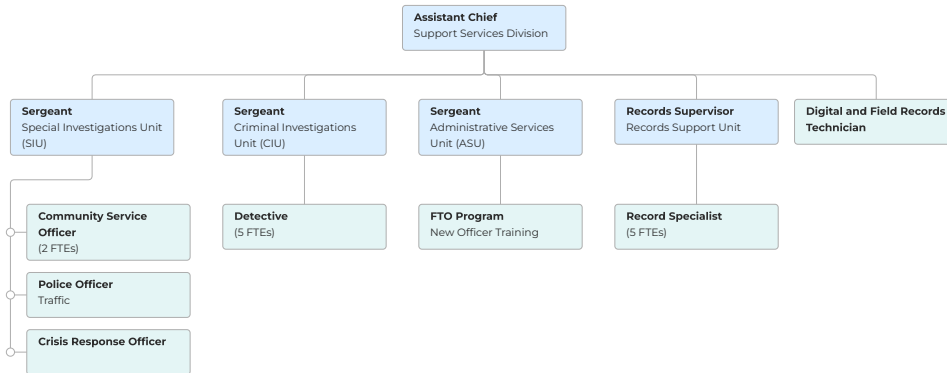
- Deployment of 2 K9 Handlers
- Improvement of vehicle fleet in order to facilitate ensured timely and consistent response
- Staff training development (leadership)/ reality based training (RBT)
- Deployment dedicated traffic officer
- Evaluate crime analysis data
- Continue to improve staff wellness
- Ensure annual standards are meet to keep Accreditation
- Reconstituting enforcement of street crimes
- Rejoin a federal task force

Organizational Chart

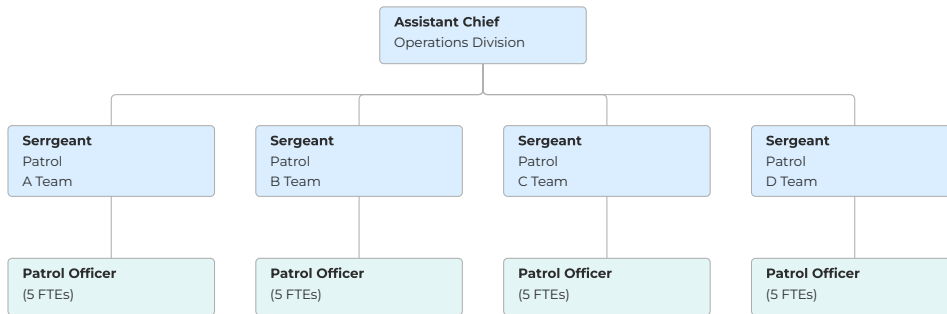
Police - Administration



Police - Support Services Division



Police - Operations Division



Expenditures Summary

FY2025 Expenditures

\$13,063,031

\$929,823 (7.66% vs. prior year)

FY2026 Expenditures

\$13,011,153

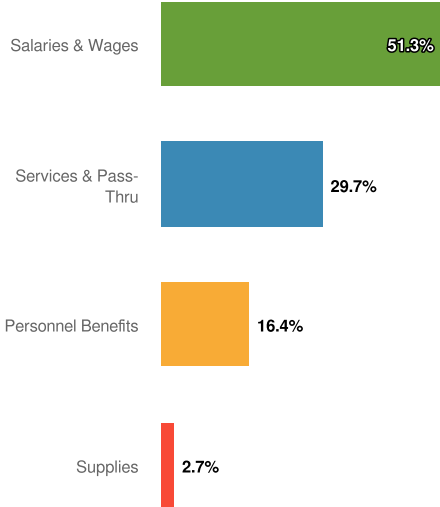
-\$51,878 (-0.40% vs. prior year)

Police Proposed and Historical Budget vs. Actual

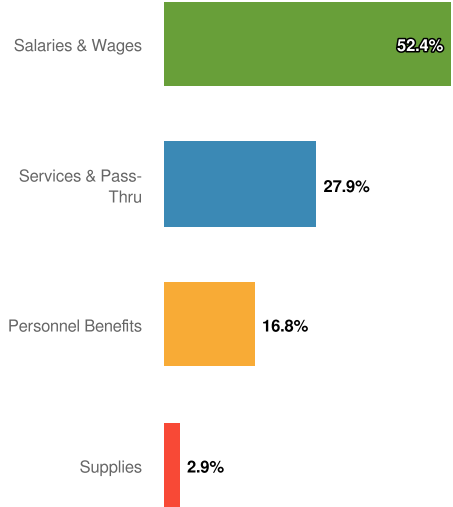


Expenditures by Expense Type

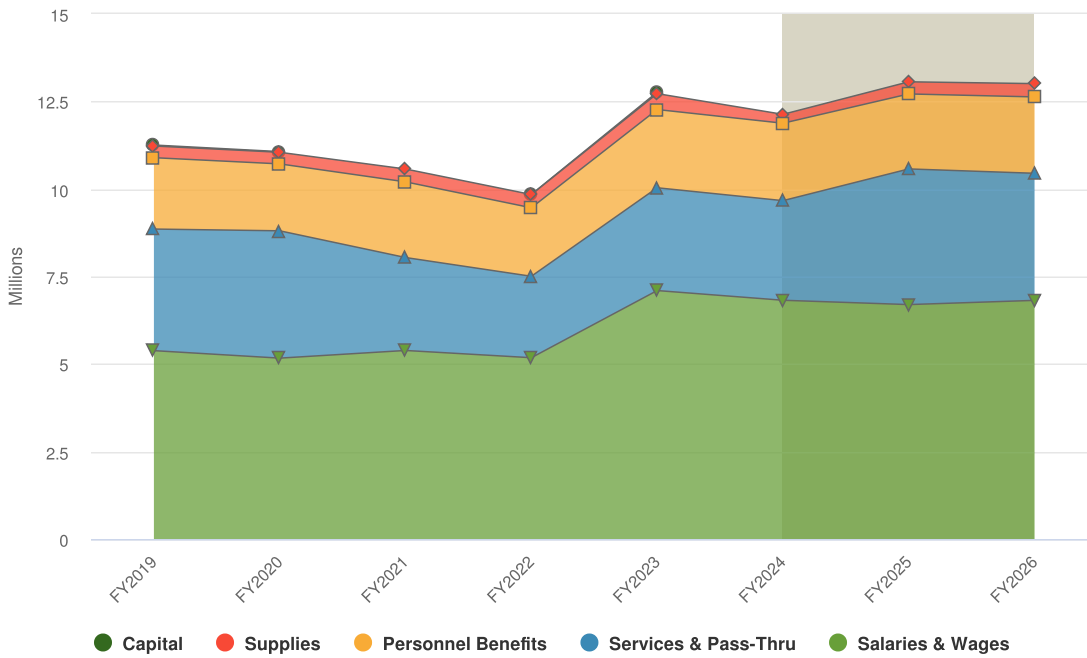
Budgeted 2025 Expenditures by Expense Type



Budgeted 2026 Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	FY2023 Actuals	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects						
Salaries & Wages	\$7,098,448	\$6,821,150	\$6,821,150	\$6,697,464	\$6,817,777	-1.8%
Personnel Benefits	\$2,235,606	\$2,212,025	\$2,212,025	\$2,142,275	\$2,181,843	-3.2%
Supplies	\$454,316	\$253,700	\$342,207	\$347,150	\$380,200	36.8%
Services & Pass- Thru	\$2,936,840	\$2,846,333	\$2,941,523	\$3,876,142	\$3,631,333	36.2%
Capital	\$41,661	\$0	\$0	\$0	\$0	0%
Total Expense Objects:	\$12,766,871	\$12,133,208	\$12,316,905	\$13,063,031	\$13,011,153	7.7%



Public Works

Mike Slevin

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.

Mission

The Public Works Department's mission is to plan, construct, and maintain safe, attractive, and functional transportation system; to maintain, protect, and improve the city's surface water resources; to maintain city parks and open spaces; provide capital improvement expertise and project delivery; and to provide city fleet management services.

Department Overview

The 42 employees of the Public Works department work diligently to construct, maintain, and operate the city's infrastructure, utilities, capital facilities, and fleet for the benefit of the Citizens of Des Moines, under the direction of the City Manager, within the guidance of City Council policy and initiatives.

Major Activities

- Responding to citizen concerns
- Transportation Improvement Plan
- Pavement Restoration Program
- Review and permitting of private development and right-of-way projects
- Development of traffic calming program
- 2024 NPDES permit and water quality
- Storm Utility maintenance and operation
- Ecology Water Quality granting opportunities
- Capital Project construction, management, inspection, and delivery
- ROW and parks maintenance
- Fleet maintenance and procurement
- Continued coordination with governmental partners (Sound Transit, WSDOT, Ecology, Commerce, King County, neighboring jurisdictions)

2024 Accomplishments

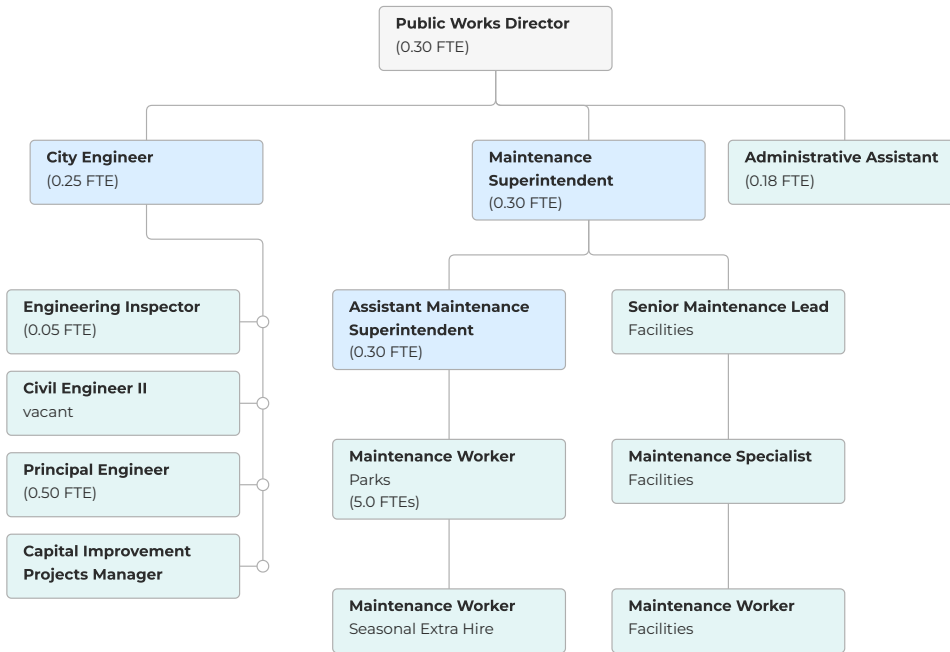
- WSDOT SR 509 Interagency Agreement GCB3807
- Completion of Sound Transit FWLE improvements (Pacific Ridge, College Way)
- Marina Steps project design, bid, and under contract
- Design and construction of Redondo Restroom
- Coordinated with partners to install speed cameras in Redondo
- Completed most extensive pavement overlay project ever by the City
- Coordinated with WSDOT SR 509 team to reconstruct 26th Street bridge over I-5
- Completed 10% design of 223rd Complete Streets Project
- Cecil Powell Park and Playground Construction
- Field House Park and Playground Construction
- Senior Center pipe repairs
- Courthouse security and Public Defender room improvements
- Completed the Barnes Creek Culvert Replacement Project in partnership with WSDOT
- Completed the S Kent Des Moines Rd / 16th Ave S pipe replacement project
- Completed the 1st Ave S Pump replacement project
- Launched the Adopt-a-Drain program
- Secured \$500k Ecology NEP water quality grant for the Marina Steps project
- Purchased new robotic camera for pipe inspections
- In-house remodel of PW maintenance office, Suite D kitchen, Engineering office
- Major maintenance work to ensure parks were safe and welcoming
- Street marking replacement program initiated
- Extended life of aging police vehicles through proactive fleet maintenance

2025 - 2026 Goals

- Focus on Training, Safety, and Esprit de Corps of existing employees
- Complete construction of Barnes Creek Trail
- Complete construction of 200th Street Improvements
- Complete construction of Marina Steps project
- Complete construction of 24th Project
- Complete construction of Redondo restroom project
- Implement speed hump pilot project
- Redesign and bid Redondo Fishing Pier Project
- Begin design of 224th (Pacific Ridge) project
- Design of 223rd Complete Street Project
- Senior Center New Roof and Solar Panel Installation
- MVD Flag Triangle Park Renovation
- Midway Park Redesign
- Complete scheduled high priority CIP projects identified in the 2015 Surface Water Comprehensive Plan
- Complete Corrugated Metal Pipe inspection program
- Source Control inspection program
- Create a GIS map layer of all curbs and berms in the City
- Purchase new Vector truck
- Street asset management program
- Comprehensive fleet management plan
- Maintain 95% staffing in all sections of Department

Organizational Chart

Public Works Maintenance, Engineering & CIP



Expenditures Summary

FY2025 Expenditures

\$1,700,003

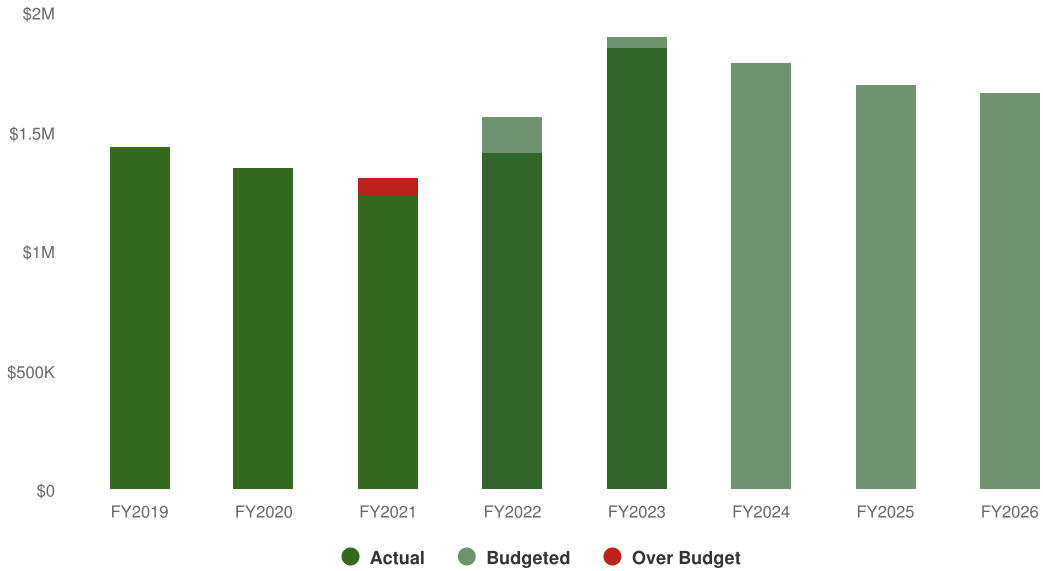
-\$93,168 (-5.20% vs. prior year)

FY2026 Expenditures

\$1,665,255

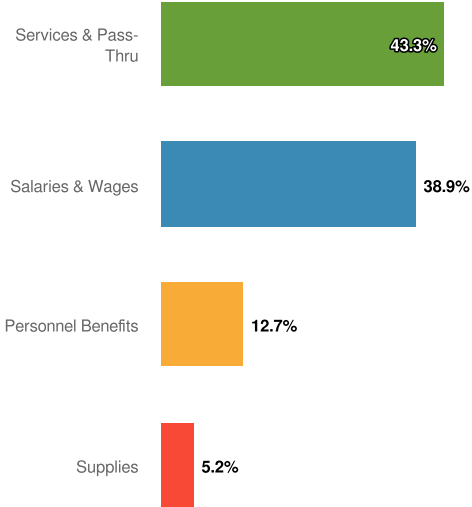
-\$34,748 (-2.04% vs. prior year)

Public Works Proposed and Historical Budget vs. Actual

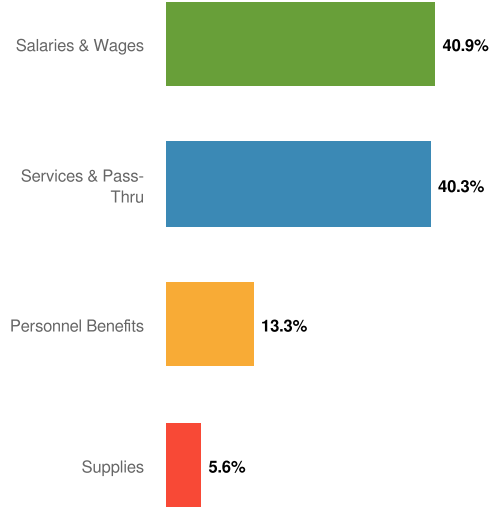


Expenditures by Expense Type

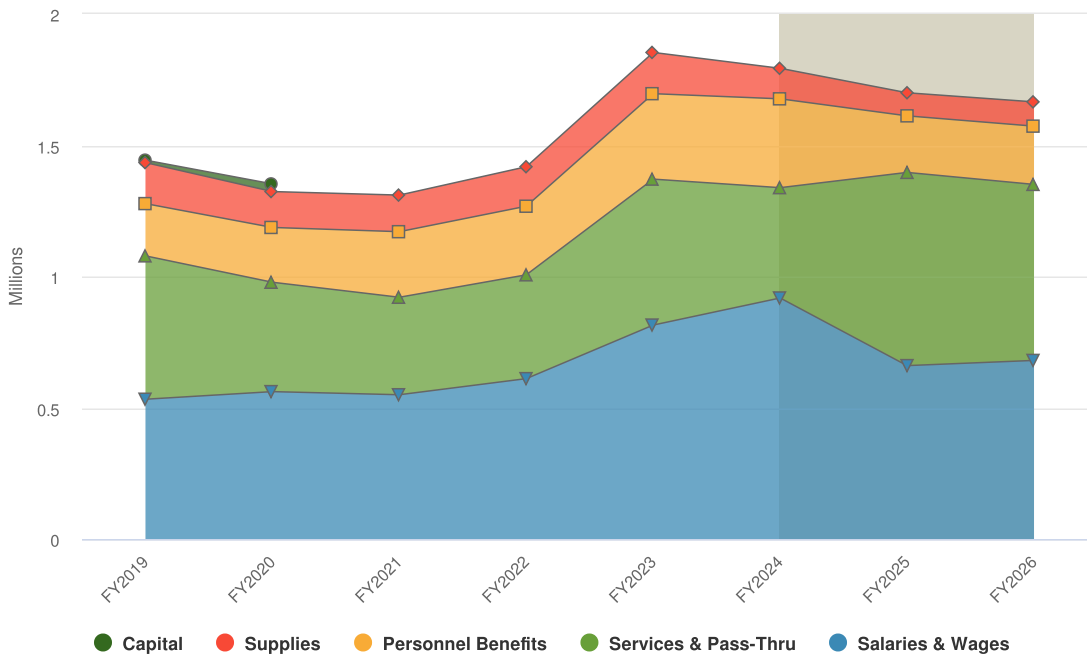
Budgeted 2025 Expenditures by Expense Type



Budgeted 2026 Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	FY2023 Actuals	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects						
Salaries & Wages	\$815,009	\$918,200	\$918,200	\$660,520	\$680,336	-28.1%
Personnel Benefits	\$325,520	\$338,463	\$338,463	\$215,464	\$221,927	-36.3%
Supplies	\$157,141	\$116,300	\$108,800	\$88,000	\$92,500	-24.3%
Services & Pass- Thru	\$555,952	\$420,208	\$437,483	\$736,019	\$670,492	75.2%
Total Expense Objects:	\$1,853,621	\$1,793,171	\$1,802,946	\$1,700,003	\$1,665,255	-5.2%

Community Events & Services (formerly Parks, Recreation, & Senior Services)

Bonnie Wilkins

Director of Community & Administrative Services

Community Events & Services Department (formerly Parks, Recreation and Senior Services Department) 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.
- Des Moines Activity Center provides Senior Services with outreach to Des Moines and Normandy Park senior residents to support learning and independence and encourage involvement with the Senior Center and community. As well as, Senior Programs, which provides special events, trips, lifelong learning and continuing education, sports leagues, fitness, and dance programs. Supported by fees and charges, sponsorships, and volunteers.
- Events and Facilities - Promotes and provides services for the rental of city properties for private and public events, primarily the Des Moines Beach Park, which includes the Auditorium, Dining Hall, Founders Lodge, Picnic Shelter, Meadow and Promontory.

Mission

Events and Facilities (Beach Park) - to provide a welcoming and versatile venue for private and public events that foster community engagement, celebrate diversity, and promote the natural beauty of Des Moines Beach Park.

Des Moines Activity Center (Senior Services) - to provide and promote high quality, sustainable and robust programming and recreational activities in a warm, welcoming, diverse and inclusive space. Delivering exceptional recreational and cultural opportunities responsive to the needs and health of our community with special event opportunities for the community to gather, celebrate, and learn about one another.

Department Overview

Events and Facilities (Beach Park) - At the Beach Park, we focus on facility and event management, customer service, day-to-day and event operations.

Major Activities

1. Event Planning and Coordination
 - Client consultation. Timeline management
2. Marketing and Sales
 - Promoting, tours and social media presents
3. Venue Management
 - Setup, tear down, parking, cleaning, inventory management, security, permits and insurance, health and safety for all staff and guests
4. Financial Management
 - Billing and invoicing, budgeting
5. Staff Management
 - Hiring and training, scheduling
6. Post-Event Activities
 - Feedback collection, reviews

Des Moines Activity Center (Senior Services) - The Des Moines Activity Center staff, its enthusiastic volunteers and Senior Advisory Committee focuses to serving our aging-adult community by providing health, social and human services, recreation and socialization programs to enhance the experience of being an older adult while meeting the goals of successful aging.

Major Activities

The Q1 closure of the Activity Center had a big impact on our existing events and activities. However, we were able to retain many of the ongoing classes and events. Upon opening during Q2, data has shown steady commitment and involvement of existing members and an increasing number of new participants. We have seen increasing interest in volunteerism from our community members who have a sense of pride, attachment and investment in the Activity Center. We see this as they offer time and effort in event planning, administrative duties, kitchen assistance, and volunteer class instruction. Our day trips and outings show a 100% participation rate, usually with an increasing wait list of eager members. We plan to host our annual bazaar drawing in vendor relationships and community engagement. Our congregate dining statistics have also increased exponentially. We plan to uphold partnerships with organizations and community groups and solidify new partnerships with local agencies supporting and embracing diversity, equity and inclusion.

2024 Accomplishments

Events and Facilities (Beach Park) -

- **Event Diversity:** Successfully hosted a wide range of events, including weddings, corporate functions, community gatherings, and cultural festivals.
- **Community Partnerships:** Established strong partnerships with local businesses, nonprofits, and community groups, enhancing the event center's role in the community.
- **Marketing Plan:** Increased marketing output, enhanced brand presence, promoting social media presence.
- **Vendor Relationships:** Establishing strong relationships with vendors for better rates for our customers by creating a preferred vendor list

Des Moines Activity Center (Senior Services) -

- Increase new membership and engagement quarter over quarter
- Increasingly active participation in our day trips, outings and events
- Increase online and social media engagement among community members, create new accounts with various online platforms to expand reach to the public, maintain commitment and an active line of communication with the public

2025-2026 Goals

Events and Facilities (Beach Park) -

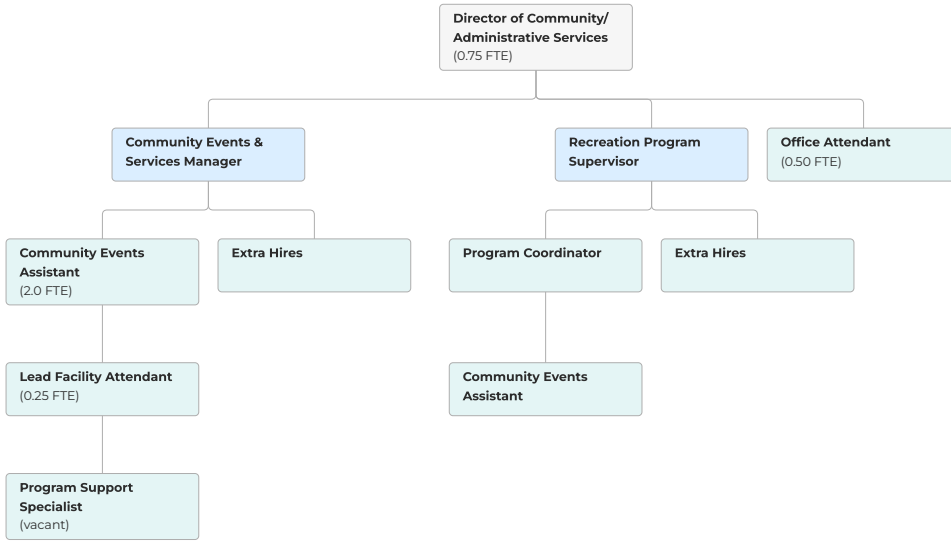
- **Financial Sustainability:**
 - Maximize revenue through competitive pricing and strategic marketing.
 - Maintain cost-effective operations to ensure long-term sustainability.
- **Customer Satisfaction:**
 - Provide exceptional customer service to all event organizers and attendees.
 - Collect and act on feedback to continuously improve the event center's offerings.
- **Facility Enhancement:**
 - Regularly update and maintain facilities to ensure a high-quality experience for all users.
- **Community Engagement:**
 - Foster a sense of community by hosting events that bring people together.
 - Support local organizations and initiatives through event partnerships.
- **Customer Satisfaction:**
 - Repeat customers or word of mouth for future events
 - Positive reviews
- **Technology Integrations:**
 - Online available calendar
 - Better wifi for our spaces
- **Operation efficiency**
 - Staff training
 - Using other like department employees for shifts and fill ins

Des Moines Activity Center (Senior Services) -

- Strive to grow public outreach, seeks ways to increase communication methods with residents
- Strengthen existing community partnerships; cultivate new partnerships with local agencies and organizations by inviting community liaisons to info meetings, creating networking events and opportunities
- Seek grants for capital improvements, to develop and expand ongoing programs
- Seek staffing support

Organizational Chart

Community Events & Services



Expenditures Summary

FY2025 Expenditures

\$1,860,093

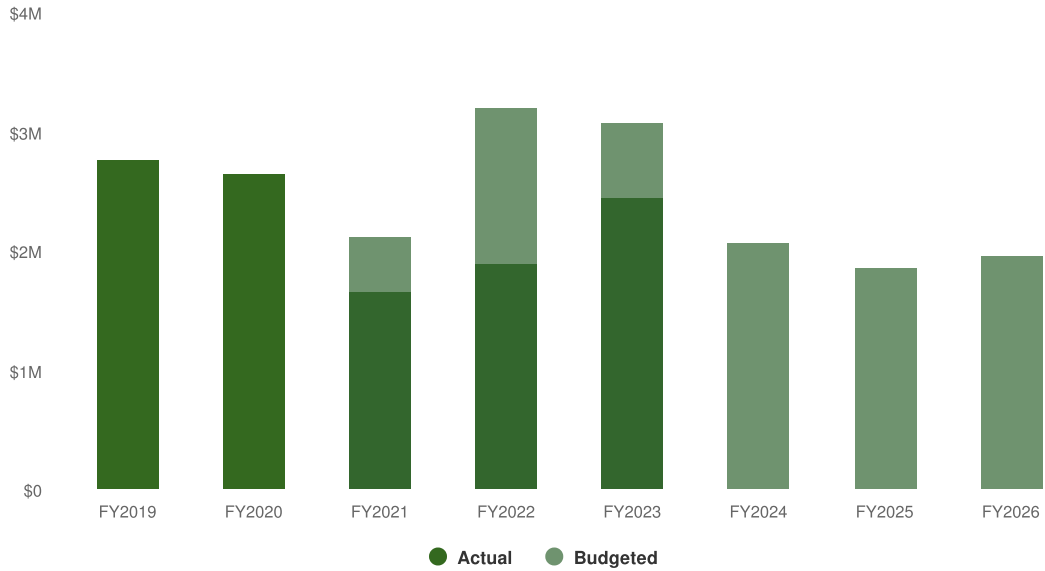
-\$217,785 (-10.48% vs. prior year)

FY2026 Expenditures

\$1,960,550

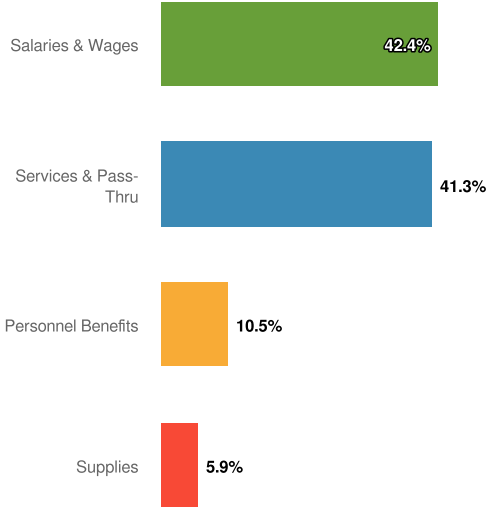
\$100,457 (5.40% vs. prior year)

Community Events and Services Proposed and Historical Budget vs. Actual

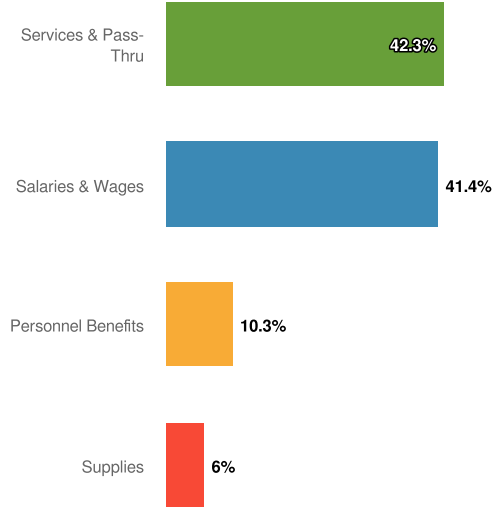


Expenditures by Expense Type

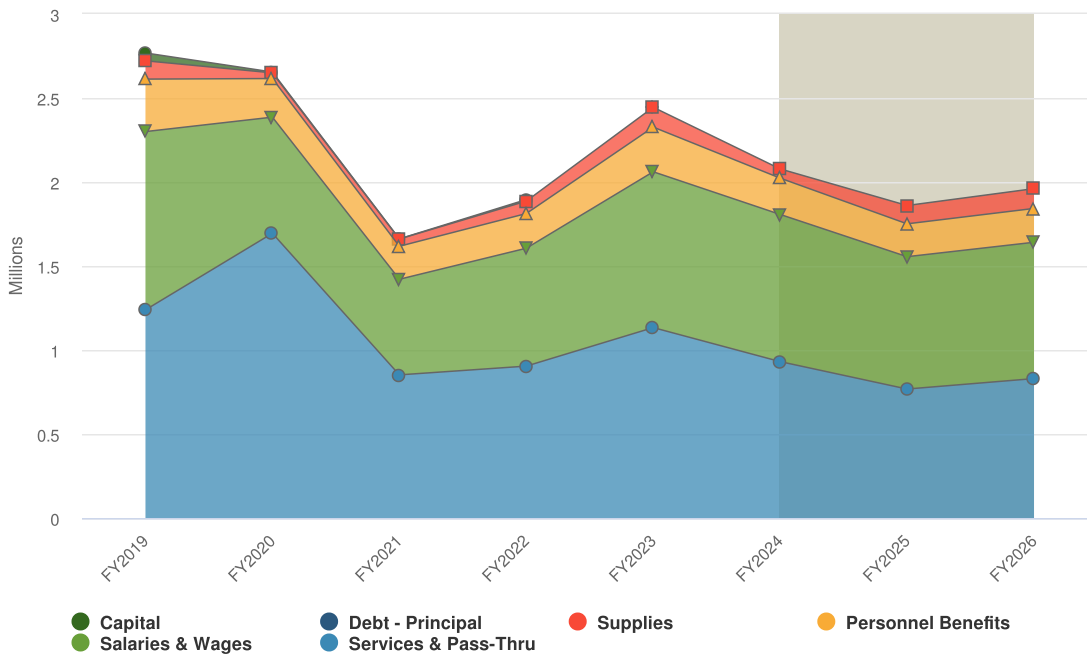
Budgeted 2025 Expenditures by Expense Type



Budgeted 2026 Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	FY2023 Actuals	FY2024 Amended Budget	FY2024 Projected	FY2025 Budgeted	FY2026 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects						
Salaries & Wages	\$927,480	\$1,298,917	\$1,025,821	\$787,796	\$811,430	-10.1%
Personnel Benefits	\$265,891	\$404,057	\$261,726	\$195,510	\$201,377	-9.5%
Supplies	\$118,211	\$119,870	\$95,050	\$109,100	\$117,900	98.8%
Services & Pass- Thru	\$1,133,405	\$1,243,733	\$1,067,512	\$767,687	\$829,843	-17.5%
Debt - Principal	\$3,000	\$0	\$0	\$0	\$0	0%
Total Expense Objects:	\$2,447,988	\$3,066,577	\$2,450,109	\$1,860,093	\$1,960,550	-10.5%

Public Safety Contract Services

Katherine Caffrey

City Manager

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

- Fire inspection and investigation activities are provided by South King Fire District, which serves the cities of Des Moines and Federal Way with seven responding fire stations and one Training and Maintenance station.
- Jail services are provided by South Correctional Entity (SCORE Jail), which is a government agency pursuant to RCW 39.34.030(3) in Des Moines, Washington. SCORE Jail is owned by the Cities of : Auburn, Burien, Des Moines, Renton, SeaTac, and Tukwila.
- Public Defender contract services are provided by Stewart MacNichols Harmell, Inc. P.S.

Expenditures Summary

FY2025 Expenditures

\$1,020,310

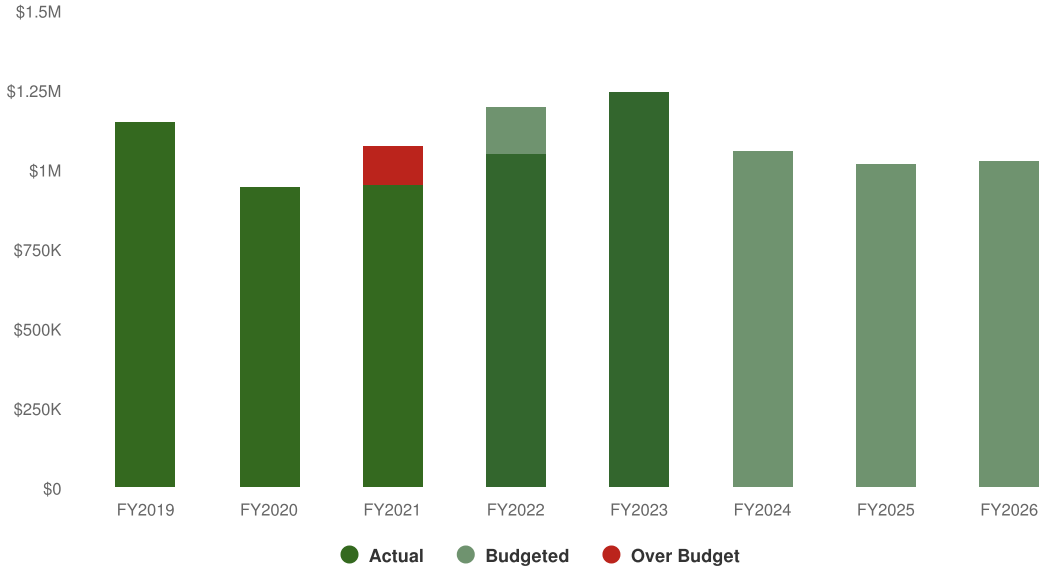
-\$41,040 (-3.87% vs. prior year)

FY2026 Expenditures

\$1,029,310

\$9,000 (0.88% vs. prior year)

Public Safety Contract Services Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Name	FY2023 Actuals	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects						
Services & Pass-Thru						
FIRE SUPPRESSION-SO KING FIRE	\$19,921	\$21,000	\$21,000	\$21,000	\$23,000	0%
FIRE INVESTIGATION SERVICES	\$25,871	\$44,100	\$44,100	\$45,000	\$47,000	2%
HOME DETENTION MONITORING	\$106,820	\$62,500	\$62,500	\$0	\$0	-100%
PRE-TRIAL DRUG TESTING	\$1,746	\$6,000	\$6,000	\$0	\$0	-100%
SCORE-MISDEMEANOR MAINTENANCE	\$937,760	\$750,000	\$1,015,000	\$794,310	\$794,310	5.9%
PUBLIC DEFENDER	\$151,643	\$177,750	\$148,000	\$160,000	\$165,000	-10%
Total Services & Pass-Thru:	\$1,243,761	\$1,061,350	\$1,296,600	\$1,020,310	\$1,029,310	-3.9%

Name	FY2023 Actuals	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Total Expense Objects:	\$1,243,761	\$1,061,350	\$1,296,600	\$1,020,310	\$1,029,310	-3.9%

Community Development (Planning & Building)

Rebecca Deming
Community Development Director

The Community Development functions funded by the General Fund include:

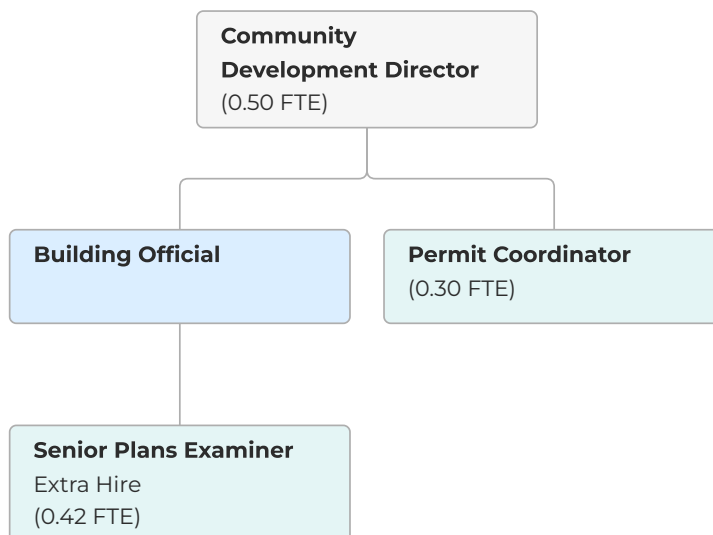
- **Planning and Development Services** - Planning Services assists in developing and implementing long-range use plans. Development Services review proposals and drafts code and zoning amendments.
- **Building Division** - Oversees building construction. It reviews building plans, issues permits, and 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.

For Department **Mission, Accomplishments, and Goals**, please see the **Development Fund**.

Organizational Chart

Community Development (Planning & Building)



Expenditures Summary

FY2025 Expenditures

\$686,860

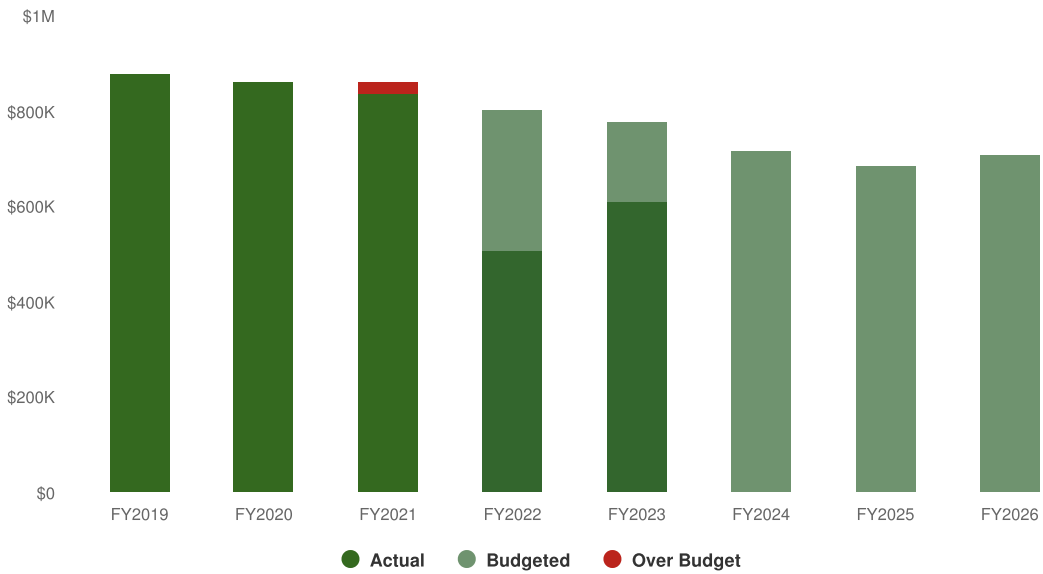
-\$29,385 (-4.10% vs. prior year)

FY2026 Expenditures

\$708,306

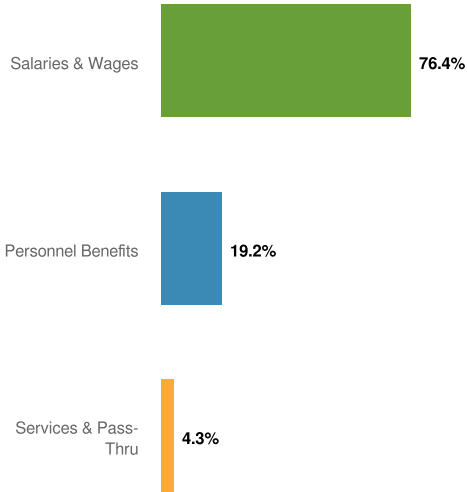
\$21,446 (3.12% vs. prior year)

Community Development (Planning & Building) Proposed and Historical Budget vs. Actual

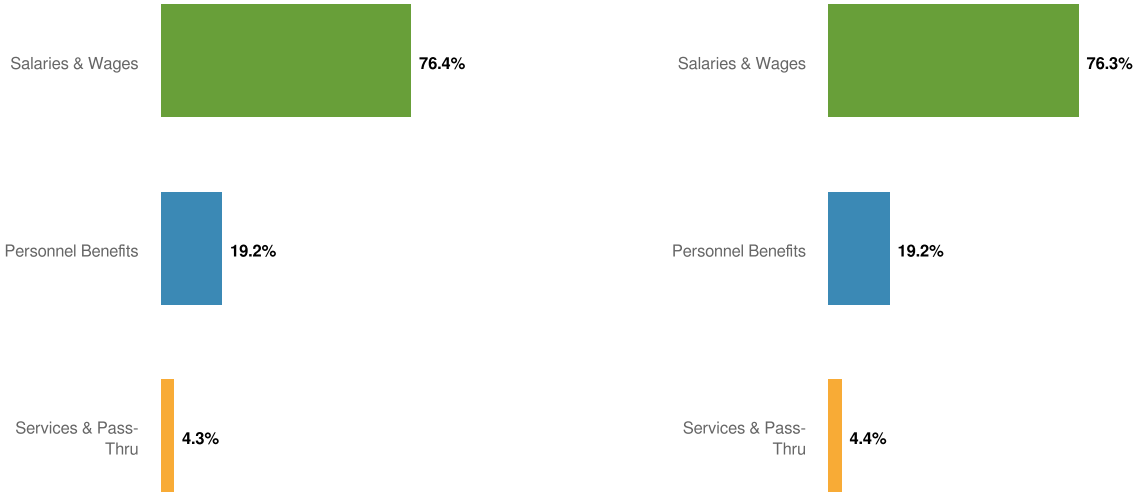


Expenditures by Expense Type

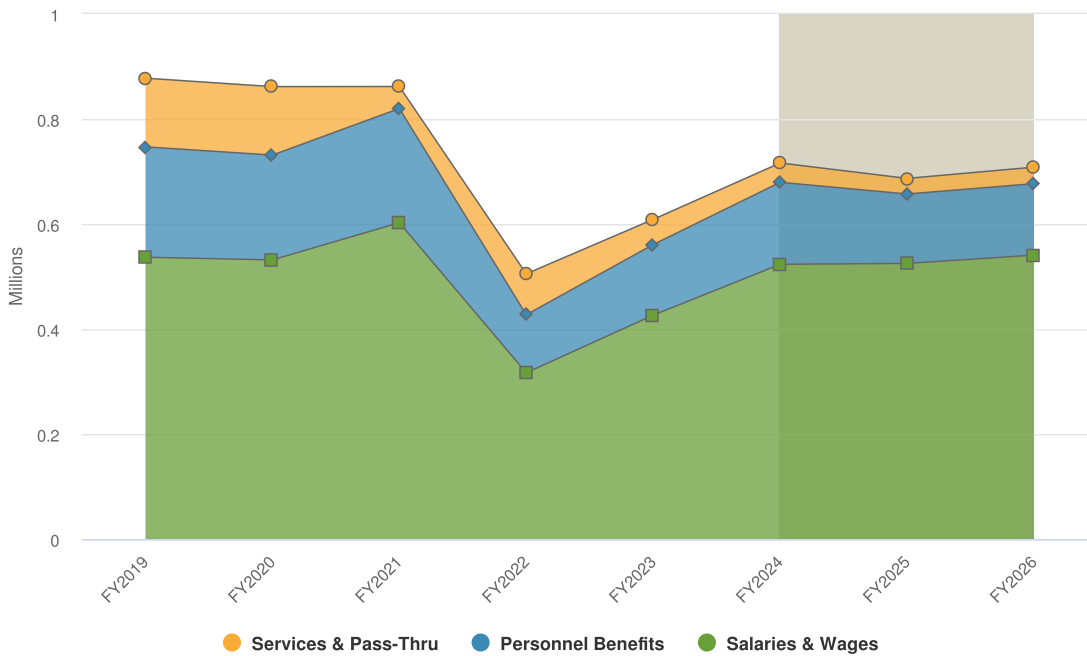
Budgeted 2025 Expenditures by Expense Type



Budgeted 2026 Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	FY2023 Actuals	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects						
Salaries & Wages	\$426,416	\$523,207	\$523,207	\$524,984	\$540,734	0.3%
Personnel Benefits	\$134,422	\$156,246	\$156,246	\$132,162	\$136,127	-15.4%
Services & Pass- Thru	\$47,973	\$36,792	\$36,792	\$29,714	\$31,445	-19.2%
Total Expense Objects:	\$608,811	\$716,245	\$716,245	\$686,860	\$708,306	-4.1%

CAPITAL IMPROVEMENTS

Capital Expenditures - Definition

Capital expenditures include expenditures for buildings, land, major equipment, and other commodities that are of significant value (greater than \$25,000) and have a useful life of at least five years. Anticipated major repairs/maintenance greater than \$25,000 have also been included. The next year of capital spending and projects which do not meet the capital criteria are included in the annual Operating Budget.

The Capital Improvement Plan (CIP) lists each proposed project to be undertaken, the year in which it will be started, the amount expected to be expended in each year and the proposed method of financing these expenditures. Based on these details, summaries of project activities in each year can be prepared, as well as summaries of financial requirements, such as amounts of general obligation bonds to be issued, amounts of general operation funds required and any anticipated intergovernmental support, etc.

The capital improvement budget is enacted annually based on the capital improvement plan. It appropriates funding for the projects in the first year of the capital improvement plan as well as any projects started but not yet complete.

Flexibility is built into the capital improvement plan to allow for delay of projects when financing constraints make it impossible to allow for funding of the entire array of projects and to move future projects forward when financial availability makes it possible. The CIP is updated at least annually.

Capital Project Evaluation Criteria

Legal. A State or Federal mandate may require a project be implemented. Court orders and judgments concerning annexation property owners' rights, environmental protection, etc. are examples of legal requirements which may affect project prioritization.

Safety. Benefit to the environment, safety or public health of the community is evaluated. For example, all street projects concern public safety, but streets for which documented evidence of existing safety hazards are given higher priority.

Comprehensive Plan. Consistency with the city's Comprehensive Plan is important. Capital projects may directly or indirectly relate to the comprehensive plan and should be consistent with the comprehensive plan.

Funding. The extent to which outside funding is available for a project or purchase is evaluated.

Related Project. Sometimes projects in one category are essential to the success of those in others. Related projects proposed by other departments or governmental jurisdictions may even affect a savings to a particular project. Coordination of street projects with utility programs within the city (or those planned by other jurisdictions) can reduce costs and minimize public inconvenience. A surface water line replacement needed in three years may be given a higher priority in order to coincide with a street resurfacing project needed immediately.

Efficiencies. Projects which substantially improve the quality of service at the same operating cost, or eliminate obsolete and inefficient facilities, or lower operating costs are given higher priority.

Economic Impact. A project may affect the local economy. Increases or decreases in property valuations may occur. Rapid growth in the area may increase the city's land acquisition costs if the project is deferred.

Public Support. Projects are generally more easily implemented if there is public demand and support for them.

Capital Improvements Plan Process

The capital improvement plan process is built around the following eight steps:

1. Establish an administrative and policy framework for capital programming and budgeting. The first step in implementing an effective capital improvement planning and budget process is to establish the underlying organizational and policy framework within which the process operates. All requests for capital improvement projects are submitted to the Finance Department.
2. Prepare inventory of existing facilities. Each governmental unit compiles an inventory of its own physical plant. This helps to indicate the eventual need for renewal, replacement, expansion or retirement of some of the physical plant. This is often accomplished through a master plan process.
3. Review the status of on-going projects. The estimated costs of these projects are reviewed to ensure accuracy and monitor the funding necessary to complete the project.
4. Perform financial analysis and financial programming. Financial analysis involves the determination of the City of Des Moines' financial capability for major expenditures by examining past, present and future revenue, expenditures and municipal debt. The selection and scheduling of funding sources of these major expenditures is known as financial programming. Some of the important objectives of financial programming include:
 - Smoothing the tax rate impacts
 - Maintaining a preferred balance of debt service and current expenditures
 - Determining debt capacity and appropriate debt service levels
 - Maximizing intergovernmental aid relative to local expenditures

The intent is to come up with a level of project expenditures which the municipality can safely afford over the next several years while maintaining a minimal impact of the property tax rate and other municipal revenues.

5. Compile and evaluate project requests. Once the Finance Department has completed reviewing and summarizing the CIP requests, the CIP requests are then presented to the City Council Committees (Environment Committee for Surface Water Management capital projects; Municipal Facilities Committee for Parks, Administrative and Maintenance Facilities, and Marina capital projects; Transportation Committee for Transportation capital projects) for review and prioritization based on the criteria contained in the Capital Project Criteria section.
6. Adopt the capital program and budget. The City Council as a whole, reviews, modifies and adopts the Capital Improvement Plan in the summer. Continuing projects plus projects listed in the CIP to start the next fiscal year are included in the Operating Budget which council adopts before the end of the current year.
7. Monitoring the Capital Project Budget. Monitoring the approved capital project budget requires appropriate actions from the Finance Department. Since capital projects often involve time-consuming activities such as bidding, site selection, and lengthy purchasing and construction delays, the actual implementation of projects may be completed somewhat later than the designated year. If funds are incomplete, it may be desirable to split the project over two funding years. An example of this would be 2025-2029 Capital Improvements Plan City of Des Moines, WA Page 4 of 108 completing the Engineering design and bid specification development in one year and the actual construction in the second year.

8. Modifications. Significant change in project scope, time or costs requires a budget amendment by the City Council.



Significant Capital Improvement Projects

Marina Dock Replacement

The Des Moines Marina is over 50 years old and the docks require replacement. Due to logistical concerns, Docks L,M, and N are scheduled to be replaced in 2025.

Budget: \$14,419,000 (Docks L,M, and N)

Funding Sources: 2023 Bond Proceeds, Marina funds

Barnes Creek Trail

A widening of the S. 240th Street roadway to three lanes at the intersections of 16th Ave and 20th Ave S. provides a multi-use trail on the north side (Barnes Creek Trail), bike lane on the south side, transit stops, curb, gutter, and planter strips where feasible. The trail will provide connectivity between the Barnes Creek Trail on 16th Ave S. and Highline College.

The need for pedestrian and bicycle facilities along S. 240th St. and continuation of the Barnes Creek Trail is identified in the City's Comprehensive Transportation Plan and the Six Year Transportation Improvement Plan. S. 240th St. has residential properties and Highline College that generate pedestrian and bicycle traffic along the shoulder of the road. Pedestrians use this route to access bus stops, Highline College, and the Pacific Highway corridor. The Barnes Creek Trail multi-use path will ultimately connect Highline College to South 216th St. via S. 240th St, 16th Ave S., and adjacent historic SR509 right-of-way between Kent Des Moines Rd., and S. 216th St.

Budget: \$8,214,000

Funding Sources: King County Parks Levy, Transportation CIP Fund, Traffic Impact Fees, Real Estate Excise Tax, Private Contributions, Arterial Pavement Fund, Federal Grants, King County Grants, King County Metro, Sound Transit, Washington State Appropriation

S. 200th St and S. 199th St. Improvements

Installation of approximately 800 linear feet of curbs, gutter, sidewalks, ADA curb ramps, bike lane, storm drainage, retaining walls and driver radar feedback signs on both sides of South 200th St from 8th Avenue South to 10th Place South.

The proposed walkway improvements support the City's non-motorized priority identified within the City's Comprehensive Transportation Plan and Safe Routes to School Project Report. South 200th Street is a high pedestrian corridor serving the North Hill Public Schools.

Budget: \$4,505,000

Funding Sources: Automated Speed Enforcement (ASE) transfer, Real Estate Excise Tax, Arterial Pavement Fund, Redondo Speed Enforcement transfer, Washington State grants, Surface Water Utility funds

Marina Steps and Promenade

This project is the first phase of the larger Marina District Master Plan that includes improvements to S. 223rd St. and other improvements. The project will include public access to the Marina Floor from Overlook Park and provide a pedestrian transitional public plaza to the waterfront.

Budget: \$10,231,000

Funding Sources: 2023 Bond proceeds, Washington State appropriation, legal settlement (American Rescue Plan Act (ARPA) funding was removed from the project on 12/12/2024)

Midway Park Acquisition

Acquisition of two of four parcels adjacent to Midway Park. Design and construction of a park on the parcels is a priority in the Parks Master Plan.

Budget: \$6,367,000

Funding Sources: Park In-Lieu funds, Real Estate Excise Tax, King County and Washington State grants

Redondo Fishing Pier

The fishing pier is now over 35 years old. The timber structure and substructure has reached the end of its useful life.

Budget: \$3,880,000

Funding Sources: 2023 Bond proceeds, Washington State appropriation, Washington State grant, Real Estate Excise Tax

Redondo Fishing Pier Bulkhead and Plaza

The bulkhead is now over 35 years old and the structure has reached the end of its useful life. This project replaces the bulkhead and the pedestrian promenade.

Budget: \$3,575,000

Funding Sources: Washington State appropriation, Washington State grants, Real Estate Excise Tax

Beach Park Bulkhead, Promenade, and Play Equipment/Water Feature

The Beach Park serves the region as 1 of 6 waterfront parks located on Puget Sound between Tacoma and Seattle. The park is visited by hundreds of thousands of visitors annually. This project accomplishes several improvements:

- 1) the continuation of the Marina bulkhead and pedestrian promenade improvements to the pedestrian bridge;
- 2) provides potential habitat restoration work associated with the existing Beach Park bulkhead;
- 3) and either the installation of new play equipment (which was removed from the Beach Park in the 2000's due to multiple flooding events), or construction of a new water feature. Removal of the Wasson House is also part of this project, which is necessary in order to create seamless access and connectivity from the Marina through the Beach Park, to the Des Moines Creek Trail.

Budget: \$2,972,000

Funding Sources: One-Time Tax, Real Estate Excise Tax, State of Washington grants, private contributions

For more details, please refer to the 2025 - 2030 Capital Improvement Plan located at this link: [https://desmoineswa.hosted.civiclive.com/UserFiles/Servers/Server_17385004/File/Dept 2030%20Capital%20Improvements%20%20Plan.pdf](https://desmoineswa.hosted.civiclive.com/UserFiles/Servers/Server_17385004/File/Dept%202030%20Capital%20Improvements%20%20Plan.pdf)

CITY OF DES MOINES
CIP REVENUE SOURCE SUMMARY: 2025-2030

(Amounts in Thousands)

<i>Funding Source</i>	<i>Plan Year 2025</i>	<i>Plan Year 2026</i>	<i>Plan Year 2027</i>	<i>Plan Year 2028</i>	<i>Plan Year 2029</i>	<i>Plan Year 2030</i>	<i>Total 6 Year CIP</i>
Arterial Pavement Fund	891	-	-	-	-	-	891
Redondo Zone Parking Fund Transfer	10	40	-	-	-	-	50
ASE (Automated Speed Enforcement) Transfer	122	-	-	-	-	-	122
Transportation Benefit District Fund Transfer	500	500	500	500	500	500	3,000
REET 1	2,087	524	50	50	50	50	2,811
REET 2	29	-	-	-	-	-	29
King County Park Levy	-	39	-	-	-	-	39
One Time Tax	115	-	200	-	-	-	315
Traffic in-Lieu	-	-	-	265	647	2,905	3,817
Traffic Impact Fees - City Wide	140	-	-	-	330	-	470
Marina Rates	867	61	60	-	-	-	988
Surface Water Utility	1,286	1,412	1,726	1,291	2,754	136	8,605
Facility Repair & Replace Fund Transfer	1,367	1,356	191	70	-	-	2,984
Local Grants (Secured)	2,008	280	-	-	-	-	2,288
Local Grants (Unsecured)	249	325	470	3,553	655	2,965	8,217
State Grants (Secured)	5,006	-	-	-	-	-	5,006
State Grants (Unsecured)	3,221	9,852	5,643	3,714	1,821	5,050	29,301
Debt Proceeds	26,808						26,808
Private Contributions	150	-	15	163	200	250	778
Franchise Fees	550	550	550	550	550	550	3,300
No Funding Source Identified	-	20	1,000	-	-	-	1,020
Surface Water Utility - Cost Reimbursement	500	-	100	-	-	-	600
Redondo Speed Enforcement	90	110	110	30	30	30	400
Marina Building Maintenance Fees	36	-	-	-	-	-	36
Total	46,032	15,069	10,615	10,186	7,537	12,436	101,875



Capital Improvement Plan - Expenditure Summary

<i>Project Name</i>	<i>Plan Year 2025</i>	<i>Plan Year 2026</i>	<i>Plan Year 2027</i>	<i>Plan Year 2028</i>	<i>Plan Year 2029</i>	<i>Plan Year 2030</i>	<i>Total Amount</i>
Transportation Projects							
Street Operating Projects							
ADA Compliance Program	30	30	30	30	30	30	180
Guardrail Program	29	-	-	-	-	-	29
Total Street Operating Projects	59	30	30	30	30	30	209
Arterial Street Repaving							
Arterial Street Pavement Preservation	1,050	1,050	1,050	1,050	1,050	1,050	6,300
Total Arterial Street Repaving	1,050	1,050	1,050	1,050	1,050	1,050	6,300
Transportation - Capital Projects							
Barnes Creek Trail	5,483	330	-	-	-	-	5,813
Arterial Traffic Calming	80	80	80	-	-	-	240
Marine View Dr / South 240th St. Intersection Improvement	-	-	-	365	1,733	-	2,098
S. 200th St. & S. 199th St. Improvements (Segment 1)	3,208	-	-	-	-	-	3,208
S 224th St Improvements	239	670	-	-	-	-	909
Redondo Area Street Improvements	10	60	-	-	-	-	70
30th Ave S Improvements - South Segments	-	6,100	-	-	-	-	6,100
South 240th Street Improvements - Segment 1	-	-	950	6,600	-	-	7,550
16th Ave - Seg 5A	-	-	-	204	-	-	204
Kent-Des Moines Rd - Seg 2	-	-	-	-	985	6,215	7,200
South 240th Street Improvements - Segment 3	-	-	-	-	940	4,950	5,890
Total Transportation - Capital Projects	9,020	7,240	1,030	7,169	3,658	11,165	39,282
Grand Total Transportation Projects	10,129	8,320	2,110	8,249	4,738	12,245	45,791

<i>Project Name</i>	<i>Plan Year 2025</i>	<i>Plan Year 2026</i>	<i>Plan Year 2027</i>	<i>Plan Year 2028</i>	<i>Plan Year 2029</i>	<i>Plan Year 2030</i>	<i>Total Amount</i>
Municipal Capital Improvements							
Waterfront Facility Projects							
Marina Steps & Promenade	8,139	-	-	-	-	-	8,139
Total Waterfront Facility Projects	8,139	-	-	-	-	-	8,139
Park Facility & Playground Projects							
Sound View Park	-	40	-	-	-	-	40
Midway Park Acquisition	3,109	-	-	-	-	-	3,109
Redondo Fishing Pier	3,257	-	-	-	-	-	3,257
Redondo Fishing Pier Bulkhead & Plaza	-	3,300	-	-	-	-	3,300
Beach Park Bulkhead, Promenade, & Play Equip/Water Feature	-	209	2,666	-	-	-	2,875
DMBP Sun Home Lodge Rehab	100	-	-	817	-	-	917
Police HVAC	912	-	-	-	-	-	912
City Hall Parking Lot	41	424	-	-	-	-	465
Activity Center Irrigation/Landscape	-	-	-	70	-	-	70
Total Park Facility & Playground Projects	7,419	3,973	2,666	887	-	-	14,945
Grand Total Municipal Capital Improvements	15,558	3,973	2,666	887	-	-	23,084

<i>Project Name</i>	<i>Plan Year 2025</i>	<i>Plan Year 2026</i>	<i>Plan Year 2027</i>	<i>Plan Year 2028</i>	<i>Plan Year 2029</i>	<i>Plan Year 2030</i>	<i>Total Amount</i>
<u>Marina Capital Improvements</u>							
Marina Dock Replacement	13,729	-	-	-	-	-	13,729
Tenant Restroom Replacement	783	-	-	-	-	-	783
Dock Electrical Replacements	60	60	60	-	-	-	180
CSR Roof Replacement	70	-	-	-	-	-	70
All Purpose Building (APB)	50	-	1,000	-	-	-	1,050
Total Marina Capital Improvements	14,692	60	1,060	-	-	-	15,812
<u>Surface Water Management Capital</u>							
Deepdene Plat Outfall Replacement	175	-	-	-	-	-	175
24th Ave Pipeline Replacement/Upgrade	220	-	-	-	-	-	220
DMMD 208th to 212th Pipe Project	220	-	-	-	-	-	220
Massey Creek Pocket Estuary and Fish Passage	138	-	-	-	-	-	138
Des Moines Creek Estuary Restoration	265	350	2,500	-	-	-	3,115
216th Pl./ Marine View Dr. Pipe Upgrade	110	-	-	-	-	-	110
Pipe Repair and Replacement Project Program	130	135	136	136	136	136	809
6th Pl/287th Street Pipe Replacement	414	545	-	-	-	-	959
S. 200th St. Drainage Improvements	250	250	-	-	-	-	500
MVD Pond Retrofit	172	689	-	-	-	-	861
5th Ave/212th Street Pipe Upgrade	-	457	1,331	-	-	-	1,788
13th Ave S Bioswale Retrofit	-	44	171	-	-	-	215
Service Center Material Storage Improvments	-	-	100	-	-	-	100
KDM/16th Ave B Pipe Project	-	-	-	495	1,446	-	1,941
232nd St (10th to 14th) Pipe Project	-	-	-	332	965	-	1,297
258th St (13th Pl to 16th Ave) Pipe Project	-	-	-	259	207	-	466
S 234th Pl Pipe Project	-	-	-	69	-	-	69
Total Surface Water Management Capital	2,094	2,470	4,238	1,291	2,754	136	12,983
<u>Building Facility Projects</u>							
Founders' Lodge Improvements	577	-	-	-	-	-	577
Citywide Mechanical & HVAC Equipment and Roofing Replacements	50	50	50	50	50	50	300
City Fiber Loop Completion	1,250	-	-	-	-	-	1,250
Service Center Fueling Station Canopy & Fuel Tank Replacement	231	1,271	-	-	-	-	1,502
LED Exterior Lighting	-	85	-	-	-	-	85
Service Center Material Storage Improvements	-	-	400	-	-	-	400
City Hall Canopy Repairs	-	-	91	-	-	-	91
Total Building Facilities	2,108	1,406	541	50	50	50	4,205
Total City Wide	44,581	16,229	10,615	10,477	7,542	12,431	101,875

DEBT



Debt Service

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 holds a AA+ bond rating awarded to the City on July 30, 2018 and again on September 21, 2023 by Standard and Poor's (S&P).

	Issue Date	Maturity Date	Interest Rate	Original Amount	Outstanding Debt 12/31/2024	2023 Standard & Poor Rating
Limited Tax General Obligaion (LTGO) Bonds						
2018 New Money Bonds	9/6/2018	12/1/2038	3.00% - 4.00%	\$ 3,105,000	\$ 2,415,000	AA+
2018 Refunding Bonds	9/6/2018	12/1/2028	3.00% - 4.00%	5,285,000	2,355,000	AA+
2023 Bonds	10/19/2023	12/1/2052	5%	24,505,000	24,505,000	AA+
Total General Obligation Bonds				32,895,000	29,275,000	
Intergovernmental Bonds						
SCORE PDA 2019 Refunding Bonds	12/11/2019	12/1/2038	3.00% - 5.00%	\$ 3,073,511	\$ 2,493,183	
Public Works Trust Fund Loans						
2009 PWTF Loan - Gateway Construction	1/26/2009	7/1/2028	0.50%	\$ 1,000,000	\$ 127,452	

Debt Capacity

City of Des Moines, Washington Legal Debt Limit

Legal debt margin calculation - Fiscal Year Ended December 31, 2023

Assessed Value	6,335,331,000
GENERAL PURPOSES	
Limit of 2.5% of Assessed Value	158,383,275
Councilmanic:	
Capacity (1.5% of Assessed Value)	95,029,965
Outstanding debt(2):	
GO bonds outstanding	8,978,542
State LOC, GO notes and loans	238,414
TRAC Obli Capital leases	90,247
Compensated Absences	2,034,419
OPEB	1,847,829
Net pension liabilities	3,012,494
Total outstanding debt	16,201,946
Less amounts available in debt service funds	(122,730)
Total applicable debt	16,079,216
Remaining capacity without a vote	142,304,059
Voter Approved:	
Capacity (1.0% of Assessed Value)	63,353,310
Less:	
GO Bonds Outstanding	-
Remaining capacity with a vote	63,353,310

General Purpose Councilmanic Debt - The City Council may approve bond issues without voter approval up to 1.5% of the City's assessed valuation. Councilmanic debt must be approved by a majority of the City Council and must be repaid from existing operational revenue sources. In 2023, the City Council could levy up to \$95,029,965, or 1.5% of the City's estimated assessed value. Because the City currently has outstanding Councilmanic debt of \$32,895,000, the remaining Councilmanic debt capacity for 2023 is \$62,134,965.

Limited Tax General Obligation (LTGO) Bonds

2018 LTGO Bonds (New Money and Refunding)

- 2018 LTGO “New Money” bonds were issued to pay or reimburse a portion of the costs of the design, construction, improvement, renovation and/or replacement of a bulkhead located near the City marina and other related public amenities and capital improvements.
- 2018 LTGO refunding bonds were issued to refund the City’s outstanding 2008A and 2008B bonds. The net proceeds from the Refunding Bonds were used to purchase United States government securities. Those securities were deposited into a refunding trust account with a trust account to pay the full outstanding principal and interest on the 2008A and 2008B bonds. As a result of this transaction, the 2008A and 2008B bonds are considered to be paid in full and the liability for those bonds have been removed from the City’s financial statements.

Payments on the bonds have historically been made by the General Fund, the Street Maintenance Fund, and the Marina Fund. Beginning in 2025, the City will use Real Estate Excise Tax (REET) to pay the General Fund portion of the debt service.

The interest rate on the bonds range from 3% to 4%.

Year	General Fund			REET			Street Maintenance Fund			Marina			Total		
	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Debt Service
2024	\$125,000	\$101,600	\$226,600	\$ -	\$ -	\$ -	\$146,436	\$31,641	\$178,077	\$ 388,564	\$ 83,959	\$ 472,522	\$ 660,000	\$ 217,200	\$ 877,200
2025	-	-	-	130,000	96,600	226,600	151,911	25,784	177,695	403,089	68,416	471,506	685,000	190,800	875,800
2026	-	-	-	135,000	91,400	226,400	157,385	19,707	177,092	417,615	52,293	469,908	710,000	163,400	873,400
2027	-	-	-	145,000	86,000	231,000	164,228	13,412	177,640	435,772	35,588	471,360	745,000	135,000	880,000
2028	-	-	-	150,000	80,200	230,200	171,071	6,843	177,914	453,929	18,157	472,087	775,000	105,200	880,200
2029 - 2033	-	-	-	835,000	306,800	1,141,800	-	-	-	-	-	-	835,000	306,800	1,141,800
2034 - 2038	-	-	-	1,020,000	125,400	1,145,400	-	-	-	-	-	-	1,020,000	125,400	1,145,400
Totals	\$125,000	\$101,600	\$226,600	\$2,415,000	\$786,400	\$3,201,400	\$791,031	\$97,387	\$888,418	\$2,098,969	\$258,413	\$2,357,382	\$5,430,000	\$1,243,800	\$6,673,800

2023 LTGO Bonds

2023 LTGO bonds were issued to pay or reimburse the costs of design and construction of the marina steps which will connect the marina to the City's downtown, the replacement of a restroom at the Redondo pier, the design and construction of the memorial flag triangle, the replacement of three docks at the marina, the restoration of the Redondo pier, and the purchase and installation of new parking systems at the marina and Redondo pier locations

Payments on the 2023 LTGO bonds are funded by parking proceeds from the new parking systems, Real Estate Excise Tax, One-time Tax, and the Marina. One-time tax is Sales Tax and Business and Occupation tax provided by construction projects taking place in the City that have a permit value of \$15 million or more. The Marina's portion of the debt service relates only to the dock replacement project.

The interest rate on the bonds is 5%.

Year	Parking Proceeds			REET			One-Time Tax			Marina			Total		
	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Debt Service
2024	\$ -	\$ 310,476	\$ 310,476	\$ -	\$ 310,476	\$ 310,476	\$ -	\$ 62,095	\$ 62,095	\$ -	\$ 704,047	\$ 704,047	\$ -	\$ 1,387,095	\$ 1,387,095
2025	-	278,038	278,038	-	278,038	278,038	-	55,608	55,608	-	630,490	630,490	-	1,242,175	1,242,175
2026	-	278,038	278,038	-	278,038	278,038	-	55,608	55,608	-	630,490	630,490	-	1,242,175	1,242,175
2027	-	278,038	278,038	-	278,038	278,038	-	55,608	55,608	-	630,490	630,490	-	1,242,175	1,242,175
2028	-	278,038	278,038	-	278,038	278,038	-	55,608	55,608	-	630,490	630,490	-	1,242,175	1,242,175
2029 - 2033	557,342	1,337,088	1,894,430	557,342	1,337,088	1,894,430	111,468	267,418	378,886	1,263,848	3,032,032	4,295,880	2,490,000	5,973,626	8,463,626
2034 - 2038	708,428	1,183,483	1,891,911	708,428	1,183,483	1,891,911	141,686	236,697	378,382	1,606,459	2,683,711	4,290,170	3,165,000	5,287,375	8,452,375
2039 - 2043	1,188,548	960,715	2,149,262	1,188,548	960,715	2,149,262	237,710	192,143	429,852	2,695,195	2,178,553	4,873,748	5,310,000	4,292,125	9,602,125
2044 - 2048	1,515,342	632,521	2,147,863	1,515,342	632,521	2,147,863	303,068	126,504	429,573	3,436,247	1,434,329	4,870,576	6,770,000	2,825,875	9,595,875
2049 - 2053	1,515,342	204,000	1,719,342	204,000	1,515,342	1,719,342	303,068	40,800	343,868	3,436,247	462,598	3,898,845	6,770,000	911,398	7,681,398
Totals	\$ 5,485,002	\$ 5,740,437	\$ 11,225,439	\$ 5,485,002	\$ 5,740,437	\$ 11,225,439	\$ 1,097,000	\$ 1,148,087	\$ 2,245,088	\$ 12,437,996	\$ 13,017,232	\$ 25,455,228	\$ 24,505,000	\$ 25,646,195	\$ 50,151,195



Intergovernmental Bonds

South Correctional Entity (SCORE)

On March 25, 2009, the Cities of Auburn, Burien, Des Moines, Federal Way, Renton, SeaTac and Tukwila, Washington (Member Cities) entered into a SCORE Facility Interlocal Agreement (as amended and restated on October 1, 2009, the “2009 Interlocal Agreement”) pursuant to chapter 39.34 RCW (Interlocal Cooperation Act) to jointly construct, equip, maintain and operate a consolidated regional misdemeanor correctional facility located in Des Moines, Washington (SCORE Facility) to serve the parties to the 2009 Interlocal Agreement and state agencies and other local governments (Subscribing Agencies) to provide correctional services essential to the preservation of the public health, safety and welfare. To carry out the purposes of the 2009 Interlocal Agreement and to operate, manage and maintain the SCORE Facility, the Member Cities formed the South Correctional Entity (SCORE), a separate governmental administrative agency pursuant to the 2009 Interlocal Agreement and RCW 39.34.030(3).

The 2009 Interlocal Agreement named the City of Des Moines as the “Host City” and the remaining Member Cities as the “Owner Cities”. Pursuant to a separate “Host City Agreement” dated October 1, 2009, the Host City will not enjoy the same equity position as the Owner Cities until all debts issued are paid and the Host City fulfills all of its obligations as outlined in the Host City Agreement. Pursuant to SCORE financial policies, all unexpended funds or reserve funds shall be distributed based on the percentage of the Member City’s average daily population at the SCORE Facility for the last three (3) years regardless of its Owner City or Host City status.

SCORE and the SCORE Facility may serve the Member Cities and Subscribing Agencies which are in need of correctional facilities. Any agreement with a Subscribing Agency shall be in writing and approved by SCORE as provided within the SCORE Formation Interlocal Agreement.

SCORE, as a governmental administrative agency formed under the Interlocal Cooperation Act, is not expressly authorized to issue bonds. To finance and refinance the costs of the SCORE Facility, the City of Renton, Washington, chartered the South Correctional Entity Facility Public Development Authority as a public corporation pursuant to RCW 35.21.730 through 35.21.757 (Public Corporation Act) and Ordinance No. 5444, passed on February 2, 2009 (Charter Ordinance).

2009 Bonds. The SCORE PDA issued its Bonds, Series 2009A (2009A Bonds) and Bonds, Series 2009B (Taxable Build America Bonds—Direct Payment) (2009B Bonds, and, together the 2009 Bonds) on November 4, 2009 in the aggregate principal amount of \$86,235,000. Proceeds of the 2009 Bonds were used to finance a portion of the costs of acquiring, constructing, developing, equipping and improving the SCORE Facility, to capitalize interest during construction, and to pay costs of issuance for the 2009 Bonds.

Pursuant to the 2009 Interlocal Agreement and the ordinances of each city, each Owner City (which includes the Cities of Auburn, Burien, Federal Way, Renton, SeaTac, and Tukwila) is obligated to budget for and pay its share, and only its share, of the principal of and interest on the 2009 Bonds as the same become due and payable (referred to as each Owner City’s 2009 Capital Contribution). Each Owner City’s obligation to pay its 2009 Capital Contribution is an irrevocable, unconditional full faith and credit obligation of such Owner City, payable from regular property taxes levied within the constitutional and statutory authority provided without a vote of the electors of the Owner City on all of the taxable property within the Owner City and other sources of revenues available therefor.

Subsequent Activities: Refunding of 2009 Bonds and Amendment and Restatement of Interlocal Agreement. Pursuant to the 2009 Interlocal Agreement, on September 5, 2018, the City of Federal Way gave its notice of intent to withdraw from SCORE effective December 31, 2019. The remaining Member Cities (including the cities of Auburn, Burien, Des Moines, Renton, SeaTac and Tukwila) entered into an Amended and Restated SCORE Interlocal Agreement (2019 Interlocal Agreement), which amended and restated the 2009 Interlocal Agreement in its entirety, removed Federal Way as a Member City (effective December 31, 2019) and an Owner City (effective immediately), added the City of Des Moines as an Owner City, terminated the Host City Agreement, and made other revisions to provide for the issuance of bonds to refund the 2009 Bonds.

On December 11, 2019, the Authority issued its Refunding Bonds, Series 2019 in the aggregate principal amount of \$51,055,000 (2019 Bonds). The 2019 Interlocal Agreement became effective on the date of issuance of the 2019 Bonds. Proceeds of the 2019 Bonds were used, together with a contribution from Federal Way to fully pay its 2009 Capital Contribution, to defease and refund all of the outstanding 2009 Bonds.

As a result, Federal Way has satisfied its 2009 Capital Contribution and, as of December 31, 2019, will no longer be considered a Member City of SCORE.

Pursuant to the 2019 Interlocal Agreement and the ordinances of each city, each remaining Owner City (including the Cities of Auburn, Burien, Des Moines, Renton, SeaTac, and Tukwila) is obligated to budget for and pay its share, and only its share, of the principal of and interest on the 2019 Bonds as the same become due and payable (referred to as each Owner City's 2019 Capital Contribution). Each Owner City's obligation to pay its 2019 Capital Contribution is an irrevocable, unconditional full faith and credit obligation of such Owner City, payable from regular property taxes levied within the constitutional and statutory authority provided without a vote of the electors of the Owner City on all of the taxable property within the Owner City and other sources of revenues available therefor. The City of Federal Way is not obligated, under the 2019 Interlocal Agreement or otherwise, to pay debt service on the 2019 Bonds or other debt of the Authority.

The interest rate on the 2019 bonds range from 3.0% to 5.0%.

SCORE Debt Service (Des Moines share)			
Year	Prinicipal	Interest	Total
2024	\$ 124,614	\$ 110,762	\$ 235,376
2025	129,731	105,777	235,508
2026	136,052	99,291	235,343
2027	142,975	92,488	235,463
2028	149,898	85,340	235,238
2029 - 2033	868,686	308,242	1,176,928
2034 - 2038	1,065,841	110,783	1,176,624
Totals	\$ 2,617,797	\$ 912,683	\$ 3,530,480

Public Works Trust Fund Loans

A Public Works Trust Fund (PWTF) loan is a low-interest or interest-free loan from the Washington State Public Works Board (PWB) to local governments for public works projects. PWTF loans are used to create, repair, or replace infrastructure, such as water and sewer facilities.

Public Works Trust Fund loans outstanding at year-end 2024 are as follows:

- 2009 loan to provide funding for the Des Moines Transportation Gateway Project which called for arterial widening and improvements along various sections of S. 216th St.

Delinquent payments shall be assessed a penalty equal to twelve percent (12%) per year.

The interest rate on the loan is 0.50%.

Loan payments are made using Real Estate Excise Tax.

2009 PWTF Loan			
Year	Prinicipal	Interest	Total
2024	\$ 31,863	\$ 797	\$ 32,660
2025	31,863	637	32,500
2026	31,863	478	32,341
2027	31,863	319	32,182
2028	31,863	159	32,022
Totals	\$ 159,315	\$ 2,390	\$ 161,705

APPENDIX



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.

Accrual Basis: The recording of the financial effects on a government of transactions and other events and circumstances that have cash consequences for the government in the periods in which those transactions, events and circumstances occur, rather than only in the periods in which cash is received or paid by the government.

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.

Annual Budget: A budget applicable to a single fiscal year.

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.

Balanced Budget: A budget situation where budgeted resources are equal to or greater than budgeted expenditures.

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.

Biennial Budget: A budget applicable to a fiscal biennium.

Biennium: A two-year period

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.

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 a 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 Basis: Cash basis is an “Other Comprehensive Basis of Accounting” as prescribed by the State Auditor’s Office. Revenues are recognized when received, and expenditures are generally recognized when amounts are paid. An exception is that, per State Law, the City’s books will remain open for 20 days after the end of the year for the payment of goods and services received in the prior year.

Cash Management: The process of monitoring the ebb and flow of money in and 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 property, 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 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.

DMMC: Des Moines Municipal Code

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 the total cost 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 represents 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 benefits) 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.

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 Balance: The excess of a funds' total assets over its total liabilities. A negative fund balance is often referred to as a deficit.

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.

PBPW: Planning, Building, and Public Works

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.