2027 – 2028
BIENNIAL BUDGET

Proposed Budget - Revised November 2, 2026

Des Moines
WATERLAND CITY

desmoineswa.gov

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Dear Mayor and City Council and residents of Des Moines:

I am pleased to submit the City of Des Moines 2027-2028 Proposed Biennial Budget. The proposed budget is balanced. It maintains current service levels, funds the priorities the City Council identified for this biennium, and adds to the City's fund balance reserves in both years.

It is not unusual to begin a budget process with a delta between projected revenues and projected expenditures, and this cycle was no exception. Much of that gap reflects a challenge familiar to every city in Washington: costs continue to grow faster than the revenue available to pay for them. Employee health care premiums are projected to increase 10 to 16 percent, negotiated wage increases continue, and the State has expanded public defense requirements without providing the funding to meet them. Meanwhile, the City's largest revenue source is limited by state law to 1 percent annual growth. The rest of the gap reflects our own priorities. This budget funds several key investments necessary to accomplish the Council's goals and deliver enhanced services to residents in the areas they told us matter most.

In order to balance the budget, we reviewed every request carefully and identified those most critical to sustaining service and advancing the Council's goals. We then focused on how to pay for them, through a combination of repurposing existing positions that had become vacant, identifying specific funding sources outside the General Fund, and reducing the overall cost of the request. Where an item could not be funded that way, it was phased across the biennium or set aside for a future budget. On the revenue side, the budget reflects updated forecasts, negotiated increases in franchise payments, new gambling tax revenue, and targeted fee adjustments. The result is a balanced budget with no remaining General Fund gap.

This budget was informed by the City Council's goals for the biennium, by Charting Our Course, the City's strategic plan, and by what we heard from the community. Public engagement this year pointed consistently in the same direction. Residents told us public safety comes first. They asked us to preserve parks and natural areas and to invest in programming for youth and families. They asked the City to grow its tax base through business and development rather than through homeowners, and to take care of what we already own before building something new. Those themes are reflected throughout this budget.

This budget also strengthens the City's financial position. It dedicates funding to reserves in both years, with the goal of building and sustaining a fund balance that consistently exceeds the City's minimum and improves our ability to absorb the unexpected. That progress is meaningful, and it is incremental by design. The structural imbalance between the cost of delivering services and the revenue tools available to Washington cities remains, and it is not something any single budget can resolve. What this budget does is steady our position, fund the investments that build long-term capacity, and give the Council a clear set of decisions to weigh in the year ahead.

Charting Our Course: The City's Strategic Plan

In June 2026, the City Council adopted Charting Our Course, the first strategic plan in the City of Des Moines' history. The plan was built through extensive community engagement over more than a year, and it gives the organization something it has not had before: a shared, written statement of where the City is going and how it intends to get there.

The plan sets a vision for Des Moines as the premier waterfront community on Puget Sound. It is grounded in five organizational values: Teamwork, Customer Service, Safety, Responsibility, and Integrity.

Charting Our Course is organized around six focus areas. Below is the objective for each, along with several of the key investments this budget makes to advance them.

- **Public Safety.** Des Moines is a safe and equitable place to live and visit, supported by responsive public safety services, emergency preparedness, and strong community partnerships.
  - Two police officers, one in 2027 and one in 2028, expand frontline capacity to better meet community demand and maintain responsive public safety services.
  - Drone replacement maintains technology that helps officers respond more safely and effectively.
  - K-9 patrol restores a specialized resource that strengthens field response.
  - A police staffing study evaluates Police Department staffing needs to ensure resources align with service demands and community expectations.

  Funded through a combination of Public Safety Sales Tax, public safety grant funding, the Equipment Replacement Fund, and the General Fund.
- **Financial Stability.** Keep Des Moines on solid financial footing by spending wisely, securing steady revenue, and maintaining healthy reserves.
  - Dedicated funding strengthens fund balance reserves, building them beyond the City's minimum to improve our long-term financial position and resilience.
  - Increased contingency funding creates dedicated capacity to respond to emergencies and unforeseen costs without disrupting planned services.

  Funded through the General Fund.
- **Economic Vitality.** Des Moines cultivates a dynamic economy that attracts investment and is sustainable for residents and businesses.
  - A Permit Services Manager is a new position focused on making development easier to navigate and move forward, reinforcing that Des Moines is ready to support business and investment in the community.
  - The Marina Master Plan establishes a long-term direction for the Marina, including capital needs, land use, and its role in the community and the local economy.

  Funded through the Development Fund and the Marina Enterprise Fund.
- **Engaged and Thriving Community.** Des Moines fosters an engaged and connected community where residents are informed, involved, and supported by inclusive programs, events, and public spaces.
  - A Communications Manager provides dedicated capacity to keep the community informed, strengthen public engagement, and tell the City's story more consistently and proactively.
  - A Parks and Recreation Director establishes dedicated leadership to strengthen Parks and Recreation services, long-range planning, and growth in this service.

- A parks maintenance employee adds capacity to improve the care and upkeep of parks, facilities, and public spaces.
- Conduct a Human Services Needs Assessment to identify the community's most pressing needs and align nonprofit funding with them.
- The Parks and Recreation Master Plan, an update required by the State, will establish long-term priorities for parks, facilities, recreation programs, community services, and future investment.

Funded through the General Fund, repurposed dollars from existing vacant positions, King County Parks Levy funds, and grant funds.

- **Natural and Built Environment.** Des Moines preserves its natural resources, including waterfronts, parks, and trails, while promoting safe, convenient mobility across the City and prioritizing investment in maintaining critical infrastructure.
  - South Seawall engineering design and project management advances a critical waterfront asset at the Marina and positions the City for future capital investment.
  - Funding to draft a Sound Code for Council consideration that helps to reduce airport impacts on new development.
  - New streetlight fixtures replace aging streetlights to improve reliability, visibility, and safety along City streets.

Funded through the Marina Enterprise Fund, Development Fund and the Street Fund.

- **Organizational Excellence.** Des Moines builds a skilled, supported, and engaged workforce that delivers high-quality service to the community.
  - Moving key software and services, including Microsoft and the Tyler Munis financial system, to the cloud modernizes core business systems while reducing reliance on City-maintained servers and infrastructure.

Funded through the General Fund and the Computer Replacement Fund.

Because Charting Our Course is the City's first strategic plan, this is the first opportunity the Council has had to build a budget with these specific focus areas in mind. Every significant investment above is tied to one of the six. That alignment is deliberate. It is how a plan stops being a document and becomes a set of funded commitments, and it is how the Council and the community can hold this organization accountable for progress.

Key Revenue Assumptions

To support these investments, and to maintain the services residents count on every day, the recommended budget rests on a conservative and balanced set of revenue assumptions:

- **Property Tax.** The City's largest single revenue source, representing approximately 20 percent of General Fund revenue. Growth is constrained: each 1 percent increase is worth roughly $56,000, and approximately 30 percent of assessed acreage in Des Moines is tax exempt.
- **Sales Tax.** Assumed to grow 2 percent annually. The regional forecast shows limited growth, and sales tax remains sensitive to consumer and business activity.

- **Utility Taxes.** A moderate increase. Changes vary by utility type, and revenues fluctuate with market and economic conditions.
- **Business and Occupation Tax.** Assumed stable. Collections in 2026 were strong, and improved compliance and a potentially broader tax base could strengthen ongoing B&O revenue. One-time B&O collections are expected to decline as the number of projects paying one-time tax falls from 2026.
- **Franchise Payments.** A negotiated increase. The City is currently negotiating with franchise utilities, and final rates are pending.
- **Gambling Tax.** Approximately $300,000 in new revenue.
- **Fines and Penalties.** A decrease of more than 25 percent, driven by the continued decline in red light running infractions.

Conclusion

The proposed 2027-2028 biennial budget is balanced. It maintains core services, funds the Council's priorities for the biennium, adds to reserves in both years, and delivers the first set of investments tied directly to Charting Our Course. It does so while placing very little new demand on the General Fund, drawing instead on restricted funds, grants, and positions repurposed through vacancy.

I want to express my appreciation to the employees throughout our organization who contributed countless hours to the development of this recommended budget. I am also grateful for the partnership of the City Council and the Executive Leadership Team throughout this process. Over the remainder of 2026, staff will continue working with the Council and hearing from our community to ensure the adopted budget is the best fiscal plan it can be.

Charting Our Course set our destination: the premier waterfront community on Puget Sound, safe and sustainable, offering a high quality of life to everyone who lives here. This budget is the first full leg of that voyage.

I look forward to the work ahead with the Council and with this community.

Respectfully submitted,

Katherine Caffrey



City Manager

October 1, 2026

GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

City of Des Moines
Washington

For the Biennium Beginning

January 01, 2025

Christopher P. Morrill

Executive Director



The area that would become Des Moines, Washington, was first explored by Europeans on May 26, 1792, during British naval Captain George Vancouver's exploration of Puget Sound. The first Americans known to have visited the area were members of the Charles Wilkes expedition.

The first known settler was John Moore, who is believed to have arrived around 1867. His homestead claim certificate was granted on July 2, 1872.

In the late 1880s, F.A. Blasher, originally from Des Moines, Iowa, recognized the potential for developing a community along the shores of Puget Sound. Blasher and other investors formed the Des Moines Improvement Company, and in 1889 the area was platted into lots for development. The growing community took its name from Des Moines, Iowa. Lumber and shingle mills were among the area's earliest industries, and by 1890 the community included hotels, manufacturing businesses, a boat yard, a school, and churches.

Water transportation played an important role in the community's early development. Steamships of Puget Sound's "Mosquito Fleet" connected Des Moines with Seattle, Tacoma, Vashon Island, and other communities around the Sound. The Brick Highway was completed in 1916, providing an important overland transportation connection. That same year, cross-Puget Sound automobile ferry service began between Des Moines and Portage on Vashon Island. The ferry operated until 1921. During the decades that followed, agriculture also became an important part of the local economy.

Following World War II, Des Moines transitioned from a largely rural community to a growing suburb within the rapidly developing Puget Sound region. As the population increased, residents sought greater local control over municipal services, infrastructure, and community development. Des Moines officially incorporated as a city on June 17, 1959.

The waterfront has remained central to the identity of Des Moines throughout its history. The Des Moines Marina opened on May 10, 1970, further establishing the waterfront as a focal point for recreation and community activity. Today, Des Moines retains its distinctive waterfront character while occupying a central location between Seattle and Tacoma in one of the Pacific Northwest's largest metropolitan areas.

Located along Puget Sound between Seattle and Tacoma, Des Moines, Washington is a diverse residential community within the central Puget Sound region. The following indicators provide a snapshot of the City's population, households, economy, and housing.

Population & Households		Age & Community	
Population	33,032	**Under Age 18**	22.2%
Households	11,925	**Age 65 and Older**	17.4%
Persons per Household	2.68	**Median Age**	38
Population Change (April 2020 to July 2025)	0.3%	**Foreign Born**	26.0%
		Language Other Than English at Home	35.2%

Income & Education		Housing	
Median Household Income	$92,483	**Owner-Occupied Housing**	60.6%
Per Capita Income	$43,717	**Median Home Value**	$597,000
Persons in Poverty	12.1%	**Median Gross Rent**	$1,799
Bachelor's Degree or Higher	33.4%	**Households with Broadband**	93.4%

Sources: Washington State Office of Financial Management; U.S. Census Bureau, American Community Survey.

Property Type	Acres	% of Total	Taxable Assessed Value	% of Assessed Value	Estimated City Property Tax	Property Tax Per Acre
Single-Family Residential	2,068	62.0%	$4,591,134,529	75.66%	$3,879,509	$1,876
Multifamily Residential	404	12.1%	$942,689,200	15.54%	$796,572	$1,971
Commercial	251	7.5%	$360,889,400	5.95%	$304,952	$1,213
Industrial	123	3.7%	$169,928,300	2.80%	$143,589	$1,167
Marina/Waterfront	39	1.2%	$0	0.00%	$0	$0
Institutional & Public Uses	442	13.3%	$2,908,900	0.05%	$2,458	$6
Other	6	0.2%	$514,900	0.01%	$435	$77
Total	**3,333**	**100.0%**	**$6,068,065,229**	**100.0%**	**$5,127,515**	**$1,538**

Property Tax by Property Type

The table summarizes taxable real property within the City by general land-use category. Single-family residential represents the largest share of both land area and taxable assessed value, accounting for approximately 62% of the acreage included in the analysis and 76% of taxable assessed value. Multifamily residential accounts for approximately 12% of acreage and 16% of taxable assessed value. Institutional and public uses represent a comparatively large share of acreage but generate limited property tax because much of this property is tax exempt.

Estimated City property tax is calculated by applying the 2026 City of Des Moines regular property tax levy rate of $0.845 per $1,000 of taxable assessed value to the taxable real-property value assigned to each land-use category. The analysis is based on 2026 King County Assessor parcel and real-property account data. Business personal property is excluded because it cannot be attributed to the parcel-based land-use categories shown. Accordingly, the estimated City property tax presented in the table does not represent the City's total 2026 property tax levy.



*Dotted line indicates organizational relationship and does not represent a supervisory reporting relationship.



Yoshiko Grace Matsui
Mayor



Gene Achziger
Deputy Mayor



Harry Steinmetz
Councilmember



JC Harris
Councilmember



Jeremy Nutting
Councilmember



Pierre Blosse
Councilmember



Robyn Desimone
Councilmember

City Leadership	
City Manager	Katherine Caffrey
Assistant City Manager	Adrienne Johnson-Newton
Director of 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 P. Slevin III, P.E.
Community Development Director	Rebecca Deming

ORDER OF FUND PRESENTATION

The City budget is generally organized in fund number order. Budgeted funds are presented by fund type, beginning with the General Fund, followed by Special Revenue Funds, Debt Service Funds, Capital Project Funds, Enterprise Funds, and Internal Service Funds. The City uses governmental, proprietary, and fiduciary fund types. Governmental and proprietary funds receive budgetary appropriations. The City also maintains a fiduciary fund; however, no appropriations are made for that fund. 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
- Communications
- City Clerk
- Human Resources
- Finance
- Information Technology
- Legal
- Municipal Court
- Police
- Community Development (Planning and Building – Tax-Based)
- Public Works
- Parks and Recreation

SPECIAL REVENUE FUNDS

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

- **Street Fund** (101)
- **Street Pavement Fund** (102)
- **Public Safety Sales Tax Fund** (103)
- **Development Fund** (105)

- **Police Drug Seizure Fund** (107)
- **Lodging Excise Tax Fund** (111)
- **Affordable Housing Sales Tax Fund** (113)
- **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)

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 General 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 (SWM)** (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.

For budget presentation purposes, the General Fund and other funds representing a significant portion of the City's financial activity are presented as major funds. Other funds are classified as non-major funds. These classifications are used to organize and present the budget and do not represent a determination of major funds under generally accepted accounting principles (GAAP).

Fund #	Fund	Appropriated	Major Fund	Non-Major Fund
Governmental Funds				
001	General Fund	✓	✓	
Special Revenue Funds				
101	Street Fund	✓		✓
102	Street Pavement Fund	✓		✓
103	Public Safety Sales Tax Fund	✓		✓
105	Development Fund	✓		✓
107	Police Drug Seizure Fund	✓		✓
111	Lodging Excise Tax Fund	✓		✓
113	Affordable Housing Sales Tax Fund	✓		✓
140	Redondo Zone Fund	✓		✓
141	Waterfront Zone Fund	✓		✓
142	PBPW Automation Fee Fund	✓		✓
151	Urban Forestry Fund	✓		✓
180	Nuisance Property Abatement Fund	✓		✓
190	Automated Speed Enforcement Fund	✓		✓
191	Redondo Speed Enforcement Fund	✓		✓
199	Transportation Benefit District Fund	✓		✓
Debt Service Funds				
202	REET2 Eligible Debt Service Fund	✓		✓
203	2023 LTGO Bond Debt Service Fund	✓		✓
208	2018 LTGO & Refunding Bonds Fund	✓		✓
Capital Projects Funds*				
301	REET1 1st Quarter % Fund	✓		✓
302	REET 2nd Quarter % Fund	✓		✓
305	Park Levy Fund	✓		✓
306	Park In Lieu Fund	✓		✓
309	One-Time Tax Revenues Fund	✓		✓
310	Municipal Capital Improvements Fund	✓	✓	
319	Transportation Capital Improvements Fund	✓	✓	
320	Traffic In Lieu Fund	✓		✓
321	Traffic Impact - City Wide Fund	✓		✓
322	Traffic Impact - Pacific Ridge Fund	✓		✓
Proprietary Funds				
Enterprise Funds				
401	Marina Fund	✓	✓	
450	Surface Water Fund	✓	✓	
Internal Service Funds				
500	Equipment Rental Operations Fund	✓		✓
501	Equipment Rental Replacement Fund	✓		✓
506	Facility Repair & Replacement Fund	✓		✓
511	Computer Replacement Fund	✓		✓
520	Self-Insurance Fund	✓		✓
530	Unemployment Insurance Fund	✓		✓

**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.*

The City's budget and financial statements are prepared on the cash basis, an "Other Comprehensive Basis of Accounting" prescribed by the Washington State Auditor's Office. Cash basis accounting provides straightforward financial reporting and a conservative approach to budgeting because revenues that remain receivable at year-end are not recognized as available resources until they are received.

Under the cash basis, revenues are recognized when received, and expenditures are generally recognized when paid. In accordance with State law, the City's books remain open for 20 days following the end of the year to allow for payment of goods and services received in the prior year.

GENERAL FUND

One-Time Revenues Policy

Des Moines Municipal Code (DMMC) 3.100.030

The City's One-Time Revenues Policy requires sales tax and business and occupation (B&O) tax revenues generated by development projects with a total value exceeding $15 million to be transferred from the General Fund to capital improvement funds for eligible capital purposes. These revenues are considered one-time in nature and are not intended to support ongoing General Fund operating expenditures.

The policy was established through Ordinance 1561, adopted in 2012, and Ordinance 1637, adopted in 2015, to help preserve ongoing revenues for recurring operations while directing significant nonrecurring revenues toward capital investment.

Ending Fund Balance Policy

DMMC 3.08.010 – 16.67% Operating Reserve

The City's General Fund reserve policy establishes a minimum unrestricted ending fund balance, or operating reserve, equal to two months (16.67%) of recurring annual operating expenditures. The policy is intended to provide sufficient resources to address revenue fluctuations, unforeseen expenditures, emergencies, and other short-term financial needs.

The City develops and monitors its budget with the objective of maintaining the General Fund operating reserve at or above this established minimum.

BALANCED BUDGET

Washington State law requires municipal appropriations to be limited to the total estimated resources available, including estimated revenues, property tax revenues, and available beginning fund balances (RCW 35.33.075, 35A.33.075, 35.34.120, and 35A.34.120).

Accordingly, the City adopts a balanced budget in which total appropriations do not exceed the resources estimated to be available to finance those appropriations.

DEBT POLICIES

DMMC 3.08.020

The City's debt management policies provide a framework for the prudent use and administration of debt. The policies emphasize the use of debt primarily for long-term capital purposes, consideration of alternative funding sources, and alignment of debt repayment with the useful life of the assets being financed.

The City's debt management policies provide that:

1. Debt shall not be used to finance ongoing operating costs.
2. Whenever possible, the City shall identify and evaluate alternative funding sources to minimize the use of debt.
3. The City shall determine the most advantageous financing method for each new project.
4. Pay-as-you-go financing for capital improvements shall be used whenever feasible.
5. Total general obligation debt shall not exceed seven percent of the City's actual assessed value, as required by law.
6. The City shall utilize intergovernmental contributions, when available, to finance capital improvements consistent with City goals and priorities.
7. The scheduled maturities of long-term obligations shall not exceed the expected useful life of the capital project or asset being financed.
8. The City shall maintain professional relationships with financial institutions and bond rating agencies and follow applicable requirements for full and open financial disclosure.

BUDGET DEVELOPMENT

The budget process is a comprehensive planning effort that links the City's financial resources with the services, programs, and capital investments provided to the community. The process begins with an assessment of City priorities and financial conditions, followed by the development of goals, revenue and expenditure forecasts, departmental operating plans, and proposed resource allocations.

Budget development is a year-round process that includes financial monitoring, long-term forecasting, and planning throughout the biennium. Formal preparation of the upcoming biennial budget generally begins in the spring of the year preceding the new biennium.

PREPARING THE BUDGET

The formal budget process begins with development of the budget calendar and establishment of budget priorities and direction by the City Manager. The Finance Department works with City Administration to develop budget assumptions, instructions, and parameters for departments to use in preparing their requests.

Departments review existing programs, staffing, service levels, and anticipated operational needs and prepare budget requests for the upcoming biennium. Requests for new programs, positions, services, or other significant additions are separately identified and evaluated. Finance and City Administration meet with departments throughout the process to review departmental priorities, operating requirements, and proposed changes.

The Finance Department develops revenue forecasts using historical trends, current collections, economic conditions, known or anticipated changes in revenue sources, and information regarding development and other activity within the community. Expenditure projections incorporate salaries and benefits, contractual obligations, inflationary impacts, changes in service levels and workloads, and other factors expected to affect City costs. Non-departmental expenditures are budgeted separately based on the requirements of each program or activity.

As departmental requests and financial projections are completed, the Finance Department consolidates the information for review by the City Manager and City Administration. Proposed allocations are evaluated in relation to available resources, City priorities, service needs, and the City's long-term financial outlook. Adjustments are made as necessary to develop a balanced proposed budget.

The biennial budget also incorporates appropriations for capital projects scheduled during the budget period. Capital appropriations are based on the City's adopted six-year Capital Improvements Plan (CIP). The CIP provides a long-term framework for identifying, prioritizing, and financing capital investments, while the adopted biennial budget provides the legal spending authority for projects funded during the biennium.

Public engagement and City Council review are important components of the budget process. The City held a Community Budget Town Hall on August 18, 2026 to provide residents an opportunity to learn about the budget and provide input. An initial budget presentation was made to the Citizens Advisory Board on August 26, 2026, followed by a City Council budget workshop on September 12, 2026. A second budget presentation to the Citizens Advisory Board is scheduled for October 28, 2026.

The Preliminary Biennial Budget will be completed and provided to the City Council by October 1, 2026, in accordance with State law. The proposed budget will then be formally considered by the City Council at a public hearing and first reading on October 29, 2026, with a second reading scheduled for November 12, 2026. These meetings provide opportunities for the City Council and public to review the proposed budget before final adoption. Public hearings are advertised in accordance with State law, and members of the public are encouraged to review the proposed budget and provide comments.

ADOPTING THE BUDGET

The City of Des Moines biennial budget is adopted by ordinance in accordance with applicable Washington State law. The budget must be balanced and adopted before the beginning of the biennium. The adopted budget establishes the legal authority for City expenditures and identifies the resources available to finance those expenditures.

MONITORING THE BUDGET

Budget monitoring continues throughout the biennium. City departments have access to financial reports that compare actual revenues and expenditures with adopted budget amounts. The Finance Department regularly reviews financial activity, revenue performance, expenditure trends, and projected fund balances and provides periodic financial reporting to City Administration and the City Council.

In accordance with Washington State law (RCW 35A.34.130), the City conducts a formal mid-biennium review during the first year of each biennium. As part of this process, revenue and expenditure forecasts are updated, departmental adjustment requests are evaluated, and changes necessary to address updated financial conditions, operational requirements, and City priorities are presented to the City Council for consideration. The mid-biennium budget modification is adopted by ordinance following a public hearing.

AMENDING THE BUDGET

The City of Des Moines adopts its budget at the fund level. The City Manager has authority to transfer budgeted amounts between programs within a fund, while amendments that change the total appropriation of a fund require City Council approval.

When changes in financial conditions, operating requirements, or City priorities require an increase or decrease in a fund’s appropriation, the City Council may amend the budget by ordinance. Proposed amendments identify the reason for the change and its financial impact.

Budget amendments are considered as needed during the biennium to ensure that appropriations remain aligned with anticipated revenues, expenditures, and City priorities. All appropriations lapse at the end of each fiscal year.

Budget Calendar	
Date	**Major Steps in Process**
May 2026	Review Financial/Budget Policies
June 2026	Determine/Discuss Budget Assumptions
June 2026	Economic Data - Trends and Comparisons
July 2026	Update Indirect Cost Allocation Plan
July 28, 2026 - July 30, 2026	Department Meetings with City Manager
August 2026	Initial Five-Year Forecast
August 2026	Budget and Capital Balancing/Decisions - Finance meets with City Manager and Assistant City Manager to review requests, make decisions and balance funds
August 6, 2026	Preliminary Discussion 2027-2032 CIP Plan to Committee of the Whole
August 18, 2026	City Budget Town Hall
August 26, 2026	Budget discussion with Citizens Advisory Board
August 27, 2026	CIP Presented to Council
COUNCIL BUDGET WORKSHOP - SEPTEMBER 12, 2026	
September 2026	Budget Message - Draft
September 2026	Finance Prepares Preliminary Budget
PRELIMINARY BIENNIAL BUDGET SUBMITTED TO COUNCIL - OCTOBER 1, 2026	
October 28, 2026	Present Budget to Citizens Advisory Board
October 29, 2026	Public Hearing: Preliminary 2027/2028 Biennial Budget - 1st Reading
October 29, 2026	Public Hearing and Adoption: 2027 Property Tax Levy - 1st Reading
October 29, 2026	Public Hearing and Adoption: 2026 Annual Budget Adjustments - 1st Reading
November 12, 2026	Public Hearing: Preliminary 2027/2028 Biennial Budget - 2nd Reading
November 12, 2026	Public Hearing and Adoption: 2027 Property Tax Levy - 2nd Reading
November 12, 2026	Public Hearing and Adoption: 2026 Annual Budget Adjustments - 2nd Reading
Mid-Biennium Review	
July 6, 2027	Call for mid-biennium review and adjustments
July 19, 2027	Finance/City Manager review Capital Improvements Plan (CIP)
August 2027	Determine/Discuss Budget Assumptions/Economic Trends
August 6, 2027	Mid-biennium adjustment requests due to Finance
August 16, 2027 - August 27, 2027	Budget meetings with departments
August 26, 2027	CIP Presented to Council - Committee of the Whole
September 2027	Update of Five-Year Forecast
September 13, 2027	Finance/City Manager review budget adjustments
2027/2028 Biennial Budget Adjustments Available to Council - October 15, 2027	
October 2027	Budget presentation to Citizens Advisory Board
October 28, 2027	Public Hearing and Adoption: 2028 Property Tax Levy - 1st Reading
October 28, 2027	Public Hearing and Adoption: 2027/2028 Biennial Budget Adjustments- 1st Reading
November 18, 2027	Public Hearing and Adoption: 2028 Property Tax Levy - 2nd Reading
November 18, 2027	Public Hearing and Adoption: 2027/2028 Biennial Budget Adjustments - 2nd Reading

Budget Overview

- Strategic Plan
- Financial Environment
- Budget Priorities and Highlights
- Personnel Changes
- Staffing Levels
- Index of Positions and Pay Schedules

Strategic Plan

In 2026, the City of Des Moines adopted Charting Our Course, the 2026–2030 Strategic Plan, the City's first citywide strategic plan. The plan establishes a common framework to guide City decisions, priorities, investments, and the allocation of limited resources. It is intentionally high-level, serving as a compass that connects long-term community priorities with the City's daily work, budget decisions, and other functional plans.

Development of the Strategic Plan began in 2025 and included extensive engagement with the City Council, community members, and City staff. The process included individual Council interviews, five community focus groups, an employee survey with 113 responses, a community survey with 1,036 responses, and a Town Hall attended by more than 80 community members. City staff and the City Council subsequently held workshops to review the themes identified through the engagement process and develop a framework grounded in both community aspirations and the City's operational capacity.

The Strategic Plan establishes the City's vision to be “The premier waterfront community on Puget Sound.” Its mission emphasizes maintaining a safe and sustainable environment while ensuring a high quality of life, supported by the organizational values of teamwork, customer service, safety, responsibility, and integrity.

The plan focuses City resources and efforts around six strategic priorities:

Economic Vitality — Cultivate a dynamic economy that attracts investment and is sustainable for residents and businesses. Strategies include economic development, downtown revitalization, investment in the Marina, and creating an environment supportive of business investment.

Financial Stability — Maintain solid financial footing through steady and diverse revenues, responsible cost management, alignment of spending with City priorities, strong financial forecasting, partnerships, and healthy reserves.

Public Safety — Provide responsive public safety services through appropriate staffing, data-informed decision-making, traffic safety efforts, emergency preparedness, community partnerships, and sustainable animal control services.

Engaged and Thriving Community — Foster an informed, involved, and connected community through programs, events, public spaces, civic engagement opportunities, and accessible communication.

Natural and Built Environment — Preserve the City's natural resources while investing in infrastructure, parks and public assets, addressing airport impacts, and improving mobility, safety, and connectivity.

Organizational Excellence — Build a skilled and supported workforce focused on customer service, employee development and engagement, recruitment and retention, and effective use of technology and organizational resources.

The 2027–2028 Biennial Budget serves as an important tool for implementing the Strategic Plan by aligning City resources with these priorities. Department goals presented throughout the budget identify how individual programs and services contribute to the City's broader strategic direction.

Municipal Financial Environment

Cities throughout Washington are experiencing increasing financial pressure as the cost of providing municipal services grows faster than many traditional revenue sources. State law generally limits annual growth in regular property tax levies to 1 percent, excluding revenue associated with new construction and certain other adjustments. At the same time, cities continue to experience increasing costs for personnel, public safety, infrastructure, insurance, technology, and other essential services.

These pressures are not unique to Des Moines. A 2026 Association of Washington Cities survey found that 72 percent of responding cities anticipate ongoing structural budget challenges in which revenues do not keep pace with the cost of providing services. These challenges can be particularly significant for smaller and lower-tax-base cities, which provide many of the same core municipal services as larger jurisdictions with fewer resources.

Des Moines enters the 2027–2028 biennium within this broader financial environment. Like many Washington cities, the City faces the challenge of minimal revenue growth coupled with rapidly increasing costs for personnel, public safety, infrastructure, technology, and other municipal services. The City's financial position requires continued attention to recurring revenues and expenditures, reserve levels, and the long-term sustainability of City services.

During the August 6, 2026 City Council meeting, the Council established the following priorities:



Budget Highlights

The 2027–2028 Biennial Budget reflects the priorities identified by the City Council through targeted investments, staffing, and financial decisions. Key highlights are summarized below.

Public Safety Staffing

- Adds two new patrol officers, one in 2027 and one in 2028
- Funds two patrol officers, animal control, and public defender costs with Public Safety Sales Tax
- Restores K-9 Patrol
- Funds a Police staffing study

Make Des Moines Easier to Develop

- Adds Permit Services Manager position
- Emphasizes timely permitting and responsive customer service

Set a Long-Term Direction for the Marina

- Funds Marina Master Plan
- Advances Marina Seawall Project

Strengthen Fund Balance Reserves

- General Fund budgeted to add $125,000 per year to cash reserves
- Retains one-time taxes in the General Fund
- Increases contingency funding for emergencies and unforeseen costs

Budget at a Glance

The 2027–2028 Biennial Budget provides funding for City operations, programs, debt service, capital improvements, and internal services. Total expenditures are budgeted at $71.4 million in 2027 and $80.0 million in 2028. The increase in 2028 is largely attributable to the timing of planned capital projects.

Fund Type	2027 Revenue	2027 Expenditures	2028 Revenue	2028 Expenditures
General Fund	$27,980,820	$27,726,974	$28,220,757	$28,095,757
Special Revenue	$10,939,270	$12,632,763	$9,815,412	$11,955,716
Debt Service	$1,113,192	$1,113,189	$1,112,513	$1,112,505
Capital Projects	$6,486,833	$9,309,525	$14,690,833	$19,218,492
Enterprise	$14,419,377	$16,188,289	$13,453,042	$16,566,739
Internal Service	$4,351,136	$4,421,580	$4,199,537	$3,039,884
Total	**$65,290,628**	**$71,392,320**	**$71,492,094**	**$79,989,092**

Key Assumptions

Revenue estimates for the biennium reflect current economic conditions, recent collection trends, and known changes affecting major revenue sources. The following assumptions were used in developing the 2027 and 2028 budget.

Revenue Source	2027–2028 Assumption
Property Tax	1% annual statutory increase
Sales Tax	2% annual growth
Utility Tax	Continued growth in electricity; declines in cable and telephone
B&O Tax	Stable ongoing revenues
Gambling Tax	Includes revenue from new gambling activity
Red-Light Infractions	Continued decline
One-Time Sales/B&O	Decline from recent levels

Personnel Changes

Personnel Change	Position	Budget Impact
Positions Added	Communications Manager*	General Fund
	Patrol Officers *(1 each in 2027 and 2028)*	General Fund
	Code Enforcement Officer	Development Fund
	Permit Services Manager	Development Fund
Increased Capacity	Human Resources Analyst	Part-time Extra Hire to full-time regular
	Paralegal/Domestic Violence Advocate	0.85 FTE to 1.0 FTE
Reduced Capacity	Grants Management Analyst	Reduced from 1.0 to 0.8 FTE
	Program Coordinator – Facility Rentals	Budgeted for 2027 only
Positions Ending	Director of Community/Administrative Services*	
	Community Events and Services Manager**	General Fund

* The Director of Administrative Services position is being replaced by a Communications Manager position, resulting in lower personnel costs.

** The Community Events and Services Manager position is being eliminated as part of the 2026 reorganization that established the Parks and Recreation Director position.

Staffing Levels

The following schedules present citywide staffing levels for 2024 through 2028, expressed as full-time equivalents (FTEs), to provide a view of changes in authorized positions over time. Extra-hire positions are not reflected in these schedules.

Note: Changes in FTEs between funds may reflect changes in personnel allocations rather than changes in overall staffing. Beginning in 2027, Public Works maintenance personnel are allocated more directly to their primary service areas, including the Street Fund.

STAFFING LEVELS					
POSITION	2024	2025	2026	2027	2028
CITY COUNCIL					
Mayor	1.00	1.00	1.00	1.00	1.00
Deputy Mayor	1.00	1.00	1.00	1.00	1.00
Council Member	5.00	5.00	5.00	5.00	5.00
Total City Council	**7.00**	**7.00**	**7.00**	**7.00**	**7.00**
CITY MANAGER					
City Manager	1.00	1.00	1.00	1.00	1.00
Assistant City Manager	1.00	1.00	1.00	1.00	1.00
Chief Administrative Officer	1.00	-	-	-	-
Director of Communications	1.00	-	-	-	-
Management Analyst	1.00	1.00	-	-	-
Director of Emergency Preparedness & Safety Officer	1.00	-	-	-	-
Total City Manager	**6.00**	**3.00**	**2.00**	**2.00**	**2.00**
HUMAN RESOURCES					
Human Resources Intern (Limited Term)	0.33	-	-	-	-
Senior Human Resources Analyst	-	1.00	1.00	1.00	1.00
Human Resources Analyst	1.00	-	-	1.00	1.00
Human Resources Analyst (Limited Term)	1.00	-	-	-	-
Total Human Resources	**2.33**	**1.00**	**1.00**	**2.00**	**2.00**
CITY CLERK					
Director of Administrative Services	-		0.50	0.10	-
City Clerk	1.00	1.00	1.00	1.00	1.00
Deputy City Clerk	1.00	1.00	1.00	1.00	1.00
Administrative Assistant II	1.00	1.00	1.00	1.00	1.00
City Hall Office Specialist	-	1.00	1.00	1.00	1.00
Total City Clerk	**3.00**	**4.00**	**4.50**	**4.10**	**4.00**
COMMUNICATIONS					
Director of Administrative Services	-		0.50	0.10	-
Communications Manager	-	-	-	1.00	1.00
Communications Program Analyst	-	1.00	0.75	0.75	0.75
Total Communications	**-**	**1.00**	**1.25**	**1.85**	**1.75**

STAFFING LEVELS					
POSITION	2024	2025	2026	2027	2028
FINANCE					
Finance Director	1.00	1.00	1.00	1.00	1.00
Finance Operations Manager	1.00	1.00	1.00	1.00	1.00
Principal Accountant	1.00	1.00	1.00	1.00	1.00
Senior Accounting Specialist	1.00	1.00	1.00	1.00	1.00
Staff Accountant	2.00	2.00	2.00	2.00	2.00
Payroll Specialist II	1.00	1.00	1.00	1.00	1.00
Grant Analyst	-	-	1.00	0.80	0.80
Total Finance	**7.00**	**7.00**	**8.00**	**7.80**	**7.80**
INFO TECHNOLOGY					
IT Director	1.00	-	-	-	-
IT Manager	-	1.00	1.00	1.00	1.00
IT Operations Supervisor	1.00	-	-	-	-
IT Business Operations Coordinator - Limited Term	-	-	-	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	1.00	1.00
Total Info Technology	**4.00**	**4.00**	**4.00**	**4.00**	**4.00**
LEGAL					
City Attorney	1.00	1.00	1.00	1.00	1.00
Assistant City Attorney	1.00	1.00	1.00	1.00	1.00
Prosecuting Attorney	1.00	1.00	1.00	1.00	1.00
Deputy Prosecuting Attorney	1.00	1.00	1.00	1.00	1.00
Paralegal/Domestic Violence Advocate	0.82	0.82	0.85	1.00	1.00
Total Legal	**4.82**	**4.82**	**4.85**	**5.00**	**5.00**
MUNICIPAL COURT					
Judge	0.80	0.80	0.80	0.80	0.80
Director of Court Administration	1.00	1.00	1.00	1.00	1.00
Court Operations Supervisor	1.00	1.00	1.00	1.00	1.00
Court Clerks	5.00	5.00	5.00	6.00	6.00
Court Clerk (Limited Term)	1.00	1.00	1.00	-	-
Court Marshal	2.00	2.00	1.00	1.00	1.00
Support Services Specialist	2.00	2.00	2.00	2.00	2.00
Total Municipal Court	**12.80**	**12.80**	**11.80**	**11.80**	**11.80**
POLICE					
Chief of Police	1.00	1.00	1.00	1.00	1.00
Assistant Chief of Police	2.00	2.00	2.00	2.00	2.00
Executive Assistant	1.00	1.00	1.00	1.00	1.00
Sergeant - Detectives	1.00	1.00	1.00	1.00	1.00
Patrol Officers - Detectives	5.00	5.00	5.00	5.00	5.00
Traffic Enforcement Officer	1.00	1.00	1.00	1.00	1.00
Sergeant - Special Investigations	1.00	1.00	1.00	1.00	1.00
Sergeant - Administrative Services	1.00	1.00	1.00	1.00	1.00
Sergeant - Patrol	4.00	4.00	4.00	4.00	4.00
Patrol Officers - Patrol	20.00	20.00	20.50	21.50	22.50
Patrol Officers - Patrol (ARPA)	2.00	-	-	-	-
Crisis Response Specialist	1.00	1.00	1.00	1.00	1.00
Crime Analyst (ARPA)	1.00	-	-	-	-
Communications Program Analyst	-	-	0.25	0.25	0.25
Community Service Officer	2.00	2.00	2.00	2.00	2.00
Digital and Field Evidence Specialist	1.00	1.00	1.00	1.00	1.00
Record Supervisor	1.00	1.00	1.00	1.00	1.00
Court Marshal	-	-	1.00	1.00	1.00
Record Specialists	5.00	5.00	5.00	5.00	5.00
Total Police	**50.00**	**47.00**	**48.75**	**49.75**	**50.75**

STAFFING LEVELS					
POSITION	2024	2025	2026	2027	2028
PLANNING, BUILDING & PUBLIC WORKS (TAX-BASED)					
Planning, Building & Permits					
Community Development Director	0.50	0.50	0.50	0.50	0.50
Building Official	1.00	1.00	1.00	1.00	1.00
Permit Coordinator	0.30	0.30	0.30	0.30	0.30
Total Planning, Building & Permits	**1.80**	**1.80**	**1.80**	**1.80**	**1.80**
Public Works Maintenance (Building Maintenance)					
Public Works Director	0.05	0.05	0.05	0.05	0.05
Maintenance Superintendent	0.15	0.15	0.15	0.15	0.15
Senior Maintenance Lead - Facilities	1.00	1.00	1.00	1.00	1.00
Maintenance Specialist - Facilities	1.00	1.00	1.00	1.00	1.00
Maintenance Worker - Facilities	1.00	1.00	1.00	-	-
Administrative Assistant II	0.06	0.06	0.06	0.06	0.06
Total Public Works Building Maintenance	**3.26**	**3.26**	**3.26**	**2.26**	**2.26**
Public Works Maintenance (Parks Maintenance)					
Public Works Director	0.05	0.05	0.05	0.05	0.05
Maintenance Superintendent	0.15	0.15	0.15	0.15	0.15
Assistant Maintenance Superintendent	0.30	0.30	0.30	1.00	1.00
Senior Maintenance Lead - Parks	1.00	-	-	1.00	1.00
Maintenance Specialist - Parks	1.00	-	-	-	-
Maintenance Worker - Parks	5.00	5.00	5.00	3.00	3.00
Administrative Assistant II	0.06	0.06	0.06	0.06	0.06
Total Public Works Parks Maintenance	**7.56**	**5.56**	**5.56**	**5.26**	**5.26**
Engineering & CIP Services					
Public Works Director	0.20	0.20	0.20	0.20	0.20
City Engineer	0.25	0.25	0.25	0.25	0.25
Principal Engineer	0.50	0.50	0.50	0.50	0.50
Capital Improvement Projects Manager	-	1.00	1.00	1.00	1.00
Surface Water/Environment Engineering Manager	-	-	-	0.15	0.15
Engineering Inspector	0.05	0.05	0.05	0.05	0.05
Administrative Assistant II	0.06	0.06	0.06	0.06	0.06
Total Engineering & CIP Services	**1.06**	**2.06**	**2.06**	**2.21**	**2.21**
Total Planning, Building & Public Works Tax Based	**13.68**	**12.68**	**12.68**	**11.53**	**11.53**

STAFFING LEVELS					
POSITION	2024	2025	2026	2027	2028
Parks and Recreation					
Administration					
Director of Community/Administrative Services	0.25	0.75	-	-	-
Parks and Recreation Director				1.00	1.00
Program Supervisor		1.00	1.00	1.00	1.00
Community Events Assistant		1.00	1.00	-	-
Program Coordinator - Recreation	1.00	1.00	3.00	3.00	3.00
Program Coordinator - Facility Rentals	1.00	1.00	1.00	1.00	-
Lead Facility Attendant	0.25	0.25	-	-	-
Recreation Manager	1.00	-	-	-	-
Assistant Recreation Manager	1.00	-	-	-	-
Program Support Specialist	1.00	-	-	-	-
Office Attendant	0.50	0.50	-	-	-
Total Administration	**6.00**	**5.50**	**6.00**	**6.00**	**5.00**
Recreation Program					
Recreation Program Supervisor	-	1.00	-	-	-
Recreation Instructor	0.48	-	-	-	-
Total Recreation Program	**0.48**	**1.00**	**-**	**-**	**-**
Community Events and Senior Services					
Community Events and Services Director	0.75	-	-	-	-
Community Events and Services Manager	-	1.00	-	-	-
Community Events Assistant	-	2.00	-	-	-
Events & Facilities Manager	1.00	-	-	-	-
Senior Event Planner	1.00	-	-	-	-
Events and Facility Coordinator Assistant	1.00	-	-	-	-
Program Support Specialist	1.00	1.00	-	-	-
Total Community Events and Senior Services	**4.75**	**4.00**	**-**	**-**	**-**
Total Parks and Recreation	**11.23**	**10.50**	**6.00**	**6.00**	**5.00**
Total General Fund	**121.86**	**114.80**	**111.83**	**112.83**	**112.63**

STREET FUND					
Public Works Director	0.15	0.20	0.20	0.20	0.20
City Engineer	0.05	0.05	0.05	0.05	0.05
Principal Engineer	-	-	-	0.20	0.20
Civil Engineer I	-	1.00	1.00	1.00	1.00
GIS Administrator	0.30	0.30	0.30	0.30	0.30
Maintenance Superintendent	0.30	0.30	0.30	0.30	0.30
Assistant Maintenance Superintendent	0.30	0.30	0.30	-	
Senior Maintenance Lead	1.00	1.00	1.00	1.00	1.00
Maintenance Worker	2.00	2.00	2.00	6.00	6.00
Traffic Control Specialist	1.00	1.00	1.00	1.00	1.00
Administrative Assistant II	0.15	0.15	0.15	0.15	0.15
Total Street Fund	**5.25**	**6.30**	**6.30**	**10.20**	**10.20**

STAFFING LEVELS					
POSITION	2024	2025	2026	2027	2028
DEVELOPMENT FUND					
Planning, Building & Permits					
Community Development Director	0.50	0.50	0.50	0.50	0.50
Planning & Development Services Manager	1.00	1.00	1.00	1.00	1.00
Senior Planner	1.00	1.00	1.00	1.00	1.00
Land Use Planner I	2.00	2.00	2.00	2.00	2.00
Asst Bldg Official/Electr & Bldg Inspector	1.00	1.00	1.00	1.00	1.00
Electrical/Bldg Inspector/Plans Exam	1.00	1.00	1.00	1.00	1.00
Plans Examiner/Building Inspector	2.00	2.00	2.00	2.00	2.00
Permit Services Manager				1.00	1.00
Permit Coordinator	1.70	1.70	1.70	1.70	1.70
GIS Administrator	0.15	0.15	0.15	0.15	0.15
Code Enforcement Officer	-	-	-	1.00	1.00
Total Planning, Building & Permits	**10.35**	**10.35**	**10.35**	**12.35**	**12.35**
Engineering & CIP Services					
Public Works Director	0.40	0.15	0.15	0.15	0.15
City Engineer	0.70	0.70	0.70	0.70	0.70
Principal Engineer	0.50	0.50	0.50	0.30	0.30
Capital Improvement Projects Mgr	1.00	-	-	-	-
Civil Engineer I (Sound Transit)	1.00	-	-	-	-
Civil Engineer I	1.00	1.00	1.00	1.00	1.00
Engineering Inspector	0.95	0.95	0.95	0.95	0.95
GIS Administrator	0.15	0.15	0.15	0.15	0.15
Administrative Assistant II	0.20	0.20	0.20	0.20	0.20
Total Engineering & CIP Services	**5.90**	**3.65**	**3.65**	**3.45**	**3.45**
Total Development Fund	**16.25**	**14.00**	**14.00**	**15.80**	**15.80**

MARINA FUND					
Harbormaster	1.00	1.00	1.00	1.00	1.00
Assistant Harbormaster	1.00	1.00	1.00	1.00	1.00
Office Specialist	2.00	1.00	1.00	1.00	1.00
Administrative Coordinator I-II Marina	-	1.00	1.00	1.00	1.00
Senior Maintenance Lead	2.00	2.00	2.00	2.00	2.00
Marina Environmental & Operations Specialist	1.00	1.00	1.00	1.00	1.00
Harbor Attendant	3.00	3.00	5.00	5.00	5.00
Total Marina Fund	**10.00**	**10.00**	**12.00**	**12.00**	**12.00**

STAFFING LEVELS					
POSITION	2024	2025	2026	2027	2028
SURFACE WATER MANAGEMENT (SWM) FUND					
Public Works Director	0.10	0.30	0.30	0.30	0.30
Administrative Assistant	0.40	0.40	0.40	0.40	0.40
Surface Water/Environment Engineering Manager	1.00	1.00	1.00	0.85	0.85
Civil Engineer I	1.00	1.00	1.00	1.00	1.00
Civil Engineer II	1.00	1.00	1.00	1.00	1.00
GIS Administrator	0.40	0.40	0.40	0.40	0.40
Engineering Technician	3.00	3.00	3.00	3.00	3.00
Maintenance Superintendent	0.30	0.30	0.30	0.30	0.30
Assistant Maintenance Superintendent	0.30	0.30	0.30	-	-
Senior Maintenance Lead	1.00	1.00	1.00	1.00	1.00
Maintenance Specialist	1.00	1.00	1.00	1.00	1.00
Maintenance Worker	4.00	4.00	4.00	4.00	4.00
Total Surface Water Management Fund	**13.50**	**13.70**	**13.70**	**13.25**	**13.25**

EQUIPMENT RENTAL MAINTENANCE FUND					
Public Works Director	0.05	0.05	0.05	0.05	0.05
Administrative Assistant	0.07	0.07	0.07	0.07	0.07
Maintenance Superintendent	0.10	0.10	0.10	0.10	0.10
Assistant Maintenance Superintendent	0.10	0.10	0.10	-	
Lead Mechanic	1.00	1.00	1.00	1.00	1.00
Mechanic	1.00	1.00	1.00	1.00	1.00
Total Equipment Rental Fund	**2.32**	**2.32**	**2.32**	**2.22**	**2.22**
Total Other Funds	**47.32**	**46.32**	**48.32**	**53.47**	**53.47**
GRAND TOTAL	**169.18**	**161.12**	**160.15**	**166.30**	**166.10**

City of Des Moines – Index of Positions and Pay Schedule
Directors and City Manager

Positions are assigned to a pay grade, not to a step. Any step in the grade may apply.

Grade	Positions in This Grade	Step	2027 · COLA 3.0%			2028 · COLA 2.5%		
			Hourly Rate	Semi-Monthly	Annual Salary	Hourly Rate	Semi-Monthly	Annual Salary
D-30	—	1	58.8356	5,099.28	122,382.69	60.3065	5,226.77	125,442.26
		2	61.7802	5,354.49	128,507.82	63.3247	5,488.36	131,720.52
		3	64.8722	5,622.47	134,939.25	66.4940	5,763.04	138,312.74
		4	68.1198	5,903.94	141,694.46	69.8228	6,051.54	145,236.82
		5	71.5292	6,199.43	148,786.48	73.3175	6,354.42	152,506.15
D-31	—	1	61.1896	5,303.30	127,279.30	62.7194	5,435.89	130,461.28
		2	64.2522	5,568.74	133,649.72	65.8585	5,707.96	136,990.96
		3	67.4631	5,847.02	140,328.59	69.1497	5,993.20	143,836.80
		4	70.8354	6,139.30	147,343.22	72.6062	6,292.79	151,026.80
		5	74.3781	6,446.34	154,712.13	76.2375	6,607.50	158,579.93
D-32	Deputy Harbormaster	1	63.6322	5,515.00	132,360.16	65.2230	5,652.88	135,669.16
		2	66.8132	5,790.70	138,976.91	68.4836	5,935.47	142,451.33
		3	70.1568	6,080.49	145,931.58	71.9107	6,232.50	149,579.87
		4	73.6621	6,384.29	153,223.09	75.5036	6,543.90	157,053.67
		5	77.3452	6,703.50	160,884.13	79.2788	6,871.09	164,906.23
D-33	—	1	66.1787	5,735.70	137,656.83	67.8331	5,879.10	141,098.25
		2	69.4849	6,022.25	144,534.10	71.2220	6,172.81	148,147.45
		3	72.9610	6,323.53	151,764.57	74.7850	6,481.61	155,558.69
		4	76.6068	6,639.51	159,348.23	78.5219	6,805.50	163,331.93
		5	80.4371	6,971.48	167,315.57	82.4480	7,145.77	171,498.46
D-34	Director of Court Administration	1	68.8283	5,965.35	143,168.24	70.5490	6,114.48	146,747.45
		2	72.2676	6,263.44	150,322.40	74.0743	6,420.02	154,080.46
		3	75.8836	6,576.83	157,843.91	77.7807	6,741.25	161,790.01
		4	79.6772	6,905.62	165,734.96	81.6691	7,078.26	169,878.33
		5	83.6626	7,251.04	174,024.98	85.7542	7,432.32	178,375.61
D-35	—	1	71.5811	6,203.94	148,894.40	73.3706	6,359.03	152,616.76
		2	75.1604	6,514.15	156,339.61	77.0394	6,677.01	160,248.10
		3	78.9168	6,839.72	164,153.26	80.8897	7,010.72	168,257.09
		4	82.8656	7,181.95	172,366.97	84.9372	7,361.50	176,676.15
		5	87.0056	7,540.78	180,978.57	89.1807	7,729.30	185,503.03
D-36	—	1	74.4446	6,452.11	154,850.57	76.3057	6,613.41	158,721.84
		2	78.1642	6,774.50	162,587.92	80.1183	6,943.86	166,652.62
		3	82.0758	7,113.51	170,724.24	84.1277	7,291.35	174,992.34
		4	86.1791	7,469.15	179,259.52	88.3336	7,655.88	183,741.01
		5	90.4890	7,842.68	188,224.30	92.7512	8,038.75	192,929.91
D-37	Harbormaster	1	77.4264	6,710.55	161,053.10	79.3620	6,878.31	165,079.43
		2	81.3008	7,046.34	169,112.01	83.3333	7,222.49	173,339.81
		3	85.3674	7,398.80	177,571.01	87.5016	7,583.77	182,010.28
		4	89.6332	7,768.51	186,444.20	91.8740	7,962.72	191,105.30
		5	94.1128	8,156.76	195,762.16	96.4656	8,360.67	200,656.22
D-38	Community Development Director Director of Parks and Recreation	1	80.5184	6,978.53	167,484.53	82.5313	7,152.99	171,671.65
		2	84.5483	7,327.80	175,867.20	86.6620	7,511.00	180,263.88
		3	88.7769	7,694.29	184,663.02	90.9963	7,886.65	189,279.60
		4	93.2125	8,078.73	193,889.41	95.5428	8,280.70	198,736.65
		5	97.8771	8,483.01	203,592.17	100.3241	8,695.08	208,681.98
D-39	Assistant Police Chief	1	83.7439	7,258.08	174,193.95	85.8375	7,439.54	178,548.80
		2	87.9284	7,620.75	182,898.20	90.1266	7,811.27	187,470.65
		3	92.3268	8,001.96	192,047.19	94.6350	8,202.01	196,848.37
		4	96.9469	8,402.39	201,657.29	99.3706	8,612.45	206,698.72
		5	101.7960	8,822.66	211,743.75	104.3409	9,043.22	217,037.35

City of Des Moines – Index of Positions and Pay Schedule
Directors and City Manager

Positions are assigned to a pay grade, not to a step. Any step in the grade may apply.

Grade	Positions in This Grade	Step	2027 · COLA 3.0%			2028 · COLA 2.5%		
			Hourly Rate	Semi-Monthly	Annual Salary	Hourly Rate	Semi-Monthly	Annual Salary
D-40	Public Works Director, Finance Director	1	87.0868	7,547.81	181,147.53	89.2639	7,736.51	185,676.22
		2	91.4411	7,925.20	190,204.97	93.7271	8,123.33	194,960.09
		3	96.0173	8,321.82	199,723.50	98.4177	8,529.86	204,716.59
		4	100.8217	8,738.22	209,717.31	103.3423	8,956.67	214,960.24
		5	105.8621	9,175.07	220,201.64	108.5086	9,404.45	225,706.68
D-41	Assistant City Manager	1	90.5702	7,849.72	188,393.26	92.8344	8,045.96	193,103.09
		2	95.1017	8,242.46	197,819.14	97.4792	8,448.52	202,764.62
		3	99.8548	8,654.42	207,706.11	102.3512	8,870.78	212,898.76
		4	104.8512	9,087.45	218,098.88	107.4725	9,314.64	223,551.35
		5	110.0912	9,541.61	228,998.54	112.8435	9,780.15	234,723.51
D-42	City Attorney	1	94.1941	8,163.80	195,931.12	96.5489	8,367.90	200,829.40
		2	98.9026	8,571.89	205,725.45	101.3752	8,786.19	210,868.58
		3	103.8476	9,000.47	216,011.40	106.4438	9,225.48	221,411.68
		4	109.0431	9,450.77	226,818.39	111.7692	9,687.04	232,488.85
		5	114.4970	9,923.45	238,162.80	117.3594	10,171.54	244,116.87
D-43	Chief of Police	1	97.9657	8,490.69	203,776.40	100.4148	8,702.95	208,870.81
		2	102.8660	8,915.40	213,969.69	105.4377	9,138.28	219,318.93
		3	108.0097	9,361.20	224,668.78	110.7100	9,595.23	230,285.49
		4	113.4122	9,829.44	235,906.35	116.2476	10,075.17	241,804.01
		5	119.0803	10,320.69	247,696.59	122.0573	10,578.71	253,889.01
D-44	—	1	101.8846	8,830.34	211,927.97	104.4317	9,051.09	217,226.17
		2	106.9768	9,271.68	222,520.24	109.6512	9,503.47	228,083.24
		3	112.3273	9,735.41	233,649.89	115.1355	9,978.79	239,491.14
		4	117.9436	10,222.17	245,332.22	120.8922	10,477.73	251,465.53
		5	123.8404	10,733.24	257,597.74	126.9364	11,001.57	264,037.69
D-45	—	1	105.9580	9,183.38	220,401.12	108.6069	9,412.96	225,911.15
		2	111.2573	9,642.67	231,423.97	114.0387	9,883.74	237,209.57
		3	116.8222	10,124.98	242,999.47	119.7428	10,378.10	249,074.46
		4	122.6596	10,630.91	255,141.80	125.7261	10,896.68	261,520.35
		5	128.7926	11,162.46	267,898.95	132.0124	11,441.52	274,596.42
N/A	Municipal Court Judge		*Salary established at 95% of the District Court Judge salary, adjusted for 0.80 FTE, pursuant to DMMC 2.28.060.*					
M-49	City Manager		*The City Manager's salary is established by employment contract, with projected costs included in the City Manager's Office department section.*					

City of Des Moines – Index of Positions and Pay Schedule
Exempt Employees

Positions are assigned to a pay grade, not to a step. Any step in the grade may apply.

Grade	Positions in This Grade	Step	2027 · COLA 3.0%			2028 · COLA 2.5%		
			Hourly Rate	Semi-Monthly	Annual Salary	Hourly Rate	Semi-Monthly	Annual Salary
E-20	Deputy Prosecuting Attorney	1	41.0120	3,554.50	85,308.17	42.0373	3,643.37	87,440.87
		2	43.0636	3,732.33	89,575.80	44.1402	3,825.64	91,815.20
		3	45.2186	3,919.09	94,058.19	46.3491	4,017.07	96,409.65
		4	47.4773	4,114.86	98,756.41	48.6642	4,217.73	101,225.32
		5	49.8537	4,320.82	103,699.91	51.1001	4,428.85	106,292.41
E-21	—	1	42.6506	3,696.53	88,716.82	43.7169	3,788.95	90,934.74
		2	44.7836	3,881.39	93,153.43	45.9032	3,978.43	95,482.27
		3	47.0198	4,075.20	97,804.77	48.1952	4,177.08	100,249.89
		4	49.3738	4,279.22	102,701.39	50.6081	4,386.20	105,268.93
		5	51.8463	4,493.51	107,844.37	53.1424	4,605.85	110,540.48
E-22	—	1	44.3554	3,844.28	92,262.84	45.4643	3,940.39	94,569.41
		2	46.5769	4,036.82	96,883.67	47.7413	4,137.74	99,305.76
		3	48.9089	4,238.94	101,734.50	50.1316	4,344.91	104,277.86
		4	51.3515	4,450.64	106,815.34	52.6353	4,561.90	109,485.72
		5	53.9199	4,673.25	112,157.80	55.2679	4,790.08	114,961.74
E-23	Senior Human Resources Analyst Grants Management Analyst	1	46.1341	3,998.44	95,962.55	47.2874	4,098.40	98,361.61
		2	48.4442	4,198.65	100,767.60	49.6553	4,303.62	103,286.79
		3	50.8646	4,408.44	105,802.66	52.1362	4,518.65	108,447.72
		4	53.4111	4,629.14	111,099.34	54.7464	4,744.87	113,876.82
		5	56.0826	4,860.69	116,656.53	57.4847	4,982.20	119,572.95
E-24	Management Analyst III Executive Assistant - City Hall	1	47.9787	4,158.32	99,799.61	49.1782	4,262.27	102,294.60
		2	50.3774	4,366.21	104,788.88	51.6368	4,475.36	107,408.61
		3	52.8944	4,584.35	110,024.52	54.2167	4,698.96	112,775.13
		4	55.5361	4,813.32	115,519.57	56.9245	4,933.65	118,407.56
		5	58.3116	5,053.86	121,292.62	59.7694	5,180.21	124,324.93
E-25	—	1	49.8978	4,324.64	103,791.46	51.1453	4,432.76	106,386.25
		2	52.3923	4,540.84	108,980.22	53.7021	4,654.36	111,704.73
		3	55.0127	4,767.95	114,430.60	56.3880	4,887.14	117,291.36
		4	57.7655	5,006.53	120,156.77	59.2097	5,131.70	123,160.68
		5	60.6509	5,256.62	126,158.71	62.1672	5,388.03	129,312.68
E-26	City Clerk Principal Accountant	1	51.8903	4,497.33	107,935.93	53.1876	4,609.77	110,634.33
		2	54.4886	4,722.52	113,340.52	55.8508	4,840.59	116,174.03
		3	57.2115	4,958.52	119,004.55	58.6418	5,082.48	121,979.67
		4	60.0749	5,206.70	124,960.73	61.5768	5,336.86	128,084.74
		5	63.0788	5,467.04	131,209.04	64.6558	5,603.72	134,489.26
E-27	Prosecuting Attorney Senior Planner	1	53.9718	4,677.74	112,265.71	55.3211	4,794.68	115,072.35
		2	56.6728	4,911.83	117,883.95	58.0896	5,034.63	120,831.05
		3	59.5070	5,157.47	123,779.08	60.9946	5,286.40	126,873.56
		4	62.4814	5,415.27	129,966.33	64.0434	5,550.65	133,215.49
		5	65.6033	5,685.83	136,459.92	67.2433	5,827.98	139,871.41
E-28	Capital Improvement Projects Manager Civil Engineer II Assistant Building Official Permit Services Manager	1	56.1268	4,864.50	116,748.10	57.5299	4,986.12	119,666.80
		2	58.9315	5,107.59	122,582.18	60.4048	5,235.28	125,646.73
		3	61.8761	5,362.80	128,707.30	63.4230	5,496.87	131,924.99
		4	64.9686	5,630.82	135,139.84	66.5928	5,771.59	138,518.33
		5	68.2156	5,912.25	141,893.95	69.9210	6,060.06	145,441.29
E-29	Principal Planner	1	58.3703	5,058.95	121,414.71	59.8295	5,185.42	124,450.08
		2	61.2855	5,311.61	127,478.80	62.8176	5,444.40	130,665.77
		3	64.3486	5,577.09	133,850.28	65.9573	5,716.52	137,196.54
		4	67.5664	5,855.98	140,543.34	69.2556	6,002.38	144,056.92
		5	70.9465	6,148.93	147,574.32	72.7202	6,302.65	151,263.68

City of Des Moines – Index of Positions and Pay Schedule
Exempt Employees

Positions are assigned to a pay grade, not to a step. Any step in the grade may apply.

Grade	Positions in This Grade	Step	2027 · COLA 3.0%			2028 · COLA 2.5%		
			Hourly Rate	Semi-Monthly	Annual Salary	Hourly Rate	Semi-Monthly	Annual Salary
E-30	Finance Operations Manager Communications Manager	1	60.7101	5,261.74	126,281.89	62.2279	5,393.29	129,438.94
		2	63.7433	5,524.64	132,591.24	65.3369	5,662.75	135,906.02
		3	66.9317	5,800.97	139,223.26	68.6050	5,945.99	142,703.84
		4	70.2746	6,090.71	146,176.85	72.0315	6,242.97	149,831.27
		5	73.7879	6,395.19	153,484.71	75.6326	6,555.07	157,321.83
E-31	Principal Engineer	1	63.1380	5,472.17	131,332.22	64.7164	5,608.98	134,615.52
		2	66.2965	5,745.92	137,902.09	67.9539	5,889.57	141,349.64
		3	69.6107	6,033.16	144,795.72	71.3510	6,183.99	148,415.61
		4	73.0940	6,335.06	152,041.45	74.9214	6,493.44	155,842.48
		5	76.7472	6,651.68	159,640.36	78.6658	6,817.97	163,631.37
E-32	Planning & Development Services Manager Building Official Maintenance Superintendent Assistant City Attorney	1	65.6618	5,690.92	136,582.01	67.3034	5,833.19	139,996.56
		2	68.9462	5,975.57	143,413.50	70.6698	6,124.96	146,998.84
		3	72.3928	6,274.29	150,582.94	74.2026	6,431.14	154,347.51
		4	76.0094	6,587.73	158,105.53	77.9096	6,752.42	162,058.17
		5	79.8098	6,917.12	166,010.76	81.8051	7,090.05	170,161.03
E-33	—	1	68.2895	5,918.65	142,047.64	69.9967	6,066.62	145,598.83
		2	71.7064	6,214.79	149,154.93	73.4990	6,370.16	152,883.81
		3	75.2935	6,525.69	156,616.48	77.1758	6,688.83	160,531.90
		4	79.0573	6,851.89	164,445.40	81.0337	7,023.19	168,556.53
		5	83.0128	7,194.72	172,673.29	85.0881	7,374.58	176,990.12
E-34	Information Technology Manager	1	71.0204	6,155.33	147,728.02	72.7959	6,309.21	151,421.22
		2	74.5698	6,462.96	155,111.10	76.4340	6,624.54	158,988.87
		3	78.2969	6,785.99	162,863.71	80.2543	6,955.64	166,935.30
		4	82.2084	7,125.00	171,000.03	84.2636	7,303.12	175,275.03
		5	86.3195	7,481.32	179,551.66	88.4775	7,668.35	184,040.45
E-35	—	1	73.8618	6,401.60	153,638.41	75.7083	6,561.64	157,479.37
		2	77.5516	6,721.40	161,313.63	79.4904	6,889.43	165,346.47
		3	81.4266	7,057.24	169,373.63	83.4622	7,233.67	173,607.97
		4	85.4999	7,410.28	177,846.78	87.6374	7,595.54	182,292.95
		5	89.7732	7,780.64	186,735.25	92.0175	7,975.16	191,403.63
E-36	—	1	76.8138	6,657.45	159,778.81	78.7341	6,823.88	163,773.28
		2	80.6515	6,990.06	167,761.42	82.6678	7,164.81	171,955.45
		3	84.6809	7,339.29	176,143.00	86.7979	7,522.77	180,546.58
		4	88.9174	7,706.47	184,955.16	91.1404	7,899.13	189,579.04
		5	93.3602	8,091.53	194,196.82	95.6942	8,293.82	199,051.74
E-37	Surface Water/Environmental Engineering Manager City Engineer	1	79.8910	6,924.15	166,179.72	81.8883	7,097.26	170,334.21
		2	83.8838	7,270.21	174,484.99	85.9809	7,451.97	178,847.12
		3	88.0758	7,633.53	183,204.50	90.2776	7,824.36	187,784.61
		4	92.4819	8,015.41	192,369.85	94.7940	8,215.80	197,179.10
		5	97.1093	8,416.47	201,995.22	99.5370	8,626.88	207,045.10
E-38	—	1	83.0867	7,201.13	172,827.00	85.1639	7,381.16	177,147.67
		2	87.2419	7,561.26	181,470.19	89.4230	7,750.29	186,006.95
		3	91.6037	7,939.29	190,542.89	93.8938	8,137.77	195,306.46
		4	96.1870	8,336.53	200,076.68	98.5917	8,544.94	205,078.59
		5	100.9989	8,753.57	210,085.74	103.5239	8,972.41	215,337.89
E-39	—	1	86.4082	7,488.99	179,735.88	88.5684	7,676.22	184,229.28
		2	90.7253	7,863.16	188,715.92	92.9934	8,059.74	193,433.81
		3	95.2641	8,256.54	198,157.06	97.6458	8,462.95	203,110.98
		4	100.0247	8,669.13	208,059.30	102.5253	8,885.86	213,260.78
		5	105.0283	9,102.81	218,467.33	107.6541	9,330.38	223,929.01

City of Des Moines – Index of Positions and Pay Schedule Exempt Employees								
Positions are assigned to a pay grade, not to a step. Any step in the grade may apply.								
			2027 · COLA 3.0%			2028 · COLA 2.5%		
Grade	Positions in This Grade	Step	Hourly Rate	Semi-Monthly	Annual Salary	Hourly Rate	Semi-Monthly	Annual Salary
E-40	—	1	89.8616	7,788.31	186,919.48	92.1082	7,983.02	191,592.46
		2	94.3565	8,177.88	196,269.04	96.7155	8,382.33	201,175.77
		3	99.0725	8,586.61	206,078.63	101.5493	8,801.28	211,230.60
		4	104.0248	9,015.83	216,379.84	106.6254	9,241.22	221,789.33
		5	109.2276	9,466.76	227,202.09	111.9583	9,703.42	232,882.15

City of Des Moines – Index of Positions and Pay Schedule
General Employees

Positions are assigned to a pay grade, not to a step. Any step in the grade may apply.

Grade	Positions in This Grade	Step	2027 · COLA 3.0%			2028 · COLA 2.5%		
			Hourly Rate	Semi-Monthly	Annual Salary	Hourly Rate	Semi-Monthly	Annual Salary
G-11	—	1	29.0832	2,520.64	60,495.27	29.8103	2,583.65	62,007.65
		2	30.5330	2,646.30	63,511.11	31.2963	2,712.45	65,098.88
		3	32.0590	2,778.56	66,685.40	32.8605	2,848.02	68,352.53
		4	33.6615	2,917.44	70,018.62	34.5030	2,990.38	71,769.08
		5	35.3403	3,062.94	73,510.53	36.2238	3,139.51	75,348.29
G-12	—	1	30.2495	2,621.73	62,921.44	31.0058	2,687.27	64,494.48
		2	31.7538	2,752.11	66,050.63	32.5477	2,820.91	67,701.90
		3	33.3455	2,890.05	69,361.18	34.1791	2,962.30	71,095.21
		4	35.0132	3,034.59	72,830.18	35.8885	3,110.46	74,650.94
		5	36.7573	3,185.75	76,458.12	37.6763	3,265.40	78,369.57
G-13	Court Clerk Office Specialist	1	31.4596	2,726.61	65,438.54	32.2461	2,794.77	67,074.51
		2	33.0292	2,862.65	68,703.51	33.8550	2,934.21	70,421.10
		3	34.6752	3,005.30	72,127.17	35.5421	3,080.43	73,930.35
		4	36.4194	3,156.47	75,755.34	37.3299	3,235.38	77,649.23
		5	38.2398	3,314.25	79,541.97	39.1958	3,397.10	81,530.52
G-14	Program Coordinator - Facility Rentals	1	32.7131	2,835.24	68,045.84	33.5309	2,906.12	69,746.99
		2	34.3482	2,976.96	71,447.07	35.2069	3,051.39	73,233.25
		3	36.0706	3,126.24	75,029.66	36.9724	3,204.39	76,905.40
		4	37.8692	3,282.12	78,770.94	38.8160	3,364.18	80,740.22
		5	39.7659	3,446.51	82,716.26	40.7601	3,532.67	84,784.16
G-15	—	1	34.0103	2,947.67	70,744.06	34.8606	3,021.36	72,512.66
		2	35.7109	3,095.06	74,281.55	36.6036	3,172.44	76,138.59
		3	37.4986	3,250.01	78,000.16	38.4361	3,331.26	79,950.17
		4	39.3735	3,412.51	81,900.13	40.3579	3,497.82	83,947.64
		5	41.3466	3,583.52	86,004.38	42.3803	3,673.10	88,154.49
G-16	—	1	35.3838	3,066.71	73,600.97	36.2684	3,143.37	75,440.99
		2	37.1497	3,219.77	77,274.48	38.0785	3,300.26	79,206.34
		3	39.0138	3,381.32	81,151.78	39.9891	3,465.86	83,180.58
		4	40.9651	3,550.45	85,210.68	41.9892	3,639.21	87,340.95
		5	43.0143	3,728.05	89,473.14	44.0897	3,821.25	91,709.96
G-17	Administrative Coordinator I- II City Hall Office Specialist Permit Coordinator Program Coordinator - Recreation Engineering Technician I - Surface Water Aide	1	36.7901	3,188.60	76,526.37	37.7098	3,268.31	78,439.53
		2	38.6322	3,348.25	80,358.09	39.5980	3,431.96	82,367.04
		3	40.5617	3,515.49	84,371.65	41.5757	3,603.37	86,480.94
		4	42.5892	3,691.21	88,589.00	43.6540	3,783.49	90,803.73
		5	44.7258	3,876.39	93,033.30	45.8440	3,973.30	95,359.13
G-18	Court Marshal	1	38.2616	3,316.14	79,587.31	39.2182	3,399.04	81,576.99
		2	40.1801	3,482.41	83,577.96	41.1847	3,569.48	85,667.41
		3	42.1859	3,656.25	87,749.97	43.2405	3,747.66	89,943.72
		4	44.3007	3,839.54	92,148.92	45.4082	3,935.53	94,452.65
		5	46.5135	4,031.32	96,751.67	47.6763	4,132.10	99,170.46
G-19	Lead Mechanic Mechanic	1	39.7986	3,449.34	82,784.27	40.7936	3,535.58	84,853.87
		2	41.7825	3,621.29	86,910.94	42.8271	3,711.82	89,083.71
		3	43.8755	3,802.69	91,264.55	44.9724	3,897.76	93,546.17
		4	46.0665	3,992.58	95,821.96	47.2182	4,092.40	98,217.50
		5	48.3666	4,191.93	100,606.30	49.5758	4,296.73	103,121.46
G-20	Senior Accounting Specialist Engineering Technician II - Surface Water Inspector (SWM) Land Use Planner I Paralegal/Domestic Violence Advocate Crisis Response Specialist	1	41.3901	3,587.28	86,094.82	42.4249	3,676.97	88,247.19
		2	43.4503	3,765.84	90,380.18	44.5366	3,859.99	92,639.68
		3	45.6197	3,953.85	94,892.48	46.7601	4,052.70	97,264.80
		4	47.9088	4,152.26	99,654.16	49.1065	4,256.06	102,145.51
		5	50.3069	4,360.10	104,642.29	51.5646	4,469.10	107,258.35

City of Des Moines – Index of Positions and Pay Schedule
General Employees

Positions are assigned to a pay grade, not to a step. Any step in the grade may apply.

Grade	Positions in This Grade	Step	2027 · COLA 3.0%			2028 · COLA 2.5%		
			Hourly Rate	Semi-Monthly	Annual Salary	Hourly Rate	Semi-Monthly	Annual Salary
G-21	Human Resources Analyst Executive Assistant to Police Chief Staff Accountant Business Support Analyst Deputy City Clerk Records Supervisor Payroll Specialist II	1	43.0471	3,730.89	89,541.39	44.1232	3,824.16	91,779.92
		2	45.1946	3,917.01	94,008.35	46.3245	4,014.94	96,358.56
		3	47.4509	4,112.57	98,701.77	48.6372	4,215.39	101,169.32
		4	49.8273	4,318.53	103,644.81	51.0730	4,426.50	106,235.93
		5	52.3236	4,534.88	108,837.22	53.6317	4,648.26	111,558.15
G-22	Plans Examiner/Building Inspector I-III Community Enrichment Services Program Supervisor II-CW	1	44.7585	3,879.22	93,101.31	45.8774	3,976.20	95,428.84
		2	46.9931	4,072.89	97,749.39	48.1680	4,174.71	100,193.13
		3	49.3478	4,276.97	102,647.33	50.5814	4,383.90	105,213.51
		4	51.8113	4,490.49	107,771.72	53.1066	4,602.75	110,466.02
		5	54.3948	4,714.40	113,145.49	55.7546	4,832.26	115,974.13
G-23	Engineering Inspector - SWM Support Services Specialist (SSS) Engineering Technician III - Surface Water Coordinator (SWM) IT Specialist	1	46.5571	4,035.11	96,842.59	47.7210	4,135.99	99,263.65
		2	48.8790	4,236.34	101,672.27	50.1010	4,342.25	104,214.08
		3	51.3206	4,447.96	106,751.09	52.6036	4,559.16	109,419.87
		4	53.8933	4,670.93	112,102.43	55.2407	4,787.71	114,904.99
		5	56.5858	4,904.29	117,702.89	58.0004	5,026.89	120,645.47
G-24	Electrical Building Inspector GIS Analyst (GIS Administrator)	1	48.4102	4,195.71	100,696.98	49.6205	4,300.60	103,214.40
		2	50.8301	4,405.45	105,730.70	52.1009	4,515.58	108,373.96
		3	53.3701	4,625.58	111,014.02	54.7043	4,741.22	113,789.37
		4	56.0407	4,857.05	116,569.15	57.4418	4,978.47	119,483.38
		5	58.8532	5,100.81	122,419.47	60.3245	5,228.33	125,479.96
G-25	Civil Engineer I IT Systems Administrator Court Operations Supervisor Assistant Maintenance Superintendent	1	50.3505	4,363.88	104,733.21	51.6093	4,472.98	107,351.54
		2	52.8686	4,582.12	109,970.96	54.1904	4,696.68	112,720.23
		3	55.5175	4,811.70	115,480.75	56.9054	4,931.99	118,367.76
		4	58.2862	5,051.67	121,240.14	59.7434	5,177.96	124,271.15
		5	61.2076	5,304.86	127,316.68	62.7378	5,437.48	130,499.60
G-26	—	1	52.3671	4,538.66	108,927.90	53.6763	4,652.13	111,651.09
		2	54.9943	4,766.36	114,392.58	56.3691	4,885.52	117,252.40
		3	57.7413	5,004.43	120,106.40	59.1848	5,129.54	123,109.06
		4	60.6299	5,254.80	126,115.17	62.1457	5,386.17	129,268.05
		5	63.6604	5,517.45	132,418.89	65.2519	5,655.39	135,729.36

City of Des Moines – Index of Positions and Pay Schedule
Teamsters

Positions are assigned to a pay grade, not to a step. Any step in the grade may apply.

Grade	Positions in This Grade	Step	2027 · COLA 3.0%			2028 · COLA 3.0%		
			Hourly Rate	Semi-Monthly	Annual Salary	Hourly Rate	Semi-Monthly	Annual Salary
T-11	Harbor Attendant I Maintenance Worker I	1	31.4705	2,727.55	65,461.20	32.4146	2,809.37	67,424.88
		2	33.0440	2,863.92	68,734.08	34.0353	2,949.84	70,796.16
		3	34.6941	3,006.94	72,166.56	35.7349	3,097.14	74,331.36
		4	36.4315	3,157.52	75,780.48	37.5244	3,252.24	78,053.76
		5	38.2564	3,315.68	79,576.32	39.4041	3,415.15	81,963.60
T-12	—	1	32.7272	2,836.47	68,075.28	33.7090	2,921.56	70,117.44
		2	34.3663	2,978.53	71,484.72	35.3973	3,067.88	73,629.12
		3	36.0818	3,127.21	75,053.04	37.1643	3,221.03	77,304.72
		4	37.8848	3,283.48	78,803.52	39.0213	3,381.98	81,167.52
		5	39.7753	3,447.33	82,735.92	40.9686	3,550.75	85,218.00
T-13	—	1	34.0384	2,950.11	70,802.64	35.0596	3,038.62	72,926.88
		2	35.7431	3,097.85	74,348.40	36.8154	3,190.79	76,578.96
		3	37.5242	3,252.22	78,053.28	38.6499	3,349.79	80,394.96
		4	39.4038	3,415.13	81,963.12	40.5859	3,517.58	84,421.92
		5	41.3707	3,585.60	86,054.40	42.6118	3,693.16	88,635.84
T-14	—	1	35.4044	3,068.50	73,644.00	36.4665	3,160.55	75,853.20
		2	37.1746	3,221.92	77,326.08	38.2898	3,318.58	79,645.92
		3	39.0212	3,381.97	81,167.28	40.1918	3,483.42	83,602.08
		4	40.9773	3,551.50	85,236.00	42.2066	3,658.05	87,793.20
		5	43.0206	3,728.60	89,486.40	44.3112	3,840.45	92,170.80
T-15	Harbor Attendant II Maintenance Worker II Facilities Maintenance Worker I	1	36.8140	3,190.67	76,576.08	37.9184	3,286.39	78,873.36
		2	38.6497	3,349.77	80,394.48	39.8092	3,450.26	82,806.24
		3	40.5839	3,517.41	84,417.84	41.8014	3,622.93	86,950.32
		4	42.6164	3,693.56	88,645.44	43.8949	3,804.37	91,304.88
		5	44.7581	3,879.18	93,100.32	46.1008	3,995.56	95,893.44
T-16	—	1	38.2891	3,318.52	79,644.48	39.4378	3,418.07	82,033.68
		2	40.1905	3,483.31	83,599.44	41.3962	3,587.81	86,107.44
		3	42.2230	3,659.47	87,827.28	43.4897	3,769.25	90,462.00
		4	44.3210	3,841.30	92,191.20	45.6506	3,956.54	94,956.96
		5	46.5392	4,033.55	96,805.20	47.9354	4,154.56	99,709.44
T-17	Marina Environmental Operations Specialist Maintenance Specialist Traffic Control Specialist	1	39.8190	3,451.11	82,826.64	41.0136	3,554.65	85,311.60
		2	41.8077	3,623.47	86,963.28	43.0619	3,732.17	89,572.08
		3	43.9058	3,805.32	91,327.68	45.2230	3,919.48	94,067.52
		4	46.0913	3,994.73	95,873.52	47.4740	4,114.57	98,749.68
		5	48.3969	4,194.56	100,669.44	49.8488	4,320.40	103,689.60
T-18	—	1	41.4143	3,589.38	86,145.12	42.6567	3,697.06	88,729.44
		2	43.4796	3,768.38	90,441.12	44.7840	3,881.43	93,154.32
		3	45.6541	3,956.84	94,964.16	47.0237	4,075.54	97,812.96
		4	47.9380	4,154.79	99,714.96	49.3761	4,279.43	102,706.32
		5	50.3311	4,362.20	104,692.80	51.8410	4,493.06	107,833.44
T-19	Senior Maintenance Lead	1	43.0753	3,733.34	89,600.16	44.3676	3,845.34	92,288.16
		2	45.2170	3,918.96	94,055.04	46.5735	4,036.53	96,876.72
		3	47.4790	4,115.00	98,760.00	48.9034	4,238.46	101,723.04
		4	49.8502	4,320.52	103,692.48	51.3457	4,450.13	106,803.12
		5	52.3525	4,537.39	108,897.36	53.9231	4,673.52	112,164.48
T-21	Maintenance Crew Chief	1	46.7732	4,053.83	97,291.92	48.1764	4,175.45	100,210.80
		2	49.1691	4,261.49	102,275.76	50.6442	4,389.33	105,343.92
		3	51.5649	4,469.13	107,259.12	53.1118	4,603.20	110,476.80
		4	54.2092	4,698.31	112,759.44	55.8355	4,839.26	116,142.24
		5	56.8534	4,927.48	118,259.52	58.5590	5,075.31	121,807.44

City of Des Moines – Index of Positions and Pay Schedule Extra-Hire Pay Schedule								
Positions are assigned to a pay grade, not to a step. Any step in the grade may apply.								
			2027 · COLA 3.0%			2028 · COLA 2.5%		
Grade	Positions in This Grade	Step	Hourly Rate	Semi-Monthly	Annual Salary	Hourly Rate	Semi-Monthly	Annual Salary
EH-1	Facility Attendant I Office Attendant I Recreation Leader I Scorekeeper	1	17.7463	1,538.08	36,913.83	18.1900	1,576.53	37,836.68
		2	18.2369	1,580.59	37,934.23	18.6929	1,620.11	38,882.58
		3	18.7928	1,628.78	39,090.64	19.2626	1,669.50	40,067.91
		4	19.3598	1,677.92	40,269.97	19.8438	1,719.86	41,276.71
		5	19.9157	1,726.09	41,426.14	20.4136	1,769.24	42,461.79
EH-2	Facility Attendant II Office Attendant II Recreation Leader II	1	18.2369	1,580.59	37,934.23	18.6929	1,620.11	38,882.58
		2	19.0763	1,653.35	39,680.30	19.5532	1,694.68	40,672.31
		3	19.9157	1,726.09	41,426.14	20.4136	1,769.24	42,461.79
		4	20.7551	1,798.84	43,172.21	21.2739	1,843.81	44,251.52
		5	21.6053	1,872.53	44,940.72	22.1454	1,919.34	46,064.24
EH-3	Facility Attendant III Office Attendant III Recreation Leader III Gym Supervisor/Field Supervisor	1	19.9157	1,726.09	41,426.14	20.4136	1,769.24	42,461.79
		2	21.0384	1,823.40	43,761.64	21.5644	1,868.99	44,855.68
		3	22.1612	1,920.71	46,097.13	22.7152	1,968.73	47,249.56
		4	23.2839	2,018.02	48,432.39	23.8660	2,068.47	49,643.20
		5	24.4068	2,115.34	50,768.13	25.0169	2,168.22	52,037.33
EH-4	Lead Facility Attendant Office Attendant IV Recreation Leader IV Landscaping Specialist Seasonal Maintenance Worker Seasonal Harbor Aide	1	22.1612	1,920.71	46,097.13	22.7152	1,968.73	47,249.56
		2	23.2839	2,018.02	48,432.39	23.8660	2,068.47	49,643.20
		3	24.4068	2,115.34	50,768.13	25.0169	2,168.22	52,037.33
		4	25.5296	2,212.65	53,103.62	26.1679	2,267.97	54,431.22
		5	26.6523	2,309.95	55,438.88	27.3186	2,367.70	56,824.85
EH-5	Specialized Positions		*Up to $100 an hour*					

Minors aged 15 and 16 may be paid 85% of EH-1 Step A per state law.

City of Des Moines - Index of Positions and Pay Schedule Police Guild				
		2027		
		COLA: 3.0%		
Grade	Positions	Hourly Rate	Semi-Monthly Salary	Annual Salary
O-0	Recruit (academy-training phase)	43.99	3,812	91,499
O-1	Officer I (after FTO - Year 2)	50.27	4,357	104,571
O-2	Officer II (Years 3 - 4)	56.56	4,902	117,642
O-3	Officer III (Years 5 - 6)	62.84	5,446	130,713
O-4	Officer IV (Years 7 - 9)	65.98	5,719	137,249
O-5	Officer V (10 years or more)	68.50	5,937	142,478
S-1	Sergeant I (Years 1 -2)	76.72	6,649	159,575
S-2	Sergeant II (Years 3 +)	81.32	7,048	169,149

Per the 2025 - 2027 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.

Police Support Guild – Salary Schedules

The current collective bargaining agreement expires December 31, 2026; therefore, no salary schedules are presented as they are subject to future negotiations.

Notes to the Salary Schedules

- Positions are listed by pay grade only. Employees in a position may be placed at any step within the grade, so the step rows do not correspond to specific positions or actual compensation. Budgeted salary and benefit costs are presented in the applicable departmental FTE schedules.
- 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 Schedules effective 1/1/2027 (2027) and 1/1/2028 (2028) and are subject to change.

The following forecast is an estimate only and serves as a planning tool to evaluate the City's long-term financial outlook and support informed budget decisions. The forecast projects General Fund revenues, expenditures, and cash balances through 2033 based on current financial trends and anticipated economic conditions. As operating costs continue to grow faster than recurring revenues, the forecast highlights the financial challenges facing the City and the importance of maintaining fiscal sustainability. This analysis helps identify potential funding gaps, evaluate future budget priorities, and guide decisions beyond the 2027-2028 biennium.

General Fund Financial Forecast 2026 - 2033								
	PROJECTED	BUDGET (BIENNIAL)		FORECAST				
	2026 Projected	2027 Budget	2028 Budget	2029 Forecast	2030 Forecast	2031 Forecast	2032 Forecast	2033 Forecast
BEGINNING CASH BALANCE	**$ 2,952,501**	**$ 3,074,460**	**$ 3,328,305**	**$ 3,453,305**	**$ 3,119,861**	**$ 2,403,546**	**$ 929,319**	**$ (1,828,481)**
Operating Revenues								
Property tax	5,718,502	5,650,000	5,770,000	5,927,700	6,086,977	6,247,847	6,410,325	6,574,428
Sales tax	4,375,128	4,318,023	4,404,418	4,536,551	4,672,647	4,766,100	4,861,422	4,958,650
Utility taxes	**5,221,992**	**5,379,000**	**5,463,200**	**5,544,939**	**5,628,696**	**5,714,505**	**5,802,402**	**5,892,425**
Electricity	2,202,267	2,484,000	2,608,200	2,660,364	2,713,571	2,767,843	2,823,200	2,879,664
Natural Gas	582,495	600,000	600,000	612,000	624,240	636,725	649,459	662,448
Solid Waste	795,042	725,000	730,000	744,600	759,492	774,682	790,175	805,979
Cable TV	659,687	650,000	615,000	605,775	596,688	587,738	578,922	570,238
Telephone	283,224	220,000	200,000	198,000	196,020	194,060	192,119	190,198
SWM 13%	699,277	700,000	710,000	724,200	738,684	753,458	768,527	783,897
B&O tax	**1,752,189**	**1,875,000**	**2,035,000**	**2,162,025**	**2,485,350**	**2,539,281**	**2,594,519**	**2,538,174**
Regular	1,252,189	1,300,000	1,335,000	1,355,025	1,375,350	1,395,981	1,416,920	1,438,174
Square footage	500,000	575,000	700,000	807,000	1,110,000	1,143,300	1,177,599	1,100,000
Franchise fees	1,986,262	2,515,000	2,540,000	2,576,650	2,613,907	2,651,780	2,690,283	2,729,425
Other taxes	1,620,958	1,987,000	2,059,000	2,099,360	2,140,527	2,182,518	2,225,348	2,269,035
Licenses and permits	471,068	467,201	467,201	472,750	472,750	472,750	472,750	472,750
Intergovernmental	1,028,164	1,023,723	1,023,723	929,163	943,132	957,379	971,912	986,735
Charges for services	2,530,897	2,468,785	2,439,727	2,506,093	2,557,533	2,598,220	2,648,554	2,656,926
Fines and penalties	826,212	854,000	849,200	860,300	853,873	847,524	841,255	835,063
Investment and other	790,512	514,755	490,955	486,027	486,202	486,379	486,557	485,627
Transfers In	0	543,333	543,333	543,333	543,333	543,333	60,000	60,000
	26,321,885	**27,595,820**	**28,085,757**	**28,644,891**	**29,484,926**	**30,007,615**	**30,065,327**	**30,459,238**
Operating Expenditures								
Salaries and Wages	13,454,291	14,293,939	14,595,013	15,042,301	15,508,050	15,988,748	16,484,902	16,997,038
Benefits	4,269,931	4,400,290	4,575,458	4,783,401	5,001,823	5,231,293	5,472,412	5,725,815
Supplies	877,306	1,269,075	1,212,295	1,258,155	1,313,787	1,372,163	1,433,427	1,497,735
Services	4,516,641	3,938,498	4,080,089	4,219,534	4,472,601	4,740,848	5,025,187	5,326,583
Non-Departmental	3,672,348	3,440,172	3,532,902	3,743,944	3,967,620	4,204,689	4,455,951	4,722,259
Transfers Out	4,410	-	-	-	-	-	-	-
Contingency	-	100,000	100,000	106,000	112,360	119,102	126,248	133,823
	26,794,927	**27,441,974**	**28,095,757**	**29,153,335**	**30,376,242**	**31,656,842**	**32,998,127**	**34,403,254**
** ***Net Activity ("Operating revenues over (under)***	**(473,041)**	**153,846**	**(10,000)**	**(508,444)**	**(891,315)**	**(1,649,227)**	**(2,932,800)**	**(3,944,015)**
ONE-TIME ACTIVITIES								
Revenues								
One-Time Sales Tax	425,000	300,000	100,000	150,000	150,000	150,000	150,000	150,000
One-Time B&O Tax	170,000	85,000	35,000	25,000	25,000	25,000	25,000	25,000
Total One-Time Revenues	***595,000***	***385,000***	***135,000***	***175,000***	***175,000***	***175,000***	***175,000***	***175,000***
One-time Expenditures								
Police Staffing Study	-	*(75,000)*	-	-	-	-	-	-
Parks and Recreation Master Plan	-	*(65,000)*	-	-	-	-	-	-
Cloud Migration - Microsoft licenses	-	*(25,000)*	-	-	-	-	-	-
Cloud Migration - Tyler Munis	-	*(120,000)*	-	-	-	-	-	-
Total One-Time Expenditures	**-**	***(285,000)***	**-**	**-**	**-**	**-**	**-**	**-**
Change in Fund Balance	**121,959**	**253,846**	**125,000**	**(333,444)**	**(716,315)**	**(1,474,227)**	**(2,757,800)**	**(3,769,015)**
ENDING CASH BALANCE	**$ 3,074,460**	**$ 3,328,305**	**$ 3,453,305**	**$ 3,119,861**	**$ 2,403,546**	**$ 929,319**	**$ (1,828,481)**	**$ (5,597,496)**
Reserve Policy Target (60 Days/16.67%)	***3,853,799***	***3,984,430***	***4,077,958***	***4,218,075***	***4,383,587***	***4,556,420***	***4,736,935***	***4,925,514***
Above/(Below) Reserve Target	(779,339)	(656,125)	(624,653)	(1,098,214)	(1,980,041)	(3,627,101)	(6,565,416)	(10,523,010)
Ending Reserve - % Total Operating Expenditures	**13.3%**	**13.9%**	**14.1%**	**12.3%**	**9.1%**	**3.4%**	**-6.4%**	**-18.9%**

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 2025, 2026 estimates, 2027-2028 preliminary budget numbers as detailed in the budget document, and the following assumptions for forecast years 2029 through 2033.

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 2026 estimated collections.

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 contracts or the Seattle area Consumer Price Index in June for non-represented employees. For 2027, the forecast assumes a 3% increase in personnel costs for represented employees and a 3% increase in cost of non-represented employees. In 2029 and beyond, the forecast assumes a 3% growth in personnel costs with a 6% growth in health insurance 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.

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Fund Summaries

- City-wide Fund Overview
- General Fund Overview
- Special Revenue Funds
- Debt Service Funds
- Capital Projects Funds
- Enterprise Funds
- Internal Service Funds

2027/2028 Total Fund Revenues and Expenditures

The City-wide Sources and Uses schedules provide a comprehensive overview of the City's financial plan for 2027 and 2028 across all budgeted funds. The schedules summarize beginning resources, anticipated revenues and other financing sources, planned expenditures and other financing uses, and projected ending resources. Because individual funds are established for specific purposes and may be subject to legal, contractual, or policy restrictions, resources presented on a City-wide basis are not necessarily available for general governmental purposes.

Note: For financial reporting purposes, the City's debt service activities are reported in a single Debt Service Fund, and capital project activities are reported in a single Capital Projects Fund. The individual funds presented below are maintained separately for management and budgetary purposes.

Year-to-Year Changes

- City-wide expenditures are projected to increase in 2028, primarily due to the timing of planned capital projects and increased personnel costs.

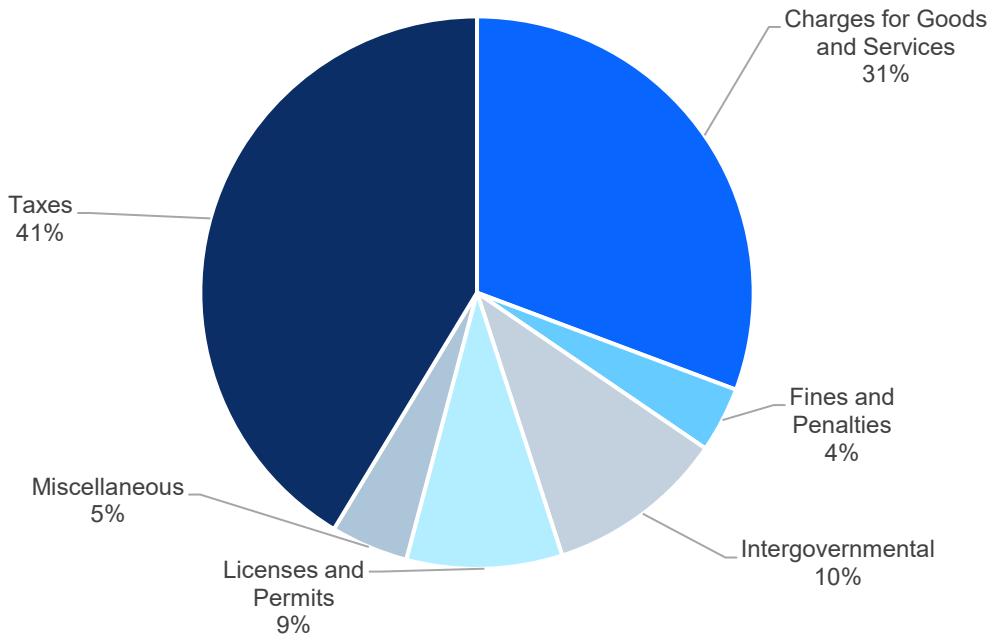
- **Capital Spending:** Fluctuations in capital spending reflect project schedules and do not necessarily represent changes in ongoing operating costs.
    - Marina expenditures increase by approximately $3 million in 2028, primarily due to costs associated with the Marina Seawall project.
    - 2027 represents a period of lower activity in the Municipal Capital Improvements Fund, with project activity increasing in 2028.

2027–2028 PRELIMINARY BUDGET SUMMARY OF SOURCES AND USES

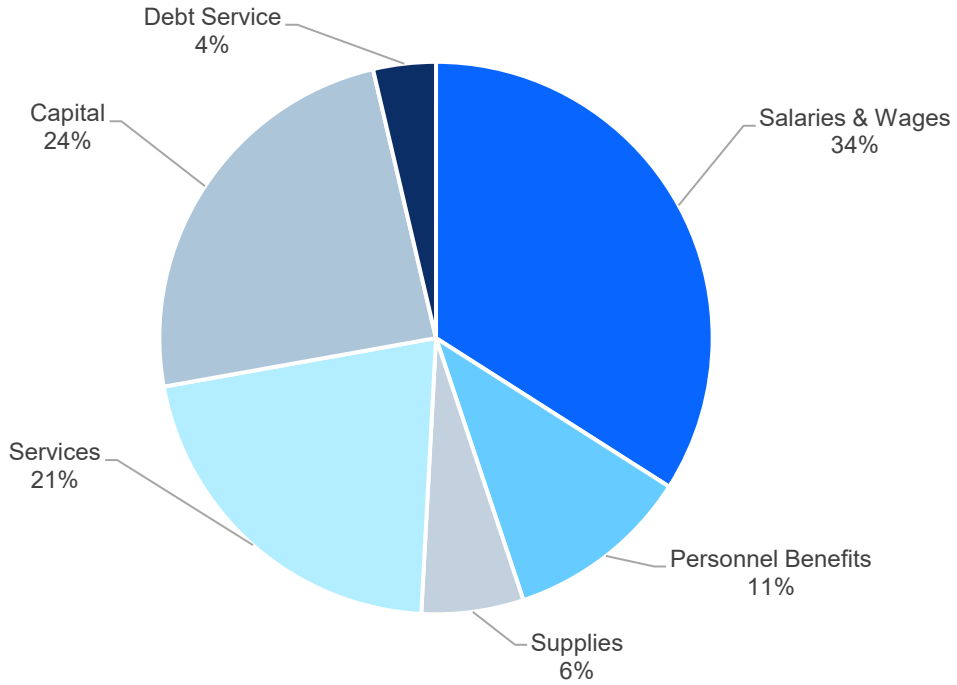
Fund	2027				2028		
	Beginning Cash	Revenues	Expenditures	Ending Cash	Revenues	Expenditures	Ending Cash
General Fund	**3,074,460**	**27,980,820**	**27,726,974**	**3,328,305**	**28,220,757**	**28,095,757**	**3,453,305**
SPECIAL REVENUE FUNDS							
Street Fund	2,041,632	2,777,000	3,512,611	1,306,021	2,777,000	3,486,358	596,663
Street Pavement Fund	65,439	600,000	553,321	112,118	650,000	224,322	537,797
Public Safety Sales Tax Fund	1,000	540,000	540,000	1,000	540,000	540,000	1,000
Development Fund	2,723,919	3,527,430	3,915,622	2,335,727	2,382,072	3,839,310	878,489
Police Drug Seizure Fund	129,966	26,000	20,500	135,466	26,000	20,500	140,966
Lodging Excise Tax Fund	129,201	102,000	88,000	143,201	102,000	88,000	157,201
Affordable Housing Sales Tax Fund	91,013	37,000	37,000	91,013	39,000	39,000	91,013
Redondo Zone Fund	17,332	150,630	132,333	35,629	121,130	132,842	23,917
Waterfront Zone Fund	111,393	425,610	471,813	65,190	424,610	443,723	46,078
PBPW Automation Fee Fund	661,827	215,000	228,714	648,113	215,000	157,060	706,053
Urban Forestry Fund	-	5,000	5,000	-	5,000	5,000	-
Nuisance Property Abatement Fund	40,832	3,600	2,500	41,932	3,600	2,500	43,032
ASE Automated Speed Enf. Fund	19,781	810,000	630,067	199,714	810,000	907,030	102,684
Redondo Speed Enforcement Fund	869,055	500,000	865,482	503,573	500,000	690,271	313,302
Transport Benefit District Fund	783,475	1,220,000	1,700,000	303,475	1,220,000	1,450,000	73,475
Total Special Revenue Funds	**7,685,867**	**10,939,270**	**12,702,963**	**5,922,172**	**9,815,412**	**12,025,916**	**3,711,670**
DEBT SERVICE FUNDS							
Reet 2 Eligible Debt Service Fund	9,199	209,824	209,824	9,199	209,940	209,940	9,199
2023 LTGO Bond Debt Service Fund	-	672,368	672,365	3	672,368	672,365	6
2018 Ltgo & Refunding Bonds Fund	53,075	231,000	231,000	53,075	230,205	230,200	53,080
Total Debt Service Funds	**62,274**	**1,113,192**	**1,113,189**	**62,277**	**1,112,513**	**1,112,505**	**62,285**
CAPITAL PROJECTS FUNDS							
REET 1st Quarter % Fund	912,969	570,000	414,668	1,068,301	570,000	542,273	1,096,028
REET 2nd Quarter % Fund	411,614	530,000	633,524	308,090	530,000	512,240	325,850
Park Levy Fund	242,038	588,333	588,333	242,038	923,333	923,333	242,038
Park In Lieu Fund	339,532	50,000	-	389,532	50,000	-	439,532
One-Time Tax Revenues Fund	899,192	30,000	50,000	879,192	30,000	50,000	859,192
Municipal Capital Improvements Fund	8,158,287	305,000	158,000	8,305,287	6,725,000	8,743,646	6,286,641
Transportation Capital Impr. Fund	8,969,662	3,966,000	6,876,000	6,059,662	5,415,000	7,447,000	4,027,662
Traffic In Lieu Fund	834,034	7,500	350,000	491,534	7,500	-	499,034
Traffic Impact - City Wide Fund	1,774,381	425,000	239,000	1,960,381	425,000	1,000,000	1,385,381
Traffic Impact Pacific Ridge Fund	743,652	15,000	-	758,652	15,000	-	773,652
Total Capital Projects Funds	**23,285,360**	**6,486,833**	**9,309,525**	**20,462,668**	**14,690,833**	**19,218,492**	**15,935,009**
ENTERPRISE FUNDS							
Marina Fund	9,804,812	6,294,877	6,189,989	9,909,700	6,566,502	9,002,879	7,473,323
Surface Water Fund	10,470,892	8,124,500	9,998,300	8,597,092	6,886,540	7,563,859	7,919,772
Total Enterprise Funds	**20,275,704**	**14,419,377**	**16,188,289**	**18,506,792**	**13,453,042**	**16,566,739**	**15,393,096**
INTERNAL SERVICE FUNDS							
Equipment Rental Operations Fund	824,021	766,495	873,124	717,392	766,495	874,006	609,881
Equipment Rental Replacement Fund	4,402,146	1,779,538	1,568,000	4,613,684	1,759,632	883,000	5,490,316
Facility Repair & Replacement Fund	912,752	217,000	423,000	706,752	-	-	706,752
Computer Replacement Fund	1,562,507	246,539	429,000	1,380,046	273,656	105,000	1,548,702
Self-Insurance Fund	563,196	1,276,564	1,108,456	731,304	1,334,754	1,157,878	908,180
Unemployment Insurance Fund	600,099	65,000	20,000	645,099	65,000	20,000	690,099
Total Internal Service Funds	**8,864,721**	**4,351,136**	**4,421,580**	**8,794,277**	**4,199,537**	**3,039,884**	**9,953,930**
TOTAL BUDGET – ALL FUNDS	**63,248,386**	**65,290,628**	**71,462,520**	**57,076,492**	**71,492,094**	**80,059,293**	**48,509,293**

2028 beginning cash equals 2027 ending cash. Totals may not add due to rounding.

2027 City-wide Revenue by Type



2027 City-wide Expenditures by Type



General Fund

The General Fund is the City's primary operating fund and is classified as a major fund. It accounts for financial resources not required to be accounted for in another fund and supports many of the City's core governmental services and administrative functions. Because of the broad range of services supported by the General Fund, its financial condition is an important indicator of the City's ability to maintain ongoing municipal operations.

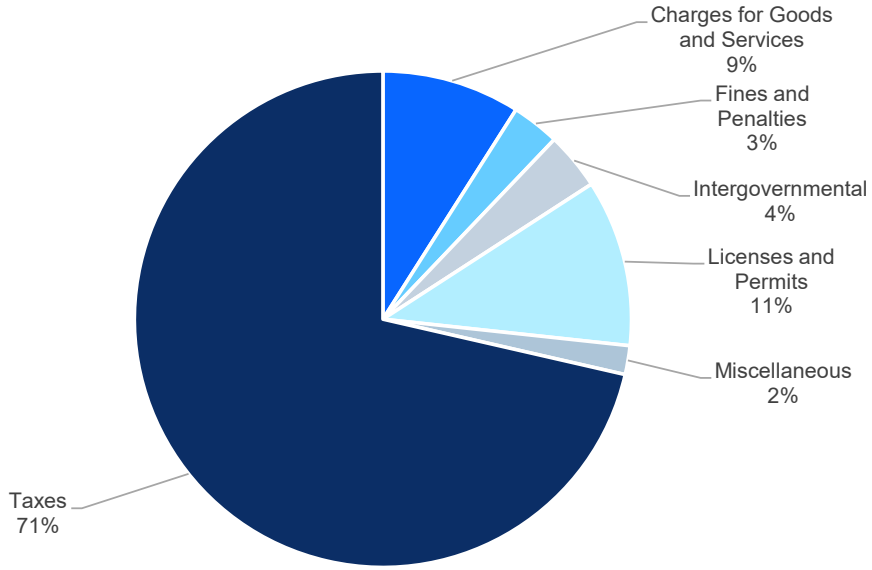
General Fund revenues are derived primarily from property taxes, sales taxes, utility taxes, business and occupation taxes, and state-shared revenues, along with charges for services and other miscellaneous sources. These revenues support ongoing City operations, including public safety, parks and recreation, administrative services, and other general governmental activities. The following schedules and charts provide an overview of General Fund revenues, expenditures, and projected financial position for the 2027–2028 biennium.

Financial Position

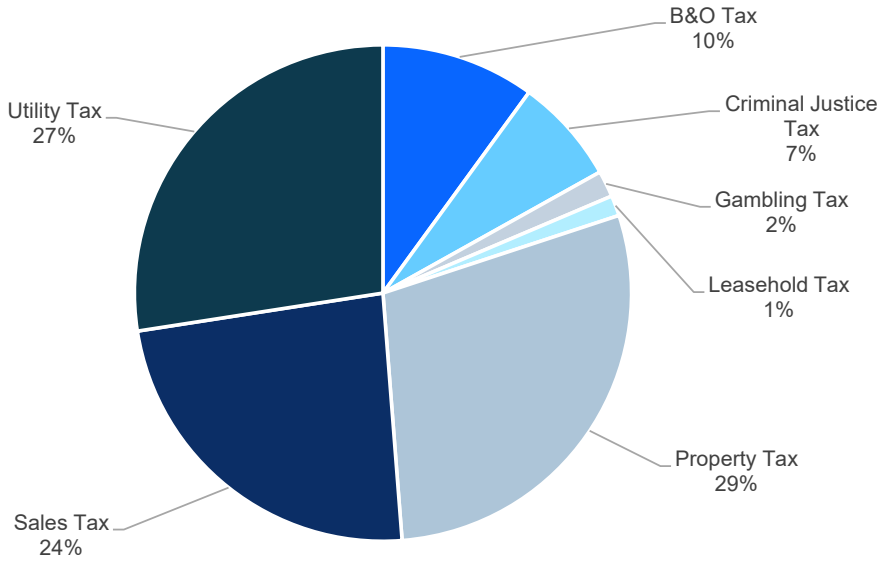
General Fund	2025 Actual	2026 Projected	2027 Budget	2028 Budget
Beginning Cash	**2,855,063**	**2,952,501**	**3,074,460**	**3,328,305**
Operating Revenue	23,818,653	27,184,094	27,437,487	27,677,424
Operating Expenditures	25,182,946	24,758,391	25,659,033	25,967,585
Operating Income/(Loss)	(1,364,293)	2,425,703	1,778,454	1,709,839
Other Financing Sources/(Uses)	1,410,085	(2,299,335)	(2,067,942)	(2,128,172)
Transfers In	79,644	-	543,333	543,333
Transfers Out	27,998	4,410	-	-
Ending Cash	**$2,952,501**	**$3,074,460**	**$3,328,305**	**$3,453,305**

Other Sources/(Uses) primarily reflect interfund charges for equipment maintenance, equipment and computer replacement, and insurance costs. This category also includes other non-operating transactions, including proceeds from the sale of property in 2025.

2027 General Fund Revenue by Source



2027 General Fund Tax Revenue by Source

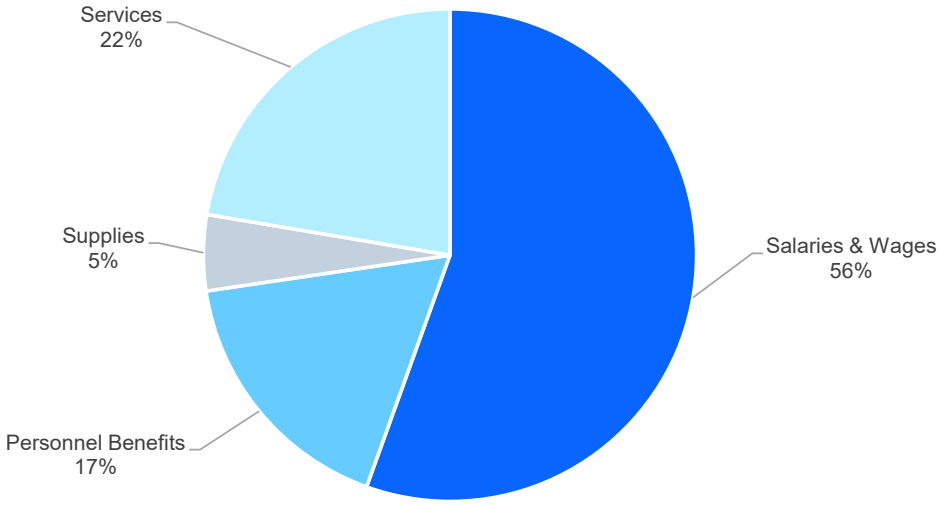


Taxes represent the General Fund's largest source of operating revenue, accounting for approximately 71% of budgeted revenue in 2027. Property, utility, and sales taxes comprise the majority of tax revenue, while business and occupation, criminal justice, gambling, and leasehold taxes provide additional revenue diversification.

Revenue Source	2025 Actual	2026 Projected	2027 Budget		2028 Budget	
			Amount	% of Total	Amount	% of Total
RECURRING REVENUES						
Property tax	5,470,900	5,985,712	5,650,000	20.2%	5,770,000	20.4%
Retail sales and use tax	4,396,062	4,375,128	4,359,023	15.6%	4,445,418	15.8%
Utility taxes						
Electricity	1,800,510	2,202,267	2,484,000	8.9%	2,608,200	9.2%
Natural gas	543,662	582,495	600,000	2.1%	600,000	2.1%
Solid waste	681,465	795,042	725,000	2.6%	730,000	2.6%
Cable TV	682,435	659,687	650,000	2.3%	615,000	2.2%
Telephone	226,579	283,224	220,000	0.8%	200,000	0.7%
SWM 13%	649,329	699,277	700,000	2.5%	710,000	2.5%
Total utility taxes	***4,583,980***	***5,221,992***	***5,379,000***	***19.2%***	***5,463,200***	***19.4%***
Business and occupation taxes						
Regular	1,252,189	1,250,000	1,300,000	4.6%	1,335,000	4.7%
Square footage	325,313	500,000	575,000	2.1%	700,000	2.5%
Total business and occupation taxes	***1,577,502***	***1,750,000***	***1,875,000***	***6.7%***	***2,035,000***	***7.2%***
Franchise fees	2,002,505	1,986,262	2,515,000	9.0%	2,540,000	9.0%
Criminal justice sales tax	1,203,006	1,250,000	1,350,000	4.8%	1,350,000	4.8%
Gambling and leasehold taxes	278,285	370,358	596,000	2.1%	668,000	2.4%
Licenses and permits	419,915	438,277	467,201	1.7%	467,201	1.7%
State-shared revenues and grants	1,116,500	1,028,164	1,023,723	3.7%	1,023,723	3.6%
Charges for services	2,477,423	2,530,897	2,468,785	8.8%	2,439,727	8.6%
Fines and penalties	982,449	826,212	854,000	3.1%	849,200	3.0%
Investment income	153,372	106,000	97,000	0.3%	83,000	0.3%
Rentals, contributions and other revenue	384,276	500,724	417,755	1.5%	407,955	1.4%
Total recurring revenues	**$25,046,175**	**$26,369,726**	**$27,052,487**	**96.7%**	**$27,542,424**	**97.6%**
ONE-TIME REVENUES						
One-time sales tax	33,620	425,000	300,000	1.1%	100,000	0.4%
One-time B&O taxes	7,983	170,000	85,000	0.3%	35,000	0.1%
Total one-time revenues	**$41,603**	**$595,000**	**$385,000**	**1.4%**	**$135,000**	**0.5%**
TRANSFERS						
Transfers in	79,644	-	543,333	1.9%	543,333	1.9%
Total revenues and transfers in	**$25,167,422**	**$26,964,726**	**$27,980,820**	**100.0%**	**$28,220,757**	**100.0%**

General Fund revenues are budgeted at $27.4 million in 2027 and $27.7 million in 2028, an increase of approximately 0.9%. Excluding one-time revenues, recurring revenues grow 1.8%, from $27.1 million to $27.5 million, driven by growth in property, sales, utility, and business and occupation (B&O) taxes. This growth more than offsets a planned $250,000 decrease in one-time sales and B&O tax revenues, which decline from $385,000 in 2027 to $135,000 in 2028 as fewer large development projects are expected. Transfers in add $543,333 each year, including $483,333 from the King County Parks Levy to support eligible parks and recreation expenditures, bringing total revenues and transfers in to $28.0 million in 2027 and $28.2 million in 2028.

2027 General Fund Expenditures by Type



Personnel costs represent the largest component of General Fund operating expenditures, with salaries and wages and personnel benefits accounting for approximately 73% of budgeted expenditures in 2027. Services account for approximately 22%, with the remaining 5% attributable to supplies. The concentration of expenditures in personnel reflects the service-oriented nature of General Fund operations, including public safety and other core City services.

General Fund Operating Outlook

The General Fund's concentration of expenditures in personnel makes the fund particularly sensitive to increases in employee-related costs. Cost-of-living adjustments and rising health insurance premiums can result in expenditure growth that exceeds growth in the City's major recurring revenue sources.

At the same time, growth in several of the City's major revenue sources is limited. Property tax, the City's largest individual General Fund revenue source, is generally subject to a 1% annual levy growth limit, excluding additional revenue from new construction and certain other adjustments. When personnel and other operating costs increase at rates greater than recurring revenues, additional pressure is placed on the General Fund's operating position.

To help offset these pressures, the City continues to pursue outside funding opportunities where available. This includes actively seeking public safety grants to support police services and using King County Parks Levy funding to support eligible Parks and Recreation expenditures. These resources help reduce the amount of General Fund revenue required to support these services.

The Street Fund accounts for the operation, maintenance, and preservation of the City's street and transportation system. Activities include roadway maintenance and repair, traffic and pedestrian safety improvements, traffic control devices, bridge inspections, roadside vegetation management, snow and ice response, street cleaning, and other activities necessary to maintain the City's transportation infrastructure.

The Street Fund is a special revenue fund supported by revenues dedicated to transportation purposes. Certain revenues, including motor vehicle fuel taxes and multimodal transportation distributions, are restricted by state law to eligible street, highway, or transportation purposes. Other revenues may be subject to restrictions established by statute, grant agreements, or other funding requirements.

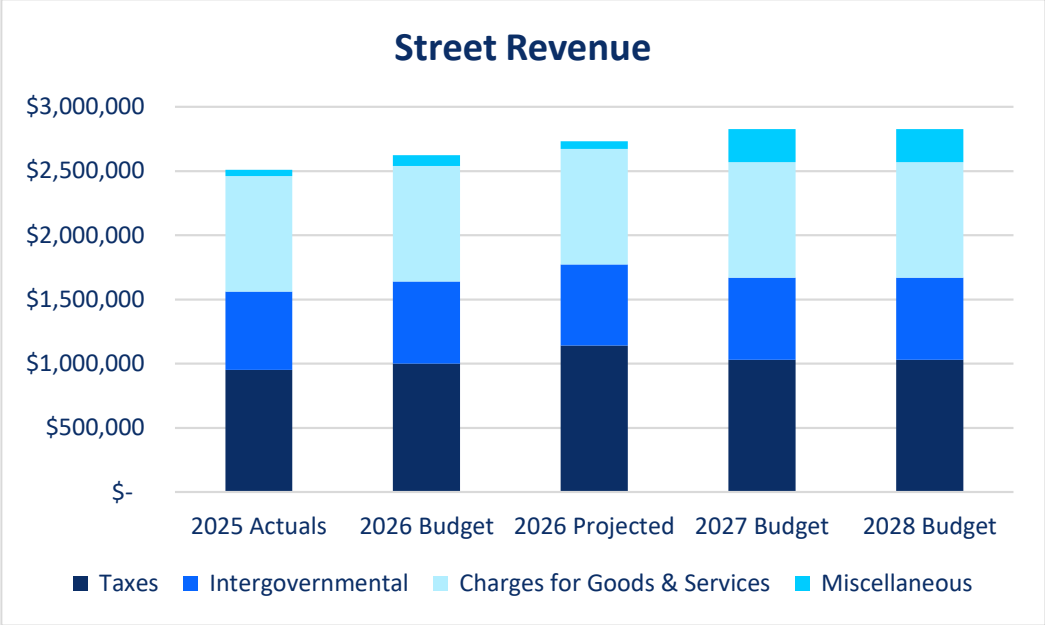
Full-Time Equivalents (FTEs)

	2026	2027 Budget			2028 Budget		
Position	**FTE**	**FTE**	**Salaries**	**Benefits**	**FTE**	**Salaries**	**Benefits**
Street Maintenance							
Public Works Director	0.20	0.20	42,788	13,781	0.20	43,857	14,177
City Engineer	0.05	0.05	9,338	2,958	0.05	9,806	3,129
GIS Administrator	0.30	0.30	35,656	11,186	0.30	36,547	11,690
Maintenance Superintendent	0.30	0.30	47,201	16,570	0.30	50,801	17,657
Assistant Maintenance Superintendent	0.30	-	-	-	-	-	-
Senior Maintenance Lead	1.00	1.00	120,625	65,659	1.00	124,243	69,510
Maintenance Worker	2.00	6.00	513,998	194,175	6.00	534,761	202,368
Traffic Control Specialist	1.00	1.00	101,676	46,471	1.00	104,727	48,947
Administrative Assistant II	0.15	0.15	13,887	5,898	0.15	14,234	6,137
Total Street Maintenance	**5.30**	**9.00**	**885,169**	**356,698**	**9.00**	**918,976**	**373,615**
Street Management							
Principal Engineer	-	0.20	30,998	10,625	0.20	31,773	11,191
Civil Engineer I	1.00	1.00	126,699	42,270	1.00	129,866	43,589
Total Street Management	**1.00**	**1.20**	**157,697**	**52,895**	**1.20**	**161,639**	**54,780**
Department Total	**6.30**	**10.20**	**$ 1,042,866**	**$ 409,593**	**10.20**	**$ 1,080,615**	**$ 428,395**

Note: Position costs shown in the FTE schedule reflect the budgeted allocation of salaries and benefits by position and may not directly correspond to the related expenditure categories in the department budget. Benefit costs include medical premiums as well as retirement, payroll taxes, workers' compensation, and other employee benefits. While medical premiums are projected to increase by approximately 10% to 16%, changes in total benefit costs are lower because medical premiums represent only one component of overall employee benefits. Please refer to the Public Works Department for an organizational chart reflecting the above positions.

Staffing: Beginning in 2027, the Street Fund reflects an increased allocation of Maintenance Worker positions to street operations. This change provides greater dedicated staffing for street maintenance activities, rather than allocating maintenance staff across multiple operating areas.

Revenue



	2025 Actuals	2026 Budget	2026 Projected	2027 Budget	2028 Budget	2027 vs 2026 Projected (% Change)	2028 vs. 2027 Budget (% Change)
Taxes							
Sanitation Utility Tax 10%	851,984	900,000	923,573	900,000	900,000	-3%	0%
Utility Taxes - (Surface Water Management)	99,897	100,000	216,867	130,000	130,000	-40%	0%
Total Taxes:	**951,881**	**1,000,000**	**1,140,439**	**1,030,000**	**1,030,000**	**-10%**	**0%**
Intergovernmental							
Multimodal Transportation	42,207	40,000	31,476	40,000	40,000	27%	0%
Vehicle Fuel Tax	566,641	600,000	601,040	600,000	600,000	0%	0%
Total Intergovernmental:	**608,849**	**640,000**	**632,516**	**640,000**	**640,000**	**1%**	**0%**
Charges for Goods & Services							
Interfund From Trans. Benefit District (Car Tabs)	900,000	900,000	900,000	850,000	850,000	-6%	0%
Total Charges for Goods & Services:	**900,000**	**900,000**	**900,000**	**850,000**	**850,000**	**-6%**	**0%**
Miscellaneous							
Miscellaneous Revenue	41,353	17,000	45,284	17,000	17,000	-62%	0%
Transfers In	8,908	67,000	12,899	240,000	240,000	1761%	0%
Total Miscellaneous:	**50,261**	**84,000**	**58,182**	**257,000**	**257,000**	**342%**	**0%**
Total Revenue:	**$ 2,510,990**	**$ 2,624,000**	**$ 2,731,137**	**$ 2,777,000**	**$ 2,777,000**	**2%**	**0%**

Sanitation Utility Tax — Revenue generated from the City's utility tax on solid waste services and dedicated to support street operations and maintenance.

Surface Water Management Utility Tax — Utility tax revenue generated from the City's Surface Water Management utility and used to support eligible Street Fund activities.

Multimodal Transportation — State-shared revenue distributed to cities to support transportation-related purposes.

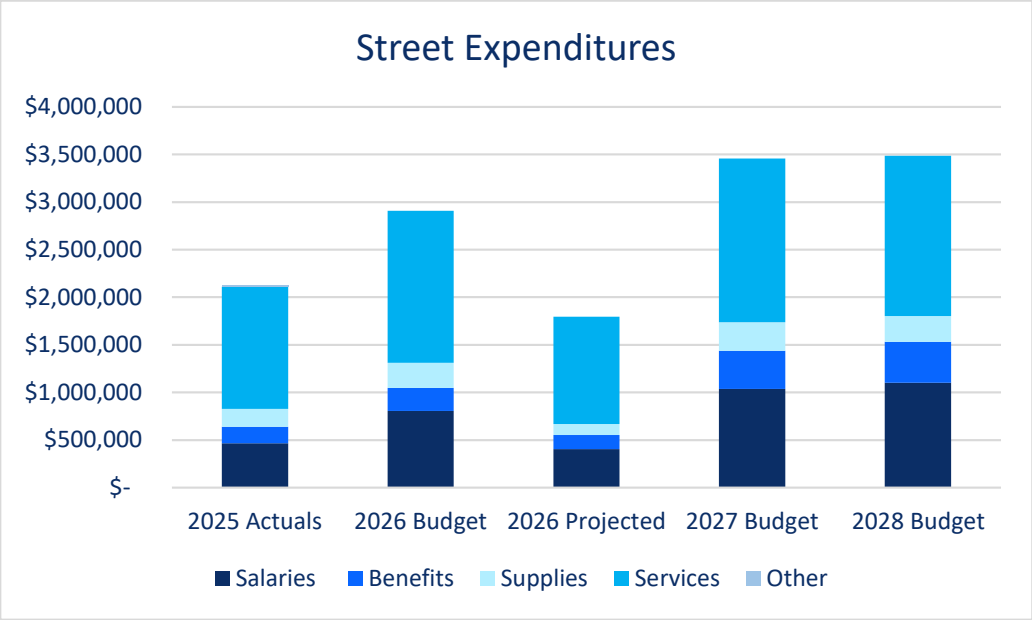
Motor Vehicle Fuel Tax — The City's share of state motor vehicle fuel tax revenues distributed based on statutory formulas and restricted to eligible street purposes.

Transportation Benefit District (Car Tabs) — Revenue transferred from the Transportation Benefit District to support transportation improvements and ongoing street maintenance activities.

Miscellaneous Revenue — Other revenues received by the Street Fund that do not fall within the Fund's primary revenue categories.

Transfers In — Resources transferred from other City funds to support eligible Street Fund expenditures.

Expenditures



	2025 Actuals	2026 Budget	2026 Projected	2027 Budget	2028 Budget	2027 vs 2026 Projected (% Change)	2028 vs. 2027 Budget (% Change)
Street Operations and Maintenance							
Ancillary Operations	129,539	-	123,913	-	-		
Flood/Storm Response	-	-	-	30,000	30,000	-	0%
Litter Clean Up	29,498	12,500	39,716	12,500	12,500	-69%	0%
Roadside Vegetation	100,342	87,000	92,193	117,000	87,000	27%	-26%
Snow and Ice Control	39,004	60,000	15,061	30,000	30,000	99%	0%
Street Building Maintenance	42,307	47,381	49,707	41,811	41,811	-16%	0%
Street Cleaning	687	-	2,257	-	-	-100%	-
Street Maintenance	756,137	1,461,158	638,011	1,793,216	1,847,915	181%	3%
Total Street Operations and Maintenance	**1,097,514**	**1,668,039**	**960,858**	**2,024,527**	**2,049,226**	**111%**	**1%**
Traffic and Safety							
Bridge Inspections	22,277	140,000	87,647	144,000	144,000	64%	0%
Guardrail Program	8,820	66,000	13,277	81,000	81,000	510%	0%
Sidewalk Projects	-	1,000	-	-	-	-	-
Traffic and Pedestrian Service	367,919	366,000	353,291	456,000	416,000	29%	-9%
Traffic Control Devices	419,327	394,000	231,093	403,000	406,000	74%	1%
Total Traffic and Safety	**818,342**	**967,000**	**685,307**	**1,084,000**	**1,047,000**	**58%**	**-3%**
Street Administration							
Street Administration	195,490	273,362	150,381	404,084	390,132	169%	-3%
Capital Outlay	9,229	-	-	-	-	-	-
Operating Lease	1,807	-	-	-	-	-	-
Total Street Administration	**206,527**	**273,362**	**150,381**	**404,084**	**390,132**	**169%**	**-3%**
Total Expenditures:	**$ 2,122,383**	**$ 2,908,402**	**$ 1,796,547**	**$ 3,512,611**	**$ 3,486,358**	**96%**	**-1%**

Street Fund expenditures support the ongoing operation, maintenance, and preservation of the City's transportation system. The increase in budgeted expenditures beginning in 2027 is primarily concentrated in street operations and maintenance and reflects the increased allocation of maintenance personnel to street activities. Budgeted expenditures also provide for traffic and pedestrian services, traffic control devices, bridge inspections, guardrail improvements, roadside vegetation management, and seasonal response activities.

Expenditures for certain activities, including snow and ice control, flood and storm response, and roadside vegetation management, may vary from year to year based on operating conditions and service needs.

Ending Cash Balance Summary

The Street Fund is projected to end 2027 with a cash balance of $1,306,021 and 2028 with a cash balance of $596,663. The decline reflects the planned use of available resources for street operations and transportation maintenance, with the fund’s cash position requiring continued monitoring.

The Street Pavement Fund accounts for resources dedicated to the City's pavement management program, including the preservation, maintenance, rehabilitation, and improvement of City streets.

Revenue

	2025 Actuals	2026 Budget	2026 Projected	2027 Budget	2028 Budget	2027 vs 2026 Projected (% Change)	2028 vs. 2027 Budget (% Change)
Miscellaneous							
Interest Revenue	50,850	50,000	34,605	50,000	50,000	44%	0%
Total Miscellaneous:	**50,850**	**50,000**	**34,605**	**50,000**	**50,000**	**44%**	**0%**
Other Financing Sources							
Transfer in from Redondo Speed Enforcement Fund	3,561	556,000	-	-	-	-	-
Transfer in from Transportation Benefit District Fund	1,000,000	1,000,000	500,000	550,000	600,000	10%	9%
Total Other Financing Sources:	**1,003,561**	**1,556,000**	**500,000**	**550,000**	**600,000**	**10%**	**9%**
Total Revenue:	**$ 1,054,411**	**$ 1,606,000**	**$ 534,605**	**$ 600,000**	**$ 650,000**	**12%**	**8%**

The Street Pavement Fund is primarily supported by transfers from the Transportation Benefit District Fund and revenues generated by automated speed enforcement in the Redondo Beach area. Revenue from the Redondo speed enforcement cameras has declined significantly, reducing a funding source previously available for the City's pavement management program.

Expenditures

	2025 Actuals	2026 Budget	2026 Projected	2027 Budget	2028 Budget	2027 vs 2026 Projected (% Change)	2028 vs. 2027 Budget (% Change)
Street Pavement Program							
Salaries	11,472	13,126	19,316	13,126	13,126	-32%	0%
Benefits	3,674	5,195	4,178	5,195	5,195	24%	0%
Interfund Financial Services	2,255	46,000	17,288	6,000	6,000	-65%	0%
Contingencies - Arterial Street Paving	210,350	510,000	143,998	-	-	-100%	-
Transfers to Transportation Capital Improvements Fund	1,105,500	1,183,000	1,812,000	529,000	200,000	-71%	-62%
Total Expenditures:	**$ 1,333,252**	**$ 1,757,322**	**$ 1,996,780**	**$ 553,321**	**$ 224,322**	**-72%**	**-59%**

The Street Pavement Fund supports ongoing pavement preservation and rehabilitation, as well as transfers to the Transportation Capital Improvements Fund for eligible pavement-related capital projects. Projected 2026 expenditures are significantly higher than normal, primarily due to approximately $1.8 million in transfers supporting the North Hill Elementary Walkway Improvements and 24th Avenue South Improvements projects. Expenditures decline substantially in 2027 and 2028 as the budget does not include additional arterial street paving contingencies, allowing the fund to rebuild its cash balance while a sustainable funding strategy for the pavement management program is evaluated.

Ending Cash Balance Summary

The Street Pavement Fund is projected to end 2027 with a cash balance of $112,118 and 2028 with a cash balance of $537,797. The improvement in 2028 reflects the reduced level of planned pavement expenditures and the absence of an arterial paving contingency as the fund rebuilds cash following significant capital spending in 2026. Despite the improvement, additional ongoing funding will be needed to support a sustainable pavement management program.

The Public Safety Sales Tax Fund accounts for revenues received from the 0.1% local sales and use tax authorized under HB 2015. Revenues are restricted to eligible public safety purposes in accordance with state law. The City uses these revenues to support public safety services, including police officer positions, animal control services, and public defender costs.

Revenue and Expenditures

	2025 Actuals	2026 Budget	2026 Projected	2027 Budget	2028 Budget	2027 vs 2026 Projected (% Change)	2028 vs. 2027 Budget (% Change)
Revenue							
Public Safety Sales Tax	-	450,000	450,000	540,000	540,000	20%	0%
Total Revenue:	**-**	**450,000**	**450,000**	**540,000**	**540,000**	**20%**	**0%**
Expenditures							
Animal Control	-	100,000	94,709	100,000	100,000	6%	0%
Police Officer Salary and Benefits	-	240,000	244,291	271,026	310,077	11%	14%
Public Defenders	-	110,000	110,000	168,974	129,923	54%	-23%
Total Expenditures:	**-**	**450,000**	**449,000**	**540,000**	**540,000**	**20%**	**0%**
Net Change in Cash:	**$ -**	**$ -**	**$ 1,000**	**$ -**	**$ -**		

Ending Cash Balance Summary

The Public Safety Sales Tax Fund is projected to end both 2027 and 2028 with a cash balance of approximately $1,000. Revenues are budgeted to fully support planned public safety expenditures, resulting in a minimal year-end cash balance.

The Development Fund accounts for revenues generated by fee-based development activities, including permitting, plan review, inspections, and other development-related services, and the associated costs of providing those services.

The fund was established in 2017 to separate fee-supported development activities from tax-supported services. Fee-based activities are accounted for in the Development Fund, while tax-supported Planning, Building, and Public Works activities are accounted for in the General Fund.

The Development Fund primarily supports fee-based activities of the Community Development Department, as well as certain development-related Engineering Services provided by the Public Works Department.

Activities accounted for in the Development Fund include:

Planning Division. Provides long-range planning and development review services, including implementation of the City's Comprehensive Plan, review of development proposals, and inspections for compliance.

Building Division. Oversees building construction through plan review, permitting, and inspections to ensure compliance with approved plans and applicable building codes.

Engineering Services. Provides review and inspection of residential and commercial development for compliance with the City's transportation and stormwater requirements, including right-of-way permit review and inspections. Engineering Services is organizationally part of the Public Works Department.

Full-Time Equivalents (FTEs)

	2026	2027 Budget			2028 Budget		
Position	**FTE**	**FTE**	**Salaries**	**Benefits**	**FTE**	**Salaries**	**Benefits**
Planning, Bulilding and Permits (Fee-Based)							
Community Development Director	0.50	0.50	98,906	16,385	0.50	101,379	18,238
Planning & Development Services Manager	1.00	1.00	165,205	44,544	1.00	169,335	46,762
Senior Planner	1.00	1.00	135,797	39,716	1.00	139,192	41,821
Land Use Planner I	2.00	2.00	216,730	55,809	2.00	222,149	56,987
Asst Bldg Official/Electr & Bldg Inspector	1.00	1.00	141,205	52,622	1.00	144,735	55,458
Electrical/Bldg Inspector/Plans Exam	1.00	1.00	121,825	46,640	1.00	124,871	48,342
Plans Examiner/Building Inspector	2.00	2.00	225,192	106,231	2.00	230,822	112,060
Permit Services Manager	-	1.00	128,083	34,216	1.00	137,846	19,167
Permit Coordinator	1.70	1.70	143,194	51,184	1.70	149,287	53,812
GIS Administrator	0.15	0.15	17,828	5,593	0.15	17,828	5,846
Code Enforcement Officer	-	1.00	100,837	23,419	1.00	105,877	23,347
Total Planning, Bulilding and Permits (Fee-Based)	**10.35**	**12.35**	**1,494,802**	**476,359**	**12.35**	**1,543,321**	**481,840**
Engineering and CIP Services							
Public Works Director	0.15	0.15	32,091	10,337	0.15	32,090	10,633
City Engineer	0.70	0.70	130,737	41,400	0.70	137,278	43,819
Principal Engineer	0.50	0.30	46,497	15,310	0.30	47,569	16,782
Civil Engineer I	1.00	1.00	126,699	46,988	1.00	129,866	49,504
Engineering Inspector	0.95	0.95	108,561	42,950	0.95	108,561	44,953
GIS Administrator	0.15	0.15	17,828	5,594	0.15	17,828	5,846
Admin Assistant II	0.20	0.20	18,516	7,863	0.20	18,979	8,181
Total Engineering and CIP Services	**3.65**	**3.45**	**480,929**	**170,442**	**3.45**	**492,171**	**179,718**
Department Total	**14.00**	**15.80**	**$ 1,975,731**	**$ 646,801**	**15.80**	**$ 2,035,492**	**$ 661,558**

Note: Position costs shown in the FTE schedule reflect the budgeted allocation of salaries and benefits by position and may not directly correspond to the related expenditure categories in the department budget. Benefit costs include medical premiums as well as retirement, payroll taxes, workers' compensation, and other employee benefits. While medical premiums are projected to increase by approximately 10% to 16%, changes in total benefit costs are lower because medical premiums represent only one component of overall employee benefits.

Engineering Services personnel costs may be allocated to capital projects based on work performed. As a result, a portion of the personnel costs shown in the FTE schedule may ultimately be charged to projects accounted for in the City's capital project funds rather than the Development Fund.

Revenue

	2025 Actuals	2026 Budget	2026 Projected	2027 Budget	2028 Budget	2027 vs 2026 Projected (% Change)	2028 vs. 2027 Budget (% Change)
Development Fund Revenue							
Planning & Development Fees	386,785	420,225	412,929	1,367,785	206,225	231%	-85%
Building Permits & Fees	2,240,565	1,735,650	2,987,221	1,516,605	1,516,605	-49%	0%
Engineering Fees & Permits	690,019	576,630	602,054	232,057	232,057	-61%	0%
SEPA Related Mitigation Fees	20,128	-	-	-	-	-	-
Grants and Intergovernmental	111,406	97,749	99,885	332,547	348,749	233%	5%
Other Revenue	109,290	92,436	93,633	78,436	78,436	-16%	0%
Transfers In	-	35,732	-	-	-	-	-
Total Revenue:	**$ 3,558,193**	**$ 2,958,422**	**$ 4,195,722**	**$ 3,527,430**	**$ 2,382,072**	**-16%**	**-32%**

Development Fund revenues are closely tied to the level and timing of development activity within the City and can fluctuate significantly from year to year. Revenues are generally higher during periods of increased permitting, plan review, and construction activity and decline as major development projects are completed or overall development activity slows.

Revenue is projected at $4.2 million in 2026 before declining to $3.5 million in 2027 and $2.4 million in 2028. The 2027 budget includes significant Planning and Development Fees associated with anticipated development activity, while Building and Engineering revenues are budgeted below 2026 projected levels. Revenue estimates, particularly for 2028, reflect projects currently anticipated to proceed through the development process. Additional projects may generate revenue if they advance through the application and permitting process during the biennium.

Expenditures

	2025 Actuals	2026 Budget	2026 Projected	2027 Budget	2028 Budget	2027 vs 2026 Projected (% Change)	2028 vs. 2027 Budget (% Change)
Planning and Development							
Salaries & Wages	675,682	695,453	696,553	711,947	727,528	2%	2%
Benefits	193,488	199,092	199,294	193,305	199,746	-3%	3%
Supplies	1,007	4,328	599	4,328	4,328	622%	0%
Services	371,014	300,016	236,178	631,734	578,322	167%	-8%
Operating Lease	903	-	-	-	-	-	-
Total Planning and Development:	**1,242,096**	**1,198,889**	**1,132,624**	**1,541,314**	**1,509,924**	**36%**	**-2%**
Building and Permits							
Salaries & Wages	546,328	699,382	696,536	794,955	818,620	14%	3%
Benefits	199,023	197,829	204,992	284,038	279,594	39%	-2%
Supplies	13,964	26,025	20,179	31,025	26,025	54%	-16%
Services	207,293	285,894	324,093	372,379	296,021	15%	-21%
Operating Lease	903	-	-	-	-	-	-
Total Building and Permits:	**967,512**	**1,209,130**	**1,245,800**	**1,482,397**	**1,420,260**	**19%**	**-4%**
Engineering Services							
Salaries & Wages	409,901	575,298	422,068	394,633	401,834	-7%	2%
Benefits	153,527	161,989	158,132	182,432	190,748	15%	5%
Supplies	4,811	12,500	7,203	12,500	12,500	74%	0%
Services	290,713	260,015	304,123	215,056	215,755	-29%	0%
Operating Lease	1,506	-	-	-	-	-	-
Total Engineering Services:	**860,458**	**1,009,802**	**891,526**	**804,621**	**820,837**	**-10%**	**2%**
Grants and Intergovernmental							
Recycle Grant	47,575	55,749	47,575	60,290	61,289	27%	2%
Minor Home Repair Grant	21,612	27,000	21,612	27,000	27,000	25%	0%
Total Grants and Intergovernmental:	**69,187**	**82,749**	**69,187**	**87,290**	**88,289**	**26%**	**1%**
Total Expenditures:	**$ 3,139,252**	**$ 3,500,570**	**$ 3,339,137**	**$ 3,915,622**	**$ 3,839,310**	**17%**	**-2%**

Development Fund expenditures reflect the staffing and resources necessary to provide planning, permitting, inspection, and engineering services associated with development activity. While fee revenues can fluctuate significantly based on the timing of individual projects, expenditures do not necessarily change at the same rate because the City must maintain sufficient staffing and service capacity to process active development and respond to new projects as they enter the permitting process.

Total expenditures are budgeted at approximately $3.9 million in both 2027 and 2028. Planning and Development expenditures increase in 2027 primarily due to higher services costs, while Building and Permits expenditures increase primarily due to personnel and service costs. Engineering Services expenditures decline in 2027 before increasing modestly in 2028.

As development activity becomes clearer during the biennium, expenditure levels can be adjusted to reflect changes in workload and service needs.

Ending Cash Balance Summary

The Development Fund is projected to end 2027 with a cash balance of $2,335,727 and 2028 with a cash balance of $878,489. The declining cash balance reflects the use of resources accumulated during periods of stronger development activity to maintain service capacity during periods of lower anticipated fee revenue. Actual results will depend on the level and timing of development activity during the biennium.

The Police Drug Seizure Fund accounts for assets received through state and federal forfeiture programs. In accordance with RCW 69.50.505, state forfeiture proceeds are restricted to the expansion and improvement of controlled-substance-related law enforcement activities and may not be used to supplant existing funding. Federal forfeiture proceeds are subject to federal equitable sharing requirements and must be used for permissible law enforcement purposes.

Revenue and Expenditures

	2025 Actuals	2026 Budget	2026 Projected	2027 Budget	2028 Budget	2027 vs 2026 Projected (% Change)	2028 vs. 2027 Budget (% Change)
Revenue							
Interest Revenue	-	1,000	-	1,000	1,000	-	0%
Proceeds from Forfeited Property	-	25,000	230,152	25,000	25,000	-89%	0%
Total Revenue:	**-**	**26,000**	**230,152**	**26,000**	**26,000**	**-89%**	**0%**
Expenditures							
Supplies	5,135	5,500	-	5,500	5,500	-	0%
Professional Services	-	15,000	-	15,000	15,000	-	0%
Total Expenditures:	**5,135**	**20,500**	**-**	**20,500**	**20,500**	**-**	**0%**
Net Change in Cash:	**$ (5,135)**	**$ 5,500**	**$ 230,152**	**$ 5,500**	**$ 5,500**		

Ending Cash Balance Summary

The Police Drug Seizure Fund is projected to end 2027 with a cash balance of $135,466 and 2028 with a cash balance of $140,966. The ending cash balance represents resources available for future qualifying law enforcement expenditures and provides capacity to accommodate the variable nature of forfeiture revenues.

The purpose of the Lodging Excise Tax Fund is to account for lodging tax revenues collected by the City. Revenues are restricted in accordance with state law and may be used for tourism promotion, the marketing and operation of special events and festivals designed to attract tourists, and the operation and capital expenditures of tourism-related facilities.

Revenue and Expenditures

	2025 Actuals	2026 Budget	2026 Projected	2027 Budget	2028 Budget	2027 vs 2026 Projected (% Change)	2028 vs. 2027 Budget (% Change)
Revenue							
Lodging Excise Tax	94,192	125,000	102,000	100,000	100,000	-2%	0%
Interest Revenue	4,456	3,000	2,673	2,000	2,000	-25%	0%
Total Revenue:	**98,647**	**128,000**	**104,673**	**102,000**	**102,000**	**-3%**	**0%**
Expenditures							
Supplies	-	-	121	-	-	-100%	-
Professional Services	157,925	125,000	60,000	78,000	78,000	-30%	0%
Transfer Out to General Fund	-	-	-	10,000	10,000	-	0%
Total Expenditures:	**157,925**	**125,000**	**60,121**	**88,000**	**88,000**	**-46%**	**0%**
Net Change in Cash:	**$ (59,278)**	**$ 3,000**	**$ 44,552**	**$ 14,000**	**$ 14,000**		

Expenditures: The decrease in expenditures beginning in 2027 primarily reflects the discontinuation of Lodging Excise Tax funding for the Fourth of July drone show. Professional services of $78,000 annually provides funding for rent associated with the Des Moines Historical Society, the fund's reimbursement program, and certain City events. The budget also includes an annual $10,000 transfer to the General Fund.

Ending Cash Balance Summary

The Lodging Excise Tax Fund is projected to end 2027 with a cash balance of $143,201 and 2028 with a cash balance of $157,201. The accumulated cash balance provides resources for future eligible tourism-related opportunities and expenditures as they arise.

The Affordable Housing Sales Tax Fund accounts for sales tax revenues received as a credit against the state's 6.5% sales tax and does not increase the sales tax rate paid by consumers. Revenues are restricted to eligible affordable and supportive housing purposes, including rental assistance. The City participates in the South King Housing and Homelessness Partners (SKHHP), a regional partnership that pools resources to help ensure the availability of housing that meets the needs of all income levels in South King County.

Revenue and Expenditures

	2025 Actuals	2026 Budget	2026 Projected	2027 Budget	2028 Budget	2027 vs 2026 Projected (% Change)	2028 vs. 2027 Budget (% Change)
Revenue							
Affordable Housing Sales Tax	34,933	35,000	35,000	37,000	39,000	6%	5%
Expenditures							
Professional Services	30,667	35,000	35,000	37,000	39,000	6%	5%
Net Change in Cash	**$ 4,266**	**$ -**	**$ -**	**$ -**	**$ -**		

Professional Services — Represents Affordable Housing Sales Tax revenues contributed to the South King Housing and Homelessness Partners (SKHHP) to support eligible regional housing and homelessness initiatives.

Ending Cash Balance Summary

The Affordable Housing Sales Tax Fund is projected to end both 2027 and 2028 with a cash balance of $91,013. The ending cash balance represents resources available for future eligible affordable and supportive housing activities.

The Redondo Zone Fund accounts for parking fees and fines collected in the Redondo Beach area. Revenues are used to support operating and capital costs associated with parking, transportation, infrastructure, and other improvements within the Redondo Zone.

Revenue

	2025 Actuals	2026 Budget	2026 Projected	2027 Budget	2028 Budget	2027 vs 2026 Projected (% Change)	2028 vs. 2027 Budget (% Change)
Fines & Penalties							
Civil Parking Infraction Penalty	420	1,000	420	1,000	1,000	138%	0%
Total Fines & Penalties:	**420**	**1,000**	**420**	**1,000**	**1,000**	**138%**	**0%**
Miscellaneous							
Parking Fees	74,190	140,000	114,514	100,000	100,000	-13%	0%
Parking Passes -Resident	421	-	1,500	1,500	1,500	0%	0%
Parking Passes-Nonresident	587	-	1,000	1,500	2,000	50%	33%
Parking Pass - Redondo	73	-	7,500	7,500	7,500	0%	0%
Concession Space Rental	4,477	3,630	7,200	8,630	8,630	20%	0%
Interest Revenue	354	500	400	500	500	25%	0%
Total Miscellaneous:	**80,101**	**144,130**	**132,114**	**119,630**	**120,130**	**-9%**	**0%**
Other Financing Sources							
Transfer in from Waterfront Zone Fund	42,673	-	-	30,000	-	-	-
Total Other Financing Sources:	**42,673**	**-**	**-**	**30,000**	**-**	**-**	**-**
Total Revenue:	**$ 123,194**	**$ 145,130**	**$ 132,534**	**$ 150,630**	**$ 121,130**	**14%**	**-20%**

Parking fees are the Fund's primary ongoing revenue source and are budgeted at $100,000 annually in 2027 and 2028. Total 2027 revenue includes a one-time $30,000 transfer from the Waterfront Zone Fund, resulting in higher total revenue in 2027 and the corresponding decline in 2028.

Expenditures

	2025 Actuals	2026 Budget	2026 Projected	2027 Budget	2028 Budget	2027 vs 2026 Projected (% Change)	2028 vs. 2027 Budget (% Change)
Redondo Zone Program							
Salaries	31,123	21,630	29,854	29,630	29,630	-1%	0%
Benefits	9,376	18,952	9,657	9,531	9,531	-1%	0%
Supplies	14,172	9,923	7,812	7,423	7,423	-5%	0%
Services	96,721	77,005	90,515	85,749	86,258	-5%	1%
Total Expenditures:	**$ 151,391**	**$ 127,510**	**$ 137,838**	**$ 132,333**	**$ 132,842**	**-4%**	**0%**

Salaries and benefits represent the portion of Marina employee costs associated with providing maintenance and other services within the Redondo Beach area.

Ending Cash Balance Summary

The Redondo Zone Fund is projected to end 2027 with a cash balance of $35,629 and 2028 with a cash balance of $23,917.

The Waterfront Zone Fund accounts for parking fees and rental revenue generated within the Waterfront Zone and the related operating and capital costs. The Waterfront Zone consists primarily of the parking area located north of the Des Moines Marina. Although adjacent to the Marina, the Waterfront Zone is accounted for separately and is not considered part of the Marina for financial reporting purposes.

Revenue

	2025 Actuals	2026 Budget	2026 Projected	2027 Budget	2028 Budget	2027 vs 2026 Projected (% Change)	2028 vs. 2027 Budget (% Change)
Intergovernmental							
State Grants	-	-	195,000	-	-	-	-
	-	-	-	-	-	-	-
Total Intergovernmental:	**-**	**-**	**195,000**	**-**	**-**	**-**	**-**
Fines & Penalties							
Civil Parking Infraction Penalty	2,050	-	213	-	-	-	-
Total Charges for Fines & Penalties:	**2,050**	**-**	**213**	**-**	**-**	**-**	**-**
Miscellaneous							
Parking Fees	320,178	420,000	336,187	350,000	350,000	4%	0%
Parking Passes -Resident	34,119	15,450	35,143	32,550	32,550	-7%	0%
Parking Passes-Nonresident	8,833	5,150	9,098	7,650	7,150	-16%	-7%
Parking Passes -Pier Fishing	17,659	5,150	18,189	21,650	21,150	19%	-2%
Parking Passes-Commercial	1,579	-	490	800	800	63%	0%
Parking Fees Short Term	3,119	-	5,000	-	-	-	-
Land & Facility Rentals (Short-term)	6,803	6,000	9,000	6,000	6,000	-33%	0%
Concession Space Rental	1,500	3,960	2,160	3,960	3,960	83%	0%
Interest Revenue	5,775	2,500	450	2,500	2,500	456%	0%
Other Miscellaneous Revenues	339	-	1,000	500	500	-50%	0%
Total Miscellaneous:	**399,904**	**458,210**	**416,716**	**425,610**	**424,610**	**2%**	**0%**
Other Financing Sources							
Transfer in from ARPA Fund	45,631	-	-	-	-	-	-
Total Other Financing Sources:	**45,631**	**-**	**-**	**-**	**-**	**-**	**-**
Total Revenue:	**$ 447,585**	**$ 458,210**	**$ 611,929**	**$ 425,610**	**$ 424,610**	**-30%**	**0%**

Waterfront Zone Fund revenue is primarily generated by parking fees and parking passes. Total revenue is budgeted at $425,610 in 2027 and $424,610 in 2028. The decrease from 2026 projected revenue reflects $195,000 in one-time state grant revenue anticipated in 2026. Excluding this one-time funding, recurring revenue is expected to remain relatively stable during the biennium.

Expenditures

	2025 Actuals	2026 Budget	2026 Projected	2027 Budget	2028 Budget	2027 vs 2026 Projected (% Change)	2028 vs. 2027 Budget (% Change)
Waterfront Zone Program							
Salaries	29,381	31,879	27,691	32,879	32,879	19%	0%
Benefits	10,205	9,450	10,911	9,451	9,450	-13%	0%
Supplies	12,373	10,000	9,000	10,500	11,000	17%	5%
Services	120,323	96,123	246,246	88,983	90,394	-64%	2%
Total Operations:	**172,282**	**147,452**	**293,847**	**141,813**	**143,723**	**-52%**	**1%**
Transfers out to General Fund	20,000	-	-	50,000	50,000	-	0%
Transfers out to Debt Service Fund	250,000	250,000	250,000	250,000	250,000	0%	0%
Transfers out to Redondo Zone Fund	42,673	-	-	30,000	-	-	-100%
Total Transfers Out:	**312,673**	**250,000**	**250,000**	**330,000**	**300,000**	**32%**	**-9%**
Total Expenditures:	**$ 484,955**	**$ 397,452**	**$ 543,847**	**$ 471,813**	**$ 443,723**	**-13%**	**-6%**

Personnel costs represent Marina employees charging time to the Waterfront Zone Fund for work performed within the area. The higher projected services expenditures in 2026 are primarily related to activities funded by the one-time state grant received during the year. Waterfront Zone parking revenues also help support annual debt service payments associated with the City's 2023 bond issuance. Beginning in 2027, the budget includes a transfer to the General Fund, as provided for under the Des Moines Municipal Code.

Ending Cash Balance Summary

The Waterfront Zone Fund is projected to end 2027 with a cash balance of $65,190 and 2028 with a cash balance of $46,078. The fund is expected to use a portion of its existing cash balance to support ongoing expenditures during the biennium.

The Planning, Building and Public Works (PBPW) Automation Fund accounts for automation fees collected by Planning, Building and Public Works to support technology used in providing development and public works services. Revenues are used for technology operations, maintenance and replacement costs, as well as capital expenditures for the acquisition of additional technology benefiting Planning, Building and Public Works.

Revenue and Expenditures

	2025 Actuals	2026 Budget	2026 Projected	2027 Budget	2028 Budget	2027 vs 2026 Projected (% Change)	2028 vs. 2027 Budget (% Change)
Revenue							
Automation Fees	133,388	175,000	170,000	200,000	200,000	18%	0%
Interest Revenue	28,001	15,000	21,001	15,000	15,000	-29%	0%
Total Revenue:	**161,389**	**190,000**	**191,001**	**215,000**	**215,000**	**13%**	**0%**
Expenditures							
Software	-	-	205,000	60,000	-	-71%	-100%
Hardware < $5,000	-	-	6,200	20,000	-	223%	-100%
General Fund Indirect Cost Allocation	-	-	-	148,714	155,960	-	5%
Computer Interfund Maintenance	80,647	88,711	-	-	-	-	-
Interfund Computer Replacement	7,278	9,098	9,098	-	1,100	-100%	-
Transfers to Development Fund	-	35,732	-	-	-	-	-
Total Expenditures:	**87,925**	**133,541**	**220,298**	**228,714**	**157,060**	**4%**	**-31%**
Net Change in Cash:	**$ 73,464**	**$ 56,459**	**$ (29,297)**	**$ (13,714)**	**$ 57,940**		

Indirect Cost Allocation: Beginning in 2027, the General Fund Indirect Cost Allocation replaces the separate Computer Interfund Maintenance assessment. The allocation represents the PBPW Automation Fund's share of General Fund IT services, which are incorporated into the City's indirect cost allocation methodology rather than assessed separately.

Ending Cash Balance Summary

The PBPW Automation Fee Fund is projected to end 2027 with a cash balance of $648,113 and 2028 with a cash balance of $706,053. The accumulated cash balance provides resources to address future technology operating, replacement, and capital needs.

The purpose of the Urban Forestry Fund is to account for funds generated from the sale of trees and other revenues received pursuant to DMMC 16.25.085. These resources are restricted for costs related to wooded areas within the City. While the fund has had no activity to date, the City continues to budget for the fund in anticipation of future activity.

Revenue and Expenditures

	2025 Actuals	2026 Budget	2026 Projected	2027 Budget	2028 Budget	2027 vs 2026 Projected (% Change)	2028 vs. 2027 Budget (% Change)
Revenue							
Tree Payment In Lieu	-	5,000	-	5,000	5,000	-	0%
Total Revenue:	**-**	**5,000**	**-**	**5,000**	**5,000**	**-**	**0%**
Expenditures							
Supplies	-	5,000	-	5,000	5,000	-	0%
Total Expenditures:	**-**	**5,000**	**-**	**5,000**	**5,000**	**-**	**0%**
Net Change in Cash:	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**		

Ending Cash Balance Summary

The Urban Forestry Fund is projected to have no ending cash balance in 2027 or 2028. No activity is currently anticipated; however, the fund remains available to account for future eligible revenues and expenditures.

The purpose of the Nuisance Property Abatement Fund is to account for revenues received and expenditures incurred for the abatement of nuisances within the City. Funding is primarily derived from fees, penalties, judgments, and settlements resulting from code enforcement and related legal processes.

Revenue and Expenditures

	2025 Actuals	2026 Budget	2026 Projected	2027 Budget	2028 Budget	2027 vs 2026 Projected (% Change)	2028 vs. 2027 Budget (% Change)
Revenue							
Sentence Compliance Fee	-	500	-	500	500	-	0%
Other Infractions - Abatement	603	600	2,068	600	600	-71%	0%
Judgments And Settlements	-	2,500	-	2,500	2,500	-	0%
Total Revenue:	**603**	**3,600**	**2,068**	**3,600**	**3,600**	**74%**	**0%**
Expenditures							
Professional Services	-	2,500	-	2,500	2,500	-	0%
Total Expenditures:	**-**	**2,500**	**-**	**2,500**	**2,500**	**-**	**0%**
Net Change in Cash:	**$ 603**	**$ 1,100**	**$ 2,068**	**$ 1,100**	**$ 1,100**		

Ending Cash Balance Summary

The Nuisance Abatement Fund is projected to end 2027 with a cash balance of $41,932 and 2028 with a cash balance of $43,032. The accumulated cash balance provides resources to address future nuisance abatement needs as they arise.

The Automated Speed Enforcement (ASE) Fund accounts for revenues generated from fines assessed through the City's automated traffic safety camera program under Chapter 10.36 DMMC. Revenues are restricted for traffic safety purposes, including programs, services, and improvements intended to enhance roadway safety, or for other uses as permitted by State law.

Revenue and Expenditures

	2025 Actuals	2026 Budget	2026 Projected	2027 Budget	2028 Budget	2027 vs 2026 Projected (% Change)	2028 vs. 2027 Budget (% Change)
Revenue							
Speeding Infractions	152,670	350,000	320,000	800,000	800,000	150%	0%
Interest Revenue	13,568	7,500	3,000	10,000	10,000	233%	0%
Miscellaneous Revenue	11	-	-	-	-	-	-
Total Revenue:	**166,249**	**357,500**	**323,000**	**810,000**	**810,000**	**151%**	**0%**
Expenditures							
Salaries and Benefits	93,032	31,905	44,800	83,067	82,030	85%	-1%
Professional Services	128,564	280,000	280,000	325,000	325,000	16%	0%
Transfer out to Transportation Capital Improvements Fund	87,710	-	105,000	222,000	500,000	111%	125%
Total Expenditures:	**309,306**	**311,905**	**429,800**	**630,067**	**907,030**	**47%**	**44%**
Net Change in Cash:	**$ (143,057)**	**$ 45,595**	**$ (106,800)**	**$ 179,933**	**$ (97,030)**		

Speeding Infractions: Revenue is projected to increase beginning in 2027 due to the planned expansion of the City's automated traffic safety camera program with additional camera locations.

Salaries and Benefits: Court staff costs associated with processing automated speed enforcement citations.

Professional Services: Payments to the vendor for operation and maintenance of the automated traffic safety camera system.

Transfer to Transportation Capital Improvements Fund: Funding dedicated to eligible traffic safety-related transportation capital projects.

Ending Cash Balance Summary

The Automated Speed Enforcement Fund is projected to end 2027 with a cash balance of $199,714 and 2028 with a cash balance of $102,684. The decrease in 2028 reflects the planned use of available resources for transportation capital projects consistent with the restrictions on automated speed enforcement revenues.

The Redondo Speed Enforcement Fund accounts for revenues generated from automated speed enforcement cameras located outside of a school zone in the Redondo Beach area of the City. Revenues from park zone speed violations are restricted to eligible traffic safety activities, including transportation construction and preservation projects, maintenance and operations, Complete Streets improvements, roadway improvements designed to reduce vehicle speeds, and projects that improve safety and accessibility for pedestrians, bicyclists, and other active transportation users. Revenues may also be used for costs associated with the administration, installation, operation, and maintenance of the automated traffic safety camera program, including costs related to processing infractions.

Revenue and Expenditures

	2025 Actuals	2026 Budget	2026 Projected	2027 Budget	2028 Budget	2027 vs 2026 Projected (% Change)	2028 vs. 2027 Budget (% Change)
Revenue							
Redondo Traffic Infractions	1,014,825	1,110,000	665,500	500,000	500,000	-25%	0%
Interest Revenue	1,241	-	707	-	-	-100%	-
Miscellaneous Revenue	210	-	119	-	-	-100%	-
Total Revenue:	**1,016,277**	**1,110,000**	**666,326**	**500,000**	**500,000**	**-25%**	**0%**
Expenditures							
Salary and Benefits	195,073	244,849	199,344	109,982	107,771	-45%	-2%
Professional Services	263,572	210,000	225,919	225,000	225,000	0%	0%
Judge Pro-Tem	6,226	25,000	7,783	8,000	8,000	3%	0%
Interpreter Services	1,806	5,000	1,806	2,500	2,500	38%	0%
Transfer to Street Fund	731	39,000	56,000	240,000	240,000	329%	0%
Transfer to Street Pavement Fund	3,561	556,000	-	-	-	-	-
Transfer to Transportation Capital Improvements Fund	42,698	230,000	431,000	280,000	107,000	-35%	-62%
Total Expenditures:	**513,667**	**1,309,849**	**921,852**	**865,482**	**690,271**	**-6%**	**-20%**
Net Change in Cash:	**$ 502,610**	**$ (199,849)**	**$ (255,526)**	**$ (365,482)**	**$ (190,271)**		

Salaries and Benefits, Judge Pro-Tem, Interpreter Services: Court and Police administrative costs associated with processing and adjudicating automated speed enforcement citations.

Professional Services: Payments to the vendor for operation and maintenance of the automated traffic safety camera system.

Transfer to Street Fund: Funding for eligible street maintenance and traffic safety activities.

Transfer to Street Pavement Fund: Funding for eligible street preservation and pavement improvement projects.

Transfer to Transportation Capital Improvements Fund: Funding dedicated to eligible traffic safety-related transportation capital projects.

Ending Cash Balance Summary

The Redondo Speed Enforcement Fund is projected to end 2027 with a cash balance of $503,573 and 2028 with a cash balance of $313,302. The projected cash balances reflect the discontinuation of transfers to the Street Pavement Fund, allowing the fund to maintain sufficient resources while continuing to support eligible traffic safety and transportation activities.

The Transportation Benefit District (TBD) Fund accounts for vehicle license fee revenues dedicated to transportation improvements. The current $40 annual vehicle license fee will increase to $50 in December 2026. Revenues from the fee support City arterial street maintenance, arterial street paving, and eligible transportation capital projects.

Revenue and Expenditures

	2025 Actuals	2026 Budget	2026 Projected	2027 Budget	2028 Budget	2027 vs 2026 Projected (% Change)	2028 vs. 2027 Budget (% Change)
Revenue							
TBD Fees (Car Tab Fees)	933,600	950,000	950,000	1,150,000	1,150,000	21%	0%
Interest Revenue	143,642	70,000	33,000	70,000	70,000	112%	0%
Total Revenue:	**1,077,242**	**1,020,000**	**983,000**	**1,220,000**	**1,220,000**	**24%**	**0%**
Expenditures							
Street Maintenance Services	900,000	900,000	900,000	850,000	850,000	-	-
Transfer to Street Pavement Fund	1,000,000	1,000,000	500,000	550,000	600,000	10%	9%
Transfer to Transportation Capital Improvements Fund	-	705,000	1,255,000	300,000	-	-76%	-100%
Total Expenditures:	**1,900,000**	**2,605,000**	**2,655,000**	**1,700,000**	**1,450,000**	**-36%**	**-15%**
Net Change in Cash:	**$ (822,758)**	**$ (1,585,000)**	**$ (1,672,000)**	**$ (480,000)**	**$ (230,000)**		

Ending Cash Balance Summary

The Transportation Benefit District (TBD) Fund is projected to end 2027 with a cash balance of $303,475 and 2028 with a cash balance of $73,475. The decrease in 2028 reflects the planned use of available resources to support street maintenance, paving, and transportation capital projects.

Debt service funds are used to account for principal and interest payments on the City's outstanding debt. The City uses debt as a means of financing capital improvements. By extending repayment over the anticipated useful life of an improvement, the cost is more equitably shared among the citizens who benefit from the investment. Bond proceeds are used to finance the construction or acquisition of capital improvements, with the debt repaid over time from taxes, fees, or other revenue sources identified for that purpose.

The City of Des Moines has three types of debt outstanding for general government purposes:

Limited Tax General Obligation (LTGO) Bonds, also referred to as Councilmanic Bonds, may be issued with approval of the City Council. These bonds are repaid from existing general revenues of the City.

Intergovernmental Bonds represent the City's share of debt associated with the South Correctional Entity (SCORE) and are backed by the full faith and credit of the City. In 2019, the City transitioned from a host city to an owner city of SCORE. Prior to this change, the City's allocable share of SCORE debt was reported as an intergovernmental loan. As an owner city, the City's share of SCORE debt is reported as intergovernmental bonds.

Governmental Loans include a Public Works Trust Fund loan held by the City for eligible public infrastructure improvements.

When debt is issued, bond rating agencies conduct a comprehensive review of the City's financial condition and assign a credit rating based on their findings. The City's bond rating reflects its creditworthiness and directly affects the cost of borrowing. The City of Des Moines currently holds an AA bond rating from S&P Global Ratings, which was most recently awarded in May 2025.

Revenue and Expenditures

	2025 Actuals	2026 Budget	2026 Projected	2027 Budget	2028 Budget	2027 vs 2026 Projected (% Change)	2028 vs. 2027 Budget (% Change)
Revenue							
Transfer In From Waterfront Zone	250,000	250,000	250,000	250,000	250,000	0%	0%
Transfer In From Reet 1	293,979	268,040	268,040	300,668	300,273	12%	0%
Transfer In From Reet 2	454,503	479,479	479,478	512,524	512,240	7%	0%
Transfer In From One-Time Tax	50,000	50,000	50,000	50,000	50,000	0%	0%
Total Revenue:	**1,048,482**	**1,047,519**	**1,047,518**	**1,113,192**	**1,112,513**	**6%**	**0%**
Expenditures							
Public Works Trust Fund Loan - Principal	31,863	31,863	31,863	31,863	31,863	0%	0%
Public Works Trust Fund Loan - Interest	637	478	478	320	161	-33%	-50%
2018 Refunding Bonds - Principal	281,911	292,385	292,385	309,228	321,071	6%	4%
2018 Refunding Bonds - Interest	122,643	111,107	111,352	99,413	87,045	-11%	-12%
2023 Bonds - Interest	611,855	611,685	611,685	672,365	672,365	10%	0%
Transfers out to the General Fund	59,644	-	-	-	-	-	-
Other Debt Service Costs	119	-	-	-	-	-	-
Total Expenditures:	**1,108,672**	**1,047,518**	**1,047,763**	**1,113,189**	**1,112,505**	**6%**	**0%**
Net Change in Cash:	**$ (60,190)**	**$ 1**	**$ (245)**	**$ 3**	**$ 8**		

Revenue: Debt service revenues consist of transfers from funds that provide the resources necessary to make scheduled principal and interest payments. The Waterfront Zone and One-Time Tax transfers remain level throughout the biennium, while transfers from REET 1 and REET 2 increase during the biennium to support higher scheduled debt service requirements.

Expenditures: Debt service expenditures reflect the City's scheduled principal and interest payments on outstanding bonds and governmental loans. Total debt service increases in 2027 primarily due to higher principal payments on the 2018 Refunding Bonds and increased interest payments on the 2023 Bonds in the biennium. Expenditures remain relatively stable in 2028 as declining interest costs on older debt partially offset increases in scheduled principal payments.

Ending Cash Balance Summary

The Debt Service Fund is projected to end 2027 with a cash balance of $62,277 and 2028 with a cash balance of $62,285. Transfers into the fund are budgeted to provide sufficient resources to meet scheduled debt service requirements.

The REET 1 (Real Estate Excise Tax) Fund accounts for revenues received from the City's "first quarter percent" tax imposed on real estate sales transactions within the City. These revenues are primarily transferred to capital project funds to support projects identified in the City's adopted six-year Capital Improvements Plan (CIP).

REET 1 is a highly volatile revenue source that is closely tied to activity in the real estate market. Large and unpredictable commercial real estate transactions can result in significant fluctuations in annual collections. The Fund also earns interest revenue on available cash balances until the funds are needed for eligible capital purposes.

Revenue and Expenditures

	2025 Actuals	2026 Budget	2026 Projected	2027 Budget	2028 Budget	2027 vs 2026 Projected (% Change)	2028 vs. 2027 Budget (% Change)
Revenue							
REET 1-First Quarter Percent	623,172	650,000	625,000	500,000	500,000	-20%	0%
Interest Revenue	124,645	70,000	96,946	70,000	70,000	-28%	0%
Total Revenue:	**747,816**	**720,000**	**721,946**	**570,000**	**570,000**	**-21%**	**0%**
Expenditures							
Transfers Out To Debt Service Fund	293,979	268,040	268,040	300,668	300,273	12%	0%
Transfers Out To Surface Water Management Fund	-	-	177,000	-	-	-100%	-
Transfer out to Municipal Capital Improvements Fund	-	424,000	2,341,000	-	242,000	-100%	-
Transfers Out To Transportation Capital Improvements Fund	-	1,604,000	25,000	18,000	-	-28%	-100%
Transfer Out To Facility Repair and Replacement Fund	-	332,000	50,000	96,000	-	92%	-100%
Total Expenditures:	**293,979**	**2,628,040**	**2,861,040**	**414,668**	**542,273**	**-86%**	**31%**
Net Change in Cash:	**$ 453,836**	**$ (1,908,040)**	**$ (2,139,094)**	**$ 155,332**	**$ 27,727**		

Revenue: REET 1 revenue is budgeted at $500,000 annually for 2027 and 2028, below 2026 projected collections of $623,172. The conservative forecast reflects the volatility of real estate activity and the potential for significant year-to-year fluctuations in taxable transactions. Interest revenue is budgeted at $70,000 annually based on anticipated cash balances available for investment.

Expenditures: REET 1 revenues are transferred to other funds to support eligible capital expenditures and debt service. Transfers vary significantly from year to year based on the timing and funding needs of projects included in the Capital Improvements Plan. Transfers are substantially lower in 2027 and 2028 than projected for 2026, when approximately $2.3 million is being transferred to the Municipal Capital Improvements Fund.

Ending Cash Balance Summary

The REET 1 Fund is projected to end 2027 with a cash balance of $1,068,301 and 2028 with a cash balance of $1,096,028. These balances maintain resources for future eligible capital projects while providing flexibility to address the inherent volatility of REET collections.

The REET 2 (Real Estate Excise Tax) Fund accounts for revenues received from the City's "second quarter percent" tax imposed on real estate sales transactions within the City. REET 2 is an additional 0.25% tax authorized for jurisdictions planning under the Washington State Growth Management Act. Historically, REET 2 revenues were subject to more restrictive capital project requirements than REET 1; however, legislation effective in 2025 expanded the allowable uses of both revenue sources and permits REET 1 and REET 2 revenues to be used interchangeably for eligible purposes. These revenues are primarily transferred to capital project funds to support projects identified in the City's adopted six-year Capital Improvements Plan (CIP).

REET 2 is a highly volatile revenue source that is closely tied to activity in the real estate market. Large and unpredictable commercial real estate transactions can result in significant fluctuations in annual collections. The Fund also earns interest revenue on available cash balances until the funds are needed for eligible capital purposes.

Revenue and Expenditures

	2025 Actuals	2026 Budget	2026 Projected	2027 Budget	2028 Budget	2027 vs 2026 Projected (% Change)	2028 vs. 2027 Budget (% Change)
Revenue							
REET 2nd Quarter %	617,780	650,000	625,000	500,000	500,000	-20%	0%
Interest Revenue	57,362	30,000	34,417	30,000	30,000	-13%	0%
Total Revenue:	**675,141**	**680,000**	**659,417**	**530,000**	**530,000**	**-20%**	**0%**
Expenditures							
Transfers Out To Debt Service Fund	454,503	479,479	479,478	512,524	512,240	7%	0%
Transfers Out To Surface Water Management Fund	8,177	28,000	23,000	-	-	-100%	-
Transfer out to Municipal Capital Improvements Fund	(23,002)	-	856,000	-	-	-100%	-
Transfer Out To Facility Repair and Replacement Fund	-	-	288,000	121,000	-	-58%	-100%
Total Expenditures:	**439,678**	**507,479**	**1,646,478**	**633,524**	**512,240**	**-62%**	**-19%**
Net Change in Cash:	**$ 235,462**	**$ 172,521**	**$ (987,061)**	**$ (103,524)**	**$ 17,760**		

Revenue: REET 2 revenue is budgeted at $500,000 annually for 2027 and 2028, below 2026 projected collections of $617,780. The conservative forecast reflects the volatility of real estate activity and the potential for significant year-to-year fluctuations in taxable transactions. Interest revenue is budgeted at $30,000 annually based on anticipated cash balances available for investment.

Expenditures: REET 2 revenues are transferred to other funds to support eligible capital expenditures and debt service. Transfers vary from year to year based on the timing and funding needs of projects included in the Capital Improvements Plan. Expenditures are substantially lower in 2027 and 2028 than projected for 2026, which includes $856,000 for Municipal Capital Improvements and $288,000 for Facility Repair and Replacement. In 2027, the Fund will also provide $121,000 for Equipment Replacement in addition to approximately $513,000 for debt service.

Ending Cash Balance Summary

The REET 2 Fund is projected to end 2027 with a cash balance of $300,870 and 2028 with a cash balance of $318,630. These balances provide resources for future eligible capital projects while recognizing the volatility of REET collections.

The Park Levy Fund accounts for revenues received from King County through the voter-approved property tax levy supporting parks, trails, and open space throughout King County. For the 2027–2032 levy cycle, the City has been allocated approximately $3 million in levy funding, plus an additional $3 million specifically designated for park renovations. These revenues are primarily transferred to capital project funds to support eligible projects identified in the City's adopted six-year Capital Improvements Plan (CIP).

Revenue and Expenditures

	2025 Actuals	2026 Budget	2026 Projected	2027 Budget	2028 Budget	2027 vs 2026 Projected (% Change)	2028 vs. 2027 Budget (% Change)
Revenue							
King County Park Levy	210,042	135,000	250,000	588,333	923,333	135%	57%
Interest Revenue	14,995	10,000	9,997	-	-	-100%	-
Total Revenue:	**225,037**	**145,000**	**259,997**	**588,333**	**923,333**	**126%**	**57%**
Expenditures							
Transfers Out To General Fund	-	-	-	483,333	483,333	-	0%
Transfer out to Municipal Capital Improvements Fund	307,428	39,000	256,000	105,000	440,000	-59%	319%
Total Expenditures:	**307,428**	**39,000**	**256,000**	**588,333**	**923,333**	**130%**	**57%**
Net Change in Cash:	**$ (82,392)**	**$ 106,000**	**$ 3,997**	**$ -**	**$ -**		

Revenue: King County Park Levy revenue increases in 2027 and 2028 as funding from the 2026–2031 levy cycle becomes available to the City. The timing and amount of revenue recognized each year reflect the anticipated distribution of the City's allocation from King County.

Expenditures: Park Levy revenues are used to support both park capital improvements and eligible park programs and operations. Transfers to the Municipal Capital Improvements Fund provide funding for park renovation and other eligible capital projects identified in the City's Capital Improvements Plan. Transfers to the General Fund support eligible park programs and operating costs

Ending Cash Balance Summary

The Park Levy Fund is projected to end both 2027 and 2028 with a cash balance of $242,038. The City is evaluating eligible uses for the remaining cash balance to ensure available levy resources are effectively used to support park programs, operations, and capital improvements.

The Park In-Lieu Fund accounts for revenues received from new development to offset the cost of expanding park and open space capacity needed to serve growth. Revenue from this source is largely unpredictable and varies based on the timing and level of development activity. These revenues are restricted to projects that increase the capacity of City parks and open space. The fund also earns interest on amounts held until they are used for eligible purposes. Funds are primarily transferred to capital project funds based on projects identified in the City's adopted six-year Capital Improvements Plan (CIP).

Revenue and Expenditures

	2025 Actuals	2026 Budget	2026 Projected	2027 Budget	2028 Budget	2027 vs 2026 Projected (% Change)	2028 vs. 2027 Budget (% Change)
Revenue							
Interest Revenue	-	27,500	46,000	50,000	50,000	9%	-
Total Revenue:	**-**	**27,500**	**46,000**	**50,000**	**50,000**	**9%**	**0%**
Expenditures							
Transfer out to Municipal Capital Improvements Fund	2,856	46,000	69,000	-	-	-100%	-
Total Expenditures:	**2,856**	**46,000**	**69,000**	**-**	**-**	**-100%**	**-**
Net Change in Cash:	**$ (2,857)**	**$ (18,500)**	**$ (23,000)**	**$ 50,000**	**$ 50,000**		

Ending Cash Balance Summary

The Park In Lieu Fund is projected to end 2027 with a cash balance of $389,532 and 2028 with a cash balance of $439,532. The City will continue to evaluate eligible capital projects where these restricted funds can be used to expand the capacity of City parks and open space.

The One-Time Sales Tax and B&O Tax Revenue Fund was established to account for sales tax and business and occupation (B&O) tax revenues generated by projects with a total value exceeding $15 million. Under City policy, these revenues are transferred from the General Fund to this fund for subsequent use on eligible capital projects through the Municipal Capital Improvements Fund. The transfer requirement may be waived by the City Council, allowing the revenues to remain in the General Fund.

Revenue and Expenditures

	2025 Actuals	2026 Budget	2026 Projected	2027 Budget	2028 Budget	2027 vs 2026 Projected (% Change)	2028 vs. 2027 Budget (% Change)
Revenue							
Interest Revenue	54,940	30,000	32,964	30,000	30,000	-9%	0%
Total Revenue:	**54,940**	**30,000**	**32,964**	**30,000**	**30,000**	**-9%**	**0%**
Expenditures							
Transfer out to Debt Service Fund	50,000	50,000	50,000	50,000	50,000	0%	0%
Transfer out to Municpal Capital Improvements Fund	9,607	500,000	344,000	-	-	-100%	-
Transfer out to Transportation Capital Improvements	31,483	-	-	-	-	-	-
Total Expenditures:	**91,090**	**550,000**	**394,000**	**50,000**	**50,000**	**-87%**	**0%**
Net Change in Cash:	**$ (36,150)**	**$ (520,000)**	**$ (361,036)**	**$ (20,000)**	**$ (20,000)**		

Revenue: The proposed 2027–2028 budget assumes the City Council will waive the transfer requirement, allowing qualifying one-time tax revenues to remain in the General Fund.

Ending Cash Balance Summary

The One-Time Tax Revenues Fund is projected to end 2027 with a cash balance of $879,192 and 2028 with a cash balance of $859,192. The remaining cash balance is available to support eligible capital projects consistent with the purposes of the fund.

The Municipal Capital Improvements Fund accounts for revenues and expenditures associated with capital projects that construct, improve, renovate, or replace City-owned facilities and other public assets. Projects may include improvements to municipal buildings, parks, recreational facilities, and other City infrastructure. Funding is provided from a variety of sources and is used for projects identified in the City's adopted six-year Capital Improvements Plan (CIP).

Revenue

	2025 Actuals	2026 Budget	2026 Projected	2027 Budget	2028 Budget	2027 vs 2026 Projected (% Change)	2028 vs. 2027 Budget (% Change)
Intergovernmental							
State and Local Grants	1,515,812	3,509,000	2,450,000	-	5,843,000	-100%	-
Total Intergovernmental:	**1,515,812**	**3,509,000**	**2,450,000**	**-**	**5,843,000**	**-100%**	**-**
Miscellaneous							
Interest Revenue	424,666	200,000	308,848	200,000	200,000	-35%	0%
Total Miscellaneous:	**424,666**	**200,000**	**308,848**	**200,000**	**200,000**	**-35%**	**0%**
Other Financing Sources							
Transfers In from the General Fund	19,923	-	-	-	-	-	-
Transfers In from the REET 1 Fund	-	1,978,000	2,341,000	-	242,000	-100%	-
Transfers In from the REET 2 Fund	(23,002)	-	890,000	-	-	-100%	-
Transfers In from the Park Levy Fund	307,428	39,000	256,000	105,000	440,000	-59%	319%
Transfers In from the Park In Lieu Fund	2,856	46,000	69,000	-	-	-100%	-
Transfers In from the One-Time Tax Revenue Fund	9,607	500,000	344,000	-	-	-100%	-
Transfers In from the Municipal Facilities Fund	384	-	-	-	-	-	-
Total Other Financing Sources	**317,196**	**2,563,000**	**3,900,000**	**105,000**	**682,000**	**-97%**	**550%**
Total Revenue:	**$ 2,257,673**	**$ 6,272,000**	**$ 6,658,848**	**$ 305,000**	**$ 6,725,000**		

Funding for municipal capital projects is provided from a combination of grants, dedicated revenues, and transfers from other City funds. Revenue can vary significantly from year to year based on the timing and funding needs of projects included in the Capital Improvements Plan. The 2028 budget includes $5.8 million in state and local grant funding, along with transfers from the REET 1 and Park Levy funds to support planned capital projects.

Expenditures

	2025 Actuals	2026 Budget	2026 Projected	2027 Budget	2028 Budget	2027 vs 2026 Projected (% Change)	2028 vs. 2027 Budget (% Change)
Expenditures							
Parks Improvements	30,424	-	166,529	53,000	56,000	-68%	6%
Recreational Facility Capital	296,113	11,458,000	4,410,894	-	652,000	-100%	-
Park Facilities Capital	3,584,077	5,649,000	4,237,068	105,000	8,035,646	-98%	-
Parking Facilities Capital	60,994	0	754	-	-	-100%	-
Total Expenditures:	**$ 3,971,609**	**$ 17,107,000**	**$ 8,815,244**	**$ 158,000**	**$ 8,743,646**		

Capital expenditures vary significantly from year to year based on the timing and construction schedules of individual projects. The 2027 budget includes $158,000 for parks improvements and park facility capital projects. Expenditures increase to $8.7 million in 2028, primarily reflecting planned park facility improvements and recreational facility capital projects.

Ending Cash Balance Summary

The Municipal Capital Improvements Fund is projected to end 2027 with a cash balance of $8,305,287 and 2028 with a cash balance of $6,286,641. The decrease in 2028 reflects the planned use of accumulated resources to fund capital projects identified in the City's Capital Improvements Plan.

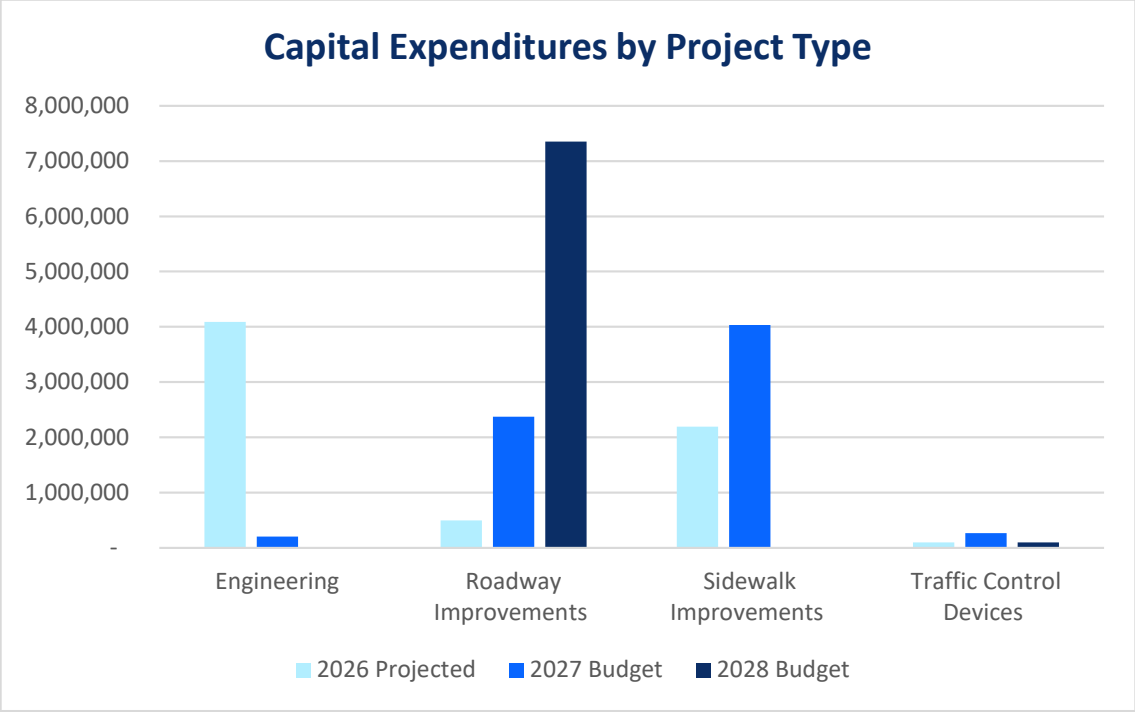
The Transportation Capital Improvements Fund accounts for the revenues and expenditures associated with major capital projects that improve, preserve, and expand the City's transportation infrastructure. Projects may include improvements to streets, sidewalks, trails, intersections, and other transportation facilities that enhance safety, mobility, connectivity, and accessibility throughout the City. Projects are generally identified through the City's adopted six-year Capital Improvements Plan (CIP) and may be funded through a combination of grants, transportation revenues, transfers from other City funds, and other dedicated funding sources.

Revenue

	2025 Actuals	2026 Budget	2026 Projected	2027 Budget	2028 Budget	2027 vs 2026 Projected (% Change)	2028 vs. 2027 Budget (% Change)
Intergovernmental							
State and Local Grants	3,643,753	5,890,000	8,658,000	1,780,000	3,500,000	-79%	97%
Total Intergovernmental:	**3,643,753**	**5,890,000**	**8,658,000**	**1,780,000**	**3,500,000**	**-79%**	**97%**
Miscellaneous							
Interest Revenue	40,213	10,000	26,809	20,000	20,000	-25%	0%
Contributions and Donations	23,848	-	866,000	140,000	-	-84%	-100%
Judgements and Settlements	-	-	876,601	-	-	-100%	-
Total Miscellaneous:	**64,061**	**10,000**	**1,769,410**	**160,000**	**20,000**	**-91%**	**-88%**
Other Financing Sources							
Transfers In from the Street Pavement Fund	1,105,500	1,183,000	1,812,000	529,000	200,000	-71%	-62%
Transfers In from the Automated Speed Enforcement Fund	87,710	-	105,000	222,000	500,000	111%	125%
Transfers In from the Redondo Speed Enforcement Fund	42,698	230,000	431,000	280,000	107,000	-35%	-62%
Transfers In from the Transportation Benefits District Fund	-	705,000	1,255,000	300,000	-	-76%	-100%
Transfers In from the REET 1 Fund	-	50,000	25,000	18,000	-	-28%	-100%
Transfers In from the One-Time Tax Revenues Fund	31,483	-	-	-	-	-	-
Transfers In from the Traffic In Lieu Fund	245,000	-	350,000	350,000	-	0%	-100%
Transfers In from the Traffic Impact (City-Wide) Fund	918,000	-	63,000	239,000	1,000,000	279%	318%
Transfers In from the Surface Water Management Fund	6,000	88,000	192,000	88,000	88,000	-54%	0%
Total Other Financing Sources	**2,436,391**	**2,256,000**	**4,233,000**	**2,026,000**	**1,895,000**	**-52%**	**-6%**
Total Revenue:	**$ 6,144,206**	**$ 8,156,000**	**$ 14,660,410**	**$ 3,966,000**	**$ 5,415,000**		

Revenue for the Transportation Capital Improvements Fund varies significantly from year to year based on the timing and funding requirements of individual capital projects. State and local grants are the largest source of revenue, with $1.8 million budgeted in 2027 and $3.5 million in 2028. The fund also receives transfers from several City funds, including the Street Pavement, Automated Speed Enforcement, Redondo Speed Enforcement, Traffic Impact, and other transportation-related funds. Changes in these funding sources generally correspond with the timing and eligible costs of projects included in the City's adopted Capital Improvements Plan.

Expenditures



	2025 Actuals	2026 Budget	2026 Projected	2027 Budget	2028 Budget	2027 vs 2026 Projected (% Change)	2028 vs. 2027 Budget (% Change)
Expenditures							
Engineering	468,235	5,003,000	4,090,818	203,000	-	-95%	-100%
Roadway Improvement	4,628,709	243,000	500,111	2,372,000	7,350,000	374%	210%
Sidewalk Improvement	487,258	4,038,000	2,196,847	4,031,000	-	83%	-100%
Traffic Control Devices	76,781	80,000	100,845	270,000	97,000	168%	-64%
Other	118,500	0	-	-	-	-	-
Total Expenditures:	**$ 5,779,482**	**$ 9,364,000**	**$ 6,888,620**	**$6,876,000**	**$ 7,447,000**		

Expenditures reflect the scheduled construction and implementation of projects included in the City's six-year Capital Improvements Plan. Total expenditures are budgeted at approximately $6.9 million in 2027 and $7.4 million in 2028. The composition of capital spending changes significantly over the biennium, with approximately $4.0 million dedicated to sidewalk improvements in 2027 and approximately $7.4 million dedicated to roadway improvements in 2028. These year-to-year changes reflect the timing and anticipated construction schedules of individual transportation projects rather than changes in the City's ongoing operating costs.

Ending Cash Balance Summary

The Transportation Capital Improvements Fund is projected to end 2027 with a cash balance of $6,059,662 and 2028 with a cash balance of $4,027,662. The declining cash balance reflects the planned use of accumulated resources to fund transportation capital projects included in the City's Capital Improvements Plan.

The Traffic In-Lieu Fund accounts for revenues received from new development to offset the cost of expanding transportation infrastructure capacity needed to accommodate increased traffic associated with growth. Revenue from this source is largely unpredictable and varies based on the timing and level of development activity. These revenues are restricted to projects that increase the capacity of City transportation infrastructure. The fund also earns interest on amounts held until they are used for eligible purposes.

Revenue and Expenditures

	2025 Actuals	2026 Budget	2026 Projected	2027 Budget	2028 Budget	2027 vs 2026 Projected (% Change)	2028 vs. 2027 Budget (% Change)
Revenue							
Traffic In Lieu Impact Fees	450,000	500,000	500,000	-	-	-100%	-
Interest Revenue	25,514	7,500	19,136	7,500	7,500	-61%	0%
Total Revenue:	**475,514**	**507,500**	**519,136**	**7,500**	**7,500**	**-99%**	**0%**
Expenditures							
Transfer out to Transportation Capital Improvements Fund	245,000	-	350,000	350,000	-	0%	-100%
Total Expenditures:	**245,000**	**-**	**350,000**	**350,000**	**-**	**0%**	**-**
Net Change in Cash:	**$ 230,513**	**$ 507,500**	**$ 169,136**	**$ (342,500)**	**$ 7,500**		

Revenue: Traffic in-lieu revenue is dependent on development activity and can vary significantly from year to year. No new in-lieu revenue is assumed in 2027 or 2028 due to the unpredictable timing and level of development activity. Interest earnings of $7,500 are budgeted in each year.

Expenditures: The 2027 budget includes a $350,000 transfer to the Transportation Capital Improvements Fund to support eligible transportation capacity improvements. No expenditures are currently budgeted in 2028.

Ending Cash Balance Summary

The Traffic In-Lieu Fund is projected to end 2027 with a cash balance of $491,534 and 2028 with a cash balance of $499,034. The remaining cash balance is available for future eligible transportation projects that increase capacity to accommodate growth.

The Traffic Impact (City-Wide) Fund accounts for revenues received from impact fees assessed on new development to offset the cost of expanding transportation infrastructure capacity needed to accommodate increased traffic associated with growth. Revenue from this source is largely unpredictable and varies based on the timing and level of development activity. These revenues are restricted to projects that increase the capacity of City transportation infrastructure. The fund also earns interest on amounts held until they are used for eligible purposes. The City's adopted six-year Capital Improvements Plan (CIP) identifies impact fees as a funding source for eligible transportation capacity projects. Additional information on these projects is provided in the Capital Projects section of the budget.

Revenue and Expenditures

	2025 Actuals	2026 Budget	2026 Projected	2027 Budget	2028 Budget	2027 vs 2026 Projected (% Change)	2028 vs. 2027 Budget (% Change)
Revenue							
Traffic Impact Fees	83,590	300,000	1,187,701	400,000	400,000	-66%	0%
Interest Revenue	59,674	35,000	46,413	25,000	25,000	-46%	0%
Total Revenue:	**143,264**	**335,000**	**1,234,114**	**425,000**	**425,000**	**-66%**	**0%**
Expenditures							
Miscellaneous Services	100,584	-	-	-	-	-	-
Transfer out to Transportation Capital Improvements Fund	918,000	-	63,000	239,000	1,000,000	279%	318%
Total Expenditures:	**1,018,584**	**-**	**63,000**	**239,000**	**1,000,000**	**279%**	**318%**
Net Change in Cash:	**$ (875,321)**	**$ 335,000**	**$ 1,171,114**	**$ 186,000**	**$ (575,000)**		

Revenue: Traffic impact fee revenue is dependent on development activity and can vary significantly from year to year. The $1.2 million projected in 2026 reflects higher-than-anticipated development activity. The 2027 and 2028 budgets assume $400,000 annually, reflecting a more conservative estimate given the unpredictable timing and level of development activity.

Expenditures: Expenditures consist primarily of transfers to the Transportation Capital Improvements Fund to support eligible transportation capacity projects identified in the City's Capital Improvements Plan. Transfers are budgeted at $239,000 in 2027 and $1.0 million in 2028 based on the anticipated timing and funding needs of planned capital projects.

Ending Cash Balance Summary

The Traffic Impact (City-Wide) Fund is projected to end 2027 with a cash balance of $1,960,381 and 2028 with a cash balance of $1,385,381. The remaining cash balance is available to fund future eligible transportation projects that increase capacity to accommodate growth.

The Traffic Impact (Pacific Ridge) Fund accounts for revenues received from impact fees assessed on new development to offset the cost of expanding transportation infrastructure capacity needed to accommodate increased traffic associated with growth in the Pacific Ridge area. Revenue from this source is largely unpredictable and varies based on the timing and level of development activity. These revenues are restricted to projects that increase the capacity of City transportation infrastructure within the Pacific Ridge area. The fund also earns interest on amounts held until they are used for eligible purposes.

Revenue

	2025 Actuals	2026 Budget	2026 Projected	2027 Budget	2028 Budget	2027 vs 2026 Projected (% Change)	2028 vs. 2027 Budget (% Change)
Revenue							
Traffic Impact Fees	-	100,000	-	-	-	-	-
Interest Revenue	28,075	15,000	21,056	15,000	15,000	-29%	0%
Total Revenue:	**28,075**	**115,000**	**21,056**	**15,000**	**15,000**	**-29%**	**0%**
Net Change in Cash:	**$ 28,075**	**$ 115,000**	**$ 21,056**	**$ 15,000**	**$ 15,000**		

Revenue: No traffic impact fee revenue is budgeted in 2027 or 2028 due to the unpredictable timing and level of development activity. Interest earnings of $15,000 are budgeted in each year.

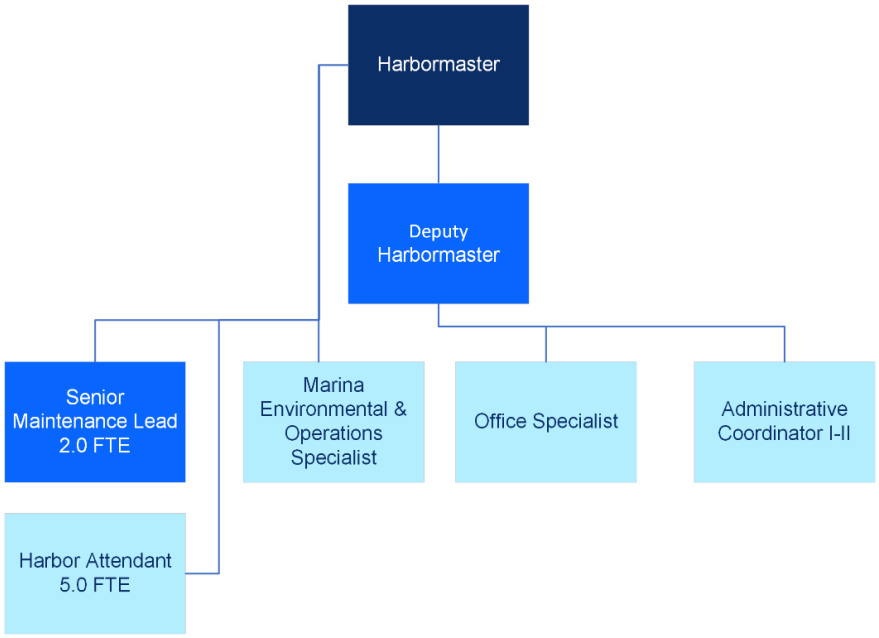
Expenditures: There are currently no budgeted expenditures.

Ending Cash Balance Summary

The Traffic Impact (Pacific Ridge) Fund is projected to end 2027 with a cash balance of $758,652 and 2028 with a cash balance of $773,652. No expenditures are currently planned during the biennium, and the remaining cash balance is available for future eligible transportation capacity projects within the Pacific Ridge area.

The Marina Fund accounts for the revenues and expenditures associated with the operation, maintenance, capital improvements, and debt obligations of the City of Des Moines Marina. Located on the east side of the East Passage of Puget Sound, the Marina is a full-service recreational boating facility serving both long-term tenants and visiting boaters. The Marina provides wet and dry moorage for approximately 840 recreational vessels, along with a variety of services and amenities supporting recreational boating and public access to the waterfront.

Organizational Chart

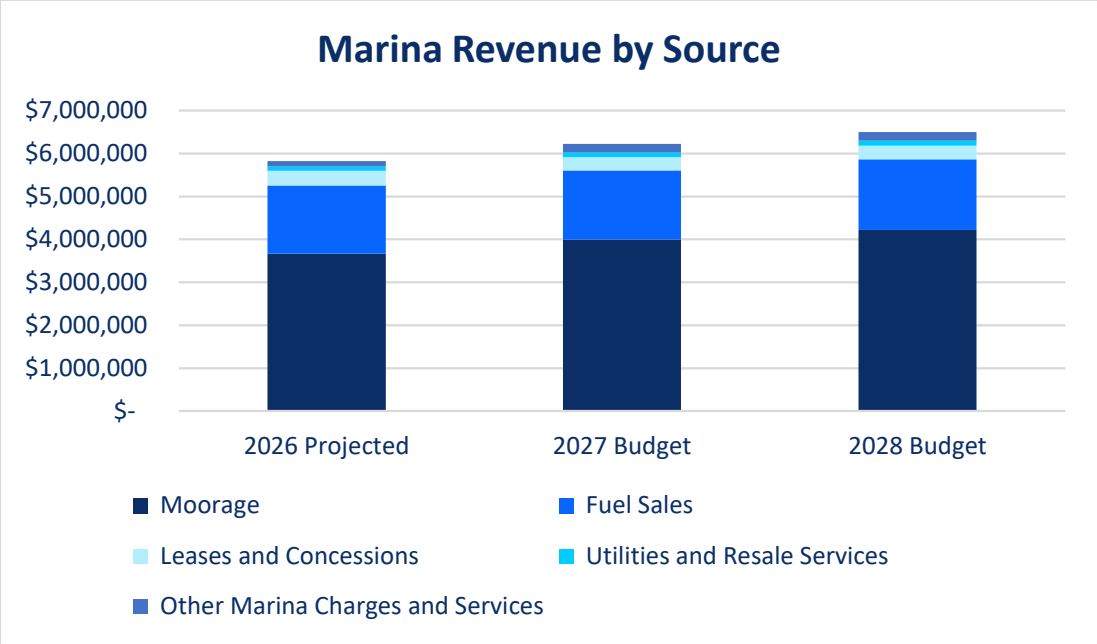


Full-Time Equivalents (FTEs)

	2026	2027 Budget			2028 Budget		
Position	**FTE**	**FTE**	**Salaries**	**Benefits**	**FTE**	**Salaries**	**Benefits**
Marina							
Harbormaster	1.00	1.00	176,709	46,207	1.00	190,177	53,907
Deputy Harbormaster	1.00	1.00	152,479	47,192	1.00	164,106	50,743
Office Specialist	1.00	1.00	79,156	37,047	1.00	81,135	33,897
Administrative Coordinator I-II Marina	1.00	1.00	92,582	26,869	1.00	94,896	28,257
Senior Maintenance Lead	2.00	2.00	215,742	77,182	2.00	219,972	78,642
Marina Environmental & Operations Specialist	1.00	1.00	105,702	27,959	1.00	108,874	28,948
Harbor Attendant	5.00	5.00	444,607	179,536	5.00	461,666	187,471
Department Total	**12.00**	**12.00**	**$ 1,266,977**	**$ 441,992**	**12.00**	**$ 1,320,826**	**$ 461,865**

Note: Position costs shown in the FTE schedule reflect the budgeted allocation of salaries and benefits by position and may not directly correspond to the related expenditure categories in the department budget. Benefit costs include medical premiums as well as retirement, payroll taxes, workers' compensation, and other employee benefits. While medical premiums are projected to increase by approximately 10% to 16%, changes in total benefit costs are lower because medical premiums represent only one component of overall employee benefits.

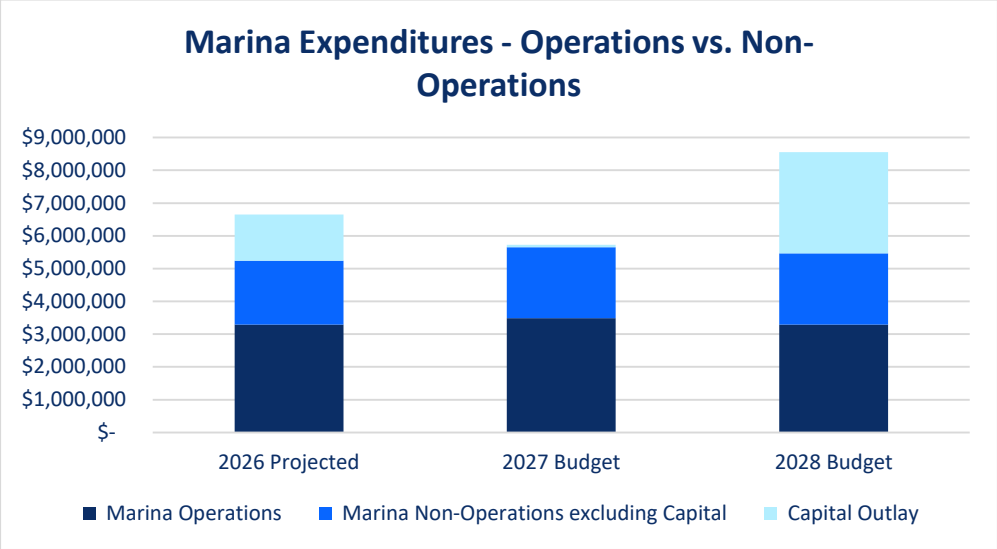
Revenue



	2025 Actuals	2026 Budget	2026 Projected	2027 Budget	2028 Budget	2027 vs 2026 Projected (% Change)	2028 vs. 2027 Budget (% Change)
Revenue							
Moorage	3,394,580	4,594,300	3,664,623	3,992,600	4,218,100	9%	6%
Fuel Sales	1,384,975	1,729,500	1,592,645	1,612,000	1,645,400	1%	2%
Leases and Concessions	311,081	351,052	338,093	309,352	322,477	-9%	4%
Utilities and Resale Services	84,671	130,320	102,676	109,500	109,500	7%	0%
Other Marina Charges and Services	82,810	75,825	124,447	71,425	71,025	-43%	-1%
Interest Revenue	433,161	40,000	125,000	200,000	200,000	60%	0%
Miscellaneous	105	-	2	-	-	-100%	-
Total Revenue:	**$ 5,710,049**	**$ 6,920,997**	**$ 6,047,485**	**$ 6,294,877**	**$ 6,566,502**	**4%**	**4%**

Marina revenue is primarily generated from moorage and fuel sales, which together account for the majority of operating revenue. Moorage revenue is budgeted at approximately $4.0 million in 2027 and $4.2 million in 2028, reflecting continued growth in the Marina's largest revenue source. Fuel sales are budgeted at approximately $1.6 million annually. Overall revenue is projected to increase approximately 4% in each year of the biennium.

Expenditures



	2025 Actuals	2026 Budget	2026 Projected	2027 Budget	2028 Budget	2027 vs 2026 Projected (% Change)	2028 vs. 2027 Budget (% Change)
Marina Operations							
Salaries and Benefits	1,345,736	1,503,387	1,390,327	1,751,632	1,843,446	26%	5%
Fuel for Resale	1,167,448	1,332,100	1,284,193	1,212,100	1,332,100	-6%	10%
Supplies	101,145	142,125	106,655	123,260	125,310	16%	2%
Utilities	78,252	95,290	88,435	64,040	64,040	-28%	0%
Repairs and Maintenance	58,474	80,901	65,449	39,902	39,901	-39%	0%
Professional and Contractual Services	321,957	605,506	354,826	815,830	395,030	130%	-52%
Total Marina Operations	**3,073,013**	**3,759,309**	**3,289,885**	**4,006,764**	**3,799,827**	**22%**	**-5%**
Marina Non-Operations							
Insurance	202,980	213,129	213,129	263,496	275,527	24%	5%
Interfund Charges	849,826	637,970	637,970	805,057	794,127	26%	-1%
Debt Service	1,170,834	1,100,399	1,040,400	1,041,672	1,042,398	0%	0%
Capital Outlay	9,965,736	880,000	1,411,500	73,000	3,091,000	-95%	4134%
Total Marina Non-Operations	**12,189,376**	**2,831,498**	**3,302,999**	**2,183,225**	**5,203,052**	**-34%**	**138%**
Total Expenditures:	**$ 15,262,389**	**$ 6,590,807**	**$ 6,592,885**	**$ 6,189,989**	**$ 9,002,879**	**-6%**	**45%**

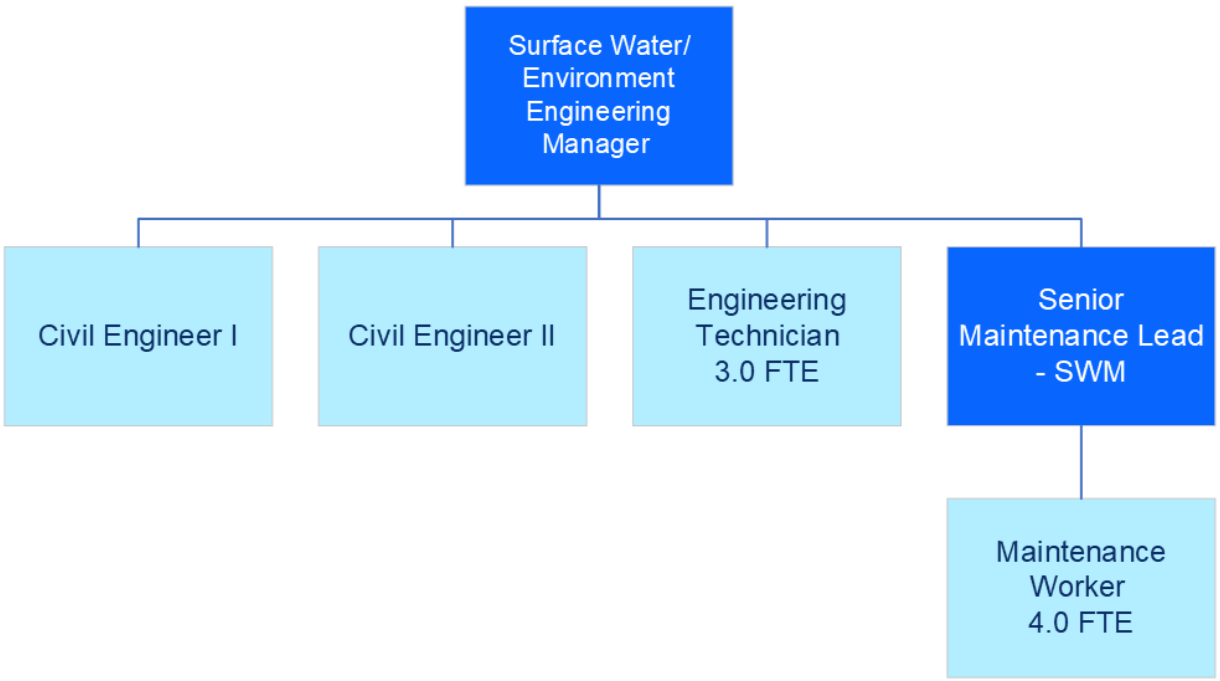
Marina operating expenditures are budgeted at approximately $4.0 million in 2027 and $3.8 million in 2028. Professional and contractual services increase significantly in 2027, primarily reflecting consulting and planning costs associated with the Marina Master Plan and Marina Seawall Project. Non-operating expenditures include insurance, interfund charges, debt service, and capital improvements. Capital outlay increases to approximately $3.1 million in 2028, primarily reflecting planned expenditures associated with the Marina Seawall project.

Ending Cash Balance Summary

The Marina Fund is projected to end 2027 with a cash balance of $9,790,794 and 2028 with a cash balance of $7,296,416. The decrease in cash during 2028 primarily reflects the planned use of accumulated resources to support capital improvements, including the Marina Seawall Project.

The Surface Water Management (SWM) Fund accounts for revenues and expenditures associated with the operation, maintenance, improvement, and construction of the City's surface water management system. The fund supports activities designed to manage stormwater runoff, maintain drainage infrastructure, reduce flooding, protect water quality, and meet applicable environmental and regulatory requirements. Revenues are primarily derived from surface water management fees and are used to support ongoing system operations as well as capital improvements to the City's stormwater infrastructure.

Organizational Chart



Note: The organizational chart reflects the primary staffing structure of the Surface Water Management (SWM) division within the Public Works Department. The FTE schedule also includes allocations of other Public Works personnel who provide services to SWM but have responsibilities across multiple Public Works functions. Accordingly, the organizational chart and FTE schedule may not directly correspond.

Full-Time Equivalents (FTEs)

	2026	2027 Budget			2028 Budget		
Position	**FTE**	**FTE**	**Salaries**	**Benefits**	**FTE**	**Salaries**	**Benefits**
Surface Water Management - Engineering							
Public Works Director	0.30	0.30	64,181	20,675	0.30	65,784	21,266
Administrative Assistant	0.25	0.25	23,145	9,830	0.25	23,724	10,228
Surface Water/Environmental Engineering Manager	1.00	0.85	151,878	49,650	0.85	155,675	51,711
Civil Engineer I	1.00	1.00	114,920	21,621	1.00	129,866	22,872
Civil Engineer II	1.00	1.00	126,699	33,081	1.00	129,866	33,438
GIS Administrator	0.40	0.40	47,542	14,918	0.40	48,731	15,589
Engineering Technician	3.00	3.00	313,848	125,162	3.00	321,694	130,361
Total Surface Water Management - Engineering	**6.95**	**6.80**	**842,213**	**274,937**	**6.80**	**875,340**	**285,465**
Surface Water Management - Maintenance							
Administrative Assistant	0.15	0.15	13,887	5,898	0.15	14,234	6,137
Maintenance Superintendent	0.30	0.30	47,201	16,570	0.30	50,801	17,657
Assistant Maintenance Superintendent	0.30	-	-	-	-	-	-
Senior Maintenance Lead	1.00	1.00	111,075	38,372	1.00	114,407	40,151
Maintenance Specialist	1.00	1.00	101,676	42,846	1.00	104,727	44,666
Maintenance Worker	4.00	4.00	346,394	69,530	4.00	347,934	72,609
Total Surface Water Management - Maintenance	**6.75**	**6.45**	**620,233**	**173,216**	**6.45**	**632,103**	**181,220**
Department Total	**13.70**	**13.25**	**$1,462,446**	**$448,153**	**13.25**	**$1,507,443**	**$466,685**

Note: Position costs shown in the FTE schedule reflect the budgeted allocation of salaries and benefits by position and may not directly correspond to the related expenditure categories in the department budget. Benefit costs include medical premiums as well as retirement, payroll taxes, workers' compensation, and other employee benefits. While medical premiums are projected to increase by approximately 10% to 16%, changes in total benefit costs are lower because medical premiums represent only one component of overall employee benefits.

Staffing: Beginning in 2027, the Assistant Maintenance Superintendent is dedicated to parks maintenance and is no longer allocated to the Surface Water Management Fund. Other staffing changes primarily reflect adjustments in the allocation of shared Public Works personnel.

Revenue

	2025 Actuals	2026 Budget	2026 Projected	2027 Budget	2028 Budget	2027 vs 2026 Projected (% Change)	2028 vs. 2027 Budget (% Change)
Revenue							
Surface Water Management Fees	5,610,507	5,896,957	5,778,822	6,043,550	6,123,590	5%	1%
Engineering, Permit and Connection Fees	869,747	90,950	328,173	160,950	162,950	-51%	1%
Grants	846,236	1,408,000	614,819	1,605,000	285,000	161%	-82%
Interest Revenue	444,047	300,000	333,035	300,000	300,000	-10%	0%
Miscellaneous Revenue	5,039	-	16,113	15,000	15,000	-7%	0%
Transfers in from REET 1 Fund	-	-	177,000	-	-	-100%	-
Total Revenue:	**$ 7,775,575**	**$ 7,695,907**	**$ 7,247,961**	**$ 8,124,500**	**$ 6,886,540**	**12%**	**-15%**

Surface Water Management fees provide the primary ongoing revenue source for the fund and are budgeted to remain relatively stable during the biennium. Grant revenues fluctuate from year to year based on the timing and funding of eligible capital projects. Engineering, permit, and connection fee revenues may also vary depending on development activity.

Expenditures

	2025 Actuals	2026 Budget	2026 Projected	2027 Budget	2028 Budget	2027 vs 2026 Projected (% Change)	2028 vs. 2027 Budget (% Change)
Surface Water Management Operations							
Salaries and Wages	1,457,939	1,653,964	1,458,242	1,497,192	1,535,063	3%	3%
Benefits	505,139	491,636	500,167	453,171	467,416	-9%	3%
Supplies	81,371	128,050	89,441	125,775	127,895	41%	2%
Professional Services	1,222,374	1,392,882	1,293,586	1,286,900	1,394,400	-1%	8%
Utilities	14,871	16,315	15,896	16,140	16,465	2%	2%
Stormwater Maintenance and Disposal	150,236	182,000	109,417	332,000	337,000	203%	2%
Other Services and Charges	30,621	61,896	103,183	51,396	57,071	-50%	11%
Total SWM Operations	**3,462,551**	**3,926,743**	**3,569,932**	**3,762,574**	**3,935,310**	**5%**	**5%**
Surface Water Management Non-Operations							
Interfund Services and Allocations	1,012,635	802,344	802,344	877,388	897,921	9%	2%
Transfers Out to Other Funds	6,000	88,000	193,056	88,000	88,000	-54%	0%
Capital Outlay	3,448,227	4,957,000	2,700,000	5,270,338	2,642,628	95%	-50%
Total SWM Non-Operations	**4,466,862**	**5,847,344**	**3,695,400**	**6,235,726**	**3,628,549**	**69%**	**-42%**
Total Expenditures:	**$ 7,929,414**	**$ 9,774,088**	**$ 7,265,332**	**$ 9,998,300**	**$ 7,563,859**	**38%**	**-24%**

Operating expenditures are expected to remain relatively consistent during the 2027–2028 biennium, with increases primarily reflecting stormwater maintenance and disposal costs and normal changes in personnel and operating costs. Stormwater maintenance and disposal costs increase beginning in 2027, primarily due to the addition of tree canopy maintenance. Capital outlay varies significantly from year to year based on the timing and scope of planned surface water management capital projects.

Ending Cash Balance Summary

The Surface Water Management Fund is projected to end 2027 with a cash balance of $8,597,092 and 2028 with a cash balance of $7,919,772. The change in cash reflects the timing of planned capital expenditures and associated funding during the biennium.

The Equipment Rental Operations Fund accounts for the revenues and expenditures associated with the maintenance and operation of the City's vehicle and equipment fleet. The fund supports City departments by providing routine maintenance, repairs, parts, fuel, and other services necessary to keep City vehicles and equipment safe, reliable, and operational.

Full-Time Equivalents (FTEs)

	2026	2027 Budget			2028 Budget		
Position	**FTE**	**FTE**	**Salaries**	**Benefits**	**FTE**	**Salaries**	**Benefits**
Equipment Rental Maintenance							
Public Works Director	0.05	0.05	10,697	3,445	0.05	10,964	3,542
Administrative Assistant	0.07	0.07	6,481	2,752	0.07	6,643	2,863
Maintenance Superintendent	0.10	0.10	15,734	5,524	0.10	16,934	5,886
Assistant Maintenance Superintendent	0.10	-	-	-	-	-	-
Lead Mechanic	1.00	1.00	100,118	31,672	1.00	102,621	32,493
Mechanic	1.00	1.00	90,822	16,562	1.00	102,621	17,989
Department Total	**2.32**	**2.22**	**$ 223,852**	**$ 59,955**	**2.22**	**$ 239,783**	**$ 62,773**

Revenue

	2025 Actuals	2026 Budget	2026 Projected	2027 Budget	2028 Budget	2027 vs 2026 Projected (% Change)	2028 vs. 2027 Budget (% Change)
Charges for Services							
Fuel Sales	253,509	295,000	287,006	295,000	295,000	3%	0%
Interfund Assessment	780,476	788,606	788,606	469,995	469,995	-40%	0%
Total Charges for Services:	**1,033,985**	**1,083,606**	**1,075,612**	**764,995**	**764,995**	**-29%**	**0%**
Miscellaneous							
Interest Revenue	9,403	1,500	5,642	1,500	1,500	-73%	0%
Other Miscellaneous	353	-	40,000	-	-	-100%	-
Total Miscellaneous:	**9,756**	**1,500**	**45,642**	**1,500**	**1,500**	**-97%**	**0%**
Other Financing Sources							
Insurance Recoveries	6,498	-	1,000	-	-	-100%	-
Total Other Financing Sources:	**6,498**	**-**	**1,000**	**-**	**-**	**-100%**	**-**
Total Revenue:	**$ 1,050,240**	**$ 1,085,106**	**$ 1,122,254**	**$ 766,495**	**$ 766,495**	**-32%**	**0%**

Revenue for the Equipment Rental Operations Fund is primarily generated through charges to City departments for equipment maintenance and fuel. Interfund assessments are budgeted at approximately $470,000 annually in 2027 and 2028, while fuel sales are budgeted at $295,000 each year. The decrease in total revenue from 2026 reflects a reduction in the interfund assessment used to recover the cost of providing equipment maintenance services to City departments.

Expenditures

	2025 Actuals	2026 Budget	2026 Projected	2027 Budget	2028 Budget	2027 vs 2026 Projected (% Change)	2028 vs. 2027 Budget (% Change)
Equipment Rental Operations							
Salaries	182,486	238,156	189,785	233,184	247,756	23%	6%
Benefits	68,297	79,374	70,346	60,155	62,773	-14%	4%
Supplies	350,312	413,984	355,476	418,984	428,984	18%	2%
Services	124,053	131,815	118,569	160,801	134,493	36%	-16%
Machinery and Equipment	10,281	-	-	-	-	-	-
Operating Lease	602	-	-	-	-	-	-
Total Expenditures:	**$ 736,030**	**$ 863,329**	**$ 734,176**	**$ 873,124**	**$ 874,006**	**19%**	**0%**

Expenditures support the operation and maintenance of the City's vehicle and equipment fleet, including personnel, fuel, parts, repairs, and other operating costs. Personnel costs primarily support two mechanics responsible for maintaining and repairing the City's fleet. Total expenditures are budgeted at approximately $872,000 in 2027 and $874,000 in 2028. Supplies represent the largest expenditure category and include fuel, parts, and materials. Expenditure levels generally reflect the maintenance and operating needs of the vehicles and equipment included in the City's fleet asset schedule.

Ending Cash Balance Summary

The Equipment Rental Operations Fund is projected to end 2027 with a cash balance of $717,392. and 2028 with a cash balance of $609,881. Changes in the fund's cash balance generally reflect the maintenance and operating requirements associated with the City's fleet asset schedule.

The Equipment Rental Replacement Fund accounts for the revenues and expenditures associated with the planned replacement of the City's vehicle and equipment fleet. The fund provides resources for the timely replacement of vehicles and equipment based on their anticipated useful lives and the City's fleet asset replacement schedule.

Revenue and Expenditures

	2025 Actuals	2026 Budget	2026 Projected	2027 Budget	2028 Budget	2027 vs 2026 Projected (% Change)	2028 vs. 2027 Budget (% Change)
Revenue							
Interfund Assessment	2,200,778	1,251,565	1,251,565	1,659,538	1,639,632	33%	-1%
Interest Revenue	157,566	60,000	118,174	120,000	120,000	2%	0%
Gain/(Loss) on Disposal of Capital Asset	43,574	-	-	-	-	-	-
Transfer in from ARPA Fund	37,733	-	-	-	-	-	-
Total Revenue:	**2,439,651**	**1,311,565**	**1,369,740**	**1,779,538**	**1,759,632**	**30%**	**-1%**
Equipment Replacement							
Court	-	70,000	-	-	-	-	-
Equipment Rental Operations	-	-	-	-	90,000	-	-
Marina	2,809	483,000	24,666	50,000	-	103%	-100%
Parks	127,473	196,000	-	120,000	-	-	-100%
Planning, Building, Public Works	42,438	35,000	49,511	45,000	50,000	-9%	11%
Police	494,938	495,000	544,431	630,000	625,000	16%	-1%
Recreation	-	45,000	-	-	68,000	-	-
Senior Services	-	45,000	64,000	-	-	-100%	-
Streets	135,167	218,600	191,867	358,000	50,000	87%	-86%
Surface Water Management	135,167	300,000	650,000	365,000	-	-44%	-100%
Total Expenditures:	**937,992**	**1,887,600**	**1,524,476**	**1,568,000**	**883,000**	**3%**	**-44%**
Net Change in Cash:	**$ 1,501,659**	**$ (576,035)**	**$ (154,736)**	**$ 211,538**	**$ 876,632**		

Revenue: Revenue for the Equipment Rental Replacement Fund is primarily generated through interfund assessments charged to City departments to fund the future replacement of vehicles and equipment. Beginning with the 2027–2028 biennium, the City is transitioning the methodology used to calculate these assessments from the historical cost of vehicles and equipment to their estimated fair market value. This approach is intended to better align replacement funding with the current cost of the City's fleet and equipment. Interfund assessments are budgeted at approximately $1.7 million annually in 2027 and 2028. Interest earnings provide an additional source of revenue as accumulated replacement reserves are held until scheduled purchases occur.

Expenditures: Expenditures represent the scheduled replacement of vehicles and equipment based on the City's fleet asset replacement schedule. Replacement expenditures are budgeted at approximately $1.6 million in 2027 and $883,000 in 2028, with the timing and amount varying based on the vehicles and equipment scheduled for replacement in each year. Police vehicles represent the largest replacement category in both years, while significant Street and Surface Water Management replacements are also planned for 2027.

Ending Cash Balance Summary

The Equipment Rental Replacement Fund is projected to end 2027 with a cash balance of $4,613,684 and 2028 with a cash balance of $5,490,316. The fund intentionally accumulates resources over time to provide funding for future vehicle and equipment replacements identified in the City's fleet asset replacement schedule.

The Facility Repair and Replacement Fund accounts for the revenues and expenditures associated with major maintenance, improvements, and replacement of City facilities. The fund provides resources for significant facility repairs and capital improvements that extend the useful life, maintain the condition, or replace major components of City-owned facilities.

Revenue and Expenditures

	2025 Actuals	2026 Budget	2026 Projected	2027 Budget	2028 Budget	2027 vs 2026 Projected (% Change)	2028 vs. 2027 Budget (% Change)
Revenue							
State Grants	213,551	-	-	-	-	-	-
Interfund Assessment	112,150	112,150	112,150	-	-	-100%	-
Interest Revenue	16,689	15,000	12,517	-	-	-100%	-
Insurance Recoveries	102,092	-	-	-	-	-	-
Transfer in from ARPA Fund	56,544	-	-	-	-	-	-
Transfer in from REET 1 Fund	-	332,000	50,000	96,000	-	92%	-
Transfer in from REET 2 Fund	-	-	288,000	121,000	-	-58%	-
Total Revenue:	**501,026**	**459,150**	**462,667**	**217,000**	**-**	**-53%**	**-100%**
Facility Repair and Replacement							
Salaries and Wages	3,481	7,595	4,351	-	-	-100%	-
Benefits	2,465	2,263	3,083	-	-	-100%	-
Supplies	-	-	-	-	-	-	-
Services	47,663	-	-	145,000	-	-	-100%
Capital Outlay	223,953	135,000	84,452	278,000	-	229%	-100%
Transfers Out to Municipal Capital Imp Fund	384	-	-	-	-	-	-
Total Expenditures:	**277,945**	**144,858**	**91,886**	**423,000**	**-**	**360%**	**-100%**
Net Change in Cash:	**$ 223,081**	**$ 314,292**	**$ 370,781**	**$ (206,000)**	**$ -**		

Revenue: Revenue for the Facility Repair and Replacement Fund has historically included interfund assessments and other funding sources used to support major facility repair and replacement needs. No interfund assessments are budgeted for 2027 or 2028 while the City evaluates and clarifies the long-term purpose, funding methodology, and use of the fund. Revenue budgeted in 2027 consists of transfers from the REET 1 and REET 2 Funds to support planned facility projects.

Expenditures: Expenditures in 2027 provide funding for planned major facility repairs and improvements. No expenditures are budgeted in 2028 while the City evaluates the future role of the fund and develops a more systematic approach for identifying, scheduling, and funding major facility repair and replacement needs.

Ending Cash Balance Summary

The Facility Repair and Replacement Fund is projected to end both 2027 and 2028 with a cash balance of $706,752. The existing cash balance will be retained while the City evaluates the fund's long-term role and develops an approach for addressing future facility repair and replacement needs.

The Computer Replacement Fund accounts for the revenues and expenditures associated with the purchase and replacement of the City's computer hardware and software. The fund provides resources for the planned replacement of technology assets to support reliable and effective technology services throughout the City.

Revenue and Expenditures

	2025 Actuals	2026 Budget	2026 Projected	2027 Budget	2028 Budget	2027 vs 2026 Projected (% Change)	2028 vs. 2027 Budget (% Change)
Revenue							
Interfund Assessment	199,376	250,000	249,220	201,539	228,656	-19%	13%
Interest Revenue	58,532	30,000	46,209	45,000	45,000	-3%	0%
Total Revenue:	**257,908**	**280,000**	**295,430**	**246,539**	**273,656**	**-17%**	**11%**
Computer Replacement							
Software	-	60,000	-	-	-	-	-
Software - Perpet Lic < $5,000	45,235	70,000	45,235	-	-	-100%	-
Server Equipment < $5,000	-	20,000	-	-	-	-	-
Hardware < $5,000	441	70,000	25,000	-	-	-100%	-
Other Systems < $5,000	40,177	-	13,200	-	-	-100%	-
Police MDC < $5,000	19,365	-	-	-	-	-	-
						-	-
Software - Perpet Lic > $5,000	51,688	50,000	75,000	148,000	50,000	97%	-66%
Server Equipment >$5,000	-	10,000	-	12,000	-	-	-100%
Hardware >$5,000	12,654	45,000	12,654	67,000	55,000	429%	-18%
Other Systems >$5,000	(390)	105,000	-	202,000	-	-	-100%
Police MDC >$5,000	-	25,000	-	-	-	-	-
Total Expenditures:	**169,170**	**455,000**	**171,089**	**429,000**	**105,000**	**151%**	**-76%**
Net Change in Cash:	**$ 88,738**	**$ (175,000)**	**$ 124,340**	**$ (182,461)**	**$ 168,656**		

Revenue: Revenue for the Computer Replacement Fund is primarily generated through interfund assessments charged to City departments to provide for the planned replacement of technology assets. Interfund assessments are budgeted at approximately $202,000 in 2027 and $229,000 in 2028, with interest earnings providing an additional source of revenue. Assessment levels reflect the anticipated funding needs of technology assets accounted for within the Computer Replacement Fund.

Expenditures: Expenditures provide for the planned replacement of computer hardware, software, servers, and other technology assets. As part of the 2027–2028 budget process, the City clarified the accounting treatment for technology-related expenditures to provide greater consistency in determining which costs are recorded in the General Fund and which are accounted for in the Computer Replacement Fund. As a result, comparisons with the 2026 budget and projected activity may reflect changes in accounting treatment as well as changes in planned technology purchases. Expenditures are budgeted at $429,000 in 2027 and $105,000 in 2028 based on the anticipated timing of technology replacements.

Ending Cash Balance Summary

The Computer Replacement Fund is projected to end 2027 with a cash balance of $1,380,046 and 2028 with a cash balance of $1,548,702. The fund maintains accumulated resources to provide for the planned replacement of technology assets as replacement needs occur.

The Self-Insurance Fund accounts for the revenues and expenditures associated with the City's insurance, claims, legal costs, and risk management activities. The fund provides resources to manage the City's exposure to financial loss and support the costs associated with insurance coverage, claims administration, and risk mitigation.

Revenue and Expenditures

	2025 Actuals	2026 Budget	2026 Projected	2027 Budget	2028 Budget	2027 vs 2026 Projected (% Change)	2028 vs. 2027 Budget (% Change)
Revenue							
Interfund Assessment	1,144,972	1,165,220	1,165,220	1,274,564	1,332,754	9%	5%
Interest Revenue	6,817	1,500	4,090	2,000	2,000	-51%	0%
Other Miscellaneous Revenues	1,961	-	-	-	-	-	-
Total Revenue:	**1,153,750**	**1,166,720**	**1,169,310**	**1,276,564**	**1,334,754**	**9%**	**5%**
Expenditures							
Insurance	1,124,785	1,202,220	1,181,025	988,456	1,037,878	-16%	5%
Settlements	2,500	-	221	-	-	-100%	-
Professional Services	57,384	111,000	57,384	120,000	120,000	109%	0%
Small Tools & Equipment	135	-	-	-	-	-	-
Total Expenditures:	**1,184,804**	**1,313,220**	**1,238,630**	**1,108,456**	**1,157,878**	**-11%**	**4%**
Net Change in Cash:	**$ (31,055)**	**$ (146,500)**	**$ (69,320)**	**$ 168,108**	**$ 176,876**		

Revenue: Revenue for the Self-Insurance Fund is primarily generated through interfund assessments charged to City departments to support the City's insurance and risk management costs. Assessments are budgeted at approximately $1.3 million annually in 2027 and 2028 and are structured to gradually strengthen the fund's cash position. Building the fund's cash balance will improve cash management by providing sufficient resources at year-end to support the City's annual insurance payment due early in the following year.

Expenditures: Expenditures primarily consist of the City's annual insurance premiums and professional services related to legal and risk management activities. Based on preliminary information provided by the City's insurance provider, insurance costs are expected to decrease in 2027.

Ending Cash Balance Summary

The Self-Insurance Fund is projected to end 2027 with a cash balance of $731,304 and 2028 with a cash balance of $908,180. The planned increase in cash is intended to strengthen the fund's cash position over time so that sufficient resources are available at year-end to pay the annual insurance premium due early in the following year.

The Unemployment Insurance Fund accounts for the revenues and expenditures associated with unemployment compensation claims. The fund provides resources to reimburse the State for eligible unemployment benefits paid to former City employees.

Revenue and Expenditures

	2025 Actuals	2026 Budget	2026 Projected	2027 Budget	2028 Budget	2027 vs 2026 Projected (% Change)	2028 vs. 2027 Budget (% Change)
Revenue							
Interfund Assessment	45,557	45,000	45,000	48,000	48,000	7%	0%
Interest Revenue	24,099	10,000	16,066	17,000	17,000	6%	0%
Total Revenue:	**69,656**	**55,000**	**61,066**	**65,000**	**65,000**	**6%**	**0%**
Expenditures							
Unemployment Insurance Claims	99,016	50,000	16,503	20,000	20,000	21%	0%
Total Expenditures:	**99,016**	**50,000**	**16,503**	**20,000**	**20,000**	**21%**	**0%**
Net Change in Cash:	**$ (29,360)**	**$ 5,000**	**$ 44,563**	**$ 45,000**	**$ 45,000**		

Revenue: Revenue for the Unemployment Insurance Fund is primarily generated through interfund assessments charged to City departments to fund unemployment compensation claims. Assessments are budgeted at $48,000 annually in 2027 and 2028, with interest earnings providing an additional source of revenue.

Expenditures: Expenditures consist of reimbursements for unemployment compensation claims and can vary from year to year based on the number and amount of eligible claims. Claims expenditures are budgeted at $20,000 annually in 2027 and 2028.

Ending Cash Balance Summary

The Unemployment Insurance Fund is projected to end 2027 with a cash balance of $645,099 and 2028 with a cash balance of $690,099. The fund maintains accumulated resources for unemployment compensation claims in accordance with the reserve requirements established by City code.

Departments

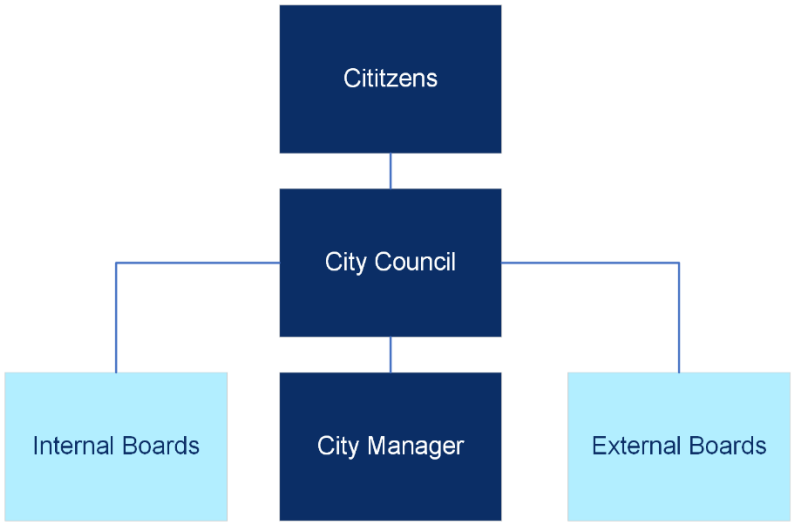
- City Council
- City Manager's Office
- Communications
- City Clerk
- Human Resources
- Finance
- Information Technology
- Legal
- Municipal Court
- Police
- Public Works
- Parks and Recreation
- Community Development
- Non-Departmental

Department Overview

The City operates under a Council-Manager form of government. The City Council consists of seven members elected to four-year, overlapping terms. The Mayor is elected by the City Council and has the same voting authority as other Councilmembers, with no veto power. The City Council appoints the City Manager to serve as the City's chief executive officer.

The City Council provides policy direction and legislative leadership for the City. Its responsibilities include adopting ordinances, overseeing municipal finances, approving contracts and the acquisition or conveyance of property, and adopting and amending the City's Comprehensive Plan. The Council also provides leadership in establishing City priorities and supporting efforts to strengthen and diversify the local economy.

Organizational Chart



Expenditures

	2025 Actuals	2026 Budget	2026 Projected	2027 Budget	2028 Budget	2027 vs 2026 Projected (% Change)	2028 vs. 2027 Budget (% Change)
City Council Expenditures							
Salaries	56,350	74,000	59,925	64,000	64,000	7%	0%
Benefits	4,716	6,008	5,036	6,008	6,008	19%	0%
Supplies	1,990	500	3,000	775	775	-74%	0%
Services	8,138	13,800	20,830	25,200	22,200	21%	-12%
Total Expenditures:	**$ 71,194**	**$ 94,308**	**$ 88,791**	**$ 95,983**	**$ 92,983**	**8%**	**-3%**

City Council expenditures primarily support compensation, benefits, and costs associated with carrying out the Council's legislative and policy-making responsibilities. Services expenditures include professional development, conferences, and travel associated with Council participation in municipal government organizations and events. The 2027 and 2028 budgets provide funding for these activities based on anticipated Council participation and related costs.



City Manager
Katherine Caffrey

Department Overview

The City Manager is the City's chief executive officer. The City Council appoints the City Manager. The City Manager carries out Council policy, oversees daily operations, and leads all City departments through their directors. The City Manager's Office connects the organization with the City Council and with Des Moines residents, businesses, and visitors.

Mission

The City Manager's Office carries out the vision and policies of the City Council. We provide ethical leadership, strong Council support, and responsible stewardship of public resources. We serve residents, businesses, elected officials, partner agencies, volunteers, and City employees with care, integrity, and teamwork.

Office Structure

The City Manager's Office is part of the Executive Department, along with the City Clerk's Office. It is funded by the General Fund. Staff include the City Manager, Assistant City Manager, City Clerk's Office staff, and Communications. All department directors report through the City Manager's Office.

The office's primary responsibilities include:

- **Strategic leadership:** Leading implementation of *Charting Our Course*, the City's first strategic plan, adopted in 2026. This includes aligning department work plans and the budget with the plan's six focus areas.
- **Council support:** Advising the City Council on policy, presenting options and recommendations, and supporting the Council's legislative and administrative work.
- **Budget leadership:** Guiding the biennial budget process, aligning it with Council priorities, and presenting the proposed budget to the Council.
- **Intergovernmental relations:** Representing the City with regional, state, and federal partners. This includes advancing the City's legislative agenda and advocating on airport impacts.
- **Communications:** Overseeing the City's communications, including the website, social media, and print publications.

2025 – 2026 Major Accomplishments

- **Guided development and adoption of *Charting Our Course*, the City's first strategic plan,** taking the Council and community through goal setting to produce a shared set of priorities for the organization.
- **Led a new biennial budget process** that ties spending decisions to Council priorities and gives department directors a greater role in building and managing their budgets, raising financial awareness and accountability across the organization.

- **Directed the City's response to the Sea-Tac Airport SAMP,** coordinating technical review across departments and with outside counsel, and advancing the City's position with the Port of Seattle and regional partners.
- **Secured Des Moines's selection as one of four sites nationally for the Counselors of Real Estate Transforming Neighborhoods program,** bringing a Consulting Corps team of outside real estate experts to the City to assess the downtown core and marina district and deliver independent revitalization recommendations.
- **Facilitated the City's all-employee feedback effort** by coordinating listening sessions and identifying opportunities to improve employee engagement and organizational effectiveness.
- **Improved and standardized City Council agenda processes,** including new procedures, timelines, templates, and meeting scripts to improve the accuracy and efficiency of agenda preparation and meeting support.

2027 – 2028 Goals & Priorities

Goal	Strategic Plan Focus Area
Carry out Council direction by turning Council priorities and policy decisions into clear work plans, assignments, and timelines.	Organizational Excellence
Lead implementation of *Charting Our Course* by aligning department work plans and budget requests with the plan's goals and strategies.	Organizational Excellence (supports all six)
Report progress on priority initiatives by creating a regular status update and performance tracking tool for the Council and the public.	Organizational Excellence; Engaged and Thriving Community
Deliver high-quality services efficiently by reviewing operations for cost savings and better ways to serve customers.	Financial Stability; Organizational Excellence
Strengthen the City's long-term financial position by addressing the structural gap between revenue and expense growth and building fund balance, consistent with Council direction.	Financial Stability
Advance downtown, waterfront, and Pacific Highway revitalization through business outreach, partnerships such as the Transforming Neighborhoods program, and land use and infrastructure planning.	Economic Vitality
Protect the community from airport impacts by advocating with the Port of Seattle, the FAA, and state and federal partners.	Natural and Built Environment; Engaged and Thriving Community

Goal	Strategic Plan Focus Area
Advance the City's legislative agenda by working with the City's state and federal advocates and regional partners.	Financial Stability; Economic Vitality
Lead clear, timely communications on high-profile issues, both internally with staff and externally with the community.	Engaged and Thriving Community
Make it easier for the public to find information and engage with the City through the new website, social media, community events, and other accessible options.	Engaged and Thriving Community
Build a strong workplace culture by acting on employee feedback and supporting staff development.	Organizational Excellence

Organizational Chart



Full-Time Equivalents (FTEs)

	2026	2027 Budget			2028 Budget		
Position	**FTE**	**FTE**	**Salaries**	**Benefits**	**FTE**	**Salaries**	**Benefits**
City Manager	1.00	1.00	276,538	41,200	1.00	283,444	42,260
Assistant City Manager	1.00	1.00	228,087	61,957	1.00	233,784	64,606
Department Total	**2.00**	**2.00**	**$ 504,625**	**$ 103,157**	**2.00**	**$ 517,228**	**$ 106,866**

Note: Position costs shown in the FTE schedule reflect the budgeted allocation of salaries and benefits by position and may not directly correspond to the related expenditure categories in the department budget. Benefit costs include medical premiums as well as retirement, payroll taxes, workers' compensation, and other employee benefits. While medical premiums are projected to increase by approximately 10% to 16%, changes in total benefit costs are lower because medical premiums represent only one component of overall employee benefits.

Expenditures

	2025 Actuals	2026 Budget	2026 Projected	2027 Budget	2028 Budget	2027 vs 2026 Projected (% Change)	2028 vs. 2027 Budget (% Change)
Expenditures							
Salaries	548,570	510,832	491,828	498,587	507,165	1%	2%
Benefits	94,327	119,582	97,501	103,157	103,841	6%	1%
Supplies	5,064	2,000	5,064	1,600	1,775	-68%	11%
Services	238,299	176,475	180,042	162,447	165,872	-10%	2%
Total Expenditures:	**$ 886,261**	**$ 808,889**	**$ 774,436**	**$ 765,791**	**$ 778,653**	**-1%**	**2%**

City Manager's Office expenditures are expected to remain relatively stable during the 2027–2028 biennium. Services expenditures decrease in 2027 as part of expenditure reductions incorporated into the budget to align ongoing costs with available resources. Expenditures remain relatively stable in 2028.

Department Overview

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.

- **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.

2025 – 2026 Major Accomplishments

- Website redesign
- In-house production of the City Currents
- 2nd Annual Non-Profit Summit
- New agenda management software
- Communication branding and guidelines

2027 – 2028 Goals & Priorities

- **Downtown Beautification** – Revitalize downtown to be vibrant and provide a range of amenities that meet the needs and wants of a growing community
  Strategic Priority: Economic Vitality

- **In-house production of the City Currents** – Use resources wisely and manage costs
  Strategic Priority: Financial Stability

- **Website re-design and continual updates** – Make it easy for people to find information and stay connected through modern, user-friendly tools that are accessible for all.
  Strategic Priority: Engaged and Thriving Community

- **Internal employee newsletter** – Promote employee engagement through communication, recognition, and feedback
  Strategic Priority: Organizational Excellence

Organizational Chart



Full-Time Equivalents (FTEs)

	2026	2027 Budget			2028 Budget		
Position	**FTE**	**FTE**	**Salaries**	**Benefits**	**FTE**	**Salaries**	**Benefits**
Director of Community/Administrative Services*	0.50	0.10	74,080	-	-	-	-
Communications Manager	-	1.00	138,547	37,011	1.00	149,104	39,832
Communications Program Analyst	0.75	0.75	77,356	25,280	0.75	79,290	25,913
Department Total	**1.25**	**1.85**	**$ 289,983**	**$ 62,291**	**1.75**	**$ 228,394**	**$ 65,745**

Note: Position costs shown in the FTE schedule reflect the budgeted allocation of salaries and benefits by position and may not directly correspond to the related expenditure categories in the department budget. Benefit costs include medical premiums as well as retirement, payroll taxes, workers' compensation, and other employee benefits. While medical premiums are projected to increase by approximately 10% to 16%, changes in total benefit costs are lower because medical premiums represent only one component of overall employee benefits.

*The Director of Community/Administrative Services is scheduled to retire January 31, 2027. The position is reflected at 0.1 FTE in both Communications and the City Clerk's Office to reflect the allocation of costs through the retirement date.

Expenditures

	2025 Actuals	2026 Budget	2026 Projected	2027 Budget	2028 Budget	2027 vs 2026 Projected (% Change)	2028 vs. 2027 Budget (% Change)
Expenditures							
Salaries	223,406	107,080	175,661	287,317	223,951	64%	-22%
Benefits	35,036	22,748	39,117	62,291	65,745	59%	6%
Supplies	3,988	2,000	7,500	6,000	7,250	-20%	21%
Services	82,545	66,200	92,404	15,450	19,110	-83%	24%
City Currents	61,821	24,000	27,476	37,000	38,000	35%	3%
Total Expenditures:	**$ 406,797**	**$ 222,028**	**$ 342,158**	**$ 408,058**	**$ 354,056**	**19%**	**-13%**

The 2027–2028 budget reflects a change in the staffing structure of the Communications Department, including a dedicated Communications Manager allocated entirely to the department. The 2027 personnel budget also includes costs associated with the January 2027 retirement of the Director of Community/Administrative Services. Services expenditures decrease significantly as communications functions are increasingly supported by dedicated City staff rather than outside services. Funding for the City Currents reflects the continued production and distribution of the City's community newsletter.



City Clerk
Taria Keane

Department Overview

The City Clerk's Office provides legislative, administrative, records management, and public access services that support the City Council, City departments, and the community. The office coordinates the preparation and publication of City Council agendas and meeting materials, prepares and maintains official meeting records, and serves as the custodian of the City's official legislative documents, including ordinances and resolutions.

The City Clerk's Office oversees and coordinates the City's records management and public records disclosure programs, including records retention and disposition, public records requests, and staff guidance and training related to the Public Records Act and records management requirements.

The office also coordinates legal notices, codification of the Des Moines Municipal Code, board and commission recruitment and appointments, and other statutory and administrative functions. The City Clerk's Office provides public-facing services and works to improve access to City information through the City's website, digital records, and other communication tools.

Mission

The mission of the City Clerk's Office is to maintain public trust in the integrity and transparency of local government by implementing local and State requirements for public participation in the decision-making process, maintaining an accurate and accessible archival record of City activities, and facilitating timely public access to City records and information.

Responsibilities

The City Clerk Department provides a variety of services supporting the City Council, City departments, and the public. The department coordinates City Council agendas and meeting materials, prepares official meeting minutes, maintains the City's official legislative and historical records, administers the City's public records program, and supports compliance with records retention and open government requirements.

The department also provides a variety of administrative and public-facing services and continually evaluates processes and technology to improve efficiency, consistency, transparency, and access to City information.

Major Activities

- Provides City Hall customer service and public information.
- Coordinates City Council agendas, meeting packets, minutes, and legislative records.
- Supports the City election process.
- Administers the City's public records disclosure program.
- Coordinates the Citywide records management and retention program.
- Maintains official City records, including ordinances, resolutions, contracts, and meeting records.
- Coordinates legal notices and required public notifications.
- Coordinates codification of the Des Moines Municipal Code.
- Supports recruitment and appointments for City boards, commissions, and committees.
- Provides Open Public Meetings Act, Public Records Act, and records management guidance and training.

2025 – 2026 Major Accomplishments

- Improved and standardized City Council agenda processes, including implementation of new procedures, timelines, templates, meeting scripts, and internal guidance to improve the accuracy and efficiency of agenda preparation and meeting support.

- Enhanced the City's public records and records management processes by updating procedures, developing standardized practices, improving records organization, and expanding tools and resources available to staff for responding to and managing public records.

- Developed and implemented new internal procedures and standardized processes for several City Clerk functions to improve consistency, efficiency, cross-training, and continuity of operations.

2027 – 2028 Goals & Priorities

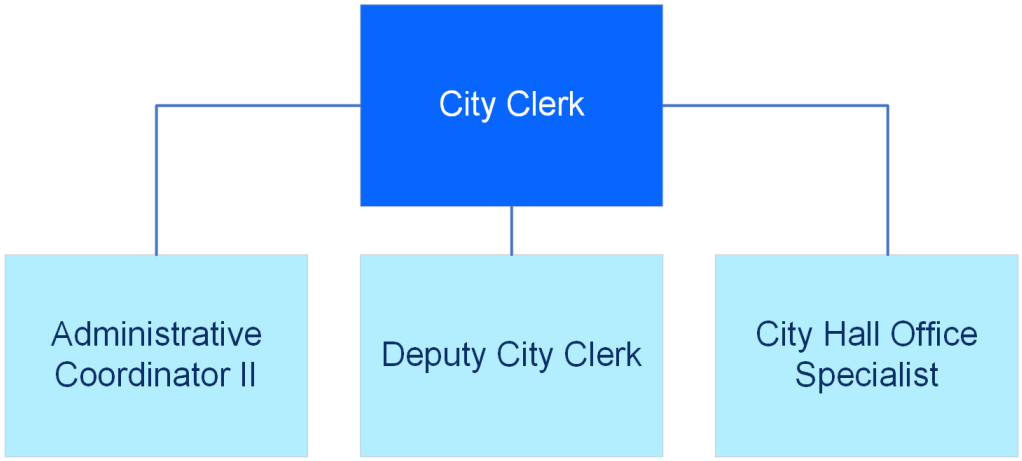
- **Complete and Implement a Citywide Records Management Program**
  Strategic Priority: Organizational Excellence

- **Continue Modernization of Agenda and Legislative Processes**
  Strategic Priority: Organizational Excellence

- **Expand Public Records Training and Compliance**
  Strategic Priority: Organizational Excellence

- **Improve Digital Access to City Records**
  Strategic Priority: Engaged and Thriving Community/Organizational Excellence

Organizational Chart



Full-Time Equivalents (FTEs)

	2026	2027 Budget			2028 Budget		
Position	**FTE**	**FTE**	**Salaries**	**Benefits**	**FTE**	**Salaries**	**Benefits**
Director of Community/Administrative Services*	0.50	0.10	74,080	-	-	-	-
City Clerk	1.00	1.00	130,572	21,853	1.00	133,836	22,569
Deputy City Clerk	1.00	1.00	108,309	47,368	1.00	111,017	50,302
Administrative Assistant II	1.00	1.00	92,582	16,413	1.00	94,896	16,986
City Hall Office Specialist	0.50	1.00	92,582	50,131	1.00	94,896	52,614
Department Total	**4.00**	**4.10**	**$ 498,125**	**$ 135,765**	**4.00**	**$ 434,645**	**$ 142,471**

Note: Position costs shown in the FTE schedule reflect the budgeted allocation of salaries and benefits by position and may not directly correspond to the related expenditure categories in the department budget. Benefit costs include medical premiums as well as retirement, payroll taxes, workers' compensation, and other employee benefits. While medical premiums are projected to increase by approximately 10% to 16%, changes in total benefit costs are lower because medical premiums represent only one component of overall employee benefits.

*The Director of Community/Administrative Services is scheduled to retire January 31, 2027. The position is reflected at 0.1 FTE in both Communications and the City Clerk's Office to reflect the allocation of costs through the retirement date.

Revenue and Expenditures

	2025 Actuals	2026 Budget	2026 Projected	2027 Budget	2028 Budget	2027 vs 2026 Projected (% Change)	2028 vs. 2027 Budget (% Change)
Revenue							
Charges for Services	7,206	25,250	17,563	16,355	16,355	-7%	0%
Total Revenue:	**$ 7,206**	**$ 25,250**	**$ 17,563**	**$ 16,355**	**$ 16,355**	**-7%**	**0%**
Expenditures							
Salaries	441,923	389,963	507,091	522,512	455,290	3%	-13%
Benefits	120,586	107,004	142,698	135,765	142,471	-5%	5%
Supplies	2,353	2,250	3,105	2,750	2,750	-11%	0%
Services	12,105	10,575	15,408	17,250	11,400	12%	-34%
Total Expenditures:	**$ 576,967**	**$ 509,792**	**$ 668,303**	**$ 678,277**	**$ 611,911**	**1%**	**-10%**

Revenue: The City Clerk's Office generates service revenue primarily from passport processing, notary services, and photocopying services provided to the public. Revenue from these activities varies based on the volume of services requested.

Expenditures: City Clerk expenditures primarily support staffing and services associated with City Council and legislative activities, records management and public records requests, elections support, and other City Clerk functions. Services and charges include costs associated with records management, codification, public notices, and other professional and contractual services necessary to support department operations.



Assistant City Manager
Adrienne Johnson-Newton

Department Overview

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.

2025 – 2026 Major Accomplishments

- Implemented the NeoGov Applicant Tracking System (ATS), modernizing the City's recruitment process and establishing tools to track key workforce metrics such as time-to-fill, turnover, retention, and standardized exit interview data to support continuous improvement.
- Facilitated the City's all-employee feedback survey by coordinating employee listening sessions, gathering feedback, and identifying opportunities to improve employee engagement and organizational effectiveness.
- Implemented employee medical premium cost sharing for non-represented employees and negotiated medical premium sharing thresholds in two of the City's three largest bargaining agreements to help manage rising healthcare costs and improve long term fiscal sustainability.
- Designed and implemented the City's employee recognition program to celebrate employee tenure milestones and foster a culture of appreciation and engagement.
- Successfully negotiated the Teamsters collective bargaining agreement internally, avoiding outside legal costs while achieving a fiscally responsible agreement that balanced organizational needs with employee priorities.

2027 – 2028 Goals & Priorities

- **Recruit and Retain a High Performing Workforce**
  - Strengthen recruitment strategies and hiring timelines, with a focus on public safety staffing.
  - Implement a modern talent acquisition and onboarding system to improve recruitment efficiency and the candidate experience.

  Strategic Priority: Public Safety / Organizational Excellence

- **Maintain a Competitive and Sustainable Total Compensation Program Initiatives**
  - Regularly review compensation and labor market data to maintain competitiveness and internal equity.
  - Maintain a total compensation strategy aligned with the Council adopted compensation philosophy.

- Support collaborative collective bargaining agreements that recognize employees while maintaining fiscal sustainability.

Strategic Priority: Public Safety / Organizational Excellence

- **Develop and Support Employees**
  - Implement a structured organization wide onboarding program.

Strategic Priority: Organizational Excellence

Organizational Chart



Full-Time Equivalents (FTEs)

	2026	2027 Budget			2028 Budget		
Position	**FTE**	**FTE**	**Salaries**	**Benefits**	**FTE**	**Salaries**	**Benefits**
Senior Human Resources Analyst	1.00	1.00	116,090	28,371	1.00	118,993	28,789
Human Resources Analyst	-	1.00	108,309	28,494	1.00	111,017	29,076
Department Total	**1.00**	**2.00**	**$ 224,399**	**$ 56,865**	**2.00**	**$ 230,010**	**$ 57,865**

Note: Position costs shown in the FTE schedule reflect the budgeted allocation of salaries and benefits by position and may not directly correspond to the related expenditure categories in the department budget. Benefit costs include medical premiums as well as retirement, payroll taxes, workers' compensation, and other employee benefits. While medical premiums are projected to increase by approximately 10% to 16%, changes in total benefit costs are lower because medical premiums represent only one component of overall employee benefits.

Staffing: The 2027 budget converts a part-time extra-hire Human Resources Analyst position to a regular full-time position, providing ongoing capacity to support the City's Human Resources functions.

Expenditures

	2025 Actuals	2026 Budget	2026 Projected	2027 Budget	2028 Budget	2027 vs 2026 Projected (% Change)	2028 vs. 2027 Budget (% Change)
Expenditures							
Salaries	212,765	135,292	244,040	222,021	226,047	-9%	2%
Benefits	52,844	29,223	60,696	56,865	57,865	-6%	2%
Supplies	1,567	1,000	6,000	6,500	6,500	8%	0%
Services	60,171	60,500	41,988	65,100	84,725	55%	30%
Wellness	3,927	500	2,162	3,000	3,000	39%	0%
Safety	496	4,350	496	1,850	1,850	273%	0%
Total Expenditures:	**$ 331,770**	**$ 230,865**	**$ 355,382**	**$ 355,336**	**$ 379,987**	**0%**	**7%**

Human Resources expenditures primarily support personnel costs and professional services associated with recruitment, employee relations, labor relations, compensation, training, and other workforce programs. Services include outside legal and professional assistance, particularly for collective bargaining and other labor-related matters.



Finance Director
Jeff Friend

Department Overview

The Finance Department is responsible for the City's financial stewardship through accounting, budgeting, financial reporting, treasury management, payroll, tax administration, debt and capital asset management, financial forecasting, and the design and monitoring of internal controls. The department also provides financial analysis and decision support to City leadership, ensuring resources are managed responsibly and transparently in accordance with local, state, and federal requirements.

Mission

The Finance Department is committed to promoting the City's long-term financial stability through integrity, accountability, transparency, and exceptional customer service. We provide timely, accurate, and meaningful financial information that supports informed decision-making by City leadership, empowers departments to achieve their goals, and maintains the public's trust.

Key Responsibilities

- Accounts Payable and Accounts Receivable
- Banking and Treasury Management
- Biennial Budget Development and Monitoring
- Capital Asset Accounting
- Cash Management and Investments
- Debt Administration
- Financial Forecasting and Analysis
- Financial Policies and Internal Controls
- Grant Administration and Financial Reporting
- Payroll Administration
- Preparation of the City's Annual Financial Report
- Coordination of the Annual State Auditor's Office Audit
- Quarterly Financial Reporting
- Tax Administration (Business & Occupation, Leasehold, Property, Admissions, and Excise Taxes)
- State and Federal Regulatory Compliance
- Support to City Council and Executive Leadership
- Interfund Cost Allocation and Financial Planning

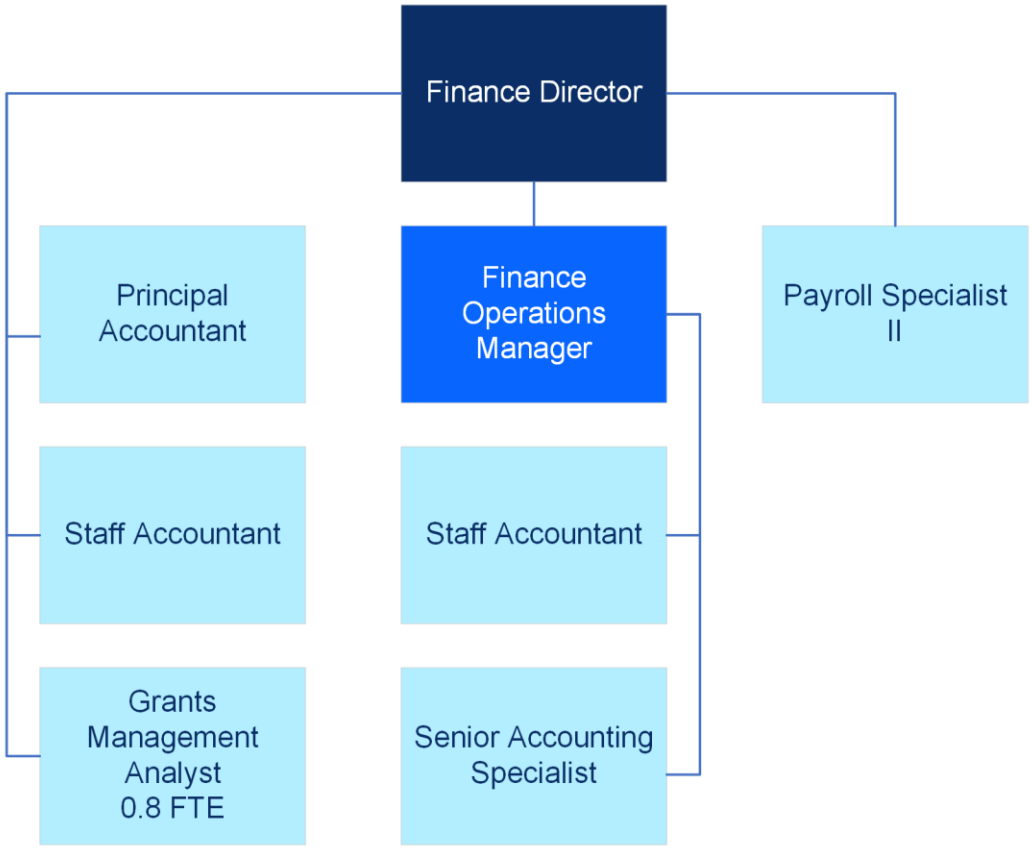
2025 – 2026 Major Accomplishments

- Updated Investment Policy – Received Certification of Excellence Award from Washington Public Treasurers Association (WPTA)
- Received Distinguished Budget Presentation Award from Government Finance Officers Association (GFOA)
- Implemented scheduling in electronic timesheets module
- Expanded electronic pay options for vendors

2027 – 2028 Goals & Priorities

- Increase automation of manual processes related to the City's tax collection functions.
  Strategic priority: Organizational Excellence
- Receive GFOA Distinguished Budget Presentation Award under the revised evaluation criteria
  Strategic priority: Financial Stability
- Identify and implement opportunities to improve Tyler Munis reporting functionality through report development and configuration enhancements.
  Strategic priority: Organizational Excellence
- Strengthen the City's long-term financial forecasting by expanding internal forecasting capabilities and leveraging consultant expertise as needed.
  Strategic priority: Financial Stability

Organizational Chart



Full-Time Equivalents (FTEs)

	2026	2027 Budget			2028 Budget		
Position	**FTE**	**FTE**	**Salaries**	**Benefits**	**FTE**	**Salaries**	**Benefits**
Finance Director	1.00	1.00	219,283	51,152	1.00	224,761	53,080
Finance Operations Manager	1.00	1.00	152,740	32,733	1.00	156,558	34,137
Principal Accountant	1.00	1.00	130,572	38,969	1.00	133,836	41,063
Senior Accounting Specialist	1.00	1.00	104,134	40,244	1.00	106,738	42,647
Staff Accountant	2.00	2.00	216,618	71,747	2.00	222,034	74,388
Payroll Specialist II	1.00	1.00	108,309	15,975	1.00	111,017	15,528
Grants Management Analyst	1.00	0.80	92,872	43,455	0.80	95,194	45,310
Department Total	**8.00**	**7.80**	**$1,024,528**	**$294,275**	**7.80**	**$1,050,138**	**$306,153**

Note: Position costs shown in the FTE schedule reflect the budgeted allocation of salaries and benefits by position and may not directly correspond to the related expenditure categories in the department budget. Benefit costs include medical premiums as well as retirement, payroll taxes, workers' compensation, and other employee benefits. While medical premiums are projected to increase by approximately 10% to 16%, changes in total benefit costs are lower because medical premiums represent only one component of overall employee benefits.

Staffing: Finance staffing is budgeted at 7.8 FTEs in 2027 and 2028, reflecting the Grants Management Analyst position budgeted at 0.8 FTE.

Expenditures

	2025 Actuals	2026 Budget	2026 Projected	2027 Budget	2028 Budget	2027 vs 2026 Projected (% Change)	2028 vs. 2027 Budget (% Change)
Expenditures							
Salaries	919,964	879,263	932,478	1,016,753	1,034,930	9%	2%
Benefits	289,921	278,212	288,317	294,275	306,153	2%	4%
Supplies	3,645	2,500	3,649	1,650	1,650	-55%	0%
Services	246,685	142,000	153,249	191,010	192,630	25%	1%
Total Expenditures:	**$ 1,460,215**	**$ 1,301,975**	**$ 1,377,693**	**$1,503,688**	**$1,535,363**	**9%**	**2%**

Finance Department expenditures primarily support personnel costs and professional services necessary to administer the City's accounting, budgeting, payroll, treasury, tax administration, financial reporting, audit, and other financial management functions. The increase in Services in 2027 restores funding following reductions made during the prior budget cycle. Services also include specialized professional assistance for financial forecasting, audit support, and other financial functions.



IT Manager
Chris Pauk

Department Overview

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.

2025 – 2026 Major Accomplishments

- Successful implementation of Office 365.
- Migration of all City computers to Windows 11.

2027 – 2028 Goals & Priorities

- Office 365 licenses to Microsoft 365 licenses to complete cloud migration and equip employees with the tools, technology, and resources needed to deliver effective services.
  Strategic priority: Organizational Excellence

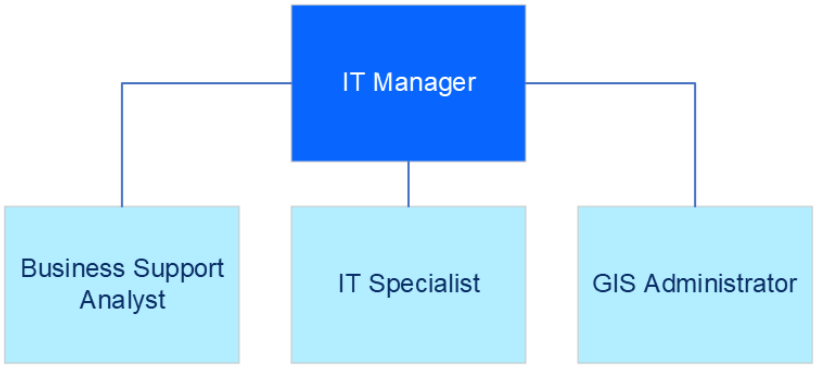
- Server replacement and data migration to SharePoint to promote employee engagement through communication.
  Strategic priority: Organizational Excellence

- Upgrade network switches and disaster recovery hardware to maintain and invest in critical infrastructure and public assets to support reliability, sustainability, and future growth.
  Strategic priority: Organizational Excellence / Natural and Built Environment

- City wide SharePoint site to promote employee engagement through communication recognition and feedback.
  Strategic priority: Organizational Excellence

- Munis on premise migration to cloud to equip employees with the tools, technology, and resources needed to deliver effective services.
  Strategic priority: Organizational Excellence

Organizational Chart



*The GIS Administrator is not funded by the Information Technology Department but by various other funds. However, the position does formally report to the IT Manager.

** The IT Business Operations Coordinator – Limited Term, while funded by the Information Technology Department, reports directly to the Assistant City Manager.

Full-Time Equivalents (FTEs)

	2026	2027 Budget			2028 Budget		
Position	**FTE**	**FTE**	**Salaries**	**Benefits**	**FTE**	**Salaries**	**Benefits**
IT Manager	1.00	1.00	170,170	35,227	1.00	183,147	37,807
IT Business Operations Coordinator - Limited Term	-	1.00	100,118	52,167	1.00	102,621	54,592
Business Support Analyst	1.00	1.00	112,596	30,051	1.00	115,411	31,120
IT Specialist	2.00	1.00	111,558	29,259	1.00	120,060	30,620
Department Total	**4.00**	**4.00**	**$ 494,442**	**$ 146,704**	**4.00**	**$ 521,239**	**$ 154,139**

Note: Position costs shown in the FTE schedule reflect the budgeted allocation of salaries and benefits by position and may not directly correspond to the related expenditure categories in the department budget. Benefit costs include medical premiums as well as retirement, payroll taxes, workers' compensation, and other employee benefits. While medical premiums are projected to increase by approximately 10% to 16%, changes in total benefit costs are lower because medical premiums represent only one component of overall employee benefits.

Staffing: The 2027 budget repurposes one existing IT Specialist FTE as a limited-term IT Business Operations Coordinator position to address evolving departmental needs. Total department staffing remains unchanged at 4.0 FTEs.

Expenditures

	2025 Actuals	2026 Budget	2026 Projected	2027 Budget	2028 Budget	2027 vs 2026 Projected (% Change)	2028 vs. 2027 Budget (% Change)
Expenditures							
Salaries	367,151	467,973	419,008	493,656	516,839	18%	5%
Benefits	97,433	120,945	116,514	146,704	154,139	26%	5%
Supplies	99,282	750	152,460	91,900	99,125	-40%	8%
Software Subscriptions	-	-	-	595,000	600,000	-	1%
Services	169,348	280,781	50,000	86,000	109,375	72%	27%
Maintenance Agreements	352,344	410,469	525,000	40,000	40,000	-92%	0%
Total Expenditures:	**$ 1,085,558**	**$ 1,280,918**	**$ 1,262,982**	**$1,453,260**	**$1,519,478**	**15%**	**5%**

Information Technology expenditures support personnel, software, hardware, professional services, and the ongoing maintenance of the City's technology infrastructure. Beginning with the 2027–2028 budget, the accounting for technology-related expenditures has been updated to better reflect the City's current technology environment, including the increased use of cloud-based software and subscription services. As a result, some costs previously reported as maintenance agreements or in other expenditure categories are now reported as software subscriptions. Accordingly, changes between expenditure categories should be considered in the context of these accounting changes rather than solely as changes in the underlying level of spending.



City Attorney
Tim George

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.

2025 – 2026 Major Accomplishments

- Two years without significant litigation or adverse legal finding against the City.
- Provided legal advice and handled litigation for several successful land use actions (DM Creek Business Park, Zenith Demolition Permit)
- Prepared numerous ordinances adopted by Council including short-term rentals, alarm permit updates, B&O Tax update, Planning Commission, photo enforcement updates among others

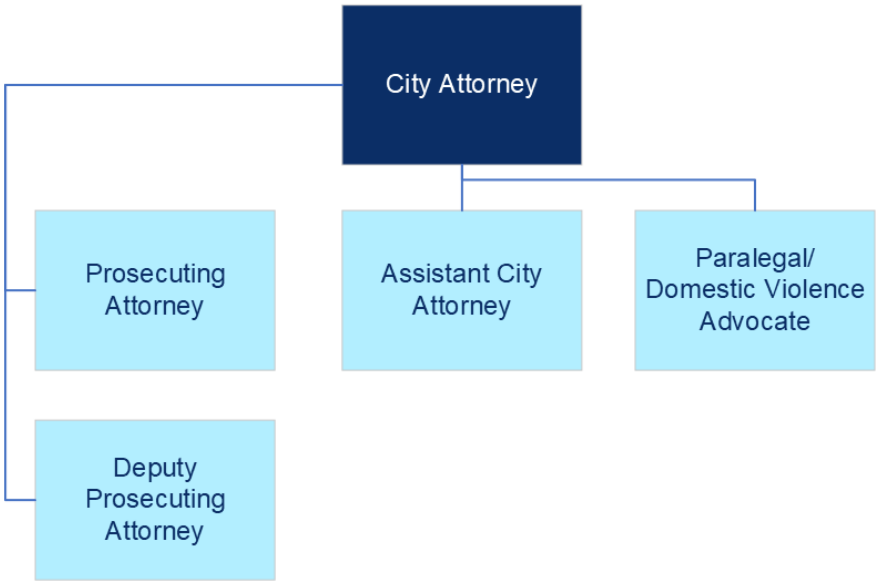
2027 – 2028 Goals & Priorities

- 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.
  Strategic priority: Public Safety / Organizational Excellence

- Provide legal advice and support for implementation of Strategic Plan.
  Strategic priority: Organizational Excellence

- Continue to partner with City departments to reduce potential liability and complete another budget cycle without adverse legal findings.
  Strategic priority: Financial Stability / Organizational Excellence

Organizational Chart



Full-Time Equivalents (FTEs)

	2026	2027 Budget			2028 Budget		
Position	**FTE**	**FTE**	**Salaries**	**Benefits**	**FTE**	**Salaries**	**Benefits**
Legal							
City Attorney	1.00	1.00	237,157	70,271	1.00	243,082	73,442
Assistant City Attorney	1.00	1.00	165,205	37,267	1.00	169,335	38,910
Prosecuting Attorney	0.80	0.80	109,168	25,933	0.80	111,897	26,741
Deputy Prosecuting Attorney	0.10	0.10	9,876	3,603	0.10	10,629	3,669
Paralegal/Domestic Violence Advocate	0.45	0.53	47,902	11,353	0.53	54,137	12,021
Total Legal	**3.35**	**3.43**	**569,308**	**148,427**	**3.43**	**589,080**	**154,783**
Legal Litigation							
Prosecuting Attorney	0.20	0.20	27,292	6,483	0.20	27,974	6,683
Deputy Prosecuting Attorney	0.90	0.90	88,881	32,411	0.90	95,663	33,037
Total Legal Litigation	**1.10**	**1.10**	**116,173**	**38,894**	**1.10**	**123,637**	**39,720**
Prosecution							
Paralegal/Domestic Violence Advocate	0.40	0.47	42,479	14,269	0.47	48,008	15,415
Total Prosecution	**0.40**	**0.47**	**42,479**	**14,269**	**0.47**	**48,008**	**15,415**
Department Total	**4.85**	**5.00**	**$727,959**	**$201,590**	**5.00**	**$760,725**	**$209,918**

Note: Position costs shown in the FTE schedule reflect the budgeted allocation of salaries and benefits by position and may not directly correspond to the related expenditure categories in the department budget. Benefit costs include medical premiums as well as retirement, payroll taxes, workers' compensation, and other employee benefits. While medical premiums are projected to increase by approximately 10% to 16%, changes in total benefit costs are lower because medical premiums represent only one component of overall employee benefits.

Staffing: The 2027 budget increases the Paralegal/Domestic Violence Advocate position from 0.85 to 1.00 FTE, increasing total department staffing from 4.85 to 5.00 FTEs.

Expenditures

	2025 Actuals	2026 Budget	2026 Projected	2027 Budget	2028 Budget	2027 vs 2026 Projected (% Change)	2028 vs. 2027 Budget (% Change)
Expenditures							
Legal							
Salaries	542,061	612,781	536,722	572,213	583,206	7%	2%
Benefits	161,928	188,776	142,401	148,843	155,617	5%	5%
Supplies	6,431	7,200	6,615	7,200	7,200	9%	0%
Services	16,880	53,500	16,433	47,673	48,434	190%	2%
Total Legal	**727,301**	**862,257**	**702,170**	**775,929**	**794,457**	11%	2%
Legal Litigation							
Salaries	122,434	65,748	100,182	116,762	121,389	17%	4%
Benefits	33,444	9,821	30,074	38,996	40,533	30%	4%
Total Legal Litigation	**155,878**	**75,569**	**130,256**	**155,758**	**161,922**	20%	4%
Prosecution							
Salaries	32,331	34,826	24,460	40,681	47,295	66%	16%
Benefits	6,425	7,991	8,863	14,308	15,415	61%	8%
Total Prosecution	**38,756**	**42,817**	**33,323**	**54,989**	**62,710**	65%	14%
Total Expenditures:	**$ 921,935**	**$ 980,643**	**$ 865,749**	**$ 986,676**	**$ 1,019,089**	**14%**	**3%**

Legal Department expenditures support general legal services, litigation, and prosecution activities. Personnel costs represent the majority of departmental expenditures and reflect the allocation of staff among these functions. The 2027 budget includes increased personnel costs associated with litigation and prosecution activities, including the increase of the Paralegal/Domestic Violence Advocate position to full-time.

The City also receives approximately $50,000 annually through an interlocal agreement to provide legal services to Normandy Park, which offsets a portion of departmental costs.



Municipal Court Judge
Lisa Leone

Department Overview

Des Moines Municipal Court is a court of limited jurisdiction established pursuant to state law. The Court provides fair, impartial, and timely resolution of matters arising under state law and the Des Moines Municipal Code.

The Court has jurisdiction over:

- Criminal misdemeanors and gross misdemeanors;
- Traffic infractions;
- Non-traffic civil infractions;
- Parking violations;
- Certain civil and post-conviction proceedings authorized by law.

The Court includes the following programs and services:

- General Municipal Court Operations;
- Probation Services;
- Interpreter and Language Access Services;
- Court Administration and Public Service Functions.

2025 – 2026 Major Accomplishments

- Successfully managed significant increases in case filings associated with automated traffic safety camera enforcement while maintaining timely case processing.
- Continued operation of the Court's DUI Therapeutic Court program (through 2025), providing intensive supervision and treatment-focused interventions for high-risk/high-need offenders.
- Expanded access to justice through interpreter services, remote hearing technology, and multiple options for resolving cases.
- Updated and modernized local court rules governing electronic filing, remote appearances, and civil infraction proceedings to improve efficiency and public access.
- Maintained probation supervision and compliance monitoring services while supporting offender accountability and community safety.
- Continued to provide fair, impartial, and timely adjudication of criminal, traffic, parking, and civil infraction matters despite staffing and workload challenges.

2027 – 2028 Goals & Priorities

- **Successfully implement and optimize the statewide Case Management System (CMS)**
  Strategic Priority: Organizational Excellence

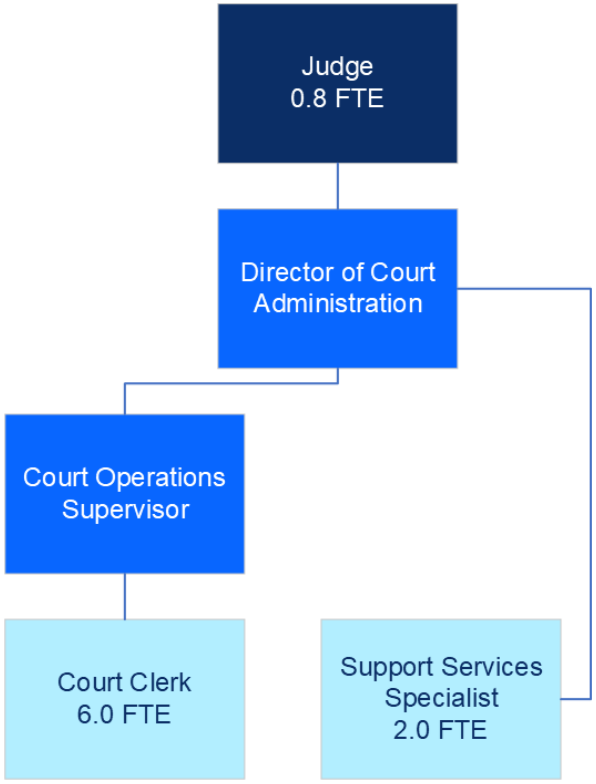
- **Maintain timely case processing in accordance with statutory and performance standards.**
  Strategic Priority: Organizational Excellence / Public Safety

- **Effectively manage increased photo enforcement caseloads.**
  Strategic Priority: Organizational Excellence / Public Safety

- **Enhance operational efficiency through process evaluation and technology improvements.**
  Strategic Priority: Organizational Excellence / Financial Stability

- **Invest in employee development, engagement, and succession planning.**
  Strategic Priority: Organizational Excellence

Organizational Chart



*A Court Marshal is funded by the Court, however, the position formally reports to the Police Department.

Full-Time Equivalents (FTEs)

	2026	2027 Budget			2028 Budget		
Position	**FTE**	**FTE**	**Salaries**	**Benefits**	**FTE**	**Salaries**	**Benefits**
Municipal Court							
Judge	0.56	0.56	146,058	36,929	0.56	150,469	38,587
Director of Court Administration	0.90	0.90	141,370	20,661	0.90	152,148	21,061
Court Operations Supervisor	1.00	1.00	126,699	34,091	1.00	129,866	35,784
Court Clerks	5.00	6.00	471,366	160,798	6.00	487,621	166,936
Court Clerk (Limited Term)	1.00	-	-	-	-	-	-
Court Marshal	2.00	1.00	96,282	27,036	1.00	98,689	27,641
Total Municipal Court	**10.46**	**9.46**	**981,775**	**279,515**	**9.46**	**1,018,793**	**290,009**
Probation							
Judge	0.24	0.24	62,596	15,827	0.24	64,487	16,539
Director of Court Administration	0.10	0.10	15,708	2,295	0.10	16,905	2,340
Support Services Specialist	2.00	2.00	228,690	93,965	2.00	240,120	100,422
Total Probation	**2.34**	**2.34**	**306,994**	**112,087**	**2.34**	**321,512**	**119,301**
Department Total	**12.80**	**11.80**	**$ 1,288,769**	**$ 391,602**	**11.80**	**$ 1,340,305**	**$ 409,310**

Note: Position costs shown in the FTE schedule reflect the budgeted allocation of salaries and benefits by position and may not directly correspond to the related expenditure categories in the department budget. A portion of Court Clerk salaries and benefits is allocated to the applicable speed camera funds for time spent processing automated traffic safety camera citations. Benefit costs include medical premiums as well as retirement, payroll taxes, workers' compensation, and other employee benefits. While medical premiums are projected to increase by approximately 10% to 16%, changes in total benefit costs are lower because medical premiums represent only one component of overall employee benefits.

Staffing: Municipal Court staffing is budgeted at 11.80 FTE in 2027 and 2028. Changes from 2026 primarily reflect the transition of one Court Marshal position from the Municipal Court budget to the Police Department budget and the conversion of a limited-term Court Clerk position to a regular Court Clerk position.

Expenditures

	2025 Actuals	2026 Budget	2026 Projected	2027 Budget	2028 Budget	2027 vs 2026 Projected (% Change)	2028 vs. 2027 Budget (% Change)
Expenditures							
Municipal Court							
Salaries	697,038	937,747	869,638	853,876	881,346	-2%	3%
Benefits	202,091	287,769	233,216	235,360	244,751	1%	4%
Supplies	9,976	15,750	12,153	15,750	15,750	30%	0%
Services	151,311	103,650	153,136	172,050	159,850	12%	-7%
Total Municipal Court	**1,060,415**	**1,344,916**	**1,268,143**	**1,277,036**	**1,301,697**	1%	2%
Probation							
Salaries	263,415	280,602	289,975	306,541	318,607	6%	4%
Benefits	104,713	110,625	102,448	112,087	119,301	9%	6%
Supplies	1,636	1,200	2,016	2,500	2,500	24%	0%
Services	7,768	9,250	9,918	4,750	4,750	-52%	0%
Total Probation	**377,532**	**401,677**	**404,356**	**425,878**	**445,158**	5%	5%
Total Expenditures:	**$ 1,437,947**	**$ 1,746,593**	**$ 1,672,500**	**$1,702,914**	**$1,746,855**	**2%**	**3%**

Municipal Court expenditures primarily support personnel costs associated with court administration, case processing, judicial services, probation, and other court operations. Total expenditures are budgeted to increase 2% in 2027 and 3% in 2028, primarily reflecting salary and benefit adjustments and anticipated operating costs. A portion of Court Clerk personnel costs associated with processing automated traffic safety camera citations is allocated to the applicable speed camera funds. Probation expenditures increase primarily due to personnel costs, while service expenditures decline from 2026 projected levels.

Municipal Court generates limited revenue from court-related fees and receives revenue through an interlocal agreement with the City of Normandy Park for court services. These revenues offset a portion of the cost of providing Municipal Court services.



Police Chief
Ted Boe

Department Overview

The City of Des Moines has 37 commissioned personnel, which includes one Police Chief, two Assistant Chiefs, seven Sergeants, five Detectives, four Corporals, and eighteen Officers. The city employs fourteen non-commissioned personnel, which includes one Code Enforcement Lead, one Code Enforcement Officer, one Community Engagement Officer, one Crisis Response Specialist, one Executive Assistant, one Evidence Technician, two Court Marshals, one Records Supervisor, and five Records Specialists.

2025 – 2026 Major Accomplishments

- Successfully completed House Bill 2015 requirements for public safety sales tax implementation
- Identified ongoing funding to sustain the MHP co-responder position
- Implemented Model Policy and training requirements to meet Keeping Washington Working Act
- Completed multiple technology upgrades including Lexipol Shield, new tasers, upgraded body worn cameras, CAD transition, improved vehicle branding and emergency lighting contact
- Transitioned Court Marshal staff to the Police Department, added a new Code Enforcement Officer in partnership with the Planning Department, and added Police Officer FTEs supported by Public Safety Sales Tax revenue

2027 – 2028 Goals & Priorities

- **Achieve WASPC Re-Accreditation in 2027, Demonstrating a Commitment to Best Practices in both Policy and Operations**
  Strategic Priorities: Public Safety / Organizational Excellence

- **Implement Police Canine Program in 2028**
  Strategic Priority: Public Safety

- **Deploy a Motorcycle Platform Traffic Officer in 2028**
  Strategic Priority: Public Safety

- **Expand Community Engagement and Connection with Youth**
  Strategic Priorities: Public Safety / Engaged and Thriving Community

- **Partner with Other HWY 99 Jurisdictions to Increase Proactive Policing**
  Strategic Priority: Public Safety

- **Implement BlueBridge Community Wellness Program**
  Strategic Priorities: Public Safety / Engaged and Thriving Community

- **Deploy New Speed Measurement Technology**
  Strategic Priority: Public Safety

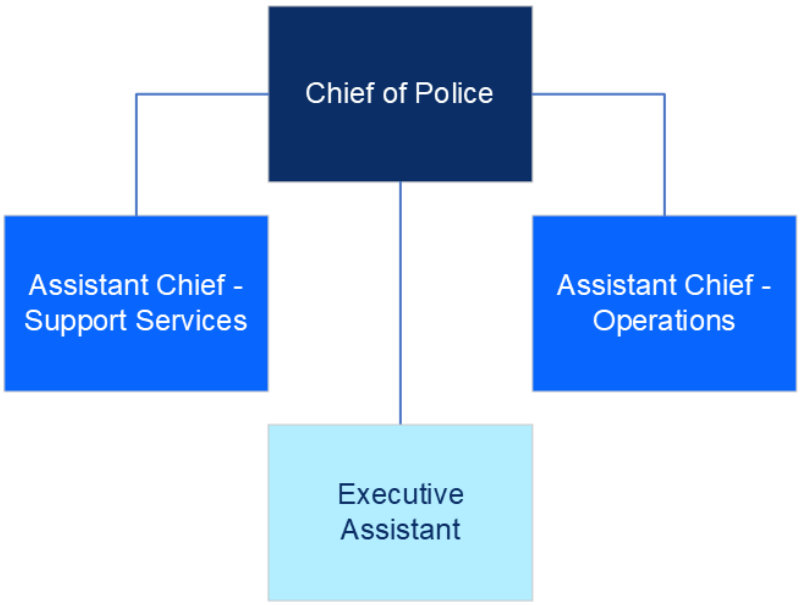
- **Reassess In-House Animal Control Program**
  Strategic Priority: Organizational Excellence

- **Assess Current and Future Staffing Needs with Comprehensive Study**
  Strategic Priorities: Organizational Excellence / Financial Stability

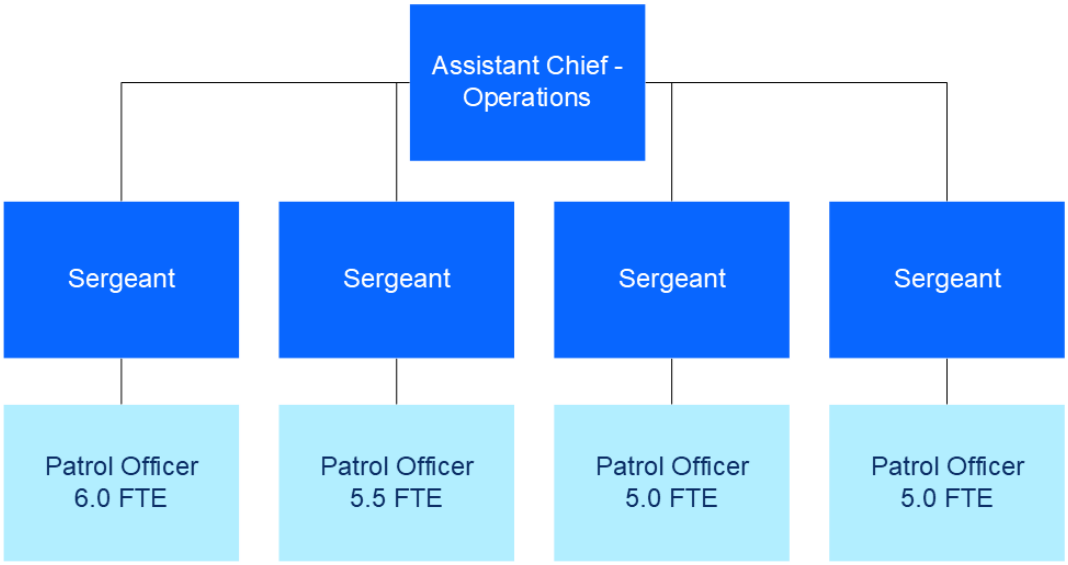
- **Use CPTED and Broken Windows Based Approaches to Improve Safety and Perception of Safety in our Business Districts**
  Strategic Priorities: Public Safety / Economic Vitality

Organizational Chart

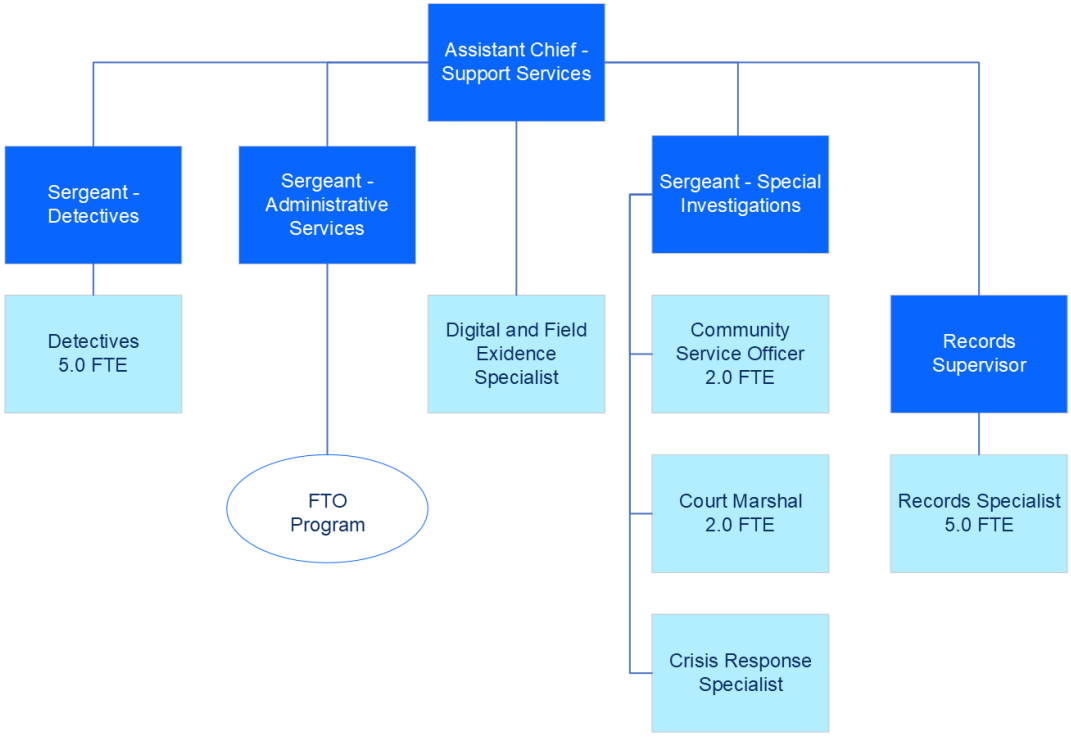
Police Administration



Police – Operations



Police – Support Services



*One Court Marshal is funded through the Court's budget but formally reports to the Police Department.

Full-Time Equivalents

	2026	2027 Budget			2028 Budget		
Position	**FTE**	**FTE**	**Salaries**	**Benefits**	**FTE**	**Salaries**	**Benefits**
Police							
Chief of Police	1.00	1.00	246,494	77,792	1.00	252,657	81,271
Assistant Chief of Police	2.00	2.00	421,432	133,579	2.00	431,968	140,732
Executive Assistant	1.00	1.00	92,582	14,547	1.00	105,720	14,810
Sergeant - Detectives	1.00	1.00	186,911	72,138	1.00	192,519	77,172
Patrol Officers - Detectives	5.00	5.00	758,695	218,758	5.00	781,457	231,826
Traffic Enforcement Officer	1.00	1.00	146,856	66,585	1.00	157,025	72,059
Sergeant - Special Investigations	1.00	1.00	182,683	71,989	1.00	188,163	77,012
Sergeant - Administrative Services	1.00	1.00	179,300	59,558	1.00	184,678	63,637
Sergeant - Patrol	4.00	4.00	662,241	257,746	4.00	688,978	234,705
Patrol Officers - Patrol	18.50	19.50	2,393,797	980,946	20.50	2,692,648	1,074,363
Patrol Officers - Patrol (Public Safety Tax-Funded)	2.00	2.00	209,142	61,884	2.00	242,342	67,735
Community Service Officer	2.00	2.00	217,054	108,126	2.00	225,789	112,968
Crisis Response Specialist	1.00	1.00	104,642	22,000	1.00	107,258	23,000
Digital and Field Evidence Specialist	1.00	1.00	80,478	40,837	1.00	82,892	43,509
Record Supervisor	1.00	1.00	108,309	44,581	1.00	111,017	47,288
Court Marshal	1.00	1.00	96,282	25,322	1.00	98,689	25,874
Record Specialists	5.00	5.00	400,163	129,726	5.00	416,118	136,640
Communication Programs Analyst	0.25	0.25	25,785	8,427	0.25	26,429	8,638
Department Total	**48.75**	**49.75**	**$ 6,512,846**	**$2,394,541**	**50.75**	**$ 6,986,347**	**$ 2,533,239**

Note: Position costs shown in the FTE schedule reflect the budgeted allocation of salaries and benefits by position and may not directly correspond to the related expenditure categories in the department budget. Benefit costs include medical premiums as well as retirement, payroll taxes, workers' compensation, and other employee benefits. While medical premiums are projected to increase by approximately 10% to 16%, changes in total benefit costs are lower because medical premiums represent only one component of overall employee benefits.

Staffing: Police Department staffing is budgeted at 48.75 FTE in 2027 and 49.75 FTE in 2028. Two Police Officer positions are funded by the Public Safety Sales Tax Fund and are included in the department's overall staffing count. The 2027 budget adds one new Police Officer beginning mid-year, reflected as 0.50 FTE, with the position becoming a full 1.00 FTE in 2028. An additional Police Officer is planned to begin mid-year 2028 and is reflected as 0.50 FTE. Beginning in 2027, one Court Marshal position is budgeted within the Police Department. Both Court Marshal positions report to the Police Department; however, the second position continues to be budgeted within Municipal Court.

Expenditures

	2025 Actuals	2026 Budget	2026 Projected	2027 Budget	2028 Budget	2027 vs 2026 Projected (% Change)	2028 vs. 2027 Budget (% Change)
Expenditures							
Police Administration							
Salaries	1,851,023	1,200,722	1,342,722	1,463,214	1,497,105	9%	2%
Benefits	625,962	223,630	392,231	420,090	441,154	7%	5%
Supplies	112,570	44,500	52,283	44,500	44,500	-15%	0%
Services	93,935	109,080	133,665	110,900	103,400	-17%	-7%
Operating Leases	7,342	-	-	-	-	-	-
Total Police Administration	**2,690,832**	**1,577,932**	**1,920,901**	**2,038,704**	**2,086,159**	6%	2%
Patrol Operations							
Salaries	3,604,935	3,862,824	3,849,076	3,631,852	3,900,948	-6%	7%
Benefits	1,285,685	1,282,745	1,342,903	1,305,277	1,381,127	-3%	6%
Supplies	242,864	245,700	285,887	236,700	226,700	-17%	-4%
Services	1,420,075	1,604,300	1,535,493	1,612,200	1,644,700	5%	2%
Interfund	*1,240,075*	*935,192*	*935,192*	*887,115*	*894,972*	-5%	1%
Total Patrol Operations	**6,553,559**	**6,995,569**	**7,013,358**	**6,786,029**	**7,153,475**	-3%	5%
Investigations							
Salaries	806,143	963,927	810,697	1,017,786	1,039,193	26%	2%
Benefits	290,545	326,728	280,294	295,896	313,998	6%	6%
Supplies	19,582	33,000	23,256	33,000	33,000	42%	0%
Services	72,400	91,050	86,935	86,050	83,550	-1%	-3%
Operating Leases	1,807	-	-	-	-	-	-
Total Investigations	**1,190,477**	**1,414,705**	**1,201,181**	**1,432,732**	**1,469,741**	19%	3%
Code Enforcement/Community Services							
Salaries	299,135	311,398	336,514	293,757	302,389	-13%	3%
Benefits	121,062	114,839	129,884	148,963	156,477	15%	5%
Supplies	35,611	19,000	42,440	19,000	19,000	-55%	0%
Services	50,826	40,200	137,173	146,233	146,276	7%	0%
Total Code Enforcement/Community Services	**506,635**	**485,437**	**646,012**	**607,953**	**624,142**	-6%	3%
Training and Professional Development							
Salaries - Regular	56,707	77,250	58,408	57,250	57,250	-2%	0%
Benefits	17,804	-	14,236	-	-	-100%	-
Supplies	49	1,500	49	1,500	1,500	2959%	0%
Services	43,856	72,500	102,654	77,000	77,000	-25%	0%
Total Training and Professional Development	**118,416**	**151,250**	**175,347**	**135,750**	**135,750**	-23%	0%
Police Facilities							
Supplies	4,251	5,500	4,960	5,500	5,500	11%	0%
Services	167,224	116,500	182,826	143,500	146,000	-22%	2%
Total Police Facilities	**171,475**	**122,000**	**187,785**	**149,000**	**151,500**	-21%	2%
Police Records*							
Salaries	-	476,056	548,613	499,301	511,936	-9%	3%
Benefits	-	209,659	191,569	173,083	183,928	-10%	6%
Total Police Records	**-**	**685,715**	**740,182**	**672,384**	**695,864**	-9%	3%
Other Police Costs							
Salaries	2,847	-	-	-	-	-	-
Benefits**	24,752	61,800	19,141	61,800	61,800	223%	0%
Supplies	1,912	10,000	9,000	10,000	6,000	11%	-40%
Services	861	-	-	-	-	-	-
Total Other Police Costs	**30,372**	**71,800**	**28,141**	**71,800**	**67,800**	-	-6%
Total Expenditures:	**$11,261,765**	**$11,504,408**	**$11,912,907**	**$11,894,352**	**$12,384,431**	**0%**	**4%**

Expenditure Commentary

Police Department expenditures primarily support personnel, public safety operations, investigations, community services, training, facilities, and other departmental operating needs. The 2027–2028 budget reflects planned staffing additions and continued investment in Police operations and service delivery. A comprehensive Police staffing study is planned for 2027 to evaluate current and future staffing needs, workload, deployment, and organizational structure. The study will provide additional information to support future staffing and resource allocation decisions and help ensure departmental resources are aligned with service demands and community needs.

*Prior to 2026 Police Records was included within Police Administration and is presented separately beginning in 2026.

** Benefits reported under Other Police Costs represent LEOFF retiree benefit costs.



Public Works Director
Michael P. Slevin III, P.E.

Department Overview

Engineering services provided by the Public Works Department are funded by multiple funds including the General Fund. The division is responsible for the city's transportation infrastructure system. It studies and plans for capital 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 Fund, and Equipment Rental Replacement Fund; costs for which are reported in these funds rather than in the General Fund.

2025 – 2026 Major Accomplishments

- Completion of Redondo Pier construction
- Completion of 24th Ave construction Segment II
- Completion of the Memorial Triangle construction
- Marina Steps construction initiated
- Arterial Traffic Calming program initiated

2027 – 2028 Goals & Priorities

- **North Hill Elementary Walkway Improvement**
  Strategic Priorities: Natural and Built Environment / Public Safety

- **Pedestrian safety improvements (SS4A Grant) throughout City**
  Strategic Priorities: Natural and Built Environment / Public Safety

- **Complete the construction of South Phase of Barnes Creek Trail (240th Street)**
  Strategic Priorities: Natural and Built Environment / Engaged and Thriving Community

- **Complete Construction of Marina Steps**
  Strategic Priorities: Natural and Built Environment / Engaged and Thriving Community

- **Complete design of final phase of 24th Ave**
  Strategic Priority: Natural and Built Environment

- **Seek grant funding for construction of Midway Park improvements**
  Strategic Priorities: Natural and Built Environment / Engaged and Thriving Community

- **Transfer citywide open space to Stormwater Utility**
  Strategic Priorities: Natural and Built Environment / Organizational Excellence

- **Complete final design of Beach Park estuary improvements**
  Strategic Priority: Natural and Built Environment

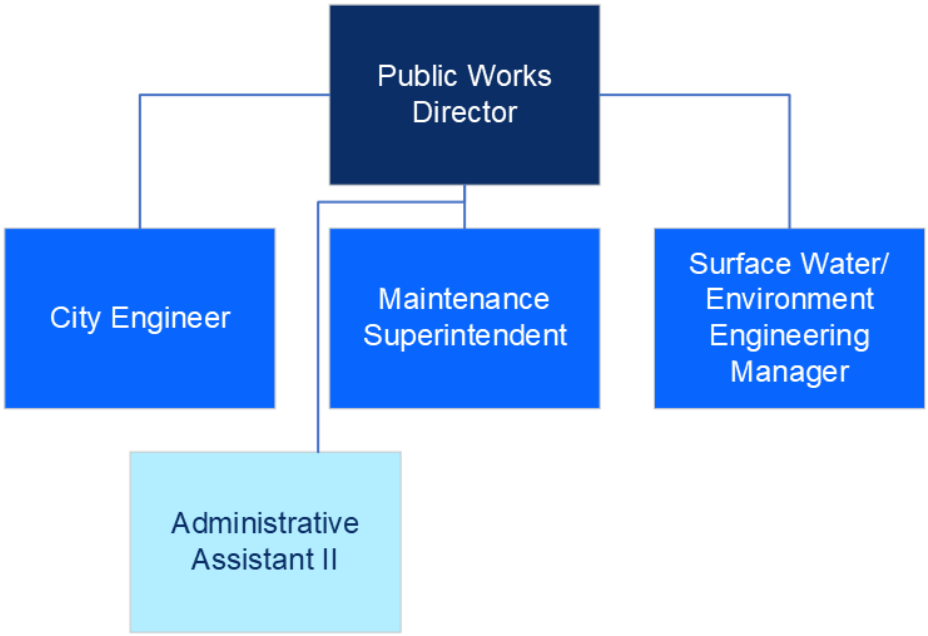
- **Prepare Facilities, Fleet, and Parks Master Maintenance Plans**
  Strategic Priorities: Organizational Excellence / Financial Stability

- **Complete Stormwater Utility Comprehensive Plan**
  Strategic Priorities: Natural and Built Environment / Financial Stability

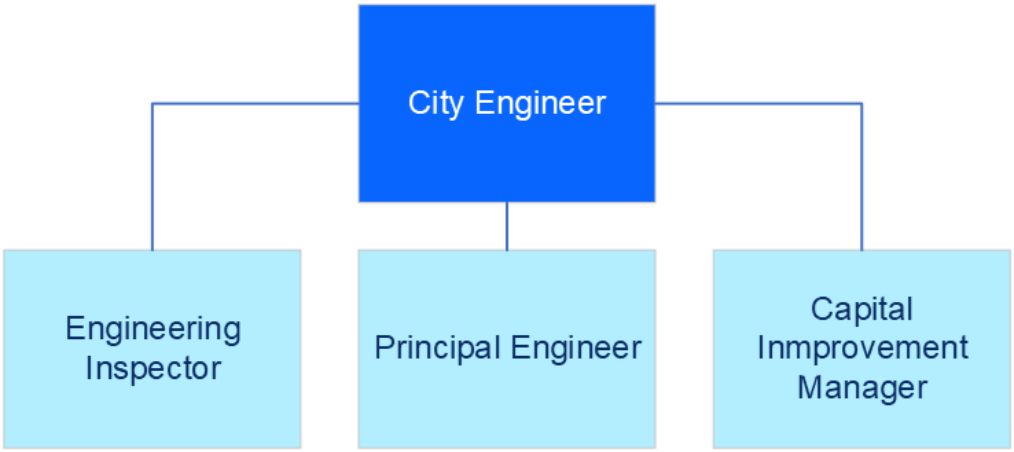
- **Complete OpenGov Software implementation to improve management of Public Works processes**
  Strategic Priorities: Organizational Excellence / Financial Stability

Organizational Chart

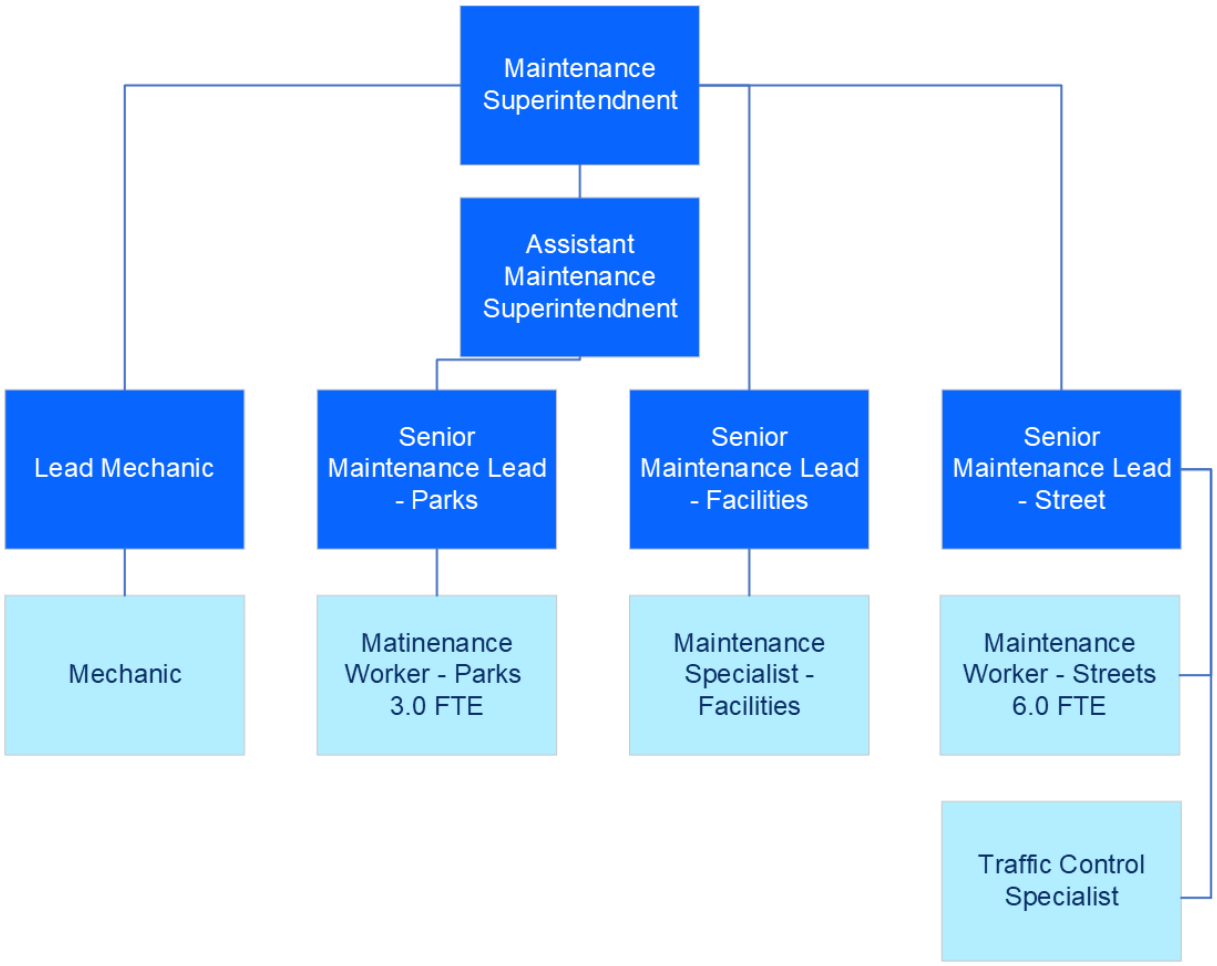
Public Works - Administration



Public Works – Engineering



Public Works – Maintenance



Note: The organizational charts reflect the overall structure of the Public Works Department, excluding the Surface Water Management division, which is presented separately with the Surface Water Management Fund. Personnel costs are allocated among the General Fund and other operating and capital funds and projects based on the services provided and the nature of the work performed. Accordingly, positions shown in these charts may be funded by more than one fund or project.

Full-Time Equivalents (FTEs)

	2026	2027 Budget			2028 Budget		
Position	**FTE**	**FTE**	**Salaries**	**Benefits**	**FTE**	**Salaries**	**Benefits**
Engineering Services							
Public Works Director	0.20	0.20	42,788	13,783	0.20	42,788	14,183
City Engineer	0.25	0.25	46,692	14,785	0.25	49,028	15,649
Principal Engineer	0.50	0.50	77,495	25,519	0.50	77,495	26,561
Capital Improvement Projects Manager	1.00	1.00	141,205	36,922	1.00	144,735	38,511
Surface Water/Environmental Engineering Manager	-	0.15	26,802	8,763	0.15	27,472	9,127
Engineering Inspector	0.05	0.05	5,714	2,261	0.05	5,714	2,365
Admin Assistant II	0.06	0.06	5,555	2,358	0.06	5,694	2,454
Total Engineering Services	**2.06**	**2.21**	**346,251**	**104,391**	**2.21**	**352,926**	**108,850**
Building Maintenance							
Public Works Director	0.05	0.05	10,697	3,445	0.05	10,697	3,542
Maintenance Superintendent	0.15	0.15	23,601	8,282	0.15	25,400	8,825
Senior Maintenance Lead - Facilities	1.00	1.00	109,986	44,238	1.00	113,286	46,085
Maintenance Specialist - Facilities	1.00	1.00	93,100	36,655	1.00	95,893	37,937
Maintenance Worker - Facilities	1.00	-	-	-	-	-	-
Admin Assistant II	0.06	0.06	5,555	2,359	0.06	5,694	2,455
Total Building Maintenance	**3.26**	**2.26**	**242,939**	**94,979**	**2.26**	**250,970**	**98,844**
Parks Maintenance							
Public Works Director	0.05	0.05	10,697	3,445	0.05	10,697	3,542
Maintenance Superintendent	0.15	0.15	23,601	8,284	0.15	25,400	8,826
Assistant Maintenance Superintendent	0.30	1.00	120,652	33,785	1.00	129,866	35,114
Senior Maintenance Lead - Parks	-	1.00	109,986	38,591	1.00	113,232	39,321
Maintenance Worker - Parks	5.00	3.00	246,147	74,097	3.00	266,242	77,587
Admin Assistant II	0.06	0.06	5,555	2,359	0.06	5,694	2,455
Total Parks Maintenance	**5.56**	**5.26**	**516,638**	**160,561**	**5.26**	**551,131**	**166,845**
Department Total	**10.88**	**9.73**	**$ 1,105,828**	**$ 359,931**	**9.73**	**$ 1,155,027**	**$ 374,539**

Note: Position costs shown in the FTE schedule reflect the budgeted allocation of salaries and benefits by position and may not directly correspond to the related expenditure categories in the department budget. Benefit costs include medical premiums as well as retirement, payroll taxes, workers' compensation, and other employee benefits. While medical premiums are projected to increase by approximately 10% to 16%, changes in total benefit costs are lower because medical premiums represent only one component of overall employee benefits.

Staffing: Public Works personnel are allocated among the General Fund and other funds based on the functions they support; therefore, the FTE schedule reflects only the portion of each position budgeted within these General Fund activities. General Fund staffing is budgeted at 9.73 FTE in both 2027 and 2028. The budget reflects an ongoing effort to dedicate maintenance positions to specific service areas, such as parks and facilities, rather than allocating individual employees across multiple functions. This approach is intended to provide clearer responsibility for service delivery and improve accountability for staffing and maintenance resources.

Expenditures

	2025 Actuals	2026 Budget	2026 Projected	2027 Budget	2028 Budget	2027 vs 2026 Projected (% Change)	2028 vs. 2027 Budget (% Change)
Expenditures							
Engineering Services							
Salaries	256,124	205,865	262,966	342,441	346,576	30%	1%
Benefits	79,436	52,416	79,888	104,391	108,850	31%	4%
Services	78,000	-	22,000	70,000	95,000	218%	36%
Total Engineering Services	**413,560**	**258,281**	**364,854**	**516,832**	**550,426**	42%	6%
Building Maintenance							
Salaries	237,337	273,966	190,270	255,532	261,658	34%	2%
Benefits	98,098	98,658	73,508	94,979	98,844	29%	4%
Supplies	21,700	21,000	21,700	21,000	21,000	-3%	0%
Services	122,939	141,762	131,677	99,620	130,620	-24%	31%
Total Building Maintenance	**480,073**	**535,386**	**417,154**	**471,131**	**512,122**	13%	9%
Parks Maintenance							
Salaries	440,784	406,370	532,780	540,397	575,905	1%	7%
Benefits	177,442	127,271	208,655	160,561	171,943	-23%	7%
Supplies	74,063	71,500	87,143	68,000	68,000	-22%	0%
Services	196,511	280,575	238,533	237,825	237,325	0%	0%
Total Parks Maintenance	**888,799**	**885,716**	**1,067,112**	**1,006,783**	**1,053,173**	-6%	5%
Emergency Management							
Salaries	73,783	-	-	-	-	-	-
Benefits	1,263	-	-	-	-	-	-
Supplies	619	10,750	25,978	10,750	10,750	-59%	0%
Services	4,802	23,000	11,836	83,500	28,500	605%	-66%
Total Emergency Management	**80,467**	**33,750**	**37,814**	**94,250**	**39,250**	149%	-58%
Total Expenditures:	**$ 1,862,899**	**$ 1,713,133**	**$ 1,886,934**	**$ 2,088,996**	**$ 2,154,971**	**11%**	**3%**

Public Works General Fund expenditures support engineering services, building and parks maintenance, and emergency management activities. Total expenditures are budgeted to increase in 2027 and 2028, reflecting personnel costs, changes in staff allocations, and planned operating and professional services. The 2027 budget includes $50,000 to update the City's Emergency Management Plan, which is required every five years. Other planned expenditures include CDL training for maintenance employees and security improvements at Steven J. Underwood Memorial Park. Engineering Services expenditures also increase in 2027 due to personnel allocations and increased professional services.

Department Overview

Parks and Recreation provides recreation, senior services, community events, facility rentals, arts, and partnership opportunities that strengthen community and enhance quality of life. Through programs and activities offered across City facilities, parks, and public spaces, the Department creates opportunities for residents of all ages to connect, learn, recreate, and celebrate.

The Department is committed to delivering high quality, responsive services through intentional planning, collaboration, performance evaluation, and responsible stewardship of public resources.

2025 – 2026 Major Accomplishments

- Consolidated operations into one unified department, improving coordination and service delivery by transitioning from parallel operations to an integrated team structure.
- Updated the City's sponsorship policy, creating a more consistent framework for community partnerships and expanding opportunities to support community programs and events.
- Expanded free community programming through partnerships, including two seasons of Mobile Recreation and a free World Cup soccer clinic serving more than 100 youth.
- Expanded Summer Camp KHAOS capacity by **50%**, increasing opportunities for youth participation and helping address community demand.
- Launched the Holiday Tree Lighting as a new annual citywide community event.
- Successfully transitioned the Fourth of July celebration from an evening drone show to a free daytime community celebration, broadening opportunities for family friendly participation and community engagement.

2027 – 2028 Goals & Priorities

- **Strengthen program planning and evaluation** by using participation, customer feedback, operational, and financial data to inform decisions and improve program performance.
  Strategic Priority: Organizational Excellence / Financial Stability

- **Expand recreation, enrichment, and senior programming** across City facilities to improve community access and respond to community needs.
  Strategic Priority: Engaged and Thriving Community

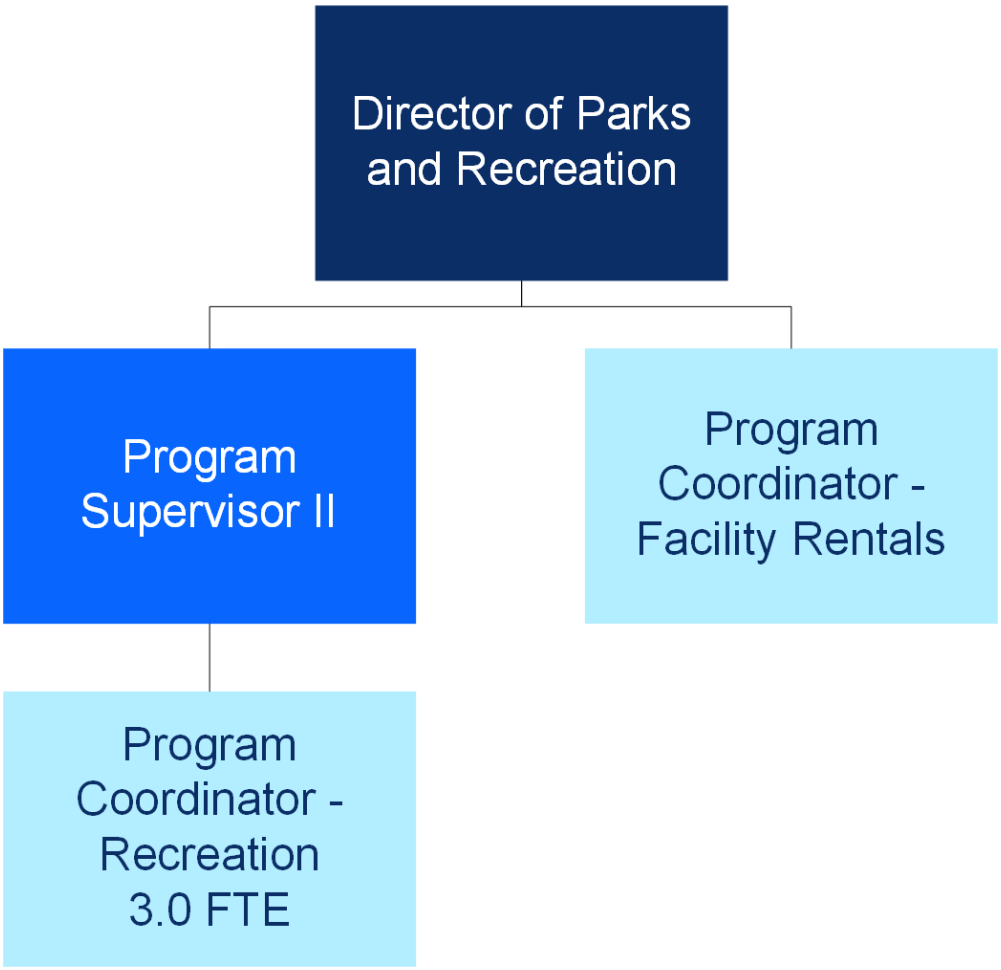
- **Increase the utilization of City facilities** through intentional program planning, community events, and facility rentals that maximize the community benefit of public spaces.
  Strategic Priority: Engaged and Thriving Community / Financial Stability

- **Develop and enhance operational standards** by maintaining current policies, procedures, fee schedules, and business practices that support consistent, efficient, and high-quality service delivery.
  Strategic Priority: Organizational Excellence / Financial Stability

- **Strengthen organizational capacity** through workforce planning, staff development, cross functional collaboration, and proactive operational planning.
  Strategic Priority: Organizational Excellence

- **Expand community partnerships and volunteer engagement** to increase community capacity, enhance programs and services, and leverage available resources.
  Strategic Priority: Engaged and Thriving Community / Organizational Excellence

Organizational Chart



Note: The Program Coordinator – Facility Rentals position is budgeted in 2027 only.

Full-Time Equivalents (FTEs)

	2026	2027 Budget			2028 Budget		
Position	**FTE**	**FTE**	**Salaries**	**Benefits**	**FTE**	**Salaries**	**Benefits**
Parks and Recreation							
Director of Parks and Recreation	-	1.00	183,767	26,775	1.00	197,772	27,295
Program Supervisor	1.00	1.00	120,652	43,032	1.00	129,866	46,324
Program Coordinator - Recreation	3.00	3.00	273,323	68,059	3.00	284,688	70,572
Program Coordinator - Facility Rentals	1.00	1.00	74,665	11,160	-	-	-
Department Total	**5.00**	**6.00**	**$ 652,407**	**$ 149,026**	**5.00**	**$ 612,326**	**$ 144,191**

Note: Position costs shown in the FTE schedule reflect the budgeted allocation of salaries and benefits by position and may not directly correspond to the related expenditure categories in the department budget. Benefit costs include medical premiums as well as retirement, payroll taxes, workers' compensation, and other employee benefits. While medical premiums are projected to increase by approximately 10% to 16%, changes in total benefit costs are lower because medical premiums represent only one component of overall employee benefits.

Staffing: Parks and Recreation staffing is budgeted at 6.00 FTE in 2027 and 5.00 FTE in 2028. The 2027 budget includes funding for a Parks and Recreation Director position and retains the Program Coordinator – Facility Rentals position. The 2028 budget provides flexibility for the new Director to evaluate the department's organizational structure, staffing needs, and service delivery and recommend appropriate staffing adjustments. Extra-hire employees supporting recreation programs are not included in the FTE count.

Revenue

	2025 Actuals	2026 Budget	2026 Projected	2027 Budget	2028 Budget	2027 vs 2026 Projected (% Change)	2028 vs. 2027 Budget (% Change)
Revenue							
Activity Center	36,373	40,040	44,990	55,550	55,550	23%	0%
Before & Afterschool	47,769	65,000	51,750	-	-	-100%	-
Summer & Break Camps	183,245	200,000	280,175	325,000	325,000	16%	0%
Youth Sports	119,790	145,000	130,785	150,000	150,000	15%	0%
Recreation Activities	54,547	54,000	68,518	39,700	39,700	-42%	0%
Facility Rentals	275,961	334,325	311,385	271,555	261,555	-13%	-4%
Intergovernmental - King County	-	-	15,284	483,333	483,333	3062%	0%
Donations	4,246	1,000	15,135	-	-	-100%	-
Total Revenue:	**$ 721,931**	**$ 839,365**	**$ 918,021**	**$1,325,138**	**$1,315,138**	**44%**	**-1%**

Parks and Recreation generates revenue through recreation programs, camps, youth sports, facility rentals, and other activities. Revenue increases significantly in 2027 and 2028 due primarily to King County Parks Levy funding. Program revenues are budgeted based on anticipated participation, facility utilization, and current fee structures and may vary based on actual program activity.

Expenditures

	2025 Actuals	2026 Budget	2026 Projected	2027 Budget	2028 Budget	2027 vs 2026 Projected (% Change)	2028 vs. 2027 Budget (% Change)
Expenditures							
Recreation Administration							
Salaries	356,155	474,240	419,319	577,477	607,218	38%	5%
Benefits	96,001	113,221	105,443	137,866	144,191	31%	5%
Supplies	4,852	7,000	4,641	7,000	7,000	51%	0%
Services	101,787	93,825	118,284	195,225	130,075	65%	-33%
Total Recreation Administration	**558,795**	**688,286**	**647,687**	**917,568**	**888,484**	42%	-3%
Activity Center							
Salaries	22,535	77,928	26,002	35,589	32,313	37%	-9%
Benefits	2,798	14,085	3,615	16,137	3,957	346%	-75%
Supplies	11,898	12,900	12,117	15,450	15,450	28%	0%
Services	64,945	77,517	73,327	86,837	81,837	18%	-6%
Total Activity Center	**102,175**	**182,430**	**115,060**	**154,013**	**133,557**	34%	-13%
Human Services							
Human Services Needs Assessment	-	-	-	50,000	-	-	-100%
Services	206,162	150,000	123,970	150,000	150,000	21%	0%
Total Human Services	**206,162**	**150,000**	**123,970**	**200,000**	**150,000**	61%	-25%
Arts Program							
Salaries	14	-	-	-	-	-	-
Benefits	5	-	-	-	-	-	-
Supplies	-	-	200	-	-	-	-
Services	44,152	55,000	44,707	55,000	55,000	23%	0%
Total Arts Program	**44,170**	**55,000**	**44,907**	**55,000**	**55,000**	22%	0%
Youth Programs							
Salaries - Regular	45,393	36,064	52,231	29,581	29,581	-43%	0%
Salaries - Extra Hire Wages	150,540	-	202,500	178,000	160,200	-12%	-10%
Benefits	35,329	17,123	63,670	11,379	11,379	-82%	0%
Supplies	37,306	46,800	90,142	41,150	36,150	-54%	-12%
Services	5,653	17,344	30,333	73,499	30,500	142%	-59%
Total Youth Programs	**274,221**	**117,331**	**438,876**	**333,609**	**267,810**	-24%	-20%
Facility Rentals							
Salaries	241,663	223,198	204,941	99,665	-	-51%	-100%
Benefits	62,346	58,250	44,945	30,560	-	-32%	-100%
Supplies	7,058	12,000	6,849	9,000	6,500	31%	-28%
Services	149,084	109,200	190,838	209,390	131,040	10%	-37%
Total Facility Rentals	**460,151**	**402,648**	**447,572**	**348,615**	**137,540**	-22%	-61%
Events*							
Supplies	-	-	-	6,100	7,170	-	18%
Services	-	-	-	4,100	4,300	-	5%
Total Events	**-**	**-**	**-**	**10,200**	**11,470**	-	12%
Total Expenditures:	**$ 1,645,673**	**$ 1,595,695**	**$ 1,818,072**	**$2,019,005**	**$1,643,861**	**11%**	**-19%**

Expenditures Commentary

The 2027–2028 budget reflects changes in the organization and presentation of Parks and Recreation activities. Youth Programs include extra-hire wages associated with seasonal and program staffing. These costs were not included in the adopted 2026 budget as part of budget reduction efforts but are reflected in the 2026 projection and restored in the 2027–2028 budget.

Recreation Administration expenditures increase in 2027 primarily due to funding for the Parks and Recreation Director position and professional services associated with development of the Parks Master Plan, which is anticipated to be supported in part by grant funding. The budget provides a framework for continued operations while allowing a new Parks and Recreation Director to evaluate programs, staffing, and service delivery and recommend future adjustments as appropriate.

*Events, which historically were included with Facility Rentals, are presented separately beginning in 2027 to better reflect these activities.



Community Development Director
Rebecca Deming

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. Planning assists in developing and implementing long-range plans. The Planning Division plays a key role in shaping the future of the City's built environment by ensuring that all codes and development activities align with the city's adopted comprehensive plans and regulations. The Planning Division also works through and/or assists our Code Enforcement Officer in land use related code enforcement cases. The Planning Division prioritizes 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. The Building Division also works through and/or assists Code Enforcement in several building-related code enforcement cases. The Building Division's mission is to support a safe and resilient built environment while providing exceptional customer service and fostering a collaborative approach to community development.

- Administers 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
- Administers the Joint & Minor Home Repair program, providing funding for low-income families for minor home repairs.
- Jointly provides enforcement of the City's Municipal Code, International Building Code, International Fire Code, RCW codes and WAC codes.

2025 – 2026 Major Accomplishments

- Comprehensive Plan Periodic Update Approval and Certification
- Creation of Planning Commission
- Middle Housing and ADU Code Amendments
- Issuance of EIS for Zenith Properties
- Sea-Tac Airport SAMP Responses

2027 – 2028 Goals & Priorities

- **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.
  Strategic Priorities: Public Safety / Natural and Built Environment

- **Efficiency in Permitting:** Streamline the permitting process to reduce turnaround times while maintaining local, state, and federal standards and regulations.
  Strategic Priorities: Organizational Excellence / Economic Vitality

- **Customer Service:** Continue to provide timely, accurate, and courteous service to residents, developers, and contractors, ensuring that all inquiries and applications are handled efficiently.
  Strategic Priorities: Organizational Excellence / Engaged and Thriving Community

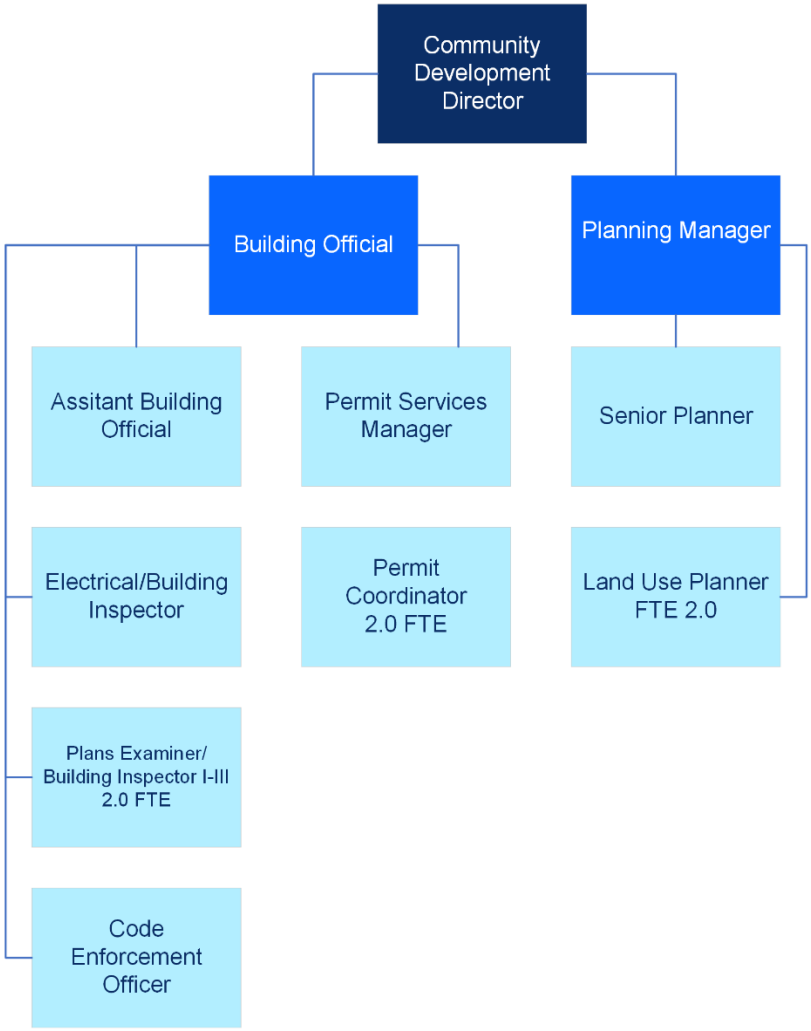
- **Implement the Comprehensive Plan:** Ensure that all development projects align with the goals and objectives outlined in the city's Comprehensive Plan, including land use, transportation, housing, and environmental sustainability.
  Strategic Priority: Natural and Built Environment

- **Community Engagement:** Increase public participation in the planning process by organizing workshops, public forums, and surveys to gather input and foster community involvement.
  Strategic Priority: Engaged and Thriving Community

- **Sustainable Growth:** Promote policies that encourage sustainable development practices, preserving natural resources and enhancing the quality of life for all residents.
  Strategic Priorities: Natural and Built Environment / Economic Vitality

- **Coordinate Review and Completion of City Projects:** Continue to collaborate with Planning, Building, Public Works, and other departments and agencies on City projects.
  Strategic Priorities: Organizational Excellence / Natural and Built Environment

Organizational Chart



Note: The organizational chart reflects the overall structure of the Community Development Department. Personnel costs are allocated between the General Fund and Development Fund based on the services provided and the nature of the work performed. Because the majority of department activities are fee-based, most personnel costs are allocated to the Development Fund.

Full-Time Equivalents (FTEs)

	2026	2027 Budget			2028 Budget		
Position	**FTE**	**FTE**	**Salaries**	**Benefits**	**FTE**	**Salaries**	**Benefits**
Planning (Tax-Based)							
Community Development Director	0.50	0.50	98,906	16,384	0.50	101,377	15,738
Total Planning (Tax-Based)	**0.50**	**0.50**	**98,906**	**16,384**	**0.50**	**101,377**	**15,738**
Building and Permits (Tax-Based)							
Building Official	1.00	1.00	165,205	56,057	1.00	169,335	58,948
Permit Coordinator	0.30	0.30	27,097	7,965	0.30	27,774	8,260
Total Building and Permits (Tax-Based)	**1.30**	**1.30**	**192,302**	**64,022**	**1.30**	**197,109**	**67,208**
Department Total	**1.80**	**1.80**	**$ 291,208**	**$ 80,406**	**1.80**	**$ 298,486**	**$ 82,946**

Note: Position costs shown in the FTE schedule reflect the budgeted allocation of salaries and benefits by position and may not directly correspond to the related expenditure categories in the department budget. Benefit costs include medical premiums as well as retirement, payroll taxes, workers' compensation, and other employee benefits. While medical premiums are projected to increase by approximately 10% to 16%, changes in total benefit costs are lower because medical premiums represent only one component of overall employee benefits.

Staffing: The FTE schedule reflects only Community Development personnel costs supported by the General Fund. Most department personnel costs are associated with fee-based development activities and are budgeted in the Development Fund. General Fund staffing totals 1.80 FTE in both 2027 and 2028 and primarily supports tax-based Planning and Building and Permitting activities.

Expenditures

	2025 Actuals	2026 Budget	2026 Projected	2027 Budget	2028 Budget	2027 vs 2026 Projected (% Change)	2028 vs. 2027 Budget (% Change)
Expenditures							
Planning (Tax-Based)							
Salaries	97,525	98,762	103,945	100,506	99,856	-3%	-1%
Benefits	18,685	16,589	16,785	16,384	15,738	-2%	-4%
Services	10,298	-	-	-	-	-	-
Total Planning (Tax-Based)	**126,509**	**115,351**	**120,730**	**116,890**	**115,594**	-3%	-1%
Building and Permits (Tax-Based)							
Salaries	186,132	186,667	188,273	190,135	192,820	1%	1%
Benefits	61,841	66,194	61,169	64,022	67,208	5%	5%
Total Building and Permits (Tax-Based)	**247,974**	**252,861**	**249,441**	**254,157**	**260,028**	2%	2%
Other							
Pollution Control	26,624	24,000	27,590	27,044	27,480	-2%	-
Total Other	**26,624**	**24,000**	**27,590**	**27,044**	**27,480**	-2%	2%
Total Expenditures:	**$ 401,106**	**$ 392,212**	**$ 397,761**	**$ 398,091**	**$ 403,102**	**0%**	**1%**

General Fund expenditures support the tax-based activities of Community Development, including Planning, Building and Permits, and pollution control activities. Most development-related services are fee-based and are accounted for separately in the Development Fund. General Fund expenditures remain relatively stable over the biennium, totaling approximately $398,000 in 2027 and $403,000 in 2028.

Purpose

The Non-Departmental budget accounts for General Fund revenues and expenditures that are citywide in nature or are not directly attributable to a specific operating department. These costs include certain governmental, organizational, contractual, and internal service expenses that support overall City operations.

Expenditures

	2025 Actuals	2026 Budget	2026 Projected	2027 Budget	2028 Budget	2027 vs 2026 Projected (% Change)	2028 vs. 2027 Budget (% Change)
Expenditures							
Intergovernmental Services							
Jail Services -SCORE	870,783	741,454	745,954	771,500	803,000	3%	4%
Fire Services	50,196	70,000	52,244	56,000	60,000	7%	7%
County Recording Services	4,472	5,000	6,180	8,000	10,000	29%	25%
Election Services	114,872	60,000	25,000	60,000	60,000	140%	0%
Voter Registration	107,038	130,000	116,768	120,000	125,000	3%	4%
Total Intergovernmental Services	**1,147,360**	**1,006,454**	**946,146**	**1,015,500**	**1,058,000**	7%	4%
Legal and Legislative Contracted Services							
Professional Services - Code Update	5,100	2,000	5,000	3,000	3,000	-40%	0%
Official Publication Services	1,879	1,400	1,250	2,500	2,500	100%	0%
Public Defenders	223,055	55,000	290,000	220,000	220,000	-24%	0%
Total Legal and Legislative Contracted Services	**230,033**	**58,400**	**296,250**	**225,500**	**225,500**	-24%	0%
Organizational Memberships							
Sound Cities Association	26,114	25,750	26,897	32,000	32,000	19%	0%
WA State Department of General Administration	-	510	510	510	510	0%	0%
Des Moines Chamber of Commerce	-	-	-	5,000	5,000	-	0%
Highline College Small Business Development	19,647	20,400	20,040	15,500	15,500	-23%	0%
Association Of WA Cities	27,866	28,560	58,680	60,000	60,000	2%	0%
SWKC Chamber Of Commerce	5,000	5,100	10,647	6,000	6,000	-44%	0%
Puget Sound Regional Council	11,543	11,220	11,789	12,220	12,220	4%	0%
Total Organizational Memberships	**90,170**	**91,540**	**128,563**	**131,230**	**131,230**	2%	0%
Interfund Services and Assessments							
Computer Replacement	165,414	205,989	206,766	79,320	105,337	-62%	33%
Equipment Rental Maintenance	492,787	497,921	497,921	316,790	316,790	-36%	0%
Equipment Rental Replacement	1,286,365	819,181	829,181	922,398	922,398	11%	0%
Insurance	673,202	669,860	669,860	749,434	783,647	12%	5%
Total Interfund Services and Assessments	**2,617,768**	**2,192,951**	**2,203,729**	**2,067,942**	**2,128,172**	-6%	3%
Contingency	-	50,000	-	100,000	100,000	-	0%
Total Expenditures:	**$ 4,085,331**	**$ 3,399,345**	**$ 3,574,688**	**$ 3,540,172**	**$ 3,642,902**	-1%	3%

Intergovernmental Services: The City is an owner city of the South Correctional Entity (SCORE), which provides jail services for Des Moines and its other member cities. Jail service expenditures reflect the City's annual costs associated with SCORE. Other intergovernmental expenditures include fire services, County recording services, election services, and voter registration costs.

Legal and Legislative Contracted Services: Public defender services provide legal representation for eligible individuals who are unable to afford counsel. These costs are supported by a combination of General Fund resources and the Public Safety Sales Tax Fund. The City continues to monitor public defense costs as new Washington Supreme Court standards significantly reduce allowable attorney caseloads, which is expected to increase the cost of providing these services. The new standards became effective January 1, 2026, with phased implementation permitted. State funding for locally administered public defense remains an ongoing issue, and additional state assistance has been under consideration.

Organizational Memberships: Organizational membership expenditures support the City's participation in regional, municipal, economic development, and other organizations that provide services or representation benefiting the City as a whole. These costs are budgeted in Non-Departmental because they are not attributable to a single City department.

Interfund Services and Assessments: These expenditures represent the General Fund's share of centralized services and assessments accounted for in the City's internal service funds. Major costs include equipment maintenance and replacement, computer replacement, and insurance. The City's annual insurance premium to the Washington Cities Insurance Authority (WCIA) is paid through the Self-Insurance Fund, with the General Fund assessed its share of the cost.

Contingency: The General Fund contingency account provides funding for unforeseen expenditures or unanticipated needs that arise during the fiscal year and were not included in the adopted budget. The annual appropriation has been increased from $50,000 in 2026 to $100,000 in both 2027 and 2028 to provide greater flexibility in responding to unexpected financial needs. Expenditures from this account require City Council approval.

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

Flexibility is built into the capital improvements 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 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 effect 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 improvements plan process is built around the following eight steps:

1. ***Establish administrative and policy framework for capital programming and budgeting***. The first step in implementing an effective capital improvements planning and budget process is to establish the underlying organizational and policy framework within which the process operates. All requests for capital improvements 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, replacements, expansion or retirement of some of the physical plants. This often is 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 Improvements 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 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 Improvements Projects

Marina Projects

Redondo Boarding Float Replacement Phase 2 (MCCIP0031)

This project will replace the north-side boarding floats at the Redondo Boat Launch, which were previously removed due to safety concerns. The new floats will complement the recently installed south-side boarding floats and provide a wider, safer facility for boat launch users. As the only public boat launch between Tacoma and Seattle, the Redondo Boat Launch provides important recreational access to Puget Sound. The City received a $348,750 Washington State Recreation and Conservation Office grant to support the project.

Budget: $540K

Funding Sources: WA State RCO Grant, REET 1

Seawall & Esplanade (MACIP0012)

This project provides for the planning, design, and eventual replacement of the remaining seawall and esplanade between CSR and A-Dock. The seawall is nearing the end of its useful life after years of exposure to saltwater, tides, storms, and daily use. Its continued deterioration increases maintenance needs and the risk of damage to the marina, parking areas, utilities, and other City assets. The aging esplanade also requires increasing maintenance and presents potential safety concerns. Replacement of these facilities will protect critical City infrastructure, improve public safety and accessibility, and reduce long-term maintenance needs.

Budget: $34M

Funding Sources: Marina Rates, Bonds

Tenant Restrooms/Visitor Amenity (MACIP0007)

This project will replace the Marina's existing tenant restroom facility, which is more than 50 years old, with modern facilities serving both Marina tenants and the public. The improvements will include four ADA-accessible unisex tenant restrooms with showers and one unisex public restroom. The new facilities will improve accessibility, functionality, and visitor amenities at the Marina.

Budget: $1.578M

Funding Sources: Marina Rates, One Time Tax

Public Works Projects

North Hill Elementary Walkway Improvements Project (TRCIP0021)

This project will construct approximately 800 linear feet of curb, gutter, sidewalk, ADA-accessible curb ramps, bike lanes, storm drainage improvements, retaining walls, and driver radar feedback signs along both sides of S 200th Street between 8th Avenue S and 10th Place S. The improvements support the City's non-motorized transportation priorities identified in the Comprehensive Transportation Plan and Safe Routes to School Project Report. S 200th Street is an important pedestrian corridor serving North Hill schools.

Budget: $6.021M

Funding Sources: Street Pavement Fund, WA ST Safe Routes to School Grant, Transportation Benefit District, Redondo & Automated Speed Enforcement

Midway Park (MCCIP0015)

This project provides for the design and construction of improvements to Midway Park, incorporating recently acquired parcels into the park. Midway Park is identified as a priority in the Parks, Recreation and Senior Services Master Plan and is located in the Pacific Ridge neighborhood, an area identified as highly impacted in environmental health and disparities rankings.

Budget: $10.284M

Funding Sources: Federal, State & Local Grants, Parks Levy Funds, Park In-Lieu, REET 2

6th Pl/287th St Pipe Replacement (SWCIP0029)

This project will improve the storm drainage system in the vicinity of 4th Place S, S 287th Street, and 6th Place S. Improvements will include approximately 1,670 linear feet of 12-inch storm drainpipe, 15 catch basins, four storm drain manholes, a flow splitter at 4th Place S and S 287th Street, and a diversion structure. Existing corrugated metal pipe will be replaced with new storm drainage pipe, and drainage easements may be required to complete the work. The project is identified as a high-priority project (CIP-37) in the 2015 Surface Water Management Comprehensive Plan and is intended to reduce localized flooding, replace aging infrastructure, and improve drainage conditions in the area.

Budget: $1.686M

Funding Sources: SWM Rates, KC Flood Control Grant

CITY OF DES MOINES
CIP REVENUE SOURCE SUMMARY: 2027-2032
(Amounts in Thousands)

Funding Source Name	Actuals to Date Prior Year	Actuals Current Year	Plan Year 2026	Plan Year 2027	Plan Year 2028	Plan Year 2029	Plan Year 2030	Plan Year 2031	Plan Year 2032	Total 6 Year Plan
General Fund Transfer	545	-	-	-	-	-	-	-	-	545
Arterial Pavement Fund	15	-	-	-	-	-	-	-	-	15
Franchise Fees	5,169	-	1,812	217	200	-	-	-	-	7,398
ASE (Automated Speed Enforcement) Transf	514	-	105	222	1,074	1,218	-	-	-	3,133
Transportation Benefit District Fund Transfer	1,520	4	1,755	850	600	650	700	750	800	7,625
Debt Proceeds	24,448	-	-	-	-	-	-	-	31,040	55,488
REET 1	856	14	2,593	114	477	501	62	65	77	4,745
REET 2	401	1	1,145	121	-	165	-	-	-	1,832
King County Park Levy	770	-	256	105	440	59	62	65	68	1,825
Park in-Lieu	284	-	69	-	-	-	-	-	-	353
One Time Tax	147	-	344	-	-	-	-	-	-	491
Traffic in-Lieu	594	-	490	490	-	-	570	3,252	-	5,396
Traffic Impact Fees - City Wide	1,126	-	63	239	1,000	700	-	495	59	3,682
Traffic Impact Fees - Pac Ridge	606	-	-	-	-	-	-	-	-	606
Marina Rates	2,441	1	1,411	73	3,091	-	-	-	-	7,016
Surface Water Utility	3,320	142	2,700	3,859	2,267	1,900	2,790	1,983	945	19,764
Surface Water Utility - Cost Reimbursement	6	-	192	-	-	-	-	-	-	198
Facility Repair & Replace Fund Transfer	-	-	48	71	105	201	-	-	-	425
Local Grants (Secured)	3,991	314	2,219	150	1,250	-	-	-	-	7,610
Local Grants (Unsecured)	324	-	360	150	295	470	3,510	-	5,858	10,967
State Grants (Secured)	9,221	379	7,969	1,280	3,500	350	-	-	-	22,320
State Grants (Unsecured)	-	-	-	1,163	1,624	23,197	3,400	3,431	1,174	33,989
Federal Grants (Secured)	840	-	173	500	727	1,010	-	-	-	3,250
Federal Grants (Unsecured)	-	-	-	-	4,116	-	-	-	-	4,116
Private Contributions	451	-	726	-	-	-	363	500	-	2,040
Interlocal Agreement	2,398	604	1,174	-	-	-	-	-	-	3,572
Fund Balance	41	-	-	-	-	-	-	-	-	41
Legal Settlements	13	230	876	-	-	-	-	-	-	889
Redondo Speed Enforcement	73	13	1,043	926	753	763	763	763	773	5,857
Marina Building Maintenance Fees	36	1	1	-	-	-	-	-	-	37
	60,219	**1,703**	**27,524**	**10,530**	**21,519**	**31,184**	**12,220**	**11,304**	**40,794**	**215,294**

CITY OF DES MOINES
CIP EXPENDITURE SUMMARY: 2027-2032
(Amounts in Thousands)

Major Category	Project Name	Total Current Budget	Plan Year 2026	Plan Year 2027	Plan Year 2028	Plan Year 2029	Plan Year 2030	Plan Year 2031	Plan Year 2032
Building Facility Projects	Founders' Lodge	357	284	121	-	-	-	-	-
Building Facility Projects	LED Exterior Lighting	90	-	-	-	94	-	-	-
Building Facility Projects	City Hall Canopy Repairs	102	-	-	-	107	-	-	-
Building Facility Projects	Service Center Material Storage Improvements	405	-	33	294	-	-	-	-
Building Facility Projects	Service Center Fueling Station Canopy & Fuel Tank Replacemen	1,643	-	-	245	1,497	-	-	-
Building Facility Projects	Citywide Mechanical & HVAC Equipment and Roofing Replaceme	350	50	53	56	59	62	65	68
Building Facility Projects	Activity Center Roof & Solar	247	17	-	-	-	-	-	-
Building Facility Projects	PW Service Center and PD Vehicle Gates	48	48	-	-	-	-	-	-
Building Facility Projects	IT Main Office HVAC System	-	-	71	-	-	-	-	-
Building Facility Projects	City Fiber Loop Completion	1,390	-	1,390	-	-	-	-	-
Building Facility Projects Total		**4,632**	**399**	**1,668**	**595**	**1,757**	**62**	**65**	**68**
Marina Capital Improvements	Marina Dredging	857	-	-	-	-	-	-	-
Marina Capital Improvements	Dock Electrical Replacements	246	-	61	61	122	-	-	-
Marina Capital Improvements	Marina Dock Replacement	13,117	2,483	-	-	-	-	-	-
Marina Capital Improvements	Tenant Restroom Replacement	806	1,560	-	-	-	-	-	-
Marina Capital Improvements	CSR Roof Replacement	79	-	-	-	-	-	-	-
Marina Capital Improvements	Marina Dock Ferry Electrification	-	117	-	-	-	-	-	-
Marina Capital Improvements	Marina Small Projects	-	12	12	-	-	-	-	-
Marina Capital Improvements	Seawall and Esplanade	-	-	-	3,030	-	-	-	31,040
Marina Capital Improvements Total		**15,105**	**4,172**	**73**	**3,091**	**122**	**-**	**-**	**31,040**
Municipal Capital Improvements	DMBP Sun Home Lodge Rehab	1,017	-	-	-	142	-	-	825
Municipal Capital Improvements	Field House Play Equipment	752	-	-	-	-	-	-	-
Municipal Capital Improvements	Redondo Fishing Pier	5,588	3,257	-	-	-	-	-	-
Municipal Capital Improvements	Midway Park	6,367	242	-	6,841	-	-	-	-
Municipal Capital Improvements	Redondo Restroom	2,612	131	-	-	-	-	-	-
Municipal Capital Improvements	Police HVAC	1,912	-	-	242	1,785	-	-	-
Municipal Capital Improvements	City Hall Parking Lot	517	-	-	-	49	499	-	-
Municipal Capital Improvements	N. Side Redondo Floats	475	524	-	-	-	-	-	-
Municipal Capital Improvements	Midway Park Youth Soccer Field	30	53	-	384	-	-	-	-
Municipal Capital Improvements	Redondo Esplanade Improvements	40	-	26	306	1,800	-	-	-
Municipal Capital Improvements	Cliff Ave Connector	36	-	26	356	2,729	-	-	-
Municipal Capital Improvements	SJU Light Repair	15	-	-	-	-	-	-	-
Municipal Capital Improvements	Field House Lighting Upgrades	15	76	-	-	-	-	-	-
Municipal Capital Improvements	Field House Exterior Painting	-	74	-	-	-	-	-	-
Municipal Capital Improvements	Parks Maintenance (Levy Funded)	-	51	53	56	59	62	65	68
Municipal Capital Improvements	Marina, Beach Park Paid Parking	360	6	-	-	-	-	-	-
Municipal Capital Improvements	Marina Steps & Promenade	12,888	11,127	-	-	-	-	-	-
Municipal Capital Improvements	City Hall Suite A Restroom & Kitchen	-	254	-	-	-	-	-	-
Municipal Capital Improvements Total		**32,624**	**15,795**	**105**	**8,185**	**6,564**	**561**	**65**	**893**
Surface Water Management Capit	24th Ave Pipeline Replacement/Upgrade	1,335	14	-	-	-	-	-	-
Surface Water Management Capit	DMMD 208th to 212th Pipe Project	1,770	59	-	-	-	-	-	-
Surface Water Management Capit	S. 200th St. Drainage Improvements	51	193	-	-	-	-	-	-
Surface Water Management Capit	Service Center Material Storage Improvments	102	-	11	91	-	-	-	-
Surface Water Management Capit	5th Ave/212th Street Pipe Upgrade	1,813	312	1,494	-	-	-	-	-
Surface Water Management Capit	216th Pl./ Marine View Dr. Pipe Upgrade	631	24	-	-	-	-	-	-
Surface Water Management Capit	Des Moines Creek Estuary Restoration	18,731	497	309	208	12,636	-	-	-
Surface Water Management Capit	Massey Creek Pocket Estuary and Fish Passage	132	3	-	-	-	-	-	-
Surface Water Management Capit	6th Pl/287th Street Pipe Replacement	1,623	128	1,270	-	-	-	-	-
Surface Water Management Capit	232nd St (10th to 14th) Pipe Project	1,245	-	-	281	964	-	-	-
Surface Water Management Capit	16th Ave S Ditch Decommissioning & Stormwater Improvement	1,428	1,403	-	-	-	-	-	-
Surface Water Management Capit	KDM/16th Ave B Pipe Project	1,864	32	425	1,408	-	-	-	-
Surface Water Management Capit	Pipe Repair and Replacement Project Program	3,077	495	457	479	502	526	551	551
Surface Water Management Capit	MVD Pond Retrofit	1,238	154	1,112	-	-	-	-	-
Surface Water Management Capit	13th Ave S Bioswale Retrofit	234	-	50	197	-	-	-	-
Surface Water Management Capit	Wooton Park Parcel Acquisition	486	16	-	-	-	-	-	-
Surface Water Management Capit	Beach Park Hillside Pipe Replacement	64	-	194	-	-	-	-	-
Surface Water Management Capit	North Hill Storm Improvements	2,339	-	-	-	434	1,905	-	-
Surface Water Management Capit	Midway Storm Improvements	1,044	-	-	-	-	263	781	-
Surface Water Management Capit	Saltwater Highlands Pond Retrofit	572	-	-	-	-	96	476	-
Surface Water Management Capit	240th Street (MVD to 11th Pl) Pipe Project	-	-	-	-	-	-	175	395
Surface Water Management Capit	Marina Steps Bioretention Planters	-	177	-	-	-	-	-	-
Surface Water Management Capital Total		**39,779**	**3,507**	**5,322**	**2,664**	**14,536**	**2,790**	**1,983**	**946**

CITY OF DES MOINES
CIP EXPENDITURE SUMMARY: 2027-2032
(Amounts in Thousands)

Major Category	Project Name	Total Current Budget	Plan Year 2026	Plan Year 2027	Plan Year 2028	Plan Year 2029	Plan Year 2030	Plan Year 2031	Plan Year 2032
Transportation Projects	Street Pavement Preservation	12,322	1,051	1,106	1,156	1,206	1,256	1,306	1,356
Transportation Projects	ADA Compliance Program	484	39	62	62	72	72	72	82
Transportation Projects	Guardrail Program	228	37	28	28	28	28	28	28
Transportation Projects	S 224th St Improvements	914	-	243	670	-	-	-	-
Transportation Projects	Downtown Alley Improvement	791	789	-	-	-	-	-	-
Transportation Projects	Barnes Creek Trail	10,322	7,819	213	-	-	-	-	-
Transportation Projects	16th Ave - Seg 5A	204	-	-	-	-	204	-	-
Transportation Projects	24th Ave S. Improvements Project (Segment 2)	9,988	1,335	-	-	-	-	-	-
Transportation Projects	Marine View Dr / South 240th St. Intersection Improvement	2,178	-	-	-	-	585	1,537	-
Transportation Projects	Arterial Traffic Calming	848	129	280	107	107	107	107	107
Transportation Projects	South 240th Street Improvements - Segment 1	7,550	-	-	-	950	6,600	-	-
Transportation Projects	North Hill Elementary Walkway Improvements	5,422	889	4,121	-	-	-	-	-
Transportation Projects	Kent-Des Moines Rd - Seg 2	7,269	-	-	-	-	-	995	6,274
Transportation Projects	30th Ave S Improvements - South Segments	6,156	-	-	1,096	5,550	-	-	-
Transportation Projects	South 240th Street Improvements - Segment 3	5,890	-	-	-	-	940	4,950	-
Transportation Projects	S 223rd Strt Complete Street Impr	1,381	-	637	-	-	-	-	-
Transportation Projects	24th Ave S Improvements - Segment 1	-	515	943	5,774	2,105	-	-	-
Transportation Projects	Safe Streets for All	-	61	718	-	1,173	-	-	-
Transportation Projects Total		**71,947**	**12,664**	**8,351**	**8,893**	**11,191**	**9,792**	**8,995**	**7,847**
Grand Total		**164,087**	**36,537**	**15,519**	**23,427**	**34,170**	**13,205**	**11,108**	**40,794**

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 one Public Works Trust Fund loan.

When the City issues debt, a thorough review of the City's financial condition is completed by bond rating agencies. Based on their findings, the bonds are given a rating. The City's bond rating is a reflection of creditworthiness and affects the cost to the City of issuing debt. The City of Des Moines currently holds an AA bond rating from S&P Global Ratings, which was most recently awarded in May 2025.

	Issue Date	Maturity Date	Interest Rate	Original Amount	Outstanding Debt 12/31/2025	2025 Standard & Poor Rating
Limited Tax General Obligation (LTGO) Bonds						
2018 New Money Bonds	9/6/2018	12/1/2038	3.00% - 4.00%	$ 3,105,000	$ 2,285,000	AA
2018 Refunding Bonds	9/6/2018	12/1/2028	3.00% - 4.00%	5,285,000	1,800,000	AA
2023 Bonds	10/19/2023	12/1/2052	5%	24,505,000	24,505,000	AA
Total General Obligation Bonds				**32,895,000**	**28,590,000**	
Intergovernmental Bonds						
SCORE PDA 2019 Refunding Bonds	12/11/2019	12/1/2038	3.00% - 5.00%	$ 3,073,511	$ 2,363,452	
Public Works Trust Fund Loans						
2009 PWTF Loan - Gateway Construction	1/26/2009	7/1/2028	0.50%	$ 1,000,000	$ 95,588	

Debt Capacity

General Purpose Councilmatic Debt - The City Council may approve bond issues without voter approval up to 1.5% of the City's assessed valuation. Councilmatic debt must be approved by a majority of the City Council and must be repaid from existing operational revenue sources. In 2025, the City Council could levy up to $103,560,947, or 1.5% of the City's estimated assessed value. Because the City currently has outstanding Councilmatic debt of $35,980,167, the remaining Councilmatic debt capacity for 2025 is $67,580,780.

Limited Tax General Obligation (LTGO) Bonds

City of Des Moines, Washington
Legal Debt Limit

Legal debt margin calculation for fiscal year 2025 (not in thousands)		
Assessed value (1)	6,904,063,147	1
GENERAL PURPOSES		
Limit of 2.5% of Assessed Value	172,601,579	
Councilmatic:		
Statutory Capacity (1.5% of Assessed Value)	103,560,947	
Outstanding debt(2):		
GO bonds outstanding	30,953,452	2
GO notes and loans	95,588	3
Capital leases	-	4
Compensated Absences	2,566,342	6
OPEB	1,787,024	7
Net pension liabilities	640,112	
Total outstanding debt	36,042,518	
Less:		
Amounts available in debt service funds	(62,351)	
Total applicable debt	35,980,167	
Excess of Voted Debt over 1%	-	
Remaining capacity without a vote	67,580,780	
Voter Approved:		
Statutory Capacity (2.5% of Assessed Value)	172,601,579	
Capacity Net Councilmatic Use	136,621,411	
Less:		
GO Bonds Outstanding	-	
Remaining capacity with a vote	136,621,411	

Sources:
(1) See historical assessed valuations
(2) See financial statements debt footnote.

Note: The total indebtedness for general purposes with or without a vote cannot exceed 2.5% of the value of taxable property. The general purposes indebtedness includes debt for capital leases without a vote. The legal limit for capital leases debt (RCW 35.42.200) is included in the 2.5 percent and does not constitute extra allowable debt.

The 1.5 percent is the maximum limit for general purposes without a vote (councilmatic debt). A council may choose to allocate any portion of this debt capacity to the "voted" category. If done so, this 1.5 percent of the indebtedness available without vote is to be proportionately reduced by the excess "voted" debt over 1 percent.

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%.

	Real Estate Excise tax (REET)			Street Maintenance Fund			Marina			Total		
Year	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Debt Service
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	155,000	74,200	229,200	-	-	-	-	-	-	155,000	74,200	229,200
2030	160,000	68,000	228,000	-	-	-	-	-	-	160,000	68,000	228,000
2031 - 2035	905,000	238,600	1,143,600	-	-	-	-	-	-	905,000	238,600	1,143,600
2036 - 2040	635,000	51,400	686,400	-	-	-	-	-	-	635,000	51,400	686,400
Totals	$ 2,285,000	$ 689,800	$ 2,974,800	$ 492,684	$ 39,962	$ 532,646	$ 1,307,317	$ 106,038	$ 1,413,355	$ 4,085,001	$ 835,800	$ 4,920,801

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%.

	Parking Proceeds			REET			One-Time Tax			Marina			Total		
Year	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Debt Service
2026	$ -	$ 250,000	$ 250,000	$ -	$ 371,863	$ 371,863	$ -	$ 50,000	$ 50,000	$ -	$ 570,312	$ 570,312	$ -	$ 1,242,175	$ 1,242,175
2027	-	250,000	250,000	-	371,863	371,863	-	50,000	50,000	-	570,312	570,312	-	1,242,175	1,242,175
2028	-	250,000	250,000	-	371,863	371,863	-	50,000	50,000	-	570,312	570,312	-	1,242,175	1,242,175
2029	66,482	183,518	250,000	163,615	451,642	615,257	13,296	36,704	50,000	206,606	570,312	776,918	450,000	1,242,175	1,692,175
2030	70,072	179,928	250,000	172,829	443,780	616,609	14,014	35,986	50,000	218,084	559,982	778,066	475,000	1,219,675	1,694,675
2031 - 2035	404,912	845,088	1,250,000	996,106	2,078,962	3,075,067	80,982	169,018	250,000	1,258,000	2,625,558	3,883,558	2,740,000	5,718,625	8,458,625
2036 - 2040	555,470	694,530	1,250,000	1,475,305	1,844,644	3,319,949	111,094	138,906	250,000	1,818,131	2,273,295	4,091,426	3,960,000	4,951,375	8,911,375
2041 - 2045	761,887	488,113	1,250,000	2,249,860	1,441,401	3,691,260	152,377	97,623	250,000	2,685,875	1,720,739	4,406,615	5,850,000	3,747,875	9,597,875
2046 - 2050	972,863	277,137	1,250,000	2,872,908	818,399	3,691,308	194,573	55,427	250,000	3,429,656	976,999	4,406,655	7,470,000	2,127,963	9,597,963
2051 - 2055	1,158,036	91,964	1,250,000	535,875	42,556	578,431	231,607	18,393	250,000	1,634,481	129,800	1,764,282	3,560,000	282,713	3,842,713
Totals	$ 3,989,723	$3,510,277	$ 7,500,000	$ 8,466,499	$8,236,970	$16,703,469	$ 797,945	$ 702,055	$1,500,000	$11,250,834	$10,567,623	$21,818,456	$24,505,000	$23,016,925	$ 47,521,925

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 misdemeanant 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	Principal	Interest	Total
2026	$ 136,052	$ 99,291	$ 235,343
2027	142,975	92,488	235,463
2028	149,898	85,340	235,238
2029	157,423	77,845	235,268
2030	165,550	69,973	235,523
2031 - 2035	947,849	228,799	1,176,648
2036 - 2040	663,705	42,408	706,113
Totals	$ 2,363,452	$ 696,144	$ 3,059,596

Public Works Trust Fund Loan

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 2025 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	Principal	Interest	Total
2026	31,863	478	32,341
2027	31,863	319	32,182
2028	31,863	159	32,022
Totals	$ 95,589	$ 956	$ 96,545

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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)

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.

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.

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.

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 date (maturity date), together with periodic interest at a specified rate. The term of a bond is always greater than one year.

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.

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."

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

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.

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.

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.

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.

LEOFF: Law Enforcement Officers' and Fire Fighters' Retirement System — Washington State's pension system for eligible law enforcement officers and firefighters.

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.

LTGO: Limited Tax General Obligation — Debt backed by the City's general taxing authority without a voter-approved increase in property taxes. Also commonly referred to as councilmanic debt.

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

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

REET: Real Estate Excise Tax - A tax imposed on the sale of real property. REET revenues are generally restricted to eligible capital projects and related purposes under state law.

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.

SCORE: South Correctional Entity — A regional jail facility jointly owned and operated by participating South King County cities to provide correctional services.

SWM: Surface Water Management — City services and infrastructure related to stormwater collection, drainage, water quality, and compliance with environmental requirements.

Tax Rate: The amount of property tax stated in terms of a unit of the municipal tax base; for example, $0.85 per $1,000 of assessed valuation of taxable real and personal property.

TBD: Transportation Benefit District — A special-purpose district authorized to collect revenues for eligible transportation improvements and maintenance.