

# CITY OF DES MOINES



## 2022 PRELIMINARY ANNUAL BUDGET

## TABLE OF CONTENTS

	<u>Page</u>
TABLE OF CONTENTS	i
<b><u>SECTION 1: INTRODUCTION</u></b>	<b>1</b>
City Manager's Budget Message	2
Reader's Guide to the Budget	16
List of City Officials	18
City Organizational Chart (overview)	19
<b><u>SECTION 2: BUDGET GUIDE</u></b>	<b>20</b>
Budget Process	21
Financial Policies	22
Fund Structure	23
<b><u>SECTION 3: FINANCIAL SUMMARY</u></b>	<b>26</b>
Summary of Sources and Uses	27
2022 Revenue Sources by Fund	29
2022 Expenditures Categories by Fund	31
2022 Total Sources and Uses (Graphs)	33
Staffing Levels	35
Index of Positions and Pay Schedule	42
General Fund Overview:	51
2022-2026 General Fund Financial Plan Forecast	52
General Fund Revenues	53
<b><u>SECTION 4: GENERAL FUND PROGRAM SUMMARIES</u></b>	<b>58</b>
General Fund Expenditure Summary	59
City Council	60
City Manager	62
Finance & Information Technology	64
Legal	66
Municipal Court	68
Public Safety Contract Services	69
Police	71
Planning, Building & Public Works	75
Recreation, Senior and Human Services & Events	78
General Fund Interfund Transfers	81

## TABLE OF CONTENTS

	Page
<b><u>SECTION 5: OTHER FUNDS PROGRAM SUMMARIES</u></b>	82
<b><i>SPECIAL REVENUE FUNDS:</i></b>	83
Street Maintenance	84
Street Pavement	86
Development	87
Police Drug Seizure	91
Hotel-Motel Tax	92
Affordable Housing Sales Tax	93
Redondo Zone	94
Waterfront Zone	95
PBPW Automation Fee	96
Urban Forestry	97
Abatement	98
Automated Speed Enforcement (ASE)	99
Transportation Benefit District (TBD)	100
<b><i>DEBT SERVICE FUND:</i></b>	101
Debt Service	102
<b><i>CAPITAL PROJECTS FUND</i></b>	104
Real Estate Excise Tax (REET) 1st Quarter	106
Real Estate Excise Tax (REET) 2nd Quarter	107
Park Levy	108
Park in Lieu	109
One-time Sales Tax and B&O Tax	110
Traffic in Lieu	111
Traffic Impact (City-wide)	112
Traffic Impact (Pacific Ridge)	113
<b><i>ENTERPRISE FUNDS:</i></b>	114
Marina	115
Surface Water Management (SWM)	118
<b><i>INTERNAL SERVICE FUNDS:</i></b>	122
Equipment Rental	123
Equipment Replacement	124
Facility Repair & Replacement	125
Computer Replacement	126
Self Insurance	127
Unemployment Insurance	128
 <b>APPENDIX</b>	 130
Glossary of Terms	131

# INTRODUCTION

## **Honorable Mayor and Council:**

On behalf of the entire management team, I am pleased to submit the budget for fiscal year 2022. This budget was developed in support of the City Council's goals, current and projected service and infrastructure needs, and is reflective of current and projected economic conditions that will impact the City. Unique to this budget is the inclusion of a number of expenditures reflecting the City's allocation of the American Rescue Plan Act (ARPA) funds. In order to enhance accountability and transparency, the City Finance department has established a separate fund for documenting both revenue from these funds and the designated expenditures approved by the City Council.

A budget is a statement of values. For the 2022 budget, the process and recommendations continue to be greatly impacted by the COVID-19 virus pandemic. The global, national, and regional economies essentially ground to a halt with a few exceptions, starting at the end of first quarter 2020. Unemployment skyrocketed as the private sector and especially small business experienced reduced demand, both through protocols of caution to prevent the spread of the virus and by reduced demand as disposable income (for consumption) shrank. The impacts on small business were especially harmful as small businesses generate more employment than larger businesses on a per capita investment basis (for the most part).

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

These were macroeconomic responses to the acute and harmful effects of the pandemic. In 2022, it is anticipated that the increased liquidity in the economy will result in upward inflationary pressure that may affect Cost of Living Adjustments (COLAS) for City employees, including labor bargaining units and general employees. For the City to remain competitive in the labor market, COLAS will need to be relatively equal to those offered by other agencies.

The policy implications of the pandemic are that new initiatives requiring City resources are constrained. The entire focus of the 2022 budget (and several potential amendments to the 2021 budget) are a function of the ongoing challenges presented by COVID-19.

Operationally, two significant perspectives emerge. The first is the Cities' direct response to COVID-19. The response consisted of a new dynamic. On March 5, 2020 the City Manager issued an Emergency Proclamation in regards to the virus. The City Administration, in cooperation with the City Police Department, South King Fire and Rescue and Information Technology resources from each agency activated our local Emergency Operations Center (EOC) at Fire Station 67 in Des Moines. Responses to COVID-19 were focused through the EOC. The normal governance process for our City was realigned, consistent with National Incident Management System requirements as well as almost daily protocols issued by the federal, state and public health agencies.

Our local EOC coordinated with the King County EOC and many other Partner agencies. The Open Public Meetings Act and State proclamations also significantly reduced the range of actions available to the City Council and meetings were held virtually. City Administration provided ongoing updates to City Council on the virus and actions taken by the City in response to the virus.

The second significant action taken in regard to the pandemic, as City facilities were closed to prevent the spread of the virus, was a comprehensive review of alternative ways to conduct business and an opportunity to review and change essential functions, programs and services. All of this was done in the context of national unrest in regards to racial injustice and endemic, institutionalized racist practices that run through United States institutions and governments.

Given the unknown outcome of the pandemic and the degree to which it may decline in impacts and allow for more social interaction, the City made a decision to retain key staff, especially in our Parks, Recreation and Senior Services department in order to provide virtual programming, senior lunches, small in person programs, sports, and additional activities as the recovery from the pandemic occurs. By not laying off key staff, the City retained institutional knowledge and is in the position to act quickly to fulfill community and family needs without having to go through the lengthy process of hiring new staff. Competition to acquire staff is also intense at this time and would potentially delay our ability to run programs. This strategy, positive for the community, has also resulted in costs that have not generated revenues. Fortunately, a number of these costs can be covered as revenue loss in the American Rescue Plan Act (ARPA) funds approved by City Council in September 2021.

The budget that will be approved by the Des Moines City Council for calendar year 2022 will reflect the policy choices of the City Council guided by principles that safeguard the public trust and public resources; that provides for actions that enhance the safety, quality of life and overall general well-being of the city; and, that maximizes the efficient use of budgetary resources. Governments allocate scarce resources to programs and services through the budget process.

Before discussing the recommended budgets and specific programs and services for the coming year, it is important to provide a review of our financial status to this point.

## **Financial History and Outlook**

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

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

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

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

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

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

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

The 2022 budget is a sustainable budget, despite the exceptional impacts of COVID-19. This strategy has included the development of a five-year forecast model that established an overarching structure to ensure the budget remains sustainable and the City remains solvent.

The City initially planned for a decrease in forecasted revenues in the range of 10% to 15% for 2021, due to uncertainties presented by the COVID-19 pandemic and the difficulty of predicting the length of the pandemic, as well as the full economic impacts of the pandemic and the impacts to economic activity. In 2022, the City is planning for an estimated decrease in forecasted revenues in the range of 5% to 8%.

Assumptions about degree and direction of growth moving into 2022 are based upon information from the Washington State Economic Forecast Council.

*Property tax revenue assumption in the 2022 Preliminary Annual Budget does not include the statutory 1% increase in the property tax levy for existing residents and businesses.* Since the City is not increasing its levy in 2022, it will take action to preserve ("bank") levy capacity for use at some future date. This is the same strategy utilized for the 2021 budget to help alleviate the tax burden on property owners.

## **Financial Strategy**

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

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

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

The City utilizes one-time revenue for one-time expenses, with the exception that one-time sales tax on building construction exceeding \$15 million, which was utilized used in 2020 and 2021 to assure compliance with the fund balance requirements and a portion of one-time sales tax may be needed to preserve fund balance consistent with contingency reserves in 2022. These funds will not be spent for purchases or for any costs but will be placed in fund balance should a financial crisis occur in either the macro or micro economy.

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

Finally, the City Administration has looked very carefully at functional issues and appropriate staffing to carry out those functions. The section below looks in depth at changes made to date in response to COVID-19. The City was early in responding to the pandemic. City facilities have been closed to the public since March, 2020. There is constant monitoring of the pandemic and appropriate actions to stem its tide.

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

### **Immediate and On-going Operational Impacts of Covid-19**

The COVID-19 pandemic has forced significant changes in the operation and provision of services by local government, generalized across our country and locally, specific to Des Moines. Let me recount changes we have made in response to the challenges of the COVID-19 pandemic.

Our department heads were asked to work with their staffs to identify dynamic impacts related to the Pandemic. Actions taken in 2020 and 2021 are indicative of the manner the City will conduct business in 2022, subject to any mandates from the State and/or Federal governments, King County Public Health or King County Emergency Operations.

### **Emergency Management**

The City has dedicated staff for Emergency Management, Preparedness and Safety. This position coordinates with City Administration, Police Department, South King Fire and Rescue and with our regional partners to operate the Emergency Operations Center. Provides constant updates and actions associated with the Governor's Washington Ready plans, protocols and coordination with federal, state and regional public health agencies. City emergency staff continues to provide daily and then weekly updates as to the status of the pandemic's spread and mandates put in place to protect our residents and businesses.



The EOC continues to meet weekly to discuss policy and planning with the City Manager to ensure the City of Des Moines is responding and recovering from the ongoing effects of the pandemic; and ensures critical communication continues with community partners and neighboring cities. Health screening stations remain in place for all City facilities; COVID – 19 training continues for all employees; and the ordering and back stock of Personal Protective Equipment (PPE) for all departments remain a priority as the City stands ready for potential future waves of the COVID-19 virus.

## **Finance**

This year, the Finance Department continued the process of implementing a new Financial Management System: Munis by Tyler Technologies, Inc. Implementation of the new system continued throughout 2021 with the expectation that the system will go live in January 2022. Finance Department staff are working on this implementation in addition to their normal workload.

One of the major changes to accompany the new system is that the City's payroll will be processed internally instead of by a third-party vendor. Not only will this new approach be less costly, but will be more efficient for any needed payroll reporting. Employee time cards will no longer be completed manually but electronically; further increasing efficiency within the City's operations.

The impact of COVID – 19 on Finance continues to be that most staff work remotely to enhance workforce safety and productivity. Despite this situation, the Finance Department maintains payroll and vendor payments, deposits and cash flow, provides financial reporting, creates the budget, and works with state auditors regarding the City's annual financial audit.

In March 2021, Congress passed the American Rescue Plan Act (ARPA). As a result, the City was awarded \$9,029,879. With the approval of the City Council on September 2<sup>nd</sup>, the Finance Department established a designated fund on the general ledger to transparently account for the City's ARPA funds. Allocations of the funds that were approved by the City Council on September 16<sup>th</sup> applicable to the current and through 2024 were included in 2021 budget revisions and the 2022 proposed City Budget.

## **Human Resources**

Entering into 2021, there were a number strategic priorities outlined for Human Resources with the primary focus on the purchase of a Human Resources Information System (HRIS). This system would allow the City to leverage technology to better manage personnel information. There were several other functional areas within HR identified as priorities but with the onset of COVID-19, the focus quickly shifted to continuity of services in response to this global pandemic.

Immediate changes were made to protect the health and safety of our staff, while still meeting the needs of our community. Human Resources had to implement a number of personnel policies, to include employee leave provisions enacted by Congress in response to COVID - 19. Additionally, Human Resources, in collaboration with other senior leadership, developed an overall strategy relative to City personnel. Actions taken by the City included implementation of a temporary hiring freeze, utilization of attrition and early retirement incentives, placement of staff on the Employment Security Department's (ESD) standby program, aligning employment as a result of programmatic or department reorganizations, and utilization of a "mutual shared risk" concept for addressing future wages within our Teamsters bargaining contract.

## **Municipal Court**

The Court's primary focus in 2020-2021 was to ensure continuity of court operations throughout the pandemic and beyond. The closure of City Hall (and the court lobby) in March 2020 required the immediate implementation of various measures to guarantee the uninterrupted delivery of critical court services such as: holding criminal and civil hearings virtually and without delay, collecting payments on legal financial obligations, and facilitating the filing of case pleadings and other court documents. Many of the changes implemented on an emergency basis will become permanent features of our court operations. However, the journey beyond the pandemic is likely to be a long one – with case backlogs, continuing safety and fairness concerns, new technology needs and training, and ongoing procedural changes. Throughout 2021, the Court's leadership team worked to develop a robust reorganization plan to ensure that it can meet these on-going challenges. Job titles and descriptions have changed in light of newly-created policies and procedures, and the Court has also implemented new technology and platforms (i.e., Zoom, E-filing and E-hearings, JMS Jury Management System, DocuSign, and installation of kiosks for virtual court clerk assistance, payments, and court check-in).

At the same time, the Court is taking seriously the charge of Washington State Supreme Court Justice Steven Gonzalez for all courts to assess and revise policies and procedures to eradicate racism within our judicial system. The Court's reorganization plan includes, for example, staffing, procedural, and other substantive changes all intended to increase access to justice. This includes maintaining virtual court proceedings, expanding support services (formerly probation), expanding remote court interpreting, and forging new partnerships with other stakeholders and neighboring courts. These and other changes will expand alternatives to confinement and reduce the jail population while, at the same time, providing the accountability necessary to protect public safety and deter re-offense.

In ordinary times, any one of the following - a public health emergency, nationwide calls for immediate and long-overdue criminal justice reform, as well as new legislative mandates and significant procedural changes - would cause us to consider the adequacy of our current operations; of course, these are not ordinary times. Fundamentally, the judicial branch is charged with delivering on the guarantee of fair and equal justice under the law – regardless of any other challenges occurring outside of the courtroom. The Court's budget, as included in the City Manager's 2022 Budget Proposal, guarantees that the court will continue to deliver on that promise and better prepare itself for future challenges.

## **Legal (City Attorney's Office)**

The City Attorney's office reviewed constantly changing federal, state and local COVID- 19 orders and mitigation requirements and worked collaboratively with City departments to ensure compliance within the ranks of the City. The office transitioned from in office work to telecommuting across the entire department. Pre-COVID priorities have been replaced with frequent review and implementation of new processes to mitigate COVID -19 while improving efficiency within the confines of new laws and directives. Court operations have been moved to a virtual court and the City Attorney's Office has increased the availability and accessibility of the Domestic Violence Victim Advocate. As caseloads are beginning to increase, increased staff support for criminal prosecution to assist with backlog of cases.

## **Police Department**

Our Police Department (PD) in coordination with South King Fire and Rescue are our first responders to 911 calls and to COVID-19 incidents. Police are valuable participants in the local Emergency Operations Center (EOC). PD has had to respond to pandemic related events and has utilized the EOC for Emergency Operations Center to coordinate activities of the Safety Officer; Exposure Control Officer; acquisition of Personal Protective Equipment (PPE); holding daily meetings; call Response and Staffing Impacts; reduction in Workforce Phases dependent upon COVID infection or injuries to officers; has had to Cancel Community Events/Meetings; has focused on Operational Impacts-Continuity of Operations.

Additionally, police facilities remain closed to the public and PD has had to maximize telecommuting for those services that can be done remotely. At the same time the pandemic spread, the role of police throughout our country has been challenged to reduce institutional racism and excessive use of force. Our PD has taken the following steps in regard to both of these societal challenges working to examining Police Response to Calls; Minimizing exposure of staff (medical and non-emergency calls); emphasizing of on-line and telephone reporting; remaining accessible to the public during pandemic. PD has also moved payments and registrations on-line (Pet Licensing, Alarm Program); and established a 24-hour department drop box. PD has also conducted Analysis and Response functions; initiated a Diversity Advisory Group; and continues to proactively monitor and update a Use of Force Analysis.

PD is adopting to the new dynamic of policing: maximizing efficiency; implementing a regional approach to mental health crisis response; maximizing services to the community; development of imbedded social services outreach program with specially trained Community Service Officers to be implemented in 2022.

PD is currently working to implement a Body Worn Camera (BWC) program with a 'go live' date of 1/1/22. The BWC program will also impact public records requests; training and resources for response to PRRs is being developed.

Finally, PD in working to utilize best practices for crisis intervention has been researching best practices and partnerships; is working with the VIIT (Valley Independent Investigative Team); ensuring compliance with I-940; maintaining Accredited Agency – Standards and on-going compliance with policing best practices.

## Community Development

This department that comprises Planning, Permitting and Building has faced one of the most difficult challenges from the COVID – 19 pandemic. The protocols on construction sites evolved rapidly and in many cases changed faster than requirements for most workplaces. These essential services needed to be provided without interruption and that became the challenge for inspectors and plan review. During the course of the pandemic there was a great deal of uncertainty as the following occurred:

- Construction halted
- City Hall closure
- Construction reopened in stages, rapid change in protocols
- Multiple new procedures, sometimes daily or weekly
- All new ways of delivering service:
  - pre-applications
  - application acceptance
  - review
  - issuance
  - inspections
  - inquiries

In response to these challenges to maintain opportunities for development in the City the following were utilized:

- Accelerated implementation of electronic submittal and plan review – record time
- Virtual pre-application, pre-construction and other meetings
- Virtual inspections implemented
- No contact drop off procedure for paper submittals
- Move to electronic response for customer questions/information
- New safety procedures – adds time in office and to each inspection
- All services now available
- Relatively smooth transition, few customer issues
- Still evolving procedures to improve customer experience

In 2021, the previous Building Official and Assistant Building Official retired, and internal promotions filled these positions. The Department faces an on-going challenge in finding qualified applicants to backfill the resulting vacancies.

### **FUND 105** – Development fund: Customers pay fees in advance

These fees are credited to fund 105 for future work which helps assure appropriate staff regardless of the economic cycle; funds pay for the work as it occurs (12 to 18 months); fund balance is healthy and sustainable; and construction activity remains strong.

## **Parks, Recreation and Senior Services**

This is one of our most community-oriented departments and they have been challenged by a shifting and uncertain regulatory and safety environment due to protocols related to social distance and safety. Early in the pandemic, a number of programs were cancelled including sports programs, field rentals and Before and After School/Camp KHAOS. We worked closely with Highline School District to understand their planning for District programs and attendance. That collaboration continues, resulting in a new Club KHAOS after school care program at the Field House which began with the school year on September 2, 2021. Highline school buses deliver the students to the Field House for after school programming. New enrichment and homework help programs are in the planning stages.

Staff worked to develop and implement virtual new programs including: virtual soccer and basketball clinic (Sounders/Storm); other virtual camps and classes, and events such as drive-through holiday celebrations and movies. We also completed work to improve the Field House field drainage receiving more than \$200K from the State of Washington Recreation and Conservation Office (RCO)/King County Youth and Amateur Sports (KCYAS). Field rentals and sports have now resumed, with more staff-intensive State Department of Health requirements.

One recreation staff position was eliminated and another was temporarily placed on standby status (ESD) as a result of the reduction in program offerings. Staff hiring (availability and timing) will be a challenge as we continue to reopen programs.

Due to the impacts of COVID-19, there is a greater need for social and support services associated with the work of our Human Services Commission. In the 2022 Annual Budget, I am recommending an increase in our Human Services Commission funding from \$175K to \$200K. Additionally, \$75K dollars of the ARPA funds are included that will support needed services in these difficult times.

We are always working to enhance quality of life for our residents and in this regard, Parks staff has applied for and received numerous grants totaling in the millions of dollars to improve and expand open space at our local parks, including Midway Park. The development of Midway Park into a larger footprint with more activities available stemming from our partnership with Seattle Storm and Sounders for new facilities at Midway, and more open view corridors to enhance safety at the park are all examples of community building through park development.

Our senior services programs are critical to our seniors who are a vulnerable population. In response to their needs and demand for services, given we had to close the Senior Activity Center due to pandemic protocols, we instituted the following:

- Take-out hot lunch service Delivery by transportation services/City staff
- Continual safety review of procedures
- Special occasions (flowers, cards), phone check-ins, social worker via phone
- New meal voucher program (EATS)
- Continue work on African Diaspora cultural hub with Central Area Senior Center
- In-person outdoor events (BBQ, walk)
- Small indoor events/appointments with safety protocols
- Facility improvements (new floor, paint)

## Public Works

This department performs maintenance and Operations of the City's physical assets: Roadways, storm system, Parks, City buildings, City vehicles and facilities. They implement the Capital Improvement Program, providing improvements to existing assets and building new assets. Public Works also provides Development Review services – reviewing and approving privately built City infrastructure associated with private development and investment.

Public Works responded to COVID-19 by: Freezing 6 vacant positions (4 in Maintenance, 2 in Engineering); implemented rotating shifts for Public Works maintenance staff to assist in social distancing and abiding by 'Stay Home-Stay Safe' Order mid-March to mid-May; instituted telework/remote for majority of Engineering staff; conducted on-line meetings; and, utilized virtual inspections in conjunction with similar process adapted by Community Development.

In 2021, Public Works maintenance staff worked to fill all vacant positions and continues to work at operating at full staffing levels even in the midst of a challenging environment for attracting and retaining new hires. With the completion of the Steven J. Underwood (SJU) Park Playground, the City is planning to open up the park during non-rental time periods beginning next spring for the benefit and use of residents. An additional park maintenance FTE is being added to the budget for 2022 to better serve the needs of the enhanced SJU Park, the expanded Midway Park, and the planned park improvements this fall and winter of Sound View Park (formerly Van Gasken).

This year, despite the challenges of the pandemic, the two engineering vacancies have been filled and Right-of-Way customer service has been restored to pre-pandemic levels following applicable safety guidelines. Priority capital improvement projects have also been advanced with maintaining strategic funding partnerships including the North Marina Bulkhead and Restroom Replacement, Redondo Fishing Pier and Restroom Replacement, 24th Ave South Segment 2 Improvements, multiple arterial paving interlocal agreements including 8th Ave S Paving, S 200th Street & DMMD Intersection Improvements, S 208th Street & 24th Ave S Intersection Improvements, S 239th Outfall and Stair Replacement, Barnes Creek Culvert Replacement, and various citywide storm system improvements. Support by staff continues for regional programs including the Sound Transit Federal Way Link Light Rail Extension and SR509 Completion Project. Additionally, work has continued on the design and eventual construction of the long anticipated Sound View Park (formerly Van Gasken property). It is anticipated this park will open to the public in the Spring of 2022.

The City Council passed the City's Capital Improvement Plan in September 2021 that reprioritized a number of projects that will be delayed based on the uncertainty of the financial impacts of the pandemic. Fortunately, for those delayed projects that relied on secured grant funding, Public Works has been able to work closely with those project partners and extend commitments made. This has included the direct legislative appropriations for the North Marina Bulkhead and Redondo Fishing Pier, delay concurrence from the Transportation Improvement Board for 24th Ave S Segment 2, and Puget Sound Regional Council approval for delayed funding obligation for the Barnes Creek Trail.

## **City Manager's Office**

This office manages, supervises and coordinates activities within City government. Some of these include emergency response for COVID-19; Public Records Management (City Clerk's office); City Council relations (with City Clerk); coordinating responses to citizen inquiries; manage city contracts, claims; manage accounts receivable; manage City Council actions; prepare agenda packets for City Council and committee meetings and manage City communications.

Additionally this office manages economic development efforts, aviation issues, and legislative affairs working with our legislative advocate. Maintains interagency relations with King County, Metro, Greater Seattle Partners, Southside Chamber of Commerce, Highline School District, Highline College, Small Business Development Center, Regional City Managers, and statewide City Managers.

The City Manager is the Chief Executive Officer of the City (per Washington state statute) and reports to the City Council acting as an elected body. Individual City Council members cannot direct the City Manager or City staff without a majority vote by the City Council.

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

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

Respectfully submitted,

Michael Matthias  
City Manager

## **READER'S GUIDE TO THE BUDGET**

The City of Des Moines Budget contains a great deal of information for all levels of users. The budget document serves many purposes, including communication. The following is a brief description of the contents of each section of the budget document.

### **Section 1: Introduction**

The Introduction section contains:

- The City Manager's Budget Message;
- A Reader's Guide to the Budget;
- List of City Officials; and
- City organization chart.

### **Section 2: Budget Guide**

This section reviews the City's budget process, financial policies, as provides information on the fund structure.

### **Section 3: Financial Summary**

This section reviews the City's overall financial picture, including budget highlights, revenue and expenditure estimates, and financial forecasts for the upcoming year. This section includes charts illustrating revenues by fund and type, as well as a description of any assumptions used in developing the budget.

Finally, the section reviews the City's staffing levels, providing an overview of staff by department. This section also includes the City's historical authorization of full-time employees, and the Index of Positions and Pay Schedules.

### **Section 4: General Fund Program Summaries**

This section includes organizational charts and operating budgets for each department in the General Fund, including a description of the department.

### **Section 5: Other Fund Program Summaries**

This section includes all non-General Fund program summaries.

**Special Revenue Funds:** Includes organization charts and operating budgets for the City's Special Revenue Funds – Streets, Street Pavement, Development, Police Drug Seizure, Hotel-Motel Tax, Affordable Housing Sales Tax, American Rescue Plan (ARPA), Redondo Zone, Waterfront Zone,



PBPW Automation Fee, Urban Forestry, Abatement, Automated Speed Enforcement (ASE) and Transportation Benefit District Funds.

Debt Service Funds: Includes an overview of the City's debt, including details of outstanding debt.

Capital Project Funds: Includes an overview of the funding sources for the City's capital project funds - Real Estate Excise Tax 1 (1<sup>st</sup> quarter percent), Real Estate Excise Tax 2 (2<sup>nd</sup> quarter percent), Park Levy, Park In Lieu, One-Time Sales Tax and B&O Tax, Traffic In Lieu, Traffic Impact (City-wide), and Traffic Impact (Pacific Ridge); as well as, planned expenditures in Municipal Capital Improvement and Transportation Capital Improvement Funds.

Enterprise Funds: Reviews the City's enterprise funds, which are the Marina and Surface Water Management (SWM) Funds.

Internal Service Funds: This section includes an overview of the City's internal service funds, including assessments to user departments and planned expenditures in those funds.

## **Section 6: Appendix**

This section provides a glossary of budget terms and acronyms used in municipal services and budgeting.

**LIST OF CITY OFFICIALS**

**Elected Officials**

*Matt Pina*

*JC Harris*

*M. Luisa Bangs*

*Jeremy Nutting*



*Traci Buxton*

*Anthony Martinelli*

*Matt Mahoney*

***Mayor:***

*Matt Pina*

***Deputy Mayor:***

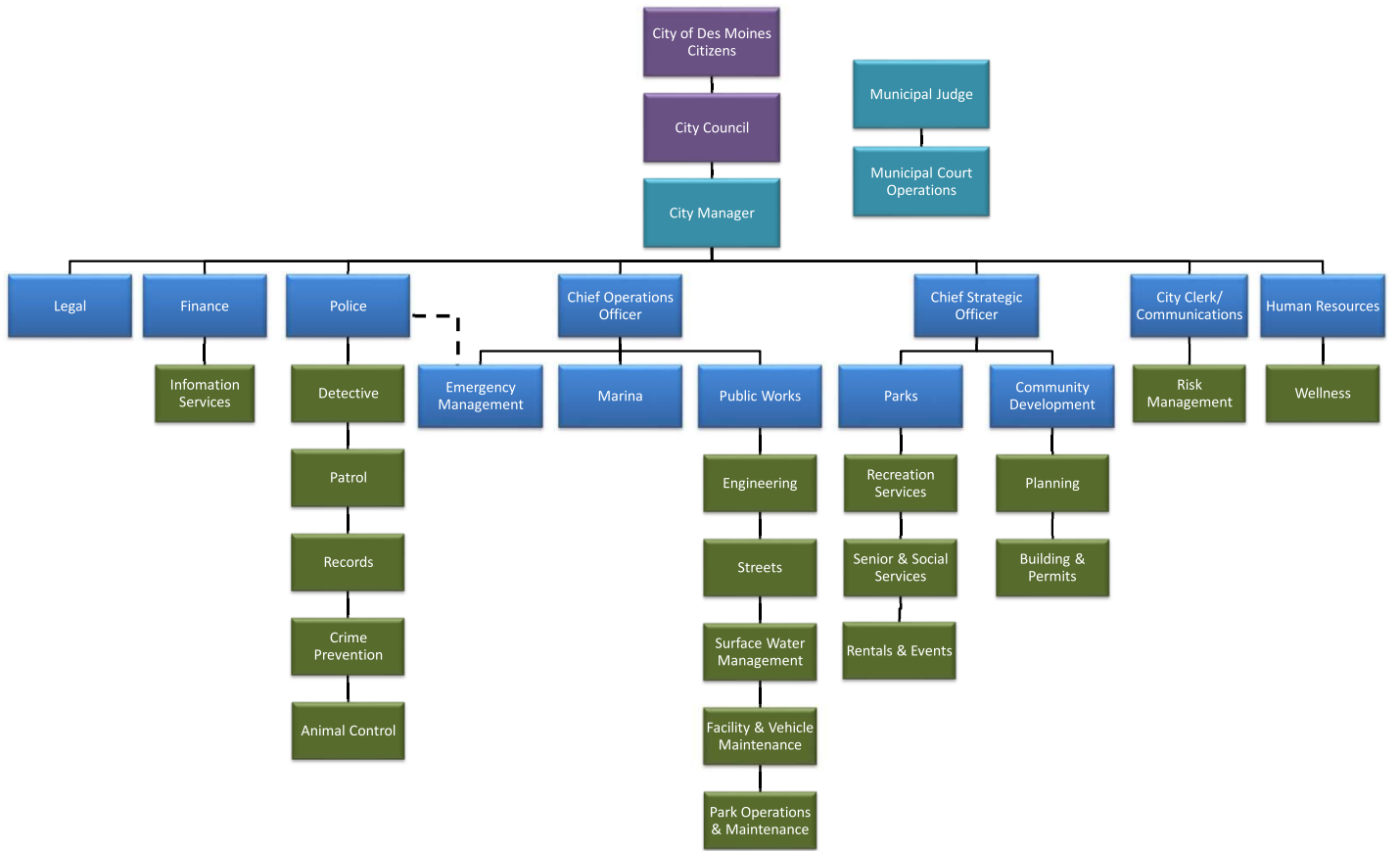
*Matt Mahoney*

**Administrative Officials**

City Manager  
Chief Operations Officer  
Chief Strategic Officer  
City Attorney  
Police Chief  
Finance Director  
City Clerk/Communications Director  
Harbormaster  
Municipal Court Judge  
Public Works Director  
Human Resources Director

Michael Matthias  
Dan Brewer  
Susan Cezar  
Tim George  
Ken Thomas  
Beth Anne Wroe  
Bonnie Wilkins  
Scott Wilkins  
Lisa Leone  
Brandon Carver  
Adrienne Johnson-Newton

# CITY OF DES MOINES ORGANIZATIONAL CHART



# BUDGET GUIDE

## BUDGET PROCESS

The City of Des Moines's budgetary process follows the provisions of the Revised Code of Washington (RCW), Chapter 35.33.

During the spring and summer month's departments begin preparation of their budget requests for the coming year. Throughout this process meetings are held with appropriate staff and with the City Manager to review the budget requests. After compiling the data, the Preliminary Budget document is prepared. This document is made available for public review in the City Clerk's office and at the Public Library before November 1.

The proposed budget includes the annual operating expenditures and estimated revenues, as well as the calendar year appropriation of the projects included in the 2022 Preliminary Annual Budget. The budget for capital funds is based on the six year 2022-2027 Capital Improvement Plan which was adopted at the September 2, 2021 City Council meeting by Resolution 1432. The six-year Capital Improvement Plan is a flexible, dynamic tool that encourages long-term decision-making and assures the continuity of Council goals and objectives. While the six-year capital improvement plan sets project priorities, the Preliminary Annual Budget provides the legal authority to spend money on selected projects. The capital projects for the upcoming year are included in the annual budget and are to be formally adopted in the 2022 Annual Budget before December 31.

The budget is prepared on a modified accrual basis of accounting. Generally this means it presents sources and uses of funds that relate to the budget year and which are expected to be collected or spent within the year or shortly thereafter.

During August, the City Manager and City Council meets to discuss key strategies to be used in preparing the preliminary budget. In subsequent council meetings staff and council discuss various cost containment options as well as potential revenue enhancement options based on the financial forecast. The public are welcome and provide their views and priorities to council through the budget discussion process. At least two formal public hearings are conducted and the budget ordinance is given first and second readings at regular City Council meetings. The final public hearing must be held no later than the first Monday in December. Final adoption of the budget occurs after the second reading of the budget ordinance. State law directs the budget adoption by no later than December 31.

The adopted budget constitutes the legal authority for expenditures. The level of control at which expenditures may not legally exceed appropriations is the **fund**. Revisions that alter the total expenditures of any kind must be approved by the City Council and adopted by ordinance. The City's budget is amended at least once during the year before year-end. All appropriations lapse at the end of the year.

## FINANCIAL POLICIES

### GENERAL FUND

***One Time Revenues Policy.*** Ordinance 1637 which was adopted December 10, 2015 in conjunction with Ordinance 1561, passed on December 13, 2012, which requires the General Fund to transfer all of the sales tax and business & occupation tax revenues received by the city from development projects with a total value exceeding \$15,000,000 to the Municipal Capital Improvement fund to be used for projects consistent with the purposes of that fund. These “one-time” revenues cannot be used to fund General Fund operating expenditures.

***Ending Balance Policy (16.67% Reserve).*** Ordinance 1703 directs the City Manager to establish expenditure policies that will result in a general fund unrestricted ending balance or operating reserve of no less than two month (amounting to 16.67%) of the recurring operating expenditures for each fiscal year. The 2022 Budget provides for an ending fund balance of approximately \$4,173,221 or 17.58%, thereby meeting this requirement.

### DEBT POLICIES

The following debt management policies are adopted:

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

# FUND STRUCTURE

The governmental financial reporting model, as promulgated by the Governmental Accounting Standards Board uses fund accounting to comply with legal restrictions on the use of public resources. A “fund” is defined as a fiscal and separate accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.<sup>1</sup> Governmental units should establish and maintain those funds required by law and sound financial administration. Only the minimum number of funds consistent with legal and operating requirements should be established, since unnecessary funds result in inflexibility, undue complexity, and inefficient financial administration.<sup>2</sup>

No matter how many individual funds a government elects to use, they can be categorized into three broad categories: governmental funds, proprietary funds and fiduciary funds. Governmental funds are used to account for activities primarily supported by taxes, grants, and similar revenue sources. Proprietary funds are used to account for activities that receive significant support from fees and charges. Fiduciary funds are used to account for resources that a government holds as a trustee or agent on behalf of an outside party and that cannot be used to support the government’s own programs.<sup>3</sup>

For financial reporting purposes, governmental and proprietary funds have traditionally provided different types of information. Since governmental funds account for the flow of current financial resources, debt issuance and repayment and capital outlay acquisitions are included as current year resources and expenditures. Proprietary funds account these activities as increases and decreases in liabilities and assets. For budgetary purposes, though, both governmental and proprietary funds are concerned with changes in current financial resources and therefore budget for debt issuance and repayment and for capital outlay acquisitions.

With respect to the **basis of accounting**, governmental funds use the modified accrual basis of accounting and proprietary funds use the full accrual basis of accounting. Under the full accrual basis of accounting, revenues are recognized as soon as they are earned and expenses are recognized as soon as the liability is incurred. Under modified accrual basis of accounting,

<sup>1</sup> National Council on Government Accounting (NCGA) Statement 1, Governmental Accounting and Financial Reporting Principles, Principle 2.

<sup>2</sup> NCGA Statement 1, Principle 3

<sup>3</sup> Governmental Accounting, Auditing, and Financial Reporting (GAAFR 2012). The Governmental Financial Reporting Model, page 39.

revenues are recognized only to the extent they are available to finance expenditures of the current fiscal period with debt service expenditures not accounted for until due. **For practical and budgetary purposes both governmental and proprietary funds use the modified accrual basis of accounting, with year-end adjustments for debt and capital outlay to convert the proprietary funds to full accrual.**

The City of Des Moines uses two of the three broad categories of funds – governmental and proprietary fund types. The City does not use the fiduciary fund type. The governmental fund types used by the City are as follows:

The **General Fund** is the general operating fund of the City and accounts for all activities not required to be accounted for in some other fund.

**Special Revenue Funds** accounts for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes. The City of Des Moines has the following special revenue funds:

- **Street Fund**
- **Street Pavement Fund**
- **Development Fund**
- **Police Drug Seizure Fund**
- **Hotel-Motel Tax Fund**
- **Affordable Housing Sales Tax Fund**
- **American Rescue Plan (ARPA) Fund – created in 2021**
- **Redondo Zone**
- **Waterfront Zone**
- **Planning, Building and Public Works (PBPW) Automation Fund**
- **Urban Forestry Fund**
- **Nuisance Property Abatement Fund**
- **Automated Speed Enforcement (ASE) Fund**
- **Transportation Benefit District Fund**

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

- **REET 1 Debt Service Fund**
- **REET 2 Debt Service Fund**
- **2018 Limited Tax Obligation Bond Debt Service Fund**

**Capital Project Funds** 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**
- **Transportation Capital Improvement Fund**



These funds are funding sources for capital projects.

- **REET 1 Revenue Fund**
- **REET 2 Revenue Fund**
- **Park Levy Revenue Fund**
- **Park In Lieu Revenue Fund**
- **One-time Sales Tax & B&O Tax Revenue Fund**
- **Traffic In Lieu Revenue Fund**
- **Traffic Impact – Citywide Revenue Fund**
- **Traffic Impact – Pacific Ridge Revenue Fund**

**The proprietary fund types used by the City are as follows:**

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

- **Marina Fund**
- **Surface Water Management Fund**

**Internal Service Funds** 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**
- **Equipment Rental Replacement Fund**
- **Facility Repair & Replacement Fund**
- **Computer Replacement Fund**
- **Self-Insurance Fund**
- **Unemployment Insurance Fund**

# FINANCIAL SUMMARY

**2022 PRELIMINARY BUDGET  
SUMMARY OF SOURCES AND USES**

Funds	Estimated		
	Beginning Fund Balance	Revenue	Total Sources
General Fund	\$ 4,536,182	\$ 24,525,359	\$ 29,061,541
Special Revenue	Streets	1,115,938	2,987,093
	Street Pavement	1,749,883	2,883,433
	Development	3,982,389	6,825,296
	Police Drug Seizure	12,823	14,073
	Hotel-Motel Tax	90,552	207,752
	Affordable Housing Sales Tax	24,008	59,008
	American Rescue Plan Funding	3,356,789	7,873,228
	Redondo Zone	32,435	125,285
	Waterfront Zone	252,421	452,021
	PBPW Automation Fee	446,611	574,111
	Urban Forestry	-	5,000
	Abatement	26,908	29,208
	Automated Speed Enforce (ASE)	244,597	486,797
	Transportation Benefit District	1,626,588	2,646,588
<b>Total Special Revenue Funds</b>	<b>12,961,942</b>	<b>12,206,951</b>	<b>25,168,893</b>
Debt Service	REET 1 Debt Service	13,463	13,463
	REET 2 Debt Service	20,592	266,956
	2018 LTGO Debt Service	113,564	339,664
	<b>Total Debt Service Funds</b>	<b>147,618</b>	<b>620,083</b>
Capital Projects	Municipal Capital Improvement	4,193,305	8,958,305
	Transportation Capital Improvement	1,795,006	7,234,006
	REET 1st Quarter	2,562,420	3,227,420
	REET 2nd Quarter	1,042,985	1,695,985
	Park Levy	70,506	253,106
	Park In Lieu	446,313	497,063
	One Time Revenues	1,036,760	1,404,260
	Traffic In Lieu	1,314,366	4,004,866
	Traffic Impact Citywide	1,597,266	1,950,516
	Traffic Impact Pacific Ridge	637,987	739,737
<b>Total Capital Project Funds</b>	<b>14,696,914</b>	<b>15,268,350</b>	<b>29,965,264</b>
Enterprise	Marina	3,553,092	11,963,878
	Surface Water Management	7,189,295	12,258,292
	<b>Total Enterprise Funds</b>	<b>10,742,387</b>	<b>24,222,170</b>
Internal Service	Equipment Rental Operations	354,273	929,592
	Equipment Rental Replacement	2,733,696	3,387,302
	Facility Repair & Replacement	520,722	686,316
	Computer Replacement	1,278,324	1,438,367
	Self Insurance	845,074	1,562,484
	Unemployment Insurance	430,795	470,295
<b>Total Internal Service Funds</b>	<b>6,162,884</b>	<b>8,474,356</b>	
<b>Total Budget - All Funds</b>	<b>\$ 49,247,927</b>	<b>\$ 68,264,379</b>	<b>\$ 117,512,307</b>

Funds		Estimated Ending Fund		
		Expenditure	Balance	Total Uses
General Fund		\$ 24,888,320	\$ 4,173,221	\$ 29,061,541
Special Revenue	Streets	2,071,415	915,678	2,987,093
	Street Pavement	1,082,000	1,801,433	2,883,433
	Development	3,475,407	3,349,889	6,825,296
	Police Drug Seizure	11,000	3,073	14,073
	Hotel-Motel Tax	117,000	90,752	207,752
	Affordable Housing Sales Tax	30,000	29,008	59,008
	American Rescue Plan Funding	4,174,665	3,698,563	7,873,228
	Redondo Zone	86,785	38,500	125,285
	Waterfront Zone	117,233	334,788	452,021
	PBPW Automation Fee	-	574,111	574,111
	Urban Forestry	5,000	-	5,000
	Abatement	1,000	28,208	29,208
	Automated Speed Enforce (ASE)	140,000	346,797	486,797
	Transportation Benefit District	950,000	1,696,588	2,646,588
Total Special Revenue Funds	12,261,505	12,907,388	25,168,893	
Debt Service	REET 1 Debt Service	-	13,463	13,463
	REET 2 Debt Service	235,083	31,873	266,956
	2018 LTGO Debt Service	226,000	113,664	339,664
	Total Debt Service Funds	461,083	159,000	620,083
Capital Projects	Municipal Capital Improvement	9,646,000	(687,695)	8,958,305
	Transportation Capital Improvement	6,155,000	1,079,006	7,234,006
	REET 1st Quarter	1,499,000	1,728,420	3,227,420
	REET 2nd Quarter	1,025,365	670,621	1,695,985
	Park Levy	-	253,106	253,106
	Park In Lieu	63,000	434,063	497,063
	One Time Revenues	891,000	513,260	1,404,260
	Traffic In Lieu	200,000	3,804,866	4,004,866
	Traffic Impact Citywide	849,000	1,101,516	1,950,516
	Traffic Impact Pacific Ridge	-	739,737	739,737
Total Capital Project Funds	20,328,365	9,636,900	29,965,264	
Enterprise	Marina	8,365,531	3,598,347	11,963,878
	Surface Water Management	8,027,346	4,230,946	12,258,292
	Total Enterprise Funds	16,392,877	7,829,293	24,222,170
Internal Service	Equipment Rental Operations	640,436	289,156	929,592
	Equipment Rental Replacement	255,000	3,132,302	3,387,302
	Facility Repair & Replacement	385,000	301,316	686,316
	Computer Replacement	286,620	1,151,747	1,438,367
	Self Insurance	778,365	784,119	1,562,484
	Unemployment Insurance	90,000	380,295	470,295
	Total Internal Service Funds	2,435,421	6,038,935	8,474,356
Total Budget - All Funds		\$ 76,767,570	\$ 40,744,736	\$ 117,512,307

**2022 REVENUE SOURCES BY FUND**

	Taxes	Licenses & Permits	Inter- Government Revenue	Charges For Services	Fines and Forefits	Misc Revenue
<b><u>GENERAL FUND</u></b>						
General	\$ 15,440,255	\$ 1,361,500	\$ 936,507	\$ 3,526,888	\$ 1,358,600	\$ 368,944
<b><u>SPECIAL REVENUE FUNDS</u></b>						
Street Maintenance	496,579	-	677,076	450,000	-	2,500
Street Pavement	-	623,550	-	-	-	10,000
Development	-	980,550	70,684	1,768,273	1,000	22,400
Police Drug Seizure	-	-	-	-	-	1,250
Hotel-Motel Tax	117,000	-	-	-	-	200
Affordable Housing Sales Tax	35,000	-	-	-	-	-
American Rescue Plan (ARPA)	-	-	4,514,939	-	-	1,500
Redondo Zone	-	-	-	-	2,500	90,350
Waterfront Zone	-	-	-	-	4,000	195,600
PBPW Automation	-	-	-	125,000	-	2,500
Urban Forestry	-	-	-	5,000	-	-
Abatement	-	-	-	-	200	2,100
Automated Speed Enforce	-	-	-	200	240,000	2,000
Transportation Benefit District	1,020,000	-	-	-	-	-
<b><u>DEBT SERVICE FUND</u></b>						
Debt Service	-	-	-	-	-	100
<b><u>CONSTRUCTION FUND</u></b>						
REET 1st Quarter	650,000	-	-	-	-	15,000
REET 2nd Quarter	650,000	-	-	-	-	3,000
Park Levy	-	-	182,500	-	-	100
Park In Lieu	-	-	-	50,000	-	750
One Time Revenues	-	-	-	-	-	17,500
Construction	-	-	4,770,000	-	-	-
Traffic In Lieu	-	-	-	2,690,000	-	500
Traffic Impact Citywide	-	-	-	352,000	-	1,250
Traffic Impact Pacific Ridge	-	-	-	101,000	-	750
<b><u>ENTERPRISE FUND</u></b>						
Marina	-	-	-	4,521,142	20,000	86,644
Surface Water Management	-	-	340,000	4,688,997	-	40,000
<b><u>INTERNAL SERVICE FUNDS</u></b>						
Equip Rental Operations	-	-	-	572,731	-	2,588
Equip Rental Replacement	-	-	-	392,606	-	6,000
Facility Repair & Replacement	-	-	-	113,094	-	1,500
Computer Replacement	-	-	-	155,043	-	5,000
Self Insurance	-	-	-	709,910	-	7,500
Unemployment Insurance	-	-	-	39,000	-	500
<b>TOTAL ALL FUNDS</b>	<b>\$ 18,408,834</b>	<b>\$ 2,965,600</b>	<b>\$ 11,491,706</b>	<b>\$ 20,260,884</b>	<b>\$ 1,626,300</b>	<b>\$ 888,026</b>

**2022 REVENUE SOURCES BY FUND**

	Other Financing Sources	Interfund Transfers	Beginning Fund Balance	TOTAL AVAILABLE RESOURCES
<b><u>GENERAL FUND</u></b>				
General	\$ -	\$ 1,532,665	\$ 4,536,182	\$ 29,061,541
<b><u>SPECIAL REVENUE FUNDS</u></b>				
Street Maintenance	-	245,000	1,115,938	2,987,093
Street Pavement	-	500,000	1,749,883	2,883,433
Development	-	-	3,982,389	6,825,296
Police Drug Seizure	-	-	12,823	14,073
Hotel-Motel Tax	-	-	90,552	207,752
Affordable Housing Sales Tax	-	-	24,008	59,008
American Rescue Plan (ARPA)	-	-	3,356,789	7,873,228
Redondo Zone	-	-	32,435	125,285
Waterfront Zone	-	-	252,421	452,021
PBPW Automation	-	-	446,611	574,111
Urban Forestry	-	-	-	5,000
Abatement	-	-	26,908	29,208
Automated Speed Enforce	-	-	244,597	486,797
Transportation Benefit District	-	-	1,626,588	2,646,588
<b><u>DEBT SERVICE FUND</u></b>				
Debt Service	-	472,365	147,618	620,083
<b><u>CONSTRUCTION FUND</u></b>				
REET 1st Quarter	-	-	2,562,420	3,227,420
REET 2nd Quarter	-	-	1,042,985	1,695,985
Park Levy	-	-	70,506	253,106
Park In Lieu	-	-	446,313	497,063
One Time Revenues	-	350,000	1,036,760	1,404,260
Construction	-	5,434,000	5,988,311	16,192,311
Traffic In Lieu	-	-	1,314,366	4,004,866
Traffic Impact Citywide	-	-	1,597,266	1,950,516
Traffic Impact Pacific Ridge	-	-	637,987	739,737
<b><u>ENTERPRISE FUND</u></b>				
Marina	3,000,000	783,000	3,553,092	11,963,878
Surface Water Management	-	-	7,189,295	12,258,292
<b><u>INTERNAL SERVICE FUNDS</u></b>				
Equip Rental Operations	-	-	354,273	929,592
Equip Rental Replacement	-	255,000	2,733,696	3,387,302
Facility Repair & Replacement	-	51,000	520,722	686,316
Computer Replacement	-	-	1,278,324	1,438,367
Self Insurance	-	-	845,074	1,562,484
Unemployment Insurance	-	-	430,795	470,295
<b>TOTAL ALL FUNDS</b>	<b>\$ 3,000,000</b>	<b>\$ 9,623,030</b>	<b>\$ 49,247,927</b>	<b>\$ 117,512,307</b>

**2022 EXPENDITURE CATEGORIES BY FUND**

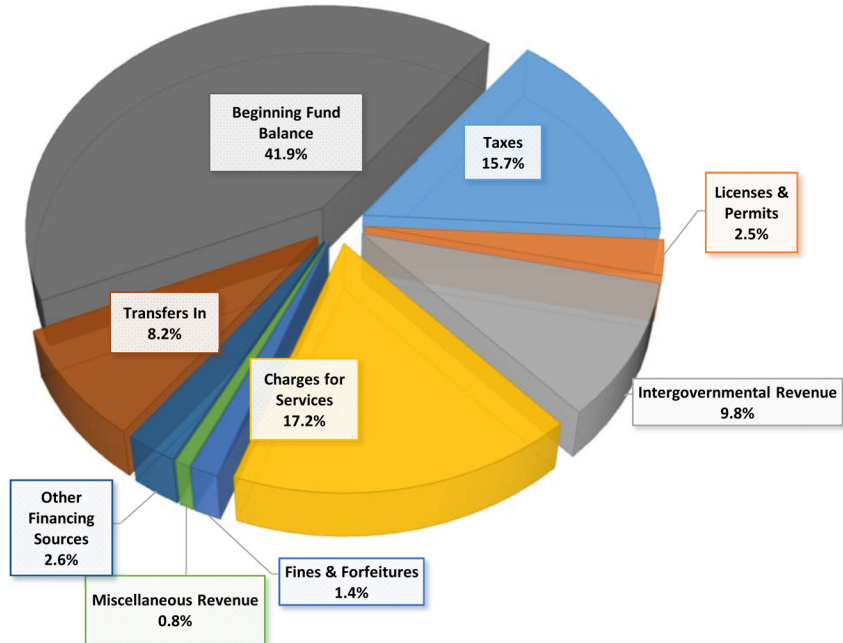
	Salaries & Wages	Personnel Benefits	Supplies	Other Services & Charges	Interfund Charges	Interfund Transfers	Capital Outlay
<b>GENERAL FUND:</b>							
General	12,123,385	4,185,130	784,518	5,488,315	1,700,972	576,000	30,000
<b>SPECIAL REVENUE FUNDS:</b>							
Street Maintenance	488,008	184,724	97,713	702,550	398,420	-	200,000
Arterial Street Pavement	-	-	-	700,000	-	382,000	-
Development	1,689,680	572,051	35,822	766,784	411,070	-	-
Police Drug Seizure	-	-	500	10,500	-	-	-
Hotel-Motel Tax	-	-	-	117,000	-	-	-
Affordable Housing Sales Tax	-	-	-	30,000	-	-	-
American Rescue Plan (ARPA)	-	-	-	687,000	-	3,487,665	-
Redondo Zone	-	-	9,000	31,486	36,299	10,000	-
Waterfront Zone	-	-	10,000	47,700	59,533	-	-
PBPW Automation	-	-	-	-	-	-	-
Urban Forestry	-	-	5,000	-	-	-	-
Abatement	-	-	-	1,000	-	-	-
Automated Speed Enforce	-	-	-	120,000	20,000	-	-
Transportation Benefit District	-	-	-	450,000	500,000	-	-
<b>DEBT SERVICE FUNDS:</b>							
Debt Service	-	-	-	-	-	-	-
<b>CONSTRUCTION FUNDS:</b>							
REET 1st Quarter	-	-	-	-	-	1,499,000	-
REET 2nd Quarter	-	-	-	-	-	1,025,365	-
Park Levy	-	-	-	-	-	-	-
Park In Lieu	-	-	-	-	-	63,000	-
One Time Revenues	-	-	-	-	-	891,000	-
Construction	-	-	-	-	-	-	15,801,000
Traffic In Lieu	-	-	-	-	-	200,000	-
Traffic Impact Citywide	-	-	-	-	-	849,000	-
Traffic Impact Pacific Ridge	-	-	-	-	-	-	-
<b>ENTERPRISE FUNDS:</b>							
Marina	851,235	298,495	1,238,643	400,560	566,130	-	4,231,000
Surface Water Management	1,213,530	437,960	116,650	1,156,343	533,863	-	4,569,000
<b>INTERNAL SERVICE FUNDS:</b>							
Equip Rental Operations	190,185	79,535	292,793	49,950	27,973	-	-
Equip Rental Replacement	-	-	-	-	-	-	255,000
Facility Repair & Replacement	-	-	-	-	-	-	385,000
Computer Replacement	-	-	6,720	-	-	-	279,900
Self Insurance	-	-	-	778,365	-	-	-
Unemployment Insurance	-	90,000	-	-	-	-	-
<b>TOTAL ALL FUNDS</b>	<b>16,556,023</b>	<b>5,847,895</b>	<b>2,597,359</b>	<b>11,537,553</b>	<b>4,254,260</b>	<b>8,983,030</b>	<b>25,750,900</b>

**2022 EXPENDITURE CATEGORIES BY FUND**

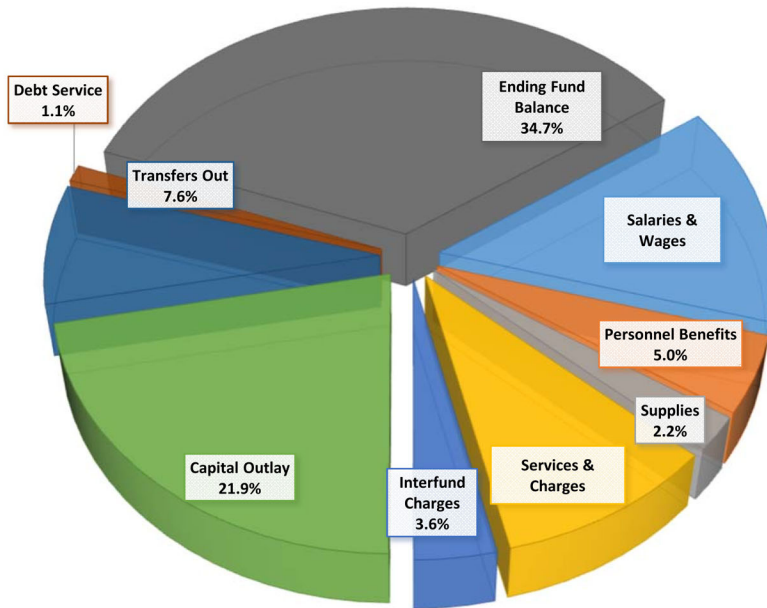
	Debt Service	Ending Fund Balance	TOTAL USES
<b><u>GENERAL FUND:</u></b>			
General	-	4,173,221	29,061,541
<b><u>SPECIAL REVENUE FUNDS:</u></b>			
Street Maintenance	-	915,678	2,987,093
Arterial Street Pavement	-	1,801,433	2,883,433
Development	-	3,349,889	6,825,296
Police Drug Seizure	-	3,073	14,073
Hotel-Motel Tax	-	90,752	207,752
Affordable Housing Sales Tax	-	29,008	59,008
American Rescue Plan (ARPA)	-	3,698,563	7,873,228
Redondo Zone	-	38,500	125,285
Waterfront Zone	-	334,788	452,021
PBPW Automation	-	574,111	574,111
Urban Forestry	-	-	5,000
Abatement	-	28,208	29,208
Automated Speed Enforce	-	346,797	486,797
Transportation Benefit District	-	1,696,588	2,646,588
<b><u>DEBT SERVICE FUNDS:</u></b>			
Debt Service	461,083	159,000	620,083
<b><u>CONSTRUCTION FUNDS:</u></b>			
REET 1st Quarter	-	1,728,420	3,227,420
REET 2nd Quarter	-	670,620	1,695,985
Park Levy	-	253,106	253,106
Park In Lieu	-	434,063	497,063
One Time Revenues	-	513,260	1,404,260
Construction	-	391,311	16,192,311
Traffic In Lieu	-	3,804,866	4,004,866
Traffic Impact Citywide	-	1,101,516	1,950,516
Traffic Impact Pacific Ridge	-	739,737	739,737
<b><u>ENTERPRISE FUNDS:</u></b>			
Marina	779,468	3,598,347	11,963,878
Surface Water Management	-	4,230,946	12,258,292
<b><u>INTERNAL SERVICE FUNDS:</u></b>			
Equip Rental Operations	-	289,156	929,592
Equip Rental Replacement	-	3,132,302	3,387,302
Facility Repair & Replacement	-	301,316	686,316
Computer Replacement	-	1,151,747	1,438,367
Self Insurance	-	784,119	1,562,484
Unemployment Insurance	-	380,295	470,295
<b>TOTAL ALL FUNDS</b>	<b>1,240,551</b>	<b>40,744,736</b>	<b>117,512,307</b>



**2022 TOTAL SOURCES**  
\$117,512,307



**2022 TOTAL USES**  
\$117,512,307



## GENERAL FUND

STAFFING LEVELS					
POSITION	NUMBER OF EMPLOYEES				
	2019	2020	2021	2021 ADJ	2022
<b>CITY COUNCIL</b>					
Mayor	1.00	1.00	1.00	1.00	1.00
Council Member	6.00	6.00	6.00	6.00	6.00
<b>Total City Council</b>	<b>7.00</b>	<b>7.00</b>	<b>7.00</b>	<b>7.00</b>	<b>7.00</b>
<b>CITY MANAGER</b>					
City Manager	1.00	1.00	1.00	1.00	1.00
Chief Operations Officer	1.00	1.00	1.00	1.00	1.00
Chief Strategic Officer	0.30	0.30	0.50	0.50	0.50
Emergency Management Director	1.00	-	-	-	-
Emergency Preparedness Manager	-	1.00	1.00	1.00	1.00
Human Resources Director	1.00	1.00	1.00	1.00	1.00
Human Resources Intern (Limited Term)	-	0.50	-	0.50	0.50
Human Resources Coordinator (Limited Term)	-	-	1.00	1.00	1.00
City Clerk/Communication Director	1.00	1.00	1.00	1.00	1.00
Deputy City Clerk	1.00	1.00	1.00	1.00	1.00
Public Records Specialist	1.00	1.00	1.00	1.00	1.00
City Hall Office Specialist	-	-	-	1.00	1.00
Management Analyst	0.20	0.20	0.20	0.10	0.10
<b>Total City Manager</b>	<b>7.50</b>	<b>8.00</b>	<b>8.70</b>	<b>10.10</b>	<b>10.10</b>
<b>FINANCE &amp; INFO TECHNOLOGY</b>					
Financial & Info Systems Director	1.00	1.00	1.00	1.00	1.00
Deputy Finance Director	-	-	1.00	1.00	1.00
Finance Manager	1.00	1.00	-	-	-
Senior Accountant	1.00	1.00	1.00	1.00	1.00
Senior Accounting Specialist	-	-	-	-	-
Extra Hire - Senior Accounting Specialist	0.50	0.50	0.50	0.50	0.50
Staff Accountant	2.00	2.00	2.00	2.00	2.00
Accounting Interns	-	-	-	0.50	0.50
Payroll & Benefits Specialist	-	-	-	1.00	1.00
Payroll Accountant	1.00	1.00	1.00	-	-
Acctg Specialist - Accts Payable	1.00	1.00	1.00	1.00	1.00
Information Services Manager	1.00	1.00	1.00	1.00	1.00
Systems Administrator	1.00	1.00	1.00	1.00	1.00
IT Technician	1.00	1.00	1.00	1.00	1.00
<b>Total Finance &amp; Info Technology</b>	<b>10.50</b>	<b>10.50</b>	<b>10.50</b>	<b>11.00</b>	<b>11.00</b>
<b>LEGAL</b>					
City Attorney	1.00	1.00	1.00	1.00	1.00
Assistant City Attorney	1.00	1.00	1.00	1.00	1.00
Prosecuting Attorney	1.00	1.00	1.00	1.00	1.00
Domestic Violence Advocate	0.50	0.60	0.50	0.40	0.40
Paralegals	1.42	1.42	1.42	1.17	0.92
Legal Intern	-	-	-	0.25	0.50

STAFFING LEVELS					
POSITION	NUMBER OF EMPLOYEES				
	2019	2020	2021	2021 ADJ	2022
<b>MUNICIPAL COURT</b>					
Judge	0.80	0.80	0.80	0.80	0.80
Court Administrator	1.00	1.00	1.00	1.00	1.00
Lead Court Clerk	1.00	1.00	-	1.00	1.00
Court Clerks	4.00	4.00	4.00	4.00	4.00
Court Clerk (Limited Term)	1.00	1.00	1.00	1.00	1.00
Judicial Operations Supervisor	-	-	-	1.00	1.00
Court Marshal	1.15	1.15	0.60	0.60	0.60
Court Security Officer	1.00	1.00	-	-	-
Probation Officer	1.00	1.00	1.00	1.00	1.00
Support Services Specialist	-	-	-	1.00	1.00
<b>Total Municipal Court</b>	<b>10.95</b>	<b>10.95</b>	<b>8.40</b>	<b>11.40</b>	<b>11.40</b>
<b>POLICE</b>					
Chief of Police	1.00	1.00	1.00	1.00	1.00
Assistant Chief of Police	-	1.00	1.00	1.00	1.00
Executive Support	1.00	1.00	1.00	1.00	1.00
Commander	2.00	1.00	1.00	1.00	1.00
Sergeant - Detectives	1.00	1.00	1.00	1.00	1.00
Street Crimes - Detectives	-	2.00	2.00	2.00	2.00
Patrol Officers - Detectives	4.00	5.00	5.00	5.00	5.00
Traffic Enforcement Officer	-	-	1.00	1.00	1.00
ATF Violent Crime Detectives	1.00	1.00	1.00	1.00	1.00
Sergeant - Prof Standards	1.00	1.00	1.00	1.00	1.00
Sergeant - Administrative	1.00	1.00	1.00	1.00	1.00
Sergeant - Patrol	4.00	4.00	4.00	4.00	4.00
Patrol Officers - Patrol	20.00	16.00	16.00	16.00	16.00
Patrol Officers - Patrol (ARPA)	-	-	-	-	2.00
Social Worker (ARPA)	-	-	-	-	1.00
Patrol Officers, Hire-Ahead - Patrol	3.00	-	-	-	-
School Resource Officers	1.00	2.00	1.00	-	-
Community Service Officer	2.00	2.00	2.00	2.00	2.00
Evidence Technician	1.00	1.00	1.00	1.00	-
Digital Evidence Technician	1.00	0.60	-	-	-
Management Analyst	-	-	-	0.50	1.00
Lead Records Specialist	1.00	-	-	-	-
Record Specialists	1.00	1.00	1.00	1.00	1.00
Record Specialists	5.00	5.00	5.50	5.00	5.00
<b>Total Police</b>	<b>51.00</b>	<b>46.60</b>	<b>46.50</b>	<b>45.50</b>	<b>48.00</b>

PLANNING, BUILDING & PUBLIC WORKS (PBPW) TAX BASED					
STAFFING LEVELS					
POSITION	NUMBER OF EMPLOYEES				
	2019	2020	2021	2021 ADJ	2022
<b>Planning, Building &amp; Permits</b>					
Planning & Development Svcs Mgr	1.00	1.00	1.00	1.00	1.00
Building Official	1.00	1.00	1.00	1.00	1.00
Permit Coordinator	1.30	1.30	1.30	1.30	1.30
<b>Total Planning, Building &amp; Permits</b>	<b>3.30</b>	<b>3.30</b>	<b>3.30</b>	<b>3.30</b>	<b>3.30</b>
<b>Public Works Maintenance (Building/Facility &amp; Parks)</b>					
Public Works Director	0.10	0.10	0.10	0.10	0.10
Maintenance Superintendent	0.30	0.30	0.30	0.30	0.30
Senior Maint Worker-Facilities	1.00	1.00	1.00	1.00	1.00
Senior Maint Worker/Lead - Parks	1.00	1.00	1.00	1.00	1.00
Parks Maintenance Specialist	1.00	1.00	1.00	1.00	1.00
Maint Worker - Parks	5.00	5.00	2.00	5.00	5.00
Maint Worker - Parks (ARPA)	-	-	-	-	1.00
Maint Worker - Facilities	0.50	0.50	0.50	0.50	0.50
Admin Assistant II	0.12	0.12	0.12	0.12	0.12
<b>Total Public Works Maintenance</b>	<b>9.02</b>	<b>9.02</b>	<b>6.02</b>	<b>9.02</b>	<b>10.02</b>
<b>Engineering &amp; CIP Services</b>					
Public Works Director	0.20	0.20	0.20	0.20	0.20
Transportation/Engineer Svcs Mgr	0.25	0.25	0.25	0.25	0.25
Engineering Inspector	0.05	0.05	0.05	0.05	0.05
Civil Engineer I	0.90	0.90	0.90	0.90	0.90
Civil Engineer II	0.10	0.10	0.10	0.10	0.10
Admin Assistant II	0.06	0.06	0.06	0.06	0.06
<b>Total Engineering &amp; CIP Services</b>	<b>1.56</b>	<b>1.56</b>	<b>1.56</b>	<b>1.56</b>	<b>1.56</b>
<b>Total Planning, Building &amp; Public Works Tax Based</b>	<b>13.88</b>	<b>13.88</b>	<b>10.88</b>	<b>13.88</b>	<b>14.88</b>

STAFFING LEVELS					
POSITION	NUMBER OF EMPLOYEES				
	2019	2020	2021	2021 ADJ	2022
<b>PARKS, RECREATION AND SENIOR SERVICES</b>					
<b>Administration</b>					
Chief Strategic Officer	0.30	-	-	-	-
Assistant Parks Director	-	0.50	0.50	0.50	0.50
Administrative Assistant II	0.40	0.40	-	-	-
<b>Total Administration</b>	<b>0.70</b>	<b>0.90</b>	<b>0.50</b>	<b>0.50</b>	<b>0.50</b>
<b>Recreation Program</b>					
Assistant Parks Director	-	0.10	0.10	0.10	0.10
Recreation Manager	1.00	1.00	1.00	1.00	1.00
Assistant Recreation Manager	1.00	1.00	1.00	1.00	1.00
Office Specialist	1.00	1.00	1.00	1.00	1.00
Administrative Assistant II	0.40	0.40	-	-	-
Recreation Specialist	1.00	1.00	1.00	1.00	1.00
Extra-Hire Recreation Leader	11.57	11.57	11.57	11.57	11.57
Extra-Hire Referees/Sport Leaders	0.79	0.79	0.79	0.79	0.79
Extra-Hire Office/Field Attendant	1.51	1.51	1.51	1.51	1.51
<b>Total Recreation Program</b>	<b>18.27</b>	<b>18.37</b>	<b>17.97</b>	<b>17.97</b>	<b>17.97</b>
<b>Events and Facilities Rental</b>					
Events & Facilities Manager	1.00	-	1.00	1.00	1.00
Assistant Events & Facilities Manager	-	1.00	1.00	0.25	1.00
Recreation Specialist	1.00	1.00	-	-	-
Administrative Assistant II	0.10	0.10	-	-	-
Extra-Hire Recreation Leader	0.72	-	-	0.72	0.72
Extra-Hire Recreation Attendant	1.99	2.71	2.71	2.71	1.99
<b>Total Events and Facilities Rental</b>	<b>4.81</b>	<b>4.81</b>	<b>4.71</b>	<b>4.68</b>	<b>4.71</b>
<b>Senior Services</b>					
Assistant Parks Director	-	0.40	0.40	0.40	0.40
Recreation Specialist	1.00	-	-	-	-
Administrative Assistant II	0.10	0.10	-	-	-
Program Assistant	1.00	1.00	0.50	1.00	1.00
Management Analyst - Human Svcs	0.05	0.40	0.40	0.60	0.60
Exercise Instructor	0.90	-	-	-	-
Social Worker (grant funded)	-	0.25	0.25	-	0.25
Cultural Outreach & Programming Specialist (grant funded)	-	1.00	1.00	-	1.00
Extra-Hire Van Driver (grant funded)	-	0.75	0.75	-	0.75
<b>Total Senior Services</b>	<b>3.05</b>	<b>3.15</b>	<b>2.55</b>	<b>2.00</b>	<b>3.25</b>
<b>Total Parks, Recreation and Senior Services</b>	<b>26.83</b>	<b>27.23</b>	<b>25.73</b>	<b>25.15</b>	<b>26.43</b>
<b>Total General Fund</b>	<b>132.58</b>	<b>129.18</b>	<b>122.63</b>	<b>127.85</b>	<b>132.63</b>

**STREET MAINTENANCE FUND**

<b>STAFFING LEVELS</b>					
	<b>NUMBER OF EMPLOYEES</b>				
<b>POSITION</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2021 ADJ</b>	<b>2022</b>
Public Works Director	0.15	0.15	0.15	0.15	0.15
Transportation/Engineer Svcs Mgr	0.05	0.05	0.05	0.05	0.05
GIS Analyst	0.30	0.30	0.30	0.30	0.30
Maintenance Superintendent	0.30	0.30	0.30	0.30	0.30
Senior Maintenance Worker Lead	1.00	1.00	1.00	1.00	1.00
Maintenance Worker	2.00	2.00	2.00	2.00	2.00
Traffic Control Specialist	1.00	1.00	1.00	1.00	1.00
Administrative Assistant II	0.15	0.15	0.15	0.15	0.15
<b>Total</b>	<b>4.95</b>	<b>4.95</b>	<b>4.95</b>	<b>4.95</b>	<b>4.95</b>

## DEVELOPMENT FUND

STAFFING LEVELS					
	NUMBER OF EMPLOYEES				
POSITION	2019	2020	2021	2021 ADJ	2022
<b>Planning, Building &amp; Permits</b>					
Chief Strategic Officer	0.40	0.50	0.50	0.50	0.50
Senior Planner	-	-	-	-	1.00
Principal Planner	1.00	1.00	1.00	1.00	1.00
Land Use Planner II	2.00	2.00	2.00	2.00	1.00
Land Use Planner I	-	-	-	-	1.00
Building Official (In-Training)	1.00	1.00	1.00	1.00	1.00
Asst Bldg Official/Electr & Bldg Inspector	1.00	1.00	1.00	1.00	1.00
Building Inspector/Plans Examiner	1.00	1.00	1.00	1.00	1.00
Electrical/Bldg Inspector/Plans Exam	1.00	1.00	1.00	1.00	1.00
Building Inspector	1.00	1.00	1.00	1.00	1.00
Permit Coordinator	0.70	0.70	0.70	0.70	0.70
GIS Analyst	0.15	0.15	0.15	0.15	0.15
Extra-Hire Permit Counter Assistant	0.80	0.80	1.00	1.00	1.00
<b>Total Planning, Building &amp; Permits</b>	<b>10.05</b>	<b>10.15</b>	<b>10.35</b>	<b>10.35</b>	<b>11.35</b>
<b>Engineering &amp; CIP Services</b>					
Public Works Director	0.40	0.40	0.40	0.40	0.40
Transportation/Engineer Svcs Mgr	0.70	0.70	0.70	0.70	0.70
Surface Water/Environ Engrng Mgr	0.10	0.10	0.10	0.10	0.10
Facilities/CIP Manager	1.00	1.00	1.00	1.00	1.00
Capital Projects Manager	1.00	-	-	-	-
Administrative Coordinator (Sound Transit)		1.00	1.00	1.00	1.00
Civil Engineer I	0.10	-	-	-	-
Civil Engineer II	0.90	1.00	1.00	1.00	1.00
Civil Engineer I (Sound Transit)	1.00	1.00	1.00	1.00	1.00
Engineering Technician (Sound Transit)	1.00	-	-	-	-
Engineering Inspector	0.95	0.95	0.95	0.95	0.95
GIS Analyst	0.15	0.15	0.15	0.15	0.15
Admin Assistant II	0.20	0.20	0.20	0.20	0.20
<b>Total Engineering &amp; CIP Services</b>	<b>7.50</b>	<b>6.50</b>	<b>6.50</b>	<b>6.50</b>	<b>6.50</b>
<b>Total Development Fund</b>	<b>17.55</b>	<b>16.65</b>	<b>16.85</b>	<b>16.85</b>	<b>17.85</b>

# MARINA FUND

STAFFING LEVELS					
POSITION	NUMBER OF EMPLOYEES				
	2019	2020	2021	2021 ADJ	2022
Harbormaster	1.00	1.00	1.00	1.00	1.00
Assistant Harbormaster	1.00	1.00	1.00	1.00	1.00
Office Manager	1.00	1.00	-	-	-
Office Assistant	1.00	1.00	1.00	1.00	1.00
Senior Maintenance Lead	1.00	1.00	1.00	1.00	1.00
Environmental Operations Specialist	1.00	1.00	1.00	1.00	1.00
Harbor Attendant	2.00	4.00	4.00	4.00	4.00
Extra-Hire Intern	0.66	-	0.66	0.66	0.66
Extra-Hire Landscaping Specialist	0.30	-	-	-	-
Extra-Hire Harbor Attendant Maint	0.30	0.30	-	-	-
Extra-Hire Harbor Attendant Service	0.30	0.30	-	-	-
Extra-Hire Harbor Aide	1.76	1.72	1.72	1.72	1.72
<b>Total Marina Fund</b>	<b>11.32</b>	<b>12.32</b>	<b>11.38</b>	<b>11.38</b>	<b>11.38</b>



**SURFACE WATER MANAGEMENT FUND**

STAFFING LEVELS					
	NUMBER OF EMPLOYEES				
POSITION	2019	2020	2021	2021 ADJ	2022
Public Works Director	0.10	0.10	0.10	0.10	0.10
Administrative Assistant	0.40	0.40	0.40	0.40	0.40
Surface Water/Enviromnt Engrng Mgr	0.90	0.90	0.90	0.90	0.90
Civil Engineer I	-	-	-	1.00	1.00
Civil Engineer II	1.00	1.00	1.00	1.00	1.00
GIS Administrator	0.40	0.40	0.40	0.40	0.40
Engineering Technician	2.00	2.00	2.00	2.00	2.00
Asset Program Coordinator	1.00	1.00	1.00	-	-
Maintenance Superintendent	0.30	0.30	0.30	0.30	0.30
Lead Maintenance Worker	1.00	1.00	1.00	1.00	1.00
Maintenance Specialist	1.00	1.00	1.00	1.00	1.00
Maintenance Worker	4.00	4.00	4.00	4.00	4.00
<b>Total</b>	<b>12.10</b>	<b>12.10</b>	<b>12.10</b>	<b>12.10</b>	<b>12.10</b>

**EQUIPMENT RENTAL FUND**

STAFFING LEVELS					
	NUMBER OF EMPLOYEES				
POSITION	2019	2020	2021	2021 ADJ	2022
Public Works Director	0.05	0.05	0.05	0.05	0.05
Administrative Assistant II	0.07	0.07	0.07	0.07	0.07
Maintenance Superintendent	0.10	0.10	0.10	0.10	0.10
Mechanic	1.00	1.00	1.00	1.00	1.00
Assistant Mechanic	0.50	0.50	0.50	0.50	1.00
<b>Total</b>	<b>1.72</b>	<b>1.72</b>	<b>1.72</b>	<b>1.72</b>	<b>2.22</b>

<b>Total Other Funds</b>	<b>47.64</b>	<b>47.74</b>	<b>47.00</b>	<b>47.00</b>	<b>48.50</b>
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<b>GRAND TOTAL</b>	<b>180.22</b>	<b>176.92</b>	<b>169.63</b>	<b>174.85</b>	<b>181.13</b>
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<b>Total Regular &amp; Part-time FTEs</b>	<b>158.90</b>	<b>155.85</b>	<b>148.30</b>	<b>153.55</b>	<b>159.80</b>
<b>Total Extra Hires/Seasonal FTEs</b>	<b>21.32</b>	<b>21.07</b>	<b>21.33</b>	<b>21.30</b>	<b>21.33</b>
	<b>180.22</b>	<b>176.92</b>	<b>169.63</b>	<b>174.85</b>	<b>181.13</b>

**2021**  
**City of Des Moines - Index of Positions and Pay Schedule**  
**Directors and City Manager**

Range	Positions	Step A	Step B	Step C	Step D	Step E
D-33	Harbormaster	107,604	112,980	118,632	124,560	130,788
	City Clerk/Communications Director	8,967	9,415	9,886	10,380	10,899
		51.73	54.32	57.03	59.88	62.88
D-34		111,912	117,504	123,384	129,552	136,032
		9,326	9,792	10,282	10,796	11,336
		53.80	56.49	59.32	62.28	65.40
D-35	Human Resources Director	116,388	122,208	128,316	134,736	141,468
		9,699	10,184	10,693	11,228	11,789
		55.96	58.75	61.69	64.78	68.01
D-36		121,044	127,092	133,452	140,124	147,132
		10,087	10,591	11,121	11,677	12,261
		58.19	61.10	64.16	67.37	70.74
D-37		125,892	132,192	138,804	145,740	153,024
		10,491	11,016	11,567	12,145	12,752
		60.53	63.55	66.73	70.07	73.57
D-38		130,920	137,472	144,348	151,560	159,144
		10,910	11,456	12,029	12,630	13,262
		62.94	66.09	69.40	72.87	76.51
D-39	Assistant Chief of Police	136,164	142,968	150,120	157,632	165,516
		11,347	11,914	12,510	13,136	13,793
		65.46	68.73	72.17	75.78	79.58
D-40	Public Works Director	141,600	148,680	156,120	163,932	172,128
		11,800	12,390	13,010	13,661	14,344
		68.08	71.48	75.06	78.81	82.75
D-41		147,264	154,632	162,360	170,484	179,004
		12,272	12,886	13,530	14,207	14,917
		70.80	74.34	78.06	81.96	86.06
D-42	Finance Director	153,156	160,812	168,852	177,300	186,168
	City Attorney	12,763	13,401	14,071	14,775	15,514
	Chief Strategic Officer	73.63	77.31	81.18	85.24	89.50
D-43	Chief Operations Officer	159,288	167,256	175,620	184,404	193,620
		13,274	13,938	14,635	15,367	16,135
		76.58	80.41	84.43	88.66	93.09
D-44	Chief of Police	165,660	173,940	182,640	191,772	201,360
		13,805	14,495	15,220	15,981	16,780
		80	84	88	92	97
D-45		172,284	180,900	189,948	199,440	209,412
		14,357	15,075	15,829	16,620	17,451
		82.83	86.97	91.32	95.88	100.68

<b>2021</b>						
<b>City of Des Moines - Index of Positions and Pay Schedule</b>						
<b>Directors and City Manager</b>						

			(95% of WA Citizens Commission on Salaries for Elected Officials \$165,133 for 0.875 FTE adjusted to 0.80 FTE)			
N/A	Municipal Court Judge	165,133				
M-49	City Manager	195,956	205,752	216,036	226,836	238,176
		16,330	17,146	18,003	18,903	19,848
		94.21	98.92	103.86	109.06	114.51

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

Salary Schedule effective 2/16/2021 and is subject to change

**2021**  
**City of Des Moines - Index of Positions and Pay Schedule**  
**Exempt Employees**

Range	Positions	Step A	Step B	Step C	Step D	Step E
E-20		66,684	70,020	73,524	77,196	81,060
		5,557	5,835	6,127	6,433	6,755
		32.06	33.66	35.35	37.11	38.97
E-21	Assistant Harbormaster	69,348	72,816	76,452	80,280	84,300
		5,779	6,068	6,371	6,690	7,025
		33.34	35.01	36.76	38.60	40.53
E-22		72,120	75,732	79,524	83,496	87,672
		6,010	6,311	6,627	6,958	7,306
		34.67	36.41	38.23	40.14	42.15
E-23		75,012	78,768	82,704	86,844	91,188
		6,251	6,564	6,892	7,237	7,599
		36.06	37.87	39.76	41.75	43.84
E-24	Prosecuting Attorney	78,012	81,912	86,004	90,300	94,812
	Recreation Manager	6,501	6,826	7,167	7,525	7,901
	Senior Accountant	37.51	39.38	41.35	43.41	45.58
E-25		81,132	85,188	89,448	93,924	98,616
		6,761	7,099	7,454	7,827	8,218
		39.01	40.96	43.00	45.16	47.41
E-26	Emergency Preparedness/Safety Manager	84,372	88,596	93,024	97,680	102,564
		7,031	7,383	7,752	8,140	8,547
		40.56	42.59	44.72	46.96	49.31
E-27	Maintenance Superintendent	87,756	92,148	96,756	101,592	106,668
		7,313	7,679	8,063	8,466	8,889
		42.19	44.30	46.52	48.84	51.28
E-28	Asst Bldg Official/Electrical/Bldg Inspectr	91,260	95,820	100,608	105,636	110,916
	Capital Improvement Projects Manager	7,605	7,985	8,384	8,803	9,243
	Civil Engineer II	43.88	46.07	48.37	50.79	53.33
	Senior Planner					
E-29		94,908	99,648	104,628	109,860	115,356
		7,909	8,304	8,719	9,155	9,613
		45.63	47.91	50.30	52.82	55.46
E-30	Assistant Parks and Rec Director	98,712	103,644	108,828	114,264	119,976
	Recreation Coordinator - Recreation Pro	8,226	8,637	9,069	9,522	9,998
		47.46	49.83	52.32	54.93	57.68
E-31	Court Administrator	102,660	107,796	113,184	118,848	124,788
	Assistant City Attorney	8,555	8,983	9,432	9,904	10,399
		49.36	51.83	54.42	57.14	59.99
E-32	Building Official	106,764	112,104	117,708	123,588	129,768
	Planning & Development Services Mana	8,897	9,342	9,809	10,299	10,814
	Information Technology Manager	51.33	53.90	56.59	59.42	62.39

**2021**  
**City of Des Moines - Index of Positions and Pay Schedule**  
**Exempt Employees**

E-33	Deputy Finance Director	111,036	116,592	122,424	128,544	134,976
		9,253	9,716	10,202	10,712	11,248
		53.38	56.05	58.86	61.80	64.89
E-34	Surface Water/Environmental Engineerir	115,476	121,248	127,308	133,668	140,352
		9,623	10,104	10,609	11,139	11,696
		55.52	58.29	61.21	64.26	67.48
E-35	Police Commander	120,096	126,096	132,396	139,020	145,968
		10,008	10,508	11,033	11,585	12,164
		57.74	60.62	63.65	66.84	70.18
E-37	City Engineer	129,900	136,392	143,208	150,372	157,896
		10,825	11,366	11,934	12,531	13,158
		62.45	65.57	68.85	72.29	75.91
E-38		135,096	141,852	148,944	156,396	164,220
		11,258	11,821	12,412	13,033	13,685
		64.95	68.20	71.61	75.19	78.95
E-39		140,496	147,516	154,896	162,636	170,772
		11,708	12,293	12,908	13,553	14,231
		67.55	70.92	74.47	78.19	82.10
E-40		146,112	153,420	161,088	169,140	177,600
		12,176	12,785	13,424	14,095	14,800
		70.25	73.76	77.45	81.32	85.38

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

Salary Schedule effective 2/16/2021 and is subject to change

**2021**  
**City of Des Moines - Index of Positions and Pay Schedule**  
**General Employees**

<u>Range</u>	<u>Positions</u>	<u>Step A</u>	<u>Step B</u>	<u>Step C</u>	<u>Step D</u>	<u>Step E</u>
G-11		47,280	49,644	52,128	54,732	57,468
		3,940	4,137	4,344	4,561	4,789
		22.73	23.87	25.06	26.31	27.63
G-12	Court Customer Service Rep (Limited Term)	49,176	51,636	54,216	56,928	59,772
		4,098	4,303	4,518	4,744	4,981
		23.64	24.83	26.07	27.37	28.74
G-13	Court Clerk	51,144	53,700	56,388	59,208	62,172
	Office Specialist - Marina	4,262	4,475	4,699	4,934	5,181
	Office Specialist - City Hall (Limited Term)	24.59	25.82	27.11	28.47	29.89
	Records Specialist - Police					
	Program Specialist - Events and Facilities					
	Program Specialist - Recreation, SS					
G-14		53,184	55,848	58,644	61,572	64,656
		4,432	4,654	4,887	5,131	5,388
		25.57	26.85	28.19	29.60	31.08
G-15	Assistant Mechanic	55,308	58,068	60,972	64,020	67,224
		4,609	4,839	5,081	5,335	5,602
		26.59	27.92	29.31	30.78	32.32
G-16		57,528	60,408	63,432	66,600	69,936
		4,794	5,034	5,286	5,550	5,828
		27.66	29.04	30.50	32.02	33.62
G-17	Accounting Specialist - Accounts Payable	59,820	62,808	65,952	69,252	72,720
	Mechanic	4,985	5,234	5,496	5,771	6,060
	Permit Coordinator	28.76	30.20	31.71	33.29	34.96
	Admin Assistant II					
G-18	Assistant Recreation Manager	62,217	65,328	68,592	72,024	75,624
	Court Marshal (Part Time)	5,185	5,444	5,716	6,002	6,302
	Public Records Analyst	29.91	31.41	32.98	34.63	36.36
G-19	IT Support Specialist	64,704	67,944	71,340	74,904	78,648
	Administrative Coordinator - Sound Transit	5,392	5,662	5,945	6,242	6,554
	DV Victim Advocate/Management Analyst	31.11	32.67	34.30	36.01	37.81
	Events and Facilities Rental Manager					
	Payroll/Benefits Specialist					
	Records Supervisor-Police					
G-20	Deputy City Clerk	67,296	70,656	74,184	77,892	81,792
	Engineering Technician - SWM	5,608	5,888	6,182	6,491	6,816
	Paralegal	32.35	33.97	35.67	37.45	39.32
	Land Use Planner I					
	Digital and Field Evidence Technician					

**2021**  
**City of Des Moines - Index of Positions and Pay Schedule**  
**General Employees**

G-21	Staff Accountant	69,984	73,488	77,160	81,024	85,080
	Office Administrator-Police Department	5,832	6,124	6,430	6,752	7,090
	Human Resources Analyst (Limited Term)	33.65	35.33	37.10	38.95	40.90
G-22	Electrical/Building Inspector I, II, III	72,780	76,416	80,232	84,240	88,452
	Land Use Planner II	6,065	6,368	6,686	7,020	7,371
	Support Services Specialist (Limited Term)	34.99	36.74	38.57	40.50	42.53
	Plans Examiner I, II, III					
G-23	Engineering Inspector	75,696	79,476	83,448	87,624	92,004
	GIS Analyst (GIS Administrator)	6,308	6,623	6,954	7,302	7,667
		36.39	38.21	40.12	42.13	44.23
G-24	Building Inspector/Plans Examiner	78,720	82,656	86,784	91,128	95,688
		6,560	6,888	7,232	7,594	7,974
		37.85	39.74	41.72	43.81	46.00
G-25	Judicial Operations Supervisor	81,876	85,968	90,264	94,776	99,516
	Civil Engineer I - Sound Transit	6,823	7,164	7,522	7,898	8,293
	Information Technology Systems Administrator	39.36	41.33	43.40	45.57	47.84
	Support Services Administrator (Support Service Manager)					
G-26	Vacant	85,152	89,412	93,888	98,580	103,512
		7,096	7,451	7,824	8,215	8,626
		40.94	42.99	45.14	47.39	49.77

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

Salary Schedule effective 2/16/2021 and is subject to change

**APPENDIX A**  
**POLICE GUILD PAY SCHEDULE**  
**2021**

<i>Classification</i>	<i>Grade</i>		<i>Step A</i>	<i>Step B</i>	<i>Step C</i>	<i>Step D</i>
Animal Control Officer	<b>P16</b>	Annual	\$ 55,656	\$ 58,440	\$ 61,368	\$ 64,440
Community Service Officer (CSO)		Monthly	\$ 4,638	\$ 4,870	\$ 5,114	\$ 5,370
		Hourly	\$ 26.76	\$ 28.10	\$ 29.50	\$ 30.98
Master CSO I	<b>P17</b>	Annual			\$ 63,804	\$ 66,996
		Monthly			\$ 5,317	\$ 5,583
		Hourly			\$ 30.68	\$ 32.21
Master CSO II	<b>P18</b>	Annual	\$ 60,204	\$ 63,216	\$ 66,372	\$ 69,696
		Monthly	\$ 5,017	\$ 5,268	\$ 5,531	\$ 5,808
		Hourly	\$ 28.94	\$ 30.39	\$ 31.91	\$ 33.51
CSO/Code Enforcement Officer	<b>P20</b>	Annual	\$ 65,088	\$ 68,340	\$ 71,760	\$ 75,348
Master Animal Control Officer I		Monthly	\$ 5,424	\$ 5,695	\$ 5,980	\$ 6,279
Police Officer I		Hourly	\$ 31.29	\$ 32.86	\$ 34.50	\$ 36.23
Master Animal Control Officer II	<b>P21</b>	Annual			\$ 74,652	\$ 78,384
		Monthly			\$ 6,221	\$ 6,532
		Hourly			\$ 35.89	\$ 37.68
Police Officer II	<b>P22</b>	Annual			\$ 80,748	\$ 84,780
		Monthly			\$ 6,729	\$ 7,065
		Hourly			\$ 38.82	\$ 40.76
Master Police Officer I	<b>P25</b>	Annual			\$ 90,852	\$ 95,400
		Monthly			\$ 7,571	\$ 7,950
		Hourly			\$ 43.68	\$ 45.87
Master Police Officer II	<b>P26</b>	Annual		\$ 89,976	\$ 94,476	\$ 99,204
		Monthly		\$ 7,498	\$ 7,873	\$ 8,267
		Hourly		\$ 43.26	\$ 45.42	\$ 47.69
Master Police Officer III	<b>P27</b>	Annual		\$ 93,576	\$ 98,256	\$ 103,164
		Monthly		\$ 7,798	\$ 8,188	\$ 8,597
		Hourly		\$ 44.99	\$ 47.24	\$ 49.60
Sergeant	<b>P29</b>	Annual	\$ 96,384	\$ 101,208	\$ 106,272	\$ 111,588
		Monthly	\$ 8,032	\$ 8,434	\$ 8,856	\$ 9,299
		Hourly	\$ 46.34	\$ 48.66	\$ 51.09	\$ 53.65
Master Sergeant	<b>P30</b>	Annual	\$ 100,248	\$ 105,264	\$ 110,532	\$ 116,064
		Monthly	\$ 8,354	\$ 8,772	\$ 9,211	\$ 9,672
		Hourly	\$ 48.20	\$ 50.61	\$ 53.14	\$ 55.80



**2021**  
**City of Des Moines - Index of Positions and Pay Schedule**  
**Teamsters Local 763**

<b>Range</b>	<b>Positions</b>	<b>Step A</b>	<b>Step B</b>	<b>Step C</b>	<b>Step D</b>	<b>Step E</b>
T-11	Harbor Attendant I	50,076	52,584	55,212	57,972	60,876
	Maintenance Worker I - Parks	4,173	4,382	4,601	4,831	5,073
	Maintenance Worker I - Streets	24.08	25.28	26.54	27.87	29.27
	Maintenance Worker I - SWM					
T-15	Harbor Attendant II	58,584	61,512	64,584	67,812	71,208
	Maintenance Worker II - Parks	4,882	5,126	5,382	5,651	5,934
	Maintenance Worker II - Streets	28.17	29.57	31.05	32.60	34.23
	Maintenance Worker II - SWM					
	Facilities Maintenance Worker I					
T-17	Marina Environmental Operations Specialist	63,360	66,528	69,852	73,344	77,016
	Parks Maintenance Specialist	5,280	5,544	5,821	6,112	6,418
	SWM Maintenance Specialist	30.46	31.98	33.58	35.26	37.03
	Traffic Control Specialist					
T-19	Senior Maintenance Worker/Lead - Marina	68,532	71,964	75,564	79,344	83,316
	Senior Maintenance Worker/Lead - Parks	5,711	5,997	6,297	6,612	6,943
	Senior Maintenance Worker/Lead - Streets	32.95	34.60	36.33	38.15	40.06
	Senior Maintenance Worker/Lead - SWM					
	Senior Maintenance Worker/Lead - Facilities					

Salary Schedule effective 1/1/2021 and is subject to change

**2021**  
**City of Des Moines - Index of Positions and Pay Schedule**  
**Extra-Hire Pay Schedule**

Range	Positions	Step A	Step B	Step C	Step D	Step E
EH-1	Facility Attendant I; Office Attendant I; Recreation Leader I; Scorekeeper. Minors aged 15 and 16 may be paid 85% of EH-1 Step A per state law.	13.69	14.19	14.69	15.19	15.69
EH-2	Facility Attendant II; Office Attendant II; Recreation Leader II	14.19	14.94	15.69	16.44	17.19
EH-3	Facility Attendant III; Office Attendant III; Recreation Leader III; Harbor Aide	15.69	16.69	17.69	18.69	19.69
EH-4	Facility Attendant IV; Office Attendant IV; Recreation Leader IV; Landscaping Specialist; Seasonal Maintenance Worker	17.69	18.69	19.69	20.69	21.69
EH-5	Intern; Instructor; Paralegal; Permit Assistance Coordinator; Referee; Senior Accounting Specialist			Up to \$50.00 per hour		
EH-6	Project Specific Work			Up to \$75.00 per hour		

Salary Schedule effective 1/1/2021 and is subject to change

# General Fund Overview

2022-2026 GENERAL FUND

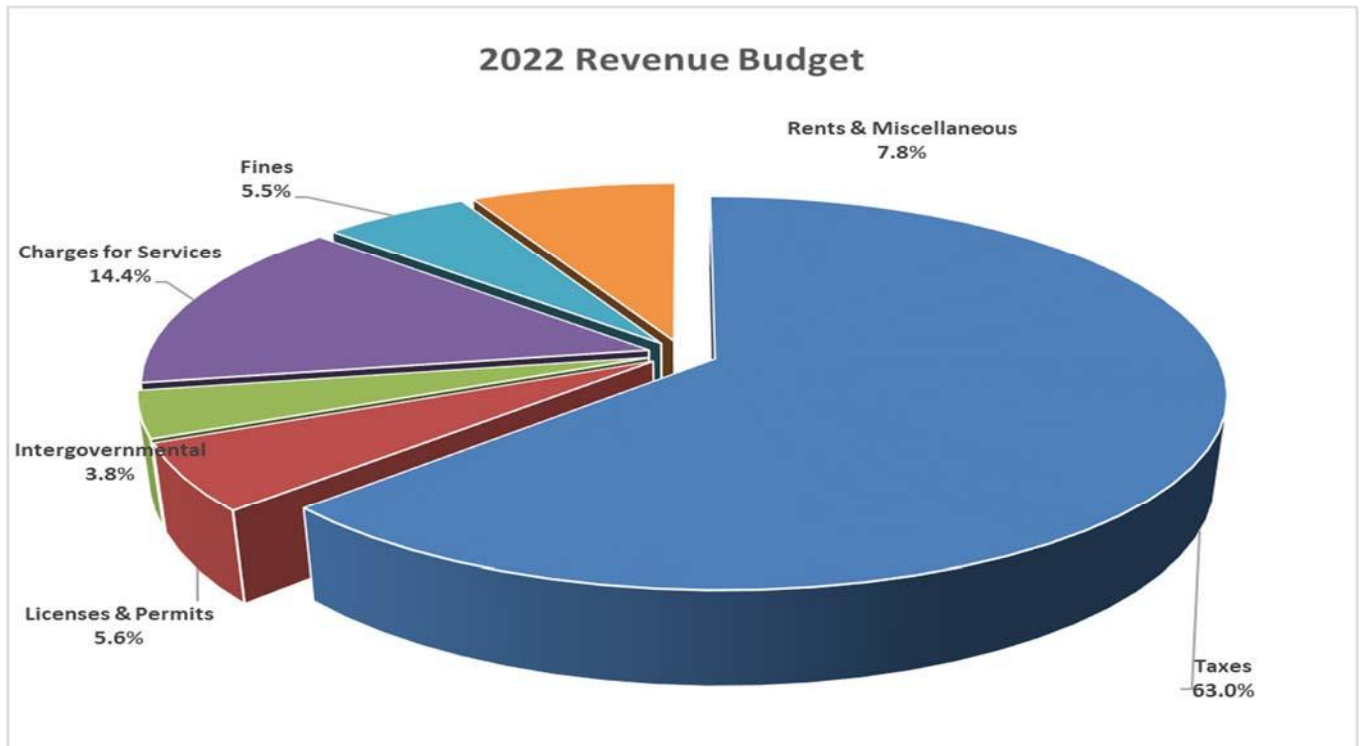
	CONTINUATION OF COVID		RECOVERY/ REFORM/ REDEVELOPMENT	FORECAST			
	BUDGET 2021	REVISED BUDGET 2021	BUDGET 2022	2023	2024	2025	2026
<b>BEGINNING FUND BALANCE</b>	\$ 5,074,059	\$ 6,564,775	\$ 4,536,182	\$ 4,173,221	\$ 4,943,116	\$ 4,039,117	\$ 3,674,255
Operating Revenues	23,134,622	21,001,553	22,269,094	23,679,301	23,602,713	25,030,859	23,804,667
Operating Expenditures	(23,858,633)	(21,335,184)	(23,698,055)	(23,750,406)	(24,542,712)	(25,355,721)	(26,104,678)
<b>** Net Activity ("Operating revenues over (under) operating expenditures")</b>	<b>(724,011)</b>	<b>(333,631)</b>	<b>(1,428,961)</b>	<b>(71,105)</b>	<b>(939,999)</b>	<b>(324,862)</b>	<b>(2,300,011)</b>
<b>ONE-TIME ACTIVITIES</b>							
<b>Revenues</b>							
Sound Transit	168,000	388,000	373,600	263,000	75,200	-	-
Red Light Running (>\$1.5m)	-	-	-	-	-	-	-
American Rescue Plan Funding	-	358,000	1,532,665	1,257,665	427,665	-	-
One-Time Sales & B&O Tax Revenues	400,000	375,000	350,000	350,000	150,000	175,000	-
Municipal Court - Grants	-	-	-	-	-	-	-
King County Economic Development	-	-	-	-	-	-	-
Department of Justice	-	-	-	-	-	-	-
<b>Total One-Time Revenues</b>	<b>568,000</b>	<b>1,121,000</b>	<b>2,256,265</b>	<b>1,870,665</b>	<b>652,865</b>	<b>175,000</b>	<b>-</b>
<b>One-time Expenditures</b>							
Transfer Out - One-Time Sales & B&O Tax to Fund 309	(100,000)	-	(350,000)	(350,000)	(150,000)	(175,000)	-
Temp Court Clerk	-	-	-	-	-	-	-
Police Dept - Two Officers and Social Workers	-	(50,000)	(351,665)	(351,665)	(326,665)	-	-
Police Dept - Two Patrol Vehicles	(70,000)	(325,000)	-	-	-	-	-
Police Dept - Body Cameras & Storage	(140,000)	(100,000)	-	-	-	-	-
Police Dept - In Car Cameras	(25,000)	(25,000)	(25,000)	(25,000)	(25,000)	-	-
Transfer to CIP - North Bulkhead Project	-	(1,540,000)	-	-	-	-	-
Transfer to CIP - Arterial Traffic Calming	-	-	-	(40,000)	(40,000)	(40,000)	-
Transfer to CIP - Activity Center Floor (Provine Estate Proceeds)	(51,000)	(51,000)	-	-	-	-	-
Transfer to CIP - Marina Redevelopment	(35,000)	(35,000)	-	-	-	-	-
Professional Svcs	(80,000)	(80,000)	(50,000)	-	-	-	-
Sound Transit related expenditures	(168,000)	(388,000)	(373,600)	(263,000)	(75,200)	-	-
Budget Publishing Software	-	(35,000)	-	-	-	-	-
B&O Tax System and Portal	(35,000)	(35,000)	-	-	-	-	-
HR Intern (Limited Term)	-	(40,000)	(40,000)	-	-	-	-
HR Specialist (Limited Term) - partially funded with Financial	-	-	-	-	-	-	-
System Replacement	(47,002)	(47,002)	-	-	-	-	-
Metro Shuttle Svcs Pilot Program	(64,960)	(64,960)	-	-	-	-	-
<b>Total One-Time Expenditures</b>	<b>(815,962)</b>	<b>(2,815,962)</b>	<b>(1,190,265)</b>	<b>(1,029,665)</b>	<b>(616,865)</b>	<b>(215,000)</b>	<b>-</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 4,102,086</b>	<b>\$ 4,536,182</b>	<b>\$ 4,173,221</b>	<b>\$ 4,943,116</b>	<b>\$ 4,039,117</b>	<b>\$ 3,674,255</b>	<b>\$ 1,374,244</b>
<b>GFOA Target of 60 days (approx. 16.67%)</b>	<b>3,977,234</b>	<b>3,556,575</b>	<b>3,950,466</b>	<b>3,959,193</b>	<b>4,091,270</b>	<b>4,226,799</b>	<b>4,351,650</b>
Reserve (shortfall) surplus to GFOA Target	124,852	979,607	222,755	983,923	(52,153)	(552,544)	(2,977,406)
Ending Reserve - % Total Operating Expenditures	17.19%	21.26%	17.61%	16.81%	16.82%	16.94%	18.17%

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

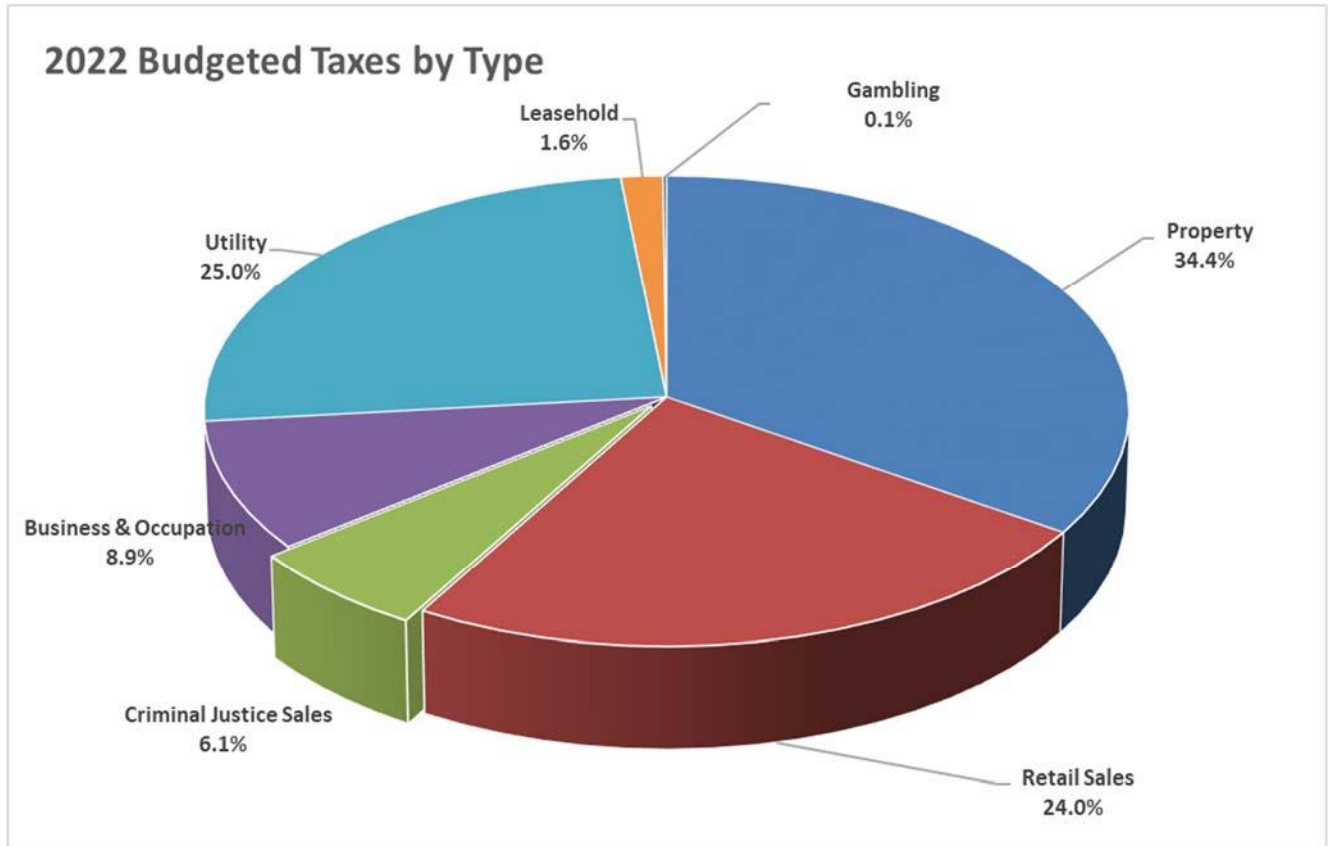
## GENERAL FUND REVENUES

GENERAL FUND REVENUES BY SOURCE					
SOURCES	2019 ACTUAL	2020 ACTUAL	2021 ESTIMATE	2021 BUDGET	2022 BUDGET
Taxes:					
Property	\$ 5,113,155	\$ 5,171,288	\$ 5,271,056	\$ 5,271,056	\$ 5,311,057
Retail Sales	3,728,248	3,107,938	3,575,000	2,975,000	3,700,000
Criminal Justice Sales	981,929	906,259	920,000	875,500	945,000
Business & Occupation	1,237,947	903,886	1,050,000	1,275,000	1,371,000
Utility	3,668,637	3,706,825	3,801,918	3,695,802	3,853,198
Leasehold	212,899	200,852	212,000	212,000	240,000
Gambling	19,889	27,056	22,500	17,500	20,000
<b>Total Taxes</b>	<b>14,962,702</b>	<b>14,024,104</b>	<b>14,852,474</b>	<b>14,321,858</b>	<b>15,440,255</b>
Licenses & Permits	1,351,022	1,441,860	1,298,750	1,372,250	1,361,500
Intergovernmental	854,609	2,321,793	980,114	885,986	936,507
Charges for Services	5,376,073	5,076,241	2,606,378	5,374,426	3,526,888
Fines	1,951,589	1,352,441	1,383,975	1,512,700	1,358,600
Rents & Miscellaneous	574,375	210,363	990,862	235,402	1,901,609
<b>Total Revenues</b>	<b>25,070,370</b>	<b>24,426,802</b>	<b>22,112,553</b>	<b>23,702,622</b>	<b>24,525,359</b>
Beginning Fund Balance	6,168,629	5,837,998	6,564,775	5,074,059	4,536,182
<b>Total Sources</b>	<b>\$ 31,238,999</b>	<b>\$ 30,264,800</b>	<b>\$ 28,677,328</b>	<b>\$ 28,776,681</b>	<b>\$ 29,061,541</b>

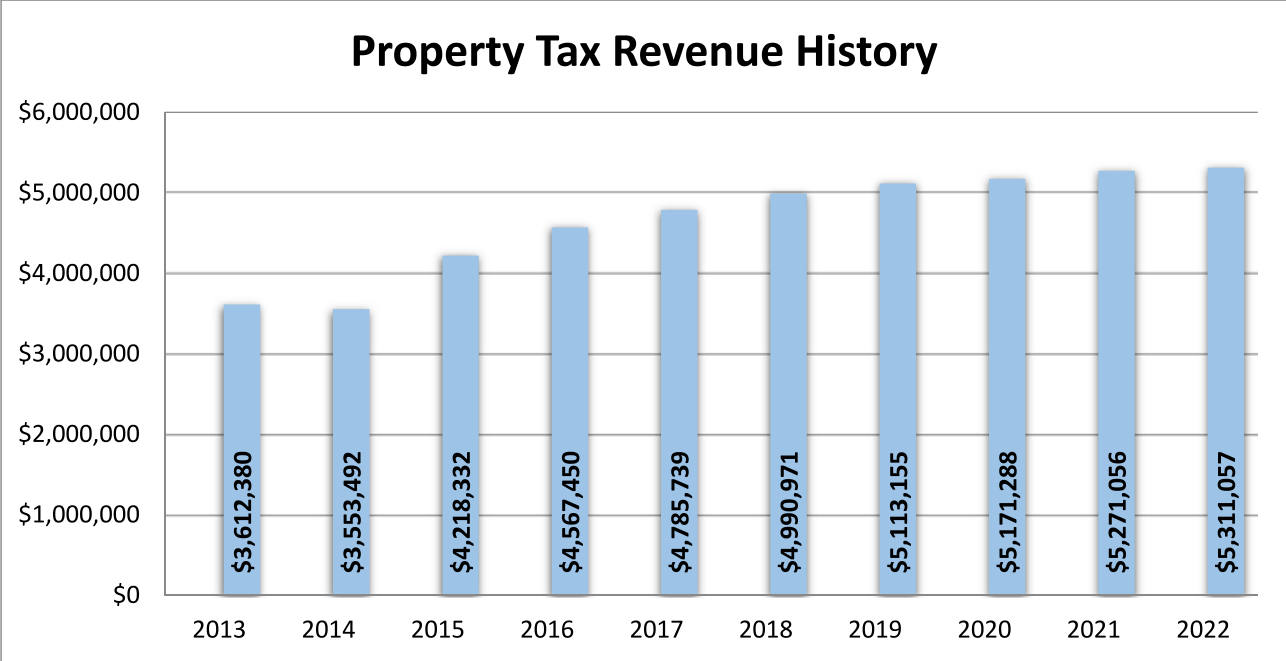
**Taxes:** Taxes represent 63% of the total revenues in the General Fund.



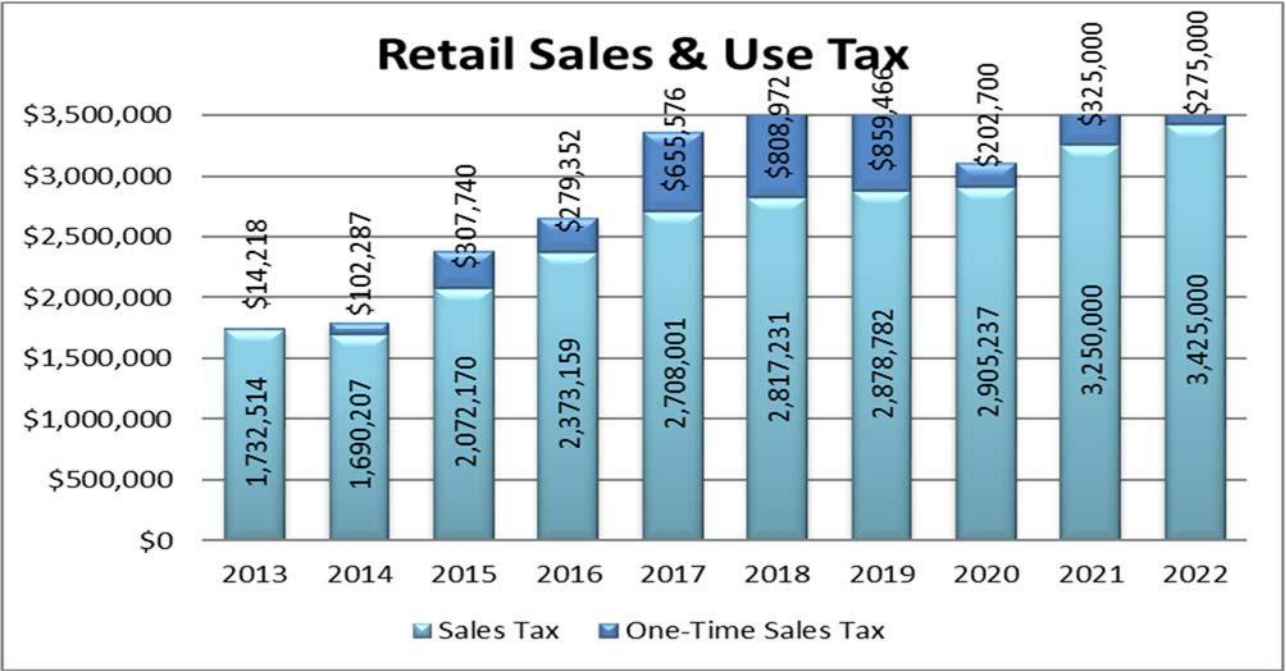
Property taxes are the largest single source of tax revenue to the general fund (\$5,311,057) but utility taxes are a close second (\$3,853,198). The relative percentage of tax sources funding the General Fund is 35.9% Property and Leasehold Taxes, 30.1% Retail Sales and Criminal Justice Sales Taxes, 25.0% Utility, and 9.0% B&O and Gambling Taxes.



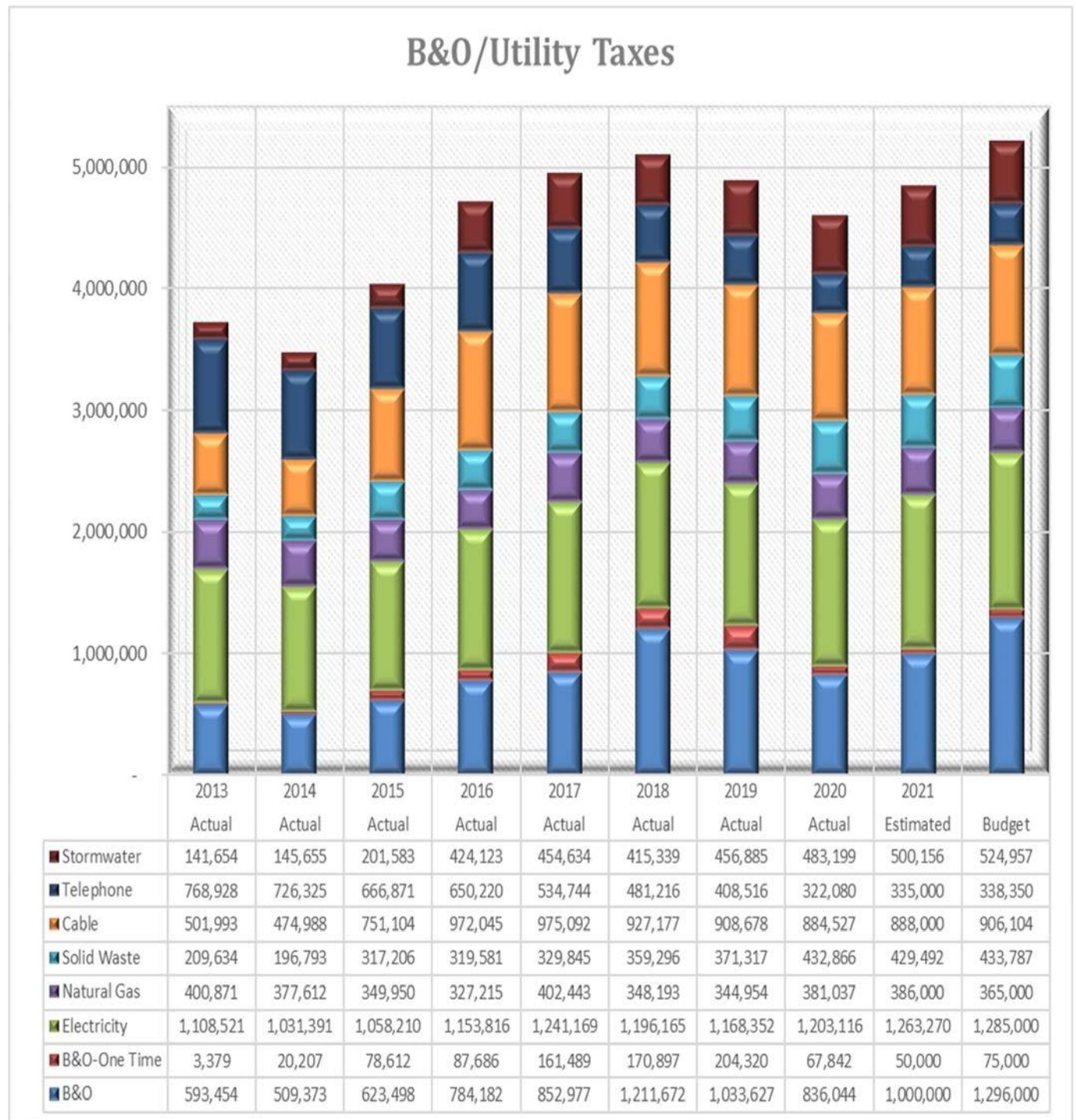
**Property taxes:** Normally, the City of Des Moines would request the statutory levy increase of 1%, which requires City Council approval. However, due to the current economic conditions and the impacts to our residents the 2022 budget does not include the statutory 1% increase in the property tax levy.



**Retail Sales Tax.** The recovering economy and the City’s continued economic development efforts are leading to increases in both one-time (construction) and ongoing increases in sales tax. Impacts of the pandemic were decreases in construction sales tax due to shut-downs and increases in sales tax due to online shopping.

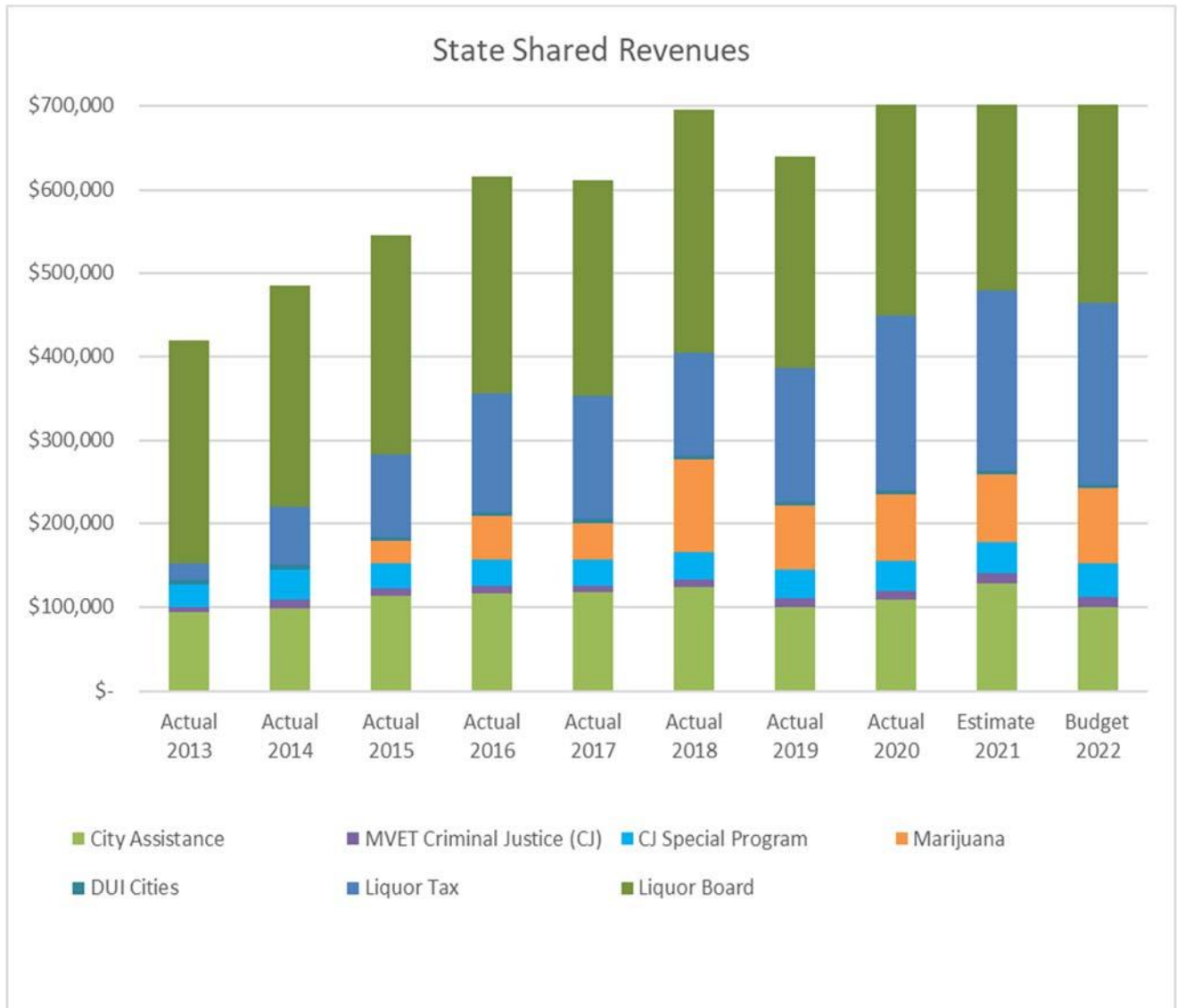


## B&O Taxes, Utility and Gambling Taxes





## State Shared Revenues



The State of Washington shares these revenues, which are from several sources and are often distributed on a per capita basis, although some shared revenues are distributed according to other criteria. There is some risk around these revenues, as the state may decide to withhold some or all of these revenues to address budget issues at the state level.

**Fines & Forfeitures.** The 2022 budget anticipates a decrease in fines and forfeitures compared to the 2021 Adopted Budget. The City knows that the revenue from the Red Light Enforcement Program has declined over the last couple of years. This change has been due a change in driver behavior and from the shut-down of businesses due to the pandemic. Revenue received from fines and forfeitures goes to fund public safety.

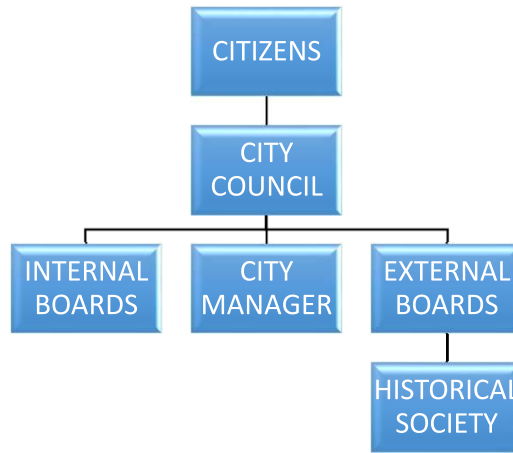
# GENERAL FUND PROGRAM SUMMARIES

## GENERAL FUND BY DEPARTMENT

DEPARTMENT	2019 ACTUAL	2020 ACTUAL	2021 ESTIMATE	2021 BUDGET	2022 BUDGET
City Council	66,238	55,137	75,536	94,536	94,294
City Manager	1,877,185	1,865,934	2,380,047	2,110,124	2,552,587
Finance & Technology	2,138,510	2,261,768	2,181,952	2,169,452	2,338,216
Legal	704,973	719,463	699,918	769,622	852,005
Municipal Court	1,640,495	1,671,270	1,379,986	1,648,519	1,601,681
Public Safety Services	1,152,553	946,886	952,291	1,000,519	1,199,394
Police	11,256,787	11,068,451	10,067,353	11,800,653	10,699,147
Plan, Bldg & PW Admin	2,321,072	2,214,469	2,075,023	2,241,792	2,228,015
Parks, Rec & Sr Services	2,768,161	2,654,598	2,097,292	2,409,630	2,746,981
Transfers Out	1,475,028	242,048	2,241,748	429,748	576,000
Total Operations	25,401,001	23,700,025	24,151,146	24,674,595	24,888,320
Ending Fund Balance	5,837,998	6,564,775	4,526,182	4,102,086	4,173,221
Total Expenditures	31,238,999	30,264,800	28,677,328	28,776,681	29,061,541

## GENERAL FUND BY CATEGORY

CATEGORY	2019 ACTUAL	2020 ACTUAL	2021 ESTIMATE	2021 BUDGET	2022 BUDGET
Personnel Salaries	10,781,418	10,341,462	10,703,829	10,746,246	12,123,385
Personnel Benefits	3,790,508	3,604,068	3,946,535	3,955,645	4,185,130
Supplies	812,072	744,716	762,865	753,967	784,518
Services & Charges	4,748,767	4,944,025	4,835,941	4,619,564	5,488,315
Interfund Charges	3,709,225	3,706,176	1,640,228	3,899,424	1,700,972
Capital Outlay	83,983	117,529	20,000	270,000	30,000
Transfer Out	1,475,028	242,048	2,241,748	429,748	576,000
Total Operations	25,401,001	23,700,025	24,151,146	24,674,594	24,888,320
Ending Fund Balance	5,837,998	6,564,775	4,526,182	4,102,086	4,173,221
Total Expenditures	31,238,999	30,264,800	28,677,328	28,776,680	29,061,541



The City has a Council-Manager form of government. The City Council consists of seven members elected for four-year, overlapping terms. The Mayor, elected by the City Council, has equal voting rights with other council members and does not possess veto power. The City Council appoints the City Manager to act as the chief executive officer of the city.

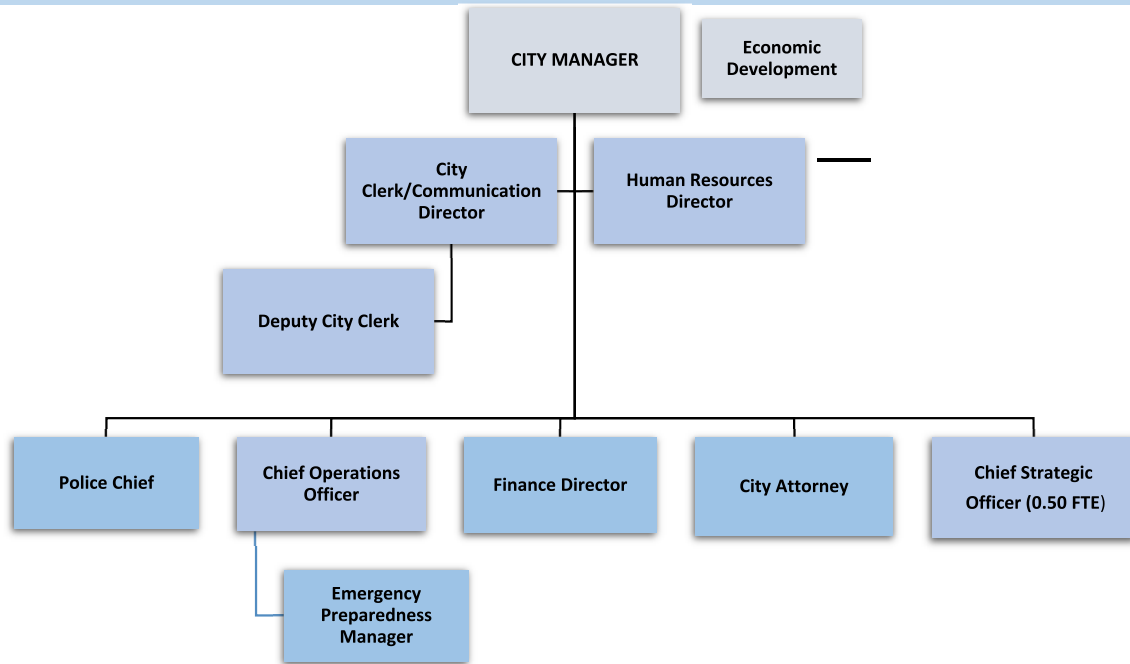
The City Council provides effective City government representation for the citizens; adopts ordinances regulating city business; oversees municipal finances, approves contracts, approves acquisition and/or conveyance of land and other property; adopts and amends the city's Comprehensive Land Use Plan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

**CITY COUNCIL**

<b>CATEGORY</b>	<b>2019 ACTUAL</b>	<b>2020 ACTUAL</b>	<b>2021 ESTIMATE</b>	<b>2021 BUDGET</b>	<b>2022 BUDGET</b>
Personnel Salaries	44,100	37,600	56,000	74,000	74,000
Personnel Benefits	3,491	3,069	4,766	5,766	5,760
Supplies	1,549	692	1,550	1,550	1,550
Services & Charges	16,128	12,045	11,500	11,500	11,500
Interfund	0	0	0	0	0
Interfund Insurance	970	1,731	1,720	1,720	1,484
Total Expenditures	<u>66,238</u>	<u>55,137</u>	<u>75,536</u>	<u>94,536</u>	<u>94,294</u>

<b>STAFFING LEVELS</b>					
<b>POSITION</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2021 ADJ</b>	<b>2022</b>
Mayor	1.00	1.00	1.00	1.00	1.00
Council Member	6.00	6.00	6.00	6.00	6.00
<b>Total</b>	<b>7.00</b>	<b>7.00</b>	<b>7.00</b>	<b>7.00</b>	<b>7.00</b>

## CITY MANAGER



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

The City Manager's office administers the following programs:

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

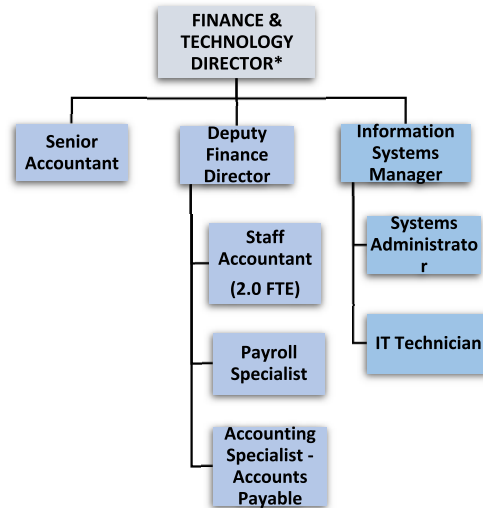
## CITY MANAGER

CATEGORY	2019 ACTUAL	2020 ACTUAL	2021 ESTIMATE	2021 BUDGET	2022 BUDGET
Personnel Salaries	1,015,034	1,066,757	1,176,990	1,176,990	1,397,040
Personnel Benefits	300,143	296,998	381,955	381,955	387,295
Supplies	15,589	82,629	32,590	20,590	31,627
Services & Charges	483,044	359,581	733,444	470,321	671,484
Interfund Charges	63,375	59,968	55,068	60,268	65,141
Total Expenditures	1,877,185	1,865,934	2,380,047	2,110,124	2,552,587

## STAFFING LEVELS

POSITION	2019	2020	2021	2021 ADJ	2022
City Manager	1.00	1.00	1.00	1.00	1.00
Chief Operations Officer	1.00	1.00	1.00	1.00	1.00
Chief Strategic Officer	0.30	0.30	0.50	0.50	0.50
Emergency Management Director	1.00	-	-	-	-
Emergency Preparedness Manager	-	1.00	1.00	1.00	1.00
Human Resources Director	1.00	1.00	1.00	1.00	1.00
Human Resources Intern (Limited Term)	-	0.50	-	0.50	0.50
Human Resources Coordinator (Limited Term)	-	-	1.00	1.00	1.00
City Clerk/Communication Director	1.00	1.00	1.00	1.00	1.00
Deputy City Clerk	1.00	1.00	1.00	1.00	1.00
Public Records Specialist	1.00	1.00	1.00	1.00	1.00
City Hall Office Specialist	-	-	-	1.00	1.00
Management Analyst	0.20	0.20	0.20	0.10	0.10
<b>Total</b>	<b>7.50</b>	<b>8.00</b>	<b>8.70</b>	<b>10.10</b>	<b>10.10</b>

## FINANCE & INFORMATION TECHNOLOGY



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

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

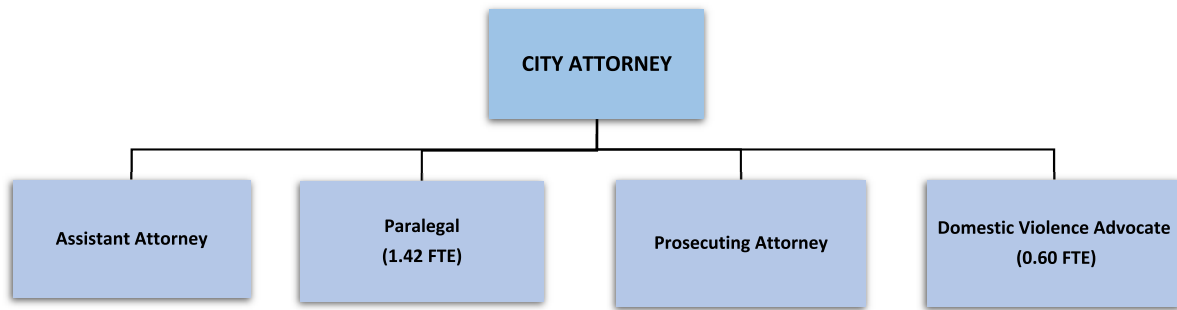


## FINANCE & INFORMATION TECHNOLOGY

CATEGORY	2019 ACTUAL	2020 ACTUAL	2021 ESTIMATE	2021 BUDGET	2022 BUDGET
Personnel Salaries	907,462	1,054,233	1,087,212	1,077,212	1,149,850
Personnel Benefits	270,558	311,225	338,068	338,068	323,915
Supplies	149,500	117,890	94,500	92,000	94,000
Services & Charges	488,370	574,920	517,940	517,940	619,766
Interfund Charges	322,620	171,712	144,232	144,232	150,685
Capital Outlay	-	31,788	-	-	-
Total Expenditures	2,138,510	2,261,768	2,181,952	2,169,452	2,338,216

STAFFING LEVELS					
POSITION	2019	2020	2021	2021 ADJ	2022
Financial & Info Systems Director	1.00	1.00	1.00	1.00	1.00
Deputy Finance Director	-	-	1.00	1.00	1.00
Finance Manager	1.00	1.00	-	-	-
Senior Accountant	1.00	1.00	1.00	1.00	1.00
Senior Accounting Specialist	-	-	-	-	-
Extra Hire - Senior Accounting Specialist	0.50	0.50	0.50	0.50	0.50
Staff Accountant	2.00	2.00	2.00	2.00	2.00
Accounting Interns	-	-	-	0.50	0.50
Payroll & Benefits Specialist	-	-	-	1.00	1.00
Payroll Accountant	1.00	1.00	1.00	-	-
Acctg Specialist - Accts Payable	1.00	1.00	1.00	1.00	1.00
Information Services Manager	1.00	1.00	1.00	1.00	1.00
Systems Administrator	1.00	1.00	1.00	1.00	1.00
IT Technician	1.00	1.00	1.00	1.00	1.00
<b>Total</b>	<b>10.50</b>	<b>10.50</b>	<b>10.50</b>	<b>11.00</b>	<b>11.00</b>

## LEGAL



The City Attorney is the City's chief legal advisor and is responsible for counseling all city departments and the City Council and supervises all legal work assigned to outside counsel. The City Attorney 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, ordinance and resolutions as well as reviews written agreements and real property instruments. It provides prosecution for all phases of criminal and civil actions.

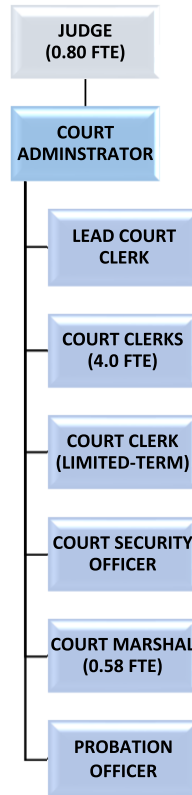
## LEGAL

CATEGORY	2019 ACTUAL	2020 ACTUAL	2021 ESTIMATE	2021 BUDGET	2022 BUDGET
Personnel Salaries	433,880	430,708	468,860	468,860	561,425
Personnel Benefits	140,719	146,574	151,864	151,864	178,555
Supplies	20,855	4,143	7,140	7,140	7,140
Services & Charges	14,305	19,924	22,500	22,500	60,150
Interfund Charges	95,214	118,115	49,554	119,258	44,735
Total Expenditures	704,973	719,463	699,918	769,622	852,005

## STAFFING LEVELS

POSITION	2019	2020	2021	2021 ADJ	2022
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
Domestic Violence Advocate	0.50	0.60	0.50	0.40	0.40
Paralegals	1.42	1.42	1.42	1.17	0.92
Legal Intern	-	-	-	0.25	0.50
<b>Total</b>	<b>4.92</b>	<b>5.02</b>	<b>4.92</b>	<b>4.82</b>	<b>4.82</b>

## MUNICIPAL COURT



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

- Non-traffic infractions
- Parking tickets

The court contains the following programs:

- General Municipal Court
- Probation Services
- DUI Court Services

## MUNICIPAL COURT

CATEGORY	2019 ACTUAL	2020 ACTUAL	2021 ESTIMATE	2021 BUDGET	2022 BUDGET
Personnel Salaries	868,966	800,095	790,091	790,091	990,565
Personnel Benefits	314,682	295,952	326,230	326,230	333,020
Supplies	25,153	37,433	22,355	22,355	22,675
Services & Charges	115,430	125,570	129,000	129,000	153,068
Interfund Charges	316,264	379,927	112,310	380,843	102,353
Capital Outlay	-	32,293	-	-	-
Total Expenditures	1,640,495	1,671,270	1,379,986	1,648,519	1,601,681

### STAFFING LEVELS

POSITION	2019	2020	2021	2021 ADJ	2022
Court Clerks	4.00	4.00	4.00	4.00	4.00
Judicial Operations Supervisor	-	-	-	1.00	1.00
Probation Officer	1.00	1.00	1.00	1.00	1.00
Support Services Specialist	-	-	-	1.00	1.00

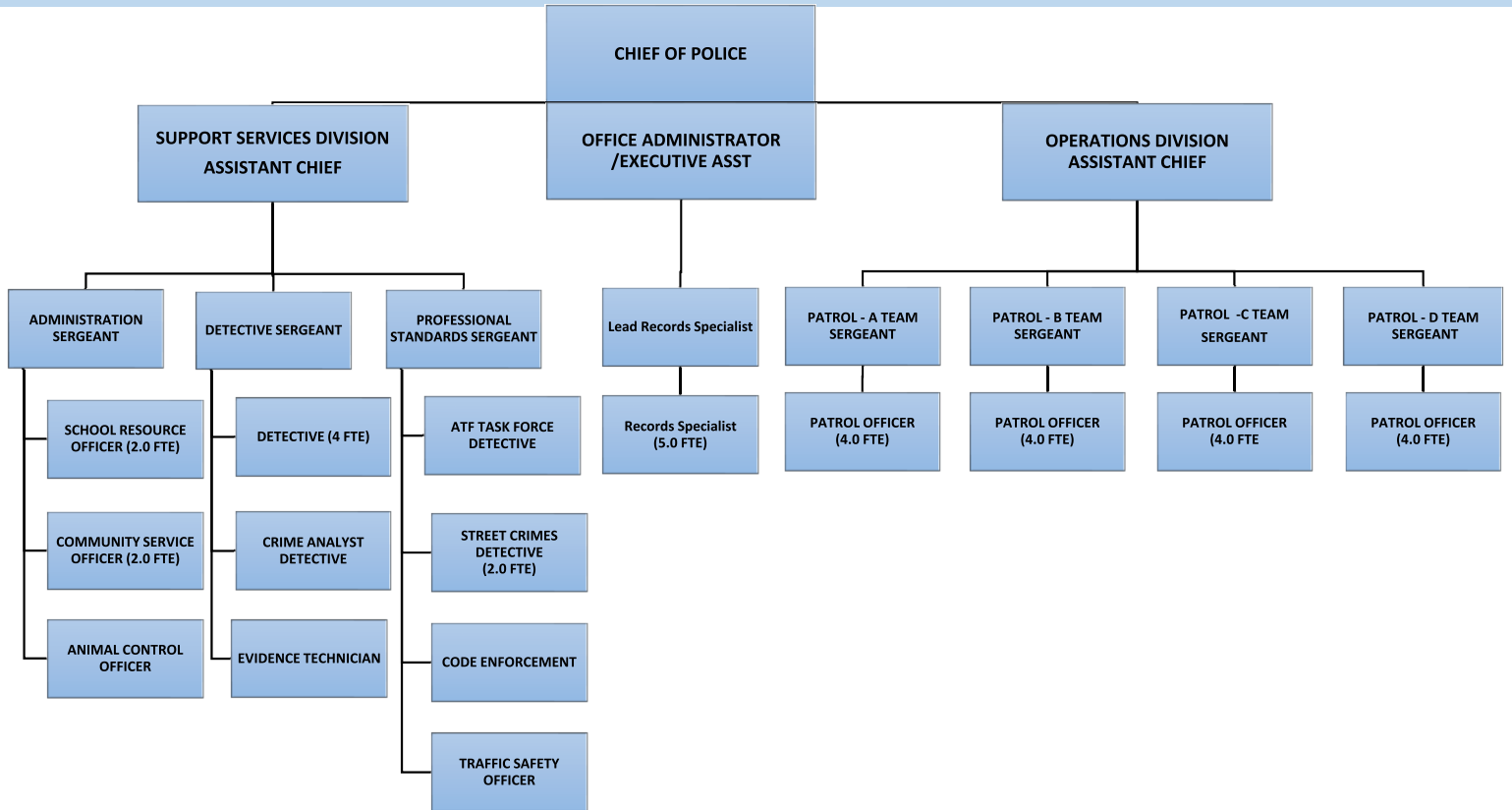
## PUBLIC SAFETY CONTRACT SERVICES

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

Fire inspection & investigation activities; Jail services; and Public Defender services.

CATEGORY	2019 ACTUAL	2020 ACTUAL	2021 ESTIMATE	2021 BUDGET	2022 BUDGET
Services & Charges	1,120,163	899,371	952,291	952,291	1,199,394
Interfund Charges	32,390	47,515	-	48,228	-
Total Expenditures	<u>1,152,553</u>	<u>946,886</u>	<u>952,291</u>	<u>1,000,519</u>	<u>1,199,394</u>

# POLICE



## POLICE

The Police Department is composed of the following Divisions:

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

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

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

neighborhood watch associations, etc. It is also responsible for development of crime bulletins and code enforcement relating to public safety and health issues.

**Animal Control.** Animal Control service patrols for animals at large, investigates animal related complaints, prepares

**Automated Speed Enforcement.** This program promotes safety incentive by providing camera tickets those motorists speeding in two school zones.

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

Also there are divisions for Code Enforcement, Training, Civil Service, Facility Maintenance and the Property Evidence Room.



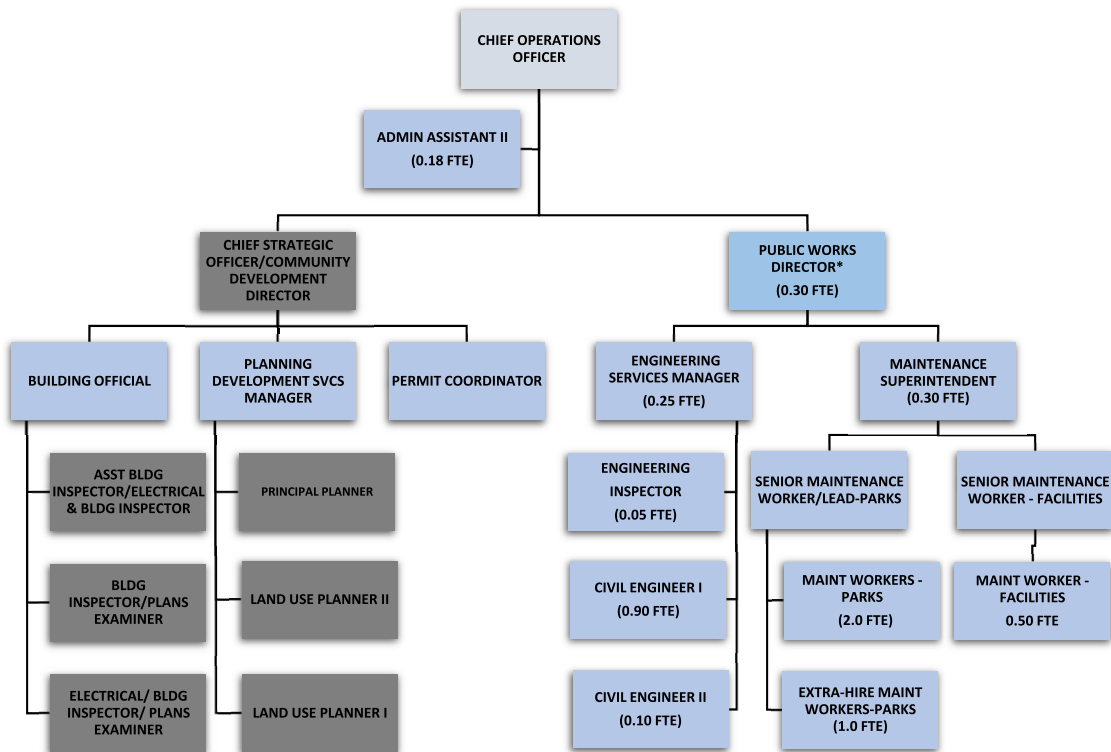
## POLICE

CATEGORY	2019 ACTUAL	2020 ACTUAL	2021 ESTIMATE	2021 BUDGET	2022 BUDGET
Personnel Salaries	5,381,750	5,167,750	5,301,549	5,351,549	5,736,900
Personnel Benefits	2,039,244	1,912,093	2,051,343	2,058,843	2,238,915
Supplies	334,101	331,419	385,509	383,846	338,720
Services & Charges	1,471,337	1,461,388	1,527,065	1,537,065	1,627,265
Interfund Charges	2,002,391	2,176,503	801,887	2,219,350	757,347
Capital Outlay	27,964	19,298	-	250,000	-
Total Expenditures	11,256,787	11,068,451	10,067,353	11,800,653	10,699,147

**POLICE**

<b>STAFFING LEVELS</b>					
<b>POSITION</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2021 ADJ</b>	<b>2022</b>
Chief of Police	1.00	1.00	1.00	1.00	1.00
Assistant Chief of Police	-	1.00	1.00	1.00	1.00
Executive Support	1.00	1.00	1.00	1.00	1.00
Commander	2.00	1.00	1.00	1.00	1.00
Sergeant - Detectives	1.00	1.00	1.00	1.00	1.00
Street Crimes - Detectives	-	2.00	2.00	2.00	2.00
Patrol Officers - Detectives	4.00	5.00	5.00	5.00	5.00
Traffic Enforcement Officer	-	-	1.00	1.00	1.00
ATF Violent Crime Detectives	1.00	1.00	1.00	1.00	1.00
Sergeant - Prof Standards	1.00	1.00	1.00	1.00	1.00
Sergeant - Administrative	1.00	1.00	1.00	1.00	1.00
Sergeant - Patrol	4.00	4.00	4.00	4.00	4.00
Patrol Officers - Patrol	20.00	16.00	16.00	16.00	16.00
Patrol Officers - Patrol (ARPA)	-	-	-	-	2.00
Social Worker (ARPA)	-	-	-	-	1.00
Patrol Officers, Hire-Ahead - Patrol	3.00	-	-	-	-
School Resource Officers	1.00	2.00	1.00	-	-
Community Service Officer	2.00	2.00	2.00	2.00	2.00
Animal Control Officer	1.00	1.00	1.00	1.00	-
Evidence Technician	1.00	0.60	-	-	-
Digital Evidence Technician	-	-	-	0.50	1.00
Management Analyst	1.00	-	-	-	-
Lead Records Specialist	1.00	1.00	1.00	1.00	1.00
Record Specialists	5.00	5.00	5.50	5.00	5.00
<b>Total</b>	<b>51.00</b>	<b>46.60</b>	<b>46.50</b>	<b>45.50</b>	<b>48.00</b>

# PLANNING, BUILDING & PUBLIC WORKS (PBPW) TAX BASED



Included in this section's information

Reporting structure only. Information excluded from this section.

## PLANNING, BUILDING & PUBLIC WORKS (PBPW) TAX BASED

The Planning, Building and Public Works (PBPW) functions funded by the General Fund include:

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

**Building Division.** Oversees building construction. It reviews building plans, issues permits and inspects buildings

**Engineering Services.** This division is responsible for the city's transportation infrastructure systems. It studies and commercial development plans. landscape, design and maintenance for parks, municipal buildings, right-of-way, trails, street planting areas, city benches, support for special events and park operations.

*\*The Public Works Director is also responsible for administration of the city's Surface Water Management Fund, Street Fund maintenance, and vehicle maintenance and replacement; costs for which are reported in those funds rather than in the general fund.*

*\* In 2017, PBPW was split into tax-based and fee-based. The tax-based activities are in the General Fund, while the fee-based are in the Special Revenue Fund - Development Fund.*

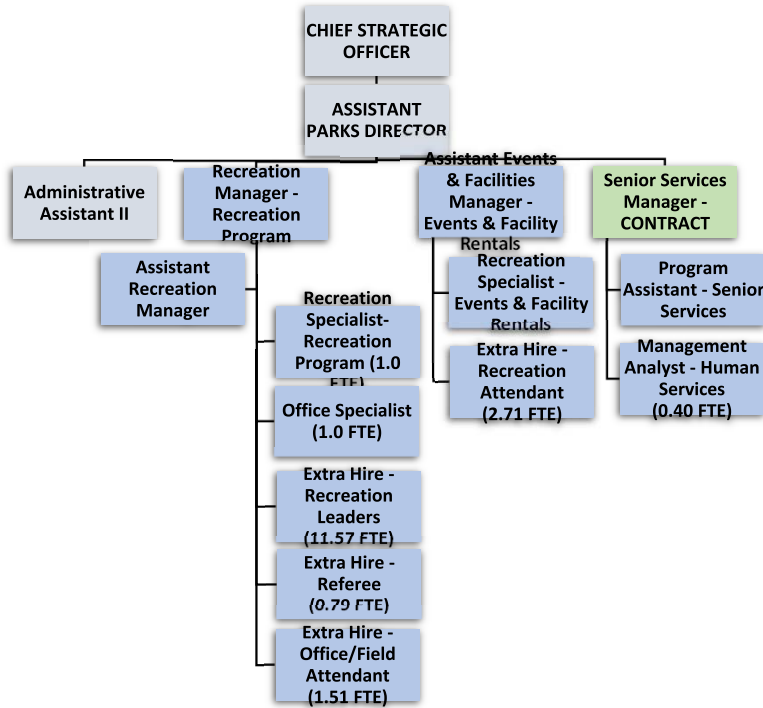
**PLANNING, BUILDING & PUBLIC WORKS (PBPW) TAX BASED**

CATEGORY	2019 ACTUAL	2020 ACTUAL	2021 ESTIMATE	2021 BUDGET	2022 BUDGET
Personnel Salaries	1,069,161	1,093,094	1,076,328	1,076,328	1,191,055
Personnel Benefits	409,306	408,370	456,845	456,845	442,875
Supplies	156,250	136,758	124,675	124,675	141,675
Services & Charges	333,029	291,058	321,607	321,607	321,974
Interfund Charges	343,993	256,038	95,568	262,337	130,436
Capital Outlay	9,333	29,150	-	-	-
Total Expenditures	2,321,072	2,214,469	2,075,023	2,241,792	2,228,015

**STAFFING LEVELS**

POSITION	2019	2020	2021	2021 ADJ	2022
<b>Planning, Building &amp; Permits</b>					
Planning & Development Svcs Mgr	1.00	1.00	1.00	1.00	1.00
Building Official	1.00	1.00	1.00	1.00	1.00
Permit Coordinator	1.30	1.30	1.30	1.30	1.30
<b>Public Works Maintenance (Building/Facility &amp; Parks)</b>					
Public Works Director	0.10	0.10	0.10	0.10	0.10
Maintenance Superintendent	0.30	0.30	0.30	0.30	0.30
Senior Maint Worker-Facilities	1.00	1.00	1.00	1.00	1.00
Senior Maint Worker/Lead - Parks	1.00	1.00	1.00	1.00	1.00
Parks Maintenance Specialist	1.00	1.00	1.00	1.00	1.00
Maint Worker - Parks	5.00	5.00	2.00	5.00	5.00
Maint Worker - Parks (ARPA)	-	-	-	-	1.00
Maint Worker - Facilities	0.50	0.50	0.50	0.50	0.50
Admin Assistant II	0.12	0.12	0.12	0.12	0.12
<b>Engineering &amp; CIP Services</b>					
Public Works Director	0.20	0.20	0.20	0.20	0.20
Transportation/Engineer Svcs Mgr	0.25	0.25	0.25	0.25	0.25
Engineering Inspector	0.05	0.05	0.05	0.05	0.05
Civil Engineer I	0.90	0.90	0.90	0.90	0.90
Civil Engineer II	0.10	0.10	0.10	0.10	0.10
Admin Assistant II	0.06	0.06	0.06	0.06	0.06
<b>Total</b>	<b>13.88</b>	<b>13.88</b>	<b>10.88</b>	<b>13.88</b>	<b>14.88</b>

# PARKS, RECREATION & SENIOR SERVICES



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

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

**Arts Commission.** Creates, promotes and delivers performing, community and public art programs and recommends

**Health and Human Services.** Provides financial aid to non-profit human services organizations who assist Des Moines

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

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

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

## PARKS, RECREATION & SENIOR SERVICES

CATEGORY	2019 ACTUAL	2020 ACTUAL	2021 ESTIMATE	2021 BUDGET	2022 BUDGET
Personnel Salaries	1,061,064	691,224	746,799	731,216	1,022,550
Personnel Benefits	312,364	229,786	235,464	236,074	274,795
Supplies	109,075	33,752	94,546	101,811	147,131
Services & Charges	706,963	1,200,168	620,594	657,340	823,714
Interfund Charges	532,008	494,668	379,889	663,189	448,791
Capital Outlay	46,686	5,000	20,000	20,000	30,000
Total Expenditures	2,768,161	2,654,598	2,097,292	2,409,630	2,746,981

## PARKS, RECREATION & SENIOR SERVICES

STAFFING LEVELS					
POSITION	2019	2020	2021	2021 ADJ	2022
Chief Strategic Officer	0.30	-	-	-	-
Assistant Parks Director	-	0.50	0.50	0.50	0.50
Administrative Assistant II	0.40	0.40	-	-	-
<b>Recreation Program</b>					
Assistant Parks Director	-	0.10	0.10	0.10	0.10
Recreation Manager	1.00	1.00	1.00	1.00	1.00
Assistant Recreation Manager	1.00	1.00	1.00	1.00	1.00
Office Specialist	1.00	1.00	1.00	1.00	1.00
Administrative Assistant II	0.40	0.40	-	-	-
Recreation Specialist	1.00	1.00	1.00	1.00	1.00
Extra-Hire Recreation Leader	11.57	11.57	11.57	11.57	11.57
Extra-Hire Referees/Sport Leaders	0.79	0.79	0.79	0.79	0.79
Extra-Hire Office/Field Attendant	1.51	1.51	1.51	1.51	1.51
<b>Events and Facilities Rental</b>					
Events & Facilities Manager	1.00	-	1.00	1.00	1.00
Assistant Events & Facilities Manager	-	1.00	1.00	0.25	1.00
Recreation Specialist	1.00	1.00	-	-	-
Administrative Assistant II	0.10	0.10	-	-	-
Extra-Hire Recreation Leader	0.72	-	-	0.72	0.72
Extra-Hire Recreation Attendant	1.99	2.71	2.71	2.71	1.99
<b>Senior Services &amp; Program</b>					
Assistant Parks Director	-	0.40	0.40	0.40	0.40
Management Analyst - Human Svcs	0.05	0.40	0.40	0.60	0.60
Extra-Hire Van Driver (grant funded)	-	0.75	0.75	-	0.75



Fund balance subsidies to other funds.  
 Funding for current capital projects.  
 Funding for future capital projects.

CATEGORY	2019 ACTUAL	2020 ACTUAL	2021 ESTIMATE	2021 BUDGET	2022 BUDGET
Transfer Out	1,475,028	242,048	2,241,748	429,748	576,000
Total Expenditures	<u>1,475,028</u>	<u>242,048</u>	<u>2,241,748</u>	<u>429,748</u>	<u>576,000</u>

# OTHER FUND PROGRAM SUMMARIES

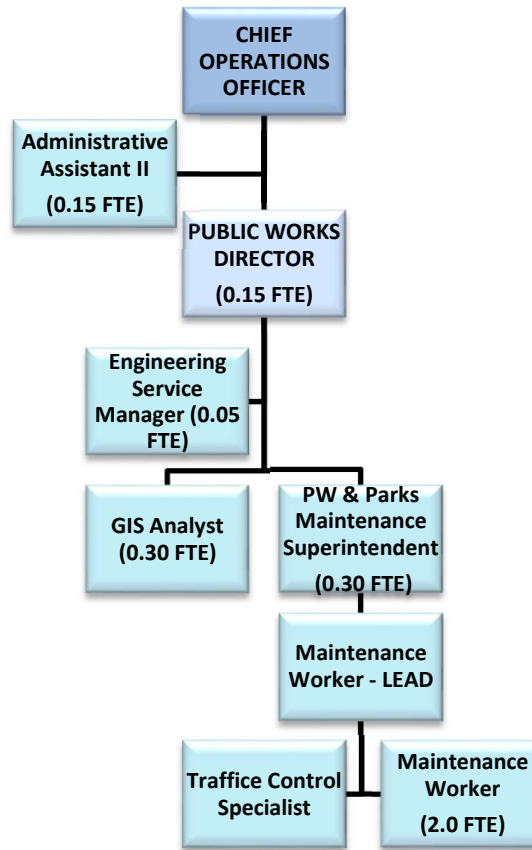
# SPECIAL REVENUE FUNDS

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

The Special Revenue Funds detailed in the following pages include:

- \* Street Maintenance Fund
- \* Street Pavement Fund
- \* Development Fund
- \* Police Drug Seizure Fund
- \* Hotel/Motel Tax Fund
- \* Affordable Housing Sales Tax Fund
- \* American Rescue Plan Fund - new Fund created in 2021
- \* Redondo Zone Fund
- \* Waterfront Zone Fund
- \* PBPW Automation Fee Fund
- \* Urban Forestry Fund
- \* Abatement Fund
- \* Automated Speed Enforcement (ASE) Fund
- \* Transportation Benefit District Fund

# STREET MAINTENANCE FUND



STAFFING LEVELS					
POSITION	2019	2020	2021	2021 ADJ	2022
Public Works Director	0.15	0.15	0.15	0.15	0.15
Transportation/Engineer Svcs Mgr	0.05	0.05	0.05	0.05	0.05
GIS Analyst	0.30	0.30	0.30	0.30	0.30
Maintenance Superintendent	0.30	0.30	0.30	0.30	0.30
Senior Maintenance Worker Lead	1.00	1.00	1.00	1.00	1.00
Maintenance Worker	2.00	2.00	2.00	2.00	2.00
Traffic Control Specialist	1.00	1.00	1.00	1.00	1.00
Administrative Assistant II	0.15	0.15	0.15	0.15	0.15
<b>Total</b>	<b>4.95</b>	<b>4.95</b>	<b>4.95</b>	<b>4.95</b>	<b>4.95</b>

## STREET MAINTENANCE FUND

The purpose of this fund is to maintain City streets.

Due to the passage of I-976, the City Council directed all vehicle license fee revenue be removed from the budget. Initiative 976 is currently before the Washington State Supreme Court to determine the outcome of the legal challenge. Due to the loss of the vehicle license fees, a transfer in of franchise fee revenue is being made from the Street Pavement Fund to the Street Maintenance Fund.

### Sources

CATEGORY	2019 ACTUAL	2020 ACTUAL	2021 ESTIMATE	2021 BUDGET	2022 BUDGET
Taxes	534,435	615,421	488,646	488,435	496,579
Intergovernmental	702,055	627,965	728,430	728,430	677,076
Charges for Services	438,750	-	450,000	-	450,000
Miscellaneous Revenues	22,500	3,193	2,500	2,500	2,500
Transfer In	16,062	509,867	59,000	495,000	245,000
Total Revenues	1,713,802	1,756,446	1,728,576	1,714,365	1,871,155
Beginning Fund Balance	748,129	847,393	1,211,101	716,233	1,115,938
Total Resources	2,461,931	2,603,839	2,939,677	2,430,598	2,987,093

### Uses

CATEGORY	2019 ACTUAL	2020 ACTUAL	2021 ESTIMATE	2021 BUDGET	2022 BUDGET
Personnel Salaries	347,763	332,560	394,009	394,009	488,008
Personnel Benefits	143,566	124,583	149,126	149,126	184,724
Supplies	116,347	75,413	97,713	97,713	97,713
Services & Charges	599,934	539,470	716,550	677,550	702,550
Interfund Charges	406,928	309,819	466,340	390,336	398,420
Capital Outlay	-	10,893	-	-	200,000
Total Operations	1,614,538	1,392,738	1,823,738	1,708,734	2,071,415
Ending Fund Balance	847,393	1,211,101	1,115,939	721,864	915,678
Total Expenditures	2,461,931	2,603,839	2,939,677	2,430,598	2,987,093

## STREET PAVEMENT FUND

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

### Sources

CATEGORY	2019 ACTUAL	2020 ACTUAL	2021 ESTIMATE	2021 BUDGET	2022 BUDGET
Licenses & Permits	542,564	564,435	617,574	617,574	623,550
Charges for Services	-	-	-	-	-
Miscellaneous Revenues	31,952	16,210	12,500	12,500	10,000
Transfer In	172,000	71,400	500,000	-	500,000
Total Revenues	746,516	652,045	1,130,074	630,074	1,133,550
Beginning Fund Balance	1,172,531	1,869,372	1,984,809	1,192,331	1,749,883
Total Resources	1,919,047	2,521,417	3,114,883	1,822,405	2,883,433

### Uses

CATEGORY	2019 ACTUAL	2020 ACTUAL	2021 ESTIMATE	2021 BUDGET	2022 BUDGET
Services & Charges	49,675	61,608	1,802,582	143,000	700,000
Transfer Out	-	475,000	-	475,000	382,000
Total Operations	49,675	536,608	1,802,582	618,000	1,082,000
Ending Fund Balance	1,869,372	1,984,809	1,312,301	1,204,405	1,801,433
Total Expenditures	1,919,047	2,521,417	3,114,883	1,822,405	2,883,433

## DEVELOPMENT FUND

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

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

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

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

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

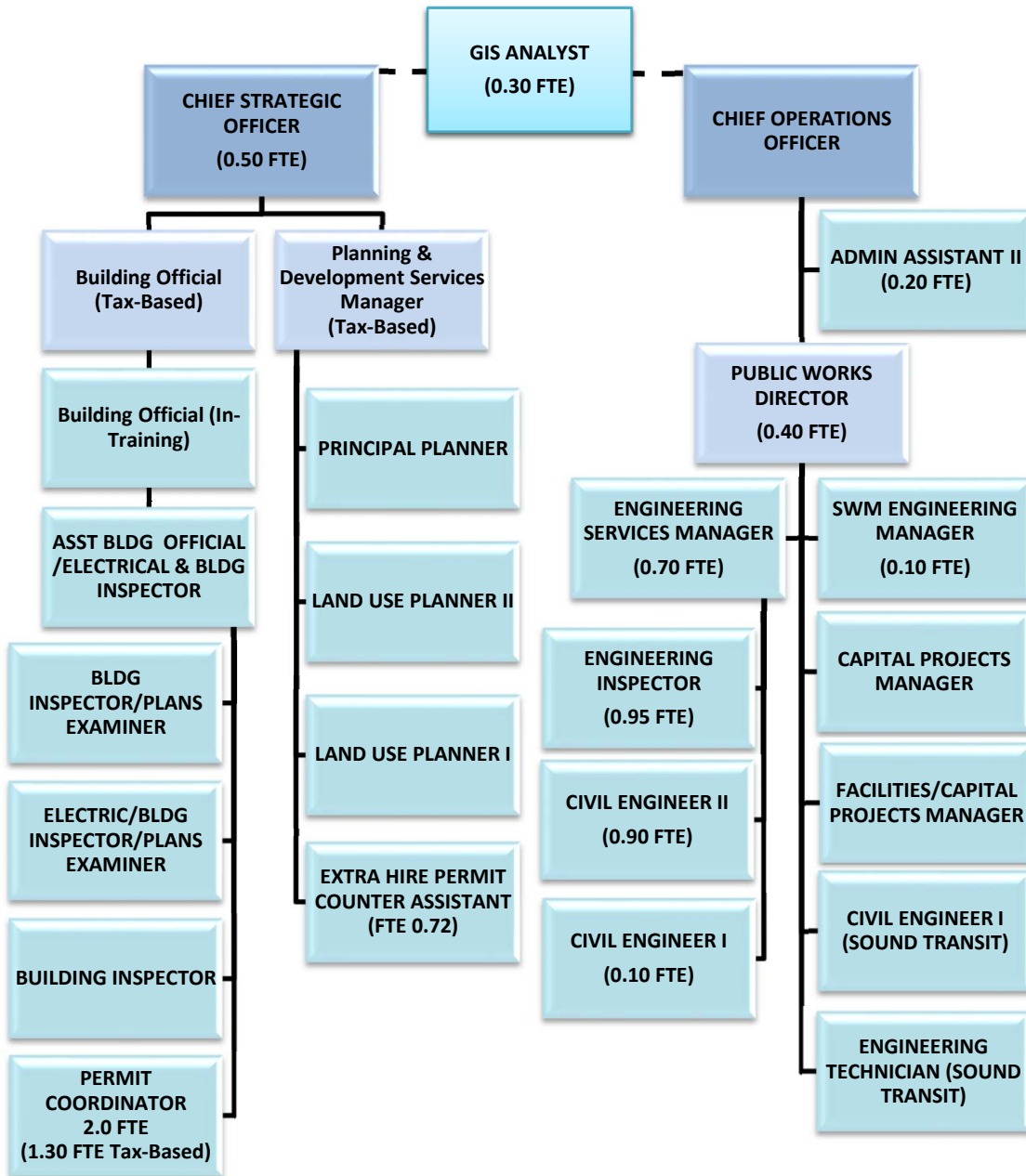
**Joint & Minor Home Repair.** Provides funding to low income families for minor home repairs.

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

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

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

**DEVELOPMENT FUND**





## DEVELOPMENT FUND

STAFFING LEVELS					
POSITION	2019	2020	2021	2021 ADJ	2022
<b>Planning, Building &amp; Permits</b>					
Chief Strategic Officer	0.40	0.50	0.50	0.50	0.50
Senior Planner	-	-	-	-	1.00
Principal Planner	1.00	1.00	1.00	1.00	1.00
Land Use Planner II	2.00	2.00	2.00	2.00	1.00
Land Use Planner I	-	-	-	-	1.00
Building Official (In-Training)	1.00	1.00	1.00	1.00	1.00
Asst Bldg Official/Electr & Bldg Inspector	1.00	1.00	1.00	1.00	1.00
Building Inspector/Plans Examiner	1.00	1.00	1.00	1.00	1.00
Electrical/Bldg Inspector/Plans Exam	1.00	1.00	1.00	1.00	1.00
Building Inspector	1.00	1.00	1.00	1.00	1.00
Permit Coordinator	0.70	0.70	0.70	0.70	0.70
Joint Minor Home Repair Program	-	-	-	-	-
GIS Analyst	0.15	0.15	0.15	0.15	0.15
Extra-Hire Permit Counter Assistant	0.80	0.80	0.80	0.80	0.80
<b>Engineering &amp; CIP Services</b>					
Public Works Director	0.40	0.40	0.40	0.40	0.40
Transportation/Engineer Svcs Mgr	0.70	0.70	0.70	0.70	0.70
Surface Water/Environ Engrng Mgr	0.10	0.10	0.10	0.10	0.10
Facilities/CIP Manager	1.00	1.00	1.00	1.00	1.00
Capital Projects Manager	1.00	-	-	-	-
Administrative Coordinator (Sound Transit)	-	1.00	1.00	1.00	1.00
Civil Engineer I	0.10	-	-	-	-
Civil Engineer II	0.90	1.00	1.00	1.00	1.00
Civil Engineer I (Sound Transit)	1.00	1.00	1.00	1.00	1.00
Engineering Technician (Sound Transit)	1.00	-	-	-	-
Engineering Inspector	0.95	0.95	0.95	0.95	0.95
GIS Analyst	0.15	0.15	0.15	0.15	0.15
<b>Total</b>	<b>17.35</b>	<b>16.45</b>	<b>16.45</b>	<b>16.45</b>	<b>17.45</b>

## DEVELOPMENT FUND

### Sources

CATEGORY	2019 ACTUAL	2020 ACTUAL	2021 ESTIMATE	2021 BUDGET	2022 BUDGET
Licenses & Permits	791,260	1,079,385	994,150	994,150	980,550
Intergovernmental	86,653	53,856	67,000	67,000	70,684
Charges for Services	1,219,136	1,820,980	1,733,309	1,558,309	1,768,273
Fines & Forfeits	4,618	6,308	1,000	1,000	1,000
Miscellaneous Revenues	85,853	97,297	22,400	22,400	22,400
Total Revenues	2,187,520	3,057,826	2,817,859	2,642,859	2,842,907
Beginning Fund Balance	4,699,441	4,260,517	4,662,946	3,810,472	3,982,389
Total Resources	6,886,961	7,318,343	7,480,805	6,453,331	6,825,296

### Uses

CATEGORY	2019 ACTUAL	2020 ACTUAL	2021 ESTIMATE	2021 BUDGET	2022 BUDGET
Personnel Salaries	1,379,108	1,448,716	1,574,007	1,574,007	1,689,680
Personnel Benefits	541,311	519,056	639,493	639,493	572,051
Supplies	43,693	17,417	35,822	35,822	35,822
Services & Charges	271,540	260,013	563,065	388,065	766,784
Interfund Charges	390,792	410,195	651,029	475,109	411,070
Total Operations	2,626,444	2,655,397	3,498,416	3,112,496	3,475,407
Ending Fund Balance	4,260,517	4,662,946	3,982,389	3,340,835	3,349,889
Total Expenditures	6,886,961	7,318,343	7,480,805	6,453,331	6,825,296

## POLICE DRUG SEIZURE FUND

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

### Sources

CATEGORY	2019 ACTUAL	2020 ACTUAL	2021 ESTIMATE	2021 BUDGET	2022 BUDGET
Miscellaneous Revenues	428	105	1,250	1,250	1,250
Total Revenues	428	105	1,250	1,250	1,250
Beginning Fund Balance	22,040	22,468	22,573	22,040	12,823
Total Resources	22,468	22,573	23,823	23,290	14,073

### Uses

CATEGORY	2019 ACTUAL	2020 ACTUAL	2021 ESTIMATE	2021 BUDGET	2022 BUDGET
Supplies	-	-	500	500	500
Services & Charges	-	-	500	500	10,500
Total Operations	-	-	1,000	1,000	11,000
Ending Fund Balance	22,468	22,573	22,823	22,290	3,073
Total Expenditures	22,468	22,573	23,823	23,290	14,073

## HOTEL / MOTEL TAX FUND

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

### Sources

CATEGORY	2019 ACTUAL	2020 ACTUAL	2021 ESTIMATE	2021 BUDGET	2022 BUDGET
Taxes	104,807	35,610	70,000	70,000	117,000
Charges for Services	26,080	-	-	-	-
Miscellaneous Revenues	804	371	250	250	200
Total Revenues	131,691	35,981	70,250	70,250	117,200
Beginning Fund Balance	21,375	74,489	90,552	21,376	90,552
Total Resources	153,066	110,470	160,802	91,626	207,752

### Uses

CATEGORY	2019 ACTUAL	2020 ACTUAL	2021 ESTIMATE	2021 BUDGET	2022 BUDGET
Supplies	-	-	-	-	-
Services & Charges	52,497	19,918	70,250	70,250	117,000
Transfer Out	26,080	-	-	-	-
Total Operations	78,577	19,918	70,250	70,250	117,000
Ending Fund Balance	74,489	90,552	90,552	21,376	90,752
Total Expenditures	153,066	110,470	160,802	91,626	207,752

## AFFORDABLE HOUSING SALES TAX FUND

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

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

### Sources

CATEGORY	2019 ACTUAL	2020 ACTUAL	2021 ESTIMATE	2021 BUDGET	2022 BUDGET
Taxes	-	24,008	30,000	30,000	35,000
Total Revenues	-	24,008	30,000	30,000	35,000
Beginning Fund Balance	-	-	-	-	24,008
Total Resources	-	24,008	30,000	30,000	59,008

### Uses

CATEGORY	2019 ACTUAL	2020 ACTUAL	2021 ESTIMATE	2021 BUDGET	2022 BUDGET
Services & Charges	-	-	30,000	30,000	30,000
Total Operations	-	-	30,000	30,000	30,000
Ending Fund Balance	-	24,008	-	-	29,008
Total Expenditures	-	24,008	30,000	30,000	59,008

## REDONDO ZONE FUND

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

### Sources

CATEGORY	2019 ACTUAL	2020 ACTUAL	2021 ESTIMATE	2021 BUDGET	2022 BUDGET
Fines & Forfeits	1,480	220	200	200	2,500
Miscellaneous Revenues	89,588	75,876	88,350	88,350	90,350
Total Revenues	91,068	76,096	88,550	88,550	92,850
Beginning Fund Balance	38,607	23,341	17,687	12,796	32,435
Total Resources	129,675	99,437	106,237	101,346	125,285

### Uses

CATEGORY	2019 ACTUAL	2020 ACTUAL	2021 ESTIMATE	2021 BUDGET	2022 BUDGET
Personnel Salaries	-	-	-	-	-
Personnel Benefits	-	-	-	-	-
Supplies	7,211	6,689	9,000	9,000	9,000
Services & Charges	31,665	27,313	31,096	31,096	31,486
Transfer Out	-	-	-	-	10,000
Interfund Charges	67,458	47,748	33,705	30,979	36,299
Total Operations	106,334	81,750	73,801	71,075	86,785
Ending Fund Balance	23,341	17,687	32,436	30,271	38,500
Total Expenditures	129,675	99,437	106,237	101,346	125,285

## WATERFRONT ZONE FUND

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

### Sources

CATEGORY	2019 ACTUAL	2020 ACTUAL	2021 ESTIMATE	2021 BUDGET	2022 BUDGET
Fines & Forfeits	1,396	759	750	750	4,000
Miscellaneous Revenues	203,329	197,644	189,600	189,600	195,600
Transfer In	10,368	5,333	-	-	-
Total Revenues	215,093	203,736	190,350	190,350	199,600
Beginning Fund Balance	50,589	111,427	188,185	164,931	252,421
Total Resources	265,682	315,163	378,535	355,281	452,021

### Uses

CATEGORY	2019 ACTUAL	2020 ACTUAL	2021 ESTIMATE	2021 BUDGET	2022 BUDGET
Personnel Salaries	476	-	-	-	-
Personnel Benefits	73	-	-	-	-
Supplies	28,842	36,389	10,000	10,000	10,000
Services & Charges	93,150	50,216	60,304	60,304	47,700
Interfund Charges	31,714	40,373	55,812	55,812	59,533
Total Operations	154,255	126,978	126,116	126,116	117,233
Ending Fund Balance	111,427	188,185	252,419	229,165	334,788
Total Expenditures	265,682	315,163	378,535	355,281	452,021

## BPBW AUTOMATION FEE FUND

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

### Sources

CATEGORY	2019 ACTUAL	2020 ACTUAL	2021 ESTIMATE	2021 BUDGET	2022 BUDGET
Charges for Services	139,840	145,770	125,000	125,000	125,000
Miscellaneous Revenues	5,897	6,467	2,000	2,000	2,500
Total Revenues	145,737	152,237	127,000	127,000	127,500
Beginning Fund Balance	314,976	369,832	414,769	353,595	446,611
Total Resources	460,713	522,069	541,769	480,595	574,111

### Uses

CATEGORY	2019 ACTUAL	2020 ACTUAL	2021 ESTIMATE	2021 BUDGET	2022 BUDGET
Supplies	-	-	-	-	-
Services & Charges	-	-	-	-	-
Interfund Charges	90,881	107,300	93,190	93,190	-
Total Operations	90,881	107,300	93,190	93,190	-
Ending Fund Balance	369,832	414,769	448,579	387,405	574,111
Total Expenditures	460,713	522,069	541,769	480,595	574,111



## URBAN FORESTRY FUND

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

### Sources

CATEGORY	2019 ACTUAL	2020 ACTUAL	2021 ESTIMATE	2021 BUDGET	2022 BUDGET
Charges for Services	-	-	5,000	5,000	5,000
Total Revenues	-	-	5,000	5,000	5,000
Beginning Fund Balance	-	-	-	-	-
Total Resources	-	-	5,000	5,000	5,000

### Uses

CATEGORY	2019 ACTUAL	2020 ACTUAL	2021 ESTIMATE	2021 BUDGET	2022 BUDGET
Supplies	-	-	5,000	5,000	5,000
Total Operations	-	-	5,000	5,000	5,000
Ending Fund Balance	-	-	-	-	-
Total Expenditures	-	-	5,000	5,000	5,000

## ABATEMENT FUND

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

### Sources

CATEGORY	2019 ACTUAL	2020 ACTUAL	2021 ESTIMATE	2021 BUDGET	2022 BUDGET
Charges for Services	275	-	-	-	-
Fines & Forfeits	27	28	200	200	200
Miscellaneous Revenues	5,666	4,960	2,150	2,150	2,100
Transfer In	-	-	-	-	-
Total Revenues	5,968	4,988	2,350	2,350	2,300
Beginning Fund Balance	42,307	48,275	25,558	47,407	26,908
Total Resources	48,275	53,263	27,908	49,757	29,208

### Uses

CATEGORY	2019 ACTUAL	2020 ACTUAL	2021 ESTIMATE	2021 BUDGET	2022 BUDGET
Services & Charges	-	27,705	1,000	1,000	1,000
Total Operations	-	27,705	1,000	1,000	1,000
Ending Fund Balance	48,275	25,558	26,908	48,757	28,208
Total Expenditures	48,275	53,263	27,908	49,757	29,208

## AUTOMATED SPEED ENFORCEMENT FUND

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

### Sources

CATEGORY	2019 ACTUAL	2020 ACTUAL	2021 ESTIMATE	2021 BUDGET	2022 BUDGET
Charges for Services	-	-	-	-	200
Fines & Forfeits	254,738	108,733	110,000	110,000	240,000
Miscellaneous Revenues	10,645	5,198	2,000	2,000	2,000
Total Revenues	265,383	113,931	112,000	112,000	242,200
Beginning Fund Balance	370,517	365,010	365,011	334,017	319,011
Total Resources	635,900	478,941	477,011	446,017	561,211

### Uses

CATEGORY	2019 ACTUAL	2020 ACTUAL	2021 ESTIMATE	2021 BUDGET	2022 BUDGET
Services & Charges	228,000	55,704	118,000	118,000	-
Transfer Out	15,472	113,322	20,000	45,000	140,000
Interfund Charges	27,418	19,319	20,000	20,000	-
Total Operations	270,890	188,345	158,000	183,000	140,000
Ending Fund Balance	365,010	290,596	319,011	263,017	421,211
Total Expenditures	635,900	478,941	477,011	446,017	561,211

## TRANSPORTATION BENEFIT DISTRICT FUND

The purpose of this fund was to account for the \$40.00 vehicle license fees currently imposed under the Transportation Benefit District. The vehicle license fees fund city arterial street maintenance and arterial street paving. In the 2020 budget the first \$20 vehicle license fee will be received in the Street Maintenance Fund and the second \$20 vehicle license fee will be received in the Street Pavement Fund.

Due to the passage of I-976 the collection of the vehicle license fees is currently being legally challenged. Based on direction from City Council all vehicle license fee revenue has been removed from the budget. The 2021 Preliminary Annual Budget includes a transfer of funds from the Transportation Benefit District Fund to the Street Pavement Fund for revenue received prior to the passage of I-976.

### Sources

CATEGORY	2019 ACTUAL	2020 ACTUAL	2021 ESTIMATE	2021 BUDGET	2022 BUDGET
Taxes	927,468	1,001,076	1,000,000	-	1,020,000
Miscellaneous Revenues	3,745	4,295	-	-	-
Total Revenues	931,213	1,005,371	1,000,000	-	1,020,000
Beginning Fund Balance	170,233	192,618	192,617	202,905	242,617
Total Resources	1,101,446	1,197,989	1,192,617	202,905	1,262,617

### Uses

CATEGORY	2019 ACTUAL	2020 ACTUAL	2021 ESTIMATE	2021 BUDGET	2022 BUDGET
Services & Charges	438,750	-	450,000	-	450,000
Transfer Out	452,000	71,400	500,000	-	500,000
Interfund Charges	18,078	-	-	-	-
Total Operations	908,828	71,400	950,000	-	950,000
Ending Fund Balance	192,618	1,126,589	242,617	202,905	312,617
Total Expenditures	1,101,446	1,197,989	1,192,617	202,905	1,262,617

# DEBT SERVICE FUNDS

## **Overview**

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 the City Council. The debt is repaid from existing general revenues of the City.
  
- \* Intergovernmental Bonds - 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 the change to an owner City, the City's allocable share of SCORE debt is reflected as intergovernmental bonds.
  
- \* Governmental Loans - The City of Des Moines has two Public Works Trust Fund loans and one State of Washington Certificate of Participation (COPS) financing lease.

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

## DEBT SERVICE FUND

Debt service funds are used to track the principal and interest payments for general government debt. Each year a sufficient amount of revenue is budgeted and placed in the fund to pay the annual principal and interest due on the City's outstanding debt.

### Sources

CATEGORY	2019 ACTUAL	2020 ACTUAL	2021 ESTIMATE	2021 BUDGET	2022 BUDGET
Miscellaneous Revenues	37,767	683	350	350	100
Other Financing Sources (Bond Proceeds)	-	-	-	-	-
Transfer In	476,510	478,494	496,045	496,045	472,365
Total Revenues	514,277	479,177	496,395	496,395	472,465
Beginning Fund Balance	2,081,592	163,809	163,808	105,171	165,931
Total Resources	2,595,869	642,986	660,203	601,566	638,396

### Uses

CATEGORY	2019 ACTUAL	2020 ACTUAL	2021 ESTIMATE	2021 BUDGET	2022 BUDGET
Services & Charges	-	-	500	500	-
Transfer Out	2,015,000	-	-	-	-
Interfund Charges	13,576	18,834	14,934	6,995	-
Debt Service	403,484	478,656	478,838	478,838	461,083
Total Operations	2,432,060	497,490	494,272	486,333	461,083
Ending Fund Balance	163,809	145,496	165,931	115,233	177,313
Total Expenditures	2,595,869	642,986	660,203	601,566	638,396

## DEBT SERVICE FUND

<u>Detail of 2022 Annual Debt Service</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2018 LTGO - New Money (N. Bulkhead)	\$ 115,000	\$ 111,000	\$ 226,000
2018 LTGO - Refunding (Transportation)	135,488	42,644	178,132
2011 WA LOCAL ENERGY	-	-	-
2004 Public Works Trust Fund (PWTF) Loan - Pac Hwy	23,618	354	23,972
2009 Public Works Trust Fund (PWTF) Loan - Gateway	31,863	1,275	33,138
<b>Total 2022 Debt Service</b>	<b>\$ 305,969</b>	<b>\$ 155,273</b>	<b>\$ 461,242</b>

### Long-term debt payable at December 31, 2021:

Issue Name	Date of Issue	Issued Amount	Date of Final Maturity	12/31/2021	
				Outstanding Balance	2022 Annual Debt Service
2018 LTGO - New Money (N. Bulkhead)	9/6/2018	\$ 3,105,000	12/1/2038	\$ 2,775,000	\$ 226,000
2018 LTGO - Refunding (Transportation)	9/6/2018	1,446,573	12/1/2028	1,066,112	178,132
Total 2018 LTGO Bonds		<u>\$ 4,551,573</u>		<u>\$ 3,841,112</u>	<u>\$ 404,132</u>
Intergovernmental Bonds-Score PDA 2019 Refunding Bonds - 2019 Revised ILA	12/11/2019	\$ 3,073,511	12/1/2038	\$ 2,843,400	\$ 235,448
Governmental Loans:					
Public Works Trust Fund Loan-Pacific Hwy	6/29/2004	2,250,000	6/1/2024	70,855	23,973
Public Works Trust Fund Loan-Gateway	3/9/2009	1,000,000	6/1/2028	223,039	32,978
WA State COPS-Energy Equipment	6/1/2012	106,138	12/1/2021	-	-
Total Governmental Loans		<u>\$ 3,356,138</u>		<u>\$ 293,894</u>	<u>\$ 56,951</u>

# CAPITAL PROJECT FUNDS

*On September 2, 2021, the City of Des Moines City Council adopted the 2022-2027 Capital Improvements Plan (CIP), a multi-year plan of capital projects with estimated costs, and proposed methods of financing. The CIP is reviewed and updated annually per the availability of resources, changes in City policy and community needs, unexpected emergencies and events, and changes in costs and financial strategies.*

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

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



**MUNICIPAL CAPITAL AND TRANSPORTATION CAPITAL IMPROVEMENTS PROJECT FUNDS**

<i><b>Municipal Capital Improvement Fund Projects</b></i>	<b>2022 Budget</b>
North Bulkhead	6,504,000
Redondo Fishing Pier	870,000
N Lot Restrooms, Plazas & Promenade	389,000
Field House Play Equipment	293,000
Marina, Beach Park Paid Parking	180,000
Marina Redevelopment	150,000
Financial System Replacement	100,000
Midway Park Acquisition	55,000
Mary Gay Park	30,000
Sonju Park	25,000
<b><i>Total Municipal Capital Improvement Fund Projects</i></b>	<b><u>8,596,000</u></b>

<i><b>Transportation Capital Improvement Fund Projects</b></i>	<b>2022 Budget</b>
24th Ave S. Improvements Project (Segment 2)	4,897,000
Arterial Street Pavement Preservation	700,000
Barnes Creek Trail	630,000
Puget Sound Gateway - SR509 Extension	250,000
16th Ave - Seg 5A	204,000
S 224th St Improvements	114,000
Redondo Paid Parking	50,000
Guardrail Program	25,000
ADA Compliance Program	20,000
Redondo Area Street Improvements	10,000
<b><i>Total Transportation Capital Improvement Fund Projects</i></b>	<b><u>6,900,000</u></b>
<b><i>Total Capital Outlay</i></b>	<b><u>15,496,000</u></b>

*\* Per 2022-2027 Capital Improvements Plan adopted on September 2, 2021 with Resolution 1432.*

## REAL ESTATE EXCISE TAX (REET 1) 1ST QUARTER FUND

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

### Sources

CATEGORY	2019 ACTUAL	2020 ACTUAL	2021 ESTIMATE	2021 BUDGET	2022 BUDGET
Taxes	982,633	850,125	850,000	600,000	650,000
Miscellaneous Revenues	28,358	55,096	16,500	7,500	15,000
Transfer In	62,000	(7,047)	-	-	-
Total Revenues	1,072,991	898,174	866,500	607,500	665,000
Beginning Fund Balance	1,554,876	2,306,352	2,745,845	2,109,961	2,562,420
Total Resources	2,627,867	3,204,526	3,612,345	2,717,461	3,227,420

### Uses

CATEGORY	2019 ACTUAL	2020 ACTUAL	2021 ESTIMATE	2021 BUDGET	2022 BUDGET
Transfer Out	321,515	458,681	1,713,094	111,094	1,499,000
Total Operations	321,515	458,681	1,713,094	111,094	1,499,000
Ending Fund Balance	2,306,352	2,745,845	1,899,251	2,606,367	1,728,420
Total Expenditures	2,627,867	3,204,526	3,612,345	2,717,461	3,227,420

## REAL ESTATE EXCISE TAX (REET 2) 2ND QUARTER FUND

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

### Sources

CATEGORY	2019 ACTUAL	2020 ACTUAL	2021 ESTIMATE	2021 BUDGET	2022 BUDGET
Taxes	982,633	850,125	850,000	600,000	650,000
Miscellaneous Revenues	41,416	21,300	5,000	5,000	3,000
Total Revenues	1,024,049	871,425	855,000	605,000	653,000
Beginning Fund Balance	1,336,103	1,823,348	1,744,020	1,068,001	1,042,985
Total Resources	2,360,152	2,694,773	2,599,020	1,673,001	1,695,985

### Uses

CATEGORY	2019 ACTUAL	2020 ACTUAL	2021 ESTIMATE	2021 BUDGET	2022 BUDGET
Transfer Out	536,804	950,753	1,565,203	331,203	1,025,365
Total Operations	536,804	950,753	1,565,203	331,203	1,025,365
Ending Fund Balance	1,823,348	1,744,020	1,033,817	1,341,798	670,620
Total Expenditures	2,360,152	2,694,773	2,599,020	1,673,001	1,695,985

## PARK LEVY FUND

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

On August 6, 2019, King County voters approved a measure to renew the property tax levy supporting parks, trails, and open space in King County. The measure replaced the levy that expired at the end of 2019 and will generate an estimated \$810 million over six years, costing approximately \$7.60 per month for the owner of a home with an assessed property value of \$500,000. The revenue generated by this levy means county-wide investments in parks, trails, recreation, and open space protection for the benefit of all King County residents, no matter where they live.

### Sources

CATEGORY	2019 ACTUAL	2020 ACTUAL	2021 ESTIMATE	2021 BUDGET	2022 BUDGET
Intergovernmental	66,262	162,202	182,500	182,500	182,500
Miscellaneous Revenues	484	183	150	250	100
Total Revenues	66,746	162,385	182,650	182,750	182,600
Beginning Fund Balance	8,310	13,056	187,857	3,310	70,506
Total Resources	75,056	175,441	370,507	186,060	253,106

### Uses

CATEGORY	2019 ACTUAL	2020 ACTUAL	2021 ESTIMATE	2021 BUDGET	2022 BUDGET
Transfer Out	62,000	(12,416)	300,000	100,000	-
Total Operations	62,000	(12,416)	300,000	100,000	-
Ending Fund Balance	13,056	187,857	70,507	86,060	253,106
Total Expenditures	75,056	175,441	370,507	186,060	253,106

## PARK IN LIEU FUND

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

### Sources

CATEGORY	2019 ACTUAL	2020 ACTUAL	2021 ESTIMATE	2021 BUDGET	2022 BUDGET
Charges for Services	196,579	13,482	135,305	135,305	50,000
Miscellaneous Revenues	13,459	2,290	1,500	1,500	750
Transfer In	-	-	-	-	-
Total Revenues	210,038	15,772	136,805	136,805	50,750
Beginning Fund Balance	620,281	228,271	465,507	198,861	446,313
Total Resources	830,319	244,043	602,312	335,666	497,063

### Uses

CATEGORY	2019 ACTUAL	2020 ACTUAL	2021 ESTIMATE	2021 BUDGET	2022 BUDGET
Transfer Out	602,048	(221,464)	156,000	150,000	63,000
Total Operations	602,048	(221,464)	156,000	150,000	63,000
Ending Fund Balance	228,271	465,507	446,312	185,666	434,063
Total Expenditures	830,319	244,043	602,312	335,666	497,063

## ONE-TIME SALES TAX AND B&O TAX REVENUE FUND

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

NOTE: An exception to this policy was made in 2020 and is being requested in 2021. This is to ensure the City is able to respond to the pandemic, provide essential services and to assure compliance with the fund balance requirements in the General Fund.

### Sources

CATEGORY	2019 ACTUAL	2020 ACTUAL	2021 ESTIMATE	2021 BUDGET	2022 BUDGET
Miscellaneous Revenues	49,974	25,684	10,000	10,000	17,500
Transfer In	1,063,785	-	-	100,000	350,000
Total Revenues	1,113,759	25,684	10,000	110,000	367,500
Beginning Fund Balance	2,075,828	2,636,090	2,581,760	2,019,828	1,036,760
Total Resources	3,189,587	2,661,774	2,591,760	2,129,828	1,404,260

### Uses

CATEGORY	2019 ACTUAL	2020 ACTUAL	2021 ESTIMATE	2021 BUDGET	2022 BUDGET
Services & Charges	-	-	-	-	-
Transfer Out	553,497	80,014	1,555,000	378,000	891,000
Total Operations	553,497	80,014	1,555,000	378,000	891,000
Ending Fund Balance	2,636,090	2,581,760	1,036,760	1,751,828	513,260
Total Expenditures	3,189,587	2,661,774	2,591,760	2,129,828	1,404,260

## TRAFFIC IN LIEU FUND

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

### Sources

CATEGORY	2019 ACTUAL	2020 ACTUAL	2021 ESTIMATE	2021 BUDGET	2022 BUDGET
Charges for Services	1,500,000	-	1,185,000	1,185,000	2,690,000
Miscellaneous Revenues	17,164	595	1,000	1,000	500
Total Revenues	1,517,164	595	1,186,000	1,186,000	2,690,500
Beginning Fund Balance	110,607	127,771	128,366	426,357	1,314,366
Total Resources	1,627,771	128,366	1,314,366	1,612,357	4,004,866

### Uses

CATEGORY	2019 ACTUAL	2020 ACTUAL	2021 ESTIMATE	2021 BUDGET	2022 BUDGET
Transfer Out	1,500,000	-	-	-	200,000
Total Operations	1,500,000	-	-	-	200,000
Ending Fund Balance	127,771	128,366	1,314,366	1,612,357	3,804,866
Total Expenditures	1,627,771	128,366	1,314,366	1,612,357	4,004,866

## TRAFFIC IMPACT (CITY-WIDE) FUND

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

The City's six-year Capital Improvements Plan (CIP) includes revenues from impact fees as a source of project funding for various capacity-building capital projects. For further information on 2021 capital projects, please see the Capital Project section.

### Sources

CATEGORY	2019 ACTUAL	2020 ACTUAL	2021 ESTIMATE	2021 BUDGET	2022 BUDGET
Charges for Services	389,618	769,569	1,490,000	1,490,000	352,000
Miscellaneous Revenues	43,301	7,632	2,500	2,500	1,250
Total Revenues	432,919	777,201	1,492,500	1,492,500	353,250
Beginning Fund Balance	1,714,199	351,230	842,766	197,467	1,597,266
Total Resources	2,147,118	1,128,431	2,335,266	1,689,967	1,950,516

### Uses

CATEGORY	2019 ACTUAL	2020 ACTUAL	2021 ESTIMATE	2021 BUDGET	2022 BUDGET
Transfer Out	1,795,888	285,665	738,000	552,000	849,000
Total Operations	1,795,888	285,665	738,000	552,000	849,000
Ending Fund Balance	351,230	842,766	1,597,266	1,137,967	1,101,516
Total Expenditures	2,147,118	1,128,431	2,335,266	1,689,967	1,950,516



## TRAFFIC IMPACT (PACIFIC RIDGE) FUND

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

### Sources

CATEGORY	2019 ACTUAL	2020 ACTUAL	2021 ESTIMATE	2021 BUDGET	2022 BUDGET
Charges for Services	-	10,647	39,000	39,000	101,000
Miscellaneous Revenues	5,797	1,933	1,250	1,250	750
Transfer In	-	-	-	-	-
Total Revenues	5,797	12,580	40,250	40,250	101,750
Beginning Fund Balance	299,629	585,158	597,738	580,560	637,987
Total Resources	305,426	597,738	637,988	620,810	739,737

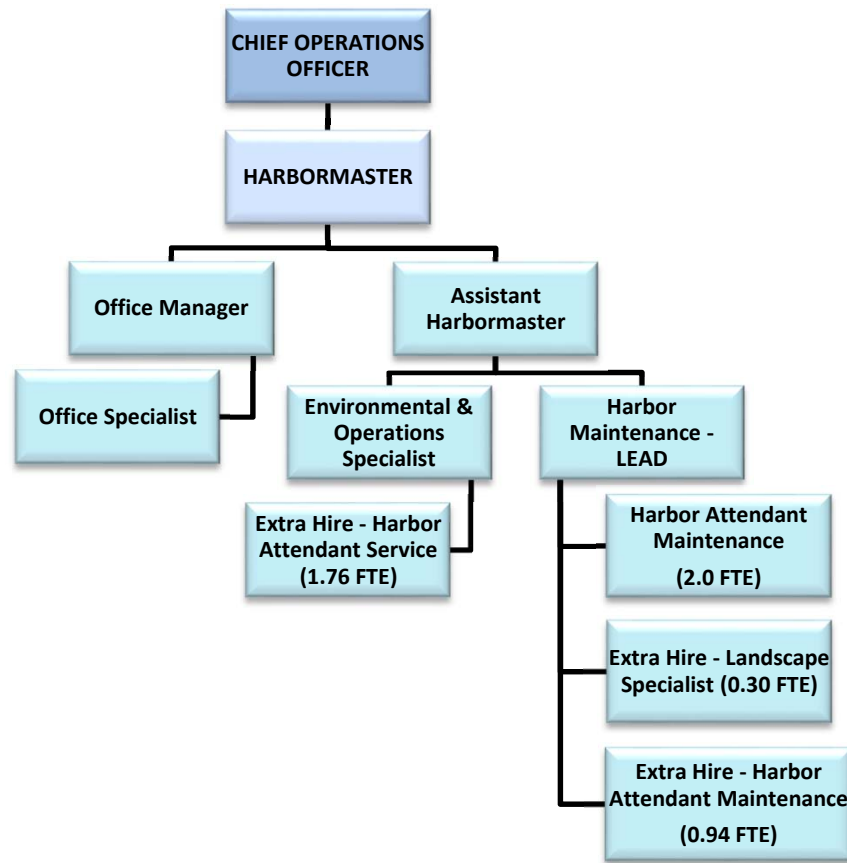
### Uses

CATEGORY	2019 ACTUAL	2020 ACTUAL	2021 ESTIMATE	2021 BUDGET	2022 BUDGET
Transfer Out	-	-	-	-	-
Total Operations	-	-	-	-	-
Ending Fund Balance	585,158	597,738	637,988	620,810	739,737
Total Expenditures	585,158	597,738	637,988	620,810	739,737

# ENTERPRISE FUNDS

*Enterprise Funds are funds used to account for business-like activities where fees are charged to recover operating, debt and capital costs of an activity.*

## MARINA FUND



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

STAFFING LEVELS					
POSITION	NUMBER OF EMPLOYEES				
	2019	2020	2021	2021 ADJ	2022
Harbormaster	1.00	1.00	1.00	1.00	1.00
Assistant Harbormaster	1.00	1.00	1.00	1.00	1.00
Office Manager	1.00	1.00	1.00	-	-
Office Assistant	1.00	1.00	1.00	1.00	1.00
Senior Maintenance Lead	1.00	1.00	1.00	1.00	1.00
Environmental Operations Specialist	1.00	1.00	1.00	1.00	1.00
Harbor Attendant	2.00	2.00	4.00	4.00	4.00
Extra-Hire Intern	0.47	0.66	-	-	-
Extra-Hire Landscaping Specialist	0.30	0.30	-	-	-
Extra-Hire Harbor Attendant Maint	0.30	0.30	0.30	0.30	0.30
Extra-Hire Harbor Attendant Service	0.30	0.30	0.30	0.30	0.30
Extra-Hire Harbor Aide	1.76	1.76	1.72	1.72	1.72
<b>Total Marina Fund</b>	<b>11.13</b>	<b>11.32</b>	<b>12.32</b>	<b>11.32</b>	<b>11.32</b>

NOTE: The Marina has four authorized Harbor Attendants. Two of these positions are currently vacant.

## MARINA FUND

The purpose of this fund is to account for revenues and expenditures related to Marina Operations, Construction, and Debt.

### Sources

CATEGORY	2019 ACTUAL	2020 ACTUAL	2021 ESTIMATE	2021 BUDGET	2022 BUDGET
Intergovernmental	-	11,164	82,000	-	-
Charges for Services	4,299,019	4,253,293	4,390,422	4,355,922	4,521,142
Fines & Forfeits	19,160	4,432	20,000	20,000	20,000
Miscellaneous Revenues	151,877	129,689	89,044	89,044	86,644
Other Financing Sources	16,263	865	-	-	3,000,000
Transfer In	13,362	-	-	-	-
Total Revenues	4,499,681	4,399,443	4,581,466	4,464,966	7,627,786
Beginning Working Capital	2,269,185	2,936,318	3,444,253	3,498,903	3,553,092
Total Resources	6,768,866	7,335,761	8,025,719	7,963,869	11,180,878

### Uses

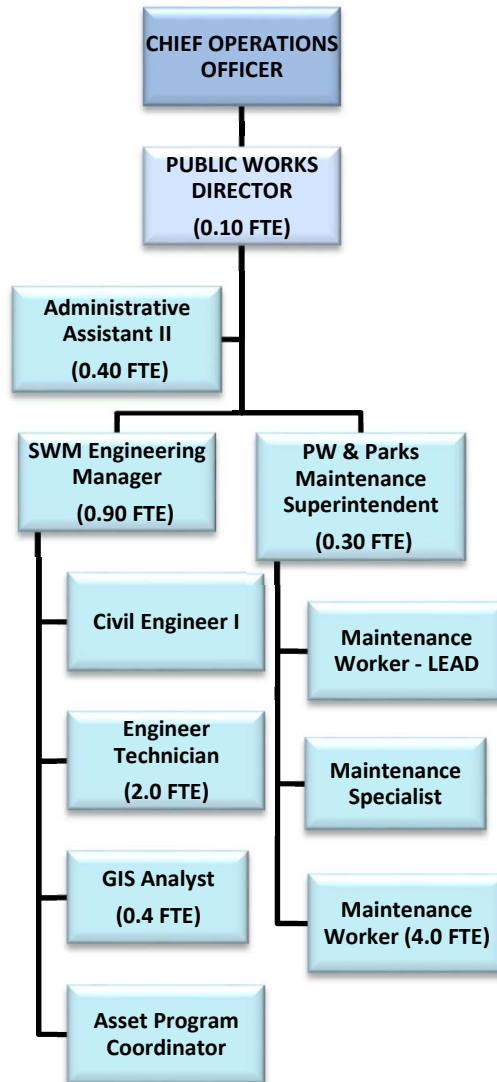
CATEGORY	2019 ACTUAL	2020 ACTUAL	2021 ESTIMATE	2021 BUDGET	2022 BUDGET
Personnel Salaries	673,259	770,393	697,627	697,627	851,235
Personnel Benefits	210,760	216,643	295,124	295,124	298,495
Supplies	1,127,718	914,621	1,188,643	1,188,643	1,238,643
Services & Charges	529,127	736,267	393,310	393,310	400,560
Interfund Charges	394,310	416,435	411,878	735,996	566,130
Capital Outlay	40,381	57,902	1,654,000	480,000	4,231,000
Debt Service	856,993	779,247	780,146	780,146	779,468
Total Expenditures	3,832,548	3,891,508	5,420,728	4,570,846	8,365,531
Ending Working Capital	2,936,318	3,444,253	2,604,991	3,393,023	2,815,347
Total Uses	6,768,866	7,335,761	8,025,719	7,963,869	11,180,878

## MARINA FUND

<i>Marina Capital Improvement Projects</i>		<i>0</i>
All Purpose Building (APB)		1,050,000
Marina Dock Replacement		2,448,000
Tenant Restroom Replacement		733,000
<b><i>Total Marina Capital Improvement Projects</i></b>		<b><u>4,231,000</u></b>

*\* Per 2022-2027 Capital Improvements Plan adopted on September 2, 2021 with Resolution 1432.*

# SURFACE WATER MANAGEMENT FUND



The City of Des Moines Surface Water Management (SWM) Division is responsible for implementing practices and technologies to address stormwater-related issues throughout the city. SWM's mission is to:

- \* Control and minimize flooding, erosion, sedimentation, and water quality degradation;
- \* Protect the stream ways and wetlands within the city limits;
- \* Accommodate future urban growth and correct existing water problems; and
- \* Safeguard public safety, prevent property damage, and improve water quality.

## SURFACE WATER MANAGEMENT FUND

### PERSONNEL SUMMARY

POSITION	2019	2020	2021	2021 ADJ	2022
Public Works Director	0.10	0.10	0.10	0.10	0.10
Administrative Assistant	0.40	0.40	0.40	0.40	0.40
Surface Water/Enviromnt Engrng Mgr	0.90	0.90	0.90	0.90	0.90
Civil Engineer I	-	-	-	-	-
Civil Engineer II	1.00	1.00	1.00	1.00	1.00
GIS Administrator	0.40	0.40	0.40	0.40	0.40
Engineering Technician	2.00	2.00	2.00	2.00	2.00
Asset Program Coordinator	1.00	1.00	1.00	1.00	1.00
Maintenance Superintendent	0.30	0.30	0.30	0.30	0.30
Lead Maintenance Worker	1.00	1.00	1.00	1.00	1.00
Maintenance Specialist	1.00	1.00	1.00	1.00	1.00
Maintenance Worker	4.00	4.00	4.00	4.00	4.00
<b>Total</b>	<b>12.10</b>	<b>12.10</b>	<b>12.10</b>	<b>12.10</b>	<b>12.10</b>

## SURFACE WATER MANAGEMENT FUND

The purpose of this fund is to account for revenues and expenditures related to Surface Water Management Operations and Construction.

### Sources

CATEGORY	2019 ACTUAL	2020 ACTUAL	2021 ESTIMATE	2021 BUDGET	2022 BUDGET
Intergovernmental	50,000	-	4,560	-	340,000
Charges for Services	3,832,571	4,126,084	4,286,223	4,272,323	4,688,997
Miscellaneous Revenues	90,800	129,146	70,250	60,050	40,000
Other Financing Sources	1,184,380	1,388,440	95,000	65,000	-
Total Revenues	5,157,751	5,643,670	4,456,033	4,397,373	5,068,997
Beginning Working Capital	4,794,728	6,033,466	7,239,816	4,226,372	7,189,295
Total Resources	9,952,479	11,677,136	11,695,849	8,623,745	12,258,292

### Uses

CATEGORY	2019 ACTUAL	2020 ACTUAL	2021 ESTIMATE	2021 BUDGET	2022 BUDGET
Personnel Salaries	975,377	935,104	947,951	947,951	1,213,530
Personnel Benefits	392,132	347,880	424,401	424,401	437,960
Supplies	87,118	46,504	116,650	116,650	116,650
Services & Charges	888,611	1,220,102	1,203,443	1,281,487	1,156,343
Interfund Charges	517,244	482,813	549,330	484,617	533,863
Capital Outlay	401,904	769,771	2,479,000	2,940,000	4,569,000
Total Expenditures	3,919,013	4,437,320	144,879,803	8,335,106	173,390,233
Ending Working Capital	6,033,466	7,239,816	(133,183,954)	288,639	#####
Total Uses	9,952,479	11,677,136	11,695,849	8,623,745	12,258,292



## SURFACE WATER MANAGEMENT FUND

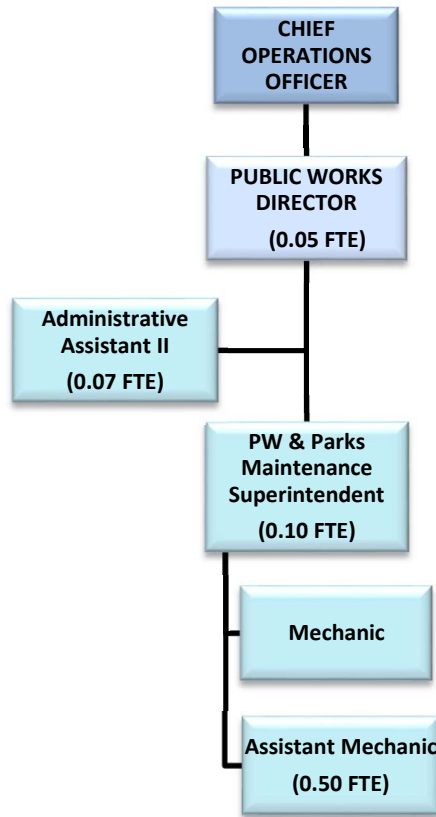
<i>Surface Water Management Capital Improvement Projects</i>	<i>2022 Budget</i>
Barnes Crk/Kent-Des Moines Rd Culvert	2,057,000
24th Ave Pipeline Replacement/Upgrade	948,000
N. Fork McSorley Ck Diversion	910,000
DMMD 208th to 212th Pipe Project	296,000
Deepdene Plat Outfall Replacement	120,000
KDM /16th Avenue A Pipe Replacement	119,000
S 234th Pl Pipe Project	69,000
Massey Creek Pocket Estuary and Fish Passage	50,000
<b><i>Total Surface Water Management Capital Improvement Projects</i></b>	<b><u>4,569,000</u></b>

*\* Per 2022-2027 Capital Improvements Plan adopted on September 2, 2021 with Resolution 1432.*

# INTERNAL SERVICE FUNDS

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

# EQUIPMENT RENTAL FUND



PERSONNEL SUMMARY					
POSITION	2019	2020	2021	2021 ADJ	2022
Plan, Bldg, PW Director	0.00	0.00	-	-	-
Public Works Director	-	-	0.05	0.05	0.05
Administrative Assistant II	0.07	0.07	0.07	0.07	0.07
Maintenance Superintendent	0.10	0.10	0.10	0.10	0.10
Mechanic	1.00	1.00	1.00	1.00	1.00
Assistant Mechanic	0.50	0.50	0.50	0.50	1.00
<b>Total</b>	<b>1.67</b>	<b>1.67</b>	<b>1.72</b>	<b>1.72</b>	<b>2.22</b>

## EQUIPMENT RENTAL FUND

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

### Sources

CATEGORY	2019 ACTUAL	2020 ACTUAL	2021 ESTIMATE	2021 BUDGET	2022 BUDGET
Charges for Services	556,764	492,278	553,364	553,364	572,731
Miscellaneous Revenues	6,842	1,787	2,500	2,500	2,588
Other Financing Sources	-	5,251	-	-	-
Total Revenues	563,606	503,160	555,864	555,864	575,319
Beginning Fund Balance	345,650	363,163	356,409	294,503	354,273
Total Resources	909,256	866,323	912,273	850,367	929,592

### Uses

CATEGORY	2019 ACTUAL	2020 ACTUAL	2021 ESTIMATE	2021 BUDGET	2022 BUDGET
Personnel Salaries	119,470	139,997	135,446	135,446	190,185
Personnel Benefits	64,694	62,084	66,674	66,674	79,535
Supplies	292,085	218,895	292,793	292,793	262,793
Services & Charges	40,385	66,075	49,950	49,950	49,950
Interfund Charges	29,459	22,863	28,229	28,229	27,973
Total Operations	546,093	509,914	573,092	573,092	610,436
Ending Fund Balance	363,163	356,409	339,181	277,275	319,156
Total Expenditures	909,256	866,323	912,273	850,367	929,592

## EQUIPMENT REPLACEMENT FUND

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

In 2020, as a short-term strategy to respond to the decrease in forecasted revenue due to the impact on the economy from the pandemic, the City temporarily suspended the assessments for the Equipment Replacement Fund. In the 2021 Preliminary Annual Budget the City reinstates the assessments for all funds, other than the General Fund.

### Sources

CATEGORY	2019 ACTUAL	2020 ACTUAL	2021 ESTIMATE	2021 BUDGET	2022 BUDGET
Charges for Services	695,545	-	379,329	379,329	392,606
Miscellaneous Revenues	68,525	38,849	6,500	6,500	6,000
Other Financing Sources	31,355	61,673	-	-	-
Transfer In	170,875	-	465,000	250,000	255,000
Total Revenues	966,300	100,522	850,829	635,829	653,606
Beginning Fund Balance	2,811,302	3,046,608	2,755,024	4,195,758	2,733,696
Total Resources	3,777,602	3,147,130	3,605,853	4,831,587	3,387,302

### Uses

CATEGORY	2019 ACTUAL	2020 ACTUAL	2021 ESTIMATE	2021 BUDGET	2022 BUDGET
Supplies	-	11,823	-	-	-
Capital Outlay	730,994	380,283	505,000	290,000	255,000
Total Operations	730,994	392,106	505,000	290,000	255,000
Ending Fund Balance	3,046,608	2,755,024	3,100,853	4,541,587	3,132,302
Total Expenditures	3,777,602	3,147,130	3,605,853	4,831,587	3,387,302

#### 2022 Capital Outlay Schedule

Police - New purchase of three patrol vehicles and two vehicles for social workers

#### **Total Capital Outlay**

#### 2022 Budget

255,000

**255,000**

## FACILITY REPAIR & REPLACEMENT FUND

The purpose of the facility repair and replacement fund is for the receipt and expenditure of moneys used to finance major maintenance, upgrade, or replacement of city facilities.

In 2020, as a short-term strategy to respond to the decrease in forecasted revenue due to the impact on the economy from the pandemic, the City temporarily suspended the assessments for the Facility Repair & Replacement Fund. In the 2021 Preliminary Annual Budget the City reinstates the assessments for all funds.

### Sources

CATEGORY	2019 ACTUAL	2020 ACTUAL	2021 ESTIMATE	2021 BUDGET	2022 BUDGET
Charges for Services	111,641	-	109,270	109,270	113,094
Miscellaneous Revenues	11,925	3,091	1,500	1,500	1,500
Transfer In	16,152	160	51,000	51,000	51,000
Total Revenues	139,718	3,251	161,770	161,770	165,594
Beginning Fund Balance	593,625	670,547	661,750	464,789	520,722
Total Resources	733,343	673,798	823,520	626,559	686,316

### Uses

CATEGORY	2019 ACTUAL	2020 ACTUAL	2021 ESTIMATE	2021 BUDGET	2022 BUDGET
Supplies	12,861	8,254	-	-	-
Services & Charges	20,093	-	-	-	-
Capital Outlay	29,842	3,794	-	270,000	385,000
Total Operations	62,796	12,048	-	270,000	385,000
Ending Fund Balance	670,547	661,750	823,520	356,559	301,316
Total Expenditures	733,343	673,798	823,520	626,559	686,316

## COMPUTER REPLACEMENT FUND

The purpose of the computer equipment replacement fund is for the receipt and expenditure of moneys used to finance the purchase and replacement of computer hardware and software.

The transfer out of \$101,000 is to the Municipal Capital Improvement Fund for the Financial System Replacement Project.

### Sources

CATEGORY	2019 ACTUAL	2020 ACTUAL	2021 ESTIMATE	2021 BUDGET	2022 BUDGET
Intergovernmental	-	13,526	-	-	-
Charges for Services	421,458	221,187	149,800	149,800	155,043
Miscellaneous Revenues	22,247	21,360	8,500	4,000	5,000
Other Financing Sources	375	-	-	-	-
Total Revenues	444,080	256,073	158,300	153,800	160,043
Beginning Fund Balance	747,081	1,010,116	1,196,947	1,316,576	1,278,324
Total Resources	1,191,161	1,266,189	1,355,247	1,470,376	1,438,367

### Uses

CATEGORY	2019 ACTUAL	2020 ACTUAL	2021 ESTIMATE	2021 BUDGET	2022 BUDGET
Supplies	23,962	30,099	4,975	4,975	6,720
Transfer Out	93,000	-	101,000	101,000	-
Capital Outlay	64,083	39,143	157,486	157,486	279,900
Total Operations	181,045	69,242	263,461	263,461	286,620
Ending Fund Balance	1,010,116	1,196,947	1,091,786	1,206,915	1,151,747
Total Expenditures	1,191,161	1,266,189	1,355,247	1,470,376	1,438,367

## SELF INSURANCE FUND

The purpose of the self-insurance fund is for the receipt and expenditure of moneys related to insurance, legal costs, and risk management.

### Sources

CATEGORY	2019 ACTUAL	2020 ACTUAL	2021 ESTIMATE	2021 BUDGET	2022 BUDGET
Charges for Services	714,120	773,846	694,147	694,147	709,910
Miscellaneous Revenues	13,255	52,344	13,500	5,000	7,500
Other Financing Sources	10,000	-	-	-	-
Total Revenues	737,375	826,190	707,647	699,147	717,410
Beginning Fund Balance	542,901	574,684	720,843	695,130	845,074
Total Resources	1,280,276	1,400,874	1,428,490	1,394,277	1,562,484

### Uses

CATEGORY	2019 ACTUAL	2020 ACTUAL	2021 ESTIMATE	2021 BUDGET	2022 BUDGET
Services & Charges	705,592	680,031	729,575	729,575	778,365
Interfund Charges	-	-	-	16,876	-
Total Operations	705,592	680,031	729,575	746,451	778,365
Ending Fund Balance	574,684	720,843	698,915	647,826	784,119
Total Expenditures	1,280,276	1,400,874	1,428,490	1,394,277	1,562,484



## UNEMPLOYMENT COMPENSATION FUND

The purpose of the unemployment compensation trust fund is for the receipt and expenditure of moneys used to pay claims for reimbursement of unemployment compensation.

### Sources

CATEGORY	2019 ACTUAL	2020 ACTUAL	2021 ESTIMATE	2021 BUDGET	2022 BUDGET
Charges for Services	35,545	34,086	34,880	34,880	39,000
Miscellaneous Revenues	17,091	4,418	500	1,250	500
Total Revenues	52,636	38,504	35,380	36,130	39,500
Beginning Fund Balance	400,821	441,893	418,141	541,173	430,795
Total Resources	453,457	480,397	453,521	577,303	470,295

### Uses

CATEGORY	2019 ACTUAL	2020 ACTUAL	2021 ESTIMATE	2021 BUDGET	2022 BUDGET
Personnel Benefits	11,564	62,256	120,000	120,000	90,000
Total Operations	11,564	62,256	120,000	120,000	90,000
Ending Fund Balance	441,893	418,141	333,521	457,303	380,295
Total Expenditures	453,457	480,397	453,521	577,303	470,295

# APPENDIX

## GLOSSARY OF BUDGET TERMS

**ACCRUAL BASIS OF ACCOUNTING** – This method of accounting is used in proprietary (enterprise and internal service) funds. Under it, transactions are recognized when they occur. Revenues are recognized when earned and expenses are recognized when incurred. “When” cash is received or disbursed is not a determining factor.

**AD VALOREM TAXES** - A tax imposed on the value of property.

**ADOPTED BUDGET** – The financial plan adopted by the City Council which forms the basis for appropriations.

**APPROPRIATION** - A legal authorization made by the City Council that permits officials to incur obligations against and to make expenditures of governmental resources.

**ASSESSED VALUATION** - A value placed upon real and personal property by the County Assessor as the basis for levying property taxes.

**B.A.R.S.** – The Office of the Washington State Auditor prescribed *Budget, Accounting, and Reporting System* manual for which compliance is required for all governmental entities in the State of Washington.

**BASIS OF ACCOUNTING** – A term used to refer to when revenues, expenditures, expenses, and transfers – and the related assets and liabilities – are recognized in the accounts and reported on the financial statements. It relates to the timing of the measurements made, regardless of the nature of the measurement, on either the cash, modified accrual or accrual method.

**BASIS OF BUDGETING** – The City’s governmental functions and accounting systems are organized and controlled on a fund basis. The accounts within the funds are maintained on a modified accrual basis for governmental funds. Revenues are recognized when measurable and available as current assets. Expenditures are generally recognized when the related services or goods are received and the liability is incurred. Proprietary funds are accounted for on the full accrual basis of accounting.

**BENEFITS** – Employer contributions paid by the City as part of the conditions of employment. Examples include health/dental insurance, state public employee’s retirement system, and employment security

**BOND (Debt Instrument)**- A written promise to pay (debt) a specified sum of money (called principal or face value) at a specified future date(s) (called the maturity date(s)) along with periodic interest paid at a specified percentage of the principal (interest rate). Bonds are typically used for long-term debt to pay for specific capital expenditures.

**BUDGET** - A plan of financial operation embodying an estimate of expenditures for a given period and the proposed means of financing them (revenue estimates). The term is also sometimes used to denote the officially approved expenditure ceilings under which the City and its department operates.

**BUDGET CALENDAR** – The schedule of key dates or milestones which the City follows in the preparation and adoption of the budget.

**CAPITAL IMPROVEMENTS PLAN** - A plan for capital expenditures to be incurred each year over a period of six or more future years setting forth each capital project, identifying the expected beginning and ending date for each project, the amount to be expended in each year, and the method of financing those expenditures.

**CAPITAL OUTLAY** – A budget category for items having a value of \$5,000 or more and having a useful economic life of more than one year.

**COMPREHENSIVE ANNUAL FINANCIAL REPORT (CAFR)** – The official annual financial report of the City prepared in conformity with Generally Accepted Accounting Principles (GAAP). The annual report is audited by the WA State Auditors Office.

**COUNCILMATIC BONDS** – Councilmatic bonds refer to bonds issued with the approval of the Council, as opposed to voted bonds, which must be approved by vote of the public. Councilmatic bonds must not exceed 1.5% of the assessed valuation.

**DEBT** - Obligation resulting from the borrowing of money or from the purchase of goods and services. Debts of governments include bonds, registered warrants, notes, contracts, and accounts payable.

**DEBT SERVICE** – Payment of interest and repayment of principal to holders of the City's debt instruments.

**DEBT SERVICE FUND** - A fund to account for payment of principal and interest on general obligation and other City-issued debt.

**ENTERPRISE FUND** – A fund type used to account for operations that are financed or operated in a manner similar to private business enterprise where the intent of the governing body is that costs of providing goods and services be recovered primarily through user charges.

**EXPENDITURES/EXPENSES** – Where accounts are kept on the modified accrual basis (expenditures) or accrual bases (expenses) of accounting, the cost of goods received or services rendered whether cash payments have been made or not. Where accounts are kept on a cash

basis, expenditures are recognized only when the cash payments for the above purposes are made.

**FISCAL POLICY** - The City Government's policies with respect to revenues, spending, and debt management as these relate to government services, programs and capital investment. Fiscal policy provides an agreed upon set of principles for the planning and programming of government budgets and their funding.

**FISCAL YEAR** - A 12-month period to which the annual operating budget applies. At the end of the period, the City determines its financial position and the results of its operations. The City's fiscal year is January 1<sup>st</sup> through December 31<sup>st</sup>.

**FUND** – An independent fiscal and accounting entity with a self-balancing set of accounts recording cash and/or other resources, together with all related liabilities, obligations, reserves, and equities which are segregated for the purpose of carrying on specific activities or attaining certain objectives.

**FUND BALANCE** - The difference between assets and liabilities reported in a governmental fund.

**GENERALLY ACCEPTED ACCOUNTING PRINCIPALS (GAAP)** – Uniform minimum standards and guidelines for financial accounting and reporting. They govern the form and content of the financial statements of an entity. GAAP encompasses the conventions, rules and procedures necessary to define the accepted accounting practice at a particular time. They include not only broad guidelines of general application, but also detailed practices and procedures. GAAP provide a standard by which to measure financial presentations. The primary authoritative body on the application of GAAP to state and local governments is the Governmental Accounting Standards Board.

**GOVERNMENTAL ACCOUNTING STANDARDS BOARD (GASB)** – The authoritative accounting and financial standard-setting body for government entities.

**GENERAL FUND** - Accounts for all revenues and expenditures that are not accounted for in any other fund except those required by statute. It is a fund supported by taxes, fees, and other miscellaneous revenues.

**GENERAL OBLIGATION BONDS** - Bonds for the payment of which the full faith and credit of the issuing government are pledged. G.O. Bonds can be voter approved (unlimited-tax general obligation bond-UTGO) where property owners are assessed property taxes for the debt repayment, or non-voted (limited-tax general obligation bonds-LTGO) that are authorized by the governing authority (City Council) and are paid with existing tax revenues or another source.

**INTERFUND CHARGES** – Amounts charged for the costs of central services or support functions shared across departments. They may include accounting, human services, payroll, information

technology, janitorial services and others. These costs may include not only the salaries, wages and benefits of the employees who work in these departments but the utilities, supplies, information technology, building maintenance and other costs that support these employees. Typically, such services are initially paid through the general fund or an internal service fund and charged back to the departments and programs that directly benefitted from them.

**INTERNAL SERVICE FUNDS** – These funds account for operations that provide goods or services to other departments or funds of the City or to other governmental units on a cost-reimbursement basis.

**INTERGOVERNMENTAL REVENUE** - Funds received from federal, state and other local government sources in the form of grants, shared revenues, and payments in lieu of taxes.

**LEVY** - (1) (Verb) To impose taxes, special assessments or service charges for the support of government activities. (2) (Noun) The total amount of taxes, special assessments or service charges imposed by a government.

**LIABILITY** - A debt or other legal financial obligation.

**LICENSES AND PERMITS** - Documents issued in order to regulate various kinds of businesses and other activity within the community. A degree of inspection may accompany the issuing of a license or permit, as in the case of business licenses or building permits. In most instances, a fee is charged in conjunction with the issuance of a license or permit, generally to cover the cost of administration.

**LID** - Local Improvement District or Special Assessments made against certain properties to defray part or all of the cost of a specific improvement or service deemed to primarily benefit those properties.

**LONG TERM DEBT** - Debt with a maturity of more than one year after the date of issuance.

**LIMITED TAX GENERAL OBLIGATION (LTGO) BONDS** - See General Obligation Bonds

**OPERATING BUDGET** - Plans of current expenditures and the proposed means of financing them. The annual operating budget is the primary means by which most of the financing of acquisition, spending, and service delivery activities of a government are controlled. The use of annual operating budgets is usually required by law. Even where not required by law, however, annual operating budgets are essential to sound financial management and should be adopted by every government.

**OPERATING TRANSFER** - Routine and/or recurring transfers of assets between funds.

**ORGANIZATIONAL CHART** - A graphic portrayal of relationships among positions and officials established by the City.

**PERSONNEL** - Refers to the number of full-time or part-time regular authorized positions which may be employed within the operation of the City.

**REFUNDING BONDS** - Bonds issued to retire bonds already outstanding. The refunding bonds may be sold for cash and outstanding bonds redeemed in cash, or the refunding bonds may be exchanged with holders of outstanding bonds.

**RESERVE** - (1) An account used to segregate a portion of fund balance to indicate that it is not available for expenditure; and (2) an account used to segregate a portion of fund equity as legally set aside for a specific future use.

**REVENUE** - Income received by the City in support of a program of services to the community. It includes such items as property taxes, fees, user charges, grants, fines and forfeits, interest income and miscellaneous revenue. The term designates an increase to a fund's assets from other than expense refunds, capital contributions, and residual equity transfers.

**REVENUE BONDS** - Bonds whose principal and interest are secured by and payable exclusively from earnings of an enterprise or proprietary fund.

**SALARIES AND WAGES** - Monetary compensation in the form of an annual or hourly rate of pay for hours worked.

**SERVICES AND CHARGES** - Expenditures for services other than personal services which are required by the City in the administration of its assigned functions or which are legally or morally obligating on it; such as, contracted services, utilities, printing, advertising, insurance and rental of equipment.

**SPECIAL REVENUE FUNDS** - Funds used to account for the proceeds of specific revenue sources that are legally restricted to expenditure for specific purposes.

**SUPPLIES AND MATERIALS** - Articles and commodities which are consumed or materially altered when used; such as, office supplies, motor fuel, building supplies and postage.

**TAXES** - Compulsory charges levied by a government to finance services performed for the common benefit. This term does not include specific charges made against particular persons or property for current or permanent benefits, such as special assessments. Neither does the term include charges for services rendered only to those paying such charges (e.g., sewer service charges).

**TAX RATE** - The amount of tax stated in terms of a unit of the tax base. The amount of tax levied for each \$1,000 of market valuation.

**TAX-RATE LIMIT** - The maximum rate at which a government may levy a tax. The limit may apply to taxes raised for a particular purpose or to taxes imposed for all purposes and may apply to a single government or to a class of governments operating in a particular area. Overall tax rate limits usually restrict levies for all purposes and of all governments, state and local, having jurisdiction in a given area. The tax rate limit for general purposes for the City of Des Moines is \$3.60.