

AGENDA

**DES MOINES CITY COUNCIL
FINANCE COMMITTEE
City Council Chambers
21630 11th Avenue S, Des Moines, Washington
Thursday, April 4, 2024 - 4:00 PM**

Finance Committee: Chair Matt Mahoney; Vice Chair Jeremy Nutting; JC Harris

CALL TO ORDER

AGENDA

- Item 1. FINANCE UPDATE
- Approval of committee minutes - status
 - Forecast
 - CIP Process
 - Bond proceeds investment
 - Long Term Financial Plan
 - Replacement Vehicle Assessments
- Item 2. ANIMAL CONTROL FINANCE REPORT
[Animal Control Report](#)
- Item 3. MONTHLY GENERAL FUND REPORT - FEBRUARY 2024
[2024 Monthly GF Committee Report Feb](#)

ADJOURNMENT

Animal Control

History

Animal Control Expenditures	2018	2019	2020	2021	2022	2023
SALARIES & WAGES	\$ 74,699	\$ 51,644	\$ 65,141	\$ 93,353	\$ 381	\$ -
HOLIDAY PAY OUT	-	-	-	1,539	-	-
OVERTIME	2,312	(359)	682	305	-	-
PERSONNEL BENEFITS	27,925	21,408	28,631	32,195	126	-
OFFICE AND OPERATING SUPPLIES	2,205	257	555	215	1,006	307
UNLEADED FUEL	2,656	1,794	2,209	2,346	-	1
SMALL TOOLS & EQUIPMENT	-	638	196	522		
ANIMAL CARE SERVICES	5,091	6,473	5,590	24,766	61,130	109,085
COMMUNICATION	1,477	585	549	622	1,624	1,320
	116,365	82,440	103,553	155,864	64,266	110,714
Animal License Revenue	1,970	2,161	1,950	1,550	13,533	13,351

2024 – As of February 29th

Kennel Services - \$18,333 (two invoices to CARES for \$9,167)

Annual costs of neighboring cities

Burien: \$259,000 in 2022 and \$277,700 in 2023

- Burien CARES

Seatac: \$165,000 in 2023

- King County Services

General Fund of Sources and Uses	February 2024			2024 YTD Budget vs Actual		2024
	Amended Budget	YTD Budget	YTD Actual	Amount	Percentage	Remaining Budget
Operating Revenues						
Property Tax	\$ 5,639,570	\$ 939,928	\$ 82,254	\$ (857,674)	-91%	\$ 5,557,316
Utility Tax	4,459,106	743,184	881,950	138,766	19%	3,577,156
Sales Tax	4,325,000	720,833	687,281	(33,553)	-5%	3,637,719
B+O Tax	1,440,000	240,000	454,952	214,952	90%	985,048
Franchise Fees	1,450,000	241,667	254,466	12,800	5%	1,195,534
Criminal Justice Tax	1,300,000	216,667	203,463	(13,204)	-6%	1,096,537
Gambling Tax	35,000	5,833	0	(5,833)	-100%	35,000
Leasehold Tax	240,000	40,000	50,745	10,745	27%	189,255
Taxes Subtotal	\$ 18,888,676	\$ 3,148,113	\$ 2,615,112	\$ (533,001)	-17%	\$ 16,273,564
Business Licenses and Permits	300,000	50,000	105,118	55,118	110%	194,883
Other Licenses and Permits	15,000	2,500	4,147	1,647	66%	10,853
Intergovernmental (Grants, etc.)	1,043,304	173,884	156,310	(17,574)	-10%	886,994
Charges for Services:						
General Government Services	212,944	35,491	0	(35,491)	-100%	212,944
Court	103,300	17,217	17,785	568	3%	85,515
Public Safety	83,300	13,883	13,620	(264)	-2%	69,680
Culture and Recreation	905,470	150,912	40,735	(110,177)	-73%	864,735
Red Light Running Infractions	1,200,000	200,000	178,004	(21,996)	-11%	1,021,996
Other fees and penalties	352,150	58,692	15,008	(43,684)	-74%	337,142
Fees/Charges/Fines Subtotal	\$ 4,215,468	\$ 702,578	\$ 530,725	\$ (171,853)	-24%	\$ 3,684,743
Interest Income	106,000	17,667	11,380	(6,286)	-36%	94,620
Rentals and Leases	45,000	7,500	104,779	97,279	1297%	(59,779)
Contributions and Donations	24,000	4,000	1,049	(2,951)	-74%	22,951
Miscellaneous	30,700	5,117	5,233	117	2%	25,467
Interfund Charges	1,459,291	243,215	243,215	-	0%	1,216,076
Transfers In						
Fund 114 (ARPA Fund)	1,850,617	308,436	289,594	(18,842)	-6%	1,561,023
Other Revenues Subtotal	\$ 3,515,608	\$ 585,935	\$ 655,250	\$ 69,316	12%	\$ 2,860,358
Total Operating Revenues	\$ 26,619,752	\$ 4,436,625	\$ 3,801,087	\$ (635,538)	-14%	\$ 22,818,665
Operating Expenditures						
City Council	\$ 95,981	\$ 15,997	\$ 11,925	(4,072)	-25%	84,056
City Manager/Administration	1,255,148	209,191	308,145	98,953	47%	947,003
City Clerk	854,703	142,451	120,521	(21,930)	-15%	734,182
Human Resources	407,370	67,895	36,063	(31,832)	-47%	371,308
Finance	1,334,670	222,445	215,510	(6,935)	-3%	1,119,160
Technology Services	1,618,534	269,756	377,643	107,887	40%	1,240,891
City Attorney	889,357	148,226	99,643	(48,583)	-33%	789,714
Municipal Court	1,735,021	289,170	239,881	(49,289)	-17%	1,495,140
Public Safety - Business Office	1,061,350	176,892	270,665	93,773	53%	790,685
Police	12,133,208	2,022,201	1,875,271	(146,931)	-7%	10,257,938
Community Events and Services	5,575,993	929,332	685,736	(243,597)	-26%	4,890,258
Transfers Out						
Fund 208 (2018 LTGO Bonds)	226,600	37,767	37,767	0	0%	188,833
Fund 506 (Facility Repair and Replacement)	51,000	8,500	8,500	-	0%	42,500
Total Operating Expenditures	\$ 27,238,936	\$ 4,539,823	\$ 4,287,268	\$ (252,555)	-6%	\$ 22,951,668
Total Operating Income (Loss)	\$ (619,184)	\$ (103,197)	\$ (486,180)	\$ (382,983)		

** February is month 2 of 12 = 16.7%

Notes

- **Property Tax** is primarily collected in April and October.
- **Sales Tax** through February is \$9,380 (1.39%) more than the prior year
- **B+O Tax** is exceeds budget primarily due to annual filers
- **Business Licenses** are over budget which is primarily due to annual renewals
- There is no revenue for **Gambling Tax** and **General Government Services** (Sound Transit) as that revenue is received on a quarterly basis