



# City of Des Moines, Washington

## 2024 Adopted Annual Budget





# TABLE OF CONTENTS

---

<b>Introduction</b> .....	<b>4</b>
Reader's Guide .....	5
Transmittal Letter .....	6
History of City .....	11
Demographics .....	12
Organization Chart .....	16
List of City Officials .....	19
Fund Structure .....	20
Basis of Budgeting .....	22
Financial Policies .....	23
Budget Process .....	24
<b>Budget Overview</b> .....	<b>26</b>
Staffing Levels .....	27
Index of Positions and Pay Schedules .....	34
<b>Fund Summaries</b> .....	<b>47</b>
2024 Total Fund Revenues and Expenditures .....	48
General Fund .....	62
Special Revenue Funds .....	71
Street Maintenance Fund .....	75
Street Pavement Fund .....	81
Development Fund .....	85
Police Drug Seizure Fund .....	94
Lodging Tax Fund .....	98
Affordable Housing Sales Tax Fund .....	103
American Rescue Plan Act (ARPA) Fund .....	107
Redondo Zone Fund .....	111
Waterfront Zone Fund .....	116
PBPW Automation Fee Fund .....	121
Urban Forestry Fund .....	125
Abatement Fund .....	129
Automated Speed Enforcement (ASE) Fund .....	133
Transportation Benefit District (TBD) Fund .....	138
Debt Service Funds .....	142
Capital Projects Funds .....	144
Real Estate Excise Tax (REET) 1st Quarter Fund .....	146
Real Estate Excise Tax (REET) 2nd Quarter Fund .....	150
Park Levy Fund .....	154
Park In Lieu Fund .....	158
One-Time Sales and B&O Tax Revenues Fund .....	162
Municipal Capital Improvements Fund .....	166
Transportation Capital Improvements Fund .....	171
Traffic In Lieu Fund .....	176
Traffic Impact (City-Wide) Fund .....	180



Traffic Impact (Pacific Ridge) Fund .....	184
Enterprise Funds .....	187
Marina Fund .....	188
Events and Facility Rentals Fund .....	195
Surface Water Management (SWM) Fund .....	200
Internal Service Funds .....	209
Equipment Rental Operations Fund .....	211
Equipment Rental Replacement Fund .....	216
Facility Repair & Replacement Fund .....	222
Computer Replacement Fund .....	227
Self-Insurance Fund .....	232
Unemployment Insurance Fund .....	236
<b>Departments .....</b>	<b>240</b>
General Fund .....	241
City Council .....	247
City Manager .....	250
Finance .....	254
Information Technology .....	257
Legal .....	260
Municipal Court .....	263
Public Safety Contract Services .....	266
Police .....	268
Public Works .....	272
Community Events and Services .....	275
Community Development (Planning and Building) .....	279
<b>Appendix .....</b>	<b>282</b>
Glossary .....	283

---

# INTRODUCTION

---



## Reader's Guide

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

### **Section 1: Introduction**

This section begins with a message from the City Manager presenting the 2024 Annual Budget. The letter details the city's priorities and issues the city is facing in the 2024 budget. Following the City Manager's budget message are sections providing important background information about the City of Des Moines, including City Officials and general information about the city and its history.

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

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

### **Section 3: Fund Summaries**

This section provides an overview of all funds budgeted for 2024. It reviews the City's overall financial picture, revenue and expenditure estimates, and financial forecasts for the upcoming year. This section includes charts illustrating revenues by fund and type.

### **Section 4: Funding Sources**

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

General Fund

Special Revenue Funds

Capital Project Funds

Marina Fund

Events and Facility Rentals Fund

Surface Water Management Fund

Internal Service Funds

### **Section 5: Departments**

This section provides the 2024-2028 forecast for the General Fund, as well as details for the individual departments within the General Fund.

## Transmittal Letter

### Honorable Mayor and Council:

On behalf of the entire management team, I am pleased to submit the budget for fiscal year 2024. 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 impacting the City.

### Macroeconomic Perspective

#### Highlights:

- Consistent inflationary pressure nationally
- The Federal Reserve has implemented a strategy to increase the interest rate structure, simultaneously attempting to provide the national economy with a "soft landing."
- These efforts are intended to reduce the hardship and extremity of the intended reduction in economic activity.

A strange phenomenon is that the labor market remains robust, even in the face of rising interest rates and the anticipation that the interest rate structure will continue to increase. Impacts resulting from the current economic environment include a significant increase in the cost of goods, especially building and construction materials.

For the City, this means that recruitment for specific jobs remains very competitive and the emphasis on maintaining and enhancing job retention becomes increasingly important.

One area where there has been a decline in activity has been in the housing market, where it is presumed higher interest rates have both reduced those eligible to afford housing costs, and made an investment in homeownership less attractive.

### Microeconomic Dynamics

The City's financial picture has been challenged both by the COVID pandemic and the ongoing recovery process from that contagion.

The City employed a strategy designed to retain our workforce throughout the pandemic in anticipation of the pandemic ending or lessening at some point. With appropriate staff in place, returning to normal operations and providing services and programs to the public quickly was the objective. In order to do so required not disrupting our labor force, which would negatively impact our ability to return to normal.

In 2024, the primary impacts on strategies to effectively balance the City budget are related to attraction of potential employees, retention of our existing employees and succession planning for ongoing attrition.

At the same time, revenues, in certain areas, have not returned to pre-COVID levels, putting pressure on the City budget. In retaining the expenditure structure, workforce, and staff expertise throughout the pandemic, the City was able to respond quickly to changing conditions.

Significantly, inflation grew at high levels (as we observed in 2023, the Consumer Price Index, released by the federal government, exceeded 9% in April and June of 2022) and the City, in order to remain competitive in the work force and retain current employees, provided an 8% Cost of Living Adjustment in 2023 that stressed our budget capacity. What you will see in the recommended 2024 budget are a number of steps we are taking to assure a balanced budget with reserves consistent with City Council policy.

In August 2023, the City received the Innovation in Local Government Award, focusing on Sustainability Programs from the Washington Association of City and County Managers. It was an honor to receive this award, being the only city in the state, this year, to receive it. Our emphasis on innovation and creativity were evident in the use of COVID relief funds and the use of American Rescue Plan Act resources.

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

### **2024 Budget Approach**

Given the complexity and constraints discussed above, a clear strategy to address challenges is essential. Our City's organizational culture faces challenges especially related to our workforce composition and attrition. One strata of our workforce are long-term employees who, within the next five years, will retire from city government. Although a normal dynamic in the course of operating any business, attrition heightens the loss of institutional memory.

Needing to emphasize strategies to minimize the impact of retirements, the City has engaged in comprehensive succession planning during the past 6 years. This process, although appropriate, has been challenged by attrition, the COVID pandemic, and the general society-wide labor shortage. In order to address these employment challenges, the 2024 budget identifies two critical strategies. These strategies, first articulated in the 2023 budget and continued in the 2024 budget, are enhanced technology and safety in the workplace.

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

Our Municipal Court has also adapted a number of virtual communication elements that allow for improved access to the justice system via virtual hearings for defendants.

In 2024, we anticipate continuing our review and utilization of technology as we resume many of the in-person functionalities our government provides. We will be evaluating ways to increase convenience and efficiencies for our community and businesses through technological innovation.

## *Safety*

A primary consideration within our city government is to assure the safety of our employees and, as a result, the safety of our community. This was a primary lesson learned from our response to the pandemic. Many different protocols and actions (based on national, state and regional standards) were implemented to maintain employee safety. Assuring safety in this day and age is a far-reaching dynamic. It includes preparation for emergency procedures that could be associated with an active shooter in City Hall or anywhere else in our city. This type of preparation can include panic buttons for those in contact with the public; installation of safety glass in any vulnerable areas of city facilities; and practicing emergency management procedures to utilize them in the face of an immediate threat.

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

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

Our current budget tries to anticipate understaffing, vacancies and lingering COVID impacts. In addition to the strategies outlined above, the City Administration is working to establish appropriate career paths for our workforce. This will provide opportunities for career path growth and encourage worker retention.

One significant policy recommendation will be to establish a new Enterprise Fund (an Enterprise Fund is based on a specific business model utilized in government) for City events and facilities. The value of an enterprise fund is that expenditures must be matched with revenue. The fund will enhance transparency and accountability. Creating an Enterprise Fund for Events and Facility Rentals, offers opportunities to maximize revenue from the private use of City facilities and through the sponsoring of events.

## **Financial History and Outlook**

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

In 2014, the Washington State Auditor issued a finding that described the city’s precarious situation. (A finding by the auditor expressed 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:

1. A gap existed between structural expenditures (more) and structural revenue (less). The use of one-time money to cover this gap.
2. 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 is endangered. This was the position the City was in when this audit finding was issued in 2014.

Over the past eight years, the City has made tremendous strides in improving its finances. The City has received the Government Finance Officers Association Award for Excellence for our preparation of the Comprehensive Annual Financial Report from 2017 through 2021.

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. In October, the City issued \$25.1 million in bonds. The bonds were sold at an interest rate of just less than 4.9%. This positive outcome for the City was based on our strong bond rating and the bond market's positive view of the City's financial future.

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.

Assumptions about the degree and direction of growth moving into 2024 are based upon information from the Washington State Economic Forecast Council.

**The 2024 Preliminary Annual Budget includes a statutory 1% increase in the property tax levy for existing residents and businesses.** The City had preserved the previous "bank" levy capacity from 2021 and 2022 for use at some future date. These banked funds are recommended to be utilized in balancing the 2024 budget and fund balance in the "out years," of 2026, 2027, and 2028. As stated above, the increase in CPI and resulting increased cost of our workforce, it is recommended to levy the statutory 1% for 2024.

### **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.

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

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

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

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

## History of City

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

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

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

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

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

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

# Population Overview



TOTAL POPULATION

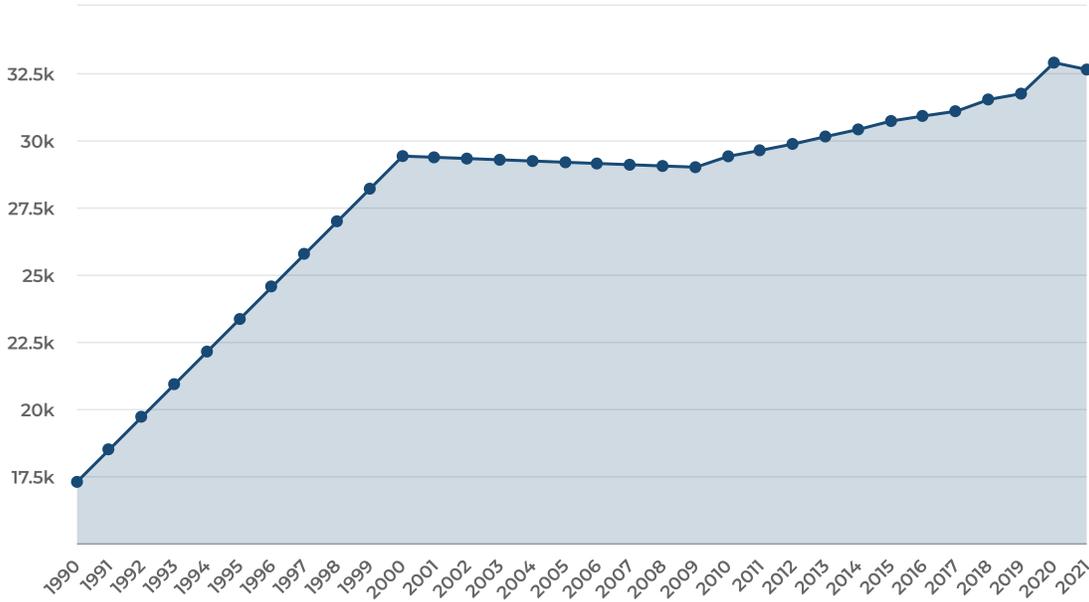
**32,631**

▼ **.8%**  
vs. 2020

GROWTH RANK

**130** out of **286**

Municipalities in Washington



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



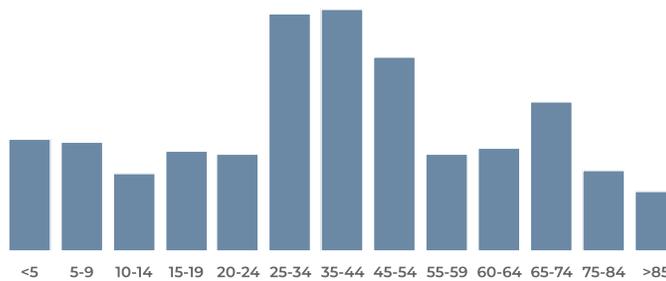
DAYTIME POPULATION

**25,663**

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

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

## POPULATION BY AGE GROUP



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

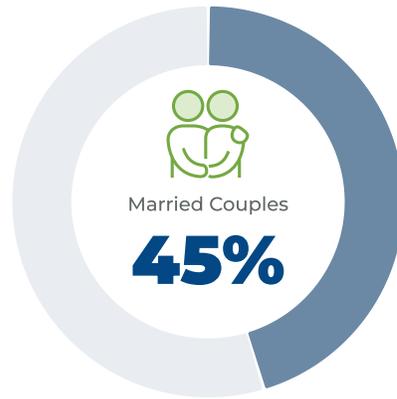
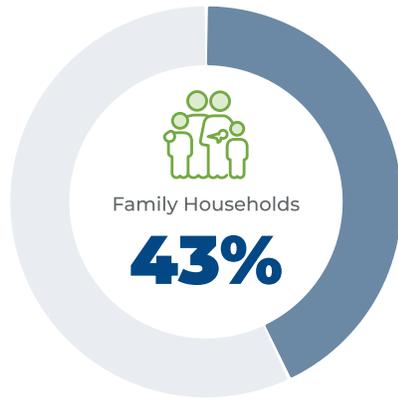
\* Data Source: American Community Survey 5-year estimates

# Household Analysis

TOTAL HOUSEHOLDS

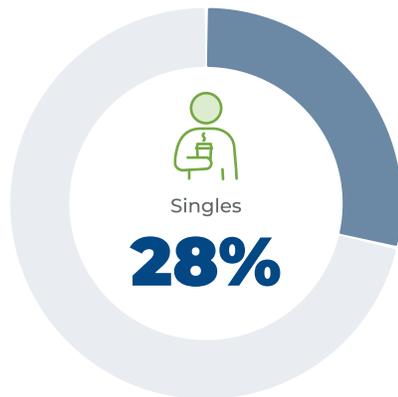
# 12,268

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



▼ **10%**

lower than state average



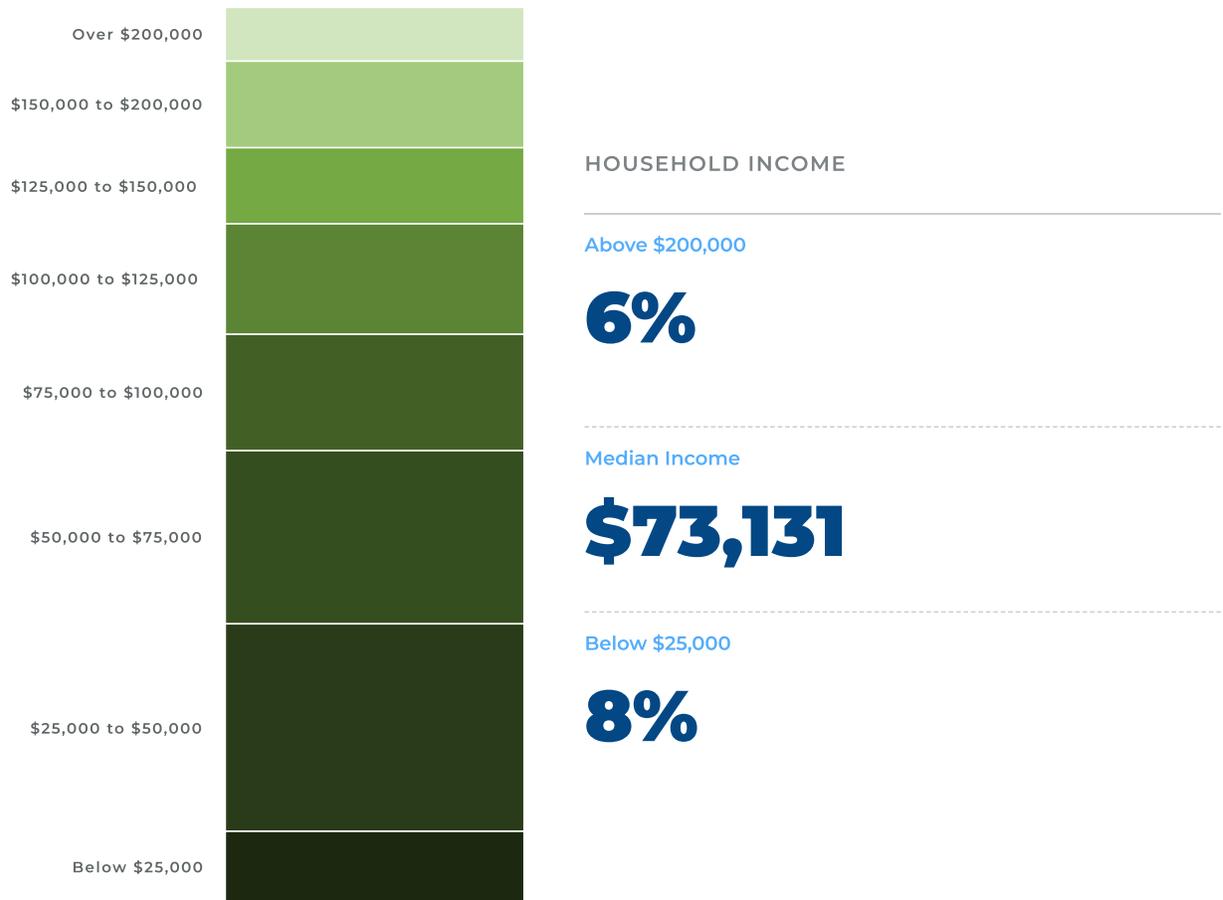
▲ **6%**

higher than state average

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

## Economic Analysis

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

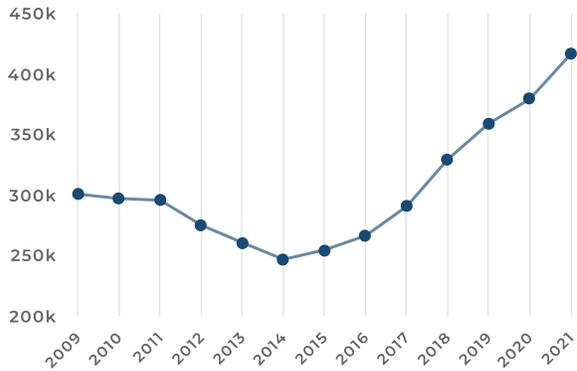


\* Data Source: American Community Survey 5-year estimates

# Housing Overview



2021 MEDIAN HOME VALUE  
**\$416,500**



\* Data Source: 2021 US Census Bureau (<http://www.census.gov/data/developers/data-sets.html>), American Community Survey. Home value data includes all types of owner-occupied housing.

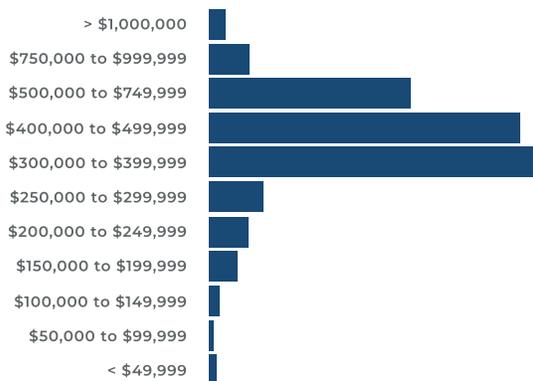
## HOME OWNERS VS RENTERS

Des Moines State Avg.



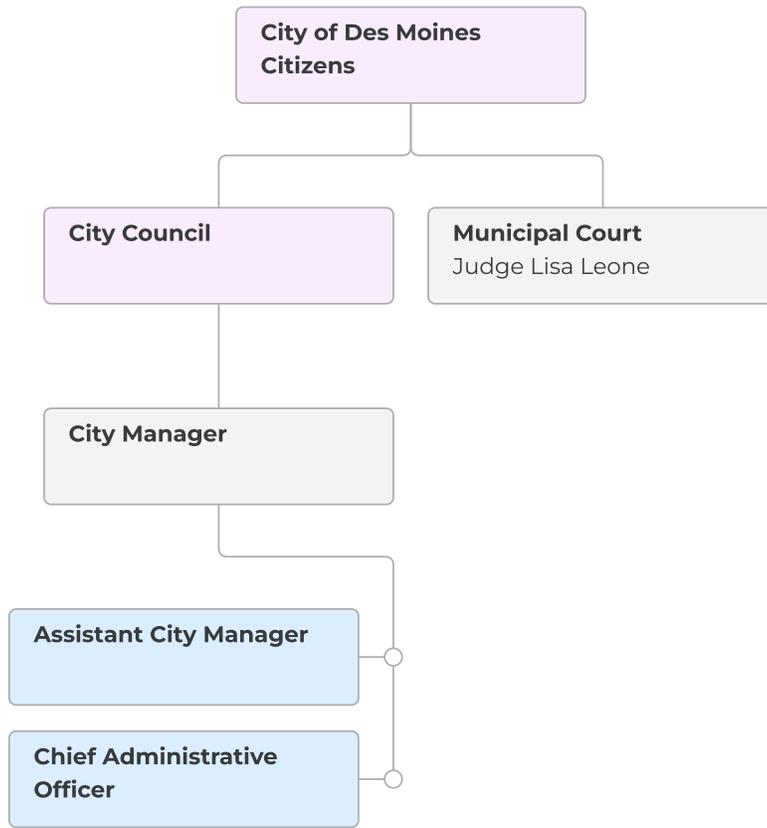
\* Data Source: 2021 US Census Bureau (<http://www.census.gov/data/developers/data-sets.html>), American Community Survey. Home value data includes all types of owner-occupied housing.

## HOME VALUE DISTRIBUTION



\* Data Source: 2021 US Census Bureau (<http://www.census.gov/data/developers/data-sets.html>), American Community Survey. Home value data includes all types of owner-occupied housing.

# Organization Chart



## City Manager and Direct Reports



## Assistant City Manager and Direct Reports



# Chief Administrative Officer and Direct Reports



## City Council

*Matt Mahoney*

*Traci Buxton*

*Jeremy Nutting*

*JC Harris*



*Vic Pennington*



*Gene Achziger*



*Harry Steinmetz*

## List of City Officials

**Mayor:** Matt Mahoney

**Deputy Mayor:** Traci Buxton

### Administrative Officials

City Manager..... Michael Matthias  
Assistant City Manager..... Adrienne Johnson-Newton  
Chief Administrative Officer..... Bonnie Wilkins  
City Clerk..... Taria Keane  
City Attorney..... Tim George  
Police Chief..... Tim Gately  
Finance Director..... Jeff Friend  
Harbormaster..... Scott Wilkins  
Municipal Court Judge..... Lisa Leone  
Public Works Director..... Andrew Merges  
Community Development Director..... Denise Lathrop  
Community Events and Facility Rentals Director..... Nicole Nordholm

# Fund Structure

## ORDER OF FUND PRESENTATION

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

## GENERAL FUND

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

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

## SPECIAL REVENUE FUNDS

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

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

## **DEBT SERVICE FUNDS**

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

- **REET 1 Debt Service Fund (201)**
- **REET 2 Debt Service Fund (202)**
- **2023 LTGO Bonds (203)**
- **2018 Limited Tax Obligation Bond Debt Service Fund (208)**

## **CAPITAL PROJECT FUNDS**

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

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

These funds are funding sources for capital projects:

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

## **ENTERPRISE FUNDS**

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

- **Marina Fund (401)**
- **Events and Facility Rentals (420)**
- **Surface Water Management Fund (450)**

## **INTERNAL SERVICE FUNDS**

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

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

## Basis of Budgeting

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

## Financial Policies

### **GENERAL FUND:**

***One-Time Revenues Policy (Des Moines Municipal Code (DMMC) 3.100.030).*** Ordinance 1637 which was adopted December 15, 2015 in conjunction with Ordinance 1561, passed on December 13, 2012, which requires the General Fund to transfer all of the sales tax and business & occupation tax revenues received by the city from development projects with a total value exceeding \$15,000,000 to the Capital Improvement funds to be used for projects consistent with the purposes of that fund. These "one-time" revenues cannot be used to fund General Fund operating expenditures.

***Ending Fund Balance Policy (DMMC 3.08.010 - 16.67% Reserve).*** Ordinance 1703 directs the City Manager to establish expenditure policies that will result in a general fund unrestricted ending balance or operating reserve of no less than two months (amounting to 16.67%) of the recurring operating expenditures for each fiscal year. The 2023 Budget provides for an ending fund balance of approximately \$4,362,404 or 17.23%, thereby meeting this requirement.

### **DEBT POLICIES (DMMC 3.080.020)**

The following debt management policies are adopted:

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

# Budget Process

## BUDGET DEVELOPMENT

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

## PREPARING THE BUDGET

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

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

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

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

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

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

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

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

Included in the 2024 Preliminary Annual Budget are the annual operating expenditures and estimated revenues, as well as the calendar year appropriation of the projects. The budget for capital funds is based on the six-year 2024-2029 Capital Improvement Plan, which was adopted at the September 28, 2023 City Council meeting by Resolution No. 1463. 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 2024 Annual Budget before December 31st.

### **ADOPTING THE BUDGET**

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

### **MONITORING THE BUDGET**

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

### **AMENDING THE BUDGET**

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

---

# BUDGET OVERVIEW

---



# Staffing Levels

Staffing levels are displayed for the years 2021, 2022, 2023 and 2024, by fund.

GENERAL FUND					
STAFFING LEVELS					
POSITION	NUMBER OF EMPLOYEES				
	2021	2022	2023	2023 ADJ	2024
<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
Assisstant City Manager	-	-	-	-	1.00
Executive Director of Marina Redevelopment	1.00	1.00	0.50	-	-
Chief Strategic Officer	0.50	0.25	-	-	-
Land Use Planner I-II/Economic Manager	-	0.50	0.50	-	-
Director of Emergency Preparedness & Safety Officer	-	1.00	1.00	1.00	1.00
Emergency Preparedness Manager	1.00	-	-	-	-
Human Resources Director	1.00	1.00	1.00	1.00	-
Human Resources Intern (Limited Term)	0.50	0.75	0.75	0.33	0.33
Human Resources Analyst	-	-	1.00	1.00	1.00
Human Resources Analyst (Limited Term)	-	1.00	1.00	1.00	1.00
Chief Administrative Officer	-	1.00	1.00	1.00	1.00
City Clerk/Communication Director	1.00	-	-	-	-
City Clerk	-	1.00	1.00	1.00	1.00
Deputy City Clerk	1.00	-	-	-	1.00
Public Records Specialist	1.00	1.00	1.00	1.00	-
Administrative Assistant II	-	-	-	-	1.00
City Hall Office Specialist	1.00	1.00	1.00	1.00	-
City Hall Front Desk Assistant	-	0.60	0.60	-	-
Management Analyst	0.10	0.60	0.60	1.00	1.00
<b>Total City Manager</b>	<b>9.10</b>	<b>11.70</b>	<b>11.95</b>	<b>10.33</b>	<b>10.33</b>
<b>FINANCE</b>					
Finance Director	1.00	1.00	1.00	1.00	1.00
Deputy Finance Director	1.00	1.00	1.00	-	-
Financial Operations Manager	-	-	-	1.00	1.00
Tax Manager/Systems Auditor	-	-	-	-	1.00
Senior Accountant	1.00	1.00	1.00	1.00	-
Senior Accounting Specialist	-	-	-	-	-
Extra Hire - Senior Accounting Specialist	0.50	-	-	-	-
Staff Accountant	2.00	2.00	2.00	2.00	2.00
Staff Accountant (Limited Term)	-	0.50	0.50	-	-
Accounting Intern - Extra Hire	0.50	0.50	0.50	0.50	0.50
Payroll & Benefits Specialist	-	1.00	1.00	1.00	1.00
Payroll Accountant	1.00	-	-	-	-
Acctg Specialist - Accts Payable	1.00	1.00	1.00	-	-
Senior Accounting Specialist	-	-	-	1.00	1.00
<b>Total Finance</b>	<b>8.00</b>	<b>8.00</b>	<b>8.00</b>	<b>7.50</b>	<b>7.50</b>

STAFFING LEVELS					
POSITION	NUMBER OF EMPLOYEES				
	2021	2022	2023	2023 ADJ	2024
<b>INFO TECHNOLOGY</b>					
IT Director	-	-	-	1.00	1.00
IT Operations Supervisor	-	-	-	1.00	1.00
Information Services Manager	1.00	1.00	1.00	-	-
IT Systems Administrator	1.00	1.00	2.00	1.00	1.00
Business Support Analyst	-	-	-	1.00	1.00
IT Technician	1.00	1.00	1.00	-	-
<b>Total Info Technology</b>	<b>3.00</b>	<b>3.00</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</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
Deputy Prosecuting Attorney	-	1.00	1.00	1.00	1.00
Domestic Violence Advocate	0.40	0.40	0.40	0.40	0.40
Paralegal(s)	1.17	0.42	0.42	0.42	0.42
Legal Intern	0.25	-	-	-	-
<b>Total Legal</b>	<b>4.82</b>	<b>4.82</b>	<b>4.82</b>	<b>4.82</b>	<b>4.82</b>
<b>MUNICIPAL COURT</b>					
Judge	0.80	0.80	0.80	0.80	0.80
Director of Court Administration	-	1.00	1.00	1.00	1.00
Court Administrator	1.00	-	-	-	-
Court Operations Supervisor	1.00	1.00	1.00	1.00	1.00
Lead Court Clerk	1.00	-	-	-	-
Court Clerks	4.00	4.00	4.00	5.00	5.00
Court Clerk (Limited Term)	1.00	1.00	1.00	-	-
Court Marshal	0.60	1.60	1.60	1.60	2.00
Support Services Administrator	1.00	1.00	1.00	-	-
Support Services Specialist	1.00	1.00	1.00	2.00	2.00
<b>Total Municipal Court</b>	<b>11.40</b>	<b>11.40</b>	<b>11.40</b>	<b>11.40</b>	<b>11.80</b>

STAFFING LEVELS					
POSITION	NUMBER OF EMPLOYEES				
	2021	2022	2023	2023 ADJ	2024
<b>POLICE</b>					
Chief of Police	1.00	1.00	1.00	1.00	1.00
Assistant Chief of Police	1.00	2.00	2.00	2.00	2.00
Executive Support	1.00	1.00	1.00	1.00	1.00
Commander	1.00	1.00	1.00	-	-
Sergeant - Detectives	1.00	1.00	1.00	1.00	1.00
Street Crimes - Detectives	2.00	2.00	2.00	2.00	2.00
Patrol Officers - Detectives	5.00	5.00	5.00	5.00	5.00
Traffic Enforcement Officer	1.00	1.00	1.00	1.00	1.00
ATF Violent Crime Detectives	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	3.00	3.00	4.00	4.00
Patrol Officers - Patrol	16.00	16.00	16.00	18.00	18.00
Patrol Officers - Patrol (ARPA)	-	2.00	2.00	2.00	2.00
Crisis Response Specialist - (ARPA)	-	2.00	2.00	1.00	1.00
Community Service Officer	2.00	2.00	2.00	2.00	2.00
Animal Control Officer	1.00	-	-	-	-
Crime Analyst	-	-	-	-	1.00
Digital and Field Evidence Specialist	0.50	1.00	1.00	1.00	1.00
Record Supervisor	1.00	1.00	1.00	1.00	1.00
Record Specialists	5.00	5.00	5.00	5.00	5.00
<b>Total Police</b>	<b>45.50</b>	<b>49.00</b>	<b>49.00</b>	<b>49.00</b>	<b>50.00</b>
<b>PLANNING, BUILDING &amp; PUBLIC WORKS (PBPW) TAX BASED</b>					
<b>Planning, Building &amp; Permits</b>					
Community Development Director	-	0.50	0.50	0.50	0.50
Planning & Development Svcs Mgr	1.00	0.50	0.50	-	-
Building Official	1.00	1.00	1.00	1.00	1.00
Senior Plans Examiner - Extra Hire	-	-	-	0.42	0.42
Land Use Planner I-II/Economic Manager	-	0.25	0.25	-	-
Permit Coordinator	1.30	1.30	1.30	0.30	0.30
<b>Total Planning, Building &amp; Permits</b>	<b>3.30</b>	<b>3.55</b>	<b>3.55</b>	<b>2.22</b>	<b>2.22</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
Assitant Maintenance Superintendent	-	-	-	-	0.30
Senior Maint Lead - Facilities	1.00	1.00	1.00	1.00	1.00
Senior Maint Lead - Parks	1.00	1.00	1.00	1.00	1.00
Maintenance Specialist - Parks	1.00	1.00	1.00	1.00	1.00
Maintenance Specialist - Facilities	-	-	-	1.00	1.00
Maint Worker - Parks	5.00	5.00	5.00	5.00	5.00
Maint Worker - Facilities	0.50	1.00	1.00	1.00	1.00
Admin Assistant II	0.12	0.12	0.12	0.12	0.12
Plant Care Specialist - Extra Hire	-	0.45	0.45	0.45	0.45
<b>Total Public Works Maintenance</b>	<b>9.02</b>	<b>9.97</b>	<b>9.97</b>	<b>10.97</b>	<b>11.27</b>



STAFFING LEVELS					
POSITION	NUMBER OF EMPLOYEES				
	2021	2022	2023	2023 ADJ	2024
<b>Engineering &amp; CIP Services</b>					
Public Works Director	0.20	0.20	0.20	0.20	0.20
City Engineer	0.25	0.25	0.25	0.25	0.25
Principal Engineer	-	-	-	-	0.50
Engineering Inspector	0.05	0.05	0.05	0.05	0.05
Civil Engineer I	0.90	0.90	0.90	-	-
Civil Engineer II	0.10	0.10	0.10	0.50	-
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>1.06</b>	<b>1.06</b>
<b>Total Planning, Building &amp; Public Works Tax Based</b>	<b>13.88</b>	<b>15.08</b>	<b>15.08</b>	<b>14.25</b>	<b>14.55</b>
<b>COMMUNITY EVENTS AND SERVICES</b>					
<b>Administration</b>					
Community Events and Services Director	-	-	-	-	0.25
Parks, Recreation, and Senior Services Director	1.00	1.00	1.00	1.00	-
Assistant Parks & Recreation Director	0.50	0.40	0.40	-	-
Program Coordinator - Recreation	-	-	-	1.00	1.00
Program Support Specialist	-	-	-	1.00	1.00
Recreation Manager	-	0.40	0.40	1.00	1.00
Assistant Recreation Manager	-	-	-	1.00	1.00
Field Supervisor - Extra Hire	-	-	-	0.50	0.50
Office Attendant	-	-	-	0.50	0.50
<b>Total Administration</b>	<b>1.50</b>	<b>1.80</b>	<b>1.80</b>	<b>6.00</b>	<b>5.25</b>
<b>Recreation Program</b>					
Assistant Parks Director	0.10	0.30	0.30	-	-
Recreation Manager	1.00	0.30	0.30	-	-
Assistant Recreation Manager	1.00	1.00	1.00	-	-
Office Specialist	1.00	1.00	1.00	-	-
Recreation Specialist	1.00	1.00	1.00	-	-
Recreation Instructor	-	-	-	0.48	0.48
Extra-Hire Recreation Leader	3.28	3.28	3.28	3.28	3.28
Extra-Hire Referees	0.79	0.79	0.79	0.79	0.79
Extra-Hire Scorekeepers	-	-	-	1.00	1.00
Extra-Hire Office/Field Attendant	1.51	1.51	1.51	-	-
<b>Total Recreation Program</b>	<b>9.68</b>	<b>9.18</b>	<b>9.18</b>	<b>5.55</b>	<b>5.55</b>
<b>Senior Services</b>					
Assistant Parks Director	0.40	0.30	0.30	-	-
Recreation Manager	-	0.30	0.30	-	-
Program Assistant	1.00	1.00	1.00	-	-
Program Support Specialist	-	-	-	1.00	1.00
Department Aide - Kitchen Assistant - Extra Hire	-	-	-	1.00	1.00
Management Analyst - Human Svcs	0.60	0.60	0.60	-	-
<b>Total Senior Services</b>	<b>2.00</b>	<b>2.20</b>	<b>2.20</b>	<b>2.00</b>	<b>2.00</b>
<b>Total Community Events and Services</b>	<b>13.18</b>	<b>13.18</b>	<b>13.18</b>	<b>13.55</b>	<b>12.80</b>
<b>Total General Fund</b>	<b>115.88</b>	<b>123.18</b>	<b>124.43</b>	<b>121.85</b>	<b>122.80</b>

STAFFING LEVELS					
POSITION	NUMBER OF EMPLOYEES				
	2021	2022	2023	2023 ADJ	2024

STREET MAINTENANCE FUND					
Public Works Director	0.15	0.15	0.15	0.15	0.15
Senior Engineer - Extra Hire	-	0.24	0.24	0.24	0.24
City Engineer	0.05	0.05	0.05	0.05	0.05
GIS Analyst	0.30	0.30	0.30	0.30	0.30
Maintenance Superintendent	0.30	0.30	0.30	0.30	0.30
Assistant Maintenance Superintendent	-	-	-	-	0.30
Senior Maintenance 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>5.19</b>	<b>5.19</b>	<b>5.19</b>	<b>5.49</b>

DEVELOPMENT FUND					
<b>Planning, Building &amp; Permits</b>					
Chief Strategic Officer	0.50	-	-	-	-
Community Development Director	-	0.50	0.50	0.50	0.50
Planning & Development Services Manager	-	0.50	0.50	1.00	1.00
Senior Planner	-	1.00	1.00	1.00	1.00
Principal Planner	1.00	1.00	1.00	-	-
Land Use Planner II	2.00	0.25	0.25	-	-
Land Use Planner I	-	1.00	1.00	2.00	2.00
Building Official (In-Training)	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	-	-
Electrical/Bldg Inspector/Plans Exam	1.00	1.00	1.00	1.00	1.00
Plans Examiner/Building Inspector	1.00	1.00	1.00	2.00	2.00
Permit Coordinator	0.70	0.70	0.70	1.70	1.70
GIS Analyst	0.15	0.15	0.15	0.15	0.15
Extra-Hire Permit Counter Assistant	1.00	1.00	1.00	-	-
<b>Total Planning, Building &amp; Permits</b>	<b>10.35</b>	<b>11.10</b>	<b>11.10</b>	<b>10.35</b>	<b>10.35</b>
<b>Engineering &amp; CIP Services</b>					
Public Works Director	0.40	0.40	0.40	0.40	0.40
City Engineer	0.70	0.70	0.70	0.70	0.70
Principal Engineer	-	-	-	-	0.50
Senior Engineer - Extra Hire	-	0.24	0.24	0.24	0.24
Surface Water/Environ Engrng Mgr	0.10	0.10	0.10	-	-
Capital Improvement Projects Mgr	1.00	1.00	1.00	1.00	1.00
Administrative Coordinator (Sound Transit)	-	1.00	1.00	-	-
Civil Engineer I	0.10	-	-	1.00	1.00
Civil Engineer II	0.90	1.00	1.00	0.50	-
Civil Engineer I (Sound Transit)	1.00	1.00	1.00	1.00	1.00
Engineering Technician (Sound Transit)	1.00	-	-	-	-
Engineering Inspector	0.95	0.95	0.95	0.95	0.95
GIS Analyst	0.15	0.15	0.15	0.15	0.15
Admin Assistant II	0.20	0.20	0.20	0.20	0.20
<b>Total Engineering &amp; CIP Services</b>	<b>6.50</b>	<b>6.74</b>	<b>6.74</b>	<b>6.14</b>	<b>6.14</b>
<b>Total Development Fund</b>	<b>16.85</b>	<b>17.84</b>	<b>17.84</b>	<b>16.49</b>	<b>16.49</b>



STAFFING LEVELS					
POSITION	NUMBER OF EMPLOYEES				
	2021	2022	2023	2023 ADJ	2024

MARINA FUND					
Harbormaster	1.00	1.00	1.00	1.00	1.00
Assistant Harbormaster	1.00	1.00	1.00	1.00	1.00
Office Assistant	1.00	1.00	1.00	-	-
Office Specialist	-	1.00	1.00	2.00	2.00
Senior Maintenance Lead	1.00	1.00	1.00	2.00	2.00
Marina Environmental & Operations Specialist	1.00	1.00	1.00	1.00	1.00
Harbor Attendant	4.00	4.00	4.00	3.00	3.00
Intern - Extra Hire	0.66	-	-	-	-
Department Aide - Extra Hire	-	-	-	0.50	0.50
Harbor Aide - Extra Hire	1.72	1.72	2.00	1.00	1.00
<b>Total Marina Fund</b>	<b>11.38</b>	<b>11.72</b>	<b>12.00</b>	<b>11.50</b>	<b>11.50</b>

EVENTS AND FACILITY RENTALS FUND					
Community Events and Services Director	-	-	-	-	0.75
Events & Facilities Manager	1.00	1.00	1.00	1.00	1.00
Senior Event Planner	1.00	1.00	1.00	1.00	1.00
Events and Facility Coordinator Assistant	1.00	1.00	1.00	1.00	1.00
Lead Facility Attendant	0.25	0.25	0.25	0.25	0.25
Facility Attendant - Extra Hire	2.00	2.00	2.00	2.00	2.00
Department Aide - Extra Hire	1.00	1.00	1.00	1.00	1.00
<b>Total Events and Facilities Rental</b>	<b>6.25</b>	<b>6.25</b>	<b>6.25</b>	<b>6.25</b>	<b>7.00</b>

SURFACE WATER MANAGEMENT FUND					
Public Works Director	0.10	0.10	0.10	0.10	0.10
Administrative Assistant	0.40	0.40	0.40	0.40	0.40
Surface Water/Environmnt Engrng Mgr	0.90	0.90	0.90	1.00	1.00
Civil Engineer I	-	1.00	1.00	1.00	1.00
Civil Engineer II	1.00	1.00	1.00	1.00	1.00
GIS Administrator	0.40	0.40	0.40	0.40	0.40
Engineering Technician	2.00	2.00	2.00	2.00	2.00
Senior Engineer - Extra Hire	-	0.12	0.12	0.12	0.12
Asset Program Coordinator	1.00	-	-	-	-
Maintenance Superintendent	0.30	0.30	0.30	0.30	0.30
Assistant Maintenance Superintendent	-	-	-	-	0.30
Senior Maintenance Lead	1.00	1.00	1.00	1.00	1.00
Maintenance Specialist	1.00	1.00	1.00	1.00	1.00
Maintenance Worker	4.00	4.00	4.00	4.00	4.00
<b>Total Surface Water Management Fund</b>	<b>12.10</b>	<b>12.22</b>	<b>12.22</b>	<b>12.32</b>	<b>12.62</b>

STAFFING LEVELS					
POSITION	NUMBER OF EMPLOYEES				
	2021	2022	2023	2023 ADJ	2024
<b>EQUIPMENT RENTAL FUND</b>					
Public Works Director	0.05	0.05	0.05	0.05	0.05
Administrative Assistant II	0.07	0.07	0.07	0.07	0.07
Maintenance Superintendent	0.10	0.10	0.10	0.10	0.10
Assistant Maintenance Superintendent	-	-	-	-	0.10
Lead Mechanic	1.00	1.00	1.00	1.00	1.00
Mechanic	0.50	1.00	1.00	1.00	1.00
<b>Total Equipment Rental Fund</b>	<b>1.72</b>	<b>2.22</b>	<b>2.22</b>	<b>2.22</b>	<b>2.32</b>
<b>Total Other Funds</b>	<b>53.25</b>	<b>55.44</b>	<b>55.72</b>	<b>53.97</b>	<b>55.42</b>
<b>GRAND TOTAL</b>	<b>169.13</b>	<b>178.62</b>	<b>180.15</b>	<b>175.82</b>	<b>178.22</b>
<b>Total Regular &amp; Part-time FTEs</b>	<b>156.67</b>	<b>166.27</b>	<b>167.52</b>	<b>164.28</b>	<b>166.68</b>
<b>Total Extra Hires/Seasonal FTEs</b>	<b>12.46</b>	<b>12.35</b>	<b>12.63</b>	<b>11.54</b>	<b>11.54</b>
	<b>169.13</b>	<b>178.62</b>	<b>180.15</b>	<b>175.82</b>	<b>178.22</b>



# Index of Positions and Pay Schedules

2024					
City of Des Moines - Index of Positions and Pay Schedule					
Directors and City Manager					

Grade/ Rank	Positions	Step/Level	Hourly Rate	Semi- Monthly Salary	Annual Salary
D-30	Director of Emergency Management	Step 1	53.9739	4,677.92	112,270.00
		Step 2	56.6752	4,912.04	117,889.00
		Step 3	59.5117	5,157.88	123,789.00
		Step 4	62.4908	5,416.08	129,986.00
		Step 5	65.6187	5,687.17	136,492.00
D-31		Step 1	56.1334	4,865.08	116,762.00
		Step 2	58.9429	5,108.58	122,606.00
		Step 3	61.8885	5,363.88	128,733.00
		Step 4	64.9821	5,632.00	135,168.00
		Step 5	68.2320	5,913.67	141,928.00
D-32		Step 1	58.3742	5,059.29	121,423.00
		Step 2	61.2924	5,312.21	127,493.00
		Step 3	64.3595	5,578.04	133,873.00
		Step 4	67.5753	5,856.75	140,562.00
		Step 5	70.9540	6,149.58	147,590.00
D-33		Step 1	60.7102	5,261.75	126,282.00
		Step 2	63.7433	5,524.63	132,591.00
		Step 3	66.9320	5,801.00	139,224.00
		Step 4	70.2767	6,090.88	146,181.00
		Step 5	73.7905	6,395.42	153,490.00
D-34	Director of Court Administration	Step 1	63.1409	5,472.42	131,338.00
		Step 2	66.2961	5,745.88	137,901.00
		Step 3	69.6132	6,033.38	144,801.00
		Step 4	73.0933	6,335.00	152,040.00
		Step 5	76.7495	6,651.88	159,645.00
D-35	Community Events and Services Director	Step 1	65.6662	5,691.29	136,591.00
		Step 2	68.9498	5,975.88	143,421.00
		Step 3	72.3958	6,274.54	150,589.00
		Step 4	76.0182	6,588.50	158,124.00
		Step 5	79.8162	6,917.67	166,024.00
D-36	Chief Administrative Officer Information Technology Director	Step 1	68.2931	5,918.96	142,055.00
		Step 2	71.7054	6,214.71	149,153.00
		Step 3	75.2938	6,525.71	156,617.00
		Step 4	79.0580	6,851.96	164,447.00
		Step 5	83.0118	7,194.63	172,671.00
D-37	Harbormaster Community Development Director	Step 1	71.0285	6,156.04	147,745.00
		Step 2	74.5827	6,464.08	155,138.00
		Step 3	78.3134	6,787.42	162,898.00
		Step 4	82.2266	7,126.58	171,038.00
		Step 5	86.3361	7,482.75	179,586.00



**2024**  
**City of Des Moines - Index of Positions and Pay Schedule**  
**Directors and City Manager**

<b>Grade/ Rank</b>	<b>Positions</b>	<b>Step/Level</b>	<b>Hourly Rate</b>	<b>Semi- Monthly Salary</b>	<b>Annual Salary</b>
D-38		Step 1	73.8650	6,401.88	153,645.00
		Step 2	77.5619	6,722.29	161,335.00
		Step 3	81.4411	7,058.50	169,404.00
		Step 4	85.5102	7,411.17	177,868.00
		Step 5	89.7893	7,782.04	186,769.00
D-39	Assistant Police Chief	Step 1	76.8239	6,658.33	159,800.00
		Step 2	80.6627	6,991.04	167,785.00
		Step 3	84.6977	7,340.75	176,178.00
		Step 4	88.9360	7,708.08	184,994.00
		Step 5	93.3844	8,093.63	194,247.00
D-40	Public Works Director Finance Director	Step 1	79.8907	6,924.13	166,179.00
		Step 2	83.8852	7,270.33	174,488.00
		Step 3	88.0832	7,634.17	183,220.00
		Step 4	92.4907	8,016.17	192,388.00
		Step 5	97.1146	8,416.92	202,006.00
D-41		Step 1	83.0862	7,201.08	172,826.00
		Step 2	87.2433	7,561.38	181,473.00
		Step 3	91.6037	7,939.29	190,543.00
		Step 4	96.1871	8,336.54	200,077.00
		Step 5	100.9942	8,753.17	210,076.00
D-42	City Attorney	Step 1	86.4106	7,489.21	179,741.00
		Step 2	90.7301	7,863.58	188,726.00
		Step 3	95.2665	8,256.75	198,162.00
		Step 4	100.0327	8,669.83	208,076.00
		Step 5	105.0359	9,103.46	218,483.00
D-43	Chief of Police	Step 1	89.8705	7,789.08	186,938.00
		Step 2	94.3661	8,178.71	196,289.00
		Step 3	99.0847	8,587.67	206,104.00
		Step 4	104.0407	9,017.21	216,413.00
		Step 5	109.2406	9,467.88	227,229.00
D-44		Step 1	93.4657	8,100.67	194,416.00
		Step 2	98.1371	8,505.54	204,133.00
		Step 3	103.0456	8,930.96	214,343.00
		Step 4	108.1978	9,377.50	225,060.00
		Step 5	113.6071	9,846.33	236,312.00
D-45	Assistant City Manager	Step 1	97.2025	8,424.54	202,189.00
		Step 2	102.0639	8,845.88	212,301.00
		Step 3	107.1689	9,288.33	222,920.00
		Step 4	112.5241	9,752.46	234,059.00
		Step 5	118.1502	10,240.08	245,762.00



**2024**  
**City of Des Moines - Index of Positions and Pay Schedule**  
**Directors and City Manager**

<b>Grade/ Rank</b>	<b>Positions</b>	<b>Step/Level</b>	<b>Hourly Rate</b>	<b>Semi- Monthly Salary</b>	<b>Annual Salary</b>
N/A	Municipal Court Judge		191,020		
	<i>(95% of WA Citizens Commission on Salaries for Elected Officials \$178,524 for 0.85 FTE)</i>				
M-49	City Manager	Step 1	109.4641	9,487.25	227,694.00
		Step 2	114.9346	9,961.38	239,073.00
		Step 3	120.6824	10,459.54	251,029.00
		Step 4	126.7149	10,982.38	263,577.00
		Step 5	133.0522	11,531.63	276,759.00

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

Salary Schedule effective 1/1/2024 and is subject to change.



**2024**  
**City of Des Moines - Index of Positions and Pay Schedule**  
**Exempt Employees**

<b>Grade/ Rank</b>	<b>Positions</b>	<b>Step/Level</b>	<b>Hourly Rate</b>	<b>Semi- Monthly Salary</b>	<b>Annual Salary</b>
E-20		Step 1	37.6231	3,260.79	78,259.00
		Step 2	39.5052	3,423.92	82,174.00
		Step 3	41.4821	3,595.25	86,286.00
		Step 4	43.5541	3,774.83	90,596.00
		Step 5	45.7343	3,963.79	95,131.00
E-21	Deputy Prosecuting Attorney	Step 1	39.1263	3,391.08	81,386.00
		Step 2	41.0831	3,560.67	85,456.00
		Step 3	43.1344	3,738.46	89,723.00
		Step 4	45.2940	3,925.63	94,215.00
		Step 5	47.5621	4,122.21	98,933.00
E-22		Step 1	40.6903	3,526.63	84,639.00
		Step 2	42.7282	3,703.25	88,878.00
		Step 3	44.8675	3,888.67	93,328.00
		Step 4	47.1083	4,082.88	97,989.00
		Step 5	49.4644	4,287.08	102,890.00
E-23		Step 1	42.3219	3,668.04	88,033.00
		Step 2	44.4411	3,851.71	92,441.00
		Step 3	46.6617	4,044.17	97,060.00
		Step 4	48.9977	4,246.63	101,919.00
		Step 5	51.4485	4,459.04	107,017.00
E-24	Prosecuting Attorney	Step 1	44.0142	3,814.71	91,553.00
		Step 2	46.2146	4,005.42	96,130.00
		Step 3	48.5236	4,205.54	100,933.00
		Step 4	50.9470	4,415.58	105,974.00
		Step 5	53.4931	4,636.25	111,270.00
E-25	Assistant Harbormaster Recreation Manager Senior Planner	Step 1	45.7747	3,967.29	95,215.00
		Step 2	48.0631	4,165.63	99,975.00
		Step 3	50.4668	4,373.96	104,975.00
		Step 4	52.9922	4,592.83	110,228.00
		Step 5	55.6392	4,822.25	115,734.00
E-26	City Clerk	Step 1	47.6025	4,125.71	99,017.00
		Step 2	49.9860	4,332.29	103,975.00
		Step 3	52.4840	4,548.79	109,171.00
		Step 4	55.1109	4,776.46	114,635.00
		Step 5	57.8665	5,015.29	120,367.00
E-27	Maintenance Superintendent	Step 1	49.5121	4,291.21	102,989.00
		Step 2	51.9898	4,505.96	108,143.00
		Step 3	54.5897	4,731.29	113,551.00
		Step 4	57.3184	4,967.79	119,227.00
		Step 5	60.1823	5,216.00	125,184.00



**2024**  
**City of Des Moines - Index of Positions and Pay Schedule**  
**Exempt Employees**

<b>Grade/ Rank</b>	<b>Positions</b>	<b>Step/Level</b>	<b>Hourly Rate</b>	<b>Semi- Monthly Salary</b>	<b>Annual Salary</b>
E-28	Capital Improvement Projects Manager Civil Engineer II Assistant Building Official	Step 1	51.4889	4,462.54	107,101.00
		Step 2	54.0618	4,685.54	112,453.00
		Step 3	56.7632	4,919.67	118,072.00
		Step 4	59.6001	5,165.54	123,973.00
		Step 5	62.5789	5,423.71	130,169.00
E-29	IT Operations Supervisor Tax Manager/Systems Auditor	Step 1	53.5470	4,640.92	111,382.00
		Step 2	56.2214	4,872.71	116,945.00
		Step 3	59.0314	5,116.25	122,790.00
		Step 4	61.9832	5,372.08	128,930.00
		Step 5	65.0840	5,640.83	135,380.00
E-30	Finance Operations Manager	Step 1	55.6936	4,826.96	115,847.00
		Step 2	58.4762	5,068.13	121,635.00
		Step 3	61.4011	5,321.63	127,719.00
		Step 4	64.4678	5,587.42	134,098.00
		Step 5	67.6907	5,866.75	140,802.00
E-31	Assistant City Attorney Principal Engineer	Step 1	57.9208	5,020.00	120,480.00
		Step 2	60.8184	5,271.13	126,507.00
		Step 3	63.8587	5,534.63	132,831.00
		Step 4	67.0541	5,811.58	139,478.00
		Step 5	70.4054	6,102.04	146,449.00
E-32	Planning & Development Services Manager Building Official	Step 1	60.2362	5,220.67	125,296.00
		Step 2	63.2490	5,481.79	131,563.00
		Step 3	66.4109	5,755.83	138,140.00
		Step 4	69.7286	6,043.38	145,041.00
		Step 5	73.2150	6,345.54	152,293.00
E-33		Step 1	62.6466	5,429.58	130,310.00
		Step 2	65.7811	5,701.25	136,830.00
		Step 3	69.0719	5,986.46	143,675.00
		Step 4	72.5246	6,285.71	150,857.00
		Step 5	76.1533	6,600.21	158,405.00
E-34	Surface Water/Environmental Engineering Manager	Step 1	65.1518	5,646.71	135,521.00
		Step 2	68.4080	5,928.92	142,294.00
		Step 3	71.8270	6,225.25	149,406.00
		Step 4	75.4154	6,536.25	156,870.00
		Step 5	79.1869	6,863.13	164,715.00
E-35		Step 1	67.7585	5,872.63	140,943.00
		Step 2	71.1434	6,166.00	147,984.00
		Step 3	74.6981	6,474.08	155,378.00
		Step 4	78.4350	6,797.96	163,151.00
		Step 5	82.3550	7,137.71	171,305.00



**2024**  
**City of Des Moines - Index of Positions and Pay Schedule**  
**Exempt Employees**

Grade/ Rank	Positions	Step/Level	Hourly Rate	Semi- Monthly Salary	Annual Salary
E-36		Step 1	70.4665	6,107.33	146,576.00
		Step 2	73.9871	6,412.46	153,899.00
		Step 3	77.6835	6,732.83	161,588.00
		Step 4	81.5700	7,069.67	169,672.00
		Step 5	85.6458	7,422.92	178,150.00
E-37	City Engineer	Step 1	73.2895	6,352.00	152,448.00
		Step 2	76.9523	6,669.46	160,067.00
		Step 3	80.7979	7,002.75	168,066.00
		Step 4	84.8400	7,353.08	176,474.00
		Step 5	89.0850	7,721.00	185,304.00
E-38		Step 1	76.2211	6,606.08	158,546.00
		Step 2	80.0330	6,936.46	166,475.00
		Step 3	84.0343	7,283.25	174,798.00
		Step 4	88.2390	7,647.67	183,544.00
		Step 5	92.6532	8,030.25	192,726.00
E-39		Step 1	79.2681	6,870.17	164,884.00
		Step 2	83.2286	7,213.42	173,122.00
		Step 3	87.3923	7,574.29	181,783.00
		Step 4	91.7594	7,952.79	190,867.00
		Step 5	96.3497	8,350.63	200,415.00
E-40		Step 1	82.4363	7,144.75	171,474.00
		Step 2	86.5597	7,502.13	180,051.00
		Step 3	90.8859	7,877.08	189,050.00
		Step 4	95.4290	8,270.83	198,500.00
		Step 5	100.2019	8,684.50	208,428.00

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

Salary Schedule effective 1/1/2024 and is subject to change



**2024**  
**City of Des Moines - Index of Positions and Pay Schedule**  
**General Employees**

<b>Grade/ Rank</b>	<b>Positions</b>	<b>Step/Level</b>	<b>Hourly Rate</b>	<b>Semi- Monthly Salary</b>	<b>Annual Salary</b>
G-11		Step 1	26.6800	2,312.36	55,496.64
		Step 2	28.0100	2,427.63	58,263.12
		Step 3	29.4100	2,548.96	61,175.04
		Step 4	30.8800	2,676.37	64,232.88
		Step 5	32.4200	2,809.84	67,436.16
G-12	Events and Facility Coordinator Assistant	Step 1	27.7500	2,405.09	57,722.16
		Step 2	29.1300	2,524.70	60,592.80
		Step 3	30.5900	2,651.24	63,629.76
		Step 4	32.1200	2,783.84	66,812.16
		Step 5	33.7200	2,922.51	70,140.24
G-13	Court Clerk Office Specialist - Marina Office Specialist - City Hall Records Specialist Program Support Specialist	Step 1	28.8600	2,501.30	60,031.20
		Step 2	30.3000	2,626.10	63,026.40
		Step 3	31.8100	2,756.97	66,167.28
		Step 4	33.4100	2,895.64	69,495.36
		Step 5	35.0800	3,040.38	72,969.12
G-14		Step 1	30.0100	2,600.97	62,423.28
		Step 2	31.5100	2,730.97	65,543.28
		Step 3	33.0900	2,867.91	68,829.84
		Step 4	34.7400	3,010.92	72,262.08
		Step 5	36.4800	3,161.72	75,881.28
G-15	Program Coordinator - Recreation	Step 1	31.2000	2,704.10	64,898.40
		Step 2	32.7600	2,839.31	68,143.44
		Step 3	34.4000	2,981.45	71,554.80
		Step 4	36.1200	3,130.52	75,132.48
		Step 5	37.9300	3,287.39	78,897.36
G-16		Step 1	32.4600	2,813.31	67,519.44
		Step 2	34.0800	2,953.71	70,889.04
		Step 3	35.7900	3,101.92	74,446.08
		Step 4	37.5800	3,257.06	78,169.44
		Step 5	39.4600	3,420.00	82,080.00
G-17	Administrative Assistant II Mechanic Permit Coordinator	Step 1	33.7500	2,925.11	70,202.64
		Step 2	35.4400	3,071.58	73,717.92
		Step 3	37.2100	3,224.99	77,399.76
		Step 4	39.0700	3,386.20	81,268.80
		Step 5	41.0300	3,556.07	85,345.68
G-18	Court Marshal Senior Event Planner	Step 1	35.1000	3,042.12	73,010.88
		Step 2	36.8600	3,194.66	76,671.84
		Step 3	38.7000	3,354.13	80,499.12
		Step 4	40.6400	3,522.27	84,534.48
		Step 5	42.6700	3,698.21	88,757.04



**2024**  
**City of Des Moines - Index of Positions and Pay Schedule**  
**General Employees**

Grade/ Rank	Positions	Step/Level	Hourly Rate	Semi- Monthly Salary	Annual Salary
G-19	Mechanic	Step 1	36.5100	3,164.32	75,943.68
	DV Victim Advocate	Step 2	38.3300	3,322.06	79,729.44
	Payroll & Benefit Specialist	Step 3	40.2500	3,488.47	83,723.28
	Records Supervisor	Step 4	42.2600	3,662.67	87,904.08
		Step 5	44.3700	3,845.55	92,293.20
G-20	Senior Accounting Specialist	Step 1	37.9700	3,290.86	78,980.64
	Digital & Field Evidence Technician	Step 2	39.8600	3,454.67	82,912.08
	Deputy City Clerk	Step 3	41.8500	3,627.14	87,051.36
	Engineering Technician - SWM	Step 4	43.9500	3,809.15	91,419.60
	Land Use Planner I	Step 5	46.1500	3,999.82	95,995.68
	Paralegal Assistant Recreation Manager				
G-21	Human Resources Analyst	Step 1	39.4900	3,422.60	82,142.40
	Office Administrator - Police	Step 2	41.4600	3,593.34	86,240.16
	Staff Accountant	Step 3	43.5300	3,772.75	90,546.00
	Business Support Analyst	Step 4	45.7100	3,961.69	95,080.56
	Management Analyst	Step 5	48.0000	4,160.16	99,843.84
G-22	Plans Examiner/Building Inspector I-III	Step 1	41.0600	3,558.67	85,408.08
	Support Services Specialist	Step 2	43.1100	3,736.34	89,672.16
		Step 3	45.2700	3,923.55	94,165.20
		Step 4	47.5300	4,119.43	98,866.32
		Step 5	49.9000	4,324.83	103,795.92
G-23	Engineering Inspector - SWM	Step 1	42.7100	3,701.68	88,840.32
	GIS Analyst (GIS Administrator)	Step 2	44.8400	3,886.28	93,270.72
		Step 3	47.0800	4,080.42	97,930.08
		Step 4	49.4400	4,284.96	102,839.04
		Step 5	51.9100	4,499.04	107,976.96
G-24	Electrial Building Inspector	Step 1	44.4100	3,849.01	92,376.24
		Step 2	46.6300	4,041.42	96,994.08
		Step 3	48.9600	4,243.36	101,840.64
		Step 4	51.4100	4,455.70	106,936.80
		Step 5	53.9900	4,679.31	112,303.44
G-25	Civil Engineer I	Step 1	46.1900	4,003.29	96,078.96
	IT Systems Administrator	Step 2	48.5000	4,203.50	100,884.00
	Court Operations Supervisor	Step 3	50.9300	4,414.10	105,938.40
	Assistant Maintenance Superintendent	Step 4	53.4700	4,634.24	111,221.76
		Step 5	56.1500	4,866.52	116,796.48



**2024**  
**City of Des Moines - Index of Positions and Pay Schedule**  
**General Employees**

<b>Grade/ Rank</b>	<b>Positions</b>	<b>Step/Level</b>	<b>Hourly Rate</b>	<b>Semi- Monthly Salary</b>	<b>Annual Salary</b>
G-26		Step 1	48.0400	4,163.63	99,927.12
		Step 2	50.4500	4,372.50	104,940.00
		Step 3	52.9700	4,590.91	110,181.84
		Step 4	55.6200	4,820.59	115,694.16
		Step 5	58.4000	5,061.53	121,476.72

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

Salary Schedule effective 1/1/2024 and is subject to change



**2024**  
**City of Des Moines - Index of Positions and Pay Schedule**  
**Teamsters**

Grade/ Rank	Positions	Step/Level	Hourly Rate	Semi- Monthly Salary	Annual Salary
T-11	Harbor Attendant I Maintenance Worker I	Step 1	28.8000	2,496.10	59,906.40
		Step 2	30.2400	2,620.90	62,901.60
		Step 3	31.7500	2,751.77	66,042.48
		Step 4	33.3400	2,889.58	69,349.92
		Step 5	35.0100	3,034.32	72,823.68
T-12		Step 1	29.9500	2,595.77	62,298.48
		Step 2	31.4500	2,725.77	65,418.48
		Step 3	33.0200	2,861.84	68,684.16
		Step 4	34.6700	3,004.85	72,116.40
		Step 5	36.4000	3,154.79	75,714.96
T-13		Step 1	31.1500	2,699.77	64,794.48
		Step 2	32.7100	2,834.98	68,039.52
		Step 3	34.3400	2,976.25	71,430.00
		Step 4	36.0600	3,125.32	75,007.68
		Step 5	37.8600	3,281.33	78,751.92
T-14		Step 1	32.4000	2,808.11	67,394.64
		Step 2	34.0200	2,948.51	70,764.24
		Step 3	35.7100	3,094.99	74,279.76
		Step 4	37.5000	3,250.13	78,003.12
		Step 5	39.3700	3,412.20	81,892.80
T-15	Harbor Attendant II Maintenance Worker II Facilities Maintenance Worker I	Step 1	33.6900	2,919.91	70,077.84
		Step 2	35.3700	3,065.52	73,572.48
		Step 3	37.1400	3,218.92	77,254.08
		Step 4	39.0000	3,380.13	81,123.12
		Step 5	40.9600	3,550.00	85,200.00
T-16		Step 1	35.0400	3,036.92	72,886.08
		Step 2	36.7800	3,187.72	76,505.28
		Step 3	38.6400	3,348.93	80,374.32
		Step 4	40.5600	3,515.34	84,368.16
		Step 5	42.5900	3,691.28	88,590.72
T-17	Marina Environmental Operations Specialist Maintenance Specialist Traffic Control Specialist	Step 1	36.4400	3,158.25	75,798.00
		Step 2	38.2600	3,315.99	79,583.76
		Step 3	40.1800	3,482.40	83,577.60
		Step 4	42.1800	3,655.74	87,737.76
		Step 5	44.2900	3,838.61	92,126.64
T-18		Step 1	37.9000	3,284.79	78,834.96
		Step 2	39.7900	3,448.60	82,766.40
		Step 3	41.7800	3,621.07	86,905.68
		Step 4	43.8700	3,802.21	91,253.04
		Step 5	46.0600	3,992.02	95,808.48
T-19	Senior Maintenance Lead	Step 1	39.4200	3,416.53	81,996.72
		Step 2	41.3800	3,586.40	86,073.60
		Step 3	43.4500	3,765.81	90,379.44
		Step 4	45.6200	3,953.89	94,893.36
		Step 5	47.9100	4,152.36	99,656.64

Salary Schedule effective 1/1/2024.



**2024**  
**City of Des Moines - Index of Positions and Pay Schedule**  
**Extra-Hire Pay Schedule**

Range	Positions	Step/Level	Hourly Rate
EH-1	Facility Attendant I, Office Attendant I; Recreation Leader I; Scorekeeper. Minors aged 15 and 16 may be paid 85% of EH-1 Step A per state law.	Step 1	16.21
		Step 2	16.73
		Step 3	17.24
		Step 4	17.76
		Step 5	18.27
EH-2	Facility Attendant II; Office Attendant II; Recreation Leader II	Step 1	16.73
		Step 2	17.5
		Step 3	18.27
		Step 4	19.04
		Step 5	19.82
EH-3	Facility Attendant III; Office Attendant III; Recreation Leader III; Harbor Aide	Step 1	18.27
		Step 2	19.3
		Step 3	20.33
		Step 4	21.36
		Step 5	22.39
EH-4	Specialist; Seasonal Maintenance Worker	Step 1	20.33
		Step 2	21.36
		Step 3	22.39
		Step 4	23.42
		Step 5	24.45
EH-5	Specialized Positions		Up to \$100.00 per hour

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

Salary Schedule effective 1/1/2024 and is subject to change



**2024**  
**City of Des Moines - Index of Positions and Pay Schedule**  
**Police Guild**

<b>Grade/ Rank</b>	<b>Positions</b>	<b>Step/Level</b>	<b>Hourly Rate</b>	<b>Monthly Salary</b>	<b>Annual Salary</b>
O-0	Recruit (academy-training phase)		40.26	3,489	83,735
O-1	Officer I (after FTO - Year 2)		46.01	3,987	95,697
O-2	Officer II (Years 3 - 4)		51.76	4,486	107,659
O-3	Officer III (Years 5 - 6)		57.51	4,984	119,621
O-4	Officer IV (Years 7 - 9)		60.38	5,233	125,602
O-5	Officer V (10 years or more)		62.68	5,433	130,387
S-1	Sergeant I (Years 1 -2 )		67.86	5,881	141,153
S-2	Sergeant II (Years 3 +)		71.88	6,230	149,526

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

Salary Schedule effective 1/1/2024.



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

<b>Grade/ Rank</b>	<b>Positions</b>	<b>Step/Level</b>	<b>Hourly Rate</b>	<b>Monthly Salary</b>	<b>Annual Salary</b>
P-20	Community Service Officer	1	31.29	2,712	65,088
		2	32.85	2,848	68,340
		3	34.50	2,990	71,760
		4	36.22	3,140	75,348
		5	38.04	3,297	79,116
		6	38.80	3,363	80,700



---

# FUND SUMMARIES

---





# 2024 Total Fund Revenues and Expenditures

## Summary of Sources and Uses

### 2024 PRELIMINARY BUDGET SUMMARY OF SOURCES AND USES

	Fund	Projected Beginning Fund Balance	Revenues	Total Resources
	General Fund	\$ 5,210,847	\$ 26,153,182	\$ 31,364,029
Special Revenue	Street Maintenance Fund	665,191	2,400,331	3,065,522
	Street Pavement Fund	2,936,917	1,122,500	4,059,417
	Development Fund	1,402,794	2,778,462	4,181,256
	Police Drug Seizure Fund	138,868	26,000	164,868
	Hotel-Motel Tax Fund	179,297	110,750	290,047
	Affordable Housing Sales Tax Fund	88,874	30,000	118,874
	American Rescue Plan Act (ARPA)	4,393,322	1,750	4,395,072
	Redondo Zone	114,485	69,500	183,985
	Waterfront Zone	95,811	260,750	356,561
	Pbpw Automation Fee	624,283	141,500	765,783
	Urban Forestry Fund	-	5,000	5,000
	Abatement Fund	65,070	5,500	70,570
	Ase-Automated Speed Enf	366,229	381,500	747,729
	Transport Benefit District	3,249,291	959,000	4,208,291
		<b>Total Special Revenue Funds</b>	<b>14,320,432</b>	<b>8,292,543</b>
Debt Service	Reet 2 Eligible Debt Service	6,377	234,576	240,953
	2023 LTGO Bond Debt Service	12,360,000	800,000	13,160,000
	2018 Ltgo & Refunding Bonds	113,352	226,600	339,952
	<b>Total Debt Service Funds</b>	<b>12,479,729</b>	<b>1,261,176</b>	<b>13,740,905</b>
Capital Projects	Reet 1 St Quarter %	2,256,606	560,000	2,816,606
	Reet 2Nd Quarter	1,401,643	552,500	1,954,143
	Park Levy	427,465	195,500	622,965
	Park In Lieu	367,667	100,750	468,417
	One-Time Tax Revenues	1,684,873	5,000	1,689,873
	Municipal Capital Improvements	2,880,300	15,626,000	18,506,300
	Transportation Cap Imp	1,885,827	8,008,000	9,893,827
	Traffic In Lieu	140,866	452,500	593,366
	Traffic Impact - CityWide	616,725	301,250	917,975
	Traffic Impact Pac Ridge	602,702	100,750	703,452
	<b>Total Capital Projects Funds</b>	<b>12,264,674</b>	<b>25,902,250</b>	<b>38,166,924</b>
Enterprise	Marina Fund	28,959,052	5,163,967	34,123,019
	Events and Facility Rentals Fund	-	1,234,135	1,234,135
	Surface Water Fund	30,272,432	6,162,436	36,434,868
	<b>Total Enterprise Funds</b>	<b>59,231,484</b>	<b>12,560,538</b>	<b>71,792,022</b>
Internal Service	Equipment Rental Operations	205,981	1,238,024	1,444,005
	Equipment Rental Replacement	4,566,172	753,280	5,319,452
	Facility Repair & Replacement	430,793	461,150	891,943
	Computer Equip Capital Fund	1,523,954	412,800	1,936,754
	Self-Insurance Fund	874,620	1,286,315	2,160,935
	Unemployment Insurance Fund	496,907	51,950	548,857
	<b>Total Internal Service Funds</b>	<b>8,098,427</b>	<b>4,203,519</b>	<b>12,301,946</b>
	<b>TOTAL BUDGET - ALL FUNDS</b>	<b>\$ 111,605,593</b>	<b>\$ 78,373,208</b>	<b>\$ 189,978,801</b>

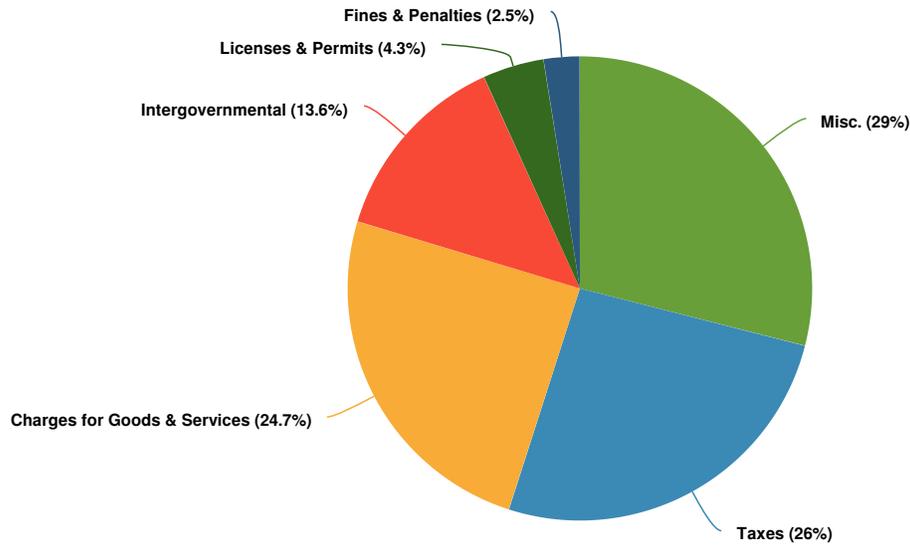
2024 PRELIMINARY BUDGET SUMMARY OF SOURCES AND USES

	Fund	Expenditures	Projected Ending Fund Balance	Total Uses
	General Fund	\$ 26,250,236	\$ 5,113,793	\$ 31,364,029
Special Revenue	Street Maintenance Fund	2,198,602	866,920	3,065,522
	Street Pavement Fund	1,308,000	2,751,417	4,059,417
	Development Fund	3,582,824	598,432	4,181,256
	Police Drug Seizure Fund	20,500	144,368	164,868
	Hotel-Motel Tax Fund	130,000	160,047	290,047
	Affordable Housing Sales Tax Fund	30,000	88,874	118,874
	American Rescue Plan Act (ARPA)	3,973,617	421,455	4,395,072
	Redondo Zone	102,151	81,834	183,985
	Waterfront Zone	356,204	357	356,561
	Pbpw Automation Fee	77,924	687,859	765,783
	Urban Forestry Fund	5,000	-	5,000
	Abatement Fund	2,500	68,070	70,570
	Ase-Automated Speed Enf	442,000	305,729	747,729
	Transport Benefit District	1,450,000	2,758,291	4,208,291
	<b>Total Special Revenue Funds</b>	<b>13,679,322</b>	<b>8,933,653</b>	<b>22,612,975</b>
Debt Service	Reet 2 Eligible Debt Service	234,576	6,377	240,953
	2023 LTGO Bond Debt Service	9,808,000	3,352,000	13,160,000
	2018 Ltgo & Refunding Bonds	226,600	113,352	339,952
	<b>Total Debt Service Funds</b>	<b>10,269,176</b>	<b>3,471,729</b>	<b>13,740,905</b>
Capital Projects	Reet 1St Quarter %	1,545,000	1,271,606	2,816,606
	Reet 2Nd Quarter	1,585,576	368,567	1,954,143
	Park Levy	285,000	337,965	622,965
	Park In Lieu	46,000	422,417	468,417
	One-Time Tax Revenues	660,000	1,029,873	1,689,873
	Municipal Capital Improvements	16,558,359	1,947,941	18,506,300
	Transportation Cap Imp	8,320,641	1,573,186	9,893,827
	Traffic In Lieu	540,000	53,366	593,366
	Traffic Impact - City Wide	473,000	444,975	917,975
	Traffic Impact Pac Ridge	-	703,452	703,452
<b>Total Capital Projects Funds</b>	<b>30,013,576</b>	<b>8,153,348</b>	<b>38,166,924</b>	
Enterprise	Marina Fund	13,160,007	20,963,012	34,123,019
	Events and Facility Rentals Fund	1,011,899	222,236	1,234,135
	Surface Water Fund	7,657,981	28,776,887	36,434,868
	<b>Total Enterprise Funds</b>	<b>21,829,887</b>	<b>49,962,135</b>	<b>71,792,022</b>
Internal Service	Equipment Rental Operations	811,082	632,923	1,444,005
	Equipment Rental Replacement	1,122,000	4,197,452	5,319,452
	Facility Repair & Replacement	546,000	345,943	891,943
	Computer Equip Capital Fund	939,985	996,769	1,936,754
	Self-Insurance Fund	1,266,927	894,008	2,160,935
	Unemployment Insurance Fund	42,500	506,357	548,857
	<b>Total Internal Service Funds</b>	<b>4,728,494</b>	<b>7,573,452</b>	<b>12,301,946</b>
<b>TOTAL BUDGET - ALL FUNDS</b>		<b>\$ 106,770,691</b>	<b>\$ 83,208,110</b>	<b>\$ 189,978,801</b>



# Revenues by Source

## Projected 2024 Revenues by Source



Name	FY2022 Actuals	FY2023 Original Budget	FY2023 Projected	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
<b>Revenue Source</b>					
<b>Taxes</b>					
REAL AND PERSONAL PROPERTY TAX	\$5,291,843	\$5,522,043	\$5,522,043	\$5,639,570	2.1%
LOCAL RETAIL SALES & USE TAX	\$3,743,090	\$3,790,875	\$3,929,581	\$4,150,000	9.5%
LOCAL RETAIL SALES & USE TAX/O	\$259,842	\$175,000	\$275,869	\$175,000	0%
HOTEL/MOTEL TAX	\$93,518	\$120,000	\$115,000	\$110,000	-8.3%
CRIMINAL JUSTICE TAX	\$1,197,794	\$1,187,500	\$1,250,000	\$1,300,000	9.5%
AFFORDABLE HOUSING SALES & USE	\$34,379	\$34,200	\$30,000	\$30,000	-12.3%
B&O TAXES	\$1,388,550	\$1,251,050	\$1,200,000	\$1,350,000	7.9%
B&O TAXES - ONE-TIME	-\$145,170	\$87,500	\$65,000	\$90,000	2.9%
UTILITY TAXES - ELECTRICITY	\$1,429,990	\$1,408,750	\$1,551,574	\$1,593,681	13.1%
UTILITY TAXES - NATURAL GAS	\$497,872	\$530,930	\$631,097	\$580,000	9.2%
UTILITY TAXES - SOLID WASTE	\$532,157	\$875,000	\$545,704	\$550,000	-37.1%
UTILITY TAXES - CABLE TV	\$809,691	\$878,500	\$841,341	\$878,500	0%
UTILITY TAXES - TELEPHONE	\$209,865	\$255,700	\$250,851	\$255,700	0%
UTILITY TAXES - SWM 13%	\$542,818	\$601,225	\$450,919	\$601,225	0%
SANITATION UTILITY TAX 10%	\$601,673	\$637,100	\$637,100	\$637,100	0%
UTILITY TAXES - SWM	\$83,510	\$92,496	\$92,496	\$92,496	0%
LEASEHOLD TAXES	\$227,944	\$239,000	\$224,683	\$240,000	0.4%
TBD VEHICLE FEES	\$955,014	\$1,040,000	\$1,040,000	\$955,000	-8.2%
GAMBLING TAXES/PUNCH BDS & PUL	\$55,482	\$50,000	\$29,340	\$35,000	-30%
REET 1-FIRST QUARTER PERCENTER	\$908,556	\$800,000	\$550,000	\$550,000	-31.2%
REET 2ND QUARTER %	\$897,344	\$800,000	\$550,000	\$550,000	-31.2%



Name	FY2022 Actuals	FY2023 Original Budget	FY2023 Projected	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
<b>Total Taxes:</b>	<b>\$19,615,764</b>	<b>\$20,376,869</b>	<b>\$19,782,598</b>	<b>\$20,363,272</b>	<b>-0.1%</b>
<b>Licenses &amp; Permits</b>					
FRANCHISE FEES - COMCAST/CABLE	\$299,776	\$475,000	\$400,000	\$500,000	5.3%
FRANCHISE FEES - SOLID WASTE P	\$781,167	\$655,000	\$700,000	\$950,000	45%
BUSINESS LICENSES AND PERMITS	\$287,321	\$231,000	\$250,000	\$300,000	29.9%
FRANCHISE FEES - WATER DISTRIC	\$5,000	\$5,000	\$5,000	\$5,000	0%
FRANCHISE FEES - HIGHLINE WTR	\$307,873	\$346,833	\$346,833	\$320,000	-7.7%
FRANCHISE FEES - SW SUBURBAN	\$21,856	\$20,000	\$22,000	\$20,000	0%
FRANCHISE FEES - MIDWAY SEWER	\$270,053	\$262,753	\$275,000	\$270,000	2.8%
ANIMAL LICENSES	\$13,533	\$8,000	\$11,500	\$10,000	25%
GUN PERMITS	\$5,339	\$4,000	\$5,000	\$5,000	25%
LAND CLEARING PERMITS	\$20,841	\$22,250	\$75,000	\$140,000	529.2%
BUILDING PERMITS	\$288,283	\$325,000	\$415,000	\$500,000	53.8%
FIRE DIST PERMITS-CITY PORTION	\$7,117	\$5,000	\$6,000	\$8,000	60%
PLUMBING PERMITS	\$59,745	\$60,000	\$60,000	\$60,000	0%
MECHANICAL PERMITS	\$75,990	\$45,000	\$60,000	\$89,270	98.4%
ELECTRICAL PERMITS	\$158,781	\$165,000	\$165,000	\$165,000	0%
<b>Total Licenses &amp; Permits:</b>	<b>\$2,602,673</b>	<b>\$2,629,836</b>	<b>\$2,796,333</b>	<b>\$3,342,270</b>	<b>27.1%</b>
<b>Intergovernmental</b>					
DEPT OF TREAS GRANT	\$4,519,350	\$0	\$0	\$0	0%
DEPT OF JUSTICE DIRECT GRANTS	\$0	\$0	\$2,500	\$0	0%
DEPT OF JUSTICE DIRECT GRANTS	\$35,848	\$0	\$50,000	\$0	0%
BUREAU JUSTICE ASSIST-BP VESTS	\$6,781	\$0	\$0	\$0	-100%
DEPT OF JUSTICE DIRECT GRANTS	\$15,871	\$0	\$40,000	\$25,000	N/A
KIDDIE PARK PLAY EQUIPMENT - C	\$54,523	\$0	\$60,000	\$0	0%
FEDERAL GRANTS-INDIRECT: FEMA	\$1,594	\$0	\$0	\$0	0%
US DEPT OF INTERIOR	\$0	\$0	\$31,679	\$0	0%
EPA FEDERAL INDIRECT GRANT	\$861	\$0	\$0	\$0	0%
FEDERAL GRANTS-INDIRECT: FEMA	\$94	\$0	\$0	\$0	0%
FEDERAL INDIRECT GRANT - CARES	\$6,705	\$10,000	\$0	\$0	-100%
FEDERAL INDIRECT GRANTS USDOT	\$24,653	\$0	\$0	\$0	0%
FEDERAL GRANTS-INDIRECT: FEMA	\$6,301	\$0	\$0	\$0	0%
FEDERAL GRANTS-INDIRECT: FEMA	\$14,813	\$0	\$0	\$0	0%
DEPT OF JUSTICE - INDIRECT FED	\$39,080	\$0	\$13,500	\$10,681	N/A
FED DOT Indirect WTSC WASPC Sa	\$0	\$0	\$5,000	\$0	0%
FEDERAL GRANTS-INDIRECT: FEMA	\$11,229	\$0	\$0	\$0	0%
FEDERAL GRANTS-INDIRECT: FEMA	\$134	\$0	\$0	\$0	0%
FEDERAL GRANTS-INDIRECT: FEMA	\$46,080	\$0	\$10,000	\$17,500	N/A
FEDERAL INDIRECT HUD	\$19,800	\$0	\$7,670	\$0	0%
CDBG/JOINT MINOR HOME REPAIR P	\$526	\$27,000	\$0	\$27,000	0%
FEDERAL GRANTS-INDIRECT: FEMA	\$10,666	\$0	\$0	\$0	0%
FEDERAL INDIRECT GRANTS USDOT	\$4,552	\$0	\$0	\$0	0%



Name	FY2022 Actuals	FY2023 Original Budget	FY2023 Projected	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
STATE GRANTS	\$0	\$882,000	\$0	\$1,826,000	107%
STATE GRANTS - RCO	\$21,992	\$0	\$1,700,000	\$0	0%
DEPT OF COMMERCE GRANT	\$12,431	\$0	\$0	\$0	0%
STATE GRANTS	\$0	\$1,382,000	\$0	\$1,599,000	15.7%
TIB GRANT	\$135,471	\$3,871,000	\$80,000	\$1,294,000	-66.6%
STATE GRANTS - RCO	\$13,928	\$0	\$0	\$0	0%
DEPT OF ECOLOGY	\$41,083	\$0	\$41,084	\$0	0%
STATE GRANTS-OTHER JUDICIAL AG	\$74,164	\$4,500	\$155,000	\$0	-100%
STATE GRANTS LEGISLATURE	\$280,641	\$0	\$0	\$0	0%
WTSC GRANTS	\$2,252	\$0	\$0	\$0	0%
DEPT OF ECOLOGY	\$0	\$0	\$112,500	\$62,500	-44.4%
DEPT OF COMMERCE GRANTS	\$0	\$62,500	\$0	\$0	0%
HUMAN RIGHTS COMMISSION GRANTS	\$0	\$50,000	\$0	\$0	0%
DEPT OF ECOLOGY RECYCLE	\$30,153	\$20,500	\$20,500	\$20,500	0%
CITY ASSISTANCE (ESSB 6050)	\$256,786	\$250,000	\$250,000	\$150,000	-40%
MULTIMODAL TRANSPORTATION	\$43,596	\$43,108	\$43,108	\$42,573	-1.2%
VEHICLE FUEL TAX	\$619,720	\$641,314	\$641,314	\$606,662	-5.4%
MVET - CRIMINAL JUSTICE/POP	\$11,520	\$11,938	\$12,000	\$12,639	5.9%
CANNABIS EXCISE TAX	\$122,035	\$90,000	\$90,000	\$110,000	22.2%
LIQUOR/BEER EXCISE TAX	\$233,245	\$227,478	\$250,000	\$240,470	5.7%
LIQUOR CONTROL BOARD PROFITS	\$256,714	\$253,674	\$210,000	\$251,113	-1%
MVET - CRIMINAL JUSTICE/POP	\$40,799	\$42,113	\$38,000	\$44,901	6.6%
DUI - CITIES	\$2,447	\$5,000	\$2,500	\$5,000	0%
LOCAL GRANTS	\$15,000	\$0	\$0	\$0	0%
KING CO PARK LEVY	\$176,120	\$182,500	\$191,115	\$195,000	6.8%
LOCAL GRANTS	\$0	\$0	\$0	\$456,000	N/A
FIELD HOUSE PLAY EQ - KCYAS GR	\$3,243	\$0	\$0	\$0	0%
LOCAL GRANTS	\$0	\$50,000	\$0	\$900,000	1,700%
24TH AVE S MDBLK PED XING - KI	\$20,000	\$0	\$0	\$0	0%
INTERLOCAL GRANTS	\$0	\$0	\$0	\$1,940,000	N/A
LOCAL GRANTS	\$318,107	\$1,064,000	\$0	\$613,000	-42.4%
DM CREEK RESTORATION PROJECT I	\$17,328	\$0	\$0	\$0	0%
PORT OF SEATTLE INTERLOCAL DE	\$2,260	\$0	\$0	\$0	0%
WASPC/K CTY/SEX OFFNDR VERIFIC	\$9,721	\$0	\$7,500	\$10,000	N/A
SENIOR CENTER VSHLS GRANT	\$31,473	\$113,817	\$113,817	\$110,000	-3.4%
PORT OF SEATTLE INTERLOCAL DE	\$30,000	\$0	\$0	\$46,000	N/A
KC 4CULTURE/ ART PROGRAM GRANT	\$15,150	\$7,500	\$0	\$10,000	33.3%
KING CO HEALTH RECYCLE GRANT	\$19,626	\$0	\$0	\$0	0%
KCINTERLOCAL RECYCLE/PORT ED G	\$9,136	\$0	\$0	\$0	0%
HOSPITALITY HOUSE	\$0	\$0	\$46,000	\$0	0%
<b>Total Intergovernmental:</b>	<b>\$7,685,602</b>	<b>\$9,291,942</b>	<b>\$4,224,787</b>	<b>\$10,625,539</b>	<b>14.3%</b>
<b>Charges for Goods &amp; Services</b>					
COM DEV AUTOMATION FEES	\$120,941	\$125,000	\$125,000	\$140,000	12%



Name	FY2022 Actuals	FY2023 Original Budget	FY2023 Projected	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
BAIT & ICE SALES	\$1,619	\$500	\$2,000	\$500	0%
FUEL PRODUCT SALES	\$911	\$1,000	\$1,000	\$1,000	0%
POP/CANDY SALES	\$268	\$500	\$500	\$500	0%
MISCELLANEOUS SALES	\$447	\$800	\$50	\$500	-37.5%
AWC WRKR COMP RETRO PRGM	\$86,578	\$0	\$0	\$0	0%
ADMINISTRATIVE FEES/SOUND TRAN	\$373,600	\$263,000	\$263,000	\$212,944	-19%
I/F ADMIN SERVICE CHARGE ALLOC	\$1,023,289	\$1,305,172	\$1,305,172	\$1,105,054	-15.3%
LIEN SEARCH FEES	\$125	\$0	\$0	\$0	0%
I/F CIP FINANCE CHARGEBACK	\$47,905	\$45,000	\$0	\$45,000	0%
I/F COMPUTER MAINT CHARGEBACK	\$178,191	\$191,556	\$191,556	\$279,237	N/A
SALES OF MERCHANDISE	\$500	\$0	\$0	\$0	0%
NORMANDY PARK PROSECUTION SERV	\$40,558	\$41,395	\$41,395	\$47,000	13.5%
CV COST & ADJ	\$62	\$0	\$100	\$100	N/A
NORMANDY PARK COURT SERVICES	\$50,514	\$52,029	\$52,029	\$55,000	5.7%
I/F ASE PROCESSING - POLICE	\$30,000	\$30,000	\$30,000	\$30,000	0%
DEF PROS ADM CS	\$309	\$600	\$400	\$600	0%
COFFEE/SODAS	\$0	\$600	\$0	\$600	0%
PHOTOSTATING	\$9	\$0	\$200	\$0	0%
RIGHT-OF-WAY PERMITS	\$74,310	\$125,000	\$300,000	\$125,000	0%
ENGINEERING PLAN REVIEW	\$0	\$25,000	\$0	\$25,000	0%
OTHER ENGINEER FEES & CHARGES	\$245,274	\$547,500	\$547,500	\$205,224	-62.5%
INTERFD CHRGS/ENGR CIP SUPPORT	\$0	\$250,000	\$0	\$250,000	0%
DM DIST POOL CIP ADMIN SERVICE	\$0	\$4,000	\$12,000	\$10,000	150%
SENTENCE COMPLIANCE FEE	\$0	\$500	\$0	\$500	0%
SCORE ASSAULT PROCESSING SERVI	\$7,000	\$1,000	\$1,000	\$1,000	0%
DNA COLLECTOR FEE 1	\$20	\$0	\$0	\$0	0%
ADULT PROBATION CHARGES	\$7,465	\$9,000	\$10,000	\$6,000	-33.3%
NP - ADULT PROBATION CHARGES	\$6,180	\$5,500	\$4,500	\$4,000	-27.3%
RECORD CHECK FEE	\$14,112	\$10,000	\$10,000	\$10,500	5%
NP - RECORD CHECK FEE	\$7,713	\$5,500	\$7,500	\$7,500	36.4%
SENTENCE COMPLIANCE FEE	\$1,074	\$1,200	\$2,500	\$2,000	66.7%
NP - SENTENCE COMPL FEE	\$1,096	\$800	\$800	\$1,000	25%
ELECTRONIC MONITOR OF PRISONER	\$0	\$500	\$0	\$0	-100%
PRE-TRIAL SUPERVISION COSTS-CL	\$5,055	\$5,500	\$4,000	\$5,000	-9.1%
NP - PRE-TRIAL SUPERVISION COS	\$0	\$1,200	\$0	\$1,200	0%
PRISONER BOARD & ROOM	\$67	\$0	\$10	\$0	0%
BOOKING FEES	\$7	\$100	\$0	\$100	0%
THIRD PARTY OVERTIME	\$1,267	\$5,000	\$0	\$0	-100%
FINGERPRINTING	\$0	\$200	\$0	\$0	-100%
FALSE ALARM FEES	\$49,585	\$35,000	\$60,000	\$42,000	20%
REIMB OF OT SALARY COSTS	\$0	\$0	\$8,148	\$0	0%
POLICE TOWING/IMPOUND FEE	\$0	\$0	\$750	\$2,000	N/A
DUI EMERGENCY RESPONSE	\$2,277	\$400	\$2,500	\$1,000	150%
INSPECTIONS/WABO PERMIT FEE	\$1,430	\$1,500	\$1,500	\$1,800	20%



Name	FY2022 Actuals	FY2023 Original Budget	FY2023 Projected	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
SALES OF ELECTRICITY	\$97,022	\$100,000	\$100,000	\$100,000	0%
ELECTRICITY - ONM	\$5,641	\$4,900	\$4,900	\$5,000	2%
ELECTRICITY - WINTER MOORAGE	\$0	\$285	\$0	\$0	-100%
WATER/SEWER/SOLID WASTE	\$86	\$3,000	\$0	\$3,000	0%
SWM ENGINEERING PLAN REVIEW	\$33,697	\$31,500	\$40,000	\$21,832	-30.7%
STORM DRAINAGE FEES	\$4,751,925	\$5,318,527	\$5,318,527	\$5,432,504	2.1%
SWM INSTALLATION FEES	\$3,145	\$1,250	\$8,000	\$3,000	140%
DRAINAGE PERMIT FEE	\$665	\$10,300	\$1,000	\$600	-94.2%
STRM DRAINAGE (ST SWEEPG) SVC	\$1,780	\$1,500	\$0	\$1,500	0%
STRN DRAINAGE HOOK UP FEES	\$11,840	\$30,000	\$35,000	\$70,000	N/A
I/F TBD STREET MTC SERVICES	\$0	\$450,000	\$450,000	\$450,000	0%
FERRRY SERVICE CHARGES	\$81,035	\$0	\$23,070	\$0	0%
UNLEADED FUEL SALES	\$684,093	\$600,000	\$650,000	\$750,000	25%
DIESEL FUEL SALES	\$941,689	\$710,000	\$710,000	\$750,000	5.6%
PROPANE FUEL SALES	\$3,229	\$3,000	\$3,000	\$3,000	0%
TREE PAYMENT IN LIEU	\$0	\$5,000	\$0	\$5,000	0%
PARK IN LIEU	\$5,127	\$402,094	\$100,000	\$100,000	-75.1%
TRAFFIC IN LIEU IMPACT FEES	\$0	\$1,150,000	\$243,000	\$450,000	-60.9%
GMA IMPACT FEES	\$474,900	\$350,000	\$270,000	\$300,000	-14.3%
GMA IMPACT FEES	\$0	\$100,000	\$0	\$100,000	0%
ANIMAL CONTROL & SHELTER FEES	\$8,027	\$0	\$0	\$0	0%
ZONING FEES	\$183,994	\$110,000	\$110,000	\$136,168	23.8%
ZONING ONE TIME	\$103,993	\$500,000	\$250,000	\$200,000	-60%
PLAN CHECK FEES	\$0	\$30,000	\$0	\$30,000	N/A
SEPA RELATED MITIGATION FEES	\$18,051	\$100,000	\$0	\$100,000	0%
PLAN CHECK FEES	\$353,885	\$275,000	\$450,000	\$500,000	81.8%
FIRE DIST PLANS - CITY PORTION	\$4,626	\$5,000	\$5,000	\$5,000	0%
PLAN CHECK FEES	\$27,215	\$0	\$55,000	\$55,000	83.3%
NORMANDY PARK SENIOR SERVICES	\$38,060	\$7,500	\$28,000	\$7,500	0%
SR SERVICES ACTIVITY FEES	\$100	\$1,350	\$0	\$1,350	0%
EVENT ADMISSION	\$0	\$0	\$250	\$0	0%
SENIOR CENTER DANCES	\$0	\$800	\$0	\$800	0%
CLASS FEES	\$775	\$7,700	\$6,800	\$7,700	0%
TRIP/TRAVEL FEES	\$4,960	\$6,200	\$7,500	\$6,200	0%
HEALTH PROGRAMS	\$155	\$500	\$0	\$500	0%
SUBSCRIPTIONS	\$0	\$1,350	\$0	\$1,350	0%
LAUNCHING FEES	\$5,629	\$7,500	\$7,500	\$3,000	-60%
MISCELLANEOUS SERVICES	\$460	\$1,000	\$500	\$500	-50%
CASH OVER/SHORT	-\$322	\$0	\$84	\$0	0%
ADMINISTRATION FEE	\$828	\$2,050	\$2,050	\$1,000	-51.2%
OVERNIGHT MOORAGE	\$146,136	\$100,000	\$120,000	\$100,000	0%
OVERNIGHT SHARED MOORAGE	\$0	\$215	\$350	\$300	39.5%
STORAGE FEES	\$121	\$1,000	\$5,000	\$2,500	150%
MONTHLY MOORAGE	\$2,777,420	\$2,998,000	\$2,998,000	\$2,800,000	-6.6%



Name	FY2022 Actuals	FY2023 Original Budget	FY2023 Projected	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
DRY STORAGE	\$181,442	\$201,500	\$201,500	\$180,000	-10.7%
WINTER MOORAGE	\$29,727	\$40,000	\$30,000	\$40,000	0%
LOCKERS	\$8,133	\$8,860	\$8,860	\$8,500	-4.1%
LEASES	\$240,937	\$200,000	\$250,000	\$200,000	0%
SUB-LEASE CREDITS	-\$12,476	\$0	\$0	-\$5,000	N/A
SUB-LEASE REVENUE	\$16,565	\$0	\$0	\$6,000	N/A
PARKING FEES - EXTENDED TERM	\$50	\$0	\$0	\$0	0%
LIVEABOARD REVENUE	\$16,031	\$11,000	\$11,000	\$11,000	0%
MOORAGE (LSHD TAX EXEMPT)	\$15,849	\$11,550	\$11,550	\$12,000	3.9%
SMALL BALANCE WRITE-OFF	-\$9	\$15	\$15	\$15	0%
WAITING LIST ADMIN FEE	\$7,554	\$6,600	\$6,600	\$6,600	0%
BUILDING MAINTENANCE FEES	\$5,450	\$3,300	\$5,000	\$5,000	51.5%
TRAVEL LIFT EQP RENTAL FEE	\$7,966	\$8,000	\$8,000	\$8,000	0%
TRAVEL LIFT EQP MTC FEE	\$4,360	\$2,000	\$4,000	\$3,000	50%
LEASES (NON-TAXABLE)	\$45,252	\$45,252	\$45,252	\$45,252	0%
CHGS FOR SVC-OTHER FEES	\$4,411	\$0	\$300	\$0	0%
BEFORE & AFTERSCHOOL	\$56,626	\$200,000	\$50,000	\$75,000	-62.5%
SUMMER & BREAK CAMPS	\$69,717	\$300,000	\$130,000	\$150,000	-50%
YOUTH SOCCER	\$52,675	\$50,000	\$65,000	\$65,000	30%
YOUTH & TEAM BASKETBALL	\$48,890	\$70,000	\$50,000	\$50,000	-28.6%
YOUTH T BALL LEAGUE	\$475	\$11,000	\$0	\$11,000	0%
ADULT SOFTBALL LEAGUE (TAXABLE	\$0	\$15,000	\$0	\$15,000	0%
ACTIVITY FEES	\$276	\$2,500	\$2,500	\$2,500	0%
CLASSES	\$34,293	\$35,000	\$25,000	\$35,000	0%
SPECIAL EVENTS	\$1,165	\$10,000	\$1,500	\$10,000	0%
CASH OVER/SHORT	\$0	\$0	\$40	\$0	0%
FUEL SALES-INTERNAL-UNLEADED	\$242,868	\$200,000	\$200,000	\$240,000	20%
FUEL SALES-INTERNAL-DIESEL	\$22,189	\$27,585	\$28,000	\$25,000	-9.4%
FUEL SALES-EXTERNAL-UNLEADED	\$20,122	\$18,500	\$18,500	\$20,000	8.1%
FUEL SALES-EXTERNAL-DIESEL	\$6,750	\$8,000	\$7,000	\$8,000	0%
INTERFUND ASSESSMENTS	\$303,654	\$407,274	\$407,274	\$443,274	8.8%
INTERFUND ASSESSMENTS	\$389,999	\$1,030,106	\$1,030,106	\$747,280	-27.5%
INTERFUND ASSESSMENTS	\$0	\$109,270	\$109,270	\$112,150	2.6%
INTERFUND ASSESSMENTS	\$134,432	\$173,203	\$173,203	\$396,800	129.1%
INTERFUND ASSESSMENTS	\$709,910	\$782,454	\$782,454	\$1,283,315	64%
INTERFUND ASSESSMENTS	\$15,354	\$36,000	\$36,000	\$40,950	13.8%
<b>Total Charges for Goods &amp; Services:</b>	<b>\$15,830,379</b>	<b>\$20,542,042</b>	<b>\$18,685,565</b>	<b>\$19,373,799</b>	<b>-5.7%</b>
<b>Fines &amp; Penalties</b>					
MANDATORY INSURANCE COST	\$380	\$1,250	\$1,250	\$400	-68%
OTHER INFRACTIONS - ABATEMENT	\$2,383	\$2,500	\$600	\$2,500	0%
SCHOOL ZONE INFRACTIONS	\$401,627	\$364,000	\$330,000	\$380,000	4.4%
TRAFFIC INFRACTIONS/NON PARK	\$59,194	\$100,000	\$75,000	\$60,000	-40%
TRAFFIC INFRACT RED LIGHT RUNN	\$1,231,918	\$1,200,000	\$1,200,000	\$1,200,000	0%



Name	FY2022 Actuals	FY2023 Original Budget	FY2023 Projected	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Redondo Traffic Infractions	\$0	\$0	\$0	\$250,000	N/A
OTHER INFRACTIONS	\$1,817	\$6,000	\$3,900	\$5,000	-16.7%
CIVIL PARKING INFRACTION PNLT	\$2,640	\$2,500	\$2,100	\$1,000	-60%
CIVIL PARKING INFRACTION PNLT	\$1,420	\$2,750	\$400	\$2,750	0%
CIVIL PARKING INFRACTION PNLT	\$14,113	\$30,000	\$28,000	\$20,000	-33.3%
DRIVING UNDER INFLUENCE (DUI)	\$1,325	\$3,250	\$2,500	\$1,000	-69.2%
CRIM CONV FILING FEE DUI	\$382	\$450	\$450	\$400	-11.1%
OTHER CRIMINAL TRAFFIC	\$3,735	\$4,000	\$5,000	\$3,500	-12.5%
CRIM CONV FILING FEE CT	\$842	\$1,000	\$800	\$1,000	0%
DV PENALTY ASSESSMENT	\$0	\$150	\$0	\$150	0%
OTHER CRIMINAL NON-TRAFFIC	\$5,987	\$2,750	\$0	\$3,000	9.1%
PROSTITUTION INTERVENTION	\$2,891	\$5,000	\$2,500	\$3,500	-30%
CRIM CONV FILING FEE CN	\$134	\$50	\$100	\$200	300%
WARRANT/SUBP - SHF	\$158	\$100	\$50	\$0	-100%
RESTITUTION PAYMENTS	\$1,672	\$750	\$250	\$1,000	33.3%
COURT COST RECOUPMENTS	\$271	\$100	\$100	\$0	-100%
PUBLIC DEFENDER FEES	\$1,935	\$3,000	\$2,000	\$3,000	0%
MOORAGE - LATE FEES	\$14,905	\$20,000	\$20,000	\$20,000	0%
PENALTIES-STOP WORK	\$4,337	\$3,000	\$3,500	\$3,000	0%
<b>Total Fines &amp; Penalties:</b>	<b>\$1,754,067</b>	<b>\$1,752,600</b>	<b>\$1,678,500</b>	<b>\$1,961,400</b>	<b>11.9%</b>
<b>Misc.</b>					
INTEREST REVENUE	\$94,388	\$30,000	\$100,000	\$100,000	233.3%
INTEREST REVENUE	\$18,149	\$2,500	\$12,000	\$2,500	0%
INTEREST REVENUE	\$37,247	\$7,500	\$28,000	\$7,500	0%
INTEREST REVENUE	\$55,139	\$20,000	\$40,000	\$20,000	0%
INTEREST REVENUE	\$0	\$5,000	\$0	\$1,000	-80%
INTEREST REVENUE	\$3,322	\$750	\$4,000	\$750	0%
INTEREST REVENUE	\$0	\$1,750	\$0	\$1,750	0%
INTEREST REVENUE	\$437	\$350	\$80	\$500	42.9%
INTEREST REVENUE	\$1,653	\$1,000	\$3,000	\$1,000	0%
INTEREST REVENUE	\$9,857	\$1,500	\$11,000	\$1,500	0%
SETTLEMENT INTEREST EARNINGS	\$1,495	\$0	\$1,000	\$0	0%
INTEREST REVENUE	\$8,988	\$1,500	\$10,000	\$1,500	0%
INTEREST REVENUE	\$47,341	\$4,000	\$53,000	\$4,000	0%
INTEREST REVENUE	\$0	\$100	\$0	\$0	-100%
INTEREST REVENUE	\$32,130	\$10,000	\$33,000	\$10,000	0%
INTEREST REVENUE	\$25,786	\$2,500	\$27,000	\$2,500	0%
INTEREST REVENUE	\$3,550	\$500	\$5,000	\$500	0%
INTEREST REVENUE	\$0	\$750	\$0	\$750	0%
INTEREST REVENUE	\$24,750	\$5,000	\$26,000	\$5,000	0%
INTEREST REVENUE	-\$20,570	\$0	\$3,500	\$0	0%
INTEREST REVENUE	\$29,415	\$0	\$27,500	\$0	0%
INTEREST REVENUE	\$2,409	\$500	\$3,000	\$2,500	400%



Name	FY2022 Actuals	FY2023 Original Budget	FY2023 Projected	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
INTEREST REVENUE	\$6,628	\$1,250	\$16,000	\$1,250	0%
INTEREST REVENUE	\$7,323	\$750	\$10,000	\$750	0%
INTEREST REVENUE	\$119,554	\$5,000	\$115,000	\$90,000	1,700%
INTEREST REVENUE	\$153,578	\$20,000	\$170,000	\$20,000	0%
INTEREST REVENUE	\$537	\$1,750	\$3,000	\$1,750	0%
INTEREST REVENUE	\$37,354	\$6,000	\$37,000	\$6,000	0%
INTEREST REVENUE	\$8,404	\$1,500	\$12,000	\$10,000	566.7%
INTEREST REVENUE	\$20,060	\$2,000	\$22,000	\$16,000	700%
INTEREST REVENUE	\$10,117	\$1,250	\$10,000	\$3,000	140%
INTEREST REVENUE	\$9,239	\$500	\$500	\$11,000	2,100%
COURT DELINQ INT INCOME	\$12,390	\$10,000	\$5,500	\$6,000	-40%
CELL TOWER LEASE - CINGULAR	\$16,719	\$20,032	\$20,000	\$23,000	14.8%
PARKING FEES	\$61,580	\$75,000	\$55,000	\$65,000	-13.3%
CONCESSION SPACE RENTAL	\$38,164	\$0	\$1,500	\$3,000	N/A
PARKING FEES	\$9,026	\$95,000	\$200	\$250,000	163.2%
PARKING PASSES -Resident	\$9,381	\$15,000	\$400	\$0	-100%
PARKING PASSES-Nonresident	\$984	\$3,000	\$100	\$0	-100%
PARKING PASSES -Pier Fishing	\$7,213	\$7,000	\$2,200	\$0	-100%
PARKING PASSES-Commercial	\$1,793	\$600	\$200	\$0	-100%
LAND & FACILITY RENTALS (SHORT	\$6,674	\$4,000	\$200	\$4,000	0%
CONCESSION SPACE RENTAL	\$0	\$0	\$220	\$3,000	N/A
FIELD RENTALS	\$7,350	\$22,000	\$0	\$22,000	0%
WOOTON PARK GAZEBO RENTAL	\$260	\$1,027	\$300	\$0	0%
WOOTON PARK GAZEBO ANCILLARY	\$90	\$255	\$0	\$0	0%
ACTIVITY CENTER RENTAL	\$10,600	\$3,850	\$10,000	\$0	0%
ACTIVITY CENTER ANCILLARY	\$0	\$950	\$50	\$0	0%
FIELD HOUSE GYM RENTAL	\$720	\$7,500	\$1,200	\$0	0%
FIELD HOUSE GYM ANCILLARY	\$175	\$5,000	\$0	\$0	0%
FH PICNIC SHELTER RENTAL	\$0	\$400	\$300	\$0	0%
FH PICNIC SHELTER ANCILLARY	\$0	\$150	\$60	\$0	0%
BP AUDITORIUM RENTAL	\$118,774	\$80,395	\$50,000	\$0	-100%
BP AUDITORIUM ANCILLARY	\$32,177	\$20,505	\$23,000	\$0	-100%
BP FOUNDERS LODGE RENTAL	\$54,830	\$39,610	\$32,000	\$0	-100%
BP FOUNDERS LODGE ANCILLARY	\$24,977	\$15,695	\$15,000	\$0	-100%
BP MEADOW RENTAL	\$21,450	\$19,660	\$0	\$0	-100%
BP MEADOW ANCILLARY	\$9,526	\$15,695	\$5,000	\$0	-100%
BP DINING HALL RENTAL	\$93,465	\$59,265	\$45,000	\$0	-100%
BP DINING HALL ANCILLARY	\$30,221	\$15,425	\$15,000	\$0	-100%
BP PICNIC SHELTER RENTAL	\$9,918	\$9,870	\$3,000	\$0	-100%
BP PICNIC SHELTER ANCILLARY	\$270	\$210	\$350	\$0	-100%
FACILITY SET UP FEES	\$11,900	\$7,375	\$5,500	\$0	-100%
BP EVENT CENTER BUYOUT	\$0	\$0	\$75,000	\$0	0%
WEDDING PACKAGE	\$0	\$0	\$10,000	\$0	0%
SOUND VIEW PARK PLATFORM	\$0	\$0	\$300	\$0	0%



Name	FY2022 Actuals	FY2023 Original Budget	FY2023 Projected	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
SVP PLATFORM ANCILLARY	\$0	\$0	\$100	\$0	0%
BUYOUTS ANCILLARY	\$0	\$0	\$600	\$0	0%
WOOTON PARK GAZEBO RENTAL	\$0	\$0	\$0	\$260	N/A
ACTIVITY CENTER RENTAL	\$0	\$0	\$0	\$3,800	N/A
FIELD HOUSE GYM RENTAL	\$0	\$0	\$0	\$2,500	N/A
BP AUDITORIUM RENTAL	\$0	\$0	\$0	\$120,800	N/A
BP AUDITORIUM ANCILLARY	\$0	\$0	\$0	\$36,505	N/A
BP FOUNDERS LODGE RENTAL	\$0	\$0	\$0	\$65,710	N/A
BP FOUNDERS LODGE ANCILLARY	\$0	\$0	\$0	\$19,885	N/A
BP MEADOW RENTAL	\$0	\$0	\$0	\$26,000	N/A
BP DINING HALL RENTAL	\$0	\$0	\$0	\$62,585	N/A
BP DINING HALL ANCILLARY	\$0	\$0	\$0	\$32,265	N/A
BP PICNIC SHELTER RENTAL	\$0	\$0	\$0	\$9,975	N/A
BP PICNIC SHELTER ANCILLARY	\$0	\$0	\$0	\$300	N/A
FACILITY SET UP FEES	\$0	\$0	\$0	\$15,900	N/A
BP EVENT CENTER BUYOUT	\$0	\$0	\$0	\$76,790	N/A
WEDDING PACKAGE	\$0	\$0	\$0	\$9,000	N/A
SOUND VIEW PARK PLATFORM	\$0	\$0	\$0	\$1,200	N/A
SVP PLATFORM ANCILLARY	\$0	\$0	\$0	\$60	N/A
BUYOUTS ANCILLARY	\$0	\$0	\$0	\$600	N/A
WOOTON PARK - PRIVATE CONTRIBU	\$0	\$0	\$5,000	\$0	0%
CONTRIBUTIONS AND DONATIONS	\$61,139	\$437,000	\$0	\$80,000	-81.7%
UTILITIES-CENTURY LINK-S 216TH	\$146,231	\$0	\$0	\$0	0%
CONTRIBUTIONS AND DONATIONS	\$5,000	\$0	\$0	\$0	0%
POLICE DONATIONS	\$43	\$50	\$0	\$0	-100%
ANIMAL ADOPTION DONATIONS	\$130	\$50	\$1	\$0	-100%
CONTRIB-STREET BANNERS	\$200	\$0	\$0	\$0	0%
CONTRIBUTIONS - BENCHES	\$50,575	\$0	\$10,000	\$0	0%
SONJU COMMUNITY GARDENS	\$730	\$0	\$800	\$0	0%
DONATIONS SENIORS	\$3,304	\$5,000	\$20	\$5,000	0%
DONATIONS-SCHOLARSHIPS	\$1,097	\$5,500	\$500	\$5,500	0%
DONATIONS (INCLUDE PERFORMANCE	\$9,213	\$0	\$0	\$13,500	5,300%
MISCELLANEOUS REVENUE	\$100,336	\$20,000	\$46,000	\$20,000	0%
MISCELLANEOUS	\$5,582	\$0	\$0	\$0	0%
PROCEEDS FROM FORFEITED PROPER	\$42,055	\$35,000	\$10,000	\$25,000	-28.6%
CASH OVERAGES/SHORTAGES	\$3	\$0	\$0	\$0	0%
Transfer In from Genl Fund	\$0	\$0	\$100,000	\$0	0%
JUDGMENTS AND SETTLEMENTS	\$3,305	\$2,400	\$2,751	\$2,500	4.2%
MISCELLANEOUS REVENUE	\$26,324	\$0	\$0	\$0	0%
MISCELLANEOUS REVENUE	\$17	\$0	\$0	\$0	0%
MISC & NSF FEE - MARINA	\$180	\$0	\$80	\$200	100%
OTHER MISC CHARGES	\$94	\$100	\$0	\$100	N/A
KEY CARD/KEY FOB SALES	\$2,715	\$2,710	\$2,710	\$2,500	-7.7%
MISC REVENUE-NON TAXABLE	\$25,193	\$7,099	\$10,000	\$10,000	40.9%



Name	FY2022 Actuals	FY2023 Original Budget	FY2023 Projected	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
INTERFUND LOAN RECEIVED	\$0	\$0	\$0	\$750,000	N/A
JUDGMENTS AND SETTLEMENTS	\$0	\$0	\$17,414	\$0	0%
MISCELLANEOUS REVENUE	\$41,729	\$0	\$0	\$0	0%
INTERFUND LOAN RECEIVED	\$0	\$0	\$0	\$500,000	N/A
OTHER MISCELLANEOUS REVENUES	\$0	\$0	\$220	\$0	0%
CASH OVERAGES/SHORTAGES	\$3	\$0	\$0	\$0	0%
CASH OVERAGES/SHORTAGES	-\$1,671	\$0	\$0	\$0	0%
MISCELLANEOUS REVENUE	\$3,884	\$1,500	\$300	\$1,500	0%
COURT NSF FEES	\$120	\$200	\$200	\$200	0%
SALE UNCLAIMED PROP/EVIDENCE/E	\$2,133	\$750	\$5,000	\$4,000	433.3%
CASH OVERAGES/SHORTAGES	-\$217	\$0	\$0	\$0	0%
MISCELLANEOUS	\$2,868	\$1,500	\$6,500	\$5,000	N/A
CASH OVERAGES/SHORTAGES	-\$100	\$0	\$0	\$0	0%
OTHER MISCELLANEOUS REVENUES	\$0	\$1,975	\$0	\$0	0%
CREDIT CARD CONVENIENCE FEE	\$35,829	\$37,000	\$40,000	\$40,000	8.1%
INSURANCE RECOVERIES	\$9,892	\$0	\$0	\$0	0%
INSURANCE RECOVERIES-NONOPERAT	\$0	\$0	\$12,148	\$0	0%
INSURANCE RECOVERIES	\$13,046	\$0	\$21,000	\$0	0%
INSURANCE RECOVERIES-CAPITAL A	\$371	\$0	\$0	\$0	0%
REVENUE BOND PROCEEDS	\$0	\$3,500,000	\$12,740,000	\$0	-100%
XFER IN FROM ARPA	\$0	\$396,479	\$333,000	\$1,329,617	235.4%
XFER IN FROM ARPA	\$1,182,790	\$139,500	\$0	\$0	-100%
XFER IN FROM GENL FUND	\$0	\$24,000	\$0	\$0	-100%
XFER IN FROM ARPA	\$0	\$0	\$20,000	\$20,000	N/A
XFER IN FROM TBD	\$0	\$0	\$0	\$500,000	N/A
XFER IN FROM 302	\$0	\$0	\$29,000	\$29,000	N/A
XFER IN FROM GENERAL FUND	\$0	\$0	\$50,000	\$0	0%
XFER IN FROM ONE TIME TAX	\$272,500	\$0	\$0	\$0	0%
XFER IN FROM WATERFRONT ZONE	\$0	\$0	\$0	\$250,000	N/A
XFER IN FROM REET 1	\$0	\$0	\$0	\$200,000	N/A
XFER IN FROM REET 2	\$0	\$0	\$0	\$300,000	N/A
XFER IN FROM ONE TIME TAX	\$0	\$0	\$0	\$50,000	N/A
XFER IN FROM GENL FUND	\$0	\$226,400	\$0	\$0	0%
XFER IN FROM GENL FUND	\$306,308	\$262,500	\$0	\$0	0%
XFER IN FROM ARPA	\$112,933	\$1,332,000	\$400,000	\$2,038,000	53%
XFER IN FROM 203	\$0	\$0	\$0	\$9,008,000	N/A
XFER IN FROM REET 1	\$0	\$1,299,000	\$0	\$944,000	N/A
XFER IN FROM REET 2	\$0	\$726,000	\$0	\$1,022,000	N/A
XFER IN FROM KC PARK LEVY	\$0	\$108,000	\$0	\$285,000	N/A
XFER IN MIDWAY PARK ACQ - PARK	\$0	\$17,000	\$0	\$46,000	N/A
XFER IN FROM ONE TIME TAX	\$0	\$185,000	\$0	\$0	0%
XFER IN FROM FACL. REPL	\$0	\$1,000	\$0	\$1,000	N/A
XFER IN FROM ARTERIAL STREET	\$0	\$356,000	\$0	\$332,000	N/A
XFER IN FROM ARPA	\$11,064	\$25,000	\$0	\$65,000	N/A

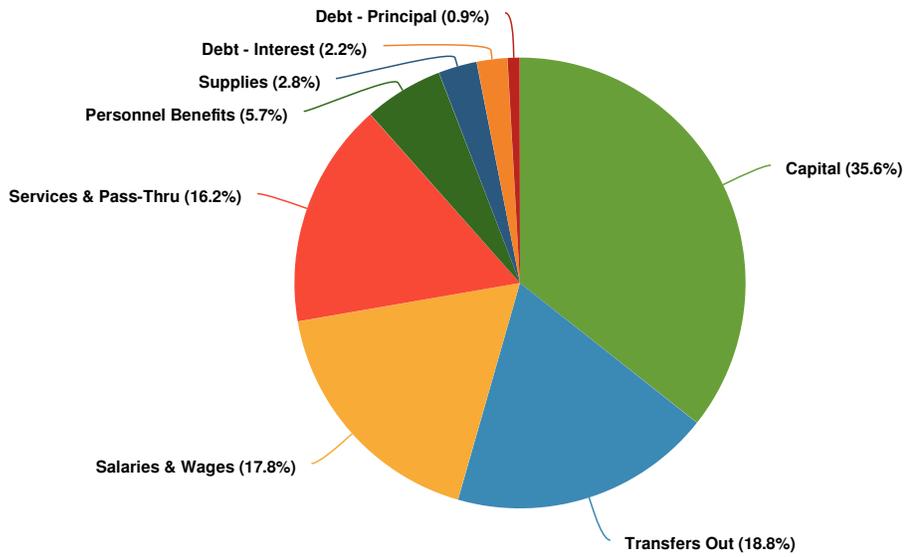


Name	FY2022 Actuals	FY2023 Original Budget	FY2023 Projected	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
XFER IN FROM ASE	\$0	\$25,000	\$0	\$62,000	N/A
XFER IN FROM REET 1	\$2,165	\$312,000	\$0	\$223,000	N/A
XFER IN FROM ONE TIME TAX	\$0	\$25,000	\$0	\$500,000	N/A
XFER IN FROM FUND 320	\$0	\$1,150,000	\$0	\$540,000	N/A
XFER IN FROM FUND 321	\$0	\$926,000	\$0	\$473,000	N/A
XFER IN ONE TIME TAX	\$0	\$383,000	\$0	\$0	-100%
XFER IN GENERAL FUND	\$0	\$51,000	\$51,000	\$51,000	0%
XFER IN REET 1	\$0	\$80,000	\$80,000	\$178,000	122.5%
XFER IN FROM ONE TIME TAX	\$0	\$60,000	\$60,000	\$110,000	83.3%
XFER IN FROM ARPA	\$250,000	\$150,000	\$250,000	\$0	-100%
XFER IN FROM ARPA	\$19,243	\$372,780	\$400,000	\$521,000	39.8%
XFER IN FROM ASE	\$242	\$20,000	\$0	\$20,000	0%
XFER IN FROM TBD	\$0	\$1,000,000	\$1,000,000	\$500,000	-50%
XFER IN FROM REET 2	\$235,083	\$233,492	\$233,492	\$234,576	0.5%
XFER IN FROM GENERAL FUND	\$226,000	\$0	\$226,400	\$226,600	0.1%
XFER IN GENERAL FUND	\$958,559	\$0	\$0	\$0	0%
XFER IN REET 1	\$2,760,021	\$0	\$1,299,000	\$0	-100%
XFER IN REET 2	\$1,542,547	\$0	\$726,000	\$0	-100%
XFER IN FROM KC PARK LEVY	\$116,000	\$0	\$108,000	\$0	-100%
XFER IN PARK IN LIEU	\$17,835	\$0	\$17,000	\$0	-100%
XFER IN ONE TIME SALES/B&O TAX	\$1,147,790	\$0	\$185,000	\$0	-100%
XFER IN FROM FUND 501	\$0	\$0	\$1,000	\$0	-100%
XFER IN FROM COMP REPL	\$16,875	\$0	\$0	\$0	0%
XFER IN FROM ARTERIAL STREET	\$0	\$0	\$356,000	\$0	-100%
XFER IN FROM REDONDO	\$0	\$0	\$25,000	\$0	-100%
XFER IN FROM ASE	\$1,434	\$0	\$25,000	\$0	-100%
XFER IN FROM REET 1	\$0	\$0	\$312,000	\$0	-100%
XFER IN ONE TIME TAX	\$0	\$0	\$25,000	\$0	-100%
XFER IN TRAFFIC IN LIEU	\$0	\$0	\$236,000	\$0	-100%
XFER IN TRAFFIC IMPACT FEE	\$103,719	\$0	\$473,000	\$0	-100%
XFER IN FROM FUND 201	\$7,870	\$0	\$0	\$0	0%
PROCEEDS FROM LONG-TERM DEBT	\$0	\$0	\$12,360,000	\$0	0%
<b>Total Misc.:</b>	<b>\$11,221,237</b>	<b>\$14,633,654</b>	<b>\$33,471,396</b>	<b>\$22,706,928</b>	<b>55.2%</b>
<b>Other Increases in Resources</b>					
PRIOR PERIOD ADJUSTMENTS	\$305,066	\$0	\$0	\$0	0%
PRIOR PERIOD ADJUSTMENTS	\$9,722	\$0	\$0	\$0	0%
PRIOR PERIOD ADJUSTMENTS	\$39,323	\$0	\$0	\$0	0%
PRIOR PERIOD ADJUSTMENTS	\$20,118	\$0	\$0	\$0	0%
PRIOR PERIOD ADJUSTMENTS	\$29,959	\$0	\$0	\$0	0%
PRIOR PERIOD ADJUSTMENTS	\$3,968	\$0	\$0	\$0	0%
<b>Total Other Increases in Resources:</b>	<b>\$408,155</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
<b>Total Revenue Source:</b>	<b>\$59,117,877</b>	<b>\$69,226,943</b>	<b>\$80,639,179</b>	<b>\$78,373,208</b>	<b>13.2%</b>



# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type

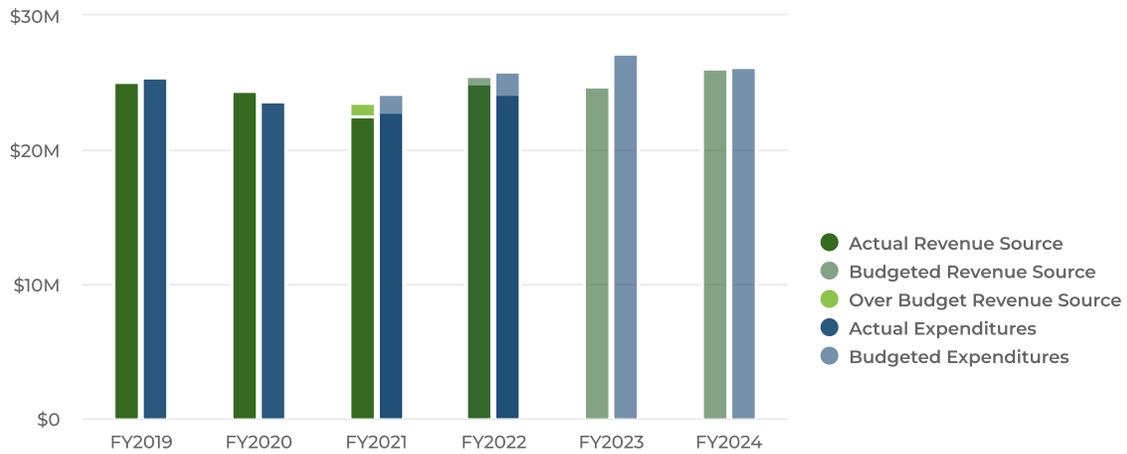


Name	FY2022 Actuals	FY2023 Original Budget	FY2023 Projected	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Expense Objects					
Depreciation	\$1,235,109	\$0	\$0	\$0	0%
Salaries & Wages	\$14,791,917	\$18,865,997	\$19,749,720	\$19,032,691	0.9%
Personnel Benefits	\$5,296,302	\$6,026,283	\$5,772,422	\$6,073,727	0.8%
Supplies	\$2,946,780	\$3,031,221	\$2,933,132	\$2,966,083	-9.4%
Services & Pass-Thru	\$14,850,573	\$18,926,402	\$15,151,434	\$17,292,058	9.7%
Capital	\$8,360,304	\$24,561,022	\$5,883,884	\$38,063,641	37.5%
Debt - Principal	\$305,969	\$688,483	\$688,483	\$935,482	35.9%
Debt - Interest	\$258,494	\$243,592	\$243,592	\$2,348,217	864%
Transfers Out	\$9,290,978	\$9,886,151	\$4,014,420	\$20,058,793	102.9%
<b>Total Expense Objects:</b>	<b>\$57,336,426</b>	<b>\$82,229,151</b>	<b>\$54,437,087</b>	<b>\$106,770,692</b>	<b>29.5%</b>



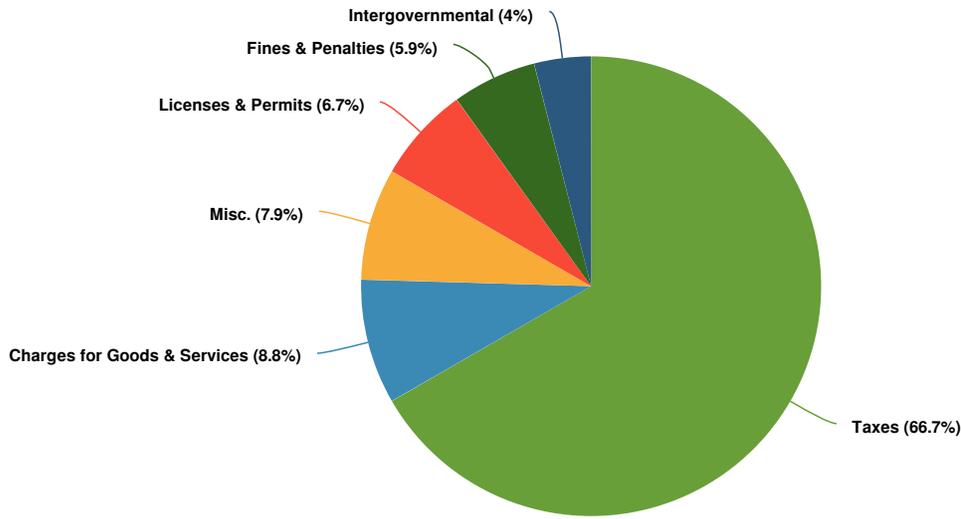
### Summary

The City of Des Moines is projecting \$26.08M of revenue in FY2024, which represents a 5.1% increase over the prior year. Budgeted expenditures are projected to decrease by 3.7% or \$996.24K to \$26.25M in FY2024.



# Revenues by Source

## Projected 2024 Revenues by Source



Name	FY2022 Actuals	FY2023 Original Budget	FY2023 Projected	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
<b>Revenue Source</b>					
<b>Taxes</b>					
REAL AND PERSONAL PROPERTY TAX	\$5,291,843	\$5,522,043	\$5,522,043	\$5,639,570	2.1%
LOCAL RETAIL SALES & USE TAX	\$3,743,090	\$3,790,875	\$3,929,581	\$4,150,000	9.5%
LOCAL RETAIL SALES & USE TAX/O	\$259,842	\$175,000	\$275,869	\$175,000	0%
CRIMINAL JUSTICE TAX	\$1,197,794	\$1,187,500	\$1,250,000	\$1,300,000	9.5%
B&O TAXES	\$1,388,550	\$1,251,050	\$1,200,000	\$1,350,000	7.9%
B&O TAXES - ONE-TIME	-\$145,170	\$87,500	\$65,000	\$90,000	2.9%
UTILITY TAXES - ELECTRICITY	\$1,429,990	\$1,408,750	\$1,551,574	\$1,593,681	13.1%
UTILITY TAXES - NATURAL GAS	\$497,872	\$530,930	\$631,097	\$580,000	9.2%
UTILITY TAXES - SOLID WASTE	\$532,157	\$875,000	\$545,704	\$550,000	-37.1%
UTILITY TAXES - CABLE TV	\$809,691	\$878,500	\$841,341	\$878,500	0%
UTILITY TAXES - TELEPHONE	\$209,865	\$255,700	\$250,851	\$255,700	0%
UTILITY TAXES - SWM 13%	\$542,818	\$601,225	\$450,919	\$601,225	0%
LEASEHOLD TAXES	\$227,944	\$239,000	\$224,683	\$240,000	0.4%
GAMBLING TAXES/PUNCH BDS & PUL	\$55,482	\$50,000	\$29,340	\$35,000	-30%
<b>Total Taxes:</b>	<b>\$16,041,768</b>	<b>\$16,853,073</b>	<b>\$16,768,002</b>	<b>\$17,438,676</b>	<b>3.5%</b>
<b>Licenses &amp; Permits</b>					
FRANCHISE FEES - COMCAST/CABLE	\$299,776	\$475,000	\$400,000	\$500,000	5.3%
FRANCHISE FEES - SOLID WASTE P	\$781,167	\$655,000	\$700,000	\$950,000	45%
BUSINESS LICENSES AND PERMITS	\$287,321	\$231,000	\$250,000	\$300,000	29.9%
ANIMAL LICENSES	\$13,533	\$8,000	\$11,500	\$10,000	25%
GUN PERMITS	\$5,339	\$4,000	\$5,000	\$5,000	25%

Name	FY2022 Actuals	FY2023 Original Budget	FY2023 Projected	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
<b>Total Licenses &amp; Permits:</b>	<b>\$1,387,136</b>	<b>\$1,373,000</b>	<b>\$1,366,500</b>	<b>\$1,765,000</b>	<b>28.6%</b>
<b>Intergovernmental</b>					
DEPT OF JUSTICE DIRECT GRANTS	\$0	\$0	\$2,500	\$0	0%
DEPT OF JUSTICE DIRECT GRANTS	\$35,848	\$0	\$50,000	\$0	0%
BUREAU JUSTICE ASSIST-BP VESTS	\$6,781	\$0	\$0	\$0	-100%
DEPT OF JUSTICE DIRECT GRANTS	\$15,871	\$0	\$40,000	\$25,000	N/A
FEDERAL GRANTS-INDIRECT: FEMA	\$94	\$0	\$0	\$0	0%
FEDERAL INDIRECT GRANT - CARES	\$6,705	\$10,000	\$0	\$0	-100%
FEDERAL INDIRECT GRANTS USDOT	\$24,653	\$0	\$0	\$0	0%
FEDERAL GRANTS-INDIRECT: FEMA	\$6,301	\$0	\$0	\$0	0%
FEDERAL GRANTS-INDIRECT: FEMA	\$14,813	\$0	\$0	\$0	0%
DEPT OF JUSTICE - INDIRECT FED	\$39,080	\$0	\$13,500	\$10,681	N/A
FED DOT Indirect WTSC WASPC Sa	\$0	\$0	\$5,000	\$0	0%
FEDERAL GRANTS-INDIRECT: FEMA	\$11,229	\$0	\$0	\$0	0%
FEDERAL GRANTS-INDIRECT: FEMA	\$134	\$0	\$0	\$0	0%
FEDERAL GRANTS-INDIRECT: FEMA	\$46,080	\$0	\$10,000	\$17,500	N/A
FEDERAL GRANTS-INDIRECT: FEMA	\$10,666	\$0	\$0	\$0	0%
FEDERAL INDIRECT GRANTS USDOT	\$4,552	\$0	\$0	\$0	0%
STATE GRANTS-OTHER JUDICIAL AG	\$74,164	\$4,500	\$155,000	\$0	-100%
STATE GRANTS LEGISLATURE	\$280,641	\$0	\$0	\$0	0%
WTSC GRANTS	\$2,252	\$0	\$0	\$0	0%
CITY ASSISTANCE (ESSB 6050)	\$256,786	\$250,000	\$250,000	\$150,000	-40%
MVET - CRIMINAL JUSTICE/POP	\$11,520	\$11,938	\$12,000	\$12,639	5.9%
CANNABIS EXCISE TAX	\$122,035	\$90,000	\$90,000	\$110,000	22.2%
LIQUOR/BEER EXCISE TAX	\$233,245	\$227,478	\$250,000	\$240,470	5.7%
LIQUOR CONTROL BOARD PROFITS	\$256,714	\$253,674	\$210,000	\$251,113	-1%
MVET - CRIMINAL JUSTICE/POP	\$40,799	\$42,113	\$38,000	\$44,901	6.6%
DUI - CITIES	\$2,447	\$5,000	\$2,500	\$5,000	0%
PORT OF SEATTLE INTERLOCAL DE	\$2,260	\$0	\$0	\$0	0%
WASPC/K CTY/SEX OFFNDR VERIFIC	\$9,721	\$0	\$7,500	\$10,000	N/A
SENIOR CENTER VSHLS GRANT	\$31,473	\$113,817	\$113,817	\$110,000	-3.4%
PORT OF SEATTLE INTERLOCAL DE	\$30,000	\$0	\$0	\$46,000	N/A
KC 4CULTURE/ ART PROGRAM GRANT	\$15,150	\$7,500	\$0	\$10,000	33.3%
HOSPITALITY HOUSE	\$0	\$0	\$46,000	\$0	0%
<b>Total Intergovernmental:</b>	<b>\$1,592,014</b>	<b>\$1,016,020</b>	<b>\$1,295,817</b>	<b>\$1,043,304</b>	<b>2.5%</b>
<b>Charges for Goods &amp; Services</b>					
ADMINISTRATIVE FEES/SOUND TRAN	\$373,600	\$263,000	\$263,000	\$212,944	-19%
I/F ADMIN SERVICE CHARGE ALLOC	\$1,023,289	\$1,305,172	\$1,305,172	\$1,105,054	-15.3%
LIEN SEARCH FEES	\$125	\$0	\$0	\$0	0%
I/F CIP FINANCE CHARGEBACK	\$47,905	\$45,000	\$0	\$45,000	0%
I/F COMPUTER MAINT CHARGEBACK	\$178,191	\$191,556	\$191,556	\$279,237	N/A
SALES OF MERCHANDISE	\$500	\$0	\$0	\$0	0%



Name	FY2022 Actuals	FY2023 Original Budget	FY2023 Projected	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
NORMANDY PARK PROSECUTION SERV	\$40,558	\$41,395	\$41,395	\$47,000	13.5%
CV COST & ADJ	\$62	\$0	\$100	\$100	N/A
NORMANDY PARK COURT SERVICES	\$50,514	\$52,029	\$52,029	\$55,000	5.7%
I/F ASE PROCESSING - POLICE	\$30,000	\$30,000	\$30,000	\$30,000	0%
DEF PROS ADM CS	\$309	\$600	\$400	\$600	0%
COFFEE/SODAS	\$0	\$600	\$0	\$600	0%
PHOTOSTATING	\$9	\$0	\$200	\$0	0%
SCORE ASSAULT PROCESSING SERVI	\$7,000	\$1,000	\$1,000	\$1,000	0%
DNA COLLECTOR FEE 1	\$20	\$0	\$0	\$0	0%
ADULT PROBATION CHARGES	\$7,465	\$9,000	\$10,000	\$6,000	-33.3%
NP - ADULT PROBATION CHARGES	\$6,180	\$5,500	\$4,500	\$4,000	-27.3%
RECORD CHECK FEE	\$14,112	\$10,000	\$10,000	\$10,500	5%
NP - RECORD CHECK FEE	\$7,713	\$5,500	\$7,500	\$7,500	36.4%
SENTENCE COMPLIANCE FEE	\$1,074	\$1,200	\$2,500	\$2,000	66.7%
NP - SENTENCE COMPL FEE	\$1,096	\$800	\$800	\$1,000	25%
ELECTRONIC MONITOR OF PRISONER	\$0	\$500	\$0	\$0	-100%
PRE-TRIAL SUPERVISION COSTS-CL	\$5,055	\$5,500	\$4,000	\$5,000	-9.1%
NP - PRE-TRIAL SUPERVISION COS	\$0	\$1,200	\$0	\$1,200	0%
PRISONER BOARD & ROOM	\$67	\$0	\$10	\$0	0%
BOOKING FEES	\$7	\$100	\$0	\$100	0%
THIRD PARTY OVERTIME	\$1,267	\$5,000	\$0	\$0	-100%
FINGERPRINTING	\$0	\$200	\$0	\$0	-100%
FALSE ALARM FEES	\$49,585	\$35,000	\$60,000	\$42,000	20%
REIMB OF OT SALARY COSTS	\$0	\$0	\$8,148	\$0	0%
POLICE TOWING/IMPOUND FEE	\$0	\$0	\$750	\$2,000	N/A
DUI EMERGENCY RESPONSE	\$2,277	\$400	\$2,500	\$1,000	150%
ANIMAL CONTROL & SHELTER FEES	\$8,027	\$0	\$0	\$0	0%
NORMANDY PARK SENIOR SERVICES	\$38,060	\$7,500	\$28,000	\$7,500	0%
SR SERVICES ACTIVITY FEES	\$100	\$1,350	\$0	\$1,350	0%
EVENT ADMISSION	\$0	\$0	\$250	\$0	0%
SENIOR CENTER DANCES	\$0	\$800	\$0	\$800	0%
CLASS FEES	\$775	\$7,700	\$6,800	\$7,700	0%
TRIP/TRAVEL FEES	\$4,960	\$6,200	\$7,500	\$6,200	0%
HEALTH PROGRAMS	\$155	\$500	\$0	\$500	0%
SUBSCRIPTIONS	\$0	\$1,350	\$0	\$1,350	0%
CHGS FOR SVC-OTHER FEES	\$4,411	\$0	\$300	\$0	0%
BEFORE & AFTERSCHOOL	\$56,626	\$200,000	\$50,000	\$75,000	-62.5%
SUMMER & BREAK CAMPS	\$69,717	\$300,000	\$130,000	\$150,000	-50%
YOUTH SOCCER	\$52,675	\$50,000	\$65,000	\$65,000	30%
YOUTH & TEAM BASKETBALL	\$48,890	\$70,000	\$50,000	\$50,000	-28.6%
YOUTH T BALL LEAGUE	\$475	\$11,000	\$0	\$11,000	0%
ADULT SOFTBALL LEAGUE (TAXABLE	\$0	\$15,000	\$0	\$15,000	0%
ACTIVITY FEES	\$276	\$2,500	\$2,500	\$2,500	0%
CLASSES	\$34,293	\$35,000	\$25,000	\$35,000	0%



Name	FY2022 Actuals	FY2023 Original Budget	FY2023 Projected	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
SPECIAL EVENTS	\$1,165	\$10,000	\$1,500	\$10,000	0%
CASH OVER/SHORT	\$0	\$0	\$40	\$0	0%
<b>Total Charges for Goods &amp; Services:</b>	<b>\$2,168,584</b>	<b>\$2,729,152</b>	<b>\$2,362,450</b>	<b>\$2,297,735</b>	<b>-15.8%</b>
<b>Fines &amp; Penalties</b>					
MANDATORY INSURANCE COST	\$380	\$1,250	\$1,250	\$400	-68%
TRAFFIC INFRACTIONS/NON PARK	\$59,194	\$100,000	\$75,000	\$60,000	-40%
TRAFFIC INFRACT RED LIGHT RUNN	\$1,231,918	\$1,200,000	\$1,200,000	\$1,200,000	0%
Redondo Traffic Infractions	\$0	\$0	\$0	\$250,000	N/A
OTHER INFRACTIONS	\$1,817	\$6,000	\$3,900	\$5,000	-16.7%
CIVIL PARKING INFRACTION PNLTY	\$14,113	\$30,000	\$28,000	\$20,000	-33.3%
DRIVING UNDER INFLUENCE (DUI)	\$1,325	\$3,250	\$2,500	\$1,000	-69.2%
CRIM CONV FILING FEE DUI	\$382	\$450	\$450	\$400	-11.1%
OTHER CRIMINAL TRAFFIC	\$3,735	\$4,000	\$5,000	\$3,500	-12.5%
CRIM CONV FILING FEE CT	\$842	\$1,000	\$800	\$1,000	0%
DV PENALTY ASSESSMENT	\$0	\$150	\$0	\$150	0%
OTHER CRIMINAL NON-TRAFFIC	\$5,987	\$2,750	\$0	\$3,000	9.1%
PROSTITUTION INTERVENTION	\$2,891	\$5,000	\$2,500	\$3,500	-30%
CRIM CONV FILING FEE CN	\$134	\$50	\$100	\$200	300%
WARRANT/SUBP - SHF	\$158	\$100	\$50	\$0	-100%
RESTITUTION PAYMENTS	\$1,672	\$750	\$250	\$1,000	33.3%
COURT COST RECOUPMENTS	\$271	\$100	\$100	\$0	-100%
PUBLIC DEFENDER FEES	\$1,935	\$3,000	\$2,000	\$3,000	0%
<b>Total Fines &amp; Penalties:</b>	<b>\$1,326,755</b>	<b>\$1,357,850</b>	<b>\$1,321,900</b>	<b>\$1,552,150</b>	<b>14.3%</b>
<b>Misc.</b>					
INTEREST REVENUE	\$94,388	\$30,000	\$100,000	\$100,000	233.3%
COURT DELINQ INT INCOME	\$12,390	\$10,000	\$5,500	\$6,000	-40%
CELL TOWER LEASE - CINGULAR	\$16,719	\$20,032	\$20,000	\$23,000	14.8%
FIELD RENTALS	\$7,350	\$22,000	\$0	\$22,000	0%
WOOTON PARK GAZEBO RENTAL	\$260	\$1,027	\$300	\$0	0%
WOOTON PARK GAZEBO ANCILLARY	\$90	\$255	\$0	\$0	0%
ACTIVITY CENTER RENTAL	\$10,600	\$3,850	\$10,000	\$0	0%
ACTIVITY CENTER ANCILLARY	\$0	\$950	\$50	\$0	0%
FIELD HOUSE GYM RENTAL	\$720	\$7,500	\$1,200	\$0	0%
FIELD HOUSE GYM ANCILLARY	\$175	\$5,000	\$0	\$0	0%
FH PICNIC SHELTER RENTAL	\$0	\$400	\$300	\$0	0%
FH PICNIC SHELTER ANCILLARY	\$0	\$150	\$60	\$0	0%
BP AUDITORIUM RENTAL	\$118,774	\$80,395	\$50,000	\$0	-100%
BP AUDITORIUM ANCILLARY	\$32,177	\$20,505	\$23,000	\$0	-100%
BP FOUNDERS LODGE RENTAL	\$54,830	\$39,610	\$32,000	\$0	-100%
BP FOUNDERS LODGE ANCILLARY	\$24,977	\$15,695	\$15,000	\$0	-100%
BP MEADOW RENTAL	\$21,450	\$19,660	\$0	\$0	-100%
BP MEADOW ANCILLARY	\$9,526	\$15,695	\$5,000	\$0	-100%

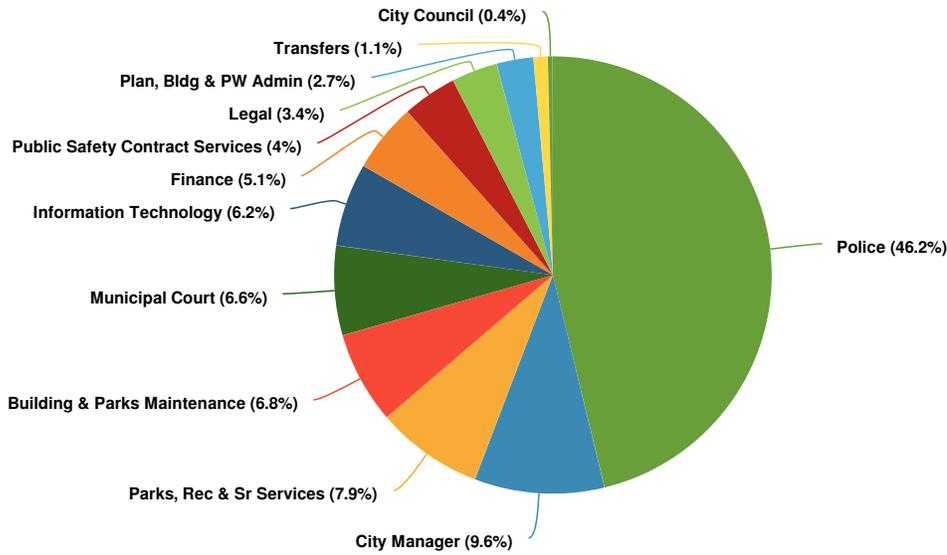


Name	FY2022 Actuals	FY2023 Original Budget	FY2023 Projected	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
BP DINING HALL RENTAL	\$93,465	\$59,265	\$45,000	\$0	-100%
BP DINING HALL ANCILLARY	\$30,221	\$15,425	\$15,000	\$0	-100%
BP PICNIC SHELTER RENTAL	\$9,918	\$9,870	\$3,000	\$0	-100%
BP PICNIC SHELTER ANCILLARY	\$270	\$210	\$350	\$0	-100%
FACILITY SET UP FEES	\$11,900	\$7,375	\$5,500	\$0	-100%
BP EVENT CENTER BUYOUT	\$0	\$0	\$75,000	\$0	0%
WEDDING PACKAGE	\$0	\$0	\$10,000	\$0	0%
SOUND VIEW PARK PLATFORM	\$0	\$0	\$300	\$0	0%
SVP PLATFORM ANCILLARY	\$0	\$0	\$100	\$0	0%
BUYOUTS ANCILLARY	\$0	\$0	\$600	\$0	0%
CONTRIBUTIONS AND DONATIONS	\$5,000	\$0	\$0	\$0	0%
POLICE DONATIONS	\$43	\$50	\$0	\$0	-100%
ANIMAL ADOPTION DONATIONS	\$130	\$50	\$1	\$0	-100%
CONTRIB-STREET BANNERS	\$200	\$0	\$0	\$0	0%
CONTRIBUTIONS - BENCHES	\$50,575	\$0	\$10,000	\$0	0%
SONJU COMMUNITY GARDENS	\$730	\$0	\$800	\$0	0%
DONATIONS SENIORS	\$3,304	\$5,000	\$20	\$5,000	0%
DONATIONS-SCHOLARSHIPS	\$1,097	\$5,500	\$500	\$5,500	0%
DONATIONS (INCLUDE PERFORMANCE	\$9,213	\$0	\$0	\$13,500	5,300%
MISCELLANEOUS REVENUE	\$100,336	\$20,000	\$46,000	\$20,000	0%
CASH OVERAGES/SHORTAGES	\$3	\$0	\$0	\$0	0%
CASH OVERAGES/SHORTAGES	-\$1,671	\$0	\$0	\$0	0%
MISCELLANEOUS REVENUE	\$3,884	\$1,500	\$300	\$1,500	0%
COURT NSF FEES	\$120	\$200	\$200	\$200	0%
SALE UNCLAIMED PROP/EVIDENCE/E	\$2,133	\$750	\$5,000	\$4,000	433.3%
CASH OVERAGES/SHORTAGES	-\$217	\$0	\$0	\$0	0%
MISCELLANEOUS	\$2,868	\$1,500	\$6,500	\$5,000	N/A
CASH OVERAGES/SHORTAGES	-\$100	\$0	\$0	\$0	0%
OTHER MISCELLANEOUS REVENUES	\$0	\$1,975	\$0	\$0	0%
XFER IN FROM ARPA	\$0	\$396,479	\$333,000	\$1,329,617	235.4%
XFER IN FROM ARPA	\$1,182,790	\$139,500	\$0	\$0	-100%
XFER IN FROM ARPA	\$250,000	\$150,000	\$250,000	\$0	-100%
XFER IN FROM ARPA	\$19,243	\$372,780	\$400,000	\$521,000	39.8%
<b>Total Misc.:</b>	<b>\$2,179,882</b>	<b>\$1,480,153</b>	<b>\$1,469,581</b>	<b>\$2,056,317</b>	<b>39.1%</b>
<b>Other Increases in Resources</b>					
PRIOR PERIOD ADJUSTMENTS	\$305,066	\$0	\$0	\$0	0%
<b>Total Other Increases in Resources:</b>	<b>\$305,066</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
<b>Total Revenue Source:</b>	<b>\$25,001,205</b>	<b>\$24,809,248</b>	<b>\$24,584,250</b>	<b>\$26,153,182</b>	<b>5.4%</b>



# Expenditures by Function

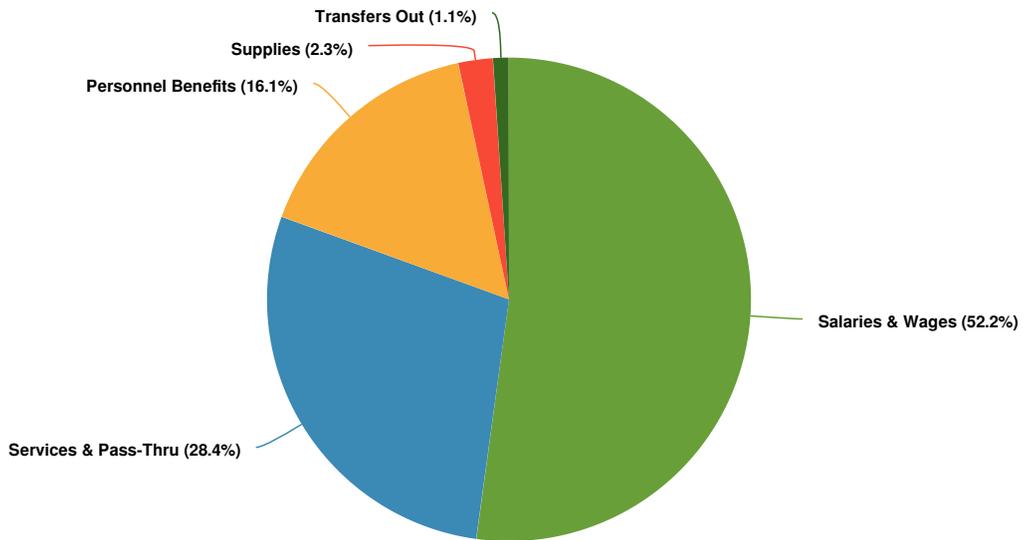
## Budgeted Expenditures by Function



Name	FY2022 Actuals	FY2023 Original Budget	FY2023 Projected	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Expenditures					
City Council	\$57,611	\$96,129	\$87,489	\$95,981	-0.2%
Building & Parks Maintenance	\$1,418,105	\$1,934,944	\$1,719,732	\$1,793,171	-5.7%
City Manager	\$3,158,340	\$2,888,930	\$3,014,731	\$2,517,221	-13.9%
Finance	\$1,383,757	\$1,425,025	\$1,432,546	\$1,334,670	-6.3%
Information Technology	\$1,078,358	\$1,322,951	\$1,141,003	\$1,618,534	22.3%
Legal	\$754,306	\$881,428	\$813,408	\$889,357	0.9%
Municipal Court	\$1,594,125	\$1,735,114	\$1,685,798	\$1,735,021	0%
Plan, Bldg & PW Admin	\$505,142	\$776,623	\$1,312,459	\$716,245	-7.8%
Parks, Rec & Sr Services	\$1,895,285	\$3,058,408	\$2,168,334	\$2,077,878	-32.7%
Transfers	\$1,490,868	\$488,900	\$226,400	\$277,600	-43.2%
Public Safety Contract Services	\$1,049,920	\$1,244,972	\$1,201,722	\$1,061,350	-14.7%
Police	\$9,842,573	\$11,393,049	\$12,424,908	\$12,133,208	6.8%
<b>Total Expenditures:</b>	<b>\$24,228,390</b>	<b>\$27,246,473</b>	<b>\$27,228,530</b>	<b>\$26,250,237</b>	<b>-3.7%</b>

# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



Name	FY2022 Actuals	FY2023 Original Budget	FY2023 Projected	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Expense Objects					
Salaries & Wages	\$10,947,205	\$13,677,716	\$14,583,800	\$13,696,191	0.2%
Personnel Benefits	\$3,818,136	\$4,312,353	\$4,063,495	\$4,219,959	-2.1%
Supplies	\$739,604	\$859,803	\$815,347	\$606,475	-31%
Services & Pass-Thru	\$7,223,122	\$7,872,701	\$7,362,488	\$7,450,012	-5.2%
Capital	\$9,456	\$35,000	\$177,000	\$0	-100%
Transfers Out	\$1,490,868	\$488,900	\$226,400	\$277,600	-43.2%
<b>Total Expense Objects:</b>	<b>\$24,228,390</b>	<b>\$27,246,473</b>	<b>\$27,228,530</b>	<b>\$26,250,237</b>	<b>-3.7%</b>

# Fund Balance



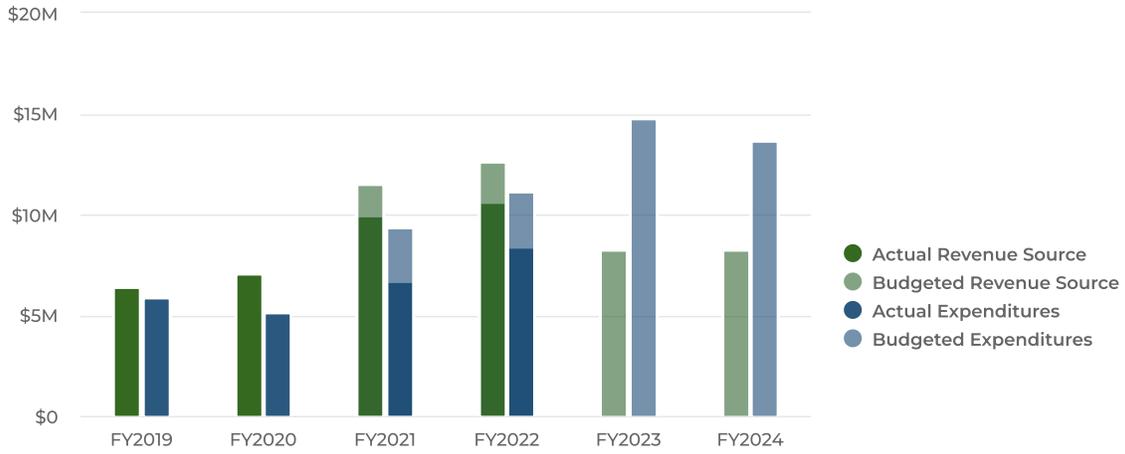
	FY2018	FY2020	FY2021	FY2022	FY2023	FY2024	\$ Change
<b>Fund Balance</b>	—	—	—	—	—	—	
Unassigned	\$5,691,309	\$6,564,775	\$7,077,095	\$7,768,270	\$5,123,990	\$5,026,935	\$-97,055
Restricted	\$51,910	\$0	\$86,857	\$86,857	\$86,857	\$86,857	\$0
<b>Total Fund Balance:</b>	<b>\$5,743,219</b>	<b>\$6,564,775</b>	<b>\$7,163,952</b>	<b>\$7,855,127</b>	<b>\$5,210,847</b>	<b>\$5,113,792</b>	<b>\$-97,055</b>



# Special Revenue Funds

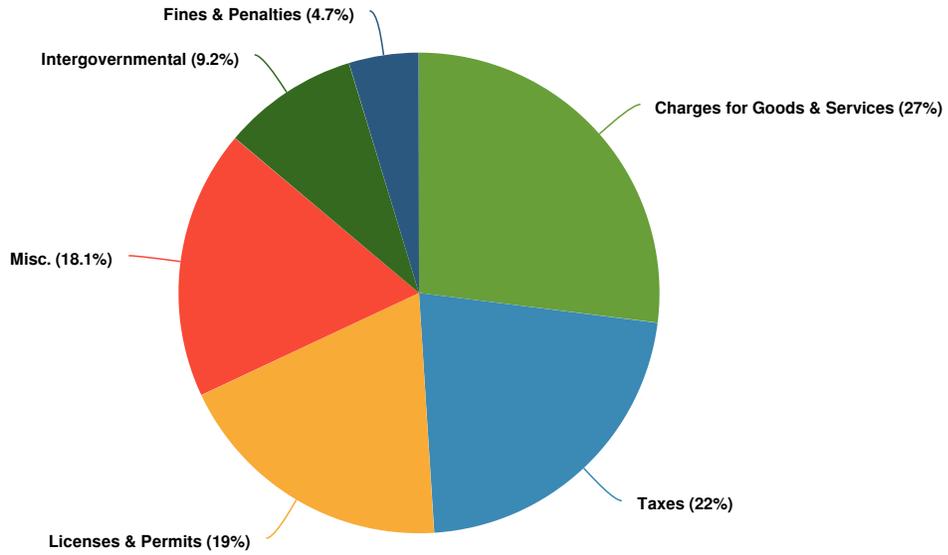
Special Revenue Funds account for the revenues and expenditures that are dedicated for specific purposes through either State Statute or City Council Policy.

## Summary



# Revenues by Source

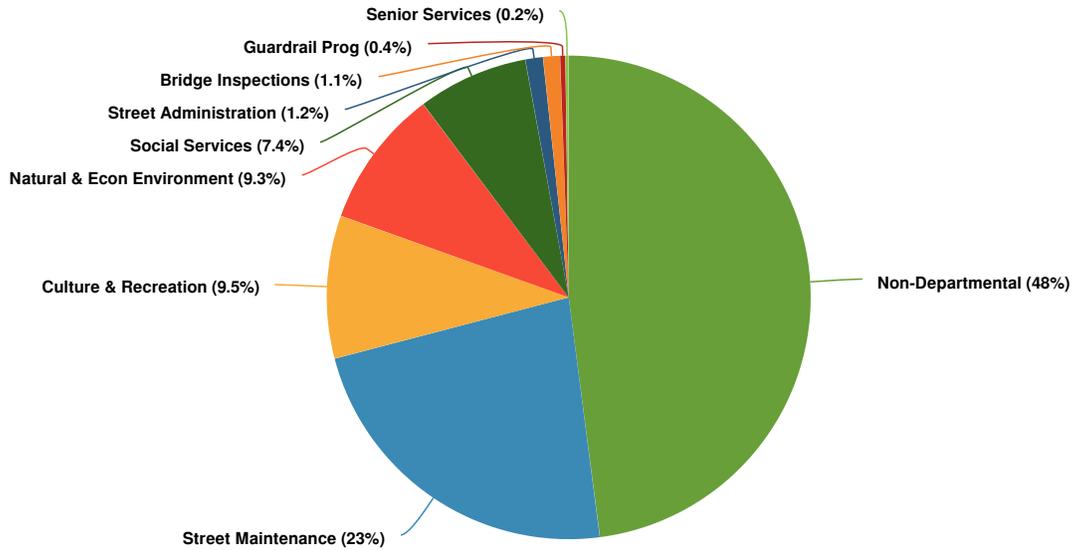
## Projected 2024 Revenues by Source



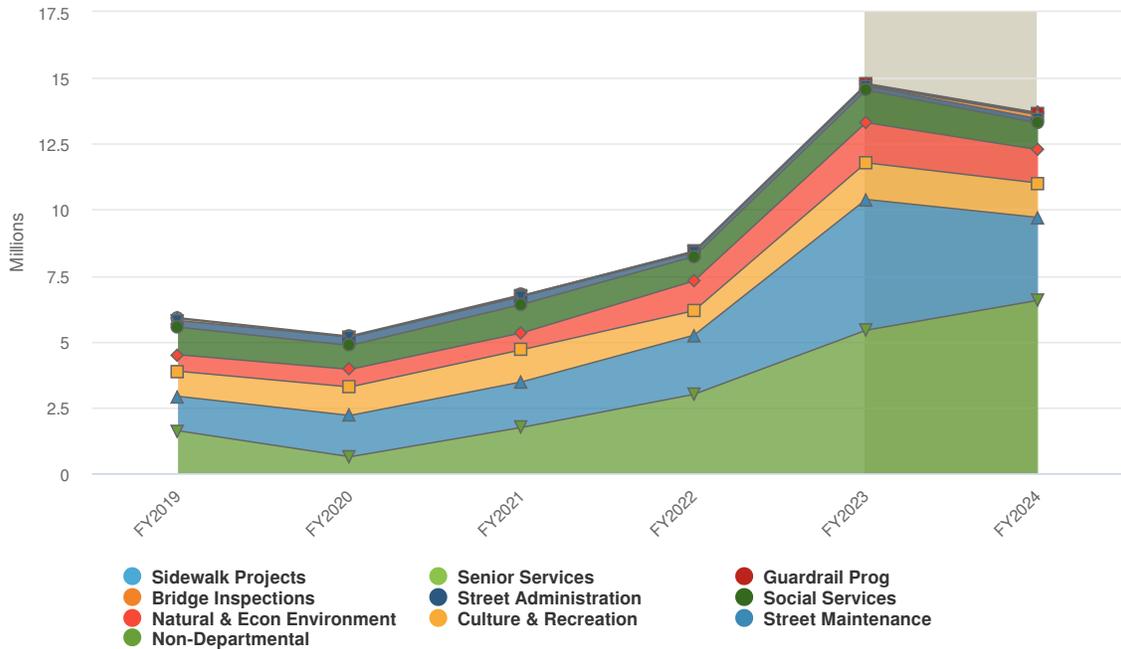
Name	FY2022 Actuals	FY2023 Original Budget	FY2023 Projected	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Revenue Source					
Taxes	\$1,768,095	\$1,923,796	\$1,914,596	\$1,824,596	-5.2%
Licenses & Permits	\$1,215,538	\$1,256,836	\$1,429,833	\$1,577,270	25.5%
Intergovernmental	\$5,276,908	\$844,422	\$825,092	\$759,235	-10.1%
Charges for Goods & Services	\$1,214,753	\$2,553,500	\$2,329,070	\$2,238,692	-12.3%
Fines & Penalties	\$412,407	\$374,750	\$336,600	\$389,250	3.9%
Misc.	\$714,191	\$1,363,850	\$1,473,851	\$1,503,500	10.2%
Other Increases in Resources	\$49,045	\$0	\$0	\$0	0%
<b>Total Revenue Source:</b>	<b>\$10,650,936</b>	<b>\$8,317,154</b>	<b>\$8,309,042</b>	<b>\$8,292,543</b>	<b>-0.3%</b>

# Expenditures by Function

Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function



Grey background indicates budgeted figures.

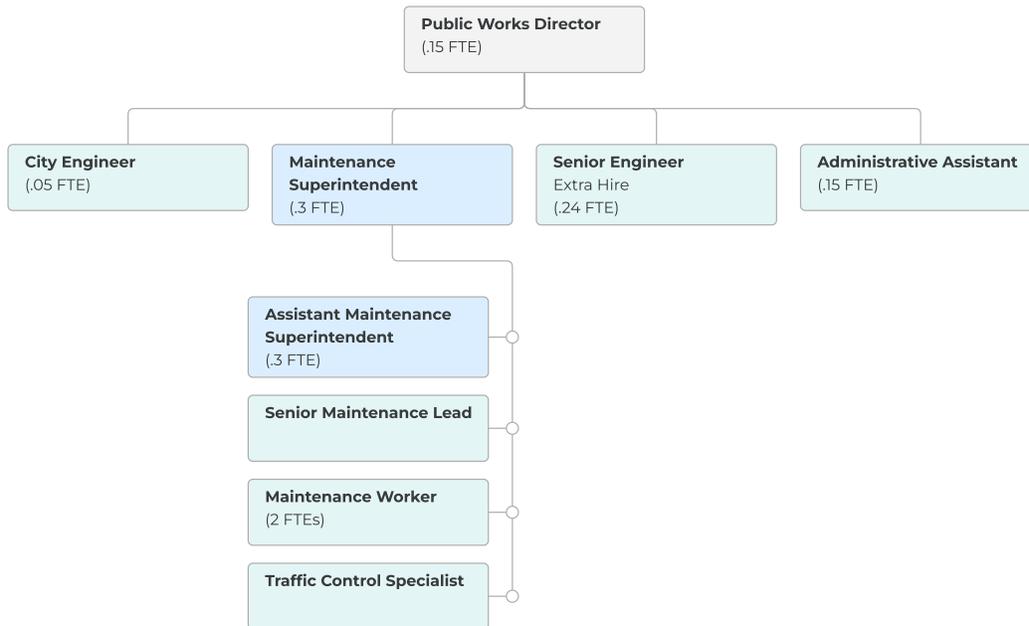
Name	FY2022 Actuals	FY2023 Original Budget	FY2023 Projected	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Expenditures					
Non-Departmental	\$2,992,557	\$5,423,814	\$3,091,476	\$6,559,896	20.9%
Social Services	\$928,955	\$1,233,973	\$1,117,252	\$1,011,216	-18.1%
Bridge Inspections	\$38,025	\$0	\$10,104	\$153,000	665%
Sidewalk Projects	\$0	\$20,000	\$10,000	\$0	0%
Guardrail Prog	\$24,363	\$45,000	\$52,672	\$48,000	6.7%
Street Maintenance	\$2,243,903	\$4,963,974	\$2,386,511	\$3,143,906	-36.7%
Street Administration	\$141,389	\$154,800	\$158,280	\$161,696	4.5%
Natural & Econ Environment	\$1,129,981	\$1,525,044	\$1,307,664	\$1,266,755	-16.9%
Senior Services	\$0	\$30,000	\$30,000	\$30,000	0%
Culture & Recreation	\$929,554	\$1,390,822	\$1,304,451	\$1,304,853	-6.2%
<b>Total Expenditures:</b>	<b>\$8,428,727</b>	<b>\$14,787,427</b>	<b>\$9,468,410</b>	<b>\$13,679,322</b>	<b>-7.5%</b>



# Street Maintenance Fund

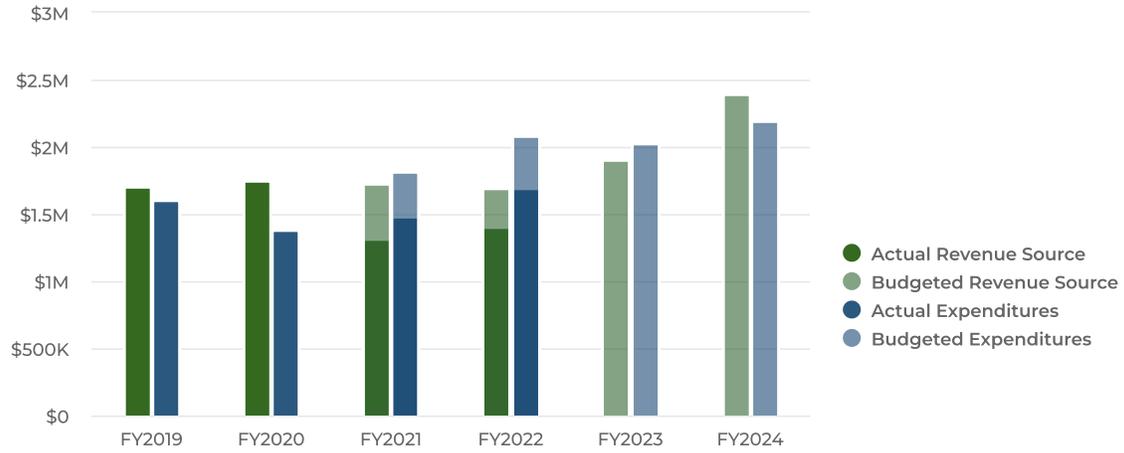
The purpose of the Street Maintenance Fund is to account for the operations related to the maintenance of City streets.

## Street Maintenance Fund Organizational Chart



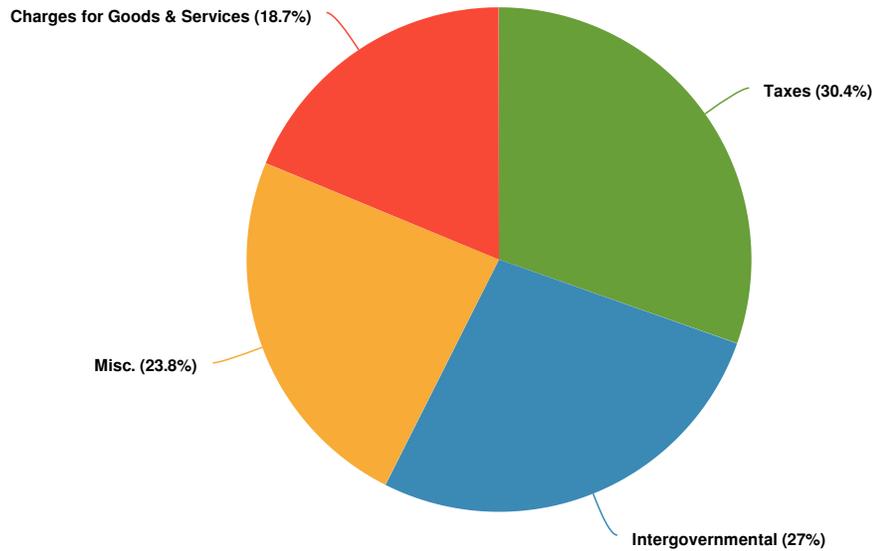
## Summary

The City of Des Moines is projecting \$2.4M of revenue in FY2024, which represents a 25.6% increase over the prior year. Budgeted expenditures are projected to increase by 8.2% or \$165.83K to \$2.2M in FY2024.



# Revenues by Source

## Projected 2024 Revenues by Source

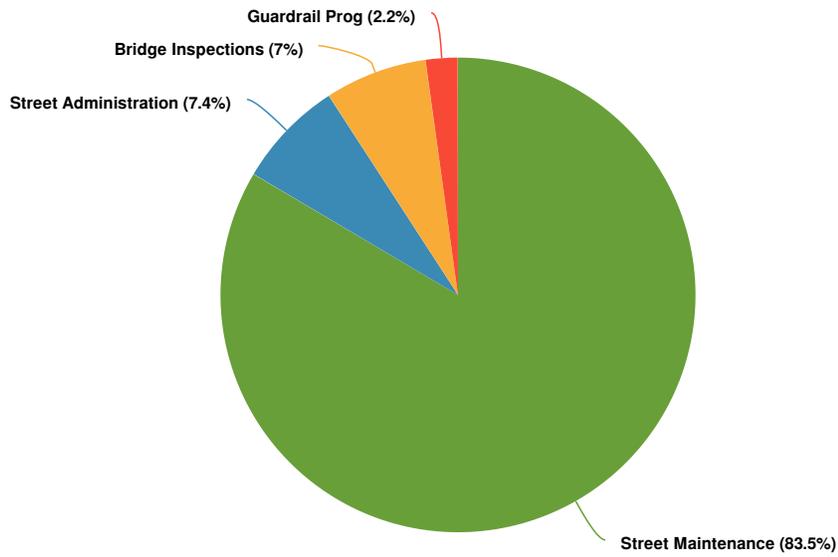


Name	FY2022 Actuals	FY2023 Original Budget	FY2023 Projected	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
<b>Revenue Source</b>					
<b>Taxes</b>					
SANITATION UTILITY TAX 10%	\$601,673	\$637,100	\$637,100	\$637,100	0%
UTILITY TAXES - SWM	\$83,510	\$92,496	\$92,496	\$92,496	0%
<b>Total Taxes:</b>	<b>\$685,184</b>	<b>\$729,596</b>	<b>\$729,596</b>	<b>\$729,596</b>	<b>0%</b>
<b>Intergovernmental</b>					
MULTIMODAL TRANSPORTATION	\$43,596	\$43,108	\$43,108	\$42,573	-1.2%
VEHICLE FUEL TAX	\$619,720	\$641,314	\$641,314	\$606,662	-5.4%
LOCAL GRANTS	\$15,000	\$0	\$0	\$0	0%
<b>Total Intergovernmental:</b>	<b>\$678,317</b>	<b>\$684,422</b>	<b>\$684,422</b>	<b>\$649,235</b>	<b>-5.1%</b>
<b>Charges for Goods &amp; Services</b>					
I/F TBD STREET MTC SERVICES	\$0	\$450,000	\$450,000	\$450,000	0%
<b>Total Charges for Goods &amp; Services:</b>	<b>\$0</b>	<b>\$450,000</b>	<b>\$450,000</b>	<b>\$450,000</b>	<b>0%</b>
<b>Misc.</b>					
INTEREST REVENUE	\$18,149	\$2,500	\$12,000	\$2,500	0%
MISCELLANEOUS	\$5,582	\$0	\$0	\$0	0%
INSURANCE RECOVERIES	\$9,892	\$0	\$0	\$0	0%
XFER IN FROM GENL FUND	\$0	\$24,000	\$0	\$0	-100%
XFER IN FROM ARPA	\$0	\$0	\$20,000	\$20,000	N/A
XFER IN FROM TBD	\$0	\$0	\$0	\$500,000	N/A
XFER IN FROM 302	\$0	\$0	\$29,000	\$29,000	N/A

Name	FY2022 Actuals	FY2023 Original Budget	FY2023 Projected	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
XFER IN FROM ASE	\$242	\$20,000	\$0	\$20,000	0%
<b>Total Misc.:</b>	<b>\$33,865</b>	<b>\$46,500</b>	<b>\$61,000</b>	<b>\$571,500</b>	<b>1,129%</b>
<b>Other Increases in Resources</b>					
PRIOR PERIOD ADJUSTMENTS	\$9,722	\$0	\$0	\$0	0%
<b>Total Other Increases in Resources:</b>	<b>\$9,722</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
<b>Total Revenue Source:</b>	<b>\$1,407,087</b>	<b>\$1,910,518</b>	<b>\$1,925,018</b>	<b>\$2,400,331</b>	<b>25.6%</b>

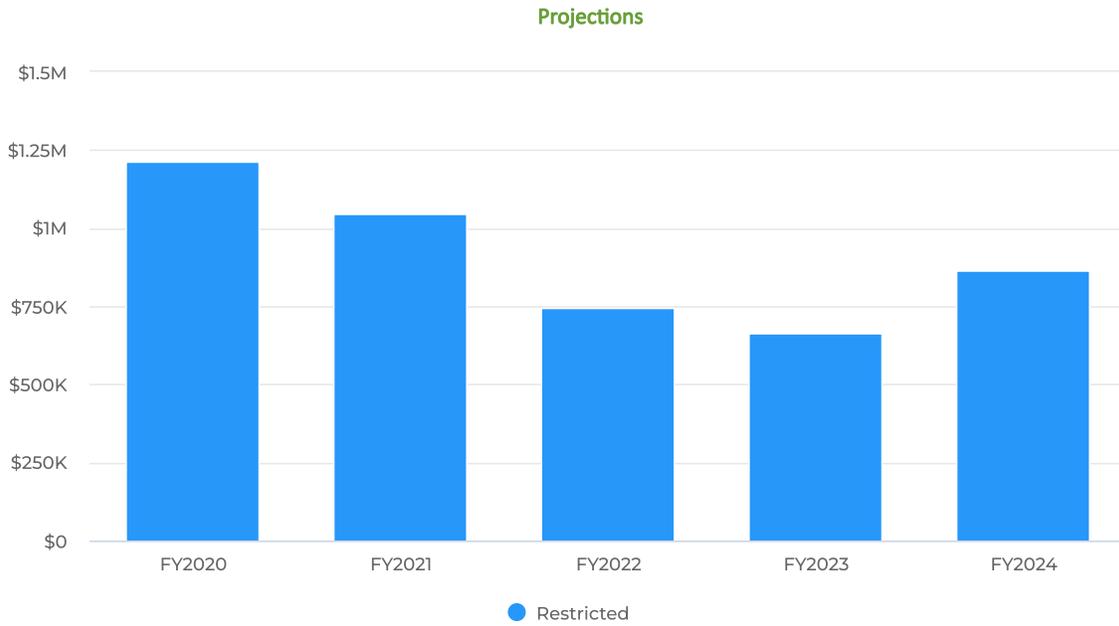
# Expenditures by Function

## Budgeted Expenditures by Function



Name	FY2022 Actuals	FY2023 Original Budget	FY2023 Projected	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Expenditures					
Bridge Inspections	\$38,025	\$0	\$10,104	\$153,000	665%
Sidewalk Projects	\$0	\$20,000	\$10,000	\$0	0%
Guardrail Prog	\$24,363	\$45,000	\$52,672	\$48,000	6.7%
Street Maintenance	\$1,499,043	\$1,812,974	\$1,773,021	\$1,835,906	1.3%
Street Administration	\$141,389	\$154,800	\$158,280	\$161,696	4.5%
<b>Total Expenditures:</b>	<b>\$1,702,819</b>	<b>\$2,032,774</b>	<b>\$2,004,077</b>	<b>\$2,198,602</b>	<b>8.2%</b>

# Fund Balance



	FY2020	FY2021	FY2022	FY2023	FY2024	\$ Change
<b>Fund Balance</b>	—	—	—	—	—	
Restricted	\$1,211,099	\$1,045,550	\$744,250	\$665,191	\$866,920	\$201,729
<b>Total Fund Balance:</b>	<b>\$1,211,099</b>	<b>\$1,045,550</b>	<b>\$744,250</b>	<b>\$665,191</b>	<b>\$866,920</b>	<b>\$201,729</b>

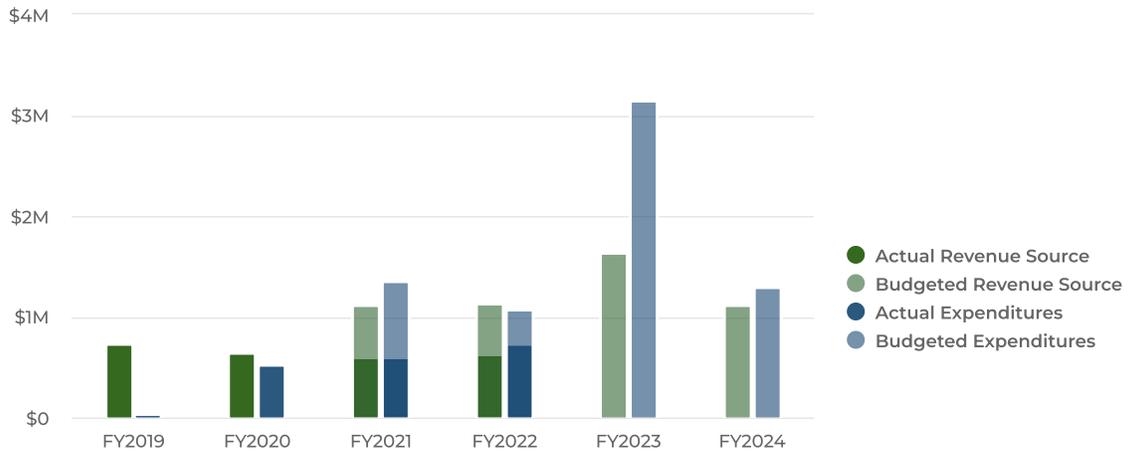


## Street Pavement Fund

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

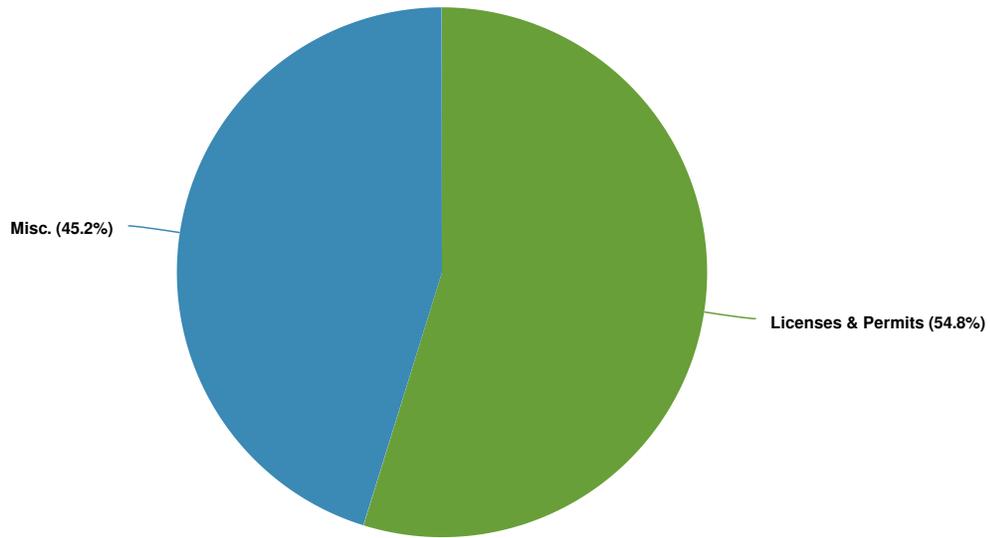
### Summary

The City of Des Moines is projecting \$1.12M of revenue in FY2024, which represents a 31.6% decrease over the prior year. Budgeted expenditures are projected to decrease by 58.5% or \$1.84M to \$1.31M in FY2024.



# Revenues by Source

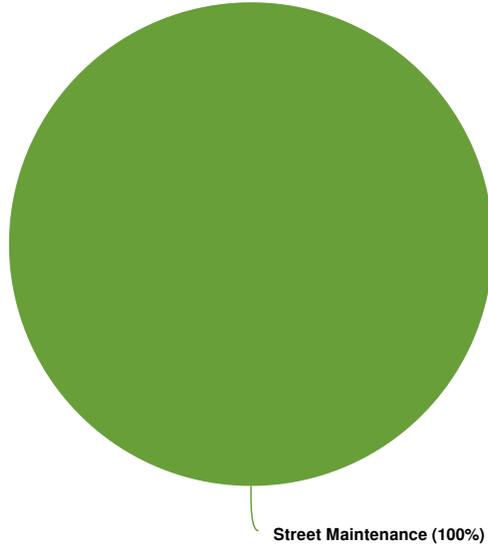
## Projected 2024 Revenues by Source



Name	FY2022 Actuals	FY2023 Original Budget	FY2023 Projected	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
<b>Revenue Source</b>					
<b>Licenses &amp; Permits</b>					
FRANCHISE FEES - WATER DISTRIC	\$5,000	\$5,000	\$5,000	\$5,000	0%
FRANCHISE FEES - HIGHLINE WTR	\$307,873	\$346,833	\$346,833	\$320,000	-7.7%
FRANCHISE FEES - SW SUBURBAN	\$21,856	\$20,000	\$22,000	\$20,000	0%
FRANCHISE FEES - MIDWAY SEWER	\$270,053	\$262,753	\$275,000	\$270,000	2.8%
<b>Total Licenses &amp; Permits:</b>	<b>\$604,782</b>	<b>\$634,586</b>	<b>\$648,833</b>	<b>\$615,000</b>	<b>-3.1%</b>
<b>Misc.</b>					
INTEREST REVENUE	\$37,247	\$7,500	\$28,000	\$7,500	0%
XFER IN FROM TBD	\$0	\$1,000,000	\$1,000,000	\$500,000	-50%
<b>Total Misc.:</b>	<b>\$37,247</b>	<b>\$1,007,500</b>	<b>\$1,028,000</b>	<b>\$507,500</b>	<b>-49.6%</b>
<b>Total Revenue Source:</b>	<b>\$642,028</b>	<b>\$1,642,086</b>	<b>\$1,676,833</b>	<b>\$1,122,500</b>	<b>-31.6%</b>

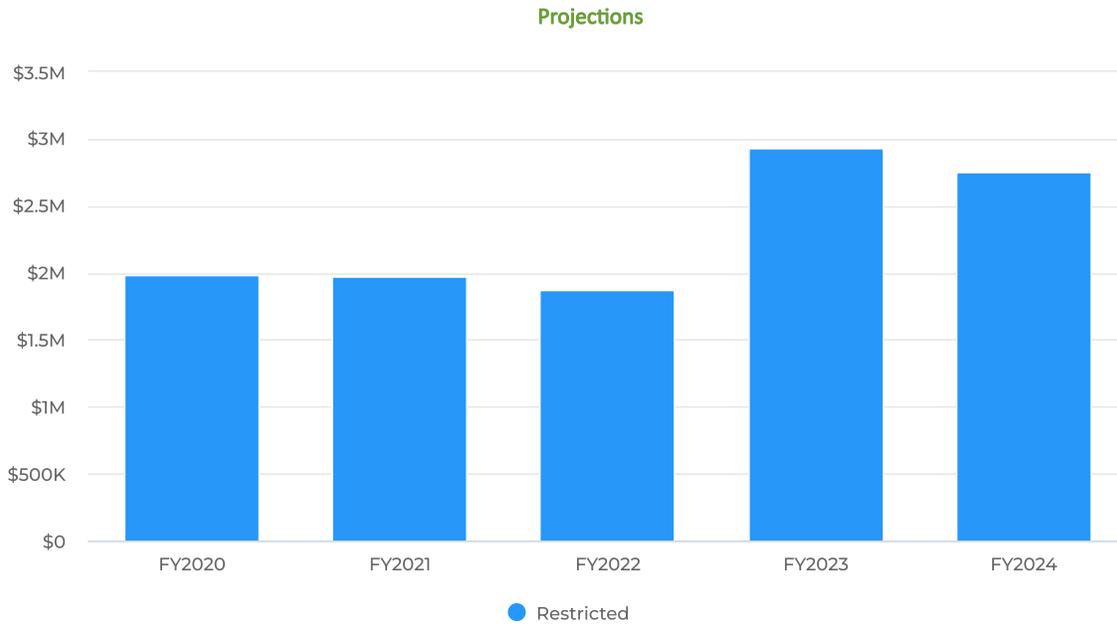
# Expenditures by Function

## Budgeted Expenditures by Function



Name	FY2022 Actuals	FY2023 Original Budget	FY2023 Projected	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
<b>Expenditures</b>					
<b>Street Maintenance</b>					
SALARIES & WAGES	\$23,099	\$0	\$10,000	\$0	0%
BENEFITS - FEDERAL	\$337	\$0	\$200	\$0	0%
BENEFITS - STATE	\$449	\$0	\$180	\$0	0%
BENEFITS - RETIREMENT	\$2,415	\$0	\$1,000	\$0	0%
BENEFITS - ICMA	\$1,524	\$0	\$700	\$0	0%
BENEFITS - MED/DENTAL	\$2,769	\$0	\$1,300	\$0	0%
BENEFITS - OTHER	\$239	\$0	\$110	\$0	0%
INTERFUND FINANCIAL SERVICES	\$7,384	\$0	\$0	\$0	0%
CONTINGENCIES ARTERIAL ST PAVI	\$706,645	\$3,151,000	\$0	\$976,000	N/A
CONSTRUCTION OF CAPITAL ASSETS	\$0	\$0	\$600,000	\$0	-100%
TRANSFERS OUT TO FUND 319	\$0	\$0	\$0	\$332,000	N/A
<b>Total Street Maintenance:</b>	<b>\$744,861</b>	<b>\$3,151,000</b>	<b>\$613,490</b>	<b>\$1,308,000</b>	<b>-58.5%</b>
<b>Total Expenditures:</b>	<b>\$744,861</b>	<b>\$3,151,000</b>	<b>\$613,490</b>	<b>\$1,308,000</b>	<b>-58.5%</b>

# Fund Balance



	FY2020	FY2021	FY2022	FY2023	FY2024	\$ Change
<b>Fund Balance</b>	—	—	—	—	—	
Restricted	\$1,984,810	\$1,976,406	\$1,873,574	\$2,936,917	\$2,751,417	\$-185,500
<b>Total Fund Balance:</b>	<b>\$1,984,810</b>	<b>\$1,976,406</b>	<b>\$1,873,574</b>	<b>\$2,936,917</b>	<b>\$2,751,417</b>	<b>\$-185,500</b>

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

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

These divisions are included:

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

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

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

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

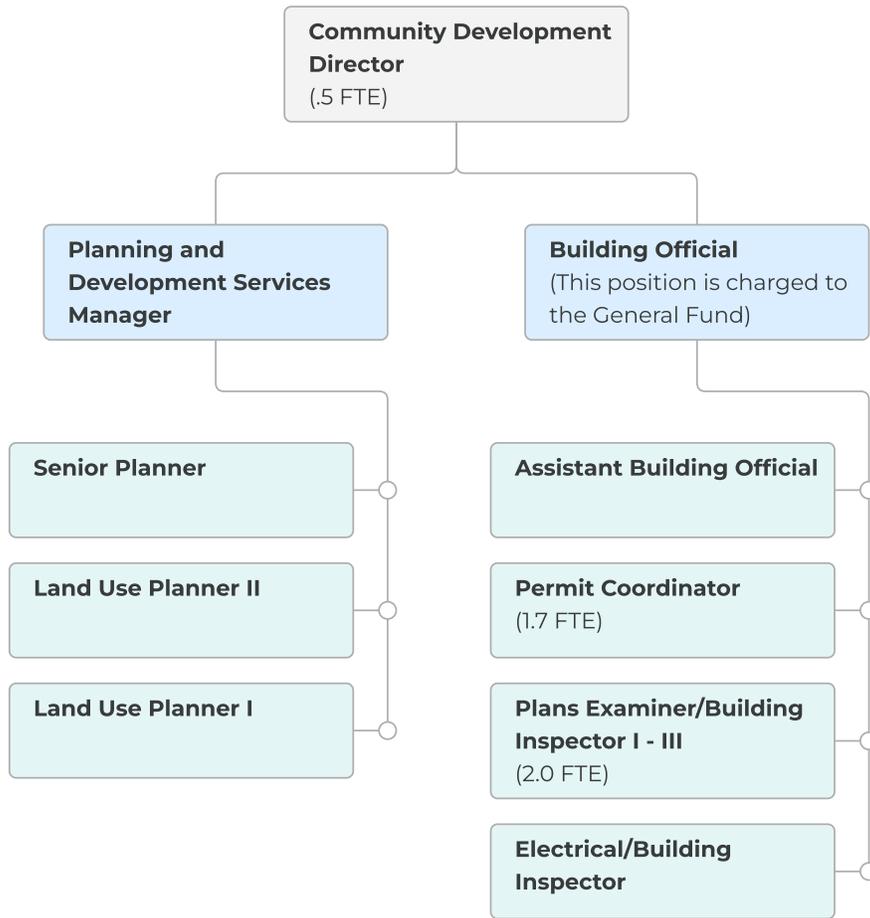
***Engineering Services.*** This division is responsible for the city's transportation infrastructure system. It studies and plans for improvements, seeks grant funding, designs and oversees construction. It also reviews residential and commercial development plans.

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



## Development Fund

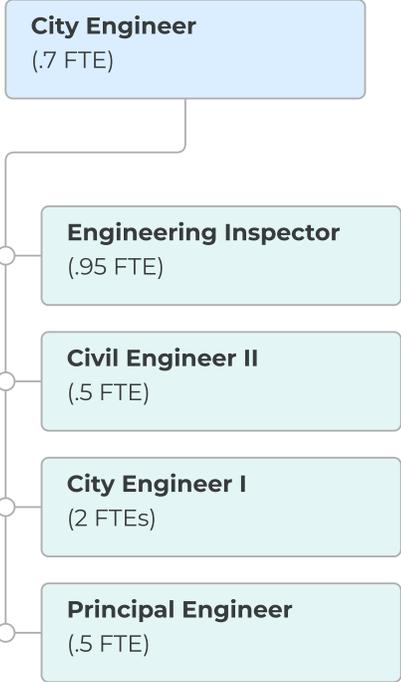
# Development Fund - Community Development Organizational Chart



## Development Fund - Public Works Organizational Chart

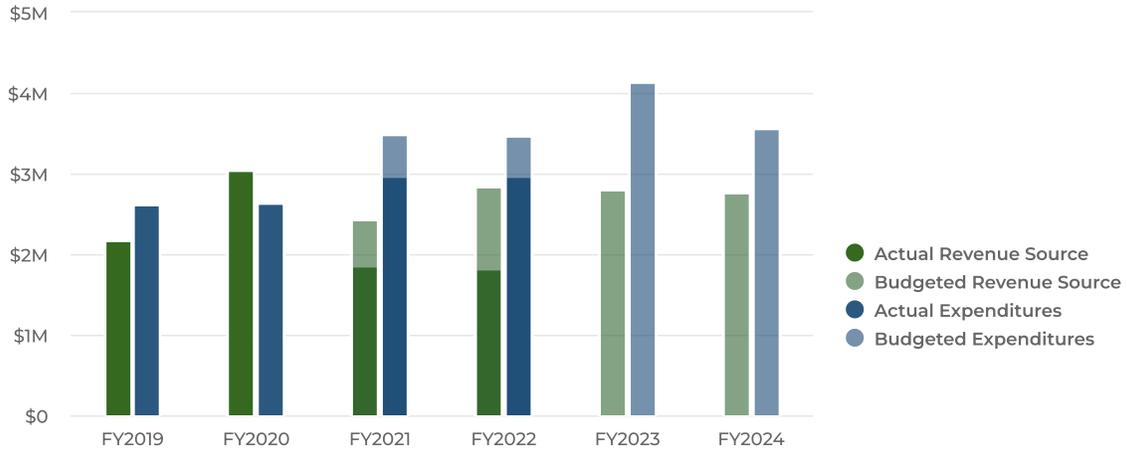


# Development Fund - City Engineer Direct Reports



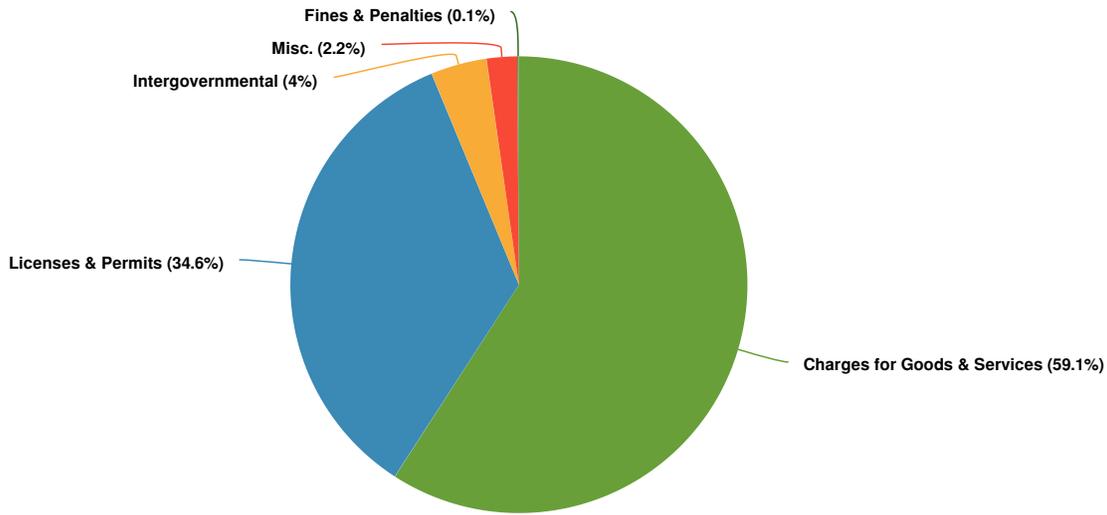
## Summary

The City of Des Moines is projecting \$2.78M of revenue in FY2024, which represents a 1.3% decrease over the prior year. Budgeted expenditures are projected to decrease by 13.7% or \$567.02K to \$3.58M in FY2024.



# Revenues by Source

## Projected 2024 Revenues by Source

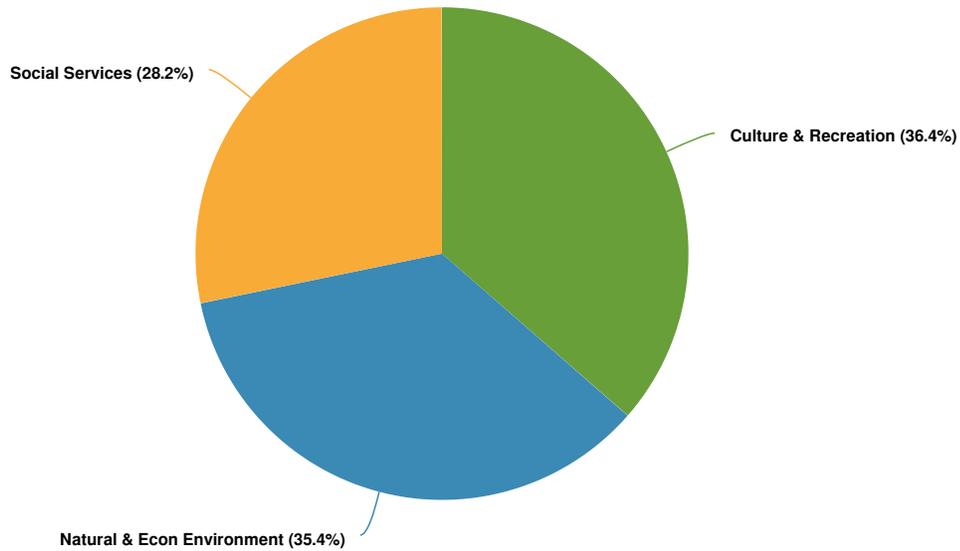


Name	FY2022 Actuals	FY2023 Original Budget	FY2023 Projected	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
<b>Revenue Source</b>					
LAND CLEARING PERMITS	\$20,841	\$22,250	\$75,000	\$140,000	529.2%
BUILDING PERMITS	\$288,283	\$325,000	\$415,000	\$500,000	53.8%
FIRE DIST PERMITS-CITY PORTION	\$7,117	\$5,000	\$6,000	\$8,000	60%
PLUMBING PERMITS	\$59,745	\$60,000	\$60,000	\$60,000	0%
MECHANICAL PERMITS	\$75,990	\$45,000	\$60,000	\$89,270	98.4%
ELECTRICAL PERMITS	\$158,781	\$165,000	\$165,000	\$165,000	0%
FEDERAL INDIRECT HUD	\$19,800	\$0	\$7,670	\$0	0%
CDBG/JOINT MINOR HOME REPAIR P	\$526	\$27,000	\$0	\$27,000	0%
DEPT OF ECOLOGY	\$0	\$0	\$112,500	\$62,500	-44.4%
DEPT OF COMMERCE GRANTS	\$0	\$62,500	\$0	\$0	0%
HUMAN RIGHTS COMMISSION GRANTS	\$0	\$50,000	\$0	\$0	0%
DEPT OF ECOLOGY RECYCLE	\$30,153	\$20,500	\$20,500	\$20,500	0%
KING CO HEALTH RECYCLE GRANT	\$19,626	\$0	\$0	\$0	0%
KCINTERLOCAL RECYCLE/PORT ED G	\$9,136	\$0	\$0	\$0	0%
RIGHT-OF-WAY PERMITS	\$74,310	\$125,000	\$300,000	\$125,000	0%
ENGINEERING PLAN REVIEW	\$0	\$25,000	\$0	\$25,000	0%
OTHER ENGINEER FEES & CHARGES	\$245,274	\$547,500	\$547,500	\$205,224	-62.5%
INTERFD CHRGS/ENGR CIP SUPPORT	\$0	\$250,000	\$0	\$250,000	0%
DM DIST POOL CIP ADMIN SERVICE	\$0	\$4,000	\$12,000	\$10,000	150%
INSPECTIONS/WABO PERMIT FEE	\$1,430	\$1,500	\$1,500	\$1,800	20%
ZONING FEES	\$183,994	\$110,000	\$110,000	\$136,168	23.8%
ZONING ONE TIME	\$103,993	\$500,000	\$250,000	\$200,000	-60%

Name	FY2022 Actuals	FY2023 Original Budget	FY2023 Projected	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
PLAN CHECK FEES	\$0	\$30,000	\$0	\$30,000	N/A
SEPA RELATED MITIGATION FEES	\$18,051	\$100,000	\$0	\$100,000	0%
PLAN CHECK FEES	\$353,885	\$275,000	\$450,000	\$500,000	81.8%
FIRE DIST PLANS - CITY PORTION	\$4,626	\$5,000	\$5,000	\$5,000	0%
PLAN CHECK FEES	\$27,215	\$0	\$55,000	\$55,000	83.3%
PENALTIES-STOP WORK	\$4,337	\$3,000	\$3,500	\$3,000	0%
INTEREST REVENUE	\$55,139	\$20,000	\$40,000	\$20,000	0%
CREDIT CARD CONVENIENCE FEE	\$35,829	\$37,000	\$40,000	\$40,000	8.1%
PRIOR PERIOD ADJUSTMENTS	\$39,323	\$0	\$0	\$0	0%
<b>Total Revenue Source:</b>	<b>\$1,837,402</b>	<b>\$2,815,250</b>	<b>\$2,736,170</b>	<b>\$2,778,462</b>	<b>-1.3%</b>

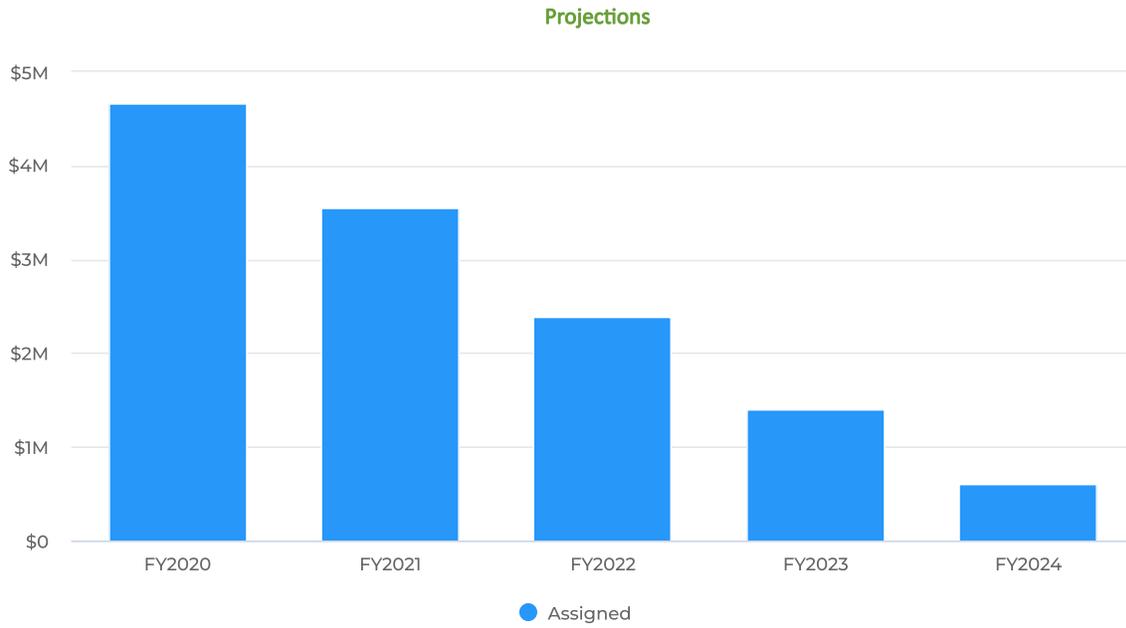
# Expenditures by Function

## Budgeted Expenditures by Function



Name	FY2022 Actuals	FY2023 Original Budget	FY2023 Projected	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
<b>Expenditures</b>					
Social Services	\$928,955	\$1,233,973	\$1,117,252	\$1,011,216	-18.1%
Salaries & Wages	\$438,471	\$684,245	\$669,190	\$525,443	-23.2%
Personnel Benefits	\$159,914	\$181,197	\$180,223	\$163,079	-10%
Supplies	\$25,794	\$26,500	\$17,550	\$28,300	6.8%
Services & Pass-Thru	\$304,776	\$342,031	\$250,289	\$294,394	-13.9%
Natural & Econ Environment	\$1,129,981	\$1,525,044	\$1,307,664	\$1,266,755	-16.9%
Salaries & Wages	\$624,683	\$598,964	\$598,964	\$605,102	1%
Personnel Benefits	\$189,279	\$236,293	\$236,293	\$190,226	-19.5%
Supplies	\$593	\$4,080	\$1,000	\$4,080	0%
Services & Pass-Thru	\$315,426	\$685,707	\$471,407	\$467,347	-31.8%
Culture & Recreation	\$929,554	\$1,390,822	\$1,304,451	\$1,304,853	-6.2%
Salaries & Wages	\$522,724	\$814,324	\$814,324	\$819,769	0.7%
Personnel Benefits	\$177,255	\$237,234	\$237,234	\$250,272	5.5%
Supplies	\$4,758	\$8,437	\$14,500	\$10,000	18.5%
Services & Pass-Thru	\$224,817	\$330,827	\$238,393	\$224,812	-32%
<b>Total Expenditures:</b>	<b>\$2,988,490</b>	<b>\$4,149,839</b>	<b>\$3,729,367</b>	<b>\$3,582,824</b>	<b>-13.7%</b>

# Fund Balance



	FY2020	FY2021	FY2022	FY2023	FY2024	\$ Change
<b>Fund Balance</b>	—	—	—	—	—	
Assigned	\$4,662,946	\$3,553,588	\$2,395,991	\$1,402,794	\$598,432	\$-804,362
<b>Total Fund Balance:</b>	<b>\$4,662,946</b>	<b>\$3,553,588</b>	<b>\$2,395,991</b>	<b>\$1,402,794</b>	<b>\$598,432</b>	<b>\$-804,362</b>

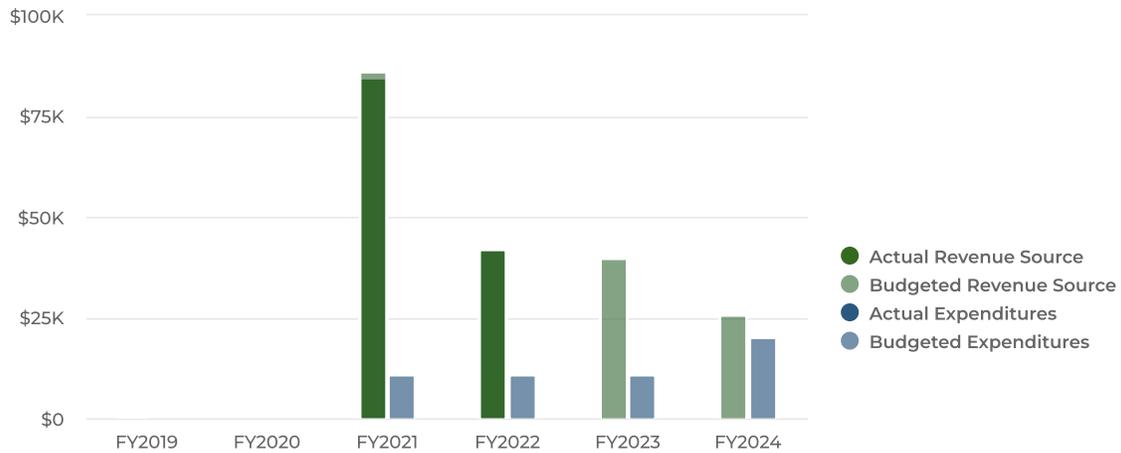


## Police Drug Seizure Fund

The purpose of the Police Drug Seizure Fund is to account for assets seized per RCW 69.50.505 and federal assets seizure laws and those assets to be used for qualifying expenditures.

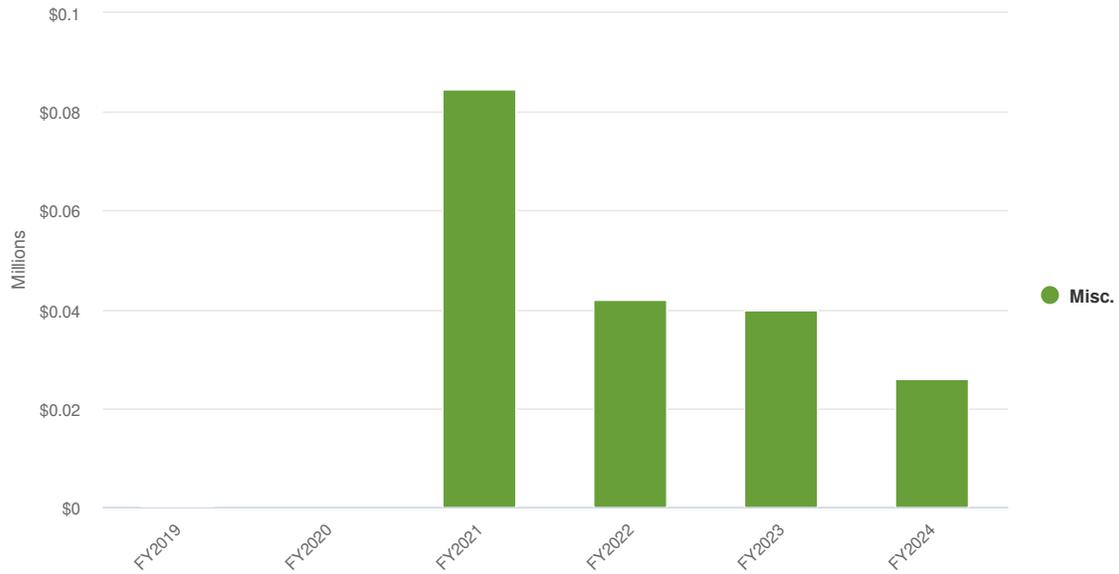
### Summary

The City of Des Moines is projecting \$26K of revenue in FY2024, which represents a 35% decrease over the prior year. Budgeted expenditures are projected to increase by 86.4% or \$9.5K to \$20.5K in FY2024.



# Revenues by Source

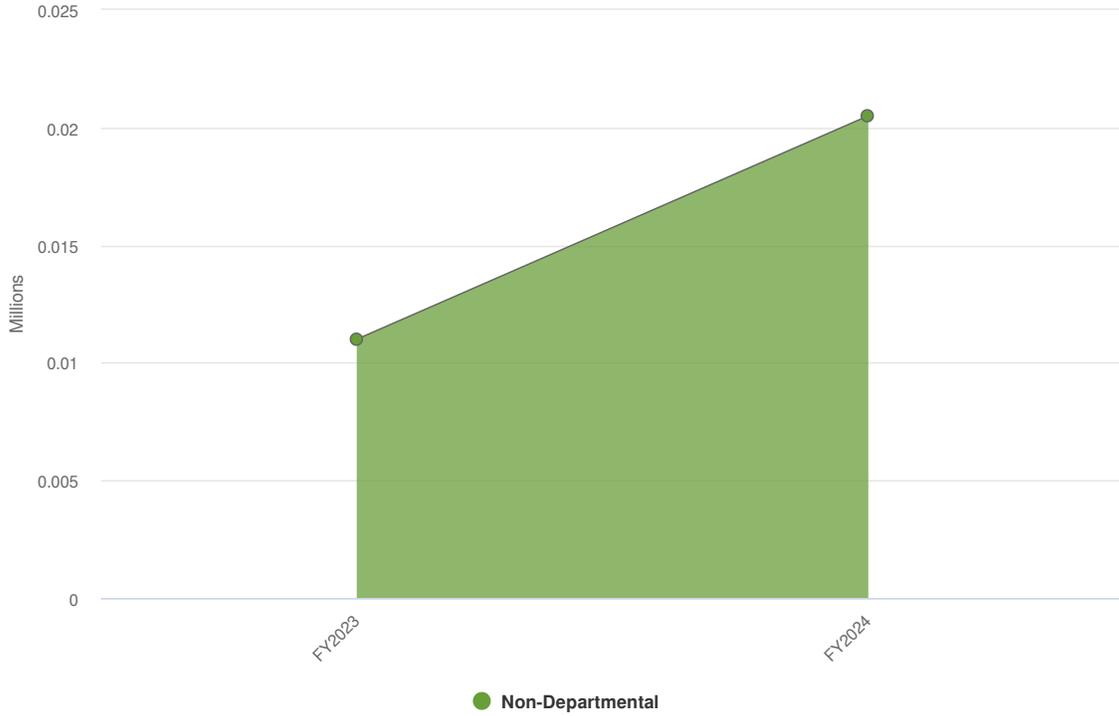
## Budgeted and Historical 2024 Revenues by Source



Name	FY2022 Actuals	FY2023 Original Budget	FY2023 Projected	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
<b>Revenue Source</b>					
<b>Misc.</b>					
INTEREST REVENUE	\$0	\$5,000	\$0	\$1,000	-80%
PROCEEDS FROM FORFEITED PROPER	\$42,055	\$35,000	\$10,000	\$25,000	-28.6%
<b>Total Misc.:</b>	<b>\$42,055</b>	<b>\$40,000</b>	<b>\$10,000</b>	<b>\$26,000</b>	<b>-35%</b>
<b>Total Revenue Source:</b>	<b>\$42,055</b>	<b>\$40,000</b>	<b>\$10,000</b>	<b>\$26,000</b>	<b>-35%</b>

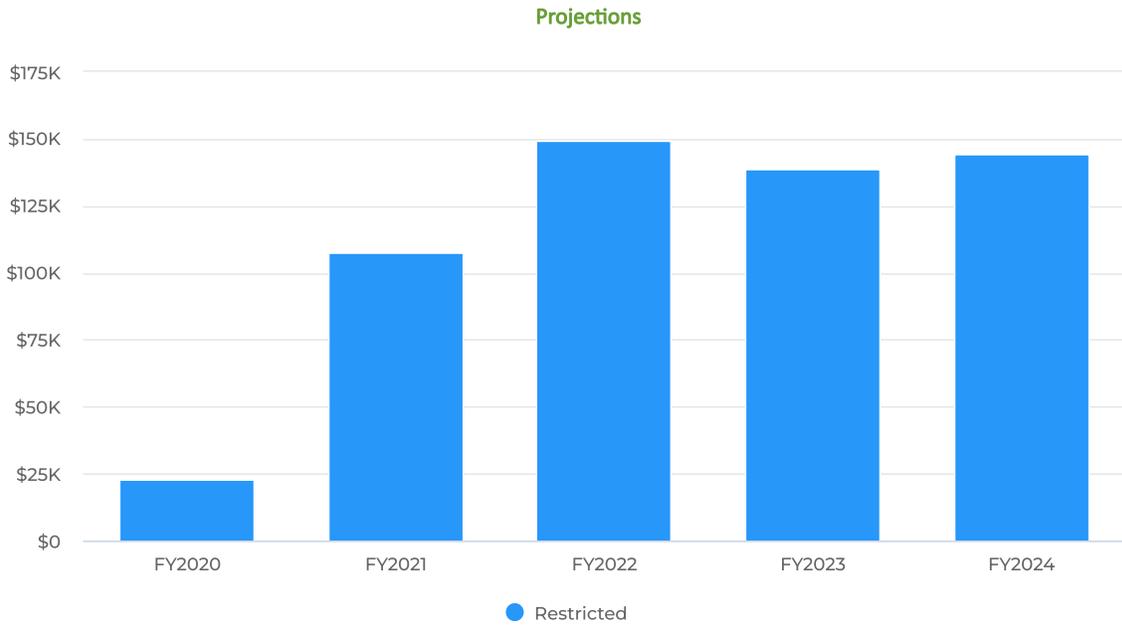
# Expenditures by Function

## Budgeted and Historical Expenditures by Function



Name	FY2022 Actuals	FY2023 Original Budget	FY2023 Projected	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
<b>Expenditures</b>					
<b>Non-Departmental</b>					
<b>Supplies</b>					
SUPPLIES	\$0	\$5,500	\$5,500	\$5,500	0%
<b>Total Supplies:</b>	\$0	\$5,500	\$5,500	\$5,500	0%
<b>Services &amp; Pass-Thru</b>					
PROFESSIONAL SERVICES	\$0	\$5,500	\$15,000	\$15,000	172.7%
<b>Total Services &amp; Pass-Thru:</b>	\$0	\$5,500	\$15,000	\$15,000	172.7%
<b>Total Non-Departmental:</b>	\$0	\$11,000	\$20,500	\$20,500	86.4%
<b>Total Expenditures:</b>	\$0	\$11,000	\$20,500	\$20,500	86.4%

# Fund Balance



	FY2020	FY2021	FY2022	FY2023	FY2024	\$ Change
<b>Fund Balance</b>	—	—	—	—	—	
Restricted	\$22,572	\$107,312	\$149,368	\$138,868	\$144,368	\$5,500
<b>Total Fund Balance:</b>	<b>\$22,572</b>	<b>\$107,312</b>	<b>\$149,368</b>	<b>\$138,868</b>	<b>\$144,368</b>	<b>\$5,500</b>

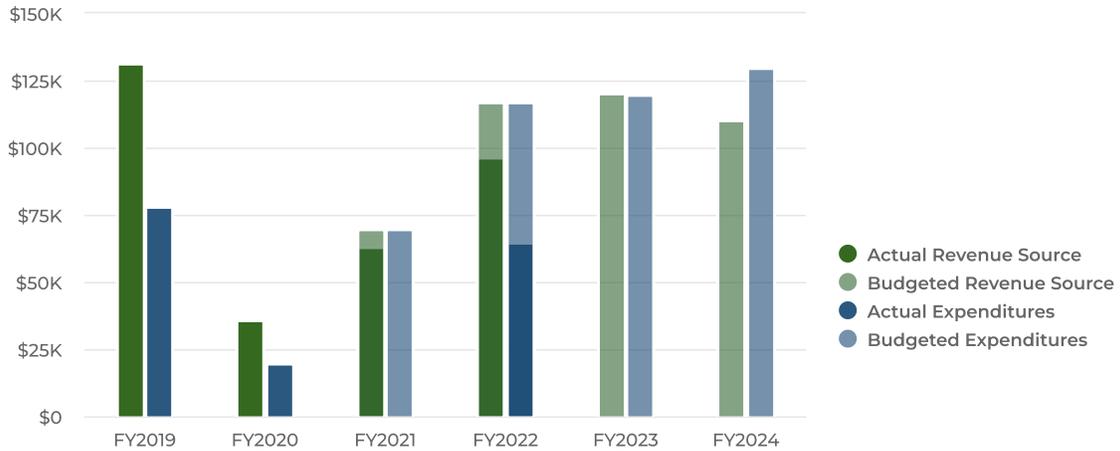


## Lodging Tax Fund

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

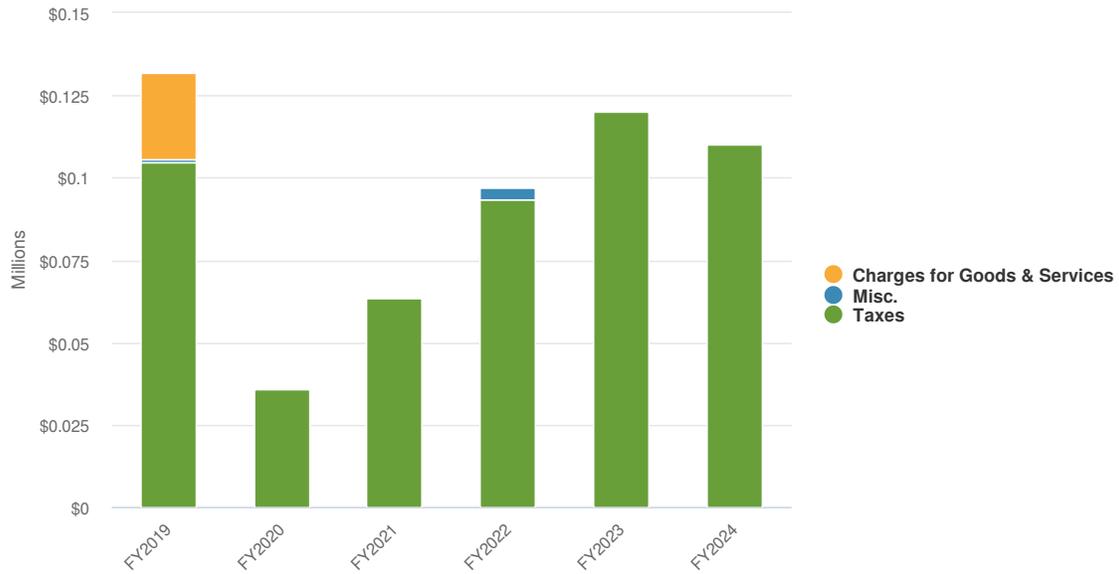
### Summary

The City of Des Moines is projecting \$110.75K of revenue in FY2024, which represents a 8.3% decrease over the prior year. Budgeted expenditures are projected to increase by 8.3% or \$10K to \$130K in FY2024.



# Revenues by Source

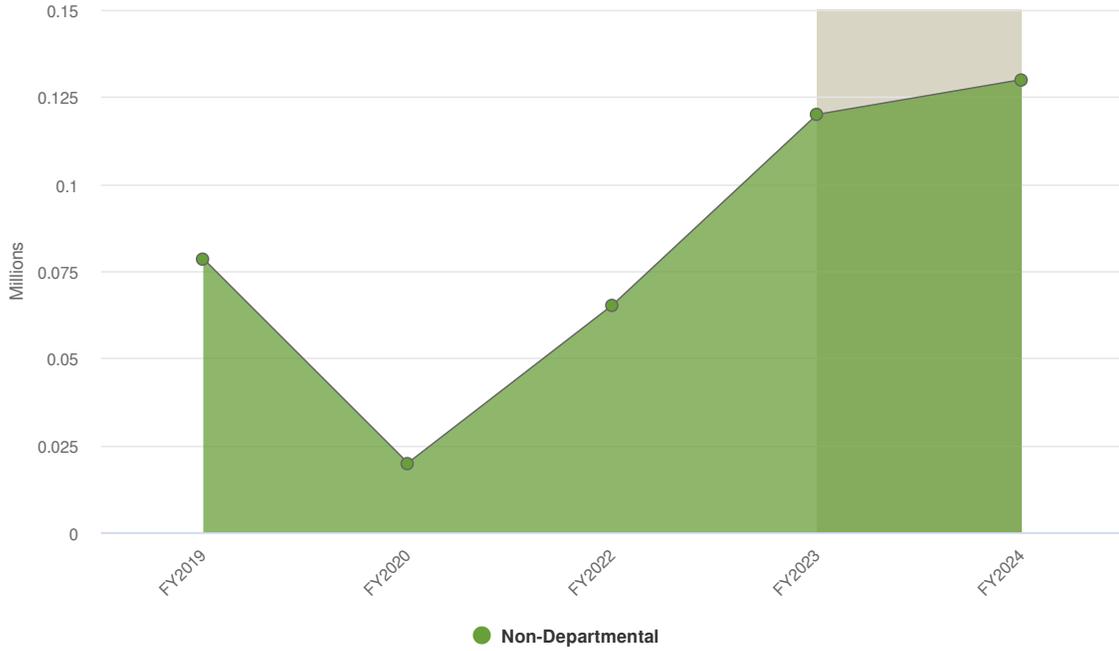
Budgeted and Historical 2024 Revenues by Source



Name	FY2022 Actuals	FY2023 Original Budget	FY2023 Projected	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
<b>Revenue Source</b>					
HOTEL/MOTEL TAX	\$93,518	\$120,000	\$115,000	\$110,000	-8.3%
INTEREST REVENUE	\$3,322	\$750	\$4,000	\$750	0%
<b>Total Revenue Source:</b>	<b>\$96,840</b>	<b>\$120,750</b>	<b>\$119,000</b>	<b>\$110,750</b>	<b>-8.3%</b>

# Expenditures by Function

## Budgeted and Historical Expenditures by Function



Grey background indicates budgeted figures.

Name	FY2022 Actuals	FY2023 Original Budget	FY2023 Projected	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
<b>Expenditures</b>					
<b>Non-Departmental</b>					
<b>Salaries &amp; Wages</b>					
SALARIES & WAGES	\$0	\$0	\$6,000	\$0	0%
EXTRA HIRE WAGES	\$0	\$0	\$1,100	\$0	0%
OVERTIME	\$0	\$0	\$800	\$0	0%
<b>Total Salaries &amp; Wages:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$7,900</b>	<b>\$0</b>	<b>0%</b>
<b>Personnel Benefits</b>					
BENEFITS - FEDERAL	\$0	\$0	\$250	\$0	0%
BENEFITS - STATE	\$0	\$0	\$150	\$0	0%
BENEFITS - RETIREMENT	\$0	\$0	\$650	\$0	0%
BENEFITS - ICMA	\$0	\$0	\$450	\$0	0%
BENEFITS - MED/DENTAL	\$0	\$0	\$800	\$0	0%
BENEFITS - OTHER	\$0	\$0	\$125	\$0	0%
<b>Total Personnel Benefits:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,425</b>	<b>\$0</b>	<b>0%</b>
<b>Services &amp; Pass-Thru</b>					
PROFESSIONAL SERVICES	\$65,275	\$120,000	\$115,000	\$130,000	8.3%

Name	FY2022 Actuals	FY2023 Original Budget	FY2023 Projected	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Total Services & Pass-Thru:	\$65,275	\$120,000	\$115,000	\$130,000	8.3%
Total Non-Departmental:	\$65,275	\$120,000	\$125,325	\$130,000	8.3%
Total Expenditures:	\$65,275	\$120,000	\$125,325	\$130,000	8.3%



# Fund Balance



	FY2020	FY2021	FY2022	FY2023	FY2024	\$ Change
<b>Fund Balance</b>	—	—	—	—	—	
Committed	\$90,552	\$154,057	\$185,622	\$179,297	\$160,047	\$-19,250
<b>Total Fund Balance:</b>	<b>\$90,552</b>	<b>\$154,057</b>	<b>\$185,622</b>	<b>\$179,297</b>	<b>\$160,047</b>	<b>\$-19,250</b>



## Affordable Housing Sales Tax Fund

The purpose of the Affordable Housing Sales Tax 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, Burien, Covington, Federal Way, Kent, Normandy Park, Renton, Tukwila and King County to create and operate a joint undertaking known as the South King Housing and Homelessness Partners ("SKHHP"). The common goal is to ensure the availability of housing that meets the needs of all income levels in South King County.

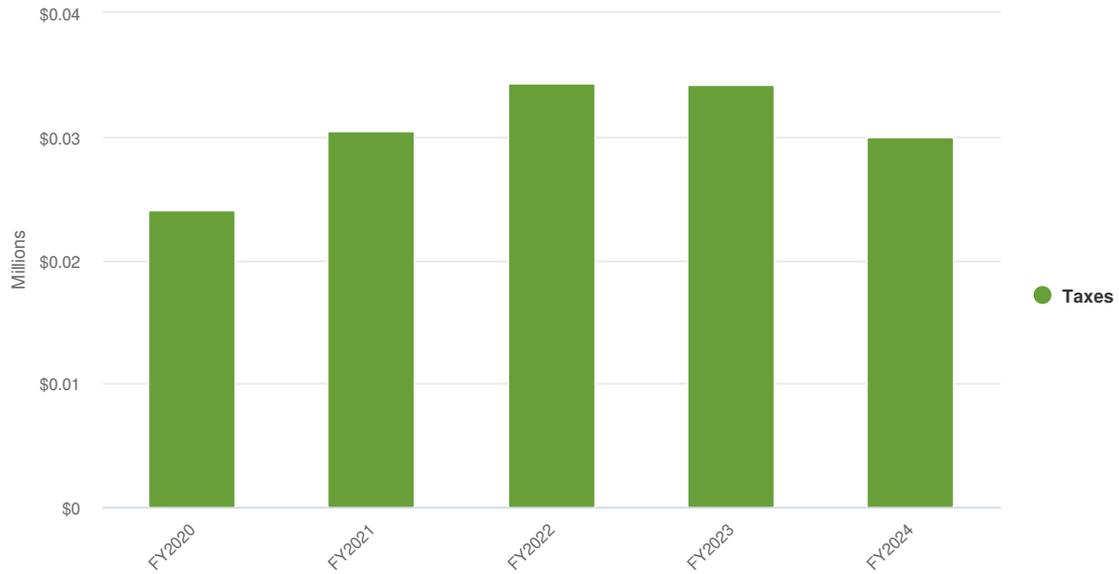
### Summary

The City of Des Moines is projecting \$30K of revenue in FY2024, which represents a 12.3% decrease over the prior year. Budgeted expenditures are projected to increase by 0% or N/A to \$30K in FY2024.



# Revenues by Source

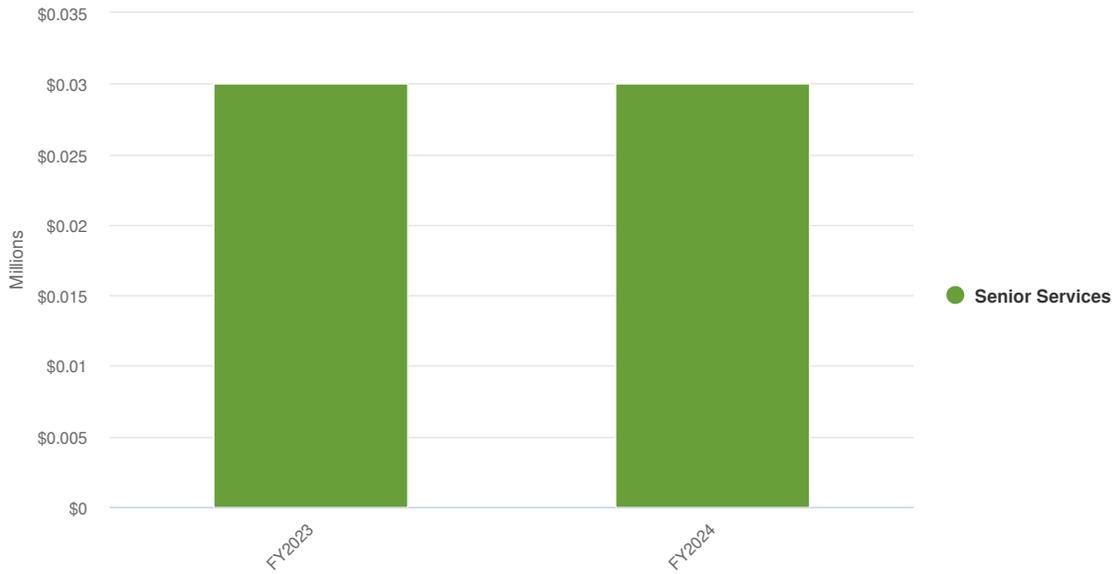
## Budgeted and Historical 2024 Revenues by Source



Name	FY2022 Actuals	FY2023 Original Budget	FY2023 Projected	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
<b>Revenue Source</b>					
<b>Taxes</b>					
AFFORDABLE HOUSING SALES & USE	\$34,379	\$34,200	\$30,000	\$30,000	-12.3%
<b>Total Taxes:</b>	<b>\$34,379</b>	<b>\$34,200</b>	<b>\$30,000</b>	<b>\$30,000</b>	<b>-12.3%</b>
<b>Total Revenue Source:</b>	<b>\$34,379</b>	<b>\$34,200</b>	<b>\$30,000</b>	<b>\$30,000</b>	<b>-12.3%</b>

# Expenditures by Function

## Budgeted and Historical Expenditures by Function



Name	FY2022 Actuals	FY2023 Original Budget	FY2023 Projected	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Expenditures					
Senior Services	\$0	\$30,000	\$30,000	\$30,000	0%
<b>Total Expenditures:</b>	<b>\$0</b>	<b>\$30,000</b>	<b>\$30,000</b>	<b>\$30,000</b>	<b>0%</b>

# Fund Balance



	FY2020	FY2021	FY2022	FY2023	FY2024	\$ Change
<b>Fund Balance</b>	—	—	—	—	—	
Committed	\$0	\$0	\$0	\$0	\$0	\$0
Restricted	\$24,008	\$54,495	\$88,874	\$88,874	\$88,874	\$0
<b>Total Fund Balance:</b>	<b>\$24,008</b>	<b>\$54,495</b>	<b>\$88,874</b>	<b>\$88,874</b>	<b>\$88,874</b>	<b>\$0</b>

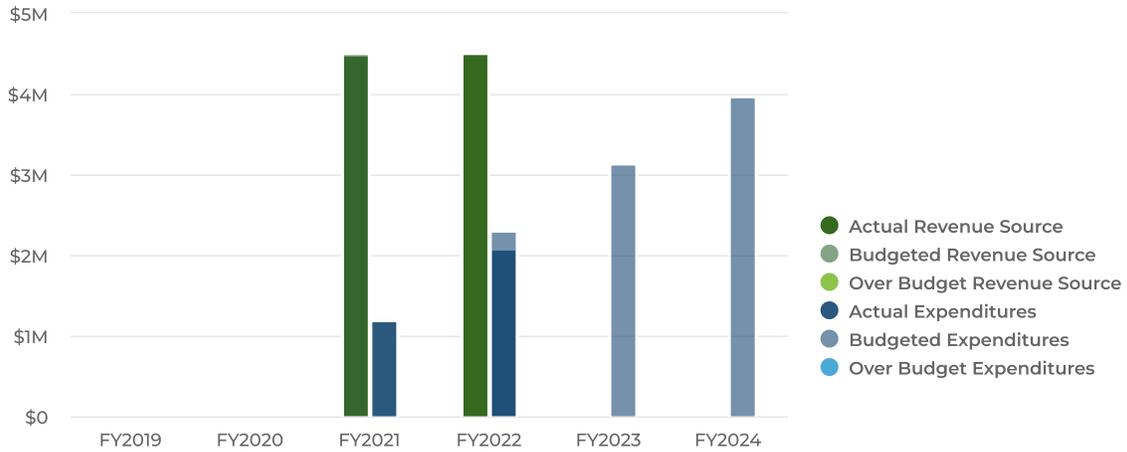


## American Rescue Plan Act (ARPA) Fund

The purpose of the American Rescue Plan Act Fund is to account for the receipt and expenditure of the amount awarded to the City of Des Moines from the United States Department of the Treasury.

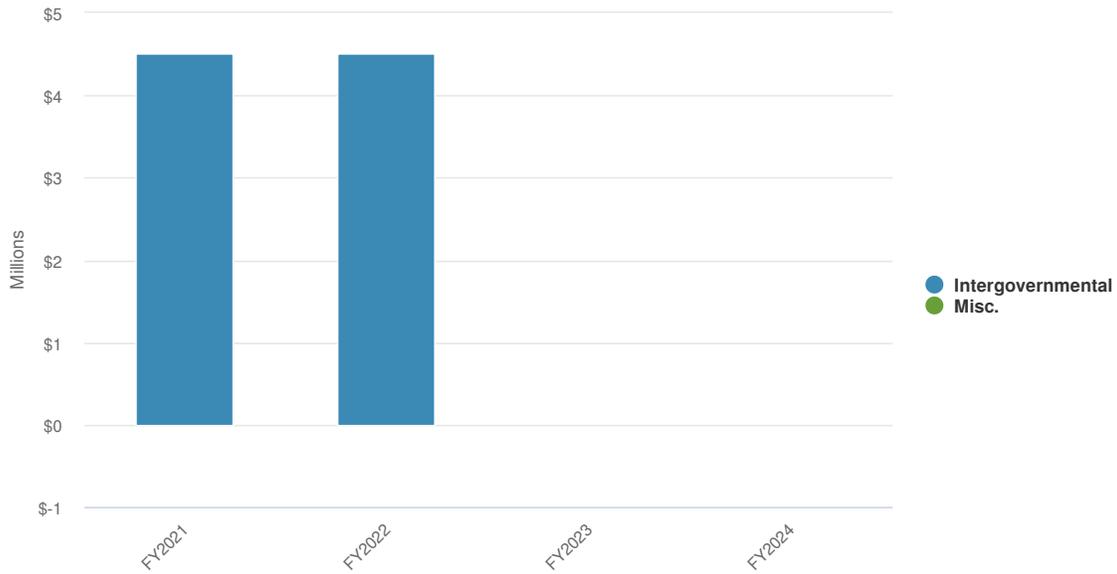
### Summary

The City of Des Moines is projecting \$1.75K of revenue in FY2024, which represents a 0% increase over the prior year. Budgeted expenditures are projected to increase by 26% or \$818.86K to \$3.97M in FY2024.



# Revenues by Source

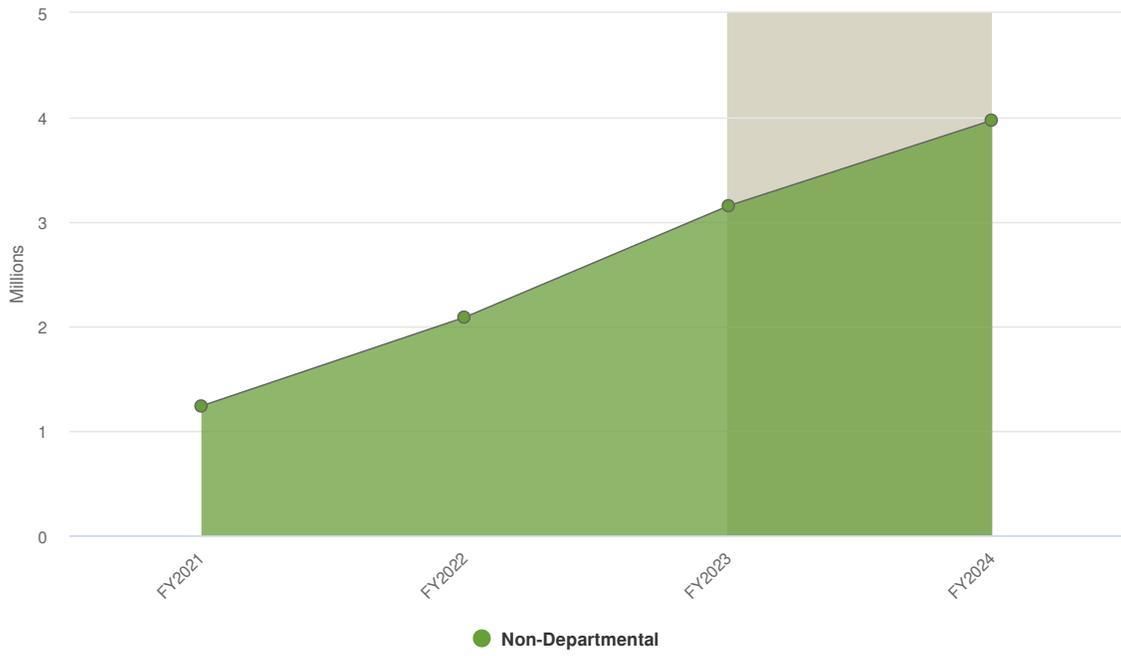
## Budgeted and Historical 2024 Revenues by Source



Name	FY2022 Actuals	FY2023 Original Budget	FY2023 Projected	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
<b>Revenue Source</b>					
<b>Intergovernmental</b>					
DEPT OF TREAS GRANT	\$4,519,350	\$0	\$0	\$0	0%
<b>Total Intergovernmental:</b>	<b>\$4,519,350</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
<b>Misc.</b>					
INTEREST REVENUE	\$0	\$1,750	\$0	\$1,750	0%
<b>Total Misc.:</b>	<b>\$0</b>	<b>\$1,750</b>	<b>\$0</b>	<b>\$1,750</b>	<b>0%</b>
<b>Total Revenue Source:</b>	<b>\$4,519,350</b>	<b>\$1,750</b>	<b>\$0</b>	<b>\$1,750</b>	<b>0%</b>

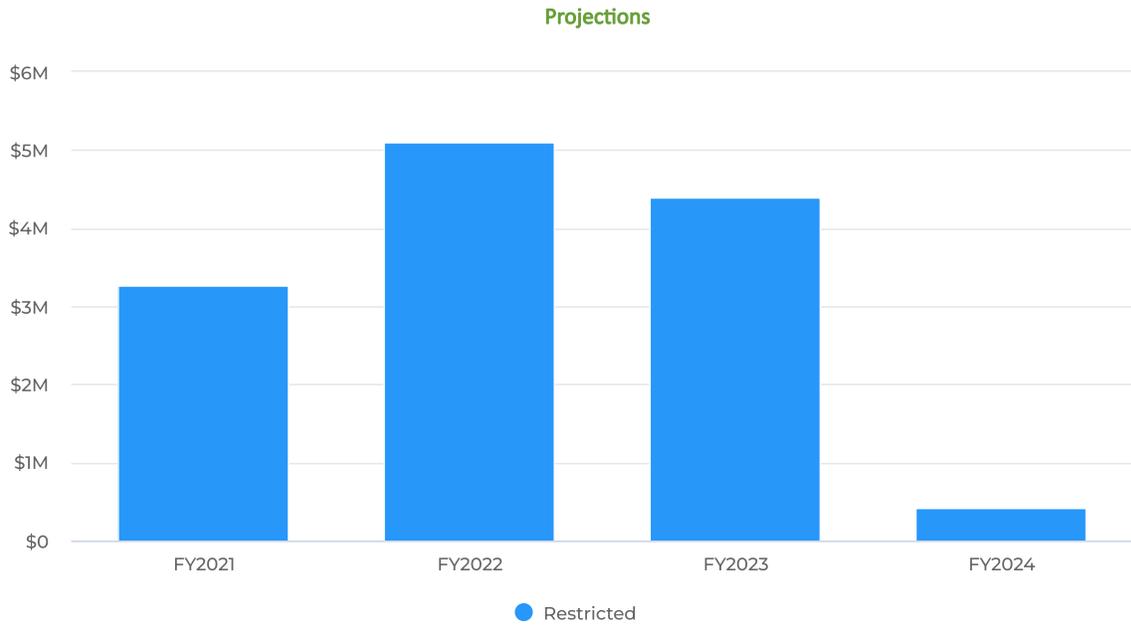
# Expenditures by Function

## Budgeted and Historical Expenditures by Function



Grey background indicates budgeted figures.

# Fund Balance



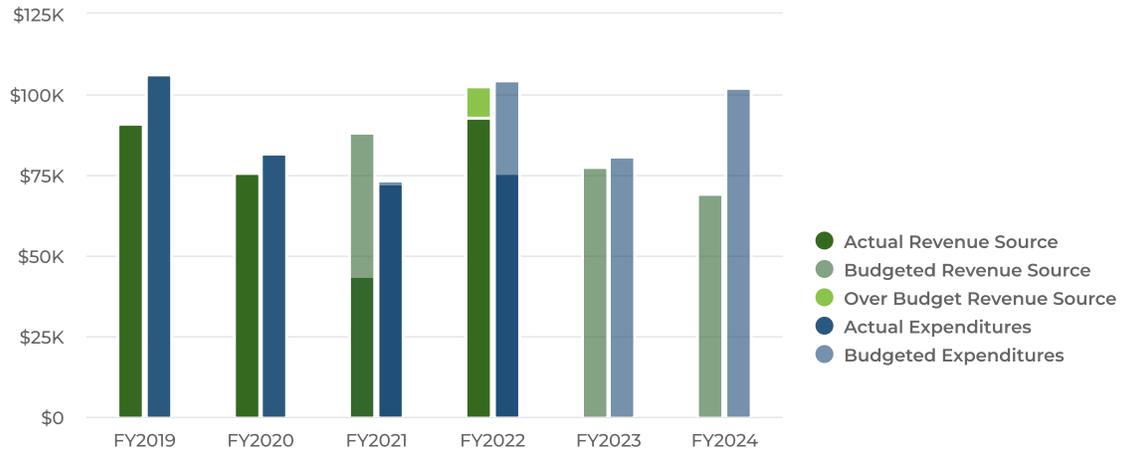
	FY2021	FY2022	FY2023	FY2024	\$ Change
<b>Fund Balance</b>	—	—	—	—	
Restricted	\$3,266,247	\$5,096,646	\$4,393,322	\$421,455	\$-3,971,867
<b>Total Fund Balance:</b>	<b>\$3,266,247</b>	<b>\$5,096,646</b>	<b>\$4,393,322</b>	<b>\$421,455</b>	<b>\$-3,971,867</b>



## Redondo Zone Fund

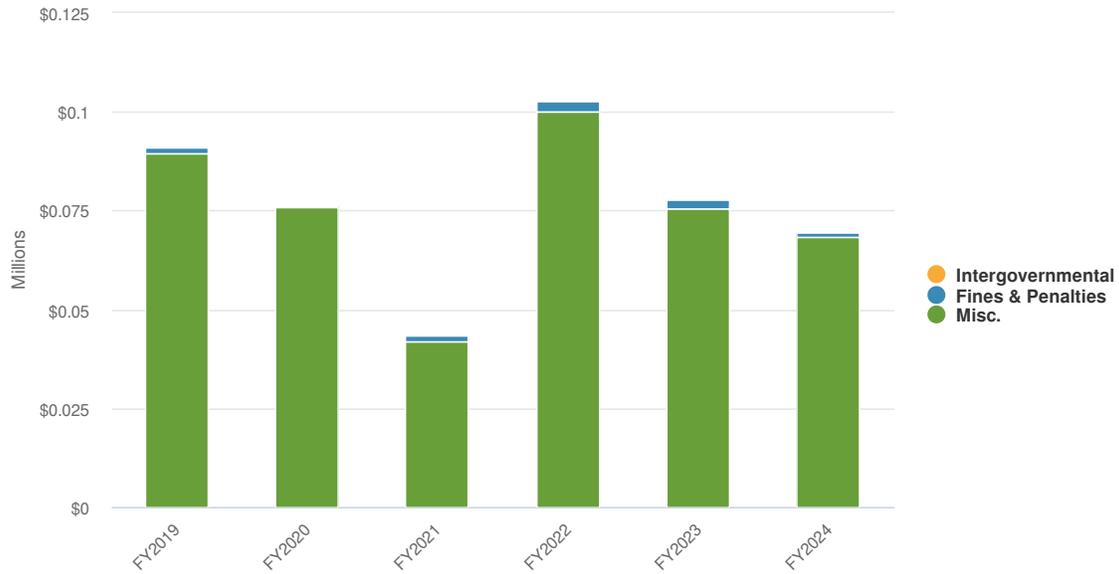
The purpose of the Redondo Zone Fund is to account for parking fees and fines in the Redondo Zone to be used for operating and capital costs related to the zone.

### Summary



# Revenues by Source

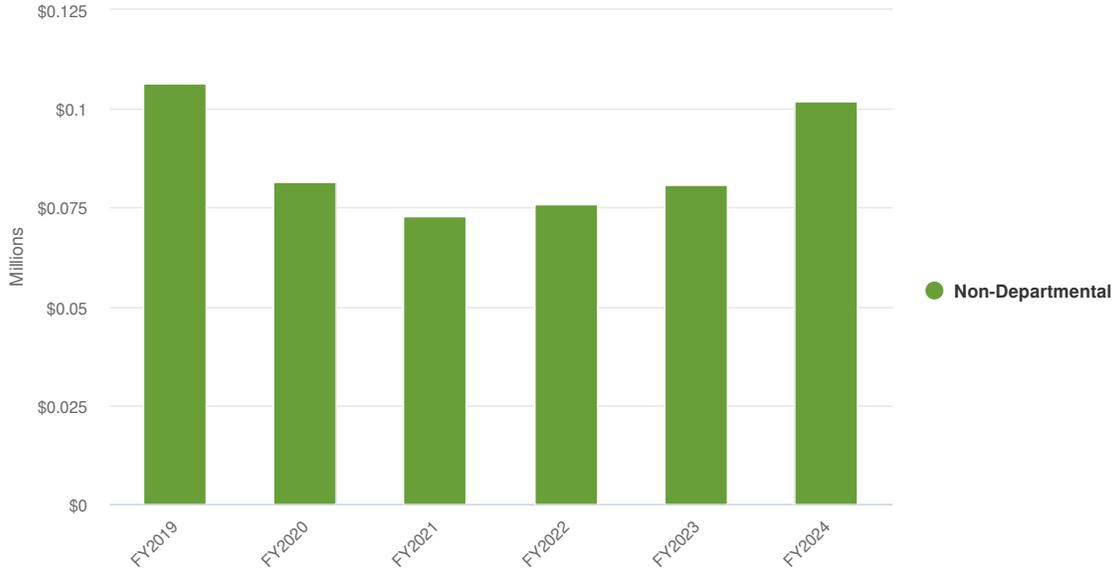
## Budgeted and Historical 2024 Revenues by Source



Name	FY2022 Actuals	FY2023 Original Budget	FY2023 Projected	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
<b>Revenue Source</b>					
<b>Fines &amp; Penalties</b>					
CIVIL PARKING INFRACTION PNLTY	\$2,640	\$2,500	\$2,100	\$1,000	-60%
<b>Total Fines &amp; Penalties:</b>	<b>\$2,640</b>	<b>\$2,500</b>	<b>\$2,100</b>	<b>\$1,000</b>	<b>-60%</b>
<b>Misc.</b>					
INTEREST REVENUE	\$437	\$350	\$80	\$500	42.9%
PARKING FEES	\$61,580	\$75,000	\$55,000	\$65,000	-13.3%
CONCESSION SPACE RENTAL	\$38,164	\$0	\$1,500	\$3,000	N/A
CASH OVERAGES/SHORTAGES	\$3	\$0	\$0	\$0	0%
Transfer In from Genl Fund	\$0	\$0	\$100,000	\$0	0%
XFER IN FROM GENERAL FUND	\$0	\$0	\$50,000	\$0	0%
<b>Total Misc.:</b>	<b>\$100,183</b>	<b>\$75,350</b>	<b>\$206,580</b>	<b>\$68,500</b>	<b>-9.1%</b>
<b>Total Revenue Source:</b>	<b>\$102,823</b>	<b>\$77,850</b>	<b>\$208,680</b>	<b>\$69,500</b>	<b>-10.7%</b>

# Expenditures by Function

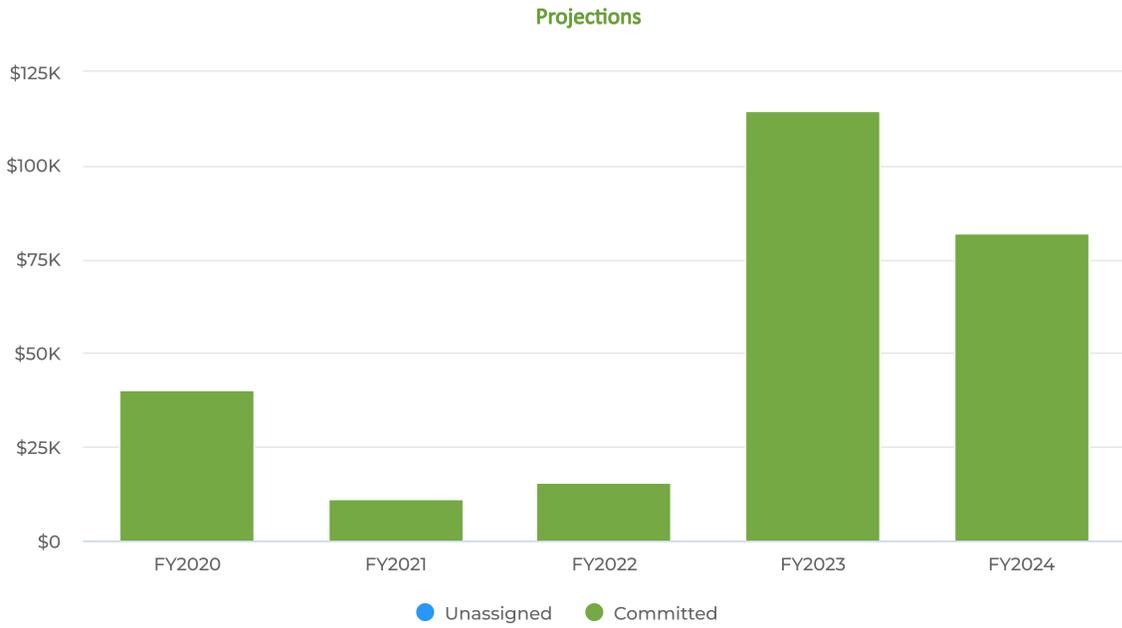
## Budgeted and Historical Expenditures by Function



Name	FY2022 Actuals	FY2023 Original Budget	FY2023 Projected	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
<b>Expenditures</b>					
<b>Non-Departmental</b>					
<b>Salaries &amp; Wages</b>					
SALARIES & WAGES	\$12,893	\$12,500	\$16,000	\$20,000	60%
EXTRA HIRE WAGES	\$0	\$0	\$4,500	\$0	0%
OVERTIME	\$0	\$0	\$250	\$0	0%
<b>Total Salaries &amp; Wages:</b>	<b>\$12,893</b>	<b>\$12,500</b>	<b>\$20,750</b>	<b>\$20,000</b>	<b>60%</b>
<b>Personnel Benefits</b>					
BENEFITS - FEDERAL	\$180	\$7,500	\$600	\$9,000	20%
BENEFITS - STATE	\$442	\$0	\$800	\$0	0%
BENEFITS - RETIREMENT	\$1,329	\$0	\$2,000	\$0	0%
BENEFITS - ICMA	\$689	\$0	\$1,200	\$0	0%
BENEFITS - MED/DENTAL	\$2,497	\$0	\$3,500	\$0	0%
BENEFITS - OTHER	\$101	\$0	\$190	\$0	0%
<b>Total Personnel Benefits:</b>	<b>\$5,237</b>	<b>\$7,500</b>	<b>\$8,290</b>	<b>\$9,000</b>	<b>20%</b>
<b>Supplies</b>					
SUPPLIES	\$6,078	\$9,000	\$9,000	\$9,000	0%
<b>Total Supplies:</b>	<b>\$6,078</b>	<b>\$9,000</b>	<b>\$9,000</b>	<b>\$9,000</b>	<b>0%</b>
<b>Services &amp; Pass-Thru</b>					
SECURITY PATROL SERVICES	\$9,805	\$9,000	\$9,000	\$11,000	22.2%

Name	FY2022 Actuals	FY2023 Original Budget	FY2023 Projected	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
COMMUNICATION	\$2,120	\$3,000	\$3,000	\$3,200	6.7%
ELECTRICITY	\$2,681	\$2,550	\$3,300	\$3,000	17.6%
WATER	\$2,305	\$3,000	\$2,700	\$3,200	6.7%
SEWER	\$1,995	\$3,000	\$2,700	\$3,200	6.7%
GARBAGE SERVICE	\$7,930	\$7,500	\$11,000	\$8,500	13.3%
REPAIRS AND MAINTENANCE	\$0	\$1,000	\$13,000	\$2,500	150%
MISCELLANEOUS SERVICES	\$1,075	\$500	\$200	\$500	0%
MISC BANK FEES	\$7,440	\$3,000	\$7,500	\$3,000	0%
COMPUTER INTERFUND MAINTENANCE	\$1,164	\$1,251	\$1,251	\$1,345	7.5%
I/F COMPUTER REPLACE	\$3,253	\$4,889	\$4,889	\$1,010	-79.3%
I/F INSURANCE	\$11,882	\$13,244	\$13,244	\$23,696	78.9%
<b>Total Services &amp; Pass-Thru:</b>	<b>\$51,651</b>	<b>\$51,934</b>	<b>\$71,784</b>	<b>\$64,151</b>	<b>23.5%</b>
<b>Total Non-Departmental:</b>	<b>\$75,859</b>	<b>\$80,934</b>	<b>\$109,824</b>	<b>\$102,151</b>	<b>26.2%</b>
<b>Total Expenditures:</b>	<b>\$75,859</b>	<b>\$80,934</b>	<b>\$109,824</b>	<b>\$102,151</b>	<b>26.2%</b>

# Fund Balance



	FY2020	FY2021	FY2022	FY2023	FY2024	\$ Change
<b>Fund Balance</b>	—	—	—	—	—	
Unassigned	\$0	\$0	\$0	\$0	\$0	\$0
Committed	\$40,356	\$11,335	\$15,629	\$114,485	\$81,834	\$-32,651
<b>Total Fund Balance:</b>	<b>\$40,356</b>	<b>\$11,335</b>	<b>\$15,629</b>	<b>\$114,485</b>	<b>\$81,834</b>	<b>\$-32,651</b>

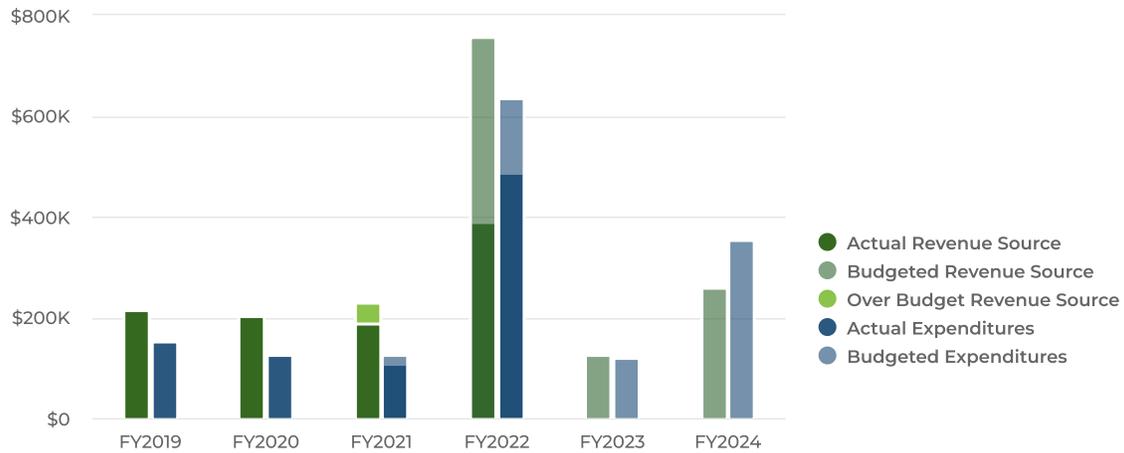


## Waterfront Zone Fund

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

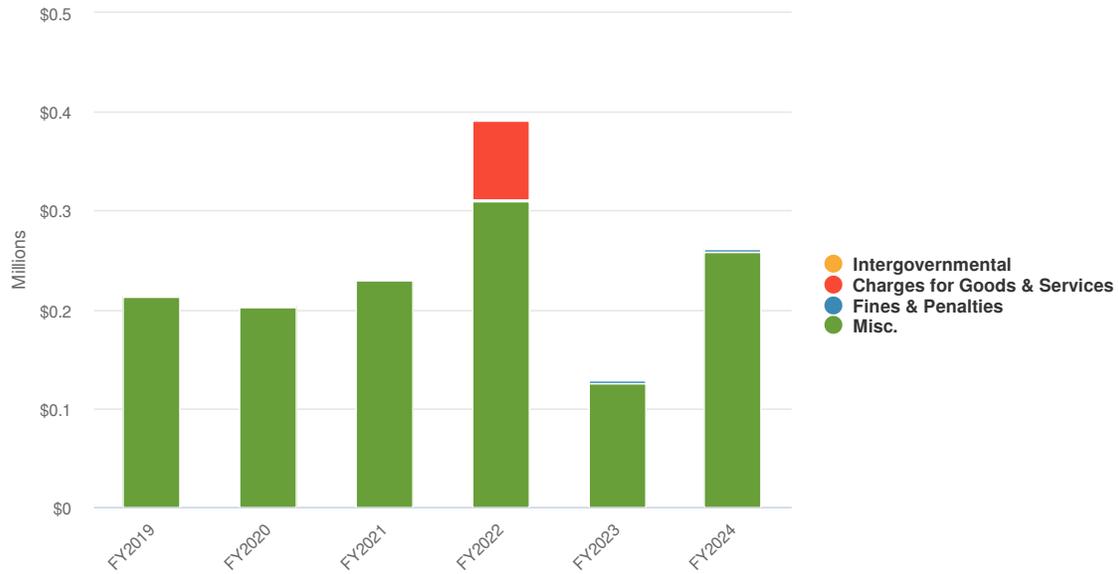
### Summary

The City of Des Moines is projecting \$260.75K of revenue in FY2024, which represents a 103.2% increase over the prior year. Budgeted expenditures are projected to increase by 192.7% or \$234.51K to \$356.2K in FY2024.



# Revenues by Source

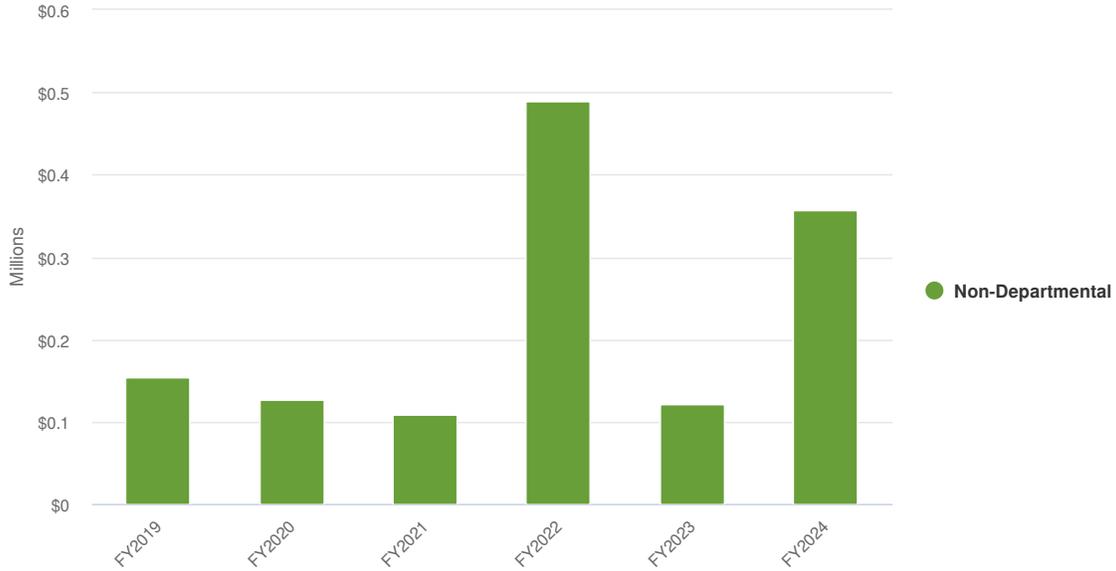
## Budgeted and Historical 2024 Revenues by Source



Name	FY2022 Actuals	FY2023 Original Budget	FY2023 Projected	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
<b>Revenue Source</b>					
<b>Charges for Goods &amp; Services</b>					
FERRRY SERVICE CHARGES	\$81,035	\$0	\$23,070	\$0	0%
<b>Total Charges for Goods &amp; Services:</b>	<b>\$81,035</b>	<b>\$0</b>	<b>\$23,070</b>	<b>\$0</b>	<b>0%</b>
<b>Fines &amp; Penalties</b>					
CIVIL PARKING INFRACTION PNLTY	\$1,420	\$2,750	\$400	\$2,750	0%
<b>Total Fines &amp; Penalties:</b>	<b>\$1,420</b>	<b>\$2,750</b>	<b>\$400</b>	<b>\$2,750</b>	<b>0%</b>
<b>Misc.</b>					
INTEREST REVENUE	\$1,653	\$1,000	\$3,000	\$1,000	0%
PARKING FEES	\$9,026	\$95,000	\$200	\$250,000	163.2%
PARKING PASSES -Resident	\$9,381	\$15,000	\$400	\$0	-100%
PARKING PASSES-Nonresident	\$984	\$3,000	\$100	\$0	-100%
PARKING PASSES -Pier Fishing	\$7,213	\$7,000	\$2,200	\$0	-100%
PARKING PASSES-Commercial	\$1,793	\$600	\$200	\$0	-100%
LAND & FACILITY RENTALS (SHORT	\$6,674	\$4,000	\$200	\$4,000	0%
CONCESSION SPACE RENTAL	\$0	\$0	\$220	\$3,000	N/A
XFER IN FROM ONE TIME TAX	\$272,500	\$0	\$0	\$0	0%
<b>Total Misc.:</b>	<b>\$309,224</b>	<b>\$125,600</b>	<b>\$6,520</b>	<b>\$258,000</b>	<b>105.4%</b>
<b>Total Revenue Source:</b>	<b>\$391,679</b>	<b>\$128,350</b>	<b>\$29,990</b>	<b>\$260,750</b>	<b>103.2%</b>

# Expenditures by Function

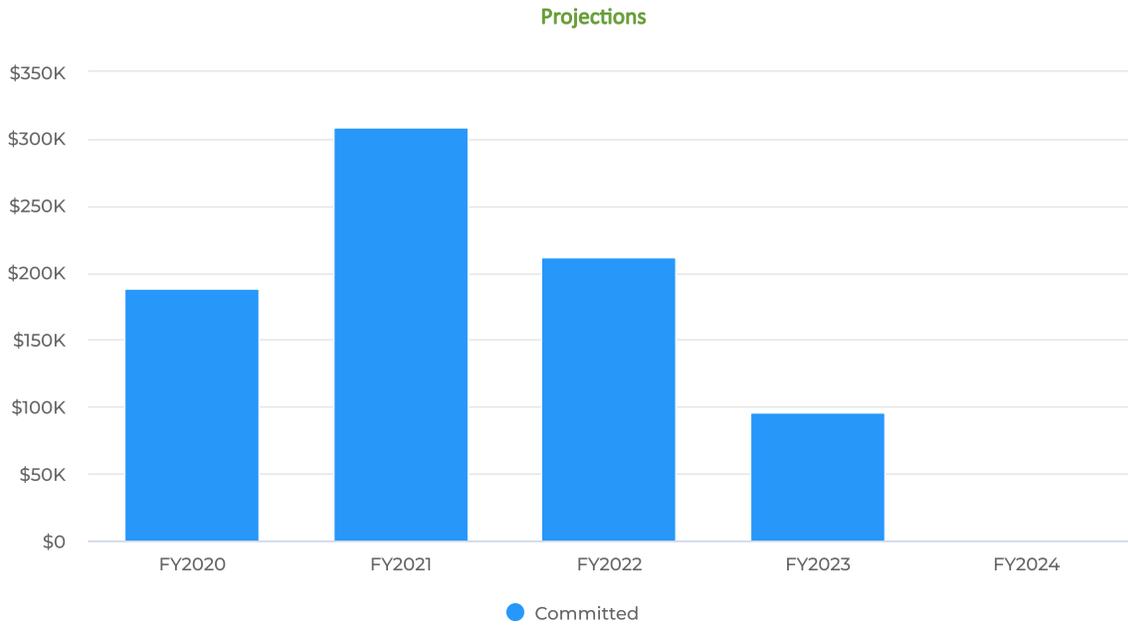
## Budgeted and Historical Expenditures by Function



Name	FY2022 Actuals	FY2023 Original Budget	FY2023 Projected	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
<b>Expenditures</b>					
<b>Non-Departmental</b>					
<b>Salaries &amp; Wages</b>					
SALARIES & WAGES	\$108	\$0	\$0	\$5,000	N/A
OVERTIME	\$918	\$0	\$150	\$0	0%
SALARIES & WAGES	\$7,191	\$34,000	\$5,000	\$0	-100%
<b>Total Salaries &amp; Wages:</b>	<b>\$8,217</b>	<b>\$34,000</b>	<b>\$5,150</b>	<b>\$5,000</b>	<b>-85.3%</b>
<b>Personnel Benefits</b>					
BENEFITS - FEDERAL	\$15	\$0	\$75	\$1,700	N/A
BENEFITS - STATE	\$11	\$0	\$200	\$0	0%
BENEFITS - RETIREMENT	\$107	\$0	\$500	\$0	0%
BENEFITS - ICMA	\$66	\$0	\$300	\$0	0%
BENEFITS - MED/DENTAL	\$150	\$0	\$550	\$0	0%
BENEFITS - OTHER	\$15	\$0	\$45	\$0	0%
BENEFITS - FEDERAL	\$97	\$7,000	\$0	\$0	0%
BENEFITS - STATE	\$212	\$0	\$0	\$0	0%
BENEFITS - RETIREMENT	\$741	\$0	\$0	\$0	0%
BENEFITS - ICMA	\$386	\$0	\$0	\$0	0%
BENEFITS - MED/DENTAL	\$1,682	\$0	\$0	\$0	0%
BENEFITS - OTHER	\$50	\$0	\$0	\$0	0%
<b>Total Personnel Benefits:</b>	<b>\$3,531</b>	<b>\$7,000</b>	<b>\$1,670</b>	<b>\$1,700</b>	<b>-75.7%</b>

Name	FY2022 Actuals	FY2023 Original Budget	FY2023 Projected	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
<b>Supplies</b>					
SUPPLIES	\$2,325	\$0	\$10,000	\$0	0%
FUEL PURCHASED FROM MARINA	\$83,533	\$0	\$0	\$0	0%
SMALL TOOLS & EQUIPMENT	\$4,614	\$0	\$0	\$0	0%
SUPPLIES	\$5,912	\$10,000	\$0	\$10,000	0%
<b>Total Supplies:</b>	<b>\$96,384</b>	<b>\$10,000</b>	<b>\$10,000</b>	<b>\$10,000</b>	<b>0%</b>
<b>Services &amp; Pass-Thru</b>					
PROFESSIONAL SERVICES	\$130,566	\$0	\$2,000	\$0	0%
FERRY SERVICES	\$203,777	\$0	\$68,701	\$0	0%
MISC BANK FEES	\$2,776	\$0	\$0	\$0	0%
SECURITY PATROL SERVICES	\$9,805	\$9,000	\$9,000	\$11,000	22.2%
COMMUNICATION	\$613	\$1,200	\$1,200	\$1,200	0%
ELECTRICITY	\$4,830	\$2,500	\$4,000	\$5,000	100%
GARBAGE SERVICE	\$15,664	\$10,000	\$23,000	\$20,000	100%
REPAIRS AND MAINTENANCE	\$0	\$5,100	\$500	\$1,500	-70.6%
MISCELLANEOUS SERVICES	\$2,692	\$2,000	\$50	\$1,000	-50%
MISC BANK FEES	\$0	\$20,400	\$0	\$25,000	22.5%
GF INDIRECT COST ALLOCATION	\$0	\$9,041	\$9,041	\$9,323	3.1%
COMPUTER INTERFUND MAINTENANCE	\$6,793	\$7,302	\$7,302	\$7,850	7.5%
INTERFUND INSURANCE	\$3,721	\$4,149	\$4,149	\$7,631	83.9%
<b>Total Services &amp; Pass-Thru:</b>	<b>\$381,237</b>	<b>\$70,692</b>	<b>\$128,943</b>	<b>\$89,504</b>	<b>26.6%</b>
<b>Transfers Out</b>					
TRANSFERS OUT TO FUND 203	\$0	\$0	\$0	\$250,000	N/A
<b>Total Transfers Out:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$250,000</b>	<b>N/A</b>
<b>Total Non-Departmental:</b>	<b>\$489,370</b>	<b>\$121,692</b>	<b>\$145,763</b>	<b>\$356,204</b>	<b>192.7%</b>
<b>Total Expenditures:</b>	<b>\$489,370</b>	<b>\$121,692</b>	<b>\$145,763</b>	<b>\$356,204</b>	<b>192.7%</b>

# Fund Balance



	FY2020	FY2021	FY2022	FY2023	FY2024	\$ Change
<b>Fund Balance</b>	—	—	—	—	—	
Committed	\$188,187	\$309,275	\$211,584	\$95,811	\$357	\$-95,454
<b>Total Fund Balance:</b>	<b>\$188,187</b>	<b>\$309,275</b>	<b>\$211,584</b>	<b>\$95,811</b>	<b>\$357</b>	<b>\$-95,454</b>

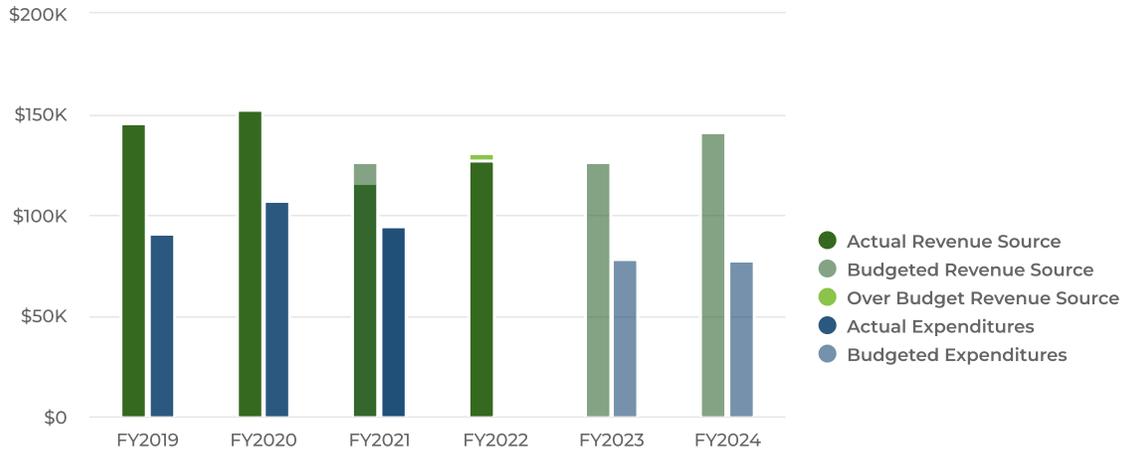


## PBPW Automation Fee Fund

The purpose of the PBPW Automation Fund is to account for Planning, Building and Public Works automation fees to be used for technology operating and capital costs.

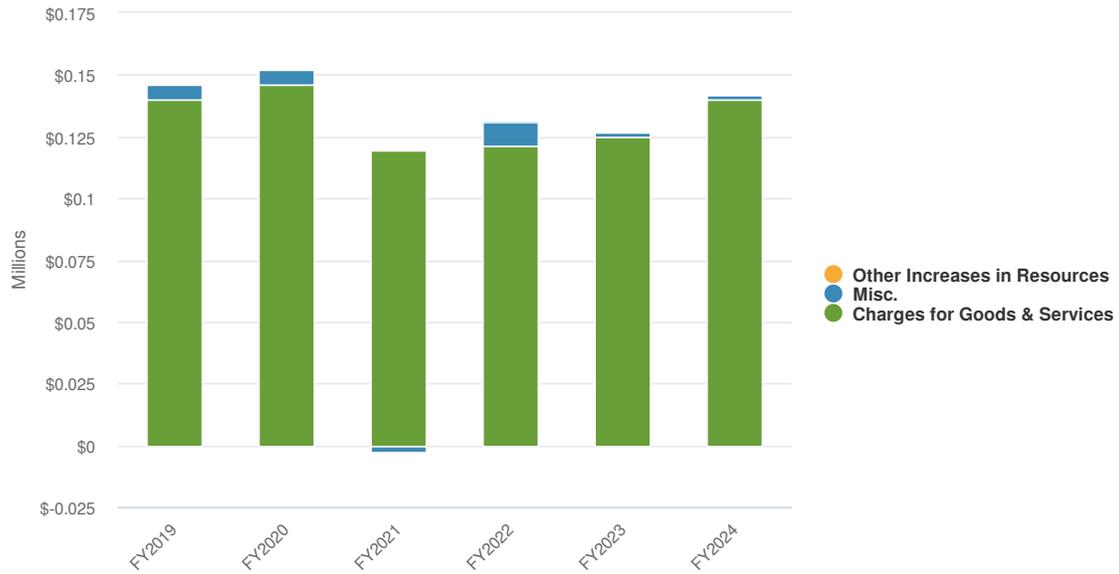
### Summary

The City of Des Moines is projecting \$141.5K of revenue in FY2024, which represents a 11.9% increase over the prior year. Budgeted expenditures are projected to decrease by 0.6% or \$505 to \$77.92K in FY2024.



# Revenues by Source

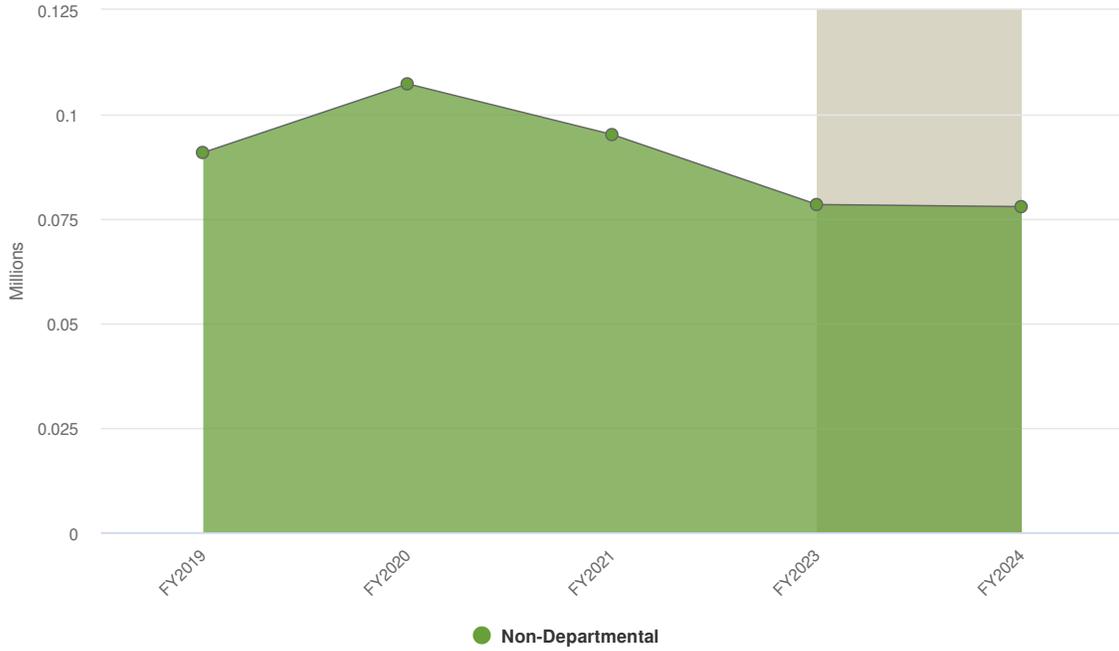
## Budgeted and Historical 2024 Revenues by Source



Name	FY2022 Actuals	FY2023 Original Budget	FY2023 Projected	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
<b>Revenue Source</b>					
<b>Charges for Goods &amp; Services</b>					
COM DEV AUTOMATION FEES	\$120,941	\$125,000	\$125,000	\$140,000	12%
<b>Total Charges for Goods &amp; Services:</b>	<b>\$120,941</b>	<b>\$125,000</b>	<b>\$125,000</b>	<b>\$140,000</b>	<b>12%</b>
<b>Misc.</b>					
INTEREST REVENUE	\$9,857	\$1,500	\$11,000	\$1,500	0%
<b>Total Misc.:</b>	<b>\$9,857</b>	<b>\$1,500</b>	<b>\$11,000</b>	<b>\$1,500</b>	<b>0%</b>
<b>Total Revenue Source:</b>	<b>\$130,798</b>	<b>\$126,500</b>	<b>\$136,000</b>	<b>\$141,500</b>	<b>11.9%</b>

# Expenditures by Function

## Budgeted and Historical Expenditures by Function



Grey background indicates budgeted figures.

Name	FY2022 Actuals	FY2023 Original Budget	FY2023 Projected	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
<b>Expenditures</b>					
<b>Non-Departmental</b>					
<b>Services &amp; Pass-Thru</b>					
GF INDIRECT COST ALLOCATION	\$0	\$4,066	\$4,066	\$3,993	-1.8%
COMPUTER INTERFUND MAINTENANCE	\$0	\$68,200	\$68,200	\$73,315	7.5%
I/F COMPUTER REPLACE	\$0	\$6,163	\$6,163	\$616	-90%
<b>Total Services &amp; Pass-Thru:</b>	<b>\$0</b>	<b>\$78,429</b>	<b>\$78,429</b>	<b>\$77,924</b>	<b>-0.6%</b>
<b>Total Non-Departmental:</b>	<b>\$0</b>	<b>\$78,429</b>	<b>\$78,429</b>	<b>\$77,924</b>	<b>-0.6%</b>
<b>Total Expenditures:</b>	<b>\$0</b>	<b>\$78,429</b>	<b>\$78,429</b>	<b>\$77,924</b>	<b>-0.6%</b>

# Fund Balance



	FY2020	FY2021	FY2022	FY2023	FY2024	\$ Change
<b>Fund Balance</b>	—	—	—	—	—	
Committed	\$414,767	\$435,914	\$566,712	\$624,283	\$687,859	\$63,576
<b>Total Fund Balance:</b>	<b>\$414,767</b>	<b>\$435,914</b>	<b>\$566,712</b>	<b>\$624,283</b>	<b>\$687,859</b>	<b>\$63,576</b>

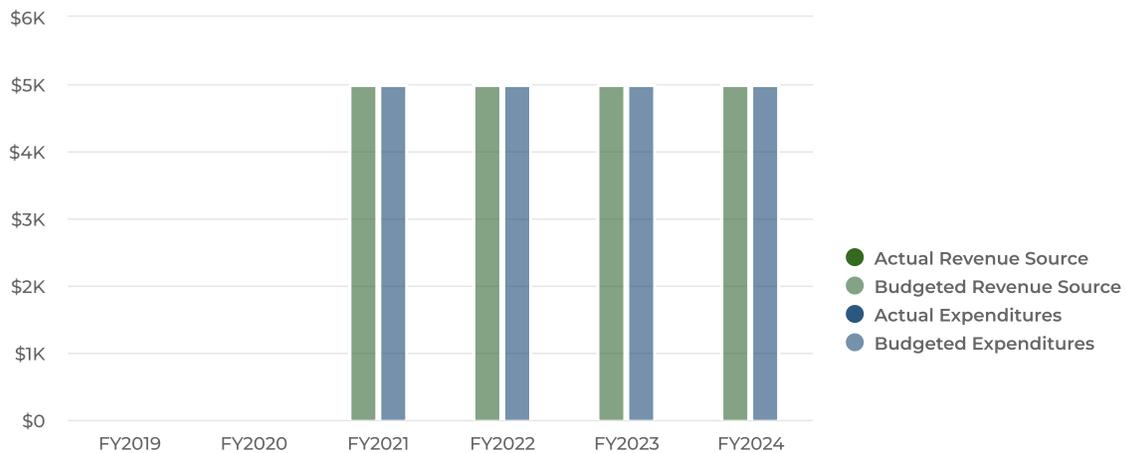


## Urban Forestry Fund

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

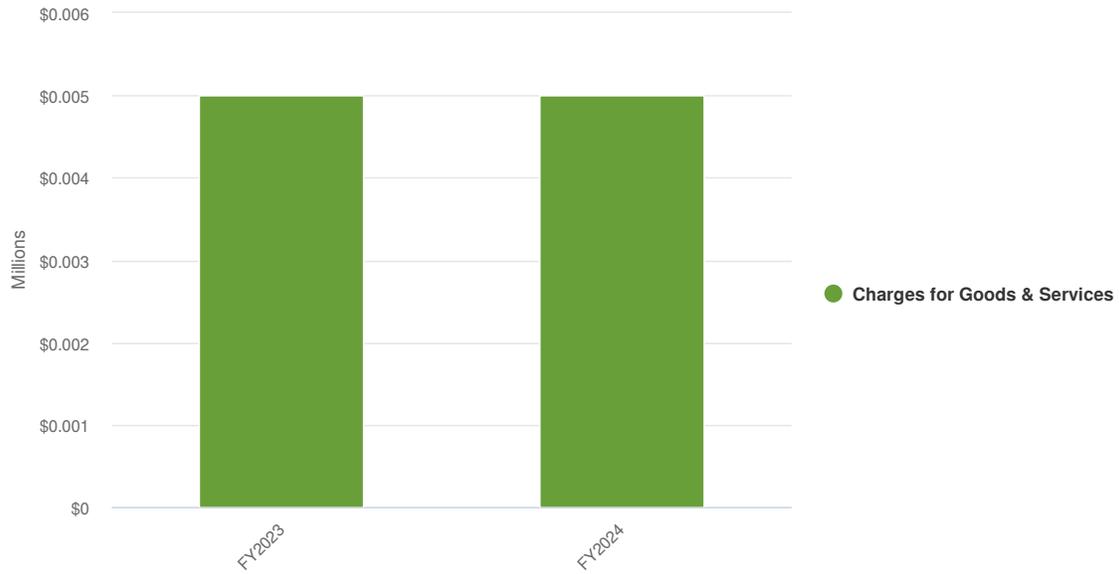
### Summary

The City of Des Moines is projecting \$5K of revenue in FY2024, which represents a 0% increase over the prior year. Budgeted expenditures are projected to increase by 0% or N/A to \$5K in FY2024.



# Revenues by Source

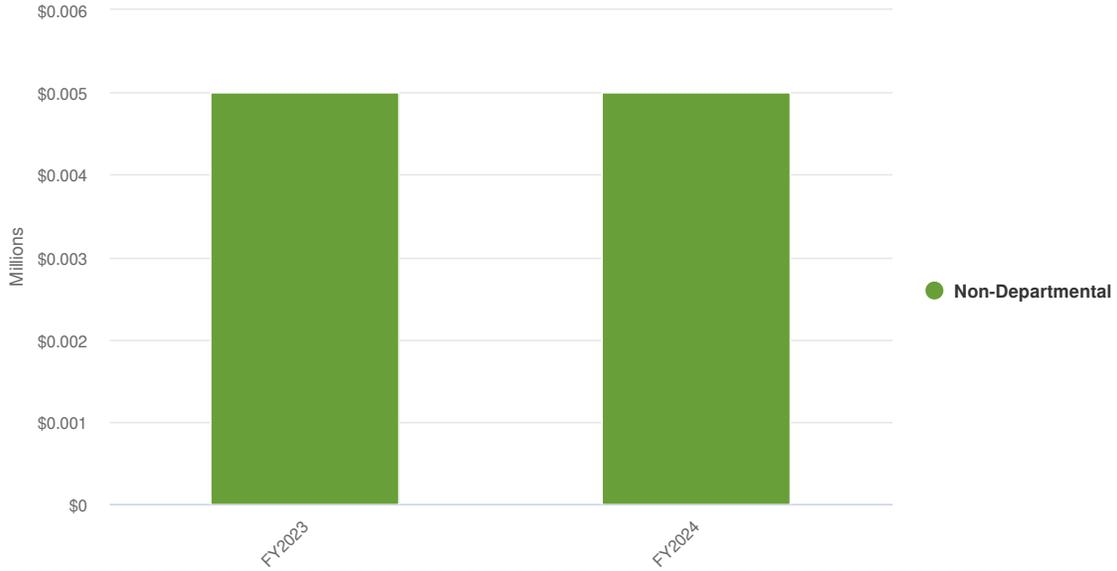
## Budgeted and Historical 2024 Revenues by Source



Name	FY2022 Actuals	FY2023 Original Budget	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
<b>Revenue Source</b>				
<b>Charges for Goods &amp; Services</b>				
TREE PAYMENT IN LIEU	\$0	\$5,000	\$5,000	0%
<b>Total Charges for Goods &amp; Services:</b>	<b>\$0</b>	<b>\$5,000</b>	<b>\$5,000</b>	<b>0%</b>
<b>Total Revenue Source:</b>	<b>\$0</b>	<b>\$5,000</b>	<b>\$5,000</b>	<b>0%</b>

# Expenditures by Function

## Budgeted and Historical Expenditures by Function



Name	FY2022 Actuals	FY2023 Original Budget	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
<b>Expenditures</b>				
<b>Non-Departmental</b>				
<b>Supplies</b>				
SUPPLIES	\$0	\$5,000	\$5,000	0%
<b>Total Supplies:</b>	\$0	\$5,000	\$5,000	0%
<b>Total Non-Departmental:</b>	\$0	\$5,000	\$5,000	0%
<b>Total Expenditures:</b>	\$0	\$5,000	\$5,000	0%

# Fund Balance

## Projections

\$0

FY2022

FY2023

FY2024

● Unassigned

	FY2022	FY2023	FY2024	\$ Change
Fund Balance	—	—	—	
Unassigned	\$0	\$0	\$0	\$0
<b>Total Fund Balance:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

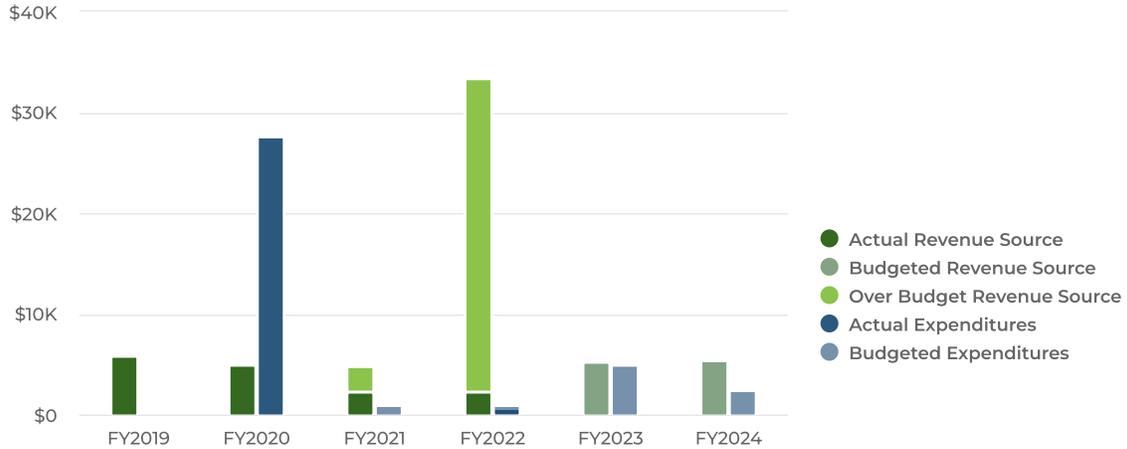


## Abatement Fund

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

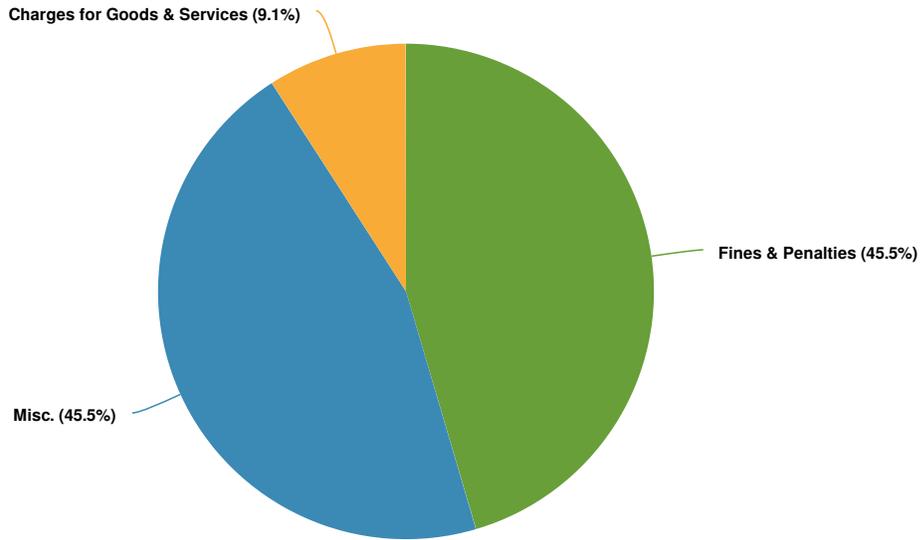
### Summary

The City of Des Moines is projecting \$5.5K of revenue in FY2024, which represents a 1.9% increase over the prior year. Budgeted expenditures are projected to decrease by 50% or \$2.5K to \$2.5K in FY2024.



# Revenues by Source

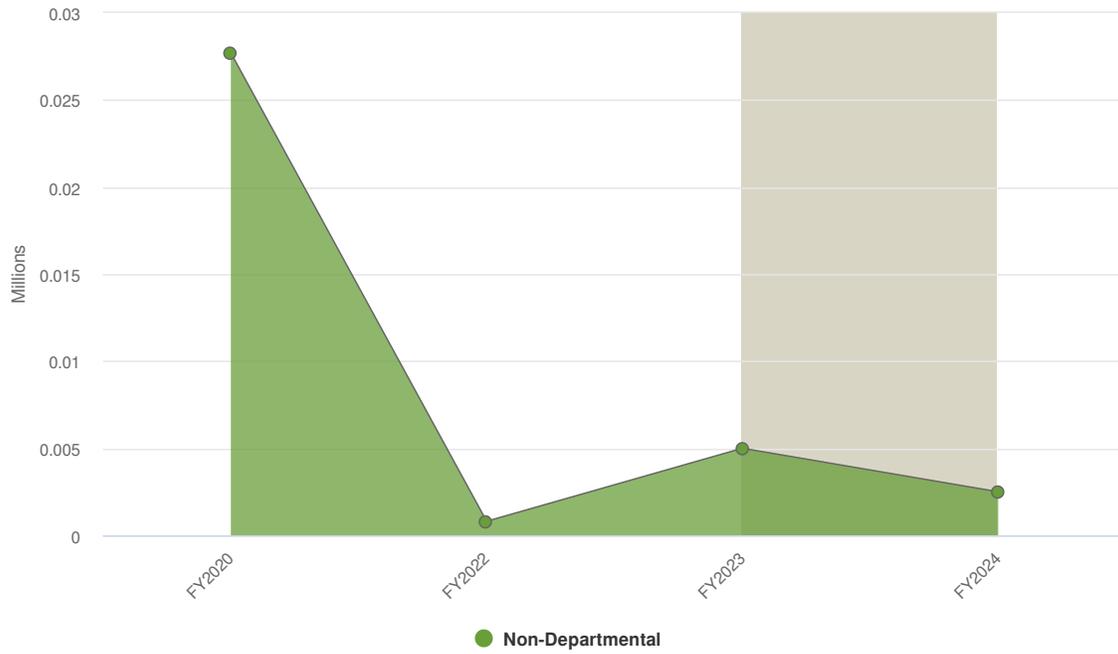
## Projected 2024 Revenues by Source



Name	FY2022 Actuals	FY2023 Original Budget	FY2023 Projected	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
<b>Revenue Source</b>					
<b>Charges for Goods &amp; Services</b>					
SENTENCE COMPLIANCE FEE	\$0	\$500	\$0	\$500	0%
<b>Total Charges for Goods &amp; Services:</b>	<b>\$0</b>	<b>\$500</b>	<b>\$0</b>	<b>\$500</b>	<b>0%</b>
<b>Fines &amp; Penalties</b>					
OTHER INFRACTIONS - ABATEMENT	\$2,383	\$2,500	\$600	\$2,500	0%
<b>Total Fines &amp; Penalties:</b>	<b>\$2,383</b>	<b>\$2,500</b>	<b>\$600</b>	<b>\$2,500</b>	<b>0%</b>
<b>Misc.</b>					
SETTLEMENT INTEREST EARNINGS	\$1,495	\$0	\$1,000	\$0	0%
JUDGMENTS AND SETTLEMENTS	\$3,305	\$2,400	\$2,751	\$2,500	4.2%
MISCELLANEOUS REVENUE	\$26,324	\$0	\$0	\$0	0%
<b>Total Misc.:</b>	<b>\$31,124</b>	<b>\$2,400</b>	<b>\$3,751</b>	<b>\$2,500</b>	<b>4.2%</b>
<b>Total Revenue Source:</b>	<b>\$33,507</b>	<b>\$5,400</b>	<b>\$4,351</b>	<b>\$5,500</b>	<b>1.9%</b>

# Expenditures by Function

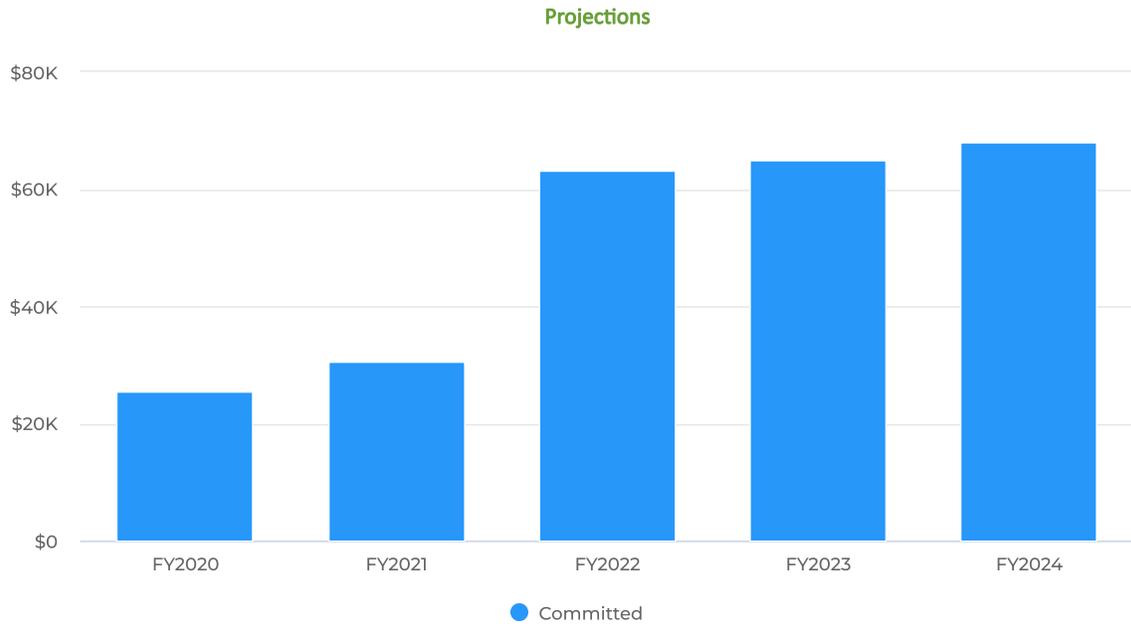
## Budgeted and Historical Expenditures by Function



Grey background indicates budgeted figures.

Name	FY2022 Actuals	FY2023 Original Budget	FY2023 Projected	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Expenditures					
Non-Departmental	\$806	\$5,000	\$2,500	\$2,500	-50%
<b>Total Expenditures:</b>	<b>\$806</b>	<b>\$5,000</b>	<b>\$2,500</b>	<b>\$2,500</b>	<b>-50%</b>

# Fund Balance



	FY2020	FY2021	FY2022	FY2023	FY2024	\$ Change
<b>Fund Balance</b>	—	—	—	—	—	
Committed	\$25,557	\$30,518	\$63,219	\$65,070	\$68,070	\$3,000
<b>Total Fund Balance:</b>	<b>\$25,557</b>	<b>\$30,518</b>	<b>\$63,219</b>	<b>\$65,070</b>	<b>\$68,070</b>	<b>\$3,000</b>

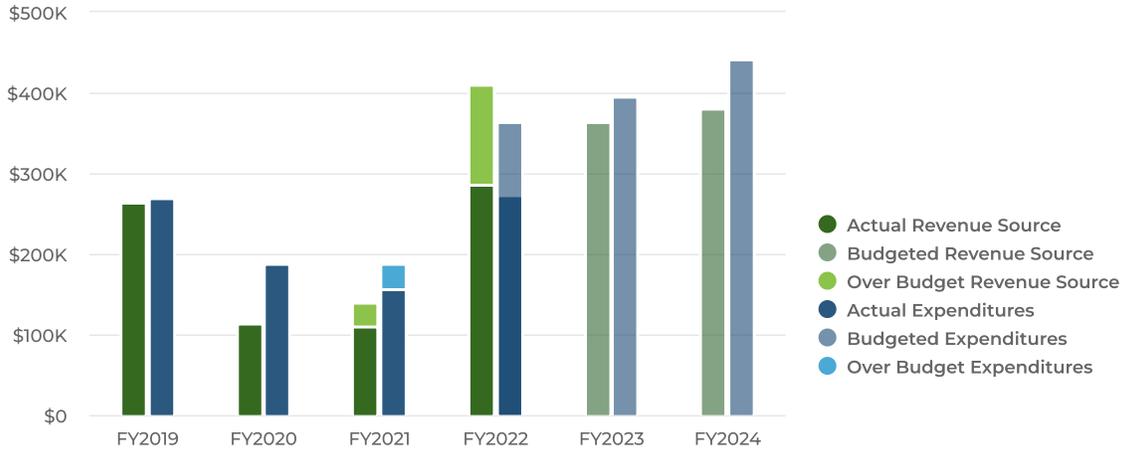


## Automated Speed Enforcement (ASE) Fund

The purpose of the Automated Speed Enforcement (ASE) Fund is to account for the revenue from fines assessed under authority of chapter 10.36 DMMC which shall be used solely for traffic safety purposes or as otherwise provided by State law.

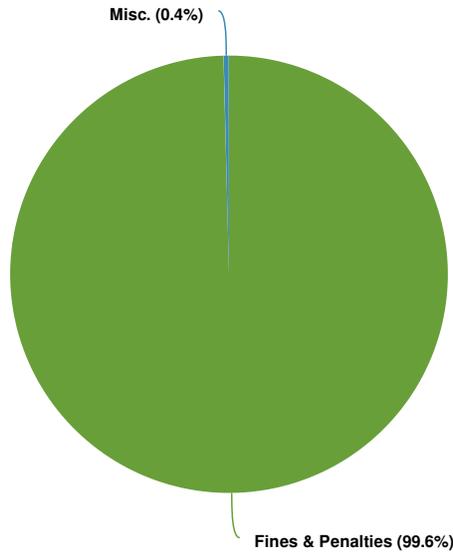
### Summary

The City of Des Moines is projecting \$381.5K of revenue in FY2024, which represents a 4.4% increase over the prior year. Budgeted expenditures are projected to increase by 11.3% or \$45K to \$442K in FY2024.



# Revenues by Source

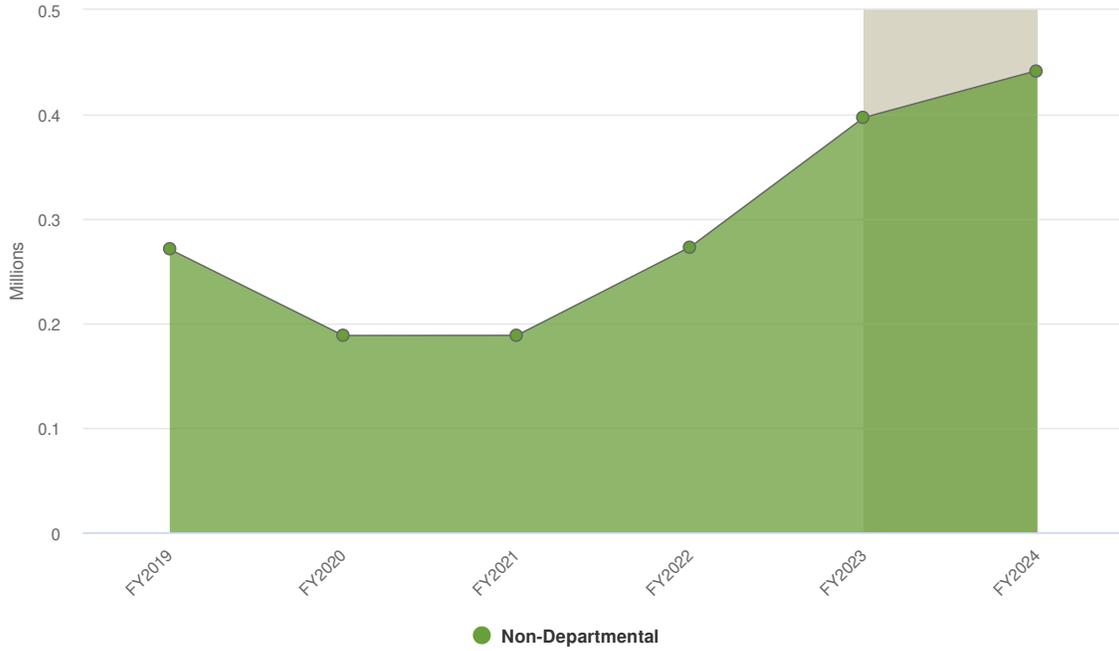
## Projected 2024 Revenues by Source



Name	FY2022 Actuals	FY2023 Original Budget	FY2023 Projected	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
<b>Revenue Source</b>					
<b>Fines &amp; Penalties</b>					
SCHOOL ZONE INFRACTIONS	\$401,627	\$364,000	\$330,000	\$380,000	4.4%
<b>Total Fines &amp; Penalties:</b>	<b>\$401,627</b>	<b>\$364,000</b>	<b>\$330,000</b>	<b>\$380,000</b>	<b>4.4%</b>
<b>Misc.</b>					
INTEREST REVENUE	\$8,988	\$1,500	\$10,000	\$1,500	0%
MISCELLANEOUS REVENUE	\$17	\$0	\$0	\$0	0%
<b>Total Misc.:</b>	<b>\$9,004</b>	<b>\$1,500</b>	<b>\$10,000</b>	<b>\$1,500</b>	<b>0%</b>
<b>Total Revenue Source:</b>	<b>\$410,631</b>	<b>\$365,500</b>	<b>\$340,000</b>	<b>\$381,500</b>	<b>4.4%</b>

# Expenditures by Function

## Budgeted and Historical Expenditures by Function

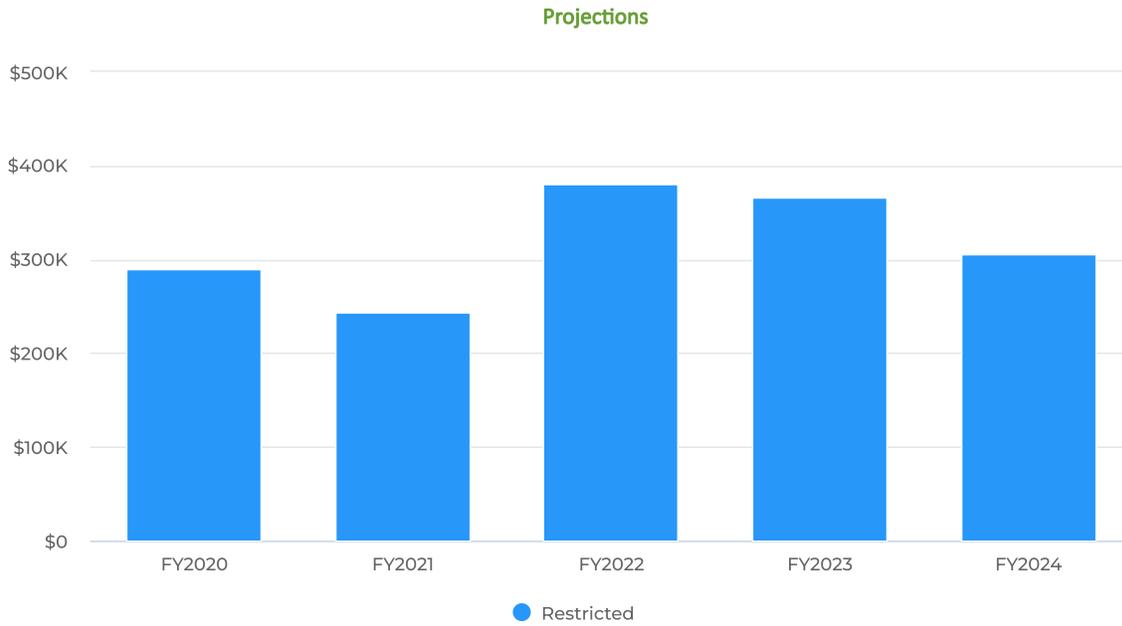


Grey background indicates budgeted figures.

Name	FY2022 Actuals	FY2023 Original Budget	FY2023 Projected	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
<b>Expenditures</b>					
<b>Non-Departmental</b>					
<b>Salaries &amp; Wages</b>					
SALARIES & WAGES	\$0	\$0	\$3,400	\$0	0%
<b>Total Salaries &amp; Wages:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$3,400</b>	<b>\$0</b>	<b>0%</b>
<b>Personnel Benefits</b>					
BENEFITS - FEDERAL	\$0	\$0	\$50	\$0	0%
BENEFITS - STATE	\$0	\$0	\$30	\$0	0%
BENEFITS - RETIREMENT	\$0	\$0	\$300	\$0	0%
BENEFITS - ICMA	\$0	\$0	\$200	\$0	0%
BENEFITS - MED/DENTAL	\$0	\$0	\$900	\$0	0%
BENEFITS - OTHER	\$0	\$0	\$35	\$0	0%
<b>Total Personnel Benefits:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,515</b>	<b>\$0</b>	<b>0%</b>
<b>Services &amp; Pass-Thru</b>					
PROFESSIONAL SERVICES	\$241,515	\$272,000	\$225,000	\$280,000	2.9%
I/F ASE PROCESSING SERVICES	\$30,000	\$80,000	\$80,000	\$80,000	0%
<b>Total Services &amp; Pass-Thru:</b>	<b>\$271,515</b>	<b>\$352,000</b>	<b>\$305,000</b>	<b>\$360,000</b>	<b>2.3%</b>

Name	FY2022 Actuals	FY2023 Original Budget	FY2023 Projected	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
<b>Transfers Out</b>					
XFER OUT TO 101	\$0	\$0	\$20,000	\$20,000	0%
TRANSFERS OUT TO FUND 101	\$242	\$20,000	\$0	\$0	0%
XFER OUT TO 319	\$1,434	\$25,000	\$25,000	\$62,000	148%
<b>Total Transfers Out:</b>	<b>\$1,676</b>	<b>\$45,000</b>	<b>\$45,000</b>	<b>\$82,000</b>	<b>82.2%</b>
<b>Total Non-Departmental:</b>	<b>\$273,191</b>	<b>\$397,000</b>	<b>\$354,915</b>	<b>\$442,000</b>	<b>11.3%</b>
<b>Total Expenditures:</b>	<b>\$273,191</b>	<b>\$397,000</b>	<b>\$354,915</b>	<b>\$442,000</b>	<b>11.3%</b>

# Fund Balance



	FY2020	FY2021	FY2022	FY2023	FY2024	\$ Change
<b>Fund Balance</b>	—	—	—	—	—	
Restricted	\$290,596	\$243,704	\$381,144	\$366,229	\$305,729	\$-60,500
<b>Total Fund Balance:</b>	<b>\$290,596</b>	<b>\$243,704</b>	<b>\$381,144</b>	<b>\$366,229</b>	<b>\$305,729</b>	<b>\$-60,500</b>

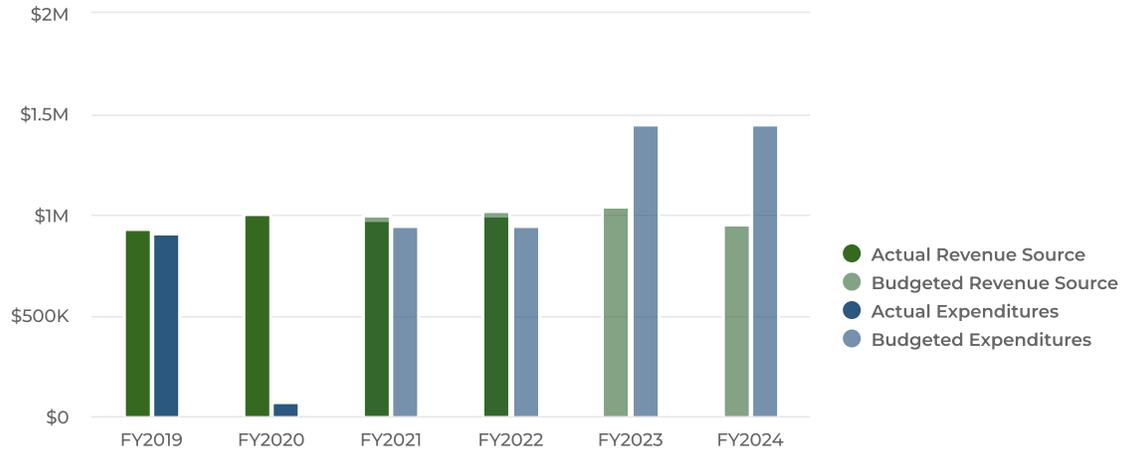


## Transportation Benefit District (TBD) Fund

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

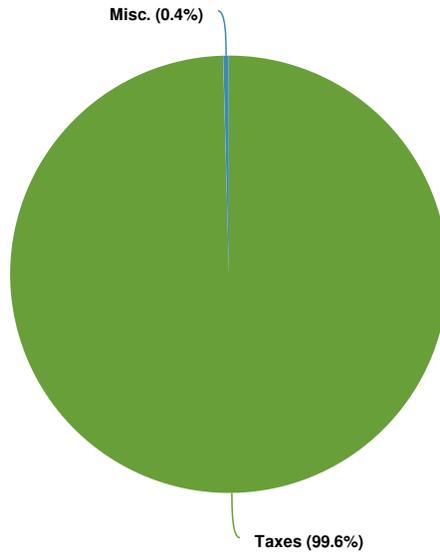
### Summary

The City of Des Moines is projecting \$959K of revenue in FY2024, which represents a 8.1% decrease over the prior year. Budgeted expenditures are projected to increase by 0% or N/A to \$1.45M in FY2024.



# Revenues by Source

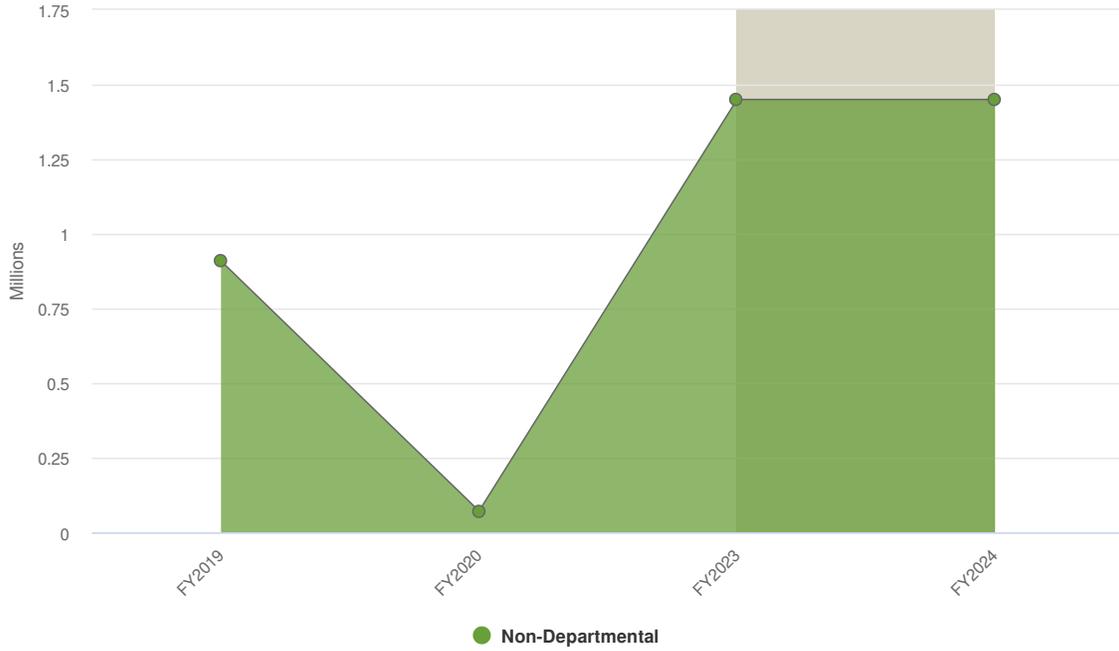
## Projected 2024 Revenues by Source



Name	FY2022 Actuals	FY2023 Original Budget	FY2023 Projected	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
<b>Revenue Source</b>					
<b>Taxes</b>					
TBD VEHICLE FEES	\$955,014	\$1,040,000	\$1,040,000	\$955,000	-8.2%
<b>Total Taxes:</b>	<b>\$955,014</b>	<b>\$1,040,000</b>	<b>\$1,040,000</b>	<b>\$955,000</b>	<b>-8.2%</b>
<b>Misc.</b>					
INTEREST REVENUE	\$47,341	\$4,000	\$53,000	\$4,000	0%
<b>Total Misc.:</b>	<b>\$47,341</b>	<b>\$4,000</b>	<b>\$53,000</b>	<b>\$4,000</b>	<b>0%</b>
<b>Total Revenue Source:</b>	<b>\$1,002,355</b>	<b>\$1,044,000</b>	<b>\$1,093,000</b>	<b>\$959,000</b>	<b>-8.1%</b>

# Expenditures by Function

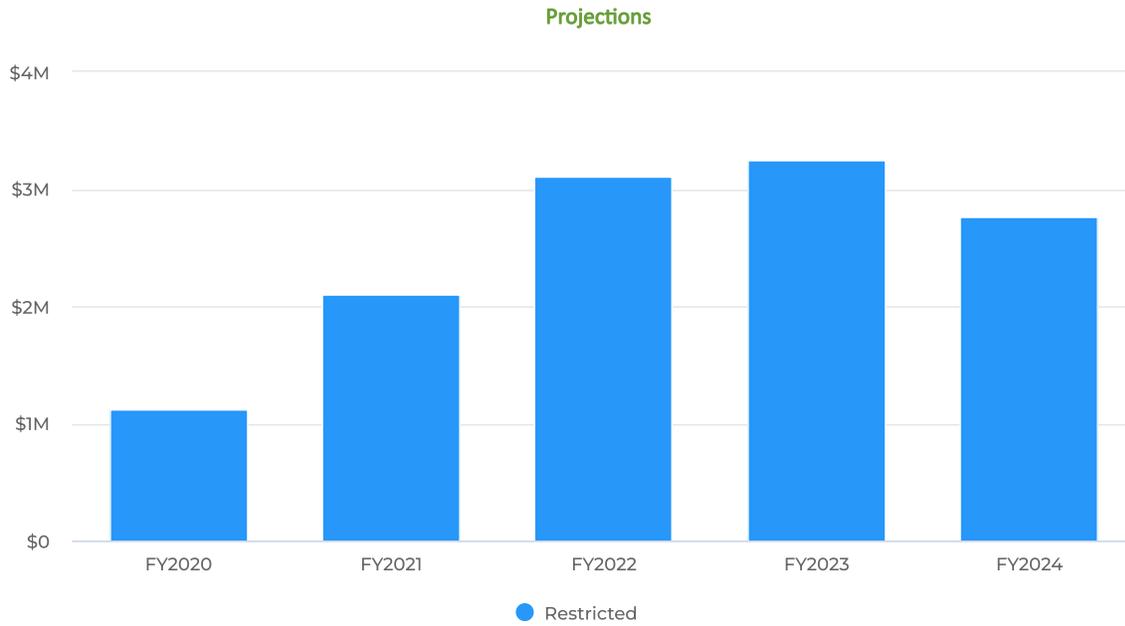
## Budgeted and Historical Expenditures by Function



Grey background indicates budgeted figures.

Name	FY2022 Actuals	FY2023 Original Budget	FY2023 Projected	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
<b>Expenditures</b>					
<b>Non-Departmental</b>					
<b>Services &amp; Pass-Thru</b>					
INTERFUND MAINTENANCE SERVICES	\$0	\$450,000	\$450,000	\$450,000	0%
<b>Total Services &amp; Pass-Thru:</b>	<b>\$0</b>	<b>\$450,000</b>	<b>\$450,000</b>	<b>\$450,000</b>	<b>0%</b>
<b>Transfers Out</b>					
TRANSFERS OUT TO FUND 101	\$0	\$0	\$0	\$500,000	N/A
XFER OUT TO 102	\$0	\$1,000,000	\$500,000	\$500,000	-50%
<b>Total Transfers Out:</b>	<b>\$0</b>	<b>\$1,000,000</b>	<b>\$500,000</b>	<b>\$1,000,000</b>	<b>0%</b>
<b>Total Non-Departmental:</b>	<b>\$0</b>	<b>\$1,450,000</b>	<b>\$950,000</b>	<b>\$1,450,000</b>	<b>0%</b>
<b>Total Expenditures:</b>	<b>\$0</b>	<b>\$1,450,000</b>	<b>\$950,000</b>	<b>\$1,450,000</b>	<b>0%</b>

# Fund Balance



	FY2020	FY2021	FY2022	FY2023	FY2024	\$ Change
<b>Fund Balance</b>	—	—	—	—	—	
Restricted	\$1,126,589	\$2,103,936	\$3,106,291	\$3,249,291	\$2,758,291	\$-491,000
<b>Total Fund Balance:</b>	<b>\$1,126,589</b>	<b>\$2,103,936</b>	<b>\$3,106,291</b>	<b>\$3,249,291</b>	<b>\$2,758,291</b>	<b>\$-491,000</b>



## Debt Service Funds

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

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

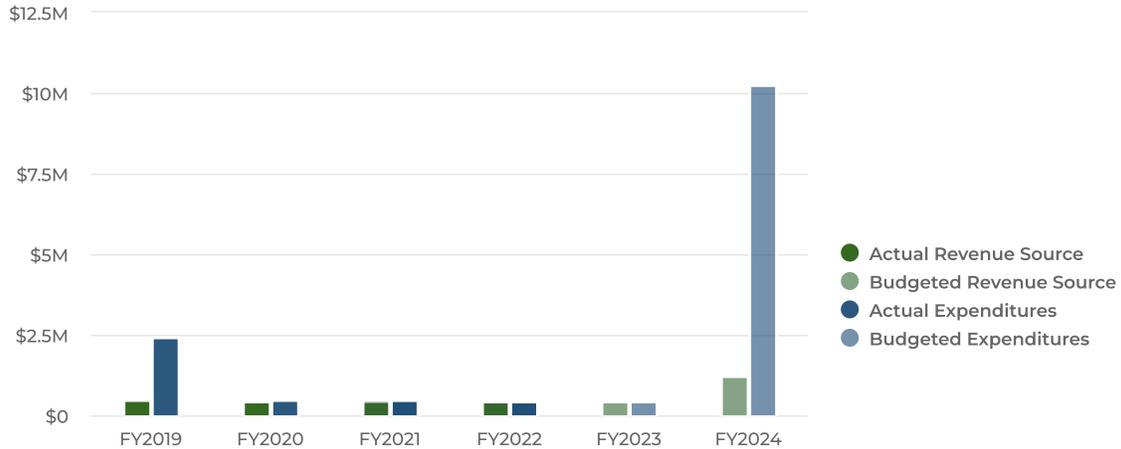
The City of Des Moines has issued three types of debt for general government purposes.

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

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

## Summary

The City of Des Moines is projecting \$1.26M of revenue in FY2024, which represents a 174.2% increase over the prior year. Budgeted expenditures are projected to increase by % or \$9.81M to \$10.27M in FY2024.



### Debt Service Funds Comprehensive Summary

Name	FY2022 Actuals	FY2023 Original Budget	FY2023 Projected	FY2024 Budgeted
<b>Beginning Fund Balance:</b>	\$130,702	\$122,730	\$122,730	\$12,479,729
<b>Revenues</b>				
Misc.	\$461,083	\$459,992	\$12,819,892	\$1,261,176
<b>Total Revenues:</b>	<b>\$461,083</b>	<b>\$459,992</b>	<b>\$12,819,892</b>	<b>\$1,261,176</b>
<b>Expenditures</b>				
Debt - Principal	\$305,969	\$318,076	\$318,076	\$326,918
Debt - Interest	\$155,215	\$144,817	\$144,817	\$934,258
Transfers Out	\$7,870	\$0	\$0	\$9,008,000
<b>Total Expenditures:</b>	<b>\$469,054</b>	<b>\$462,893</b>	<b>\$462,893</b>	<b>\$10,269,176</b>
<b>Total Revenues Less Expenditures:</b>	<b>-\$7,972</b>	<b>-\$2,901</b>	<b>\$12,356,999</b>	<b>-\$9,008,000</b>
<b>Ending Fund Balance:</b>	<b>\$122,730</b>	<b>\$119,829</b>	<b>\$12,479,729</b>	<b>\$3,471,729</b>



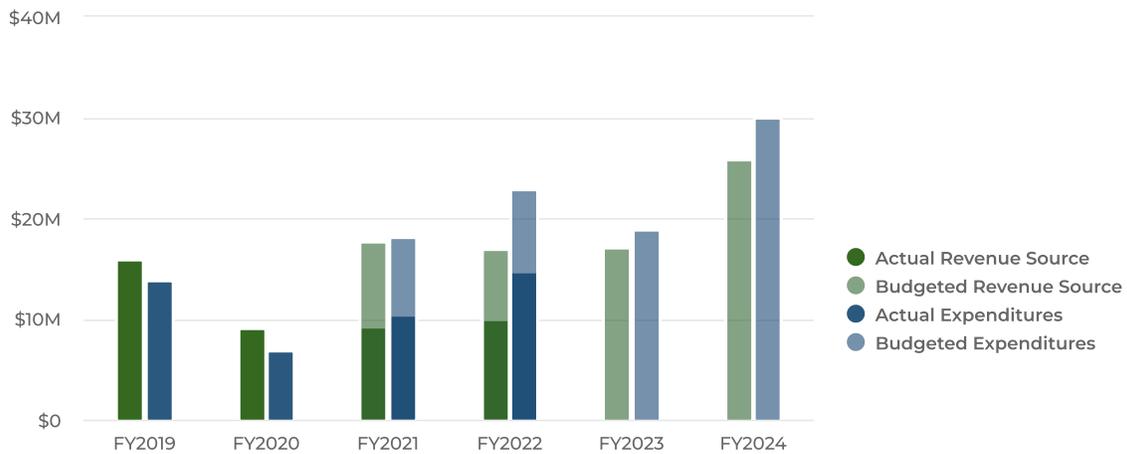
## Capital Projects Funds

On September 28, 2023, the City of Des Moines City Council adopted the 2024-2029 Capital Improvements Plan (CIP), a multi- year plan of capital projects with estimated costs, and proposed methods of financing. The CIP is reviewed and updated annually per the availability of resources, changes in City policy and community needs, unexpected emergencies and events, and changes in costs and financial strategies.

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

### Summary

The City of Des Moines is projecting \$25.9M of revenue in FY2024, which represents a 50.8% increase over the prior year. Budgeted expenditures are projected to increase by 58.5% or \$11.08M to \$30.01M in FY2024.



## Capital Projects Funds Comprehensive Summary

Name	FY2022 Actuals	FY2023 Original Budget	FY2023 Projected	FY2024 Budgeted
<b>Beginning Fund Balance:</b>	<b>\$13,914,086</b>	<b>\$9,216,025</b>	<b>\$9,216,025</b>	<b>\$12,264,674</b>
<b>Revenues</b>				
Taxes	\$1,805,901	\$1,600,000	\$1,100,000	\$1,100,000
Intergovernmental	\$423,780	\$6,367,500	\$2,031,115	\$8,210,000
Charges for Goods & Services	\$480,027	\$2,002,094	\$613,000	\$950,000
Misc.	\$7,423,911	\$7,207,750	\$4,344,000	\$15,642,250
<b>Total Revenues:</b>	<b>\$10,133,618</b>	<b>\$17,177,344</b>	<b>\$8,088,115</b>	<b>\$25,902,250</b>
<b>Expenditures</b>				
Salaries & Wages	\$124,242	\$123,005	\$103,800	\$0
Personnel Benefits	\$39,606	\$34,859	\$31,370	\$0
Services & Pass-Thru	\$313,336	\$0	\$0	\$0
Capital	\$8,112,875	\$13,450,241	\$2,920,000	\$24,879,000
Transfers Out	\$6,197,659	\$5,196,492	\$1,984,297	\$5,134,576
<b>Total Expenditures:</b>	<b>\$14,787,718</b>	<b>\$18,804,597</b>	<b>\$5,039,467</b>	<b>\$30,013,576</b>
<b>Total Revenues Less Expenditures:</b>	<b>-\$4,654,099</b>	<b>-\$1,627,253</b>	<b>\$3,048,648</b>	<b>-\$4,111,326</b>
<b>Ending Fund Balance:</b>	<b>\$9,259,987</b>	<b>\$7,588,772</b>	<b>\$12,264,673</b>	<b>\$8,153,348</b>

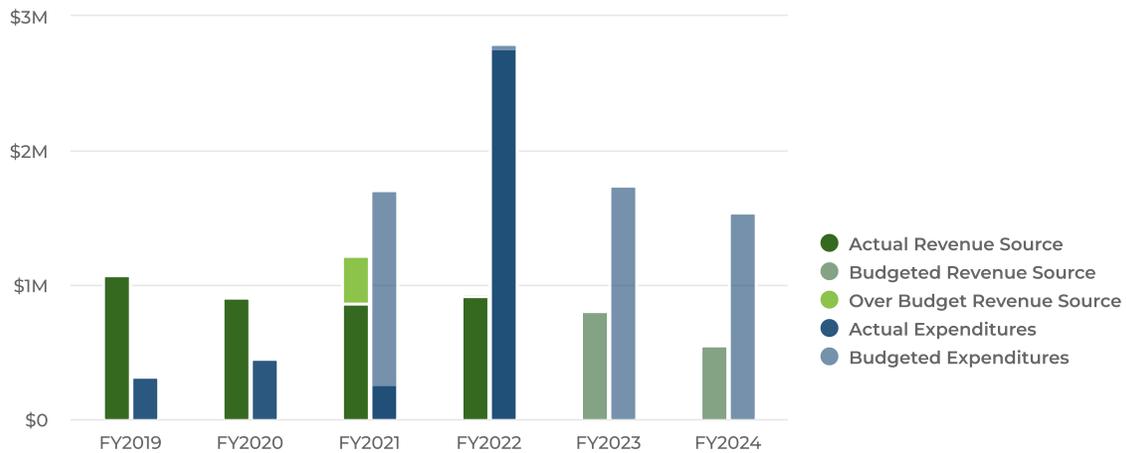


## Real Estate Excise Tax (REET) 1st Quarter Fund

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

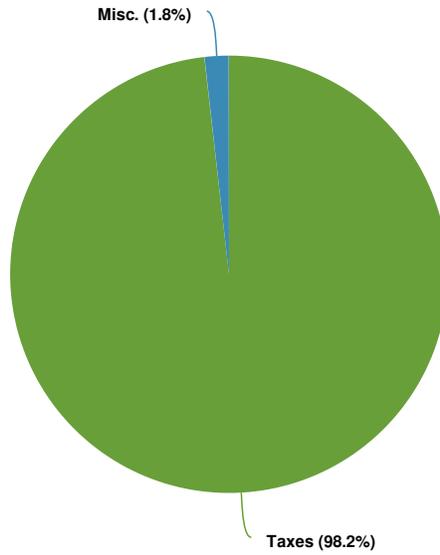
### Summary

The City of Des Moines is projecting \$560K of revenue in FY2024, which represents a 30.9% decrease over the prior year. Budgeted expenditures are projected to decrease by 11.3% or \$197K to \$1.55M in FY2024.



# Revenues by Source

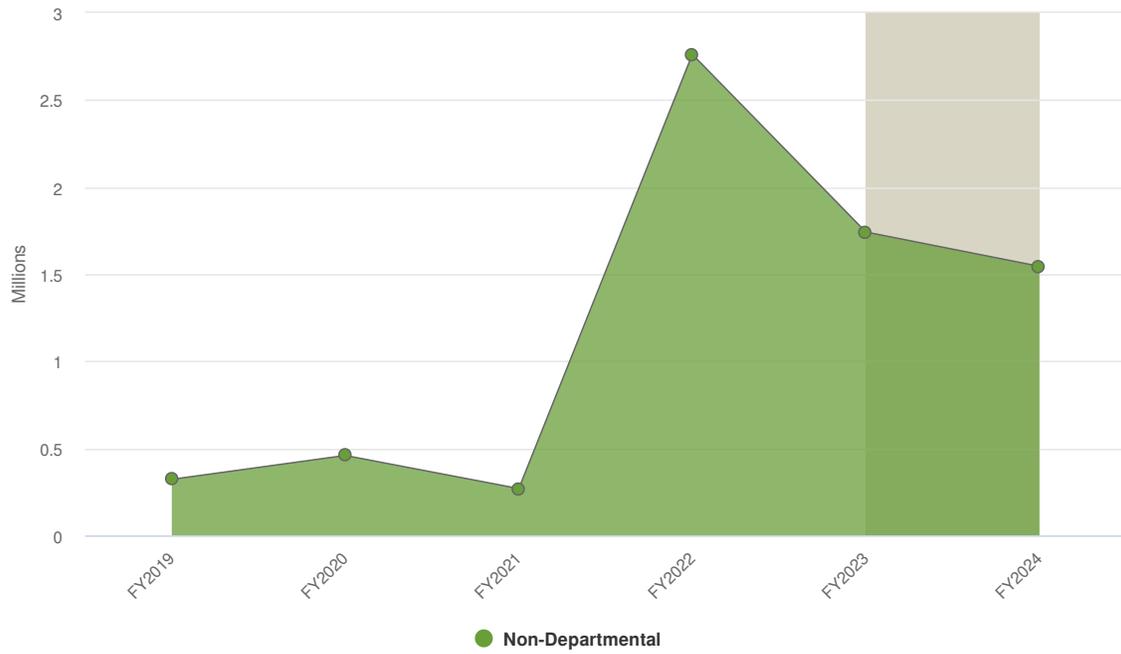
## Projected 2024 Revenues by Source



Name	FY2022 Actuals	FY2023 Original Budget	FY2023 Projected	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
<b>Revenue Source</b>					
<b>Taxes</b>					
REET 1-FIRST QUARTER PERCENTER	\$908,556	\$800,000	\$550,000	\$550,000	-31.2%
<b>Total Taxes:</b>	<b>\$908,556</b>	<b>\$800,000</b>	<b>\$550,000</b>	<b>\$550,000</b>	<b>-31.2%</b>
<b>Misc.</b>					
INTEREST REVENUE	\$32,130	\$10,000	\$33,000	\$10,000	0%
XFER IN FROM FUND 201	\$7,870	\$0	\$0	\$0	0%
<b>Total Misc.:</b>	<b>\$39,999</b>	<b>\$10,000</b>	<b>\$33,000</b>	<b>\$10,000</b>	<b>0%</b>
<b>Total Revenue Source:</b>	<b>\$948,556</b>	<b>\$810,000</b>	<b>\$583,000</b>	<b>\$560,000</b>	<b>-30.9%</b>

# Expenditures by Function

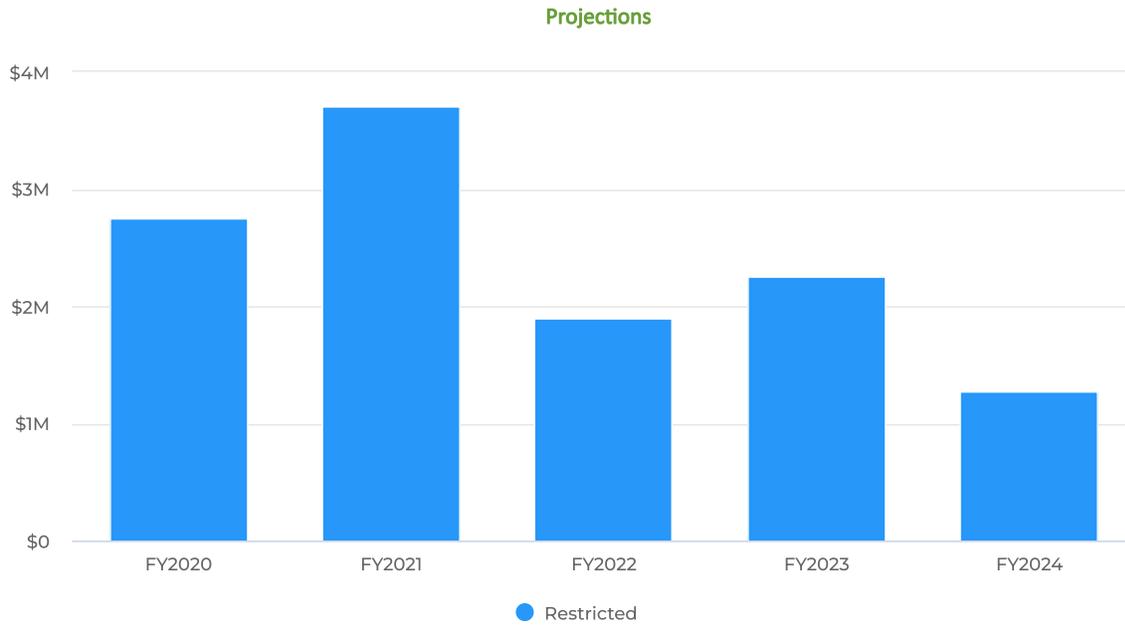
## Budgeted and Historical Expenditures by Function



Grey background indicates budgeted figures.

Name	FY2022 Actuals	FY2023 Original Budget	FY2023 Projected	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
<b>Expenditures</b>					
<b>Non-Departmental</b>					
<b>Transfers Out</b>					
XFER OUT FOR DEBT SERVICE	\$0	\$0	\$6,094	\$0	0%
TRANSFERS OUT TO FUND 203	\$0	\$0	\$0	\$200,000	N/A
TRANSFERS OUT TO FUND 310	\$1,344	\$0	\$0	\$0	0%
XFER TO MUNI CAPITAL	\$2,758,677	\$1,299,000	\$0	\$944,000	-27.3%
XFER TO TRANSPORTATION CAPITAL	\$2,165	\$312,000	\$89,000	\$223,000	-28.5%
XFER TO EQUIP REPLACEMENT	\$0	\$131,000	\$131,000	\$178,000	35.9%
<b>Total Transfers Out:</b>	<b>\$2,762,186</b>	<b>\$1,742,000</b>	<b>\$226,094</b>	<b>\$1,545,000</b>	<b>-11.3%</b>
<b>Total Non-Departmental:</b>	<b>\$2,762,186</b>	<b>\$1,742,000</b>	<b>\$226,094</b>	<b>\$1,545,000</b>	<b>-11.3%</b>
<b>Total Expenditures:</b>	<b>\$2,762,186</b>	<b>\$1,742,000</b>	<b>\$226,094</b>	<b>\$1,545,000</b>	<b>-11.3%</b>

# Fund Balance



	FY2020	FY2021	FY2022	FY2023	FY2024	\$ Change
<b>Fund Balance</b>	—	—	—	—	—	
Restricted	\$2,755,014	\$3,713,330	\$1,899,700	\$2,256,606	\$1,271,606	\$-985,000
<b>Total Fund Balance:</b>	<b>\$2,755,014</b>	<b>\$3,713,330</b>	<b>\$1,899,700</b>	<b>\$2,256,606</b>	<b>\$1,271,606</b>	<b>\$-985,000</b>

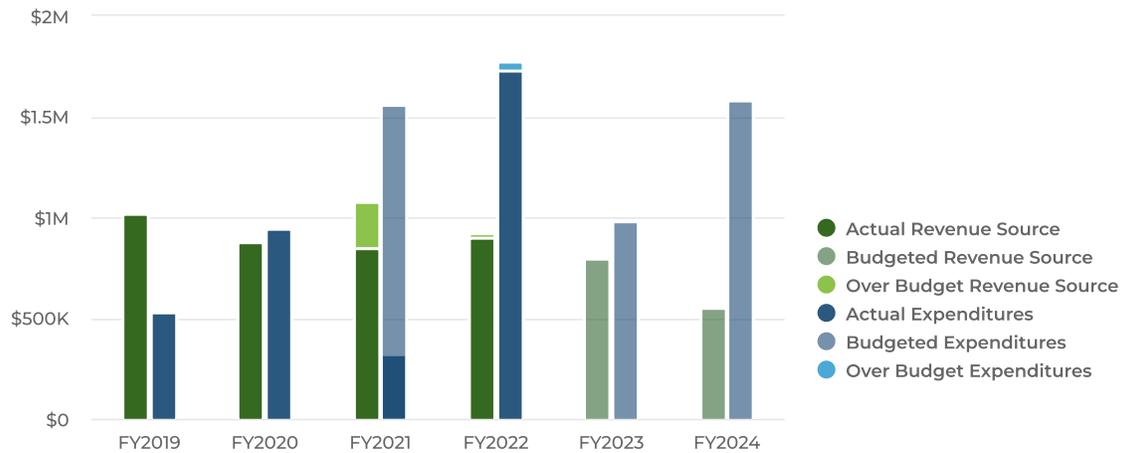


## Real Estate Excise Tax (REET) 2nd Quarter Fund

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

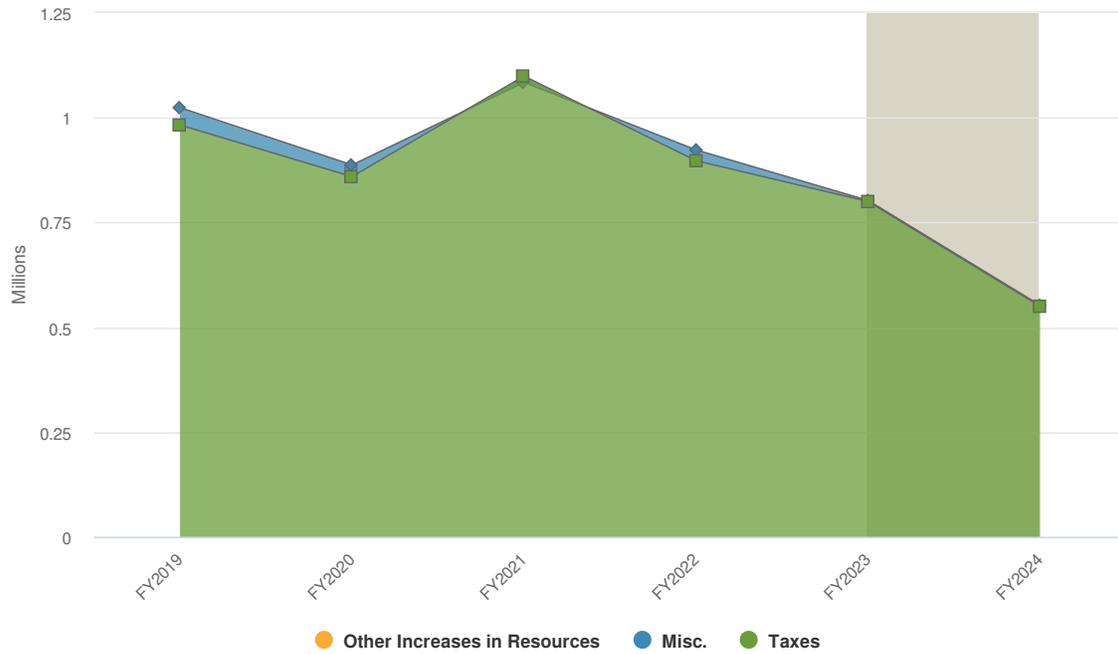
### Summary

The City of Des Moines is projecting \$552.5K of revenue in FY2024, which represents a 31.2% decrease over the prior year. Budgeted expenditures are projected to increase by 61.2% or \$602.08K to \$1.59M in FY2024.



# Revenues by Source

## Budgeted and Historical 2024 Revenues by Source

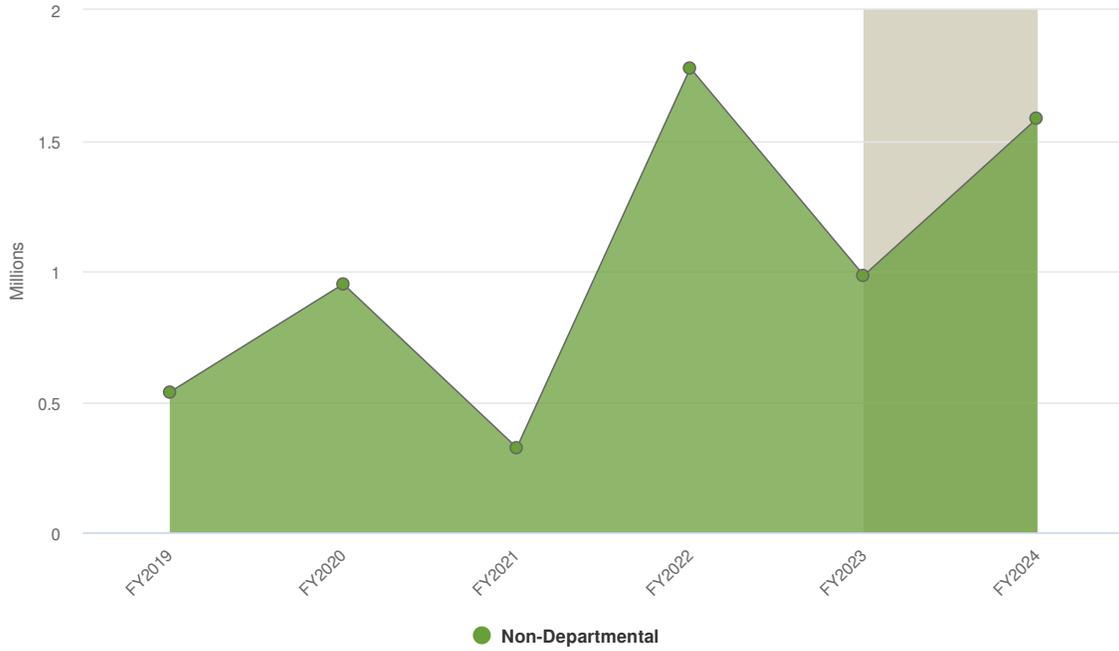


Grey background indicates budgeted figures.

Name	FY2022 Actuals	FY2023 Original Budget	FY2023 Projected	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
<b>Revenue Source</b>					
REET 2ND QUARTER %	\$897,344	\$800,000	\$550,000	\$550,000	-31.2%
INTEREST REVENUE	\$25,786	\$2,500	\$27,000	\$2,500	0%
<b>Total Revenue Source:</b>	<b>\$923,131</b>	<b>\$802,500</b>	<b>\$577,000</b>	<b>\$552,500</b>	<b>-31.2%</b>

# Expenditures by Function

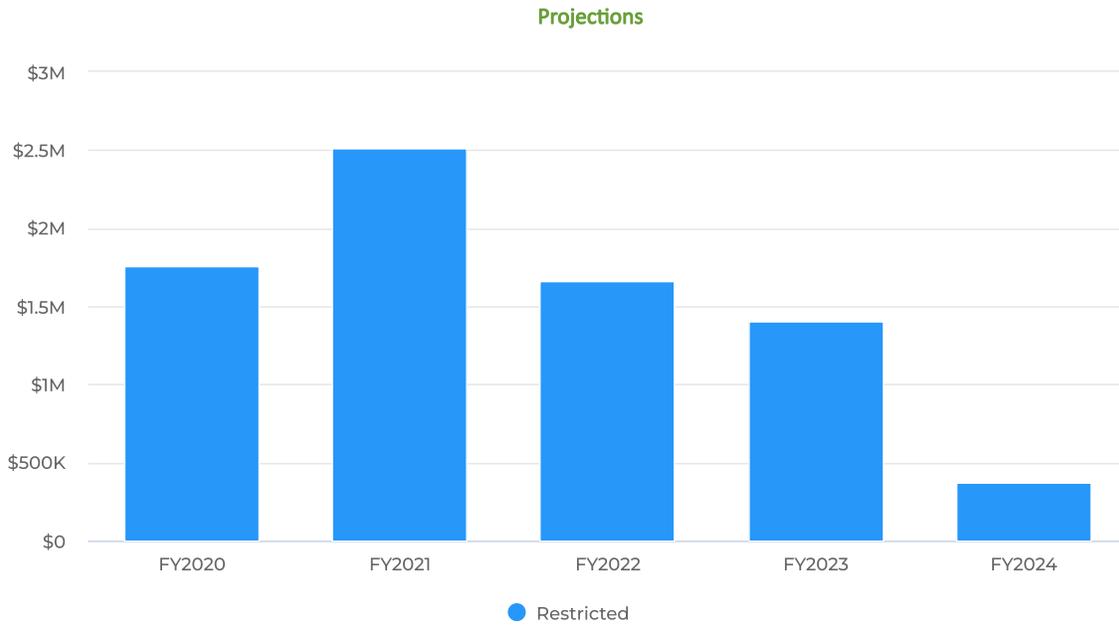
## Budgeted and Historical Expenditures by Function



Grey background indicates budgeted figures.

Name	FY2022 Actuals	FY2023 Original Budget	FY2023 Projected	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
<b>Expenditures</b>					
<b>Non-Departmental</b>					
<b>Transfers Out</b>					
XFER OUT STREET OPERATING	\$0	\$24,000	\$0	\$29,000	20.8%
XFER OUT DEBT SERVICE	\$235,083	\$233,492	\$246,203	\$234,576	0.5%
TRANSFERS OUT TO FUND 203	\$0	\$0	\$0	\$300,000	N/A
XFER OUT MUNI FAC CAPITAL	\$1,542,547	\$726,000	\$588,000	\$1,022,000	40.8%
<b>Total Transfers Out:</b>	<b>\$1,777,630</b>	<b>\$983,492</b>	<b>\$834,203</b>	<b>\$1,585,576</b>	<b>61.2%</b>
<b>Total Non-Departmental:</b>	<b>\$1,777,630</b>	<b>\$983,492</b>	<b>\$834,203</b>	<b>\$1,585,576</b>	<b>61.2%</b>
<b>Total Expenditures:</b>	<b>\$1,777,630</b>	<b>\$983,492</b>	<b>\$834,203</b>	<b>\$1,585,576</b>	<b>61.2%</b>

# Fund Balance



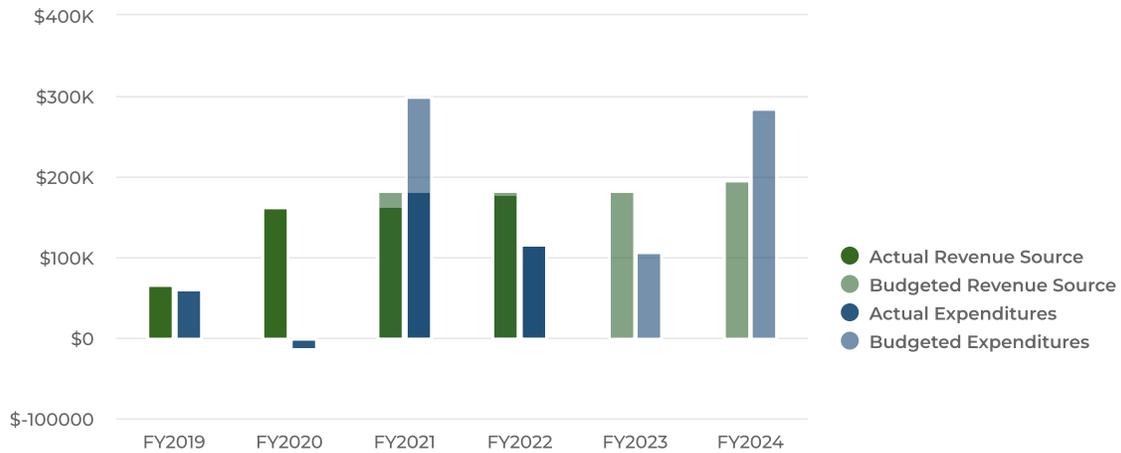
	FY2020	FY2021	FY2022	FY2023	FY2024	\$ Change
<b>Fund Balance</b>	—	—	—	—	—	
Restricted	\$1,753,187	\$2,513,345	\$1,658,846	\$1,401,643	\$368,567	\$-1,033,076
<b>Total Fund Balance:</b>	<b>\$1,753,187</b>	<b>\$2,513,345</b>	<b>\$1,658,846</b>	<b>\$1,401,643</b>	<b>\$368,567</b>	<b>\$-1,033,076</b>



## Park Levy Fund

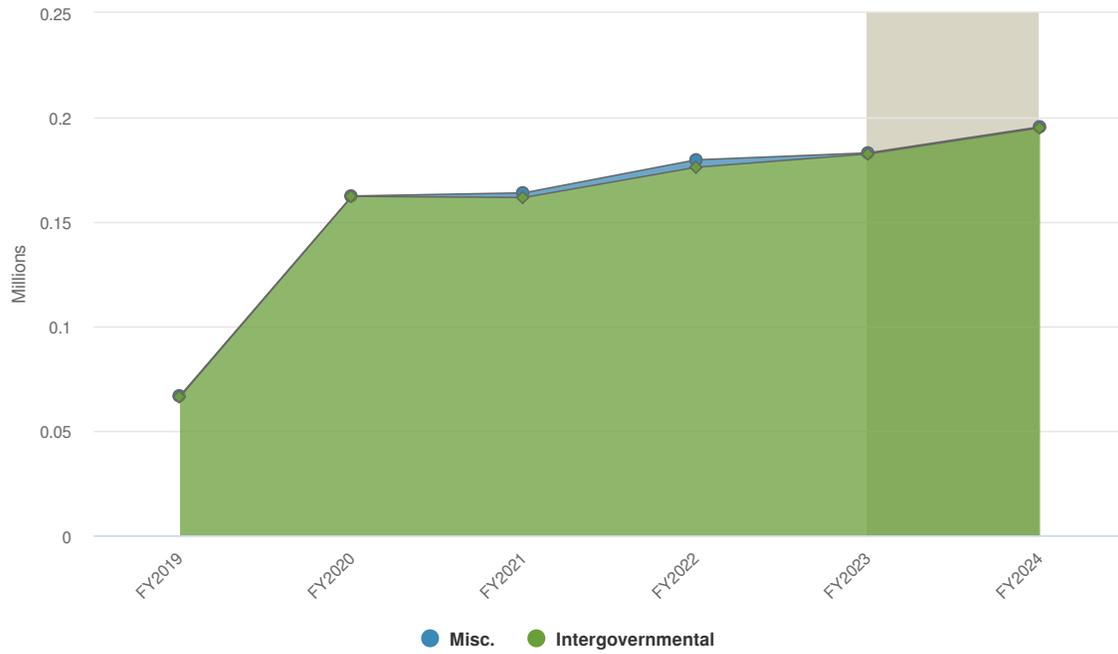
The Park Levy Fund accounts for revenues received from King County from the approved measure to renew the property tax levy supporting parks, trails, and open space in King County. These funds are primarily transferred to capital project funds based on the adopted six-year Capital Improvements Plan (CIP).

### Summary



# Revenues by Source

## Budgeted and Historical 2024 Revenues by Source

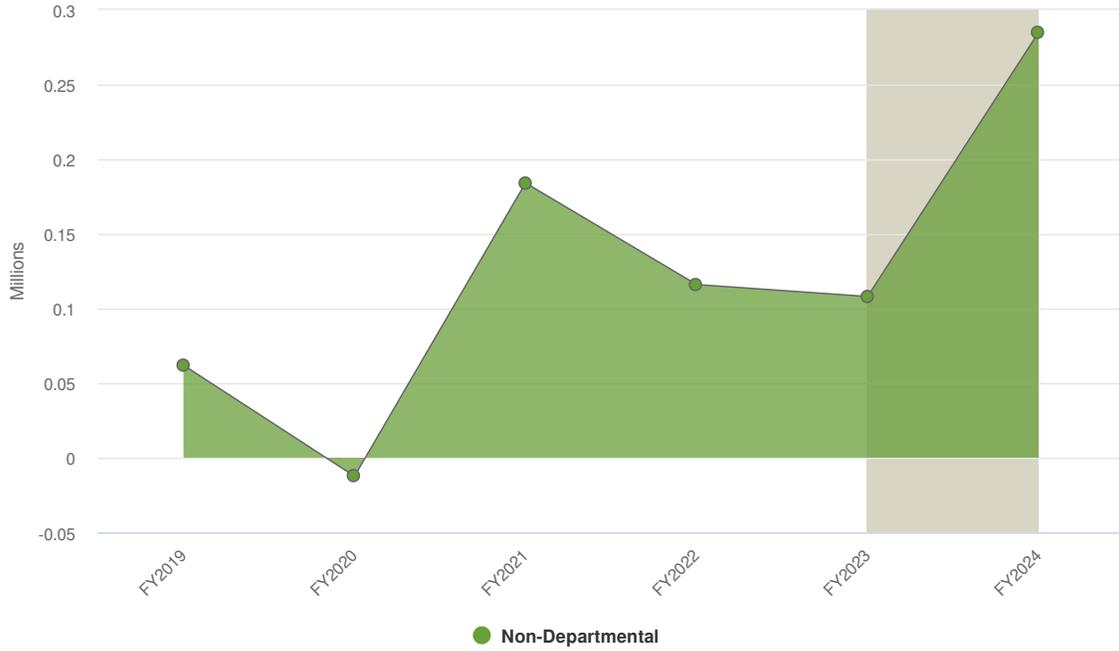


Grey background indicates budgeted figures.

Name	FY2022 Actuals	FY2023 Original Budget	FY2023 Projected	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
<b>Revenue Source</b>					
<b>Intergovernmental</b>					
KING CO PARK LEVY	\$176,120	\$182,500	\$191,115	\$195,000	6.8%
<b>Total Intergovernmental:</b>	<b>\$176,120</b>	<b>\$182,500</b>	<b>\$191,115</b>	<b>\$195,000</b>	<b>6.8%</b>
<b>Misc.</b>					
INTEREST REVENUE	\$3,550	\$500	\$5,000	\$500	0%
<b>Total Misc.:</b>	<b>\$3,550</b>	<b>\$500</b>	<b>\$5,000</b>	<b>\$500</b>	<b>0%</b>
<b>Total Revenue Source:</b>	<b>\$179,670</b>	<b>\$183,000</b>	<b>\$196,115</b>	<b>\$195,500</b>	<b>6.8%</b>

# Expenditures by Function

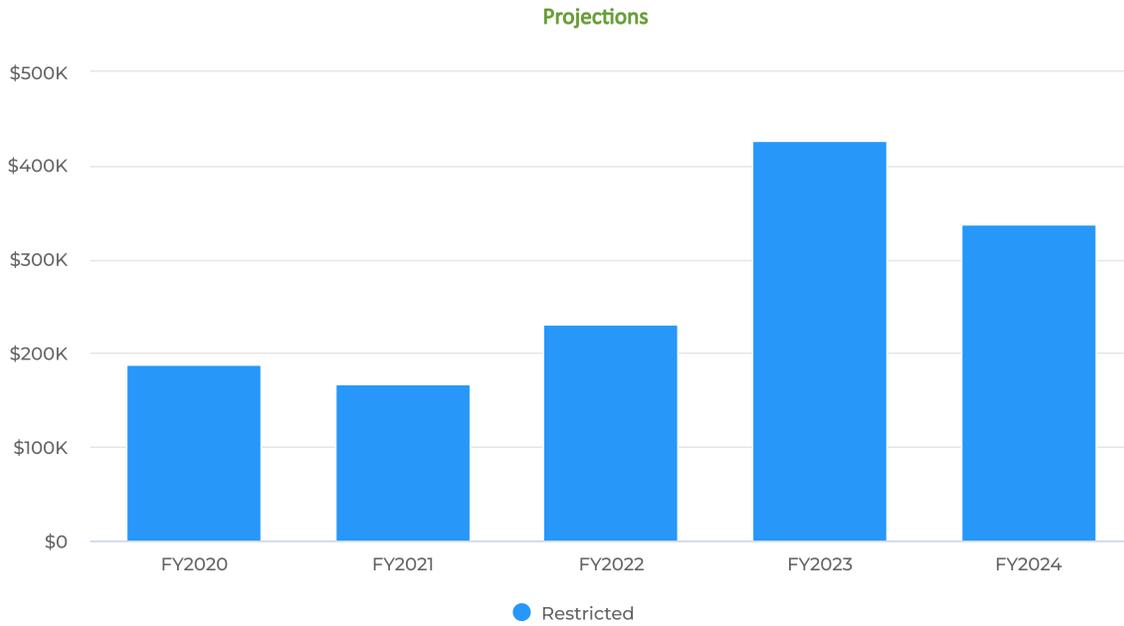
## Budgeted and Historical Expenditures by Function



Grey background indicates budgeted figures.

Name	FY2022 Actuals	FY2023 Original Budget	FY2023 Projected	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
<b>Expenditures</b>					
<b>Non-Departmental</b>					
<b>Transfers Out</b>					
TRANSFERS OUT TO FUND 310	\$0	\$108,000	\$0	\$0	0%
TRANSFERS OUT TO FUND 310	\$116,000	\$0	\$0	\$285,000	163.9%
<b>Total Transfers Out:</b>	<b>\$116,000</b>	<b>\$108,000</b>	<b>\$0</b>	<b>\$285,000</b>	<b>163.9%</b>
<b>Total Non-Departmental:</b>	<b>\$116,000</b>	<b>\$108,000</b>	<b>\$0</b>	<b>\$285,000</b>	<b>163.9%</b>
<b>Total Expenditures:</b>	<b>\$116,000</b>	<b>\$108,000</b>	<b>\$0</b>	<b>\$285,000</b>	<b>163.9%</b>

# Fund Balance



	FY2020	FY2021	FY2022	FY2023	FY2024	\$ Change
<b>Fund Balance</b>	—	—	—	—	—	
Restricted	\$187,856	\$167,680	\$231,350	\$427,465	\$337,965	\$-89,500
<b>Total Fund Balance:</b>	<b>\$187,856</b>	<b>\$167,680</b>	<b>\$231,350</b>	<b>\$427,465</b>	<b>\$337,965</b>	<b>\$-89,500</b>

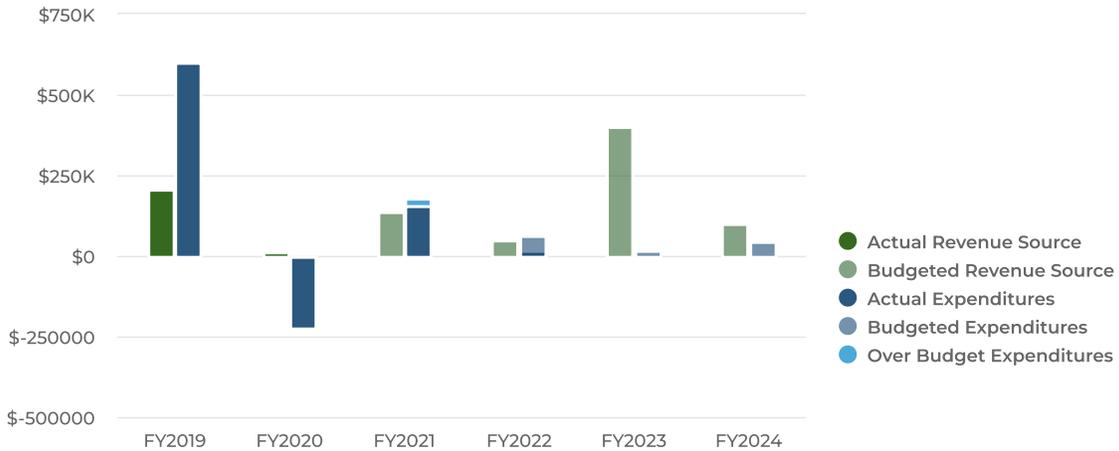


## Park In Lieu Fund

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

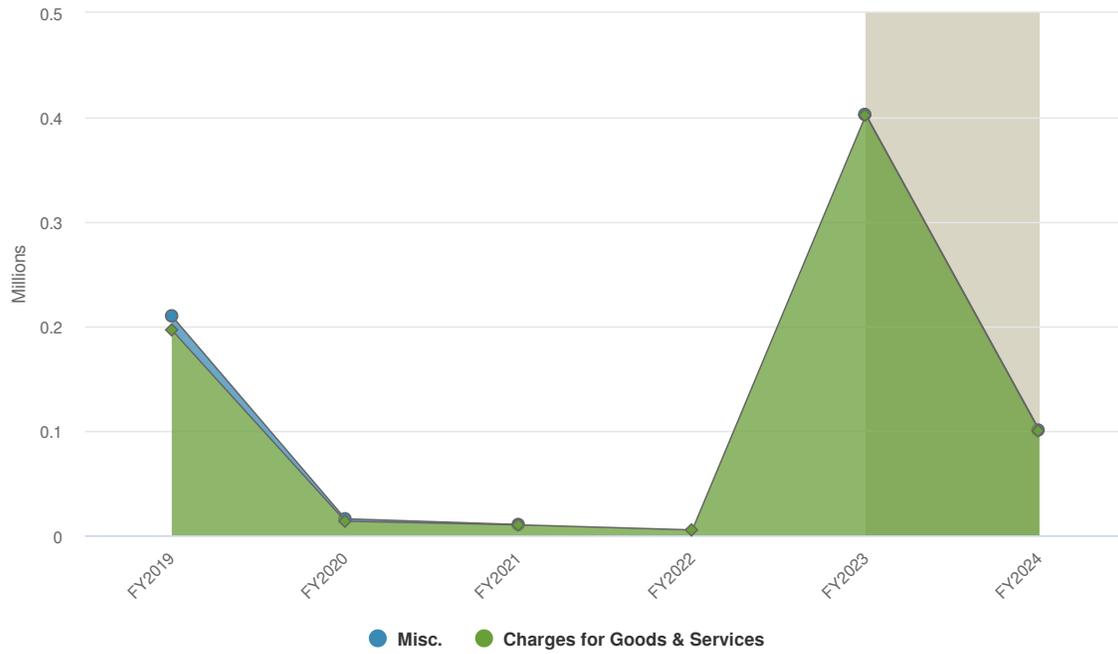
### Summary

The City of Des Moines is projecting \$100.75K of revenue in FY2024, which represents a 75% decrease over the prior year. Budgeted expenditures are projected to increase by 170.6% or \$29K to \$46K in FY2024.



# Revenues by Source

## Budgeted and Historical 2024 Revenues by Source

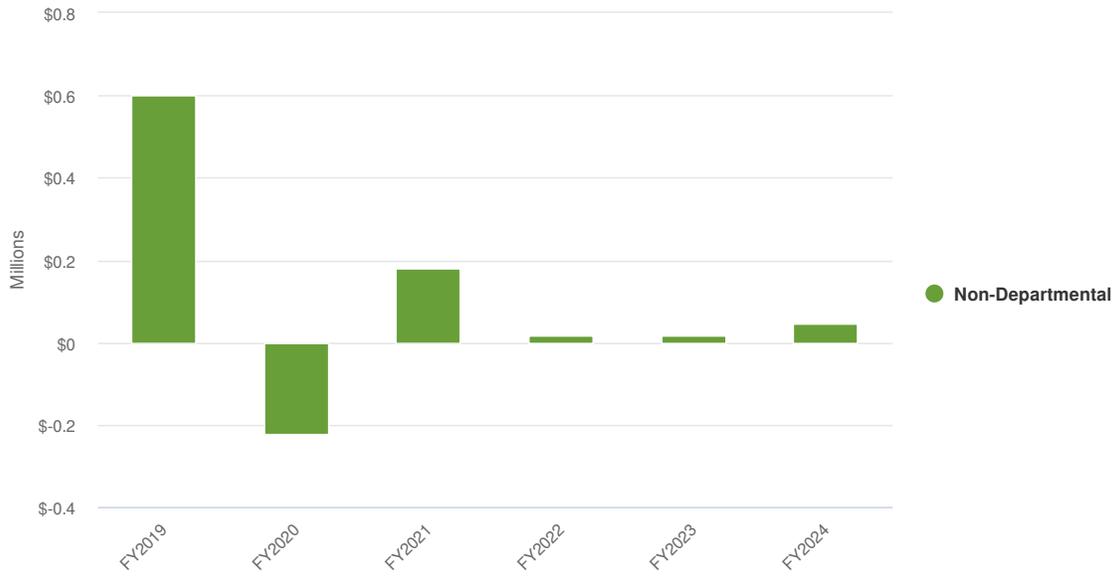


Grey background indicates budgeted figures.

Name	FY2022 Actuals	FY2023 Original Budget	FY2023 Projected	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
<b>Revenue Source</b>					
<b>Charges for Goods &amp; Services</b>					
PARK IN LIEU	\$5,127	\$402,094	\$100,000	\$100,000	-75.1%
<b>Total Charges for Goods &amp; Services:</b>	<b>\$5,127</b>	<b>\$402,094</b>	<b>\$100,000</b>	<b>\$100,000</b>	<b>-75.1%</b>
<b>Misc.</b>					
INTEREST REVENUE	\$0	\$750	\$0	\$750	0%
<b>Total Misc.:</b>	<b>\$0</b>	<b>\$750</b>	<b>\$0</b>	<b>\$750</b>	<b>0%</b>
<b>Total Revenue Source:</b>	<b>\$5,127</b>	<b>\$402,844</b>	<b>\$100,000</b>	<b>\$100,750</b>	<b>-75%</b>

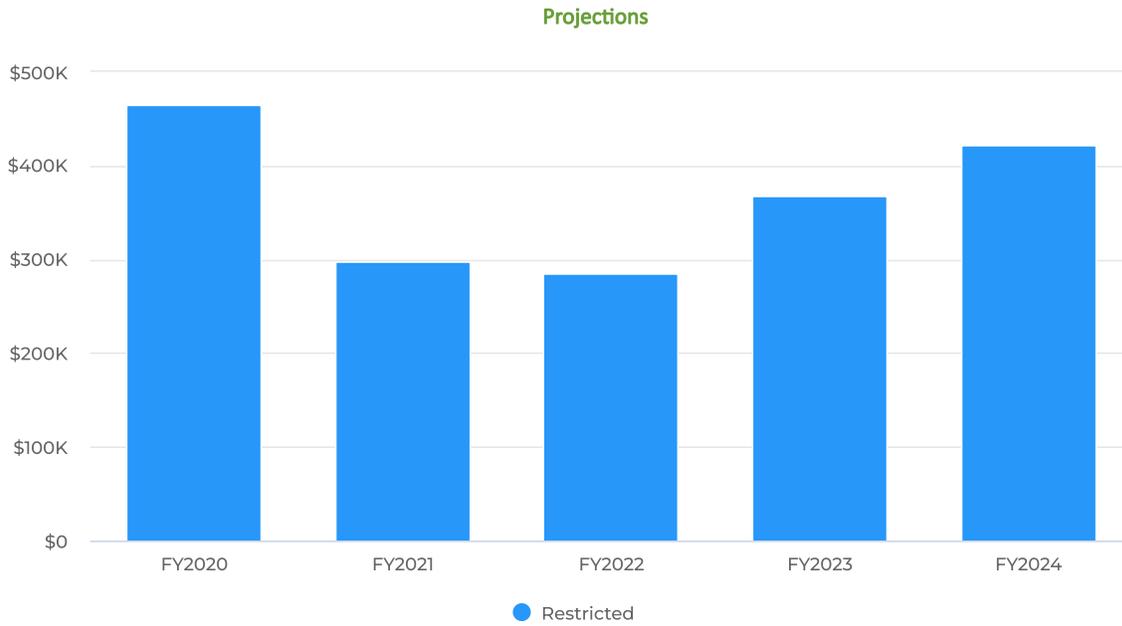
# Expenditures by Function

## Budgeted and Historical Expenditures by Function



Name	FY2022 Actuals	FY2023 Original Budget	FY2023 Projected	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
<b>Expenditures</b>					
XFER OUT MUNI FAC CAPITAL	\$17,835	\$17,000	\$17,000	\$46,000	170.6%
<b>Total Expenditures:</b>	<b>\$17,835</b>	<b>\$17,000</b>	<b>\$17,000</b>	<b>\$46,000</b>	<b>170.6%</b>

# Fund Balance



	FY2020	FY2021	FY2022	FY2023	FY2024	\$ Change
<b>Fund Balance</b>	—	—	—	—	—	
Restricted	\$465,508	\$297,375	\$284,667	\$367,667	\$422,417	\$54,750
<b>Total Fund Balance:</b>	<b>\$465,508</b>	<b>\$297,375</b>	<b>\$284,667</b>	<b>\$367,667</b>	<b>\$422,417</b>	<b>\$54,750</b>

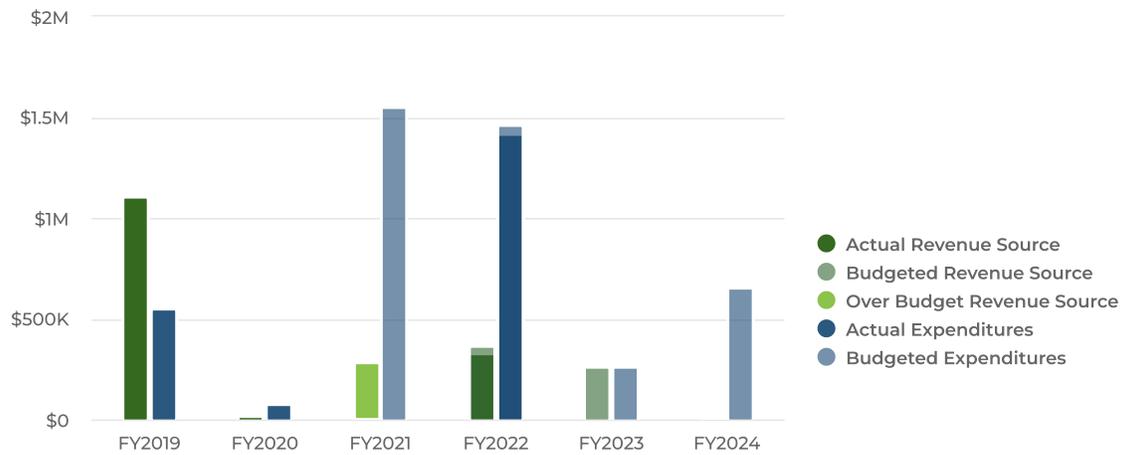


## One-Time Sales and B&O Tax Revenues Fund

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

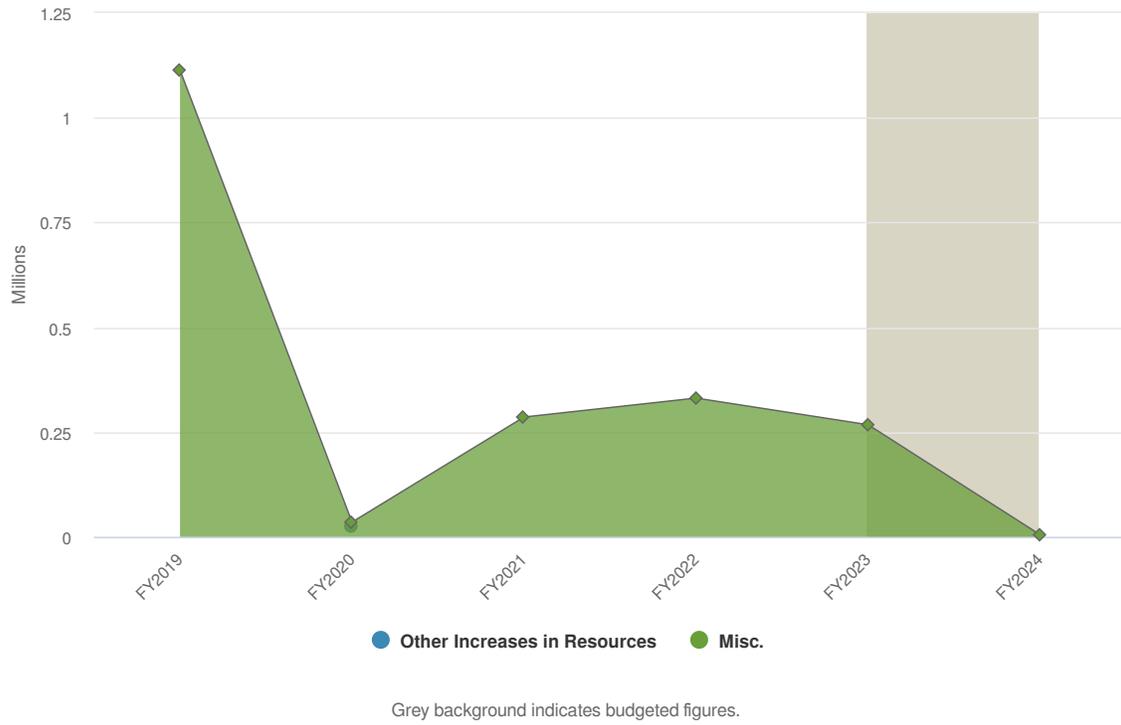
### Summary

The City of Des Moines is projecting \$5K of revenue in FY2024, which represents a 98.1% decrease over the prior year. Budgeted expenditures are projected to increase by 144.4% or \$390K to \$660K in FY2024.



# Revenues by Source

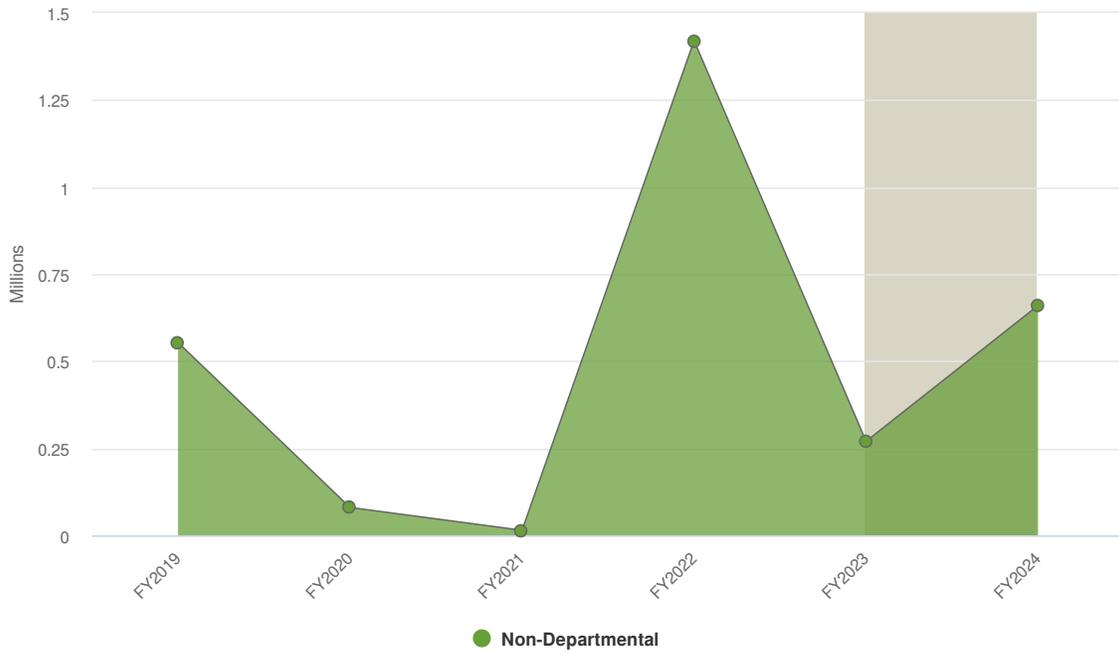
## Budgeted and Historical 2024 Revenues by Source



Name	FY2022 Actuals	FY2023 Original Budget	FY2023 Projected	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
<b>Revenue Source</b>					
INTEREST REVENUE	\$24,750	\$5,000	\$26,000	\$5,000	0%
XFER IN FROM GENL FUND	\$306,308	\$262,500	\$0	\$0	0%
<b>Total Revenue Source:</b>	<b>\$331,058</b>	<b>\$267,500</b>	<b>\$26,000</b>	<b>\$5,000</b>	<b>-98.1%</b>

# Expenditures by Function

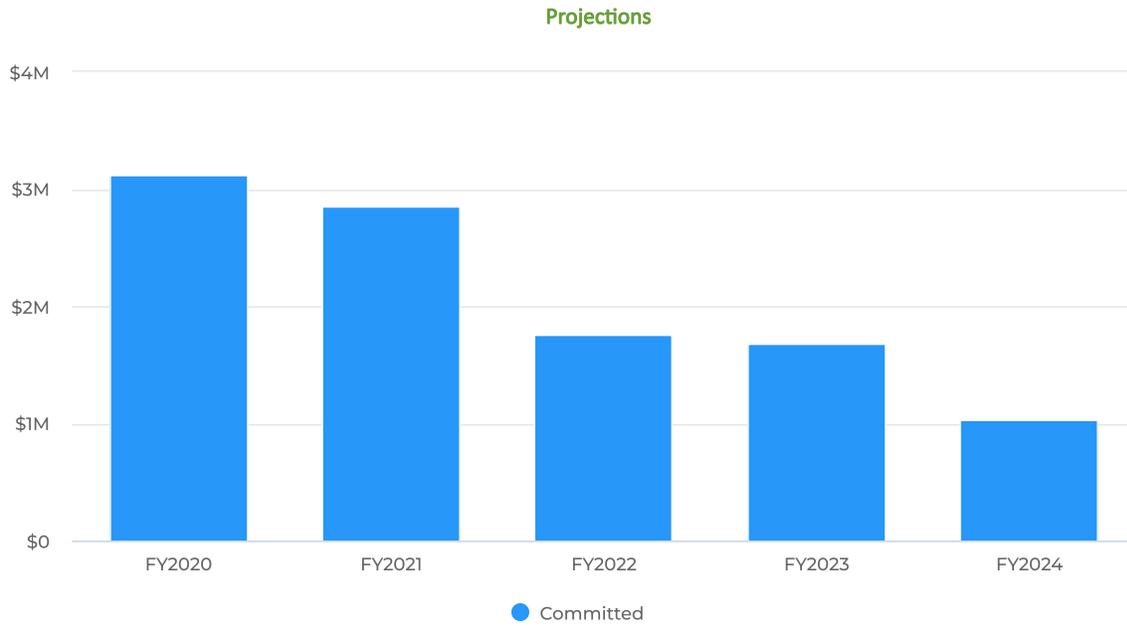
## Budgeted and Historical Expenditures by Function



Grey background indicates budgeted figures.

Name	FY2022 Actuals	FY2023 Original Budget	FY2023 Projected	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
<b>Expenditures</b>					
<b>Non-Departmental</b>					
<b>Transfers Out</b>					
XFER OUT TO FUND 141	\$272,500	\$0	\$0	\$0	0%
TRANSFERS OUT TO FUND 203	\$0	\$0	\$0	\$50,000	N/A
TRANSFERS OUT TO FUND 310	\$7,276	\$0	\$44,000	\$0	0%
TRANSFERS OUT TO FUND 319	\$0	\$0	\$50,000	\$500,000	1,900%
TRANSFERS OUT TO FUND 506	\$0	\$60,000	\$11,000	\$110,000	83.3%
XFER OUT MUNI FAC CAPITAL	\$1,140,514	\$185,000	\$0	\$0	-100%
XFER OUT TRANSPORTATION CAPITA	\$0	\$25,000	\$0	\$0	0%
<b>Total Transfers Out:</b>	<b>\$1,420,290</b>	<b>\$270,000</b>	<b>\$105,000</b>	<b>\$660,000</b>	<b>144.4%</b>
<b>Total Non-Departmental:</b>	<b>\$1,420,290</b>	<b>\$270,000</b>	<b>\$105,000</b>	<b>\$660,000</b>	<b>144.4%</b>
<b>Total Expenditures:</b>	<b>\$1,420,290</b>	<b>\$270,000</b>	<b>\$105,000</b>	<b>\$660,000</b>	<b>144.4%</b>

# Fund Balance



	FY2020	FY2021	FY2022	FY2023	FY2024	\$ Change
<b>Fund Balance</b>	—	—	—	—	—	
Committed	\$3,124,449	\$2,853,104	\$1,763,873	\$1,684,873	\$1,029,873	\$-655,000
<b>Total Fund Balance:</b>	<b>\$3,124,449</b>	<b>\$2,853,104</b>	<b>\$1,763,873</b>	<b>\$1,684,873</b>	<b>\$1,029,873</b>	<b>\$-655,000</b>

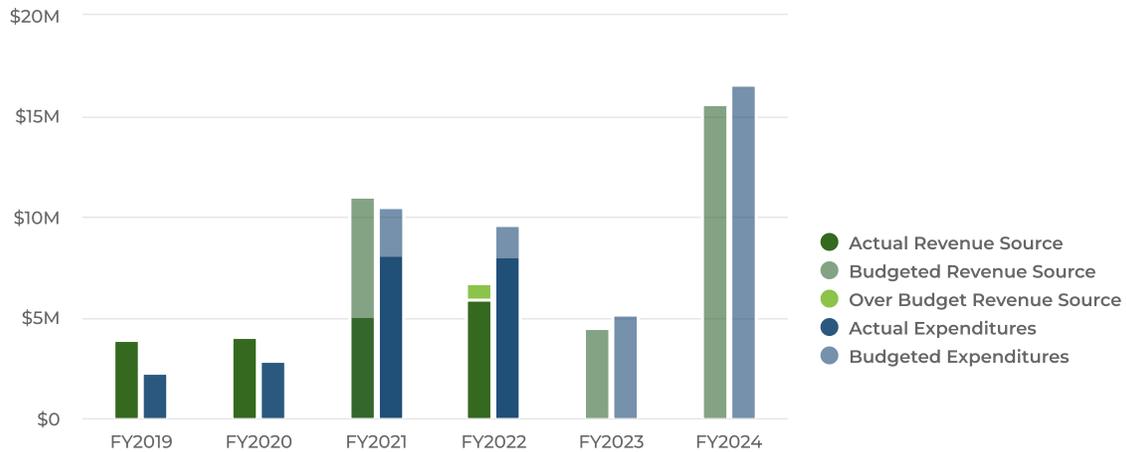


## Municipal Capital Improvements Fund

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

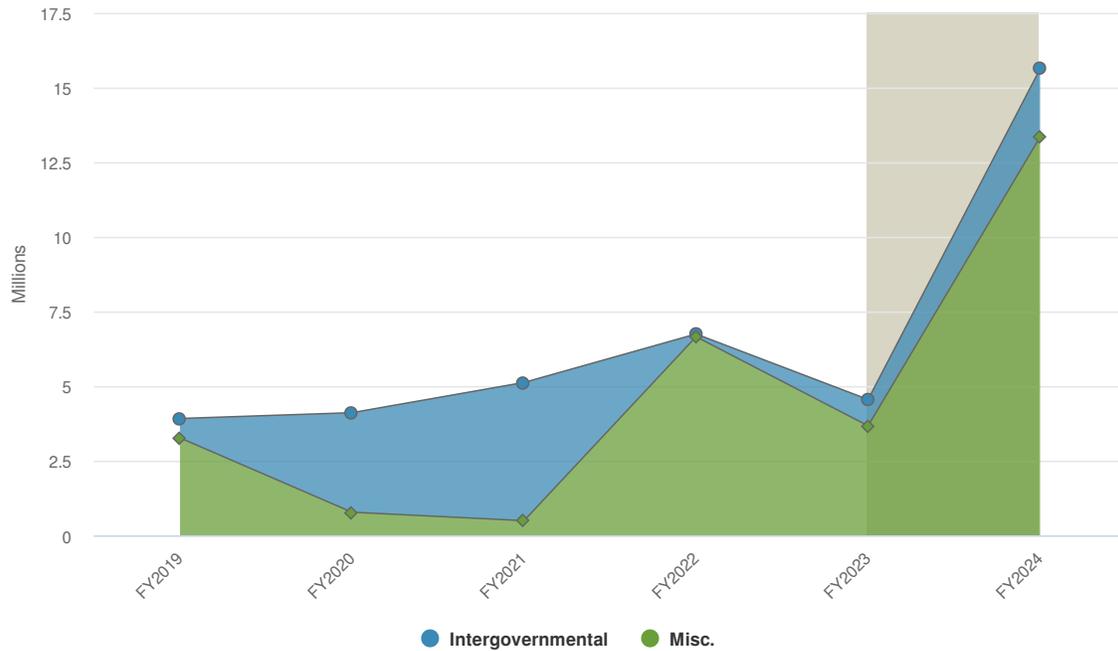
### Summary

The City of Des Moines is projecting \$15.63M of revenue in FY2024, which represents a 243.4% increase over the prior year. Budgeted expenditures are projected to increase by 218.4% or \$11.36M to \$16.56M in FY2024.



# Revenues by Source

## Budgeted and Historical 2024 Revenues by Source



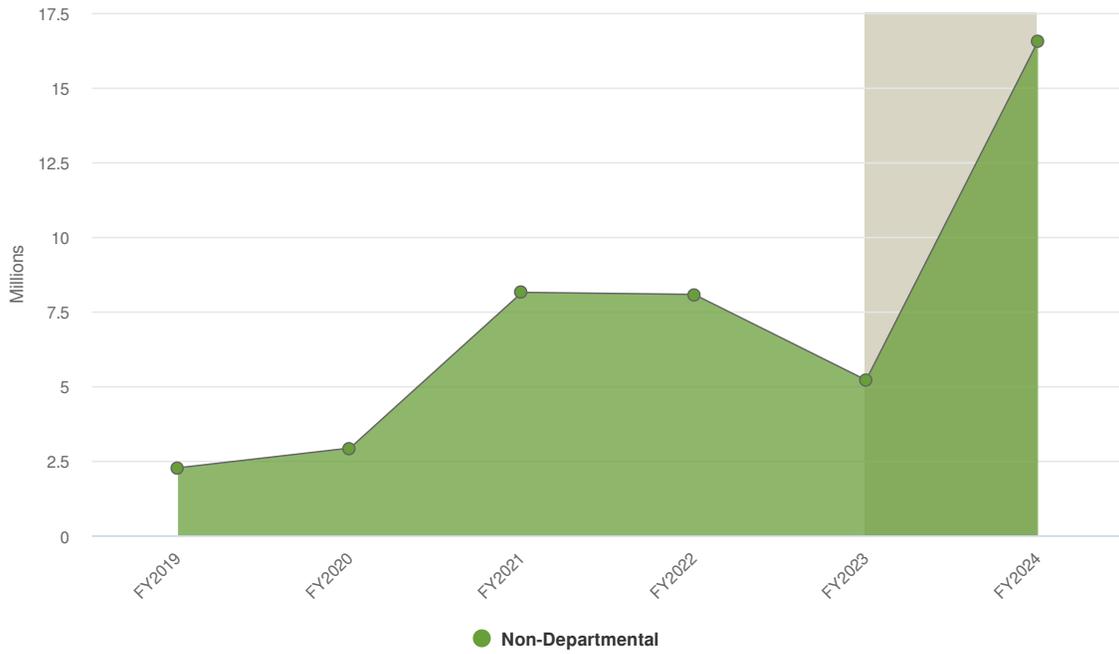
Grey background indicates budgeted figures.

Name	FY2022 Actuals	FY2023 Original Budget	FY2023 Projected	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
<b>Revenue Source</b>					
KIDDIE PARK PLAY EQUIPMENT - C	\$54,523	\$0	\$60,000	\$0	0%
STATE GRANTS	\$0	\$882,000	\$0	\$1,826,000	107%
STATE GRANTS - RCO	\$21,992	\$0	\$1,700,000	\$0	0%
DEPT OF COMMERCE GRANT	\$12,431	\$0	\$0	\$0	0%
LOCAL GRANTS	\$0	\$0	\$0	\$456,000	N/A
FIELD HOUSE PLAY EQ - KCYAS GR	\$3,243	\$0	\$0	\$0	0%
INTEREST REVENUE	-\$20,570	\$0	\$3,500	\$0	0%
WOOTON PARK - PRIVATE CONTRIBU	\$0	\$0	\$5,000	\$0	0%
XFER IN FROM ARPA	\$112,933	\$1,332,000	\$400,000	\$2,038,000	53%
XFER IN FROM 203	\$0	\$0	\$0	\$9,008,000	N/A
XFER IN FROM REET 1	\$0	\$1,299,000	\$0	\$944,000	N/A
XFER IN FROM REET 2	\$0	\$726,000	\$0	\$1,022,000	N/A
XFER IN FROM KC PARK LEVY	\$0	\$108,000	\$0	\$285,000	N/A
XFER IN MIDWAY PARK ACQ - PARK	\$0	\$17,000	\$0	\$46,000	N/A
XFER IN FROM ONE TIME TAX	\$0	\$185,000	\$0	\$0	0%
XFER IN FROM FACL. REPL	\$0	\$1,000	\$0	\$1,000	N/A
XFER IN GENERAL FUND	\$958,559	\$0	\$0	\$0	0%
XFER IN REET 1	\$2,760,021	\$0	\$1,299,000	\$0	-100%
XFER IN REET 2	\$1,542,547	\$0	\$726,000	\$0	-100%

Name	FY2022 Actuals	FY2023 Original Budget	FY2023 Projected	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
XFER IN FROM KC PARK LEVY	\$116,000	\$0	\$108,000	\$0	-100%
XFER IN PARK IN LIEU	\$17,835	\$0	\$17,000	\$0	-100%
XFER IN ONE TIME SALES/B&O TAX	\$1,147,790	\$0	\$185,000	\$0	-100%
XFER IN FROM FUND 501	\$0	\$0	\$1,000	\$0	-100%
XFER IN FROM COMP REPL	\$16,875	\$0	\$0	\$0	0%
<b>Total Revenue Source:</b>	<b>\$6,744,178</b>	<b>\$4,550,000</b>	<b>\$4,504,500</b>	<b>\$15,626,000</b>	<b>243.4%</b>

# Expenditures by Function

## Budgeted and Historical Expenditures by Function



Grey background indicates budgeted figures.

Name	FY2022 Actuals	FY2023 Original Budget	FY2023 Projected	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
<b>Expenditures</b>					
Salaries & Wages	\$95,357	\$123,005	\$39,800	\$0	-100%
Personnel Benefits	\$30,726	\$34,859	\$12,420	\$0	-100%
Services & Pass-Thru	\$17,671	\$0	\$0	\$0	0%
Capital	\$7,926,549	\$4,916,241	\$1,550,000	\$16,558,359	228.4%
<b>Total Expenditures:</b>	<b>\$8,070,303</b>	<b>\$5,074,105</b>	<b>\$1,602,220</b>	<b>\$16,558,359</b>	<b>218.4%</b>

# Fund Balance



	FY2020	FY2021	FY2022	FY2023	FY2024	\$ Change
<b>Fund Balance</b>	—	—	—	—	—	
Unassigned	\$0	\$0	\$-21,980	\$0	\$0	\$0
Restricted	\$4,365,305	\$1,348,105	\$0	\$2,880,300	\$1,947,941	\$-932,359
<b>Total Fund Balance:</b>	<b>\$4,365,305</b>	<b>\$1,348,105</b>	<b>\$-21,980</b>	<b>\$2,880,300</b>	<b>\$1,947,941</b>	<b>\$-932,359</b>

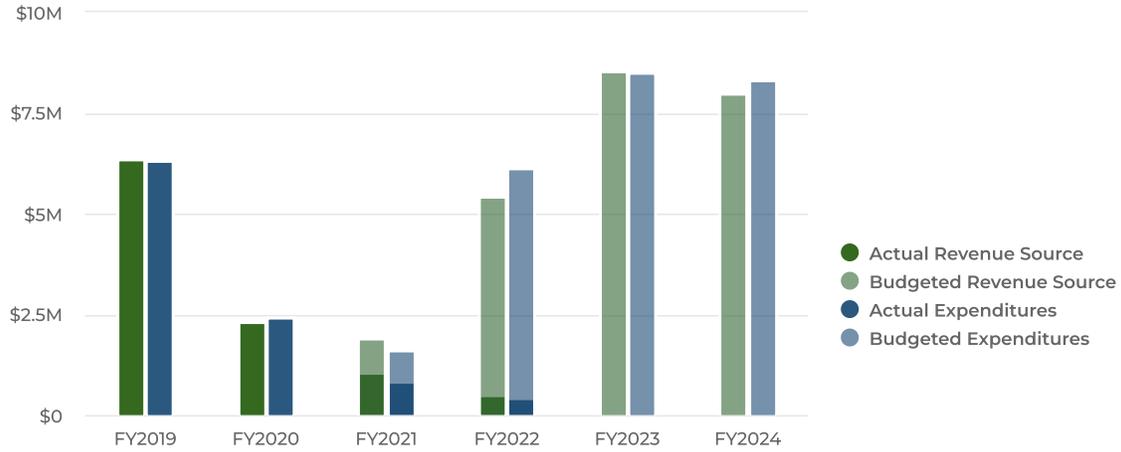


# Transportation Capital Improvements Fund

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

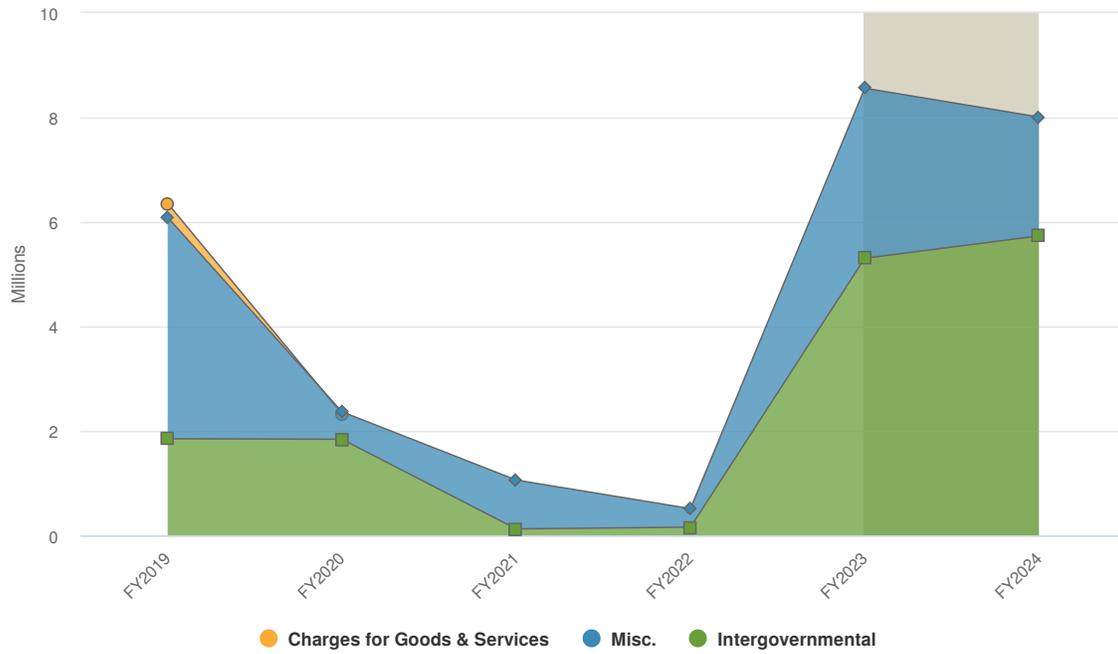
## Summary

The City of Des Moines is projecting \$8.01M of revenue in FY2024, which represents a 6.4% decrease over the prior year. Budgeted expenditures are projected to decrease by 2.5% or \$213.36K to \$8.32M in FY2024.



# Revenues by Source

## Budgeted and Historical 2024 Revenues by Source



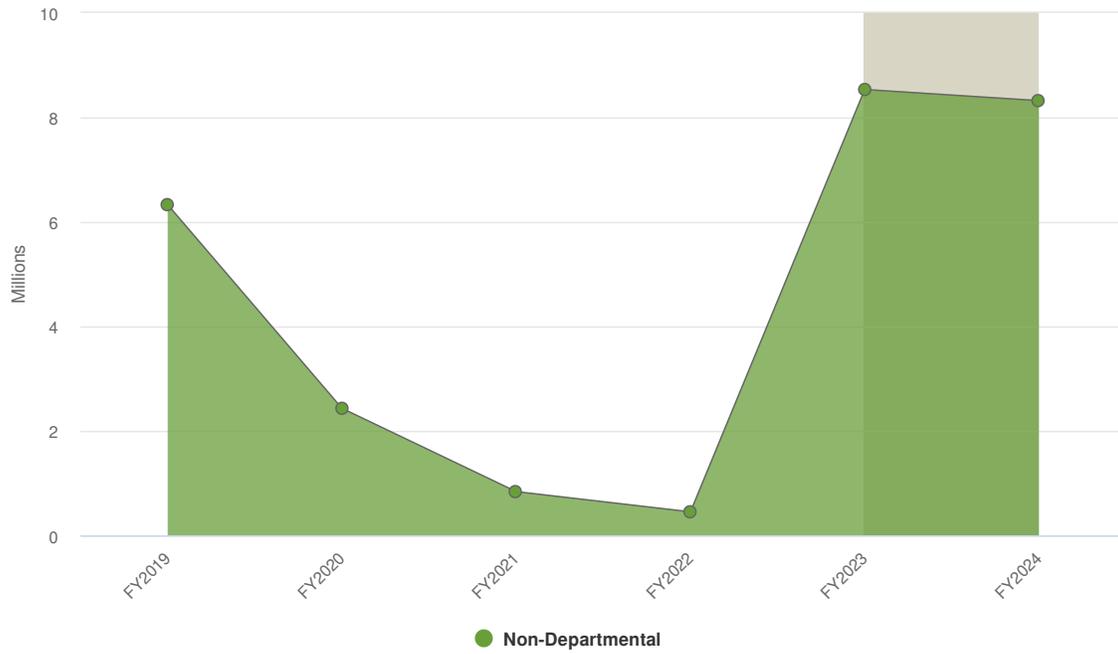
Grey background indicates budgeted figures.

Name	FY2022 Actuals	FY2023 Original Budget	FY2023 Projected	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
<b>Revenue Source</b>					
STATE GRANTS	\$0	\$1,382,000	\$0	\$1,599,000	15.7%
TIB GRANT	\$135,471	\$3,871,000	\$80,000	\$1,294,000	-66.6%
LOCAL GRANTS	\$0	\$50,000	\$0	\$900,000	1,700%
24TH AVE S MDBLK PED XING - KI	\$20,000	\$0	\$0	\$0	0%
INTERLOCAL GRANTS	\$0	\$0	\$0	\$1,940,000	N/A
INTEREST REVENUE	\$29,415	\$0	\$27,500	\$0	0%
CONTRIBUTIONS AND DONATIONS	\$61,139	\$437,000	\$0	\$80,000	-81.7%
UTILITIES-CENTURY LINK-S 216TH	\$146,231	\$0	\$0	\$0	0%
XFER IN FROM ARTERIAL STREET	\$0	\$356,000	\$0	\$332,000	N/A
XFER IN FROM ARPA	\$11,064	\$25,000	\$0	\$65,000	N/A
XFER IN FROM ASE	\$0	\$25,000	\$0	\$62,000	N/A
XFER IN FROM REET 1	\$2,165	\$312,000	\$0	\$223,000	N/A
XFER IN FROM ONE TIME TAX	\$0	\$25,000	\$0	\$500,000	N/A
XFER IN FROM FUND 320	\$0	\$1,150,000	\$0	\$540,000	N/A
XFER IN FROM FUND 321	\$0	\$926,000	\$0	\$473,000	N/A
XFER IN FROM ARTERIAL STREET	\$0	\$0	\$356,000	\$0	-100%
XFER IN FROM REDONDO	\$0	\$0	\$25,000	\$0	-100%
XFER IN FROM ASE	\$1,434	\$0	\$25,000	\$0	-100%
XFER IN FROM REET 1	\$0	\$0	\$312,000	\$0	-100%

Name	FY2022 Actuals	FY2023 Original Budget	FY2023 Projected	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
XFER IN ONE TIME TAX	\$0	\$0	\$25,000	\$0	-100%
XFER IN TRAFFIC IN LIEU	\$0	\$0	\$236,000	\$0	-100%
XFER IN TRAFFIC IMPACT FEE	\$103,719	\$0	\$473,000	\$0	-100%
<b>Total Revenue Source:</b>	<b>\$510,638</b>	<b>\$8,559,000</b>	<b>\$1,559,500</b>	<b>\$8,008,000</b>	<b>-6.4%</b>

# Expenditures by Function

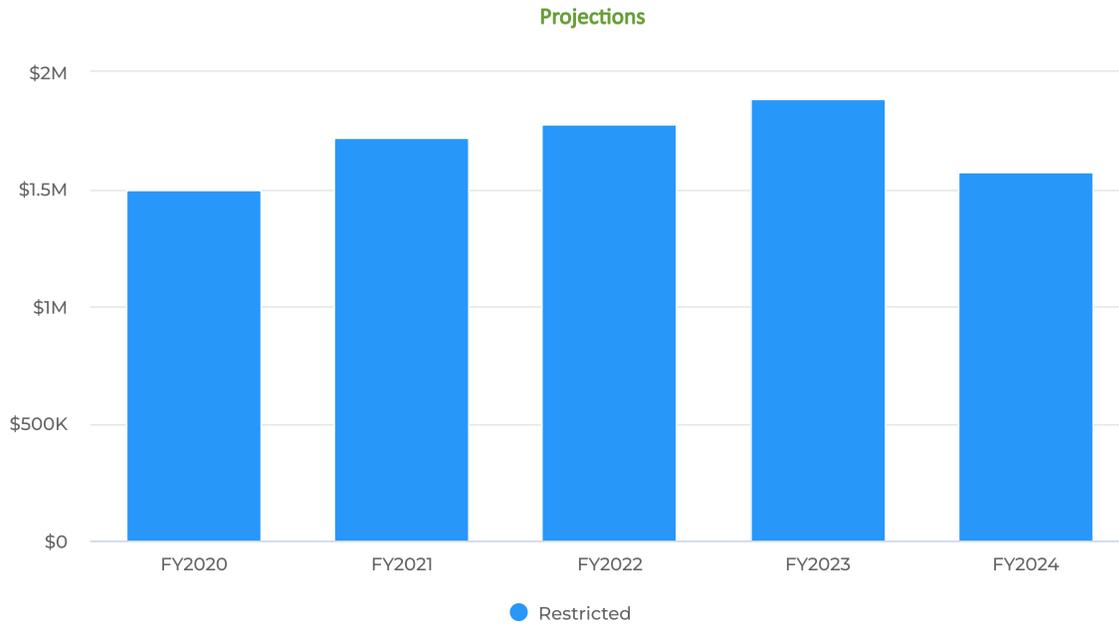
## Budgeted and Historical Expenditures by Function



Grey background indicates budgeted figures.

Name	FY2022 Actuals	FY2023 Original Budget	FY2023 Projected	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
<b>Expenditures</b>					
Salaries & Wages	\$28,884	\$0	\$64,000	\$0	0%
Personnel Benefits	\$8,881	\$0	\$18,950	\$0	0%
Services & Pass-Thru	\$225,065	\$0	\$0	\$0	0%
Capital	\$186,326	\$8,534,000	\$1,370,000	\$8,320,641	-2.5%
<b>Total Expenditures:</b>	<b>\$449,156</b>	<b>\$8,534,000</b>	<b>\$1,452,950</b>	<b>\$8,320,641</b>	<b>-2.5%</b>

# Fund Balance



	FY2020	FY2021	FY2022	FY2023	FY2024	\$ Change
<b>Fund Balance</b>	—	—	—	—	—	
Restricted	\$1,496,007	\$1,717,795	\$1,779,277	\$1,885,827	\$1,573,186	\$-312,641
<b>Total Fund Balance:</b>	<b>\$1,496,007</b>	<b>\$1,717,795</b>	<b>\$1,779,277</b>	<b>\$1,885,827</b>	<b>\$1,573,186</b>	<b>\$-312,641</b>

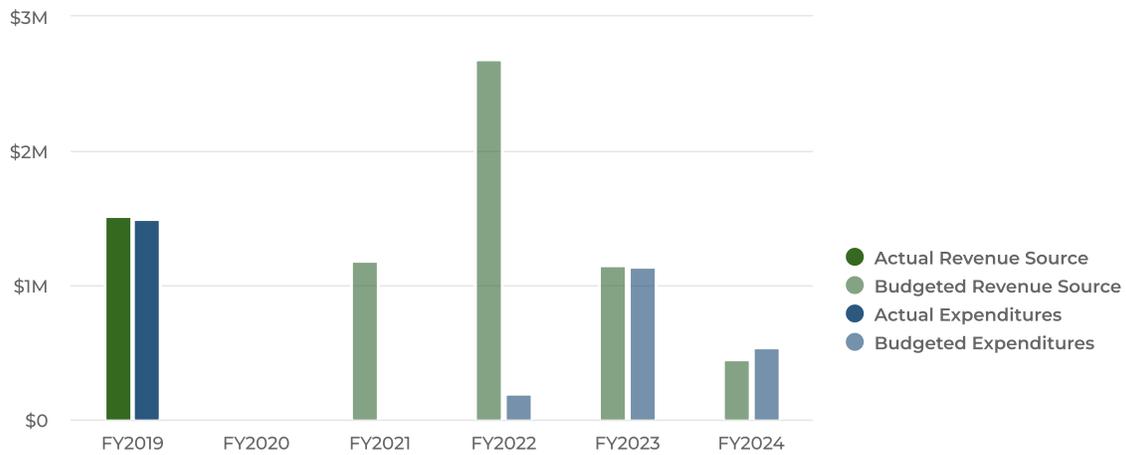


## Traffic In Lieu Fund

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

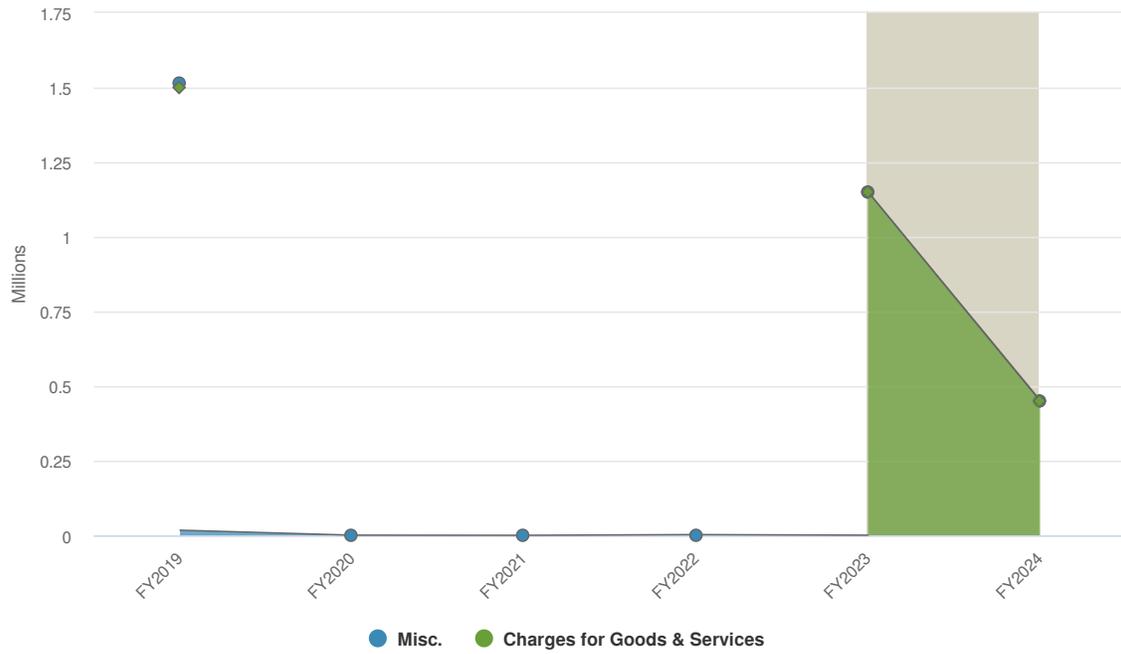
### Summary

The City of Des Moines is projecting \$452.5K of revenue in FY2024, which represents a 60.7% decrease over the prior year. Budgeted expenditures are projected to decrease by 53% or \$610K to \$540K in FY2024.



# Revenues by Source

## Budgeted and Historical 2024 Revenues by Source

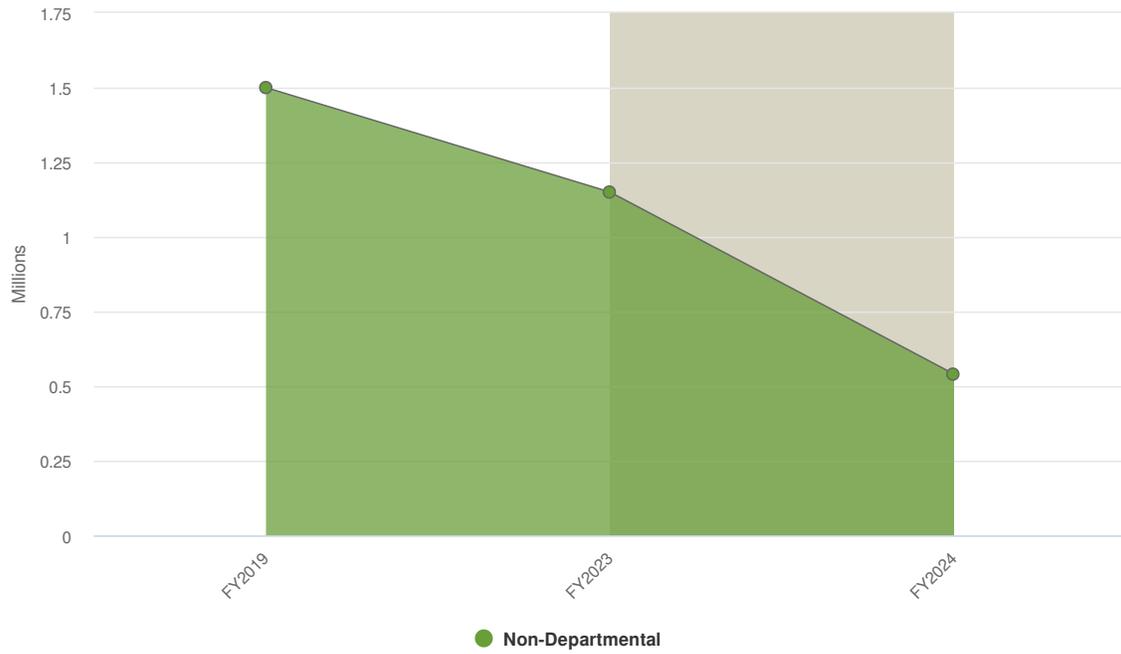


Grey background indicates budgeted figures.

Name	FY2022 Actuals	FY2023 Original Budget	FY2023 Projected	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
<b>Revenue Source</b>					
TRAFFIC IN LIEU IMPACT FEES	\$0	\$1,150,000	\$243,000	\$450,000	-60.9%
INTEREST REVENUE	\$2,409	\$500	\$3,000	\$2,500	400%
<b>Total Revenue Source:</b>	<b>\$2,409</b>	<b>\$1,150,500</b>	<b>\$246,000</b>	<b>\$452,500</b>	<b>-60.7%</b>

# Expenditures by Function

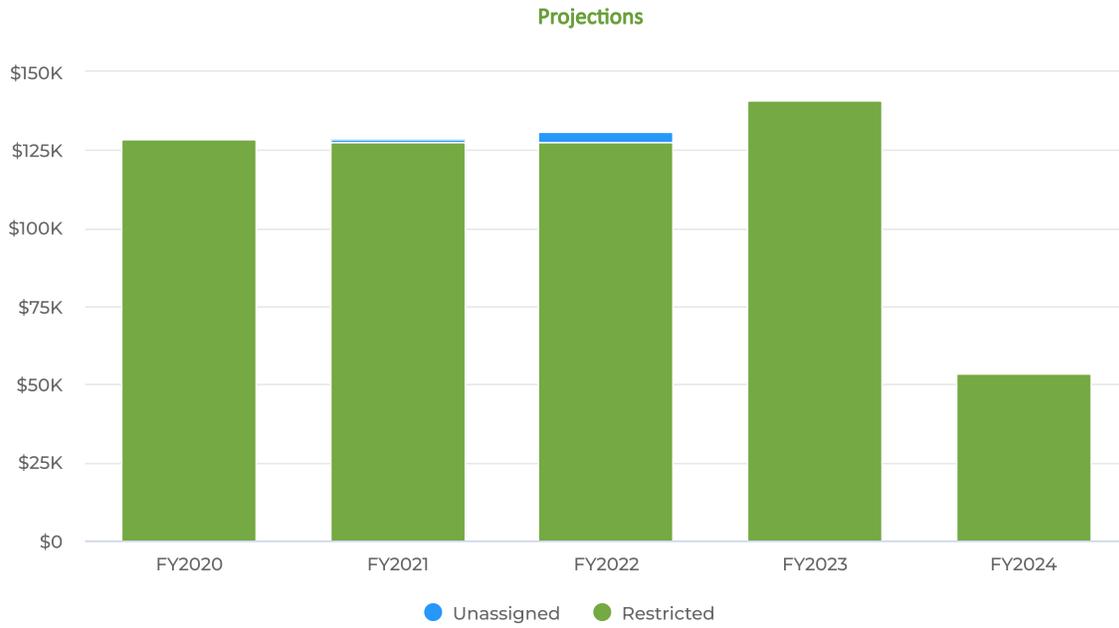
## Budgeted and Historical Expenditures by Function



Grey background indicates budgeted figures.

Name	FY2022 Actuals	FY2023 Original Budget	FY2023 Projected	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Expenditures					
Non-Departmental	\$0	\$1,150,000	\$236,000	\$540,000	-53%
<b>Total Expenditures:</b>	<b>\$0</b>	<b>\$1,150,000</b>	<b>\$236,000</b>	<b>\$540,000</b>	<b>-53%</b>

# Fund Balance



	FY2020	FY2021	FY2022	FY2023	FY2024	\$ Change
<b>Fund Balance</b>	—	—	—	—	—	
Unassigned	\$0	\$686	\$3,095	\$0	\$0	\$0
Restricted	\$128,366	\$127,771	\$127,771	\$140,866	\$53,366	\$-87,500
<b>Total Fund Balance:</b>	<b>\$128,366</b>	<b>\$128,457</b>	<b>\$130,866</b>	<b>\$140,866</b>	<b>\$53,366</b>	<b>\$-87,500</b>



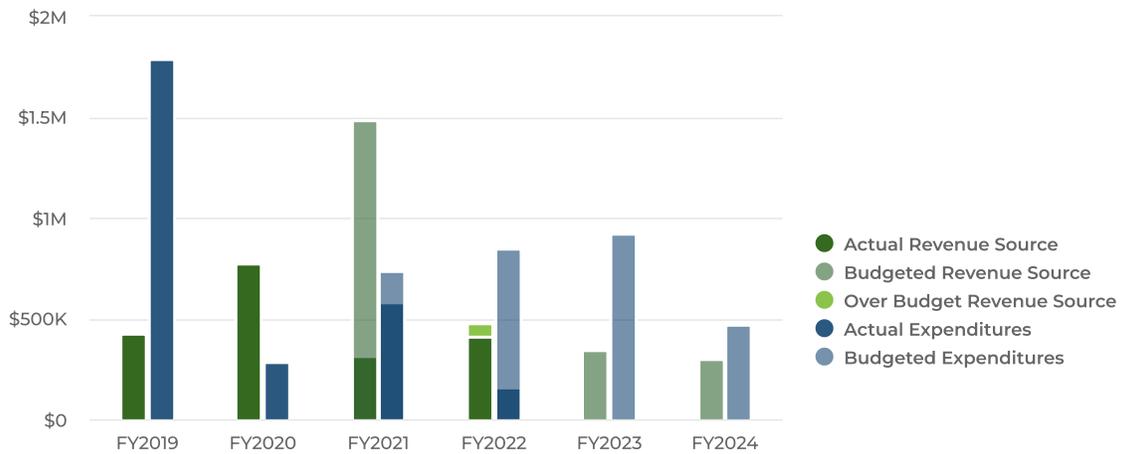
## Traffic Impact (City-Wide) Fund

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

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

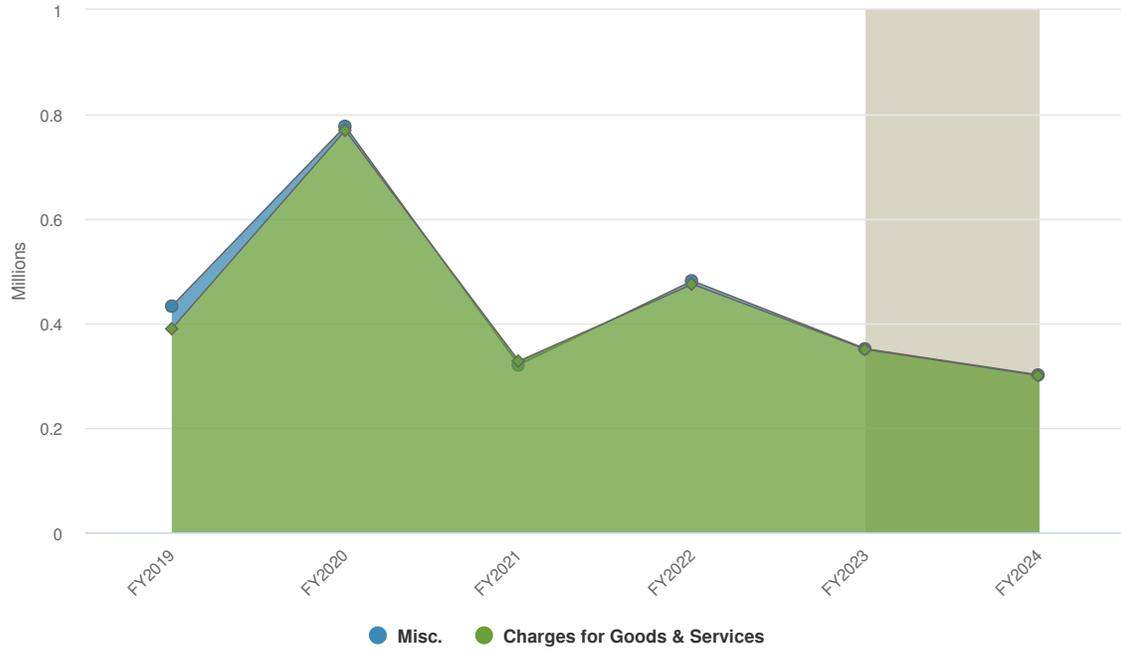
### Summary

The City of Des Moines is projecting \$301.25K of revenue in FY2024, which represents a 14.2% decrease over the prior year. Budgeted expenditures are projected to decrease by 48.9% or \$453K to \$473K in FY2024.



# Revenues by Source

## Budgeted and Historical 2024 Revenues by Source

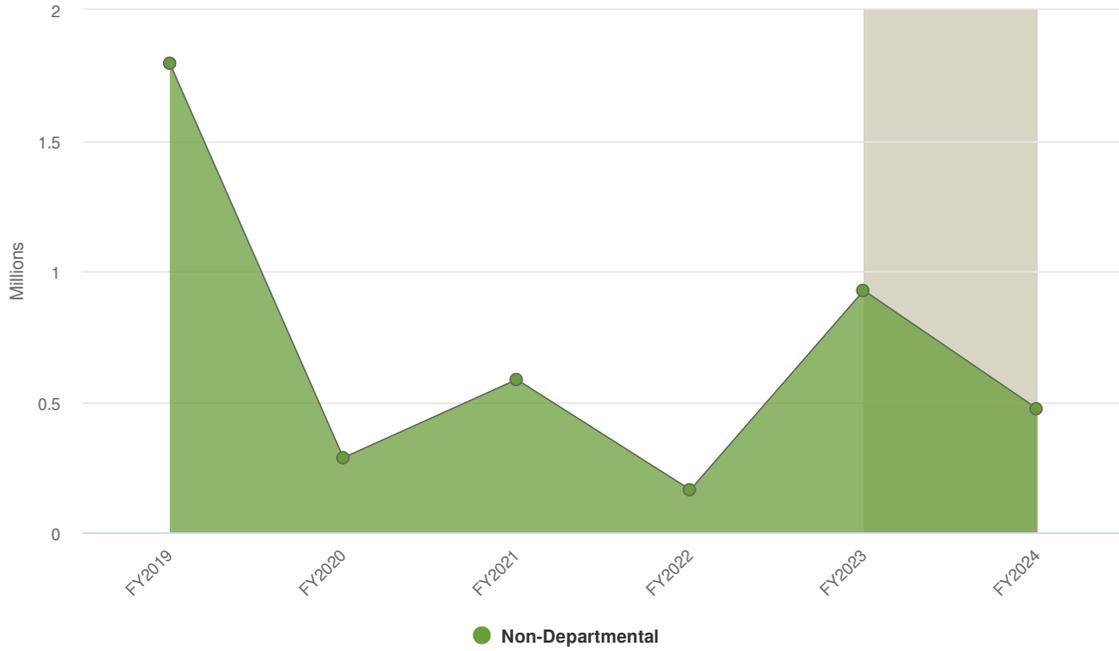


Grey background indicates budgeted figures.

Name	FY2022 Actuals	FY2023 Original Budget	FY2023 Projected	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
<b>Revenue Source</b>					
GMA IMPACT FEES	\$474,900	\$350,000	\$270,000	\$300,000	-14.3%
INTEREST REVENUE	\$6,628	\$1,250	\$16,000	\$1,250	0%
<b>Total Revenue Source:</b>	<b>\$481,529</b>	<b>\$351,250</b>	<b>\$286,000</b>	<b>\$301,250</b>	<b>-14.2%</b>

# Expenditures by Function

## Budgeted and Historical Expenditures by Function



Grey background indicates budgeted figures.

Name	FY2022 Actuals	FY2023 Original Budget	FY2023 Projected	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
<b>Expenditures</b>					
<b>Services &amp; Pass-Thru</b>					
MISCELLANEOUS SERVICES	\$59,150	\$0	\$0	\$0	0%
<b>Total Services &amp; Pass-Thru:</b>	<b>\$59,150</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
<b>Transfers Out</b>					
TRANSFERS OUT TO FUND 319	\$2,206	\$926,000	\$0	\$0	0%
TRANSFERS OUT TO FUND 319	\$101,513	\$0	\$566,000	\$473,000	-48.9%
<b>Total Transfers Out:</b>	<b>\$103,719</b>	<b>\$926,000</b>	<b>\$566,000</b>	<b>\$473,000</b>	<b>-48.9%</b>
<b>Total Expenditures:</b>	<b>\$162,869</b>	<b>\$926,000</b>	<b>\$566,000</b>	<b>\$473,000</b>	<b>-48.9%</b>

# Fund Balance



	FY2020	FY2021	FY2022	FY2023	FY2024	\$ Change
<b>Fund Balance</b>	—	—	—	—	—	
Unassigned	\$0	\$0	\$0	\$0	\$0	\$0
Restricted	\$842,766	\$578,065	\$896,724	\$616,725	\$444,975	\$-171,750
<b>Total Fund Balance:</b>	<b>\$842,766</b>	<b>\$578,065</b>	<b>\$896,724</b>	<b>\$616,725</b>	<b>\$444,975</b>	<b>\$-171,750</b>

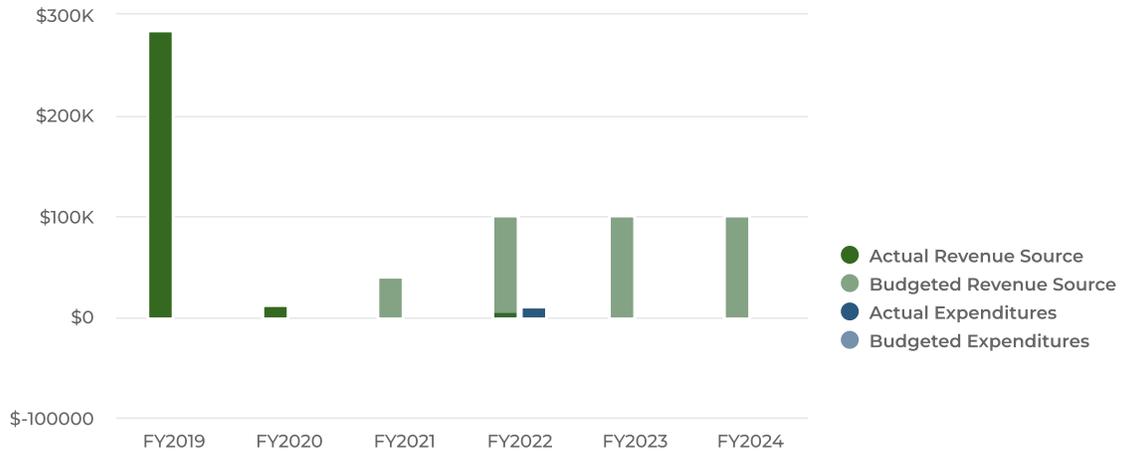


## Traffic Impact (Pacific Ridge) Fund

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

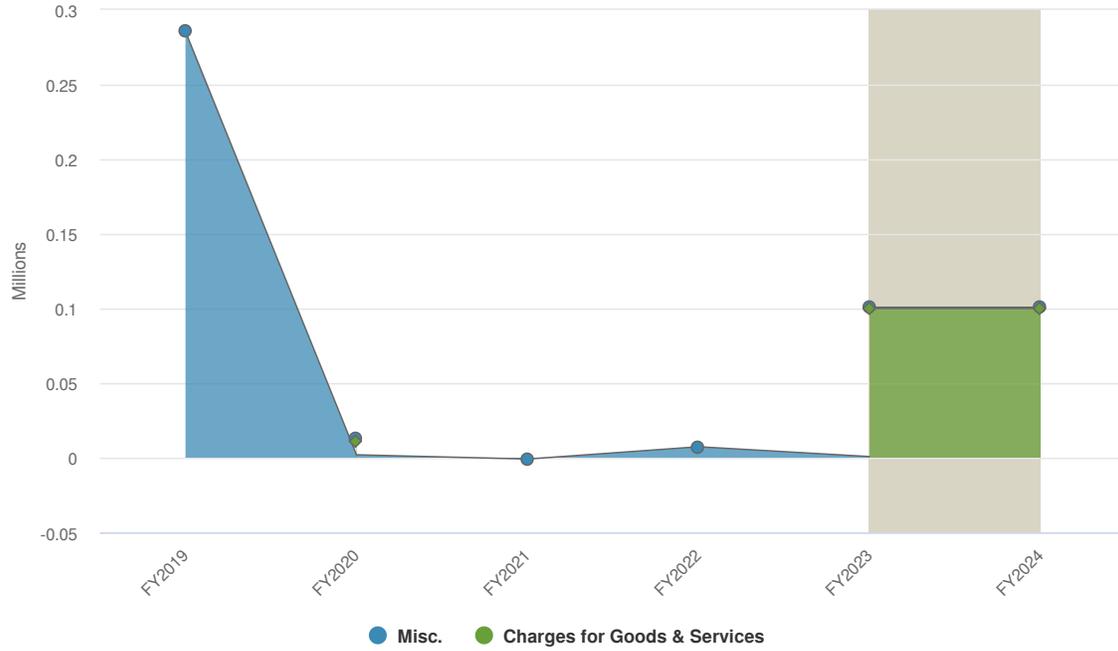
### Summary

The City of Des Moines is projecting \$100.75K of revenue in FY2024, which represents a 0% increase over the prior year. Budgeted expenditures are projected to increase by 0% or N/A to N/A in FY2024.



# Revenues by Source

## Budgeted and Historical 2024 Revenues by Source



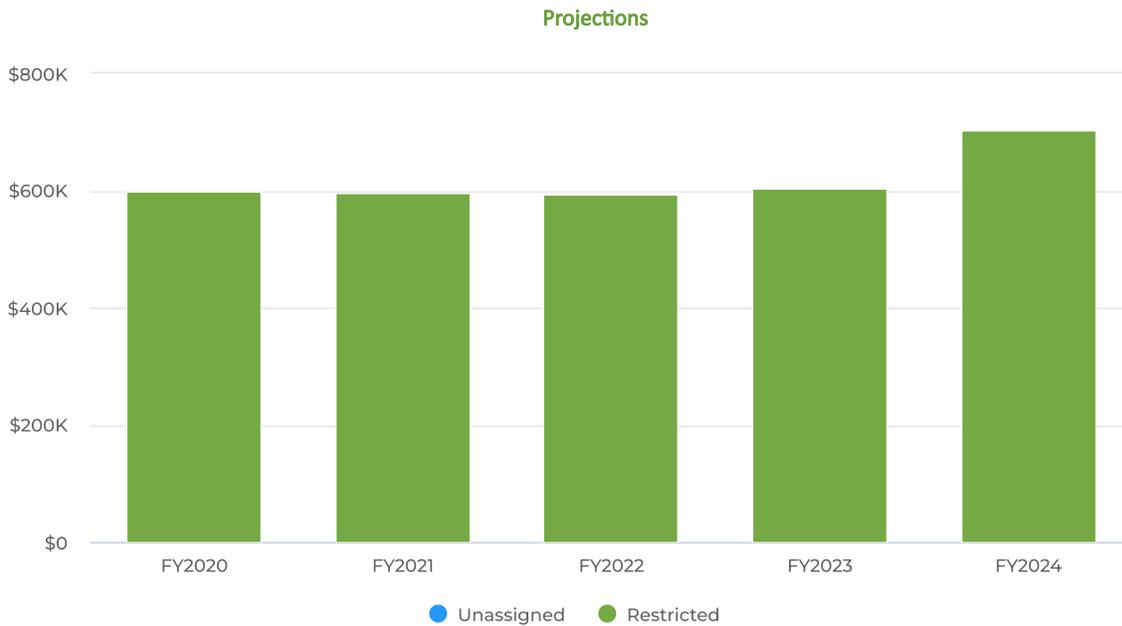
Grey background indicates budgeted figures.

Name	FY2022 Actuals	FY2023 Original Budget	FY2023 Projected	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Revenue Source					
Charges for Goods & Services	\$0	\$100,000	\$0	\$100,000	0%
Misc.	\$7,323	\$750	\$10,000	\$750	0%
<b>Total Revenue Source:</b>	<b>\$7,323</b>	<b>\$100,750</b>	<b>\$10,000</b>	<b>\$100,750</b>	<b>0%</b>

## Expenditures by Function

Name	FY2022 Actuals	FY2023 Original Budget	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
<b>Expenditures</b>				
<b>Non-Departmental</b>				
<b>Services &amp; Pass-Thru</b>				
MISCELLANEOUS SERVICES	\$11,450	\$0	\$0	0%
<b>Total Services &amp; Pass-Thru:</b>	<b>\$11,450</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
<b>Total Non-Departmental:</b>	<b>\$11,450</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
<b>Total Expenditures:</b>	<b>\$11,450</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>

## Fund Balance



	FY2020	FY2021	FY2022	FY2023	FY2024	\$ Change
<b>Fund Balance</b>	—	—	—	—	—	
Unassigned	\$0	\$0	\$0	\$0	\$0	\$0
Restricted	\$597,738	\$596,830	\$592,702	\$602,702	\$703,452	\$100,750
<b>Total Fund Balance:</b>	<b>\$597,738</b>	<b>\$596,830</b>	<b>\$592,702</b>	<b>\$602,702</b>	<b>\$703,452</b>	<b>\$100,750</b>



## Enterprise Funds

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

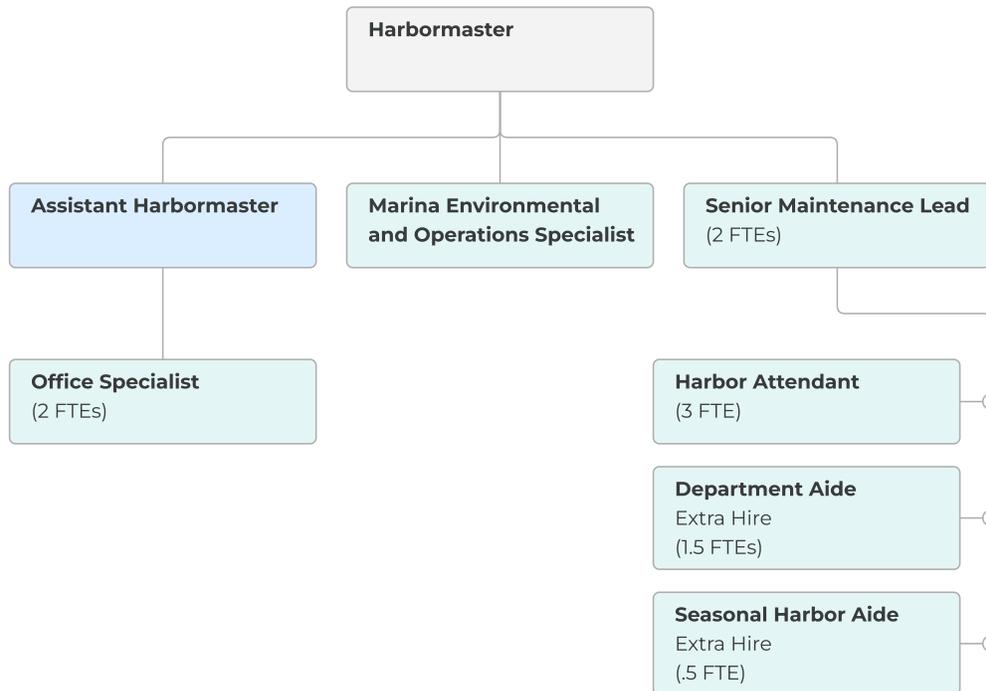


## Marina Fund

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

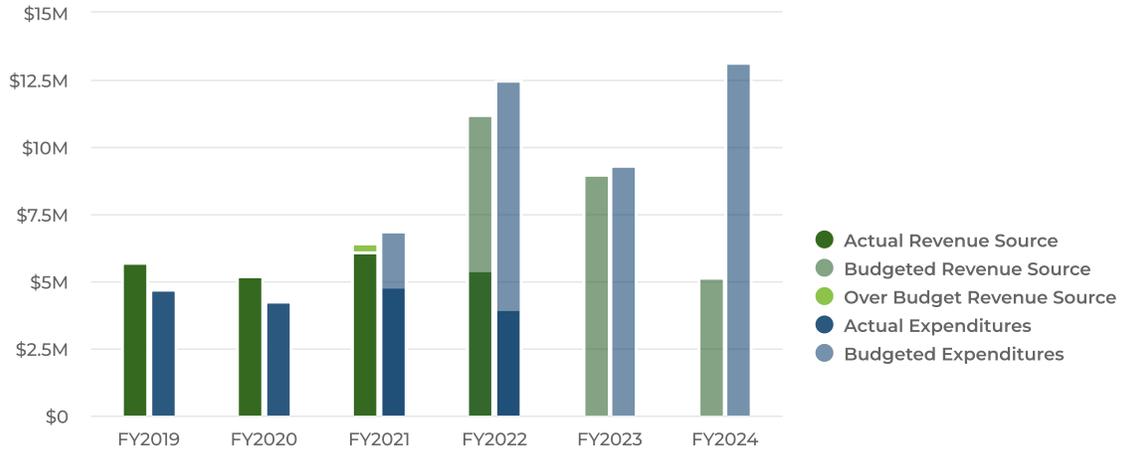
The City of Des Moines Marina is a full service marina on majestic Puget Sound. The marina is located on the east side of the East Passage of Puget Sound. The marina offers superior customer service to one-time visitors and long-term tenants; as well as, wet and dry moorage for 840 recreational vessels.

### Marina Fund Organizational Chart



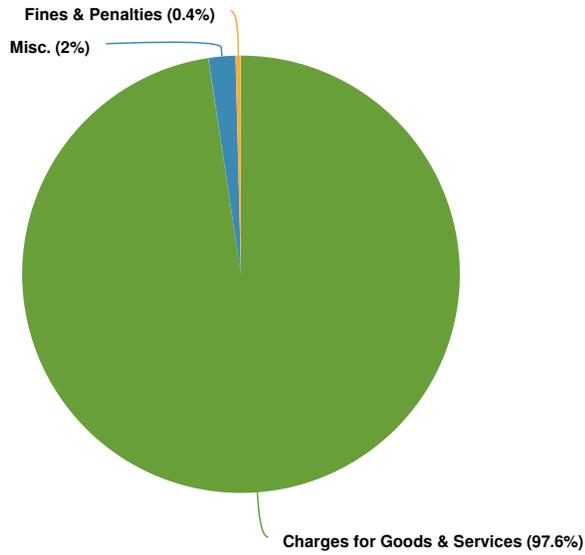
## Summary

The City of Des Moines is projecting \$100.75K of revenue in FY2024, which represents a 0% increase over the prior year. Budgeted expenditures are projected to increase by 0% or N/A to N/A in FY2024.



# Revenues by Source

## Projected 2024 Revenues by Source

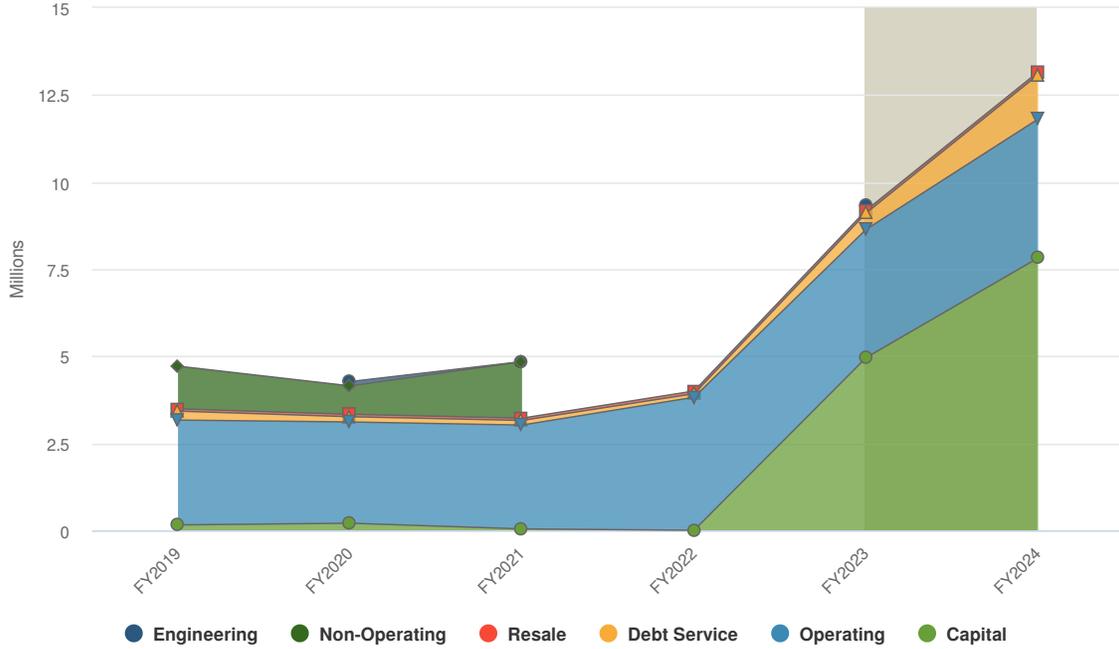


Name	FY2022 Actuals	FY2023 Original Budget	FY2023 Projected	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
<b>Revenue Source</b>					
<b>Intergovernmental</b>					
FEDERAL GRANTS-INDIRECT: FEMA	\$1,594	\$0	\$0	\$0	0%
US DEPT OF INTERIOR	\$0	\$0	\$31,679	\$0	0%
STATE GRANTS - RCO	\$13,928	\$0	\$0	\$0	0%
<b>Total Intergovernmental:</b>	<b>\$15,521</b>	<b>\$0</b>	<b>\$31,679</b>	<b>\$0</b>	<b>0%</b>
<b>Charges for Goods &amp; Services</b>					
BAIT & ICE SALES	\$1,619	\$500	\$2,000	\$500	0%
FUEL PRODUCT SALES	\$911	\$1,000	\$1,000	\$1,000	0%
POP/CANDY SALES	\$268	\$500	\$500	\$500	0%
MISCELLANEOUS SALES	\$447	\$800	\$50	\$500	-37.5%
SALES OF ELECTRICITY	\$97,022	\$100,000	\$100,000	\$100,000	0%
ELECTRICITY - ONM	\$5,641	\$4,900	\$4,900	\$5,000	2%
ELECTRICITY - WINTER MOORAGE	\$0	\$285	\$0	\$0	-100%
WATER/SEWER/SOLID WASTE	\$86	\$3,000	\$0	\$3,000	0%
UNLEADED FUEL SALES	\$684,093	\$600,000	\$650,000	\$750,000	25%
DIESEL FUEL SALES	\$941,689	\$710,000	\$710,000	\$750,000	5.6%
PROPANE FUEL SALES	\$3,229	\$3,000	\$3,000	\$3,000	0%
LAUNCHING FEES	\$5,629	\$7,500	\$7,500	\$3,000	-60%
MISCELLANEOUS SERVICES	\$460	\$1,000	\$500	\$500	-50%
CASH OVER/SHORT	-\$322	\$0	\$84	\$0	0%
ADMINISTRATION FEE	\$828	\$2,050	\$2,050	\$1,000	-51.2%
OVERNIGHT MOORAGE	\$146,136	\$100,000	\$120,000	\$100,000	0%

Name	FY2022 Actuals	FY2023 Original Budget	FY2023 Projected	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
OVERNIGHT SHARED MOORAGE	\$0	\$215	\$350	\$300	39.5%
STORAGE FEES	\$121	\$1,000	\$5,000	\$2,500	150%
MONTHLY MOORAGE	\$2,777,420	\$2,998,000	\$2,998,000	\$2,800,000	-6.6%
DRY STORAGE	\$181,442	\$201,500	\$201,500	\$180,000	-10.7%
WINTER MOORAGE	\$29,727	\$40,000	\$30,000	\$40,000	0%
LOCKERS	\$8,133	\$8,860	\$8,860	\$8,500	-4.1%
LEASES	\$240,937	\$200,000	\$250,000	\$200,000	0%
SUB-LEASE CREDITS	-\$12,476	\$0	\$0	-\$5,000	N/A
SUB-LEASE REVENUE	\$16,565	\$0	\$0	\$6,000	N/A
PARKING FEES - EXTENDED TERM	\$50	\$0	\$0	\$0	0%
LIVEBOARD REVENUE	\$16,031	\$11,000	\$11,000	\$11,000	0%
MOORAGE (LSHD TAX EXEMPT)	\$15,849	\$11,550	\$11,550	\$12,000	3.9%
SMALL BALANCE WRITE-OFF	-\$9	\$15	\$15	\$15	0%
WAITING LIST ADMIN FEE	\$7,554	\$6,600	\$6,600	\$6,600	0%
BUILDING MAINTENANCE FEES	\$5,450	\$3,300	\$5,000	\$5,000	51.5%
TRAVEL LIFT EQP RENTAL FEE	\$7,966	\$8,000	\$8,000	\$8,000	0%
TRAVEL LIFT EQP MTC FEE	\$4,360	\$2,000	\$4,000	\$3,000	50%
LEASES (NON-TAXABLE)	\$45,252	\$45,252	\$45,252	\$45,252	0%
<b>Total Charges for Goods &amp; Services:</b>	<b>\$5,232,106</b>	<b>\$5,071,827</b>	<b>\$5,186,711</b>	<b>\$5,041,167</b>	<b>-0.6%</b>
<b>Fines &amp; Penalties</b>					
MOORAGE - LATE FEES	\$14,905	\$20,000	\$20,000	\$20,000	0%
<b>Total Fines &amp; Penalties:</b>	<b>\$14,905</b>	<b>\$20,000</b>	<b>\$20,000</b>	<b>\$20,000</b>	<b>0%</b>
<b>Misc.</b>					
INTEREST REVENUE	\$119,554	\$5,000	\$115,000	\$90,000	1,700%
MISC & NSF FEE - MARINA	\$180	\$0	\$80	\$200	100%
OTHER MISC CHARGES	\$94	\$100	\$0	\$100	N/A
KEY CARD/KEY FOB SALES	\$2,715	\$2,710	\$2,710	\$2,500	-7.7%
MISC REVENUE-NON TAXABLE	\$25,193	\$7,099	\$10,000	\$10,000	40.9%
INSURANCE RECOVERIES-NONOPERAT	\$0	\$0	\$12,148	\$0	0%
REVENUE BOND PROCEEDS	\$0	\$3,500,000	\$12,740,000	\$0	-100%
XFER IN ONE TIME TAX	\$0	\$383,000	\$0	\$0	-100%
<b>Total Misc.:</b>	<b>\$147,736</b>	<b>\$3,897,909</b>	<b>\$12,879,938</b>	<b>\$102,800</b>	<b>-97.4%</b>
<b>Other Increases in Resources</b>					
PRIOR PERIOD ADJUSTMENTS	\$20,118	\$0	\$0	\$0	0%
<b>Total Other Increases in Resources:</b>	<b>\$20,118</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
<b>Total Revenue Source:</b>	<b>\$5,430,387</b>	<b>\$8,989,736</b>	<b>\$18,118,328</b>	<b>\$5,163,967</b>	<b>-42.6%</b>

# Expenditures by Function

## Budgeted and Historical Expenditures by Function

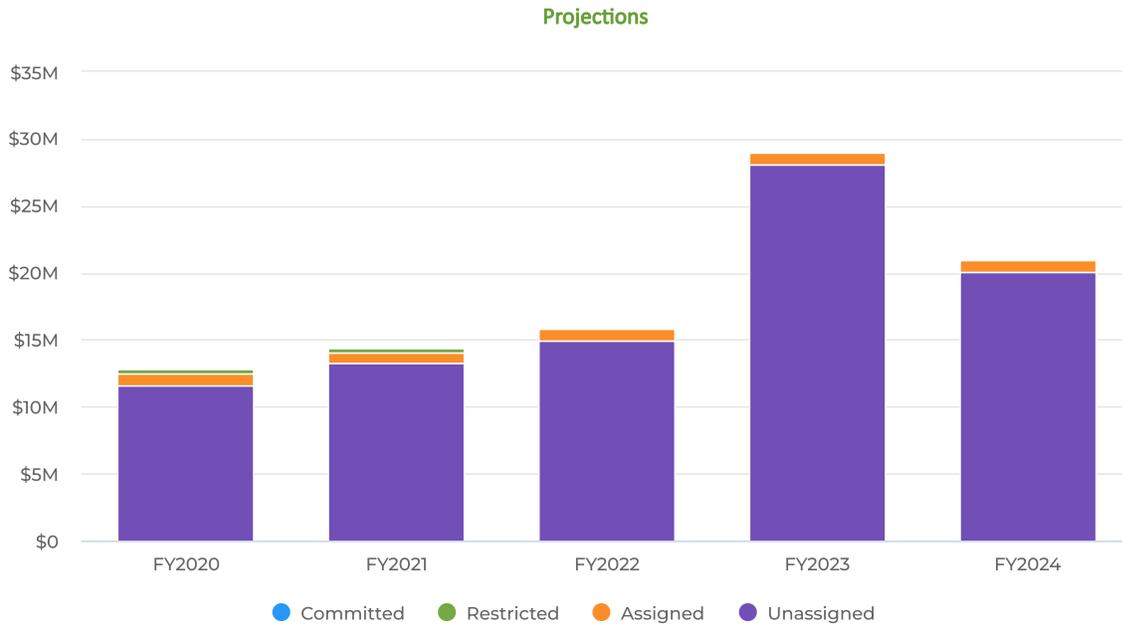


Grey background indicates budgeted figures.

Name	FY2022 Actuals	FY2023 Original Budget	FY2023 Projected	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
<b>Expenditures</b>					
<b>Engineering</b>					
Supplies	\$0	\$0	\$25	\$0	0%
<b>Total Engineering:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$25</b>	<b>\$0</b>	<b>-100%</b>
<b>Capital</b>					
Salaries & Wages	\$166	\$0	\$75,000	\$0	0%
Personnel Benefits	\$89	\$0	\$23,200	\$0	0%
Services & Pass-Thru	\$923	\$135,000	\$35,000	\$135,000	N/A
Capital	\$0	\$4,958,000	\$600,000	\$7,687,000	55%
<b>Total Capital:</b>	<b>\$1,178</b>	<b>\$5,093,000</b>	<b>\$733,200</b>	<b>\$7,822,000</b>	<b>57.8%</b>
<b>Debt Service</b>					
Debt - Principal	\$0	\$370,407	\$370,407	\$608,564	64.3%
Debt - Interest	\$103,279	\$98,775	\$98,775	\$663,959	572.2%
<b>Total Debt Service:</b>	<b>\$103,279</b>	<b>\$469,182</b>	<b>\$469,182</b>	<b>\$1,272,523</b>	<b>171.2%</b>
<b>Operating</b>					
Depreciation	\$377,703	\$0	\$0	\$0	0%

Name	FY2022 Actuals	FY2023 Original Budget	FY2023 Projected	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Salaries & Wages	\$765,834	\$999,902	\$999,902	\$1,005,014	0.5%
Personnel Benefits	\$292,189	\$322,825	\$322,825	\$305,719	-5.3%
Supplies	\$1,424,296	\$1,243,460	\$1,241,300	\$1,269,500	2.1%
Services & Pass-Thru	\$958,580	\$1,115,825	\$1,094,105	\$1,407,251	26.1%
Capital	\$0	\$0	\$28,334	\$0	0%
<b>Total Operating:</b>	<b>\$3,818,602</b>	<b>\$3,682,012</b>	<b>\$3,686,466</b>	<b>\$3,987,484</b>	<b>8.3%</b>
Resale					
Supplies	\$75,829	\$78,000	\$73,000	\$78,000	0%
<b>Total Resale:</b>	<b>\$75,829</b>	<b>\$78,000</b>	<b>\$73,000</b>	<b>\$78,000</b>	<b>0%</b>
<b>Total Expenditures:</b>	<b>\$3,998,888</b>	<b>\$9,322,194</b>	<b>\$4,961,873</b>	<b>\$13,160,007</b>	<b>41.2%</b>

# Fund Balance



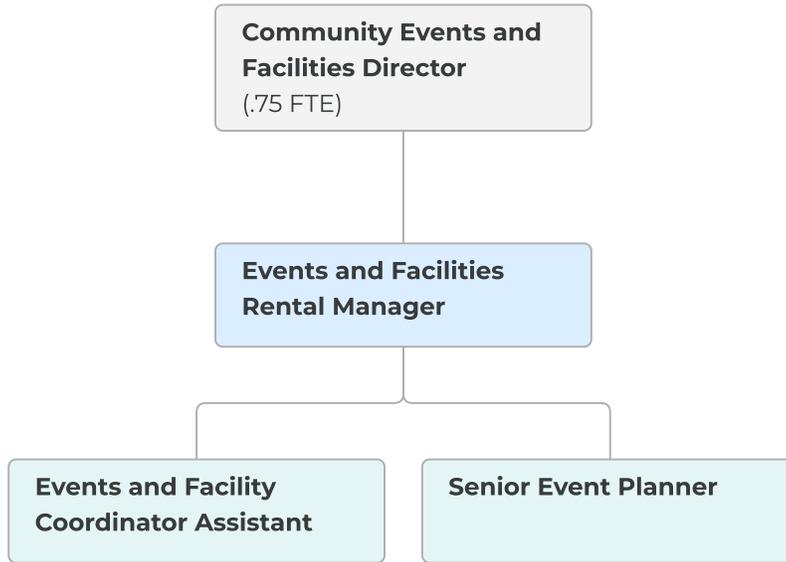
	FY2020	FY2021	FY2022	FY2023	FY2024	\$ Change
<b>Fund Balance</b>	—	—	—	—	—	
Unassigned	\$11,647,615	\$13,240,097	\$14,952,597	\$28,109,052	\$20,113,012	\$-7,996,040
Assigned	\$850,000	\$850,000	\$850,000	\$850,000	\$850,000	\$0
Committed	\$0	\$0	\$0	\$0	\$0	\$0
Restricted	\$281,000	\$281,000	\$0	\$0	\$0	\$0
<b>Total Fund Balance:</b>	<b>\$12,778,615</b>	<b>\$14,371,097</b>	<b>\$15,802,597</b>	<b>\$28,959,052</b>	<b>\$20,963,012</b>	<b>\$-7,996,040</b>



## Events and Facility Rentals Fund

The purpose of the Events and Facility Rentals Fund is to account for revenues and expenditures related to the rental of City facilities such as the Founders Lodge, Beach Park Auditorium, and Field House Gym. Special event revenue and expense is also accounted for in this fund.

### Events and Facility Rentals Fund Organizational Chart



## Revenues by Source

Revenue from special events and the rental of facilities is generally classified as "Miscellaneous". Other revenue included in this category would include a loan of \$550,000 from the Surface Water Management fund.

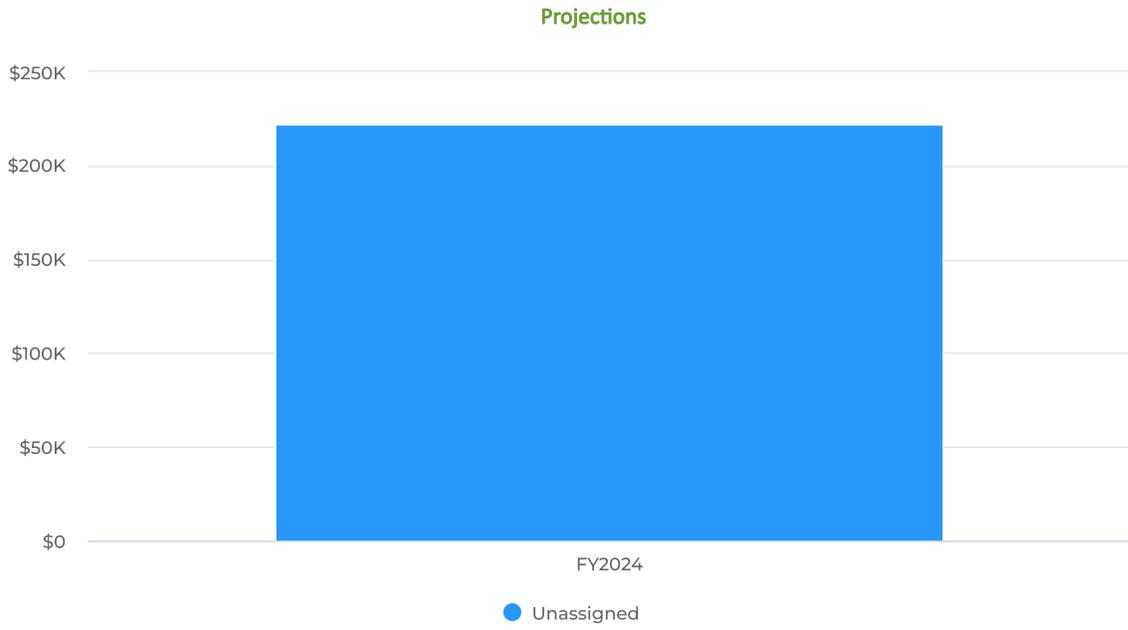
Name	FY2022 Actuals	FY2023 Original Budget	FY2023 Projected	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
<b>Revenue Source</b>					
<b>Misc.</b>					
WOOTON PARK GAZEBO RENTAL	\$0	\$0	\$0	\$260	N/A
ACTIVITY CENTER RENTAL	\$0	\$0	\$0	\$3,800	N/A
FIELD HOUSE GYM RENTAL	\$0	\$0	\$0	\$2,500	N/A
BP AUDITORIUM RENTAL	\$0	\$0	\$0	\$120,800	N/A
BP AUDITORIUM ANCILLARY	\$0	\$0	\$0	\$36,505	N/A
BP FOUNDERS LODGE RENTAL	\$0	\$0	\$0	\$65,710	N/A
BP FOUNDERS LODGE ANCILLARY	\$0	\$0	\$0	\$19,885	N/A
BP MEADOW RENTAL	\$0	\$0	\$0	\$26,000	N/A
BP DINING HALL RENTAL	\$0	\$0	\$0	\$62,585	N/A
BP DINING HALL ANCILLARY	\$0	\$0	\$0	\$32,265	N/A
BP PICNIC SHELTER RENTAL	\$0	\$0	\$0	\$9,975	N/A
BP PICNIC SHELTER ANCILLARY	\$0	\$0	\$0	\$300	N/A
FACILITY SET UP FEES	\$0	\$0	\$0	\$15,900	N/A
BP EVENT CENTER BUYOUT	\$0	\$0	\$0	\$76,790	N/A
WEDDING PACKAGE	\$0	\$0	\$0	\$9,000	N/A
SOUND VIEW PARK PLATFORM	\$0	\$0	\$0	\$1,200	N/A
SVP PLATFORM ANCILLARY	\$0	\$0	\$0	\$60	N/A
BUYOUTS ANCILLARY	\$0	\$0	\$0	\$600	N/A
INTERFUND LOAN RECEIVED	\$0	\$0	\$0	\$750,000	N/A
<b>Total Misc.:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,234,135</b>	<b>N/A</b>
<b>Total Revenue Source:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,234,135</b>	<b>N/A</b>

## Expenditures by Function

Name	FY2022 Actuals	FY2023 Original Budget	FY2023 Projected	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
<b>Expenditures</b>					
<b>Facility Rental</b>					
<b>Salaries &amp; Wages</b>					
SALARIES & WAGES	\$0	\$0	\$0	\$347,921	N/A
EXTRA HIRE WAGES	\$0	\$0	\$0	\$75,000	N/A
<b>Total Salaries &amp; Wages:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$422,921</b>	<b>N/A</b>
<b>Personnel Benefits</b>					
BENEFITS - FEDERAL	\$0	\$0	\$0	\$43,707	N/A
BENEFITS - STATE	\$0	\$0	\$0	\$35,475	N/A
BENEFITS - RETIREMENT	\$0	\$0	\$0	\$33,162	N/A
BENEFITS - ICMA	\$0	\$0	\$0	\$22,946	N/A
BENEFITS - MED/DENTAL	\$0	\$0	\$0	\$45,950	N/A
BENEFITS - OTHER	\$0	\$0	\$0	\$6,717	N/A
<b>Total Personnel Benefits:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$187,957</b>	<b>N/A</b>
<b>Supplies</b>					
SUPPLIES	\$0	\$0	\$0	\$13,500	N/A
OFFICE SUPPLIES-PARK BLDGS	\$0	\$0	\$0	\$27,000	N/A
UNIFORMS	\$0	\$0	\$0	\$1,500	N/A
SMALL TOOLS & EQUIPMENT	\$0	\$0	\$0	\$55,000	N/A
<b>Total Supplies:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$97,000</b>	<b>N/A</b>
<b>Services &amp; Pass-Thru</b>					
PROFESSIONAL SERVICES	\$0	\$0	\$0	\$40,000	N/A
ADVERTISING	\$0	\$0	\$0	\$15,000	N/A
JANITORIAL SERVICES	\$0	\$0	\$0	\$85,000	N/A
COMMUNICATION	\$0	\$0	\$0	\$8,200	N/A
MEALS & TRAVEL EXPENSES	\$0	\$0	\$0	\$2,000	N/A
OPERATING RENTALS & LEASES	\$0	\$0	\$0	\$5,100	N/A
COPIER MAINT AGREEMENT	\$0	\$0	\$0	\$300	N/A
ELECTRICITY	\$0	\$0	\$0	\$16,000	N/A
WATER	\$0	\$0	\$0	\$13,000	N/A
SEWER	\$0	\$0	\$0	\$3,200	N/A
SURFACE WATER MANAGEMENT	\$0	\$0	\$0	\$9,000	N/A
NATURAL GAS	\$0	\$0	\$0	\$10,000	N/A
REPAIRS AND MAINTENANCE	\$0	\$0	\$0	\$10,000	N/A
MISCELLANEOUS SERVICES	\$0	\$0	\$0	\$2,000	N/A
LAUNDRY	\$0	\$0	\$0	\$1,200	N/A
DUES, SCHOOLS & CONFERENCES	\$0	\$0	\$0	\$8,000	N/A
PRINTING AND BINDING	\$0	\$0	\$0	\$5,000	N/A
I/F INSURANCE	\$0	\$0	\$0	\$44,181	N/A

Name	FY2022 Actuals	FY2023 Original Budget	FY2023 Projected	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
I/F FAC REPAIR & REPLACEMENT	\$0	\$0	\$0	\$26,840	N/A
<b>Total Services &amp; Pass-Thru:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$304,021</b>	<b>N/A</b>
<b>Total Facility Rental:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,011,899</b>	<b>N/A</b>
<b>Total Expenditures:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,011,899</b>	<b>N/A</b>

# Fund Balance



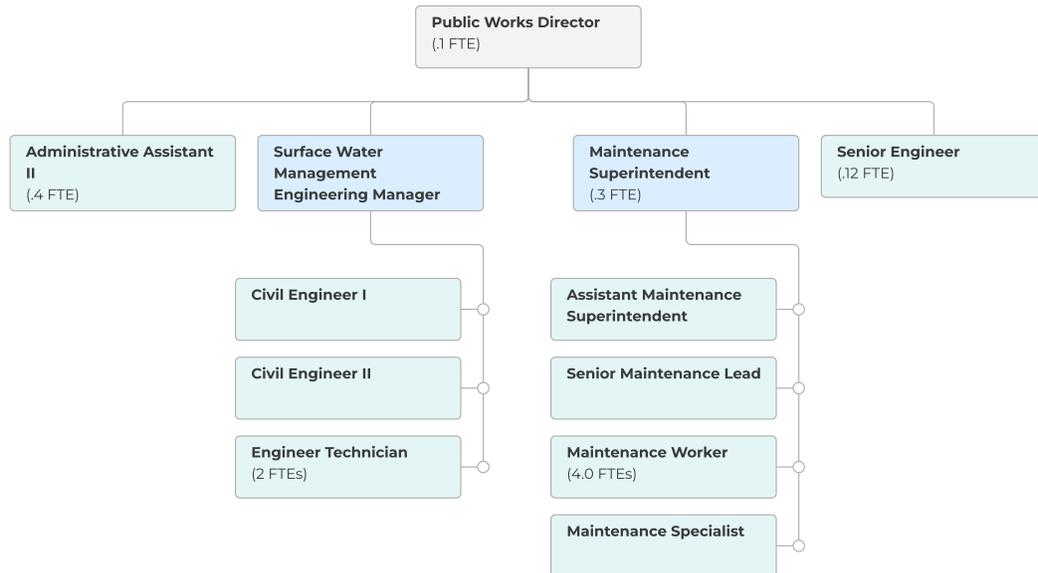
	FY2024
<b>Fund Balance</b>	—
Unassigned	\$222,236
<b>Total Fund Balance:</b>	<b>\$222,236</b>



# Surface Water Management (SWM) Fund

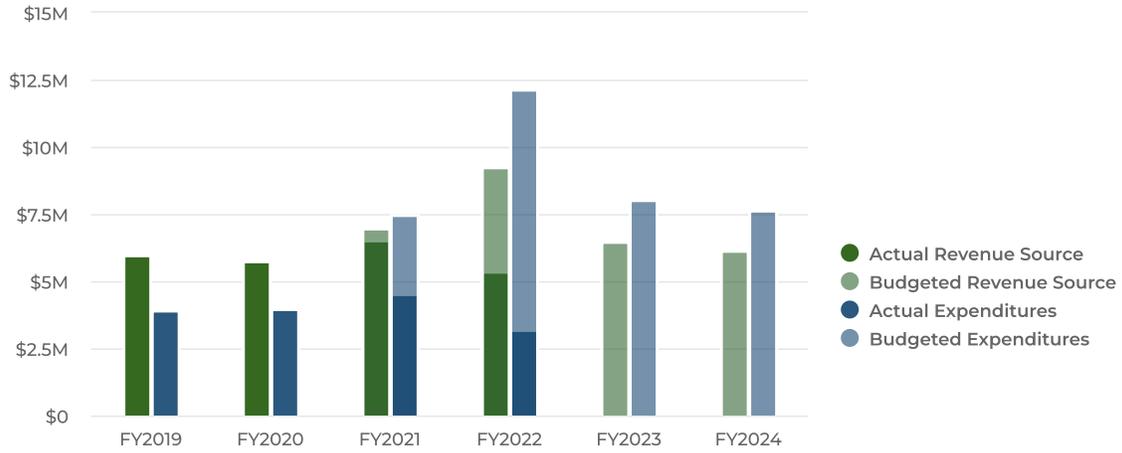
The purpose of the Surface Water Management (SWM) Fund is to account for revenues and expenses related to Surface Water Management operations and construction.

## Surface Water Management Fund Organizational Chart



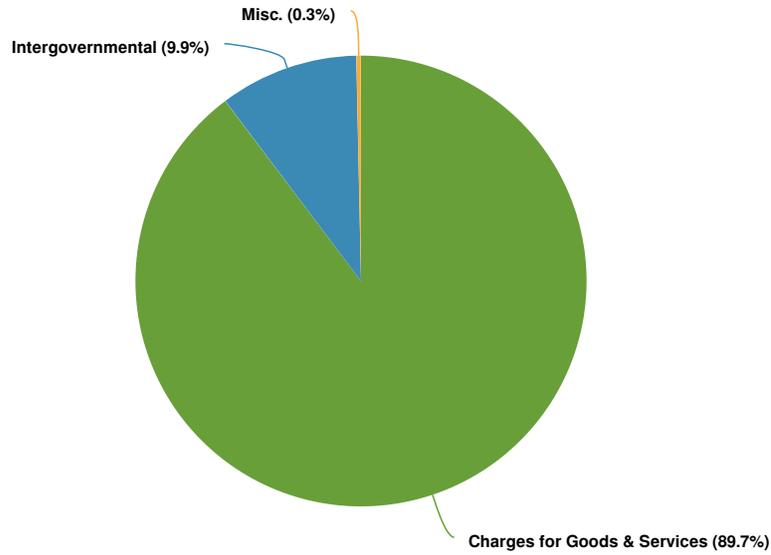
## Summary

The City of Des Moines is projecting \$6.16M of revenue in FY2024, which represents a 4.9% decrease over the prior year. Budgeted expenditures are projected to decrease by 5.2% or \$421.33K to \$7.66M in FY2024.



# Revenues by Source

## Projected 2024 Revenues by Source

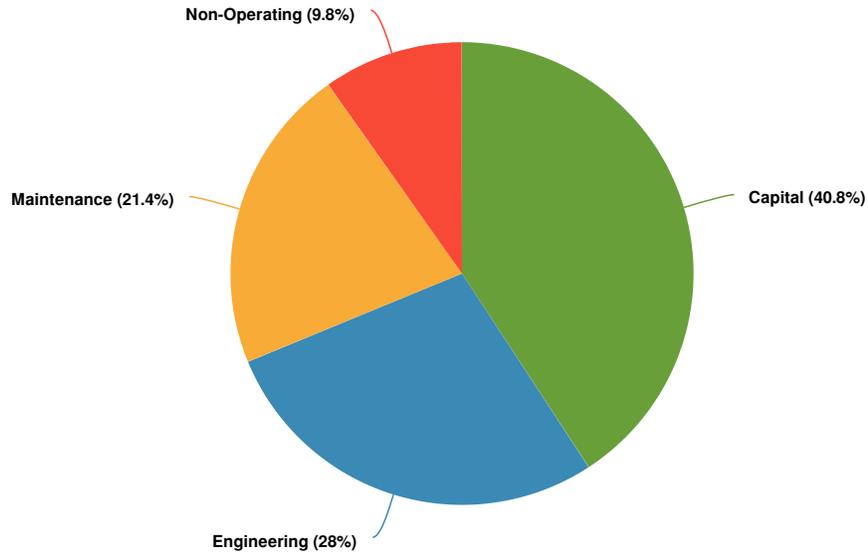


Name	FY2022 Actuals	FY2023 Original Budget	FY2023 Projected	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
<b>Revenue Source</b>					
<b>Intergovernmental</b>					
EPA FEDERAL INDIRECT GRANT	\$861	\$0	\$0	\$0	0%
DEPT OF ECOLOGY	\$41,083	\$0	\$41,084	\$0	0%
LOCAL GRANTS	\$318,107	\$1,064,000	\$0	\$613,000	-42.4%
DM CREEK RESTORATION PROJECT I	\$17,328	\$0	\$0	\$0	0%
<b>Total Intergovernmental:</b>	<b>\$377,378</b>	<b>\$1,064,000</b>	<b>\$41,084</b>	<b>\$613,000</b>	<b>-42.4%</b>
<b>Charges for Goods &amp; Services</b>					
SWM ENGINEERING PLAN REVIEW	\$33,697	\$31,500	\$40,000	\$21,832	-30.7%
STORM DRAINAGE FEES	\$4,751,925	\$5,318,527	\$5,318,527	\$5,432,504	2.1%
SWM INSTALLATION FEES	\$3,145	\$1,250	\$8,000	\$3,000	140%
DRAINAGE PERMIT FEE	\$665	\$10,300	\$1,000	\$600	-94.2%
STRM DRAINAGE (ST SWEEPG) SVC	\$1,780	\$1,500	\$0	\$1,500	0%
STRN DRAINAGE HOOK UP FEES	\$11,840	\$30,000	\$35,000	\$70,000	N/A
<b>Total Charges for Goods &amp; Services:</b>	<b>\$4,803,053</b>	<b>\$5,393,077</b>	<b>\$5,402,527</b>	<b>\$5,529,436</b>	<b>2.5%</b>
<b>Misc.</b>					
INTEREST REVENUE	\$153,578	\$20,000	\$170,000	\$20,000	0%
JUDGMENTS AND SETTLEMENTS	\$0	\$0	\$17,414	\$0	0%
MISCELLANEOUS REVENUE	\$41,729	\$0	\$0	\$0	0%
<b>Total Misc.:</b>	<b>\$195,307</b>	<b>\$20,000</b>	<b>\$187,414</b>	<b>\$20,000</b>	<b>0%</b>
<b>Other Increases in Resources</b>					

Name	FY2022 Actuals	FY2023 Original Budget	FY2023 Projected	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
PRIOR PERIOD ADJUSTMENTS	\$29,959	\$0	\$0	\$0	0%
<b>Total Other Increases in Resources:</b>	<b>\$29,959</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
<b>Total Revenue Source:</b>	<b>\$5,405,697</b>	<b>\$6,477,077</b>	<b>\$5,631,025</b>	<b>\$6,162,436</b>	<b>-4.9%</b>

# Expenditures by Function

## Budgeted Expenditures by Function



Name	FY2022 Actuals	FY2023 Original Budget	FY2023 Projected	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
<b>Expenditures</b>					
<b>Engineering</b>					
<b>Depreciation</b>					
COMP ABSENCE ACCRUAL (GASB 16)	-\$22,647	\$0	\$0	\$0	0%
<b>Total Depreciation:</b>	<b>-\$22,647</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
<b>Salaries &amp; Wages</b>					
SALARIES & WAGES	\$378,588	\$684,908	\$684,908	\$632,841	-7.6%
OVERTIME	\$1,190	\$0	\$0	\$12,000	N/A
<b>Total Salaries &amp; Wages:</b>	<b>\$379,777</b>	<b>\$684,908</b>	<b>\$684,908</b>	<b>\$644,841</b>	<b>-5.8%</b>
<b>Personnel Benefits</b>					
PERSONNEL BENEFITS	\$9,619	\$0	\$0	\$0	0%
BENEFITS - FEDERAL	\$5,999	\$11,501	\$11,501	\$10,121	-12%
BENEFITS - STATE	\$7,583	\$12,567	\$12,567	\$10,524	-16.3%
BENEFITS - RETIREMENT	\$37,328	\$69,581	\$69,581	\$79,762	14.6%
BENEFITS - ICMA	\$24,562	\$43,529	\$43,529	\$41,741	-4.1%
BENEFITS - MED/DENTAL	\$77,534	\$97,257	\$97,257	\$98,043	0.8%
BENEFITS - OTHER	\$4,005	\$5,424	\$5,424	\$6,519	20.2%
<b>Total Personnel Benefits:</b>	<b>\$166,629</b>	<b>\$239,859</b>	<b>\$239,859</b>	<b>\$246,710</b>	<b>2.9%</b>
<b>Supplies</b>					
SUPPLIES	\$6,042	\$5,500	\$55,000	\$5,500	0%

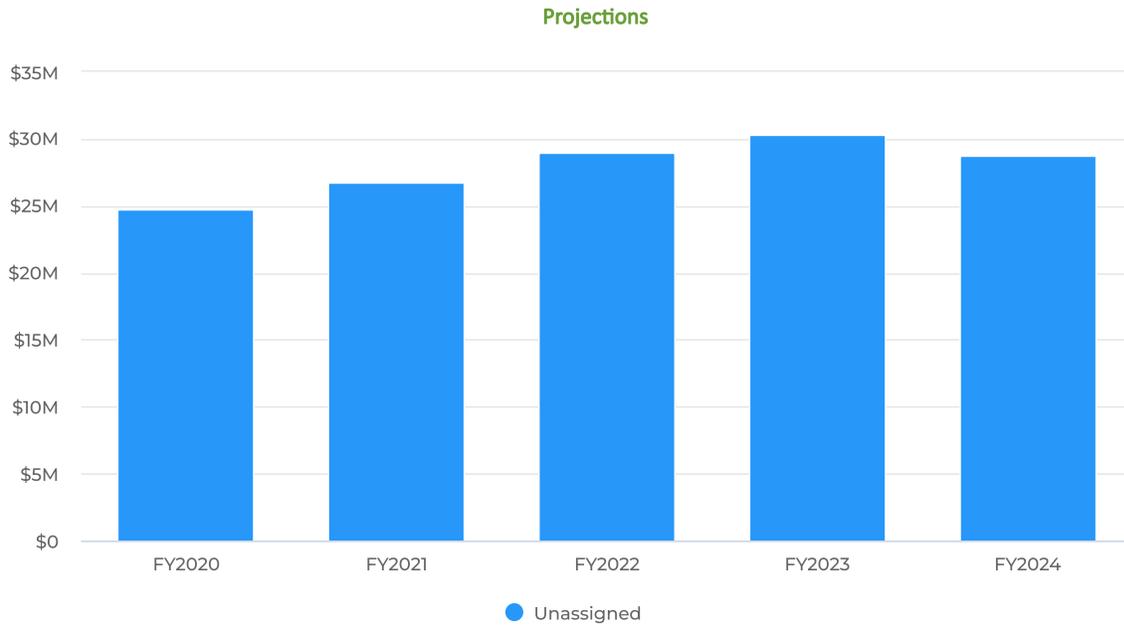
Name	FY2022 Actuals	FY2023 Original Budget	FY2023 Projected	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
UNIFORMS	\$258	\$300	\$1,500	\$600	100%
UNLEADED FUEL (ISF)	\$1,152	\$2,000	\$1,500	\$2,000	0%
SMALL TOOLS & EQUIPMENT	\$154	\$5,000	\$1,000	\$5,000	0%
<b>Total Supplies:</b>	<b>\$7,607</b>	<b>\$12,800</b>	<b>\$59,000</b>	<b>\$13,100</b>	<b>2.3%</b>
<b>Services &amp; Pass-Thru</b>					
PROFESSIONAL SERVICES	\$124,424	\$185,000	\$150,000	\$160,000	-13.5%
PROF SVCS: HABITAT RESTORATION	\$33,539	\$0	\$12,846	\$0	0%
JANITORIAL SERVICES	\$0	\$1,100	\$0	\$1,100	0%
COMMUNICATION	\$0	\$0	\$1,173	\$500	N/A
MEALS & TRAVEL EXPENSES	\$1,662	\$600	\$600	\$600	0%
B & O TAXES-STATE	\$82,720	\$60,957	\$50,000	\$0	-100%
UTILITY TAXES	\$626,328	\$693,721	\$693,721	\$601,225	-13.3%
COPIER MAINT AGREEMENT	\$440	\$1,000	\$1,000	\$125	-87.5%
ELECTRICITY	\$1,120	\$900	\$1,500	\$1,500	66.7%
WATER	\$355	\$150	\$670	\$400	166.7%
SEWER	\$128	\$50	\$100	\$150	200%
NATURAL GAS	\$264	\$300	\$400	\$400	33.3%
MISCELLANEOUS SERVICES	\$16	\$1,000	\$300	\$1,000	0%
NPDES PERMIT FEE	\$12,912	\$27,000	\$27,000	\$27,500	1.9%
DUES, SCHOOLS & CONFERENCES	\$1,600	\$10,000	\$4,000	\$10,000	0%
PRINTING AND BINDING	\$0	\$600	\$250	\$600	0%
GF INDIRECT COST ALLOCATION	\$279,100	\$307,010	\$307,010	\$383,711	25%
COMPUTER INTERFUND MAINTENANCE	\$29,322	\$31,521	\$31,521	\$33,885	7.5%
INTERFUND INSURANCE	\$24,187	\$37,780	\$377,800	\$15,353	-59.4%
FACILITY REPAIR & REPLACEMENT	\$0	\$1,890	\$1,890	\$1,890	0%
<b>Total Services &amp; Pass-Thru:</b>	<b>\$1,218,117</b>	<b>\$1,360,579</b>	<b>\$1,661,781</b>	<b>\$1,239,939</b>	<b>-8.9%</b>
<b>Total Engineering:</b>	<b>\$1,749,483</b>	<b>\$2,298,146</b>	<b>\$2,645,548</b>	<b>\$2,144,590</b>	<b>-6.7%</b>
<b>Capital</b>					
<b>Salaries &amp; Wages</b>					
SALARIES & WAGES	\$450	\$0	\$12,000	\$0	0%
<b>Total Salaries &amp; Wages:</b>	<b>\$450</b>	<b>\$0</b>	<b>\$12,000</b>	<b>\$0</b>	<b>0%</b>
<b>Personnel Benefits</b>					
BENEFITS - FEDERAL	\$7	\$0	\$300	\$0	0%
BENEFITS - STATE	\$9	\$0	\$300	\$0	0%
BENEFITS - RETIREMENT	\$47	\$0	\$1,200	\$0	0%
BENEFITS - ICMA	\$30	\$0	\$750	\$0	0%
BENEFITS - MED/DENTAL	\$81	\$0	\$1,600	\$0	0%
BENEFITS - OTHER	\$6	\$0	\$1,500	\$0	0%
<b>Total Personnel Benefits:</b>	<b>\$179</b>	<b>\$0</b>	<b>\$5,650</b>	<b>\$0</b>	<b>0%</b>

Name	FY2022 Actuals	FY2023 Original Budget	FY2023 Projected	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
<b>Services &amp; Pass-Thru</b>					
I/F FINANCIAL SERVICES	\$429	\$0	\$0	\$0	0%
<b>Total Services &amp; Pass-Thru:</b>	<b>\$429</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
<b>Capital</b>					
SWM CAPITAL IMPROVEMENT	-\$17,598	\$4,428,000	\$350,000	\$3,123,000	-29.5%
<b>Total Capital:</b>	<b>-\$17,598</b>	<b>\$4,428,000</b>	<b>\$350,000</b>	<b>\$3,123,000</b>	<b>-29.5%</b>
<b>Total Capital:</b>	<b>-\$16,539</b>	<b>\$4,428,000</b>	<b>\$367,650</b>	<b>\$3,123,000</b>	<b>-29.5%</b>
<b>Maintenance</b>					
<b>Depreciation</b>					
PENSION EXP ACCRUAL (GASB 68)	-\$81,419	\$0	\$0	\$0	0%
COMP ABSENCE ACCRUAL (GASB 16)	-\$1,176	\$0	\$0	\$0	0%
<b>Total Depreciation:</b>	<b>-\$82,595</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
<b>Salaries &amp; Wages</b>					
SALARIES & WAGES	\$380,334	\$465,632	\$465,632	\$570,776	22.6%
OVERTIME	\$4,064	\$10,000	\$3,000	\$10,000	0%
<b>Total Salaries &amp; Wages:</b>	<b>\$384,398</b>	<b>\$475,632</b>	<b>\$468,632</b>	<b>\$580,776</b>	<b>22.1%</b>
<b>Personnel Benefits</b>					
PERSONNEL BENEFITS	\$7,015	\$0	\$0	\$0	0%
BENEFITS - FEDERAL	\$5,387	\$6,517	\$6,517	\$7,937	21.8%
BENEFITS - STATE	\$10,745	\$12,448	\$12,448	\$12,748	2.4%
BENEFITS - RETIREMENT	\$37,759	\$47,951	\$47,951	\$53,832	12.3%
BENEFITS - ICMA	\$21,572	\$25,557	\$25,557	\$31,229	22.2%
BENEFITS - MED/DENTAL	\$74,133	\$50,162	\$50,162	\$90,025	79.5%
BENEFITS - OTHER	\$3,101	\$2,768	\$2,768	\$4,157	50.2%
<b>Total Personnel Benefits:</b>	<b>\$159,712</b>	<b>\$145,403</b>	<b>\$145,403</b>	<b>\$199,928</b>	<b>37.5%</b>
<b>Supplies</b>					
SUPPLIES	\$5,496	\$4,000	\$4,000	\$4,000	0%
UNIFORMS	\$4,439	\$3,500	\$2,000	\$3,000	-14.3%
REPAIR SUPPLIES	\$28,944	\$60,000	\$30,000	\$60,000	0%
UNLEADED FUEL (ISF)	\$9,984	\$10,451	\$104,510	\$10,451	0%
DIESEL FUEL (ISF)	\$7,436	\$15,549	\$12,000	\$15,549	0%
SMALL TOOLS & EQUIPMENT	\$7,658	\$10,500	\$10,500	\$10,000	-4.8%
<b>Total Supplies:</b>	<b>\$63,958</b>	<b>\$104,000</b>	<b>\$163,010</b>	<b>\$103,000</b>	<b>-1%</b>
<b>Services &amp; Pass-Thru</b>					
PROFESSIONAL SERVICES	\$79,782	\$120,400	\$110,000	\$120,000	-0.3%
JANITORIAL SERVICES	\$2,900	\$2,025	\$2,025	\$2,900	43.2%
COMMUNICATION	\$5,557	\$4,000	\$4,000	\$4,000	0%



Name	FY2022 Actuals	FY2023 Original Budget	FY2023 Projected	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
OPERATING RENTALS & LEASES	\$0	\$10,000	\$0	\$10,000	0%
ELECTRICITY	\$4,295	\$3,000	\$3,000	\$4,500	50%
WATER	\$582	\$900	\$900	\$900	0%
SEWER	\$327	\$40	\$40	\$327	717.5%
SURFACE WATER MANAGEMENT	\$4,450	\$4,850	\$7,000	\$5,000	3.1%
NATURAL GAS	\$0	\$50	\$0	\$0	-100%
DIRT REMOVAL	\$2,384	\$12,000	\$5,000	\$12,000	0%
VACTOR WASTE	\$18,080	\$15,000	\$12,000	\$25,000	66.7%
STREET SWEEPING DISPOSAL	\$82,534	\$125,000	\$60,000	\$125,000	0%
REPAIRS AND MAINTENANCE	\$17,121	\$20,000	\$12,000	\$20,000	0%
CONTRACTED DRAINAGE REPAIR	\$59,478	\$71,000	\$3,000	\$127,000	78.9%
MOSQUITO CONTROL	\$682	\$1,100	\$0	\$1,100	0%
MISCELLANEOUS SERVICES	\$878	\$1,000	\$1,000	\$1,000	0%
LAUNDRY	\$1,026	\$1,200	\$1,200	\$1,200	0%
DUES, SCHOOLS & CONFERENCES	\$1,368	\$1,500	\$1,500	\$4,000	166.7%
COMPUTER INTERFUND MAINTENANCE	\$33,412	\$35,918	\$35,918	\$38,612	7.5%
I/F COMPUTER REPLACE	\$666	\$0	\$0	\$0	0%
I/F EQUIPMENT RENTAL MAINTENAN	\$28,614	\$43,120	\$43,120	\$43,120	0%
I/F EQUIP RENTAL REPLACE	\$113,799	\$130,892	\$130,892	\$153,121	17%
I/F INSURANCE	\$20,923	\$23,187	\$23,187	\$55,957	141.3%
I/F FAC REPAIR & REPLACEMENT	\$0	\$1,950	\$1,950	\$1,950	0%
<b>Total Services &amp; Pass-Thru:</b>	<b>\$478,859</b>	<b>\$628,132</b>	<b>\$457,732</b>	<b>\$756,687</b>	<b>20.5%</b>
<b>Capital</b>					
MACHINERY AND EQUIPMENT	\$68,161	\$0	\$49,050	\$0	0%
<b>Total Capital:</b>	<b>\$68,161</b>	<b>\$0</b>	<b>\$49,050</b>	<b>\$0</b>	<b>0%</b>
<b>Total Maintenance:</b>	<b>\$1,072,493</b>	<b>\$1,353,167</b>	<b>\$1,283,827</b>	<b>\$1,640,391</b>	<b>21.2%</b>
<b>Operating</b>					
<b>Depreciation</b>					
DEPRECIATION EXPENSE	\$434,507	\$0	\$0	\$0	0%
<b>Total Depreciation:</b>	<b>\$434,507</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
<b>Total Operating:</b>	<b>\$434,507</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
<b>Non-Operating</b>					
<b>Debt - Interest</b>					
INTERFUND LOAN	\$0	\$0	\$0	\$750,000	N/A
<b>Total Debt - Interest:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$750,000</b>	<b>N/A</b>
<b>Total Non-Operating:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$750,000</b>	<b>N/A</b>
<b>Total Expenditures:</b>	<b>\$3,239,943</b>	<b>\$8,079,313</b>	<b>\$4,297,025</b>	<b>\$7,657,981</b>	<b>-5.2%</b>

# Fund Balance



	FY2020	FY2021	FY2022	FY2023	FY2024	\$ Change
<b>Fund Balance</b>	—	—	—	—	—	
Unassigned	\$24,791,021	\$26,776,518	\$28,938,432	\$30,272,432	\$28,776,887	\$-1,495,545
<b>Total Fund Balance:</b>	<b>\$24,791,021</b>	<b>\$26,776,518</b>	<b>\$28,938,432</b>	<b>\$30,272,432</b>	<b>\$28,776,887</b>	<b>\$-1,495,545</b>

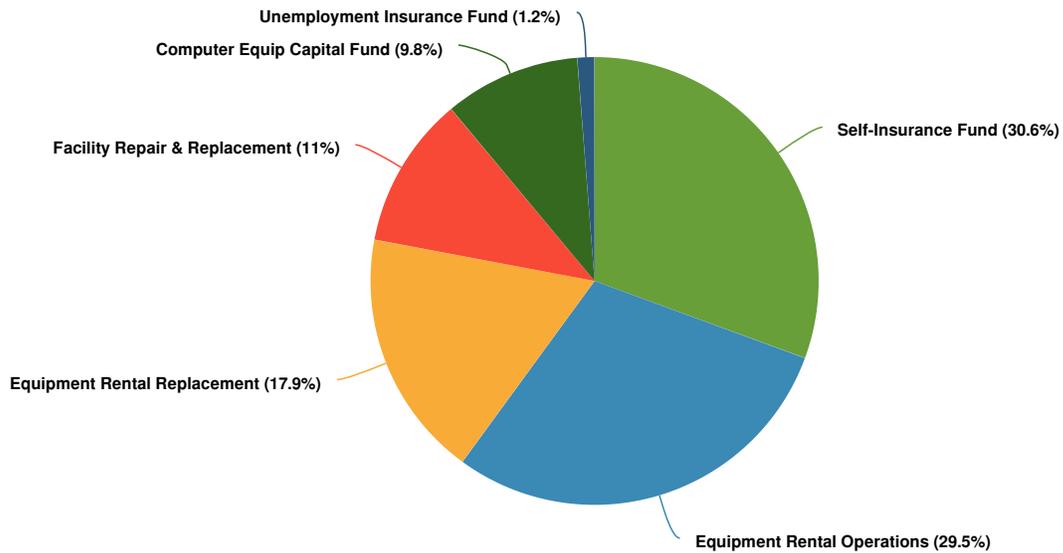


## Internal Service Funds

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

### Revenue by Fund

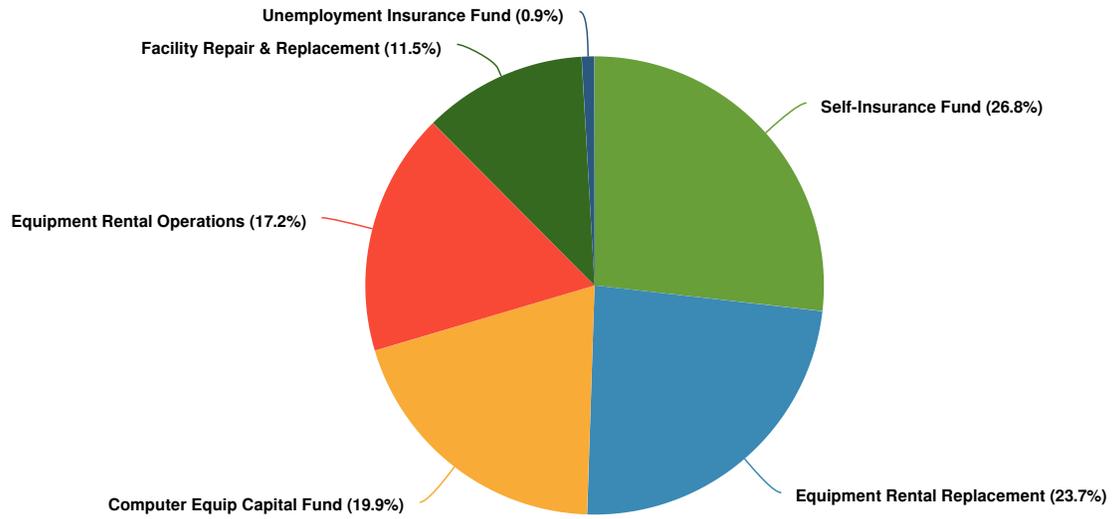
2024 Revenue by Fund



Name	FY2022 Actuals	FY2023 Original Budget	FY2023 Projected	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Equipment Rental Operations	\$613,505	\$663,109	\$684,994	\$1,238,024	86.7%
Equipment Rental Replacement	\$427,353	\$1,036,106	\$1,067,106	\$753,280	-27.3%
Facility Repair & Replacement	\$8,404	\$301,770	\$312,270	\$461,150	52.8%
Computer Equip Capital Fund	\$154,492	\$175,203	\$195,203	\$412,800	135.6%
Self-Insurance Fund	\$806,605	\$783,704	\$792,454	\$1,286,315	64.1%
Unemployment Insurance Fund	\$24,594	\$36,500	\$36,500	\$51,950	42.3%
<b>Total:</b>	<b>\$2,034,952</b>	<b>\$2,996,392</b>	<b>\$3,088,527</b>	<b>\$4,203,519</b>	<b>40.3%</b>

# Expenditures by Fund

## 2024 Expenditures by Fund



Name	FY2022 Actuals	FY2023 Original Budget	FY2023 Projected	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Equipment Rental Operations	\$694,693	\$768,629	\$716,547	\$811,082	5.5%
Equipment Rental Replacement	\$458,548	\$946,000	\$744,000	\$1,122,000	18.6%
Facility Repair & Replacement	\$18,957	\$540,046	\$431,000	\$546,000	-9.8%
Computer Equip Capital Fund	\$254,582	\$428,079	\$190,500	\$939,985	119.6%
Self-Insurance Fund	\$719,177	\$801,000	\$854,342	\$1,266,927	58.2%
Unemployment Insurance Fund	\$37,749	\$42,500	\$42,500	\$42,500	0%
<b>Total:</b>	<b>\$2,183,706</b>	<b>\$3,526,254</b>	<b>\$2,978,889</b>	<b>\$4,728,494</b>	<b>31.7%</b>

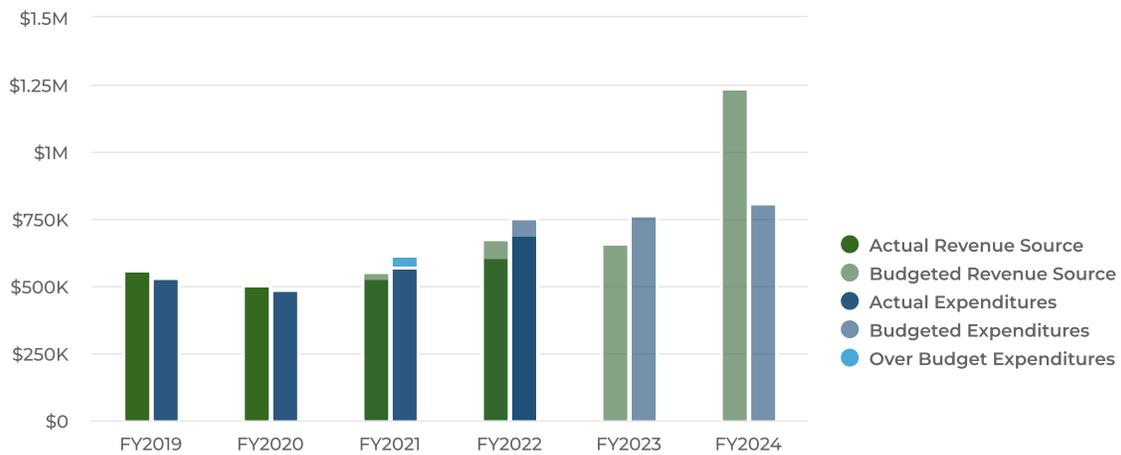


## Equipment Rental Operations Fund

The purpose of the Equipment Rental Operations fund is for the receipt and expense of moneys used to finance the maintenance of rolling stock and equipment.

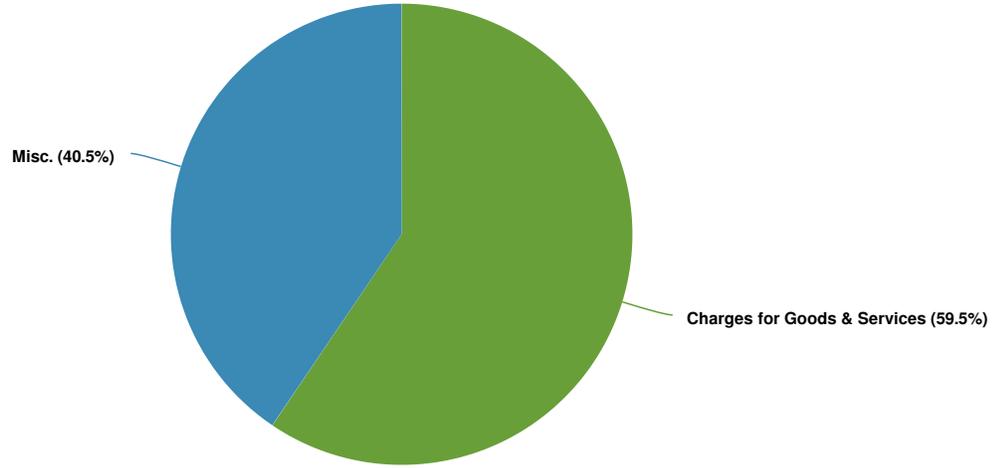
### Summary

The City of Des Moines is projecting \$1.24M of revenue in FY2024, which represents a 86.7% increase over the prior year. Budgeted expenditures are projected to increase by 5.5% or \$42.45K to \$811.08K in FY2024.



# Revenues by Source

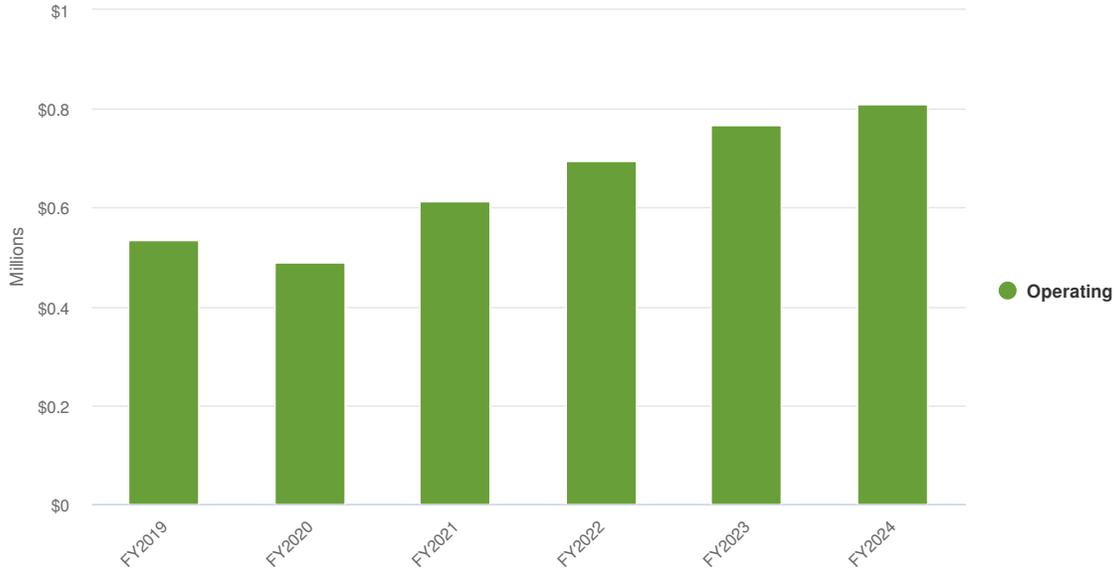
## Projected 2024 Revenues by Source



Name	FY2022 Actuals	FY2023 Original Budget	FY2023 Projected	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Revenue Source					
Charges for Goods & Services	\$595,583	\$661,359	\$660,774	\$736,274	11.3%
Misc.	\$13,954	\$1,750	\$24,220	\$501,750	28,571.4%
Other Increases in Resources	\$3,968	\$0	\$0	\$0	0%
<b>Total Revenue Source:</b>	<b>\$613,505</b>	<b>\$663,109</b>	<b>\$684,994</b>	<b>\$1,238,024</b>	<b>86.7%</b>

# Expenditures by Function

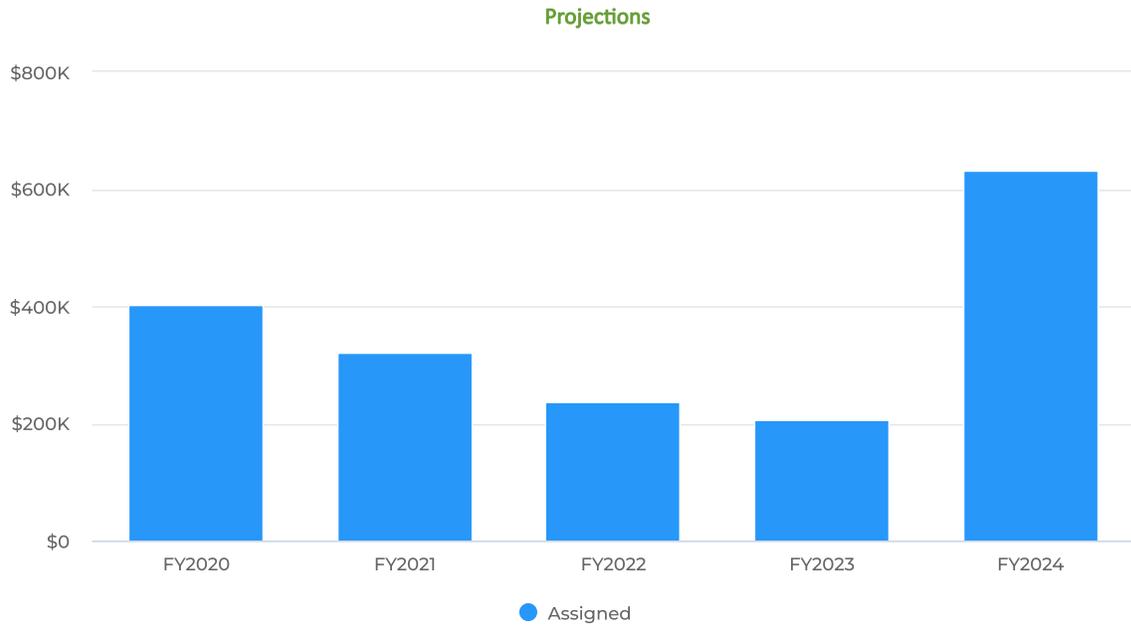
## Budgeted and Historical Expenditures by Function



Name	FY2022 Actuals	FY2023 Original Budget	FY2023 Projected	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
<b>Expenditures</b>					
<b>Operating</b>					
<b>Depreciation</b>					
DEPRECIATION EXPENSE	\$2,049	\$0	\$0	\$0	0%
COMP ABSENCE ACCRUAL (GASB 16)	\$2,861	\$0	\$0	\$0	0%
<b>Total Depreciation:</b>	<b>\$4,910</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
<b>Salaries &amp; Wages</b>					
SALARIES & WAGES	\$133,862	\$180,542	\$175,000	\$206,919	14.6%
OVERTIME	\$0	\$8,000	\$500	\$8,000	0%
<b>Total Salaries &amp; Wages:</b>	<b>\$133,862</b>	<b>\$188,542</b>	<b>\$175,500</b>	<b>\$214,919</b>	<b>14%</b>
<b>Personnel Benefits</b>					
PERSONNEL BENEFITS	\$3,192	\$0	\$0	\$0	0%
BENEFITS - FEDERAL	\$1,911	\$2,608	\$2,200	\$2,974	14%
BENEFITS - STATE	\$3,526	\$5,042	\$3,000	\$4,382	-13.1%
BENEFITS - RETIREMENT	\$13,749	\$19,030	\$15,000	\$19,716	3.6%
BENEFITS - ICMA	\$8,423	\$11,907	\$10,000	\$13,551	13.8%
BENEFITS - MED/DENTAL	\$33,319	\$23,598	\$26,000	\$33,592	42.4%
BENEFITS - OTHER	\$1,338	\$1,305	\$2,000	\$2,173	66.5%
<b>Total Personnel Benefits:</b>	<b>\$65,458</b>	<b>\$63,490</b>	<b>\$58,200</b>	<b>\$76,388</b>	<b>20.3%</b>
<b>Supplies</b>					

Name	FY2022 Actuals	FY2023 Original Budget	FY2023 Projected	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
SUPPLIES	\$88,138	\$80,000	\$80,000	\$80,000	0%
UNIFORMS	\$185	\$1,200	\$400	\$1,200	0%
UNLEADED FUEL (ISF)	\$2,013	\$2,720	\$1,700	\$2,720	0%
DIESEL FUEL (ISF)	\$4,143	\$4,064	\$3,400	\$4,064	0%
UNLEADED FUEL FOR RESALE	\$253,407	\$270,000	\$27,000	\$36,000	0%
DEISEL FUEL FOR RESALE	\$15,823	\$36,000	\$230,000	\$270,000	0%
SMALL TOOLS & EQUIPMENT	\$4,821	\$10,000	\$35,000	\$10,000	0%
<b>Total Supplies:</b>	<b>\$368,531</b>	<b>\$403,984</b>	<b>\$377,500</b>	<b>\$403,984</b>	<b>0%</b>
<b>Services &amp; Pass-Thru</b>					
PROFESSIONAL SERVICES	\$3,067	\$300	\$2,000	\$3,000	900%
JANITORIAL SERVICES	\$2,037	\$1,400	\$1,700	\$2,000	42.9%
COMMUNICATION	\$100	\$500	\$150	\$500	0%
ELECTRICITY	\$1,267	\$1,200	\$1,200	\$1,300	8.3%
WATER	\$225	\$150	\$250	\$225	50%
SEWER	\$256	\$100	\$100	\$275	175%
SURFACE WATER MANAGEMENT	\$802	\$1,000	\$1,200	\$1,000	0%
NATURAL GAS	\$529	\$600	\$600	\$600	0%
REPAIRS AND MAINTENANCE	\$81,874	\$70,000	\$70,000	\$80,000	14.3%
MISCELLANEOUS SERVICES	\$71	\$800	\$100	\$800	0%
LAUNDRY	\$4,635	\$3,500	\$4,000	\$3,500	0%
DUES, SCHOOLS & CONFERENCES	\$136	\$1,000	\$1,750	\$1,500	50%
COMPUTER INTERFUND MAINTENANCE	\$8,180	\$8,794	\$5,000	\$9,453	7.5%
I/F COMPUTER REPLACE	\$9,762	\$9,762	\$6,000	\$0	-100%
I/F EQUIP RENTAL REPLACE	\$4,282	\$5,710	\$3,500	\$5,995	5%
INTERFUND INSURANCE	\$4,709	\$6,757	\$6,757	\$5,643	-16.5%
FACILITY REPAIR & REPLACEMENT	\$0	\$1,040	\$1,040	\$0	-100%
<b>Total Services &amp; Pass-Thru:</b>	<b>\$121,932</b>	<b>\$112,613</b>	<b>\$105,347</b>	<b>\$115,791</b>	<b>2.8%</b>
<b>Total Operating:</b>	<b>\$694,693</b>	<b>\$768,629</b>	<b>\$716,547</b>	<b>\$811,082</b>	<b>5.5%</b>
<b>Total Expenditures:</b>	<b>\$694,693</b>	<b>\$768,629</b>	<b>\$716,547</b>	<b>\$811,082</b>	<b>5.5%</b>

# Fund Balance



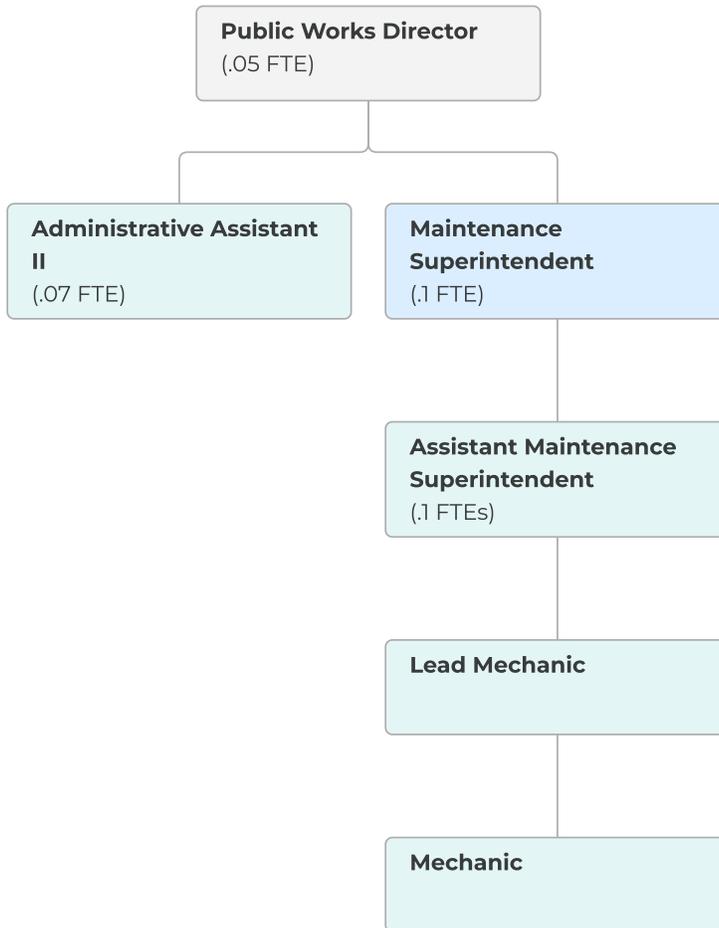
	FY2020	FY2021	FY2022	FY2023	FY2024	\$ Change
<b>Fund Balance</b>	—	—	—	—	—	
Assigned	\$401,940	\$319,763	\$237,534	\$205,981	\$632,923	\$426,942
<b>Total Fund Balance:</b>	<b>\$401,940</b>	<b>\$319,763</b>	<b>\$237,534</b>	<b>\$205,981</b>	<b>\$632,923</b>	<b>\$426,942</b>



## Equipment Rental Replacement Fund

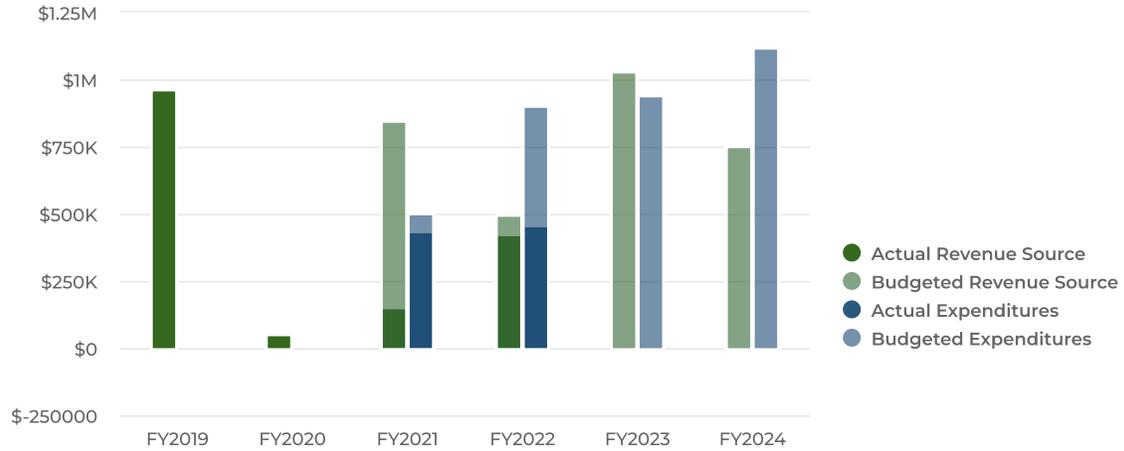
The purpose of the Equipment Rental Replacement fund is to account for the receipt and expense of moneys used to finance the replacement of rolling stock and equipment.

### Equipment Rental Replacement Fund Organizational Chart



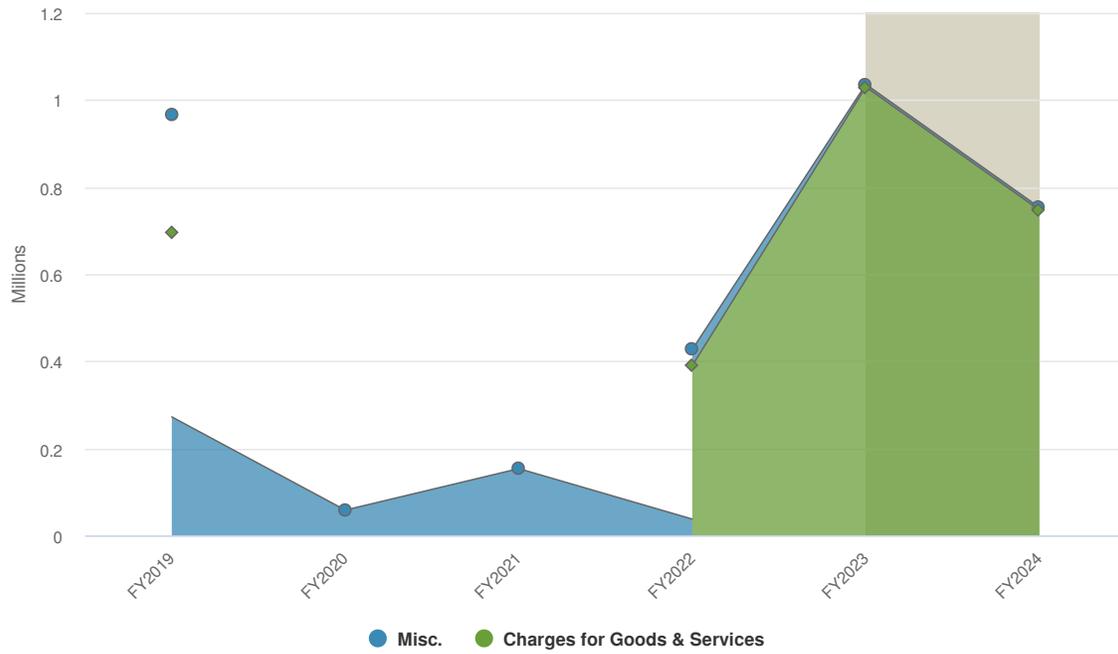
## Summary

The City of Des Moines is projecting \$753.28K of revenue in FY2024, which represents a 27.3% decrease over the prior year. Budgeted expenditures are projected to increase by 18.6% or \$176K to \$1.12M in FY2024.



# Revenues by Source

## Budgeted and Historical 2024 Revenues by Source

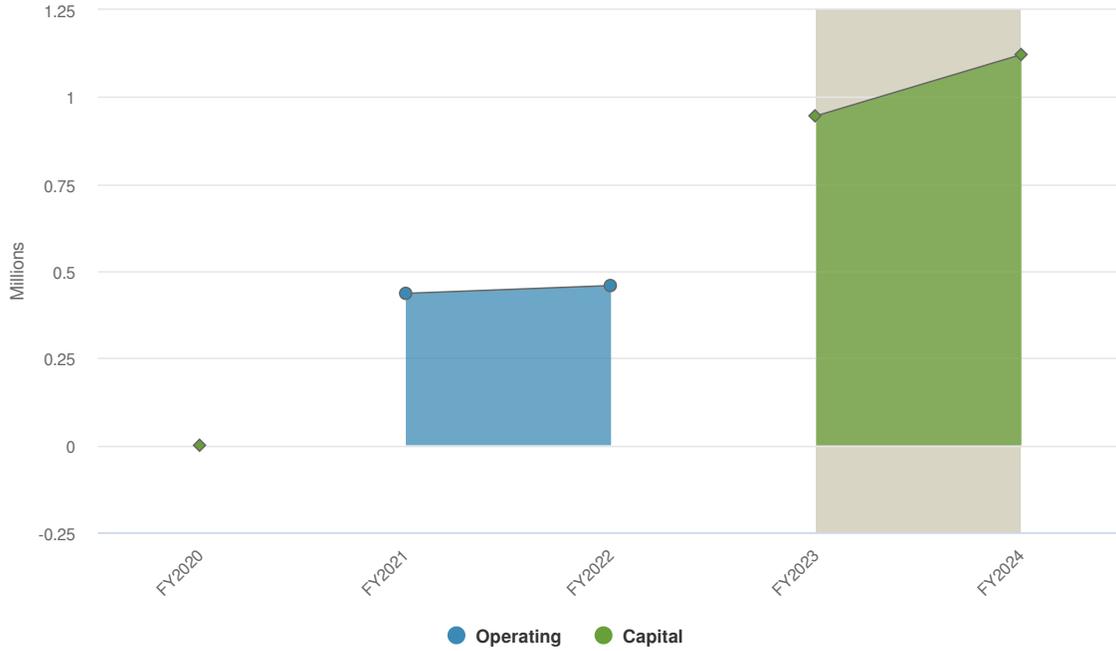


Grey background indicates budgeted figures.

Name	FY2022 Actuals	FY2023 Original Budget	FY2023 Projected	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
<b>Revenue Source</b>					
<b>Charges for Goods &amp; Services</b>					
INTERFUND ASSESSMENTS	\$389,999	\$1,030,106	\$1,030,106	\$747,280	-27.5%
<b>Total Charges for Goods &amp; Services:</b>	<b>\$389,999</b>	<b>\$1,030,106</b>	<b>\$1,030,106</b>	<b>\$747,280</b>	<b>-27.5%</b>
<b>Misc.</b>					
INTEREST REVENUE	\$37,354	\$6,000	\$37,000	\$6,000	0%
<b>Total Misc.:</b>	<b>\$37,354</b>	<b>\$6,000</b>	<b>\$37,000</b>	<b>\$6,000</b>	<b>0%</b>
<b>Total Revenue Source:</b>	<b>\$427,353</b>	<b>\$1,036,106</b>	<b>\$1,067,106</b>	<b>\$753,280</b>	<b>-27.3%</b>

# Expenditures by Function

## Budgeted and Historical Expenditures by Function

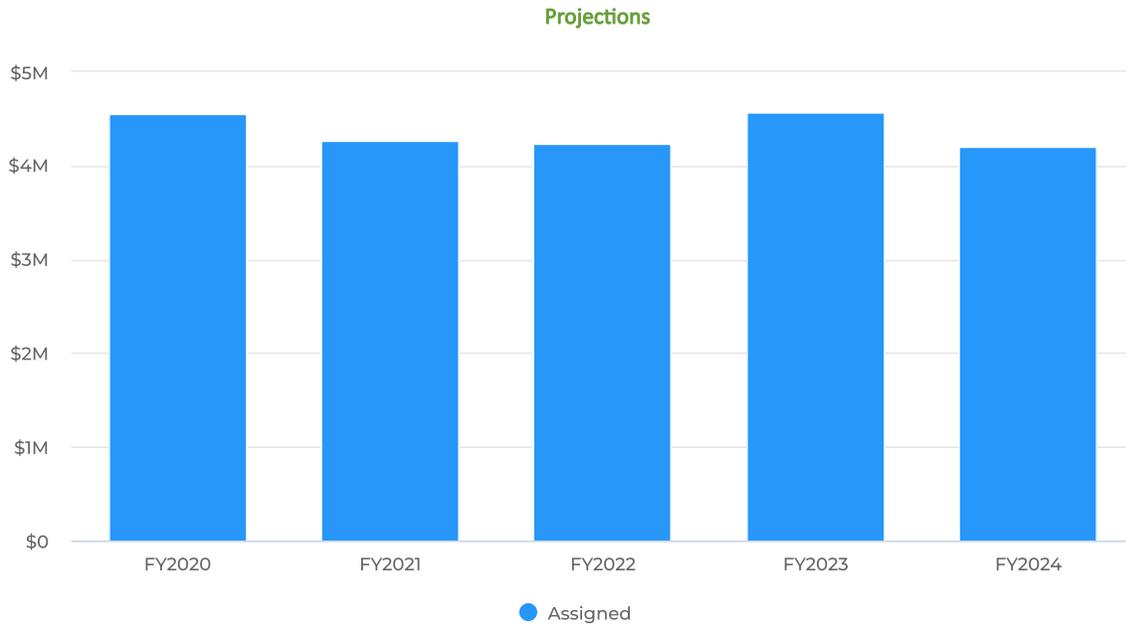


Grey background indicates budgeted figures.

Name	FY2022 Actuals	FY2023 Original Budget	FY2023 Projected	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
<b>Expenditures</b>					
<b>Capital</b>					
<b>Capital</b>					
VEHICLE REPLACE-POLICE	\$0	\$156,900	\$200,000	\$600,000	50%
VEHICLE REPLACE-SWM	\$0	\$246,700	\$225,000	\$0	-100%
VEHICLE REPLACE-STREETS	\$0	\$217,700	\$190,000	\$280,000	68.7%
PBPW EQUIPMENT	\$0	\$134,000	\$0	\$75,000	25%
VEHICLE REPLACE-RECREATION	\$0	\$37,000	\$0	\$40,000	N/A
VEHICLE REPLACE -MARINA	\$0	\$57,000	\$53,000	\$67,000	N/A
VEHICLE REPLACE PARKS	\$0	\$96,700	\$76,000	\$60,000	N/A
<b>Total Capital:</b>	<b>\$0</b>	<b>\$946,000</b>	<b>\$744,000</b>	<b>\$1,122,000</b>	<b>18.6%</b>
<b>Total Capital:</b>	<b>\$0</b>	<b>\$946,000</b>	<b>\$744,000</b>	<b>\$1,122,000</b>	<b>18.6%</b>
<b>Operating</b>					
<b>Depreciation</b>					
DEPRECIATION EXPENSE	\$36,346	\$0	\$0	\$0	0%
DEPRECIATION EXPENSE	\$242,053	\$0	\$0	\$0	0%
DEPRECIATION EXPENSE	\$57,442	\$0	\$0	\$0	0%
DEPRECIATION EXPENSE	\$69,002	\$0	\$0	\$0	0%

Name	FY2022 Actuals	FY2023 Original Budget	FY2023 Projected	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
DEPRECIATION EXPENSE	\$14,035	\$0	\$0	\$0	0%
DEPRECIATION EXPENSE	\$39,669	\$0	\$0	\$0	0%
<b>Total Depreciation:</b>	<b>\$458,548</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
<b>Total Operating:</b>	<b>\$458,548</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
<b>Total Expenditures:</b>	<b>\$458,548</b>	<b>\$946,000</b>	<b>\$744,000</b>	<b>\$1,122,000</b>	<b>18.6%</b>

# Fund Balance



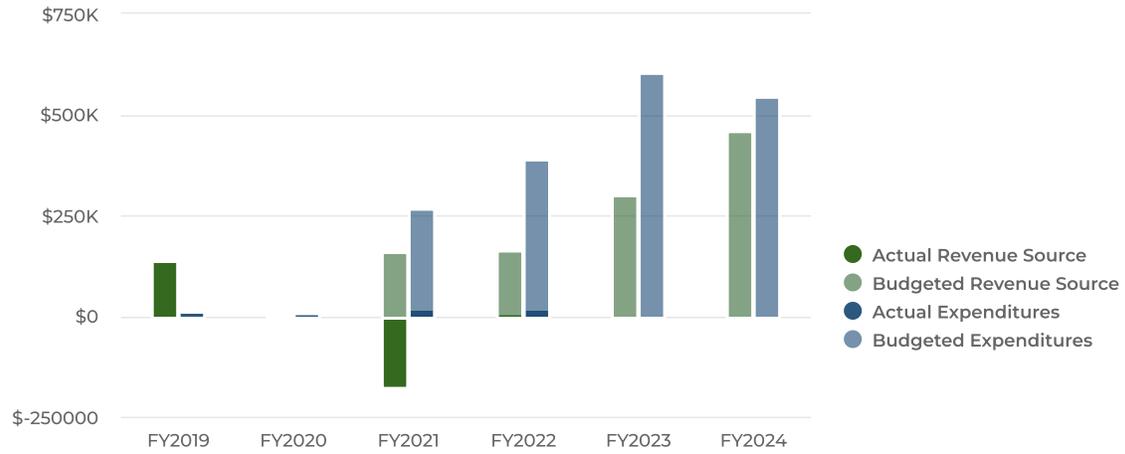
	FY2020	FY2021	FY2022	FY2023	FY2024	\$ Change
<b>Fund Balance</b>	—	—	—	—	—	
Assigned	\$4,557,133	\$4,274,261	\$4,243,066	\$4,566,172	\$4,197,452	\$-368,720
<b>Total Fund Balance:</b>	<b>\$4,557,133</b>	<b>\$4,274,261</b>	<b>\$4,243,066</b>	<b>\$4,566,172</b>	<b>\$4,197,452</b>	<b>\$-368,720</b>



## Facility Repair & Replacement Fund

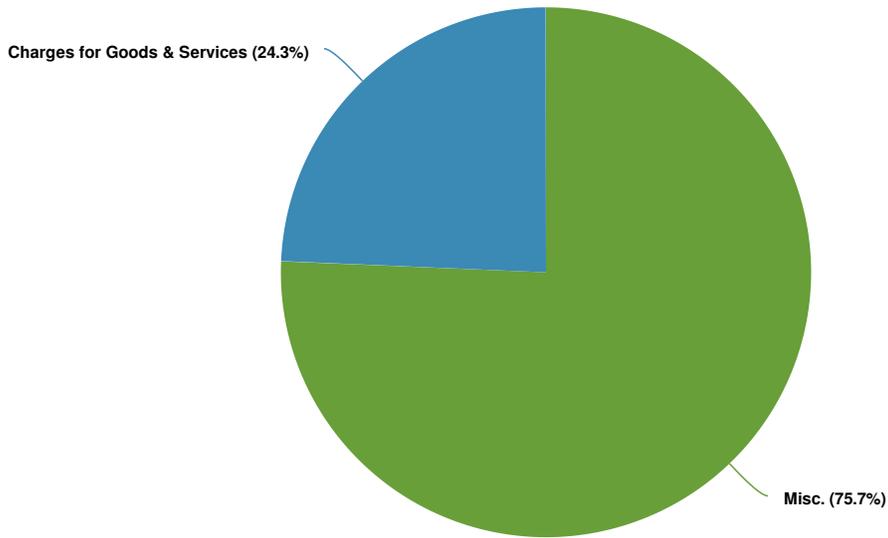
The purpose of the Facility Repair and Replacement Fund is to account for the receipt and expense of moneys used to finance major maintenance, upgrade, or replacement of city facilities.

### Summary



# Revenues by Source

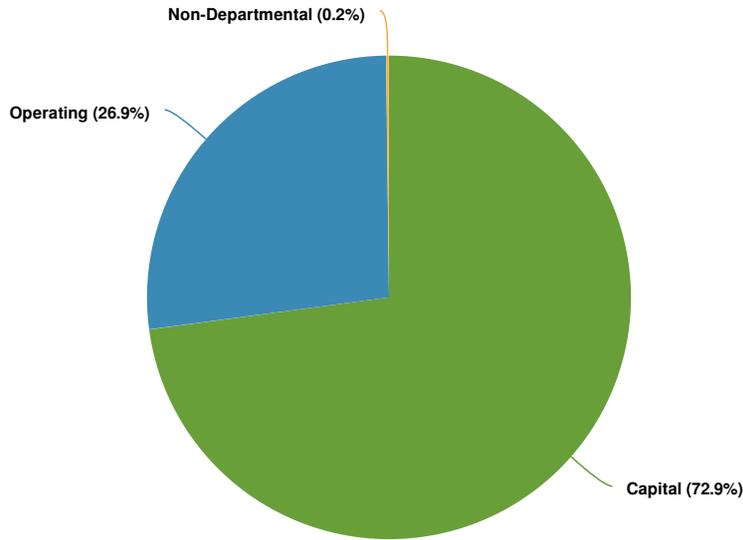
## Projected 2024 Revenues by Source



Name	FY2022 Actuals	FY2023 Original Budget	FY2023 Projected	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
<b>Revenue Source</b>					
<b>Charges for Goods &amp; Services</b>					
INTERFUND ASSESSMENTS	\$0	\$109,270	\$109,270	\$112,150	2.6%
<b>Total Charges for Goods &amp; Services:</b>	<b>\$0</b>	<b>\$109,270</b>	<b>\$109,270</b>	<b>\$112,150</b>	<b>2.6%</b>
<b>Misc.</b>					
INTEREST REVENUE	\$8,404	\$1,500	\$12,000	\$10,000	566.7%
XFER IN GENERAL FUND	\$0	\$51,000	\$51,000	\$51,000	0%
XFER IN REET 1	\$0	\$80,000	\$80,000	\$178,000	122.5%
XFER IN FROM ONE TIME TAX	\$0	\$60,000	\$60,000	\$110,000	83.3%
<b>Total Misc.:</b>	<b>\$8,404</b>	<b>\$192,500</b>	<b>\$203,000</b>	<b>\$349,000</b>	<b>81.3%</b>
<b>Total Revenue Source:</b>	<b>\$8,404</b>	<b>\$301,770</b>	<b>\$312,270</b>	<b>\$461,150</b>	<b>52.8%</b>

# Expenditures by Function

## Budgeted Expenditures by Function



Name	FY2022 Actuals	FY2023 Original Budget	FY2023 Projected	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
<b>Expenditures</b>					
<b>Non-Departmental</b>					
<b>Transfers Out</b>					
TRANSFERS OUT TO FUND 310	\$0	\$0	\$1,000	\$1,000	0%
TRANSFERS OUT TO FUND 310	\$0	\$1,000	\$0	\$0	0%
<b>Total Transfers Out:</b>	<b>\$0</b>	<b>\$1,000</b>	<b>\$1,000</b>	<b>\$1,000</b>	<b>0%</b>
<b>Total Non-Departmental:</b>	<b>\$0</b>	<b>\$1,000</b>	<b>\$1,000</b>	<b>\$1,000</b>	<b>0%</b>
<b>Capital</b>					
<b>Salaries &amp; Wages</b>					
SALARIES & WAGES	\$3,375	\$0	\$0	\$0	0%
<b>Total Salaries &amp; Wages:</b>	<b>\$3,375</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
<b>Personnel Benefits</b>					
BENEFITS - FEDERAL	\$49	\$0	\$0	\$0	0%
BENEFITS - STATE	\$65	\$0	\$0	\$0	0%
BENEFITS - RETIREMENT	\$351	\$0	\$0	\$0	0%
BENEFITS - ICMA	\$215	\$0	\$0	\$0	0%
BENEFITS - MED/DENTAL	\$273	\$0	\$0	\$0	0%
BENEFITS - OTHER	\$53	\$0	\$0	\$0	0%
<b>Total Personnel Benefits:</b>	<b>\$1,006</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
<b>Services &amp; Pass-Thru</b>					

Name	FY2022 Actuals	FY2023 Original Budget	FY2023 Projected	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
I/F FINANCIAL SERVICES	\$188	\$0	\$0	\$0	0%
<b>Total Services &amp; Pass-Thru:</b>	<b>\$188</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
<b>Capital</b>					
FAC REPAIR & REPLMNT CAPITAL	\$14,388	\$404,046	\$250,000	\$398,000	-15.1%
<b>Total Capital:</b>	<b>\$14,388</b>	<b>\$404,046</b>	<b>\$250,000</b>	<b>\$398,000</b>	<b>-15.1%</b>
<b>Total Capital:</b>	<b>\$18,957</b>	<b>\$404,046</b>	<b>\$250,000</b>	<b>\$398,000</b>	<b>-15.1%</b>
<b>Operating</b>					
<b>Services &amp; Pass-Thru</b>					
FAC REPAIR & REPLMNT OPERATION	\$0	\$0	\$180,000	\$147,000	8.9%
FAC REPAIR & REPLMNT OPERATION	\$0	\$135,000	\$0	\$0	0%
<b>Total Services &amp; Pass-Thru:</b>	<b>\$0</b>	<b>\$135,000</b>	<b>\$180,000</b>	<b>\$147,000</b>	<b>8.9%</b>
<b>Total Operating:</b>	<b>\$0</b>	<b>\$135,000</b>	<b>\$180,000</b>	<b>\$147,000</b>	<b>8.9%</b>
<b>Total Expenditures:</b>	<b>\$18,957</b>	<b>\$540,046</b>	<b>\$431,000</b>	<b>\$546,000</b>	<b>-9.8%</b>

# Fund Balance



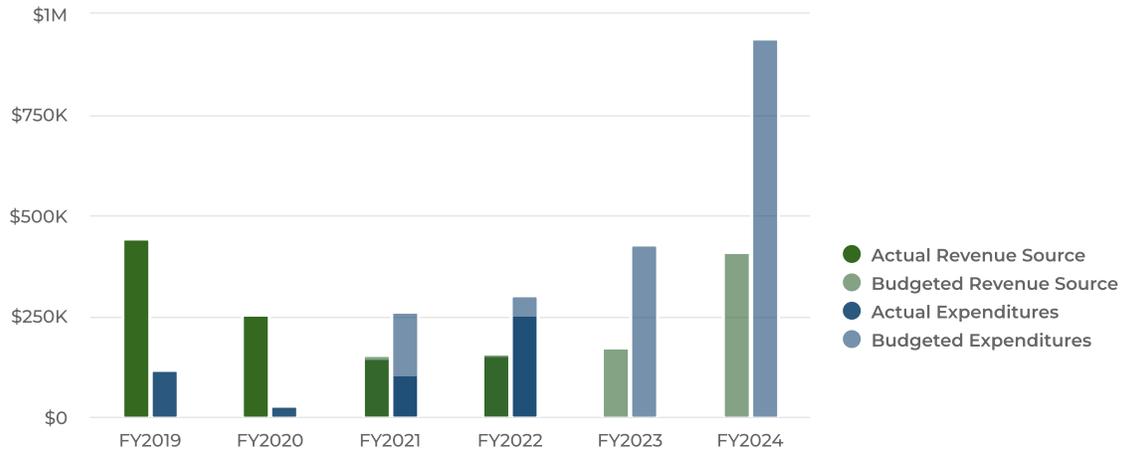
	FY2020	FY2021	FY2022	FY2023	FY2024	\$ Change
<b>Fund Balance</b>	—	—	—	—	—	
Unassigned	\$797,423	\$602,153	\$549,523	\$430,793	\$345,943	\$-84,850
Restricted	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Fund Balance:</b>	<b>\$797,423</b>	<b>\$602,153</b>	<b>\$549,523</b>	<b>\$430,793</b>	<b>\$345,943</b>	<b>\$-84,850</b>



# Computer Replacement Fund

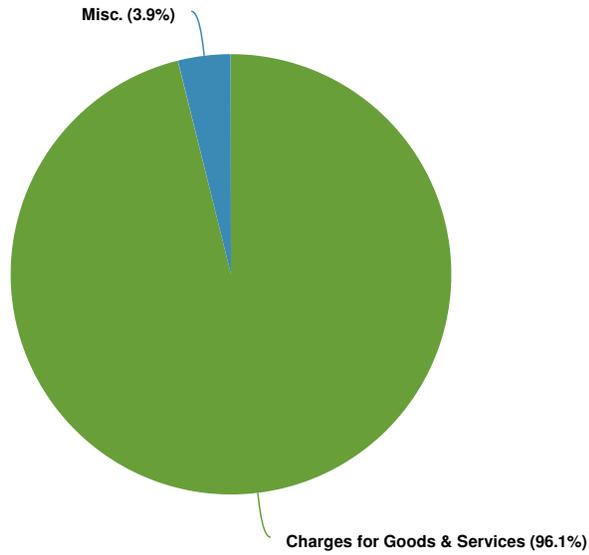
The purpose of the Computer Replacement Fund is to account for the receipt and expense of moneys used to finance the purchase and replacement of computer hardware and software.

## Summary



# Revenues by Source

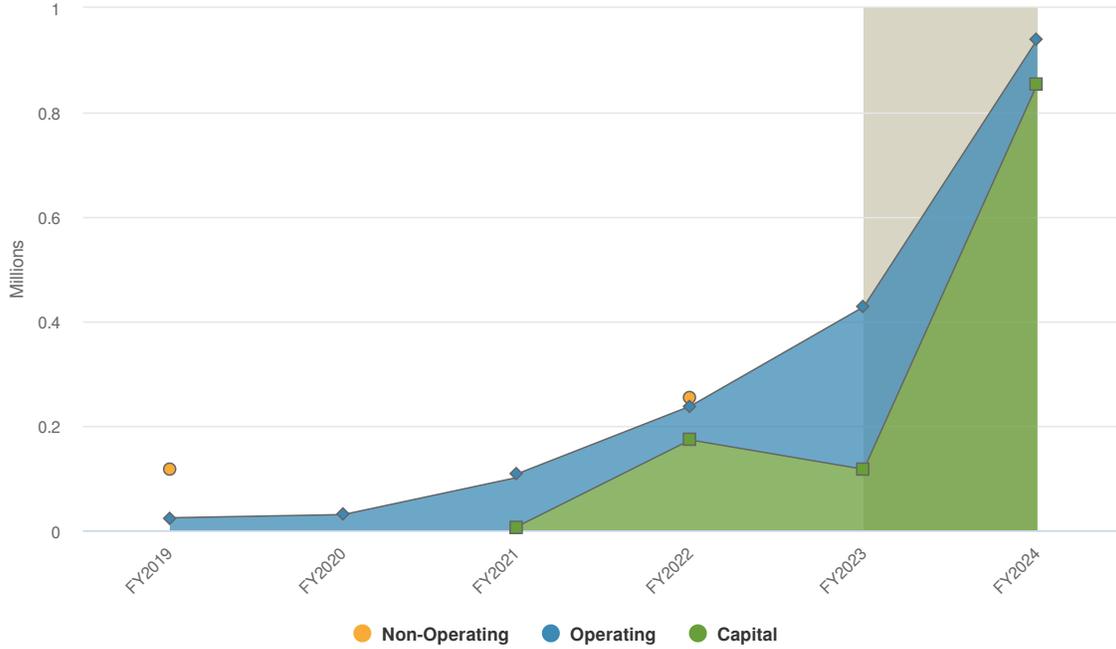
## Projected 2024 Revenues by Source



Name	FY2022 Actuals	FY2023 Original Budget	FY2023 Projected	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
<b>Revenue Source</b>					
<b>Charges for Goods &amp; Services</b>					
INTERFUND ASSESSMENTS	\$134,432	\$173,203	\$173,203	\$396,800	129.1%
<b>Total Charges for Goods &amp; Services:</b>	<b>\$134,432</b>	<b>\$173,203</b>	<b>\$173,203</b>	<b>\$396,800</b>	<b>129.1%</b>
<b>Misc.</b>					
INTEREST REVENUE	\$20,060	\$2,000	\$22,000	\$16,000	700%
<b>Total Misc.:</b>	<b>\$20,060</b>	<b>\$2,000</b>	<b>\$22,000</b>	<b>\$16,000</b>	<b>700%</b>
<b>Total Revenue Source:</b>	<b>\$154,492</b>	<b>\$175,203</b>	<b>\$195,203</b>	<b>\$412,800</b>	<b>135.6%</b>

# Expenditures by Function

## Budgeted and Historical Expenditures by Function

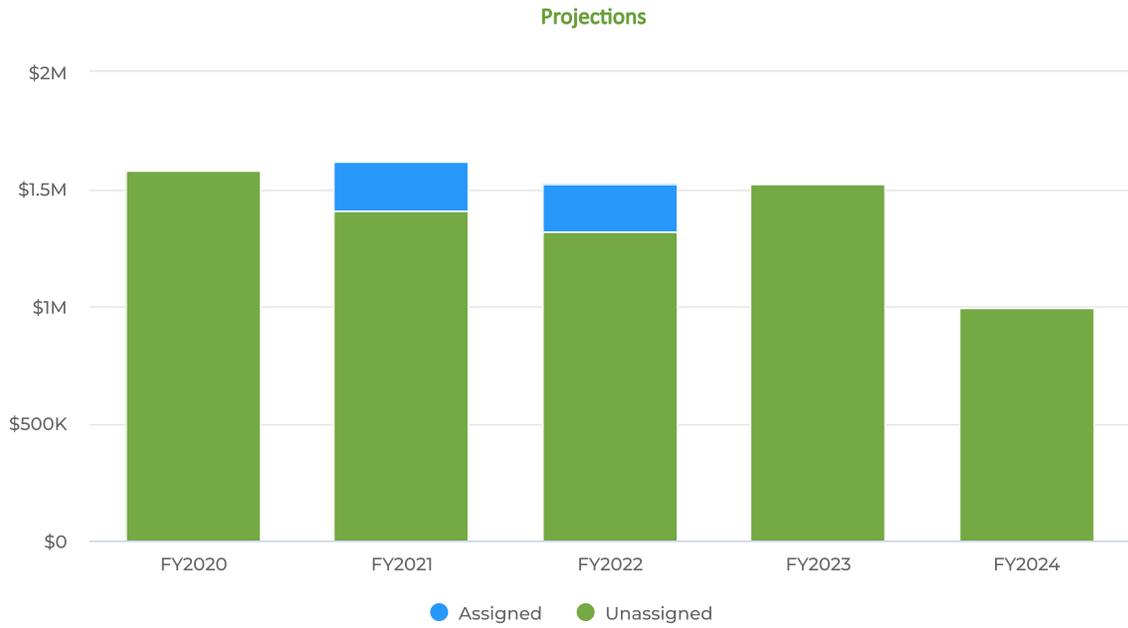


Grey background indicates budgeted figures.

Name	FY2022 Actuals	FY2023 Original Budget	FY2023 Projected	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
<b>Expenditures</b>					
<b>Capital</b>					
<b>Capital</b>					
SOFTWARE >\$5,000	\$91,605	\$75,000	\$0	\$21,250	N/A
SERVER EQUIPMENT >\$5,000	\$2,318	\$100,000	\$55,000	\$80,000	N/A
NETWORK EQUIP >\$5,000	\$20,534	\$25,000	\$25,000	\$93,891	N/A
PRINTERS >\$5,000	\$0	\$0	\$0	\$1,500	N/A
OTHER SYSTEMS >\$5,000	\$0	\$0	\$0	\$175,000	N/A
POLICE MDC >\$5,000	\$28,274	\$48,660	\$25,000	\$0	0%
OTHER SYSTEMS >\$5,000	\$18,441	\$25,000	\$0	\$75,000	316.7%
OTHER SYSTEMS >\$5,000	\$0	\$0	\$500	\$0	0%
SOFTWARE > \$5,000	\$0	\$0	\$0	\$250,000	N/A
NETWORK EQUIP >\$5,000	\$0	\$3,075	\$0	\$8,000	-51.5%
NETWORK > \$5,000	\$0	\$15,000	\$0	\$0	0%
OTHER SYSTEMS >\$5,000	\$11,852	\$48,000	\$60,000	\$150,000	212.5%
<b>Total Capital:</b>	<b>\$173,024</b>	<b>\$339,735</b>	<b>\$165,500</b>	<b>\$854,641</b>	<b>631.9%</b>
<b>Total Capital:</b>	<b>\$173,024</b>	<b>\$339,735</b>	<b>\$165,500</b>	<b>\$854,641</b>	<b>631.9%</b>

Name	FY2022 Actuals	FY2023 Original Budget	FY2023 Projected	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
<b>Operating</b>					
<b>Supplies</b>					
SOFTWARE < \$5,000	\$0	\$0	\$0	\$35,344	-76.8%
SERVER EQUIPMENT < \$5,000	\$0	\$35,344	\$0	\$50,000	29.9%
NETWORK EQUIP < \$5,000	\$0	\$50,000	\$25,000	\$0	-100%
PRINTERS < \$5,000	\$0	\$3,000	\$0	\$0	-100%
<b>Total Supplies:</b>	<b>\$0</b>	<b>\$88,344</b>	<b>\$25,000</b>	<b>\$85,344</b>	<b>-72.6%</b>
<b>Depreciation</b>					
DEPRECIATION EXPENSE	\$47,244	\$0	\$0	\$0	0%
DEPRECIATION EXPENSE	\$4,842	\$0	\$0	\$0	0%
DEPRECIATION EXPENSE	\$12,597	\$0	\$0	\$0	0%
<b>Total Depreciation:</b>	<b>\$64,683</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
<b>Total Operating:</b>	<b>\$64,683</b>	<b>\$88,344</b>	<b>\$25,000</b>	<b>\$85,344</b>	<b>-72.6%</b>
<b>Non-Operating</b>					
<b>Transfers Out</b>					
XFER OUT TO FUND 310	\$16,875	\$0	\$0	\$0	0%
<b>Total Transfers Out:</b>	<b>\$16,875</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
<b>Total Non-Operating:</b>	<b>\$16,875</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
<b>Total Expenditures:</b>	<b>\$254,582</b>	<b>\$428,079</b>	<b>\$190,500</b>	<b>\$939,985</b>	<b>119.6%</b>

# Fund Balance



	FY2020	FY2021	FY2022	FY2023	FY2024	\$ Change
<b>Fund Balance</b>	—	—	—	—	—	
Unassigned	\$1,577,549	\$1,409,310	\$1,320,297	\$1,523,954	\$996,769	\$-527,185
Assigned	\$0	\$210,031	\$198,954	\$0	\$0	\$0
<b>Total Fund Balance:</b>	<b>\$1,577,549</b>	<b>\$1,619,341</b>	<b>\$1,519,251</b>	<b>\$1,523,954</b>	<b>\$996,769</b>	<b>\$-527,185</b>

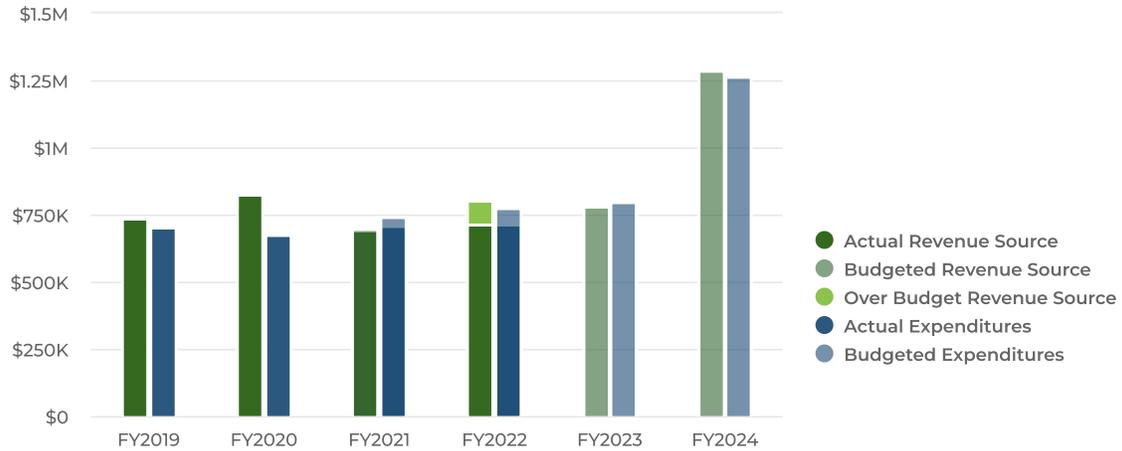


# Self-Insurance Fund

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

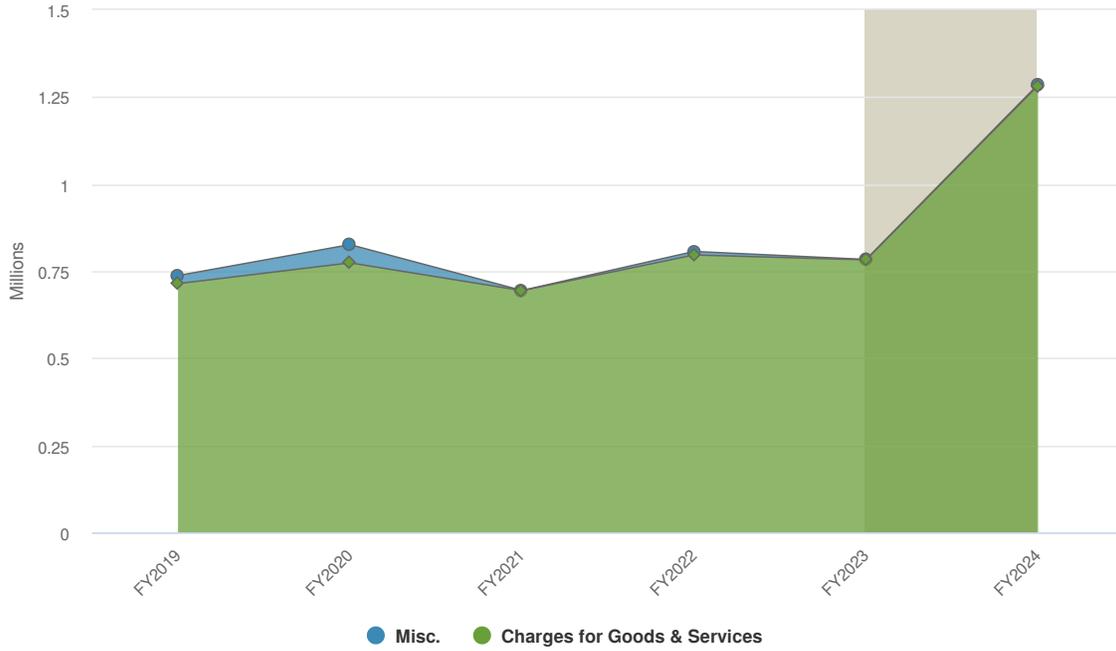
## Summary

The City of Des Moines is projecting \$1.29M of revenue in FY2024, which represents a 64.1% increase over the prior year. Budgeted expenditures are projected to increase by 58.2% or \$465.93K to \$1.27M in FY2024.



# Revenues by Source

## Budgeted and Historical 2024 Revenues by Source

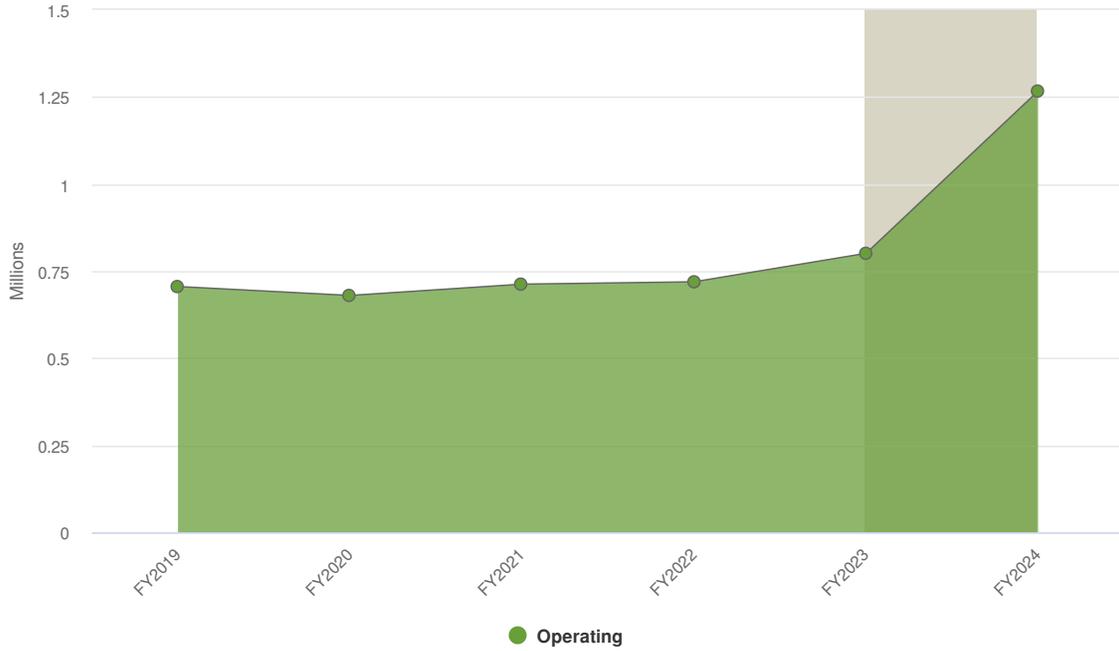


Grey background indicates budgeted figures.

Name	FY2022 Actuals	FY2023 Original Budget	FY2023 Projected	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
<b>Revenue Source</b>					
<b>Charges for Goods &amp; Services</b>					
AWC WRKR COMP RETRO PRGM	\$86,578	\$0	\$0	\$0	0%
INTERFUND ASSESSMENTS	\$709,910	\$782,454	\$782,454	\$1,283,315	64%
<b>Total Charges for Goods &amp; Services:</b>	<b>\$796,488</b>	<b>\$782,454</b>	<b>\$782,454</b>	<b>\$1,283,315</b>	<b>64%</b>
<b>Misc.</b>					
INTEREST REVENUE	\$10,117	\$1,250	\$10,000	\$3,000	140%
<b>Total Misc.:</b>	<b>\$10,117</b>	<b>\$1,250</b>	<b>\$10,000</b>	<b>\$3,000</b>	<b>140%</b>
<b>Total Revenue Source:</b>	<b>\$806,605</b>	<b>\$783,704</b>	<b>\$792,454</b>	<b>\$1,286,315</b>	<b>64.1%</b>

# Expenditures by Function

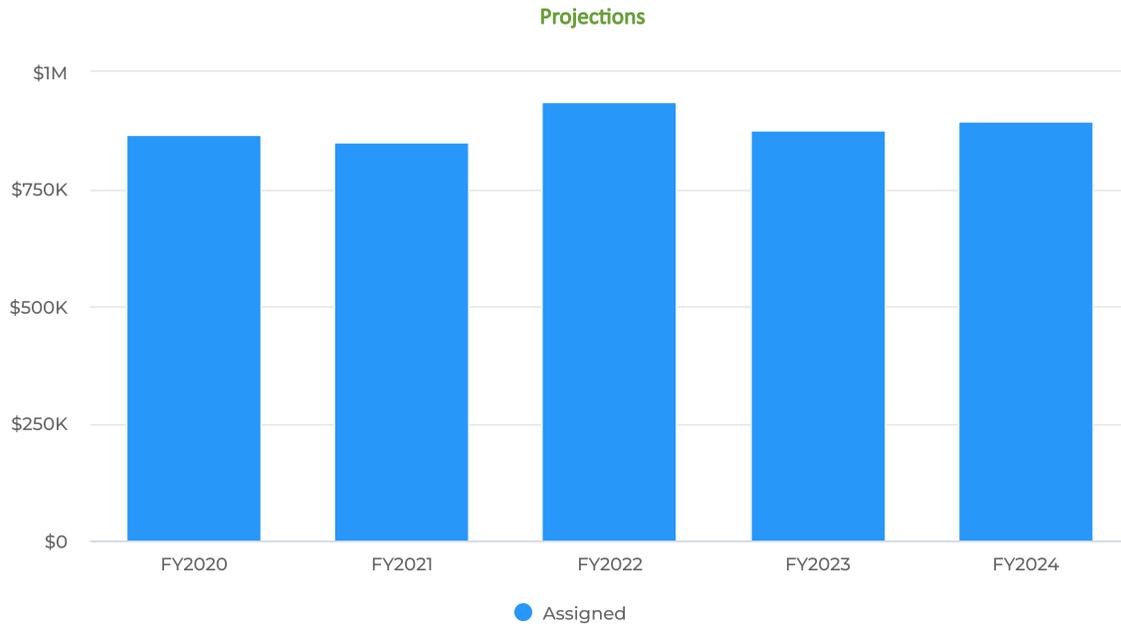
## Budgeted and Historical Expenditures by Function



Grey background indicates budgeted figures.

Name	FY2022 Actuals	FY2023 Original Budget	FY2023 Projected	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
<b>Expenditures</b>					
<b>Operating</b>					
PROFESSIONAL SERVICES	\$0	\$0	\$40,000	\$0	0%
INSURANCE	\$615,343	\$650,000	\$814,342	\$1,115,927	71.7%
AWC WORKER COMP RETRO RATING P	\$18,051	\$21,000	\$0	\$21,000	0%
PAYMENTS TO OUTSIDE AGENCIES	\$0	\$30,000	\$0	\$30,000	0%
PROFESSIONAL SERVICES	\$85,783	\$100,000	\$0	\$100,000	0%
<b>Total Operating:</b>	<b>\$719,177</b>	<b>\$801,000</b>	<b>\$854,342</b>	<b>\$1,266,927</b>	<b>58.2%</b>
<b>Total Expenditures:</b>	<b>\$719,177</b>	<b>\$801,000</b>	<b>\$854,342</b>	<b>\$1,266,927</b>	<b>58.2%</b>

# Fund Balance



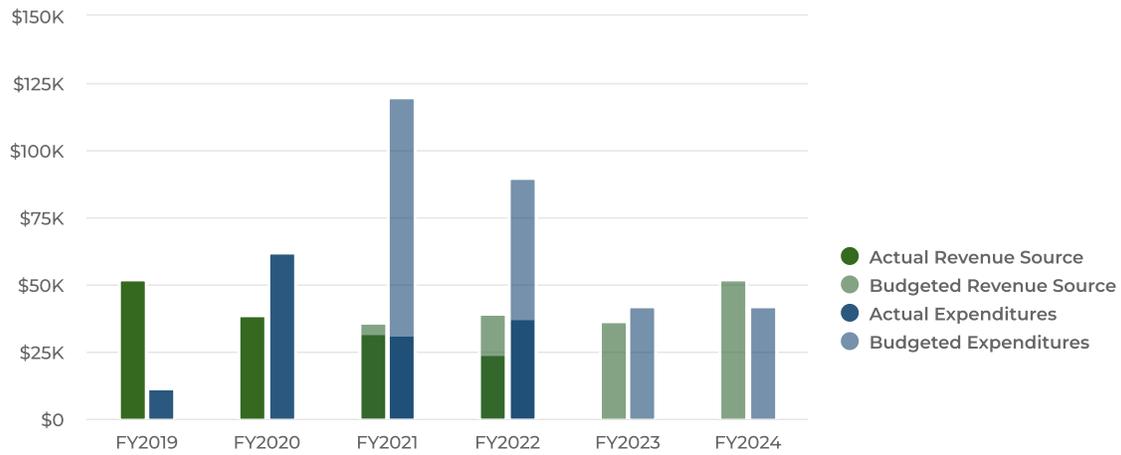
	FY2020	FY2021	FY2022	FY2023	FY2024	\$ Change
<b>Fund Balance</b>	—	—	—	—	—	
Assigned	\$867,001	\$849,080	\$936,508	\$874,620	\$894,008	\$19,388
<b>Total Fund Balance:</b>	<b>\$867,001</b>	<b>\$849,080</b>	<b>\$936,508</b>	<b>\$874,620</b>	<b>\$894,008</b>	<b>\$19,388</b>



## Unemployment Insurance Fund

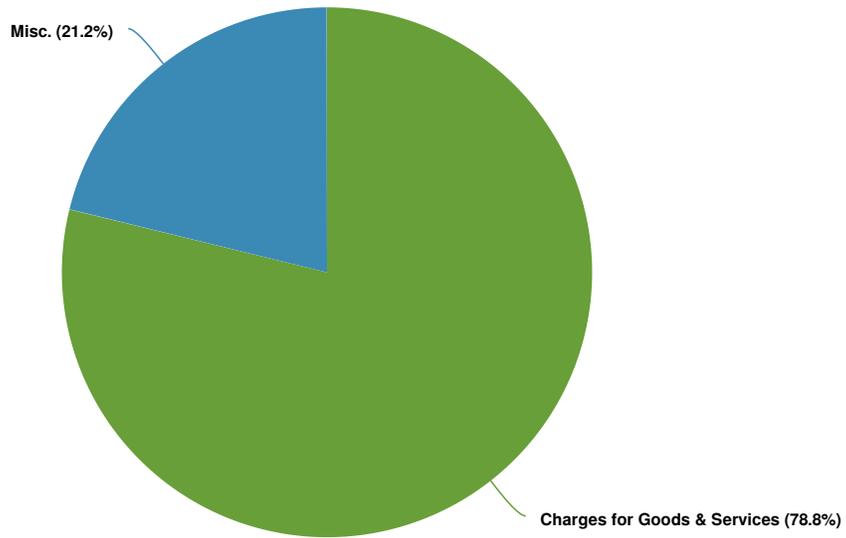
The purpose of the Unemployment Insurance Fund is to account for the receipt and expense of moneys used to pay claims for reimbursement of unemployment compensation.

### Summary



# Revenues by Source

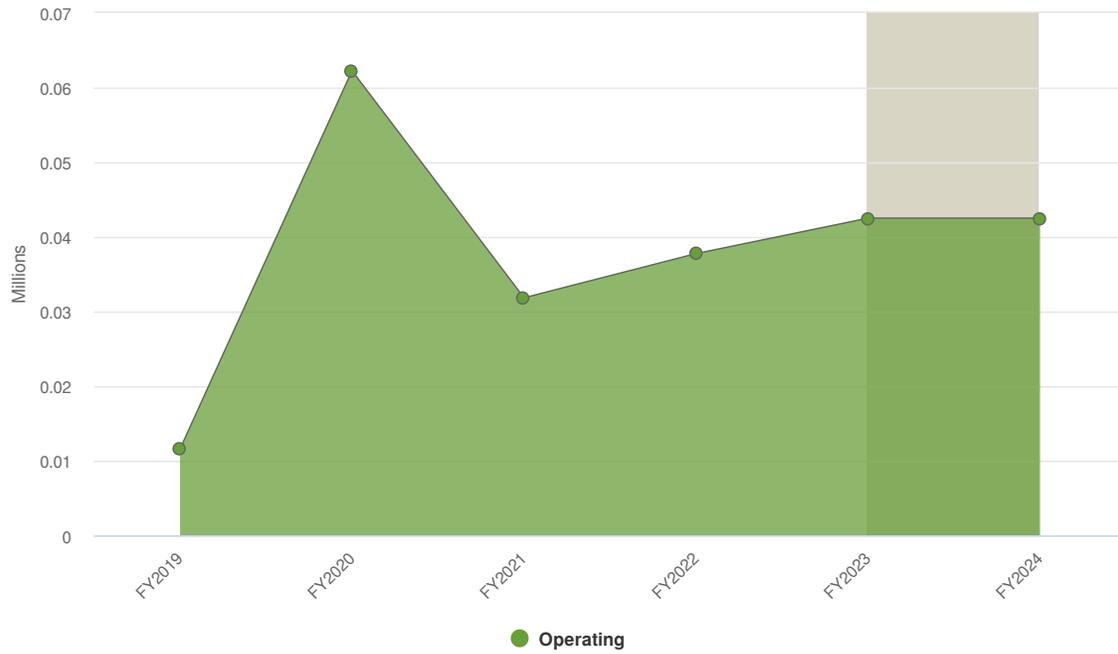
## Projected 2024 Revenues by Source



Name	FY2022 Actuals	FY2023 Original Budget	FY2023 Projected	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
<b>Revenue Source</b>					
<b>Charges for Goods &amp; Services</b>					
INTERFUND ASSESSMENTS	\$15,354	\$36,000	\$36,000	\$40,950	13.8%
<b>Total Charges for Goods &amp; Services:</b>	<b>\$15,354</b>	<b>\$36,000</b>	<b>\$36,000</b>	<b>\$40,950</b>	<b>13.8%</b>
<b>Misc.</b>					
INTEREST REVENUE	\$9,239	\$500	\$500	\$11,000	2,100%
<b>Total Misc.:</b>	<b>\$9,239</b>	<b>\$500</b>	<b>\$500</b>	<b>\$11,000</b>	<b>2,100%</b>
<b>Total Revenue Source:</b>	<b>\$24,594</b>	<b>\$36,500</b>	<b>\$36,500</b>	<b>\$51,950</b>	<b>42.3%</b>

# Expenditures by Function

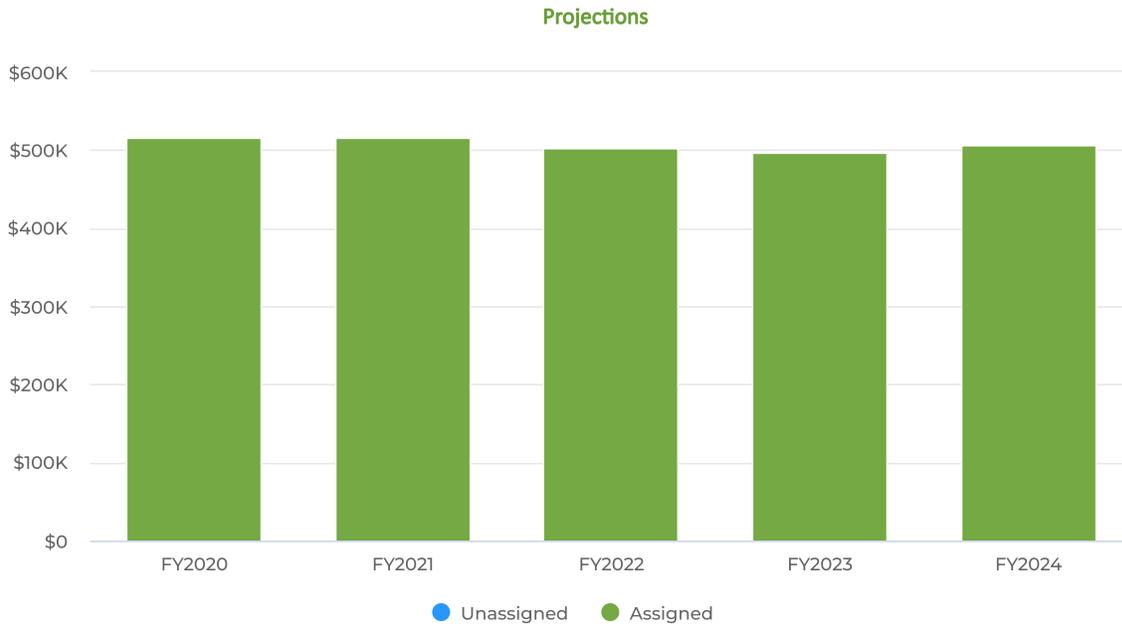
## Budgeted and Historical Expenditures by Function



Grey background indicates budgeted figures.

Name	FY2022 Actuals	FY2023 Original Budget	FY2023 Projected	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
<b>Expenditures</b>					
<b>Operating</b>					
<b>Personnel Benefits</b>					
UNEMPLOYMENT INSURANCE CLAIMS	\$37,749	\$42,500	\$42,500	\$42,500	0%
<b>Total Personnel Benefits:</b>	<b>\$37,749</b>	<b>\$42,500</b>	<b>\$42,500</b>	<b>\$42,500</b>	<b>0%</b>
<b>Total Operating:</b>	<b>\$37,749</b>	<b>\$42,500</b>	<b>\$42,500</b>	<b>\$42,500</b>	<b>0%</b>
<b>Total Expenditures:</b>	<b>\$37,749</b>	<b>\$42,500</b>	<b>\$42,500</b>	<b>\$42,500</b>	<b>0%</b>

# Fund Balance



	FY2020	FY2021	FY2022	FY2023	FY2024	\$ Change
<b>Fund Balance</b>	—	—	—	—	—	
Unassigned	\$0	\$0	\$0	\$0	\$0	\$0
Assigned	\$515,414	\$516,062	\$502,907	\$496,907	\$506,357	\$9,450
<b>Total Fund Balance:</b>	<b>\$515,414</b>	<b>\$516,062</b>	<b>\$502,907</b>	<b>\$496,907</b>	<b>\$506,357</b>	<b>\$9,450</b>

---

# DEPARTMENTS

---

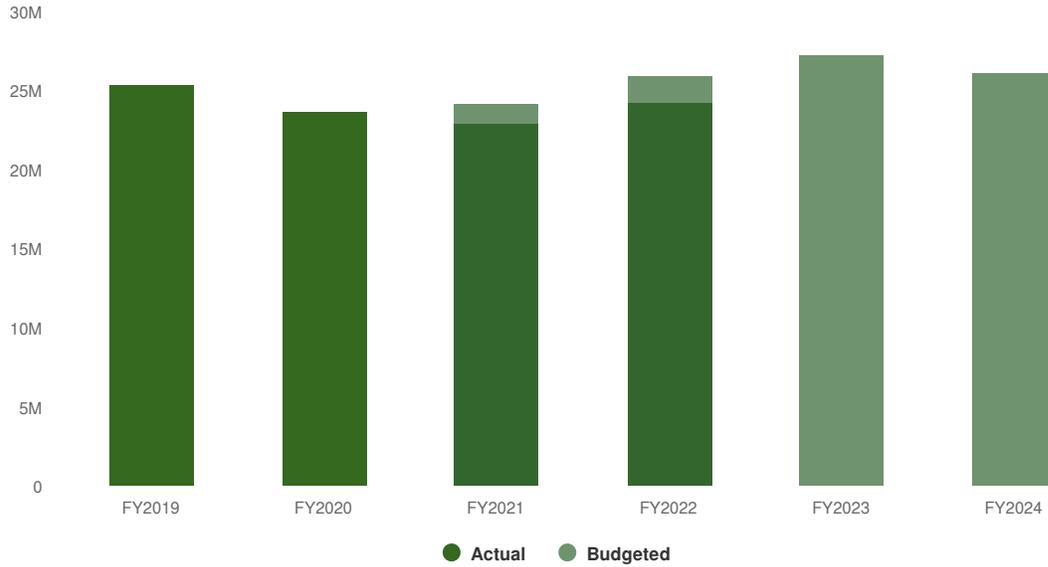
# General Fund

	2024-2028 GENERAL FUND						
	BUDGET 2023	REVISED BUDGET 2023	BUDGET 2024	2025	2026	2027	2028
<b>BEGINNING FUND BALANCE</b>	\$ 6,947,169	\$ 7,807,793	\$ 5,216,360	\$ 5,115,863	\$ 3,506,479	\$ 2,425,677	\$ 1,828,110
Operating Revenues	23,289,489	22,788,782	24,081,982	25,019,279	26,037,940	26,915,315	27,942,053
Operating Expenditures	(26,294,193)	(24,998,071)	(25,686,294)	(26,828,663)	(27,318,742)	(27,712,882)	(28,121,567)
<b>** Net Activity ("Operating revenues over (under) operating expenditures")</b>	<b>(3,004,704)</b>	<b>(2,209,289)</b>	<b>(1,604,312)</b>	<b>(1,809,384)</b>	<b>(1,280,802)</b>	<b>(797,567)</b>	<b>(119,514)</b>
<b>ONE-TIME ACTIVITIES</b>							
Revenues							
Sound Transit	263,000	263,000	212,944	-	-	-	-
American Rescue Plan Funding	994,239	1,269,968	1,850,617	-	-	-	-
One-Time Sales & B&O Tax Revenues	262,500	262,500	265,000	250,000	250,000	250,000	250,000
<b>Total One-Time Revenues</b>	<b>1,519,739</b>	<b>1,795,468</b>	<b>2,328,561</b>	<b>250,000</b>	<b>250,000</b>	<b>250,000</b>	<b>250,000</b>
One-time Expenditures							
Transfer Out - One-Time Sales & B&O Tax to Fund 309	-	-	-	(50,000)	(50,000)	(50,000)	(50,000)
ARPA Expenditures	(814,780)	(1,269,968)	(611,802)	-	-	-	-
Guid Ratio Payment	-	(644,644)	(212,944)	-	-	-	-
Sound Transit related expenditures	(814,780)	(2,177,612)	(824,746)	(50,000)	(50,000)	(50,000)	(50,000)
<b>Total One-Time Expenditures</b>	<b>(2,299,725)</b>	<b>(2,591,433)</b>	<b>(100,497)</b>	<b>(1,609,384)</b>	<b>(1,080,802)</b>	<b>(597,567)</b>	<b>20,486</b>
<b>Change in Fund Balance</b>							
<b>ENDING FUND BALANCE</b>	<b>\$ 4,647,444</b>	<b>\$ 5,216,360</b>	<b>\$ 5,115,863</b>	<b>\$ 3,506,479</b>	<b>\$ 2,425,677</b>	<b>\$ 1,828,110</b>	<b>\$ 1,848,597</b>
<b>GFQA Target of 60 days (approx. 16.67%)</b>	<b>4,383,242</b>	<b>4,167,178</b>	<b>4,281,905</b>	<b>4,472,338</b>	<b>4,554,034</b>	<b>4,619,737</b>	<b>4,667,865</b>
<b>Reserve (shortfall) surplus to GFQA Target</b>	<b>264,202</b>	<b>1,049,182</b>	<b>833,958</b>	<b>(965,859)</b>	<b>(2,128,357)</b>	<b>(2,791,627)</b>	<b>(2,839,268)</b>
<b>Ending Reserve - % Total Operating Expenditures</b>	<b>17.67%</b>	<b>20.87%</b>	<b>19.92%</b>	<b>13.07%</b>	<b>8.88%</b>	<b>6.60%</b>	<b>6.57%</b>

# Expenditures Summary

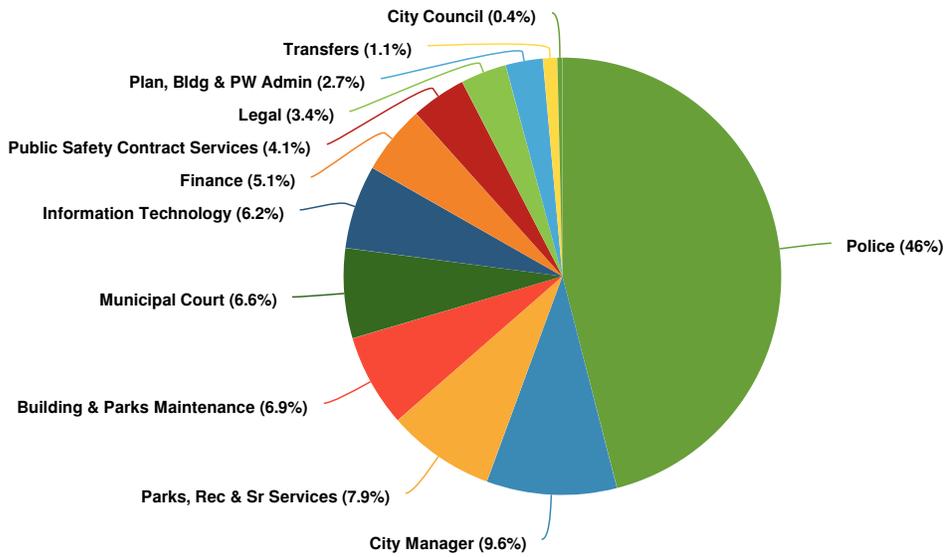
**\$26,137,237** **-\$1,109,236**  
(-4.07% vs. prior year)

General Fund Proposed and Historical Budget vs. Actual

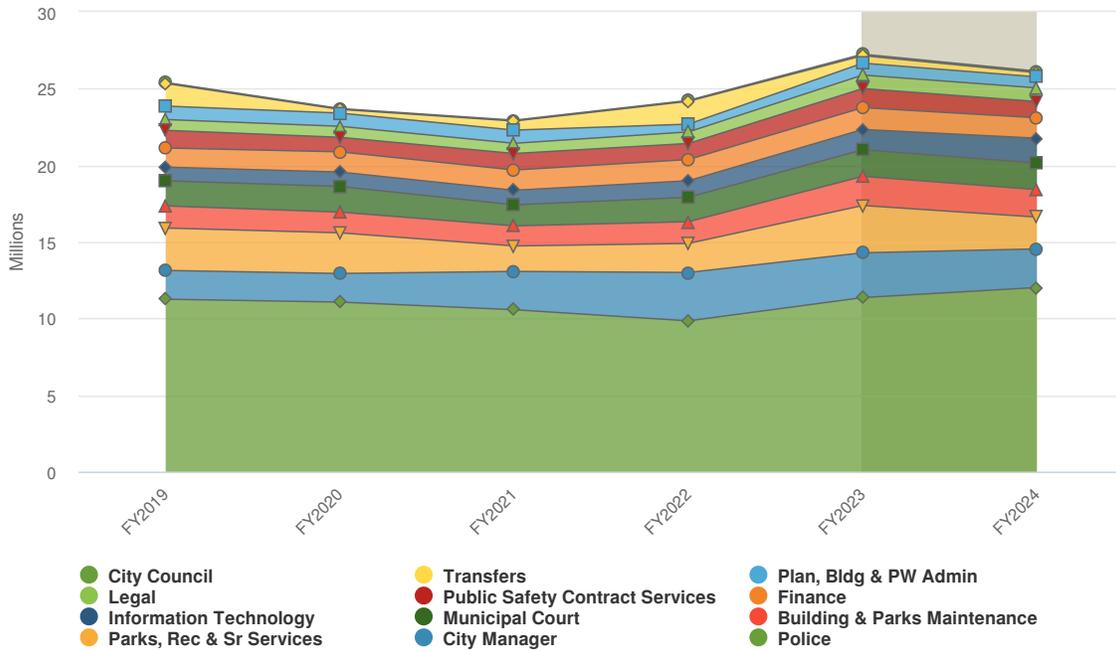


# Expenditures by Function

Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function

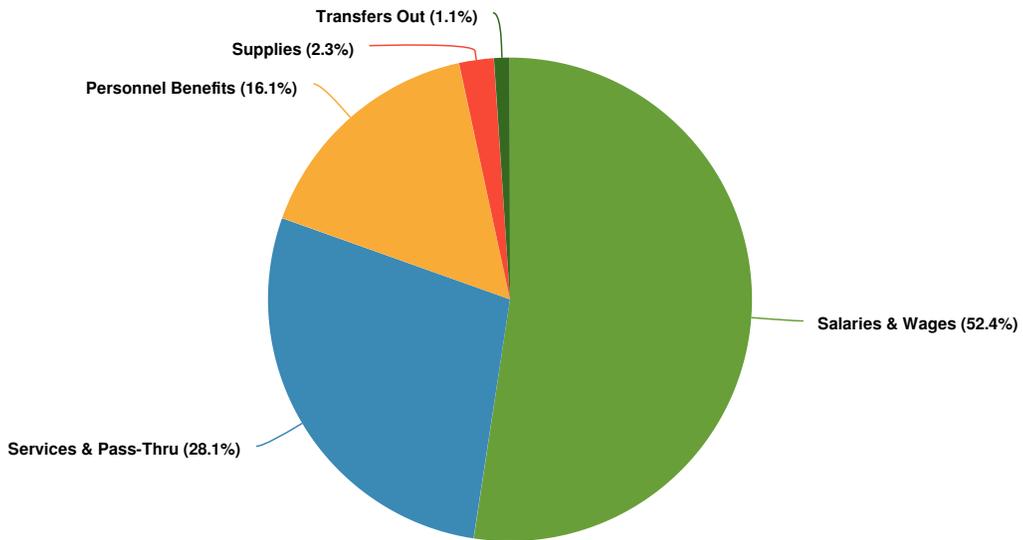


Grey background indicates budgeted figures.

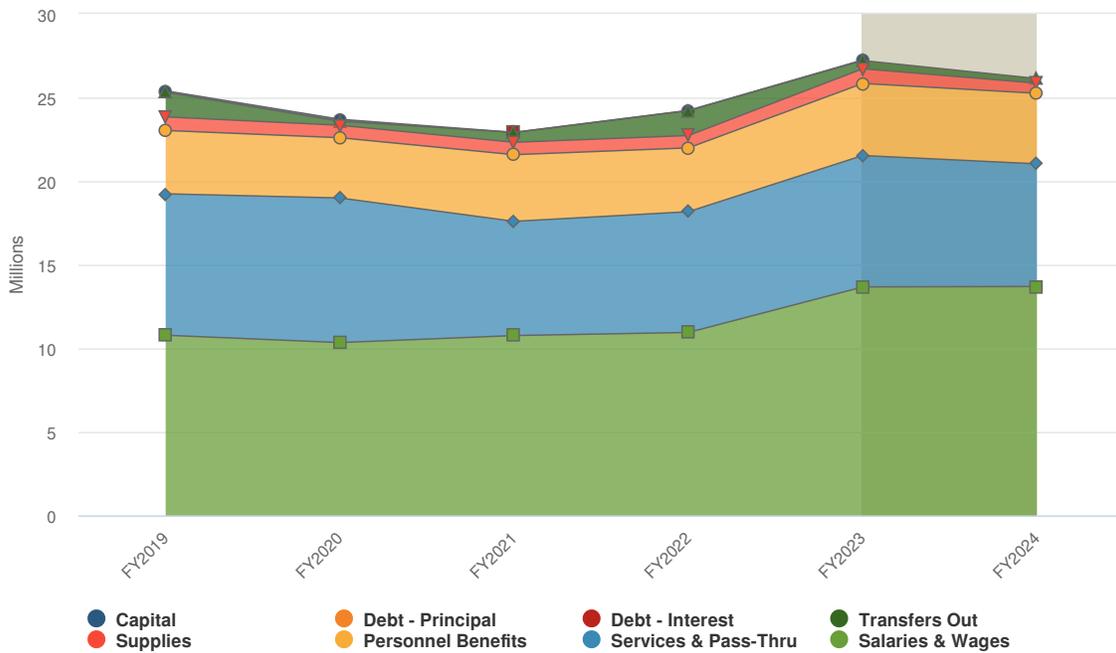
Name	FY2022 Actuals	FY2023 Original Budget	FY2023 Projected	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Expenditures					
City Council	\$57,611	\$96,129	\$87,489	\$95,981	-0.2%
Building & Parks Maintenance	\$1,418,105	\$1,934,944	\$1,719,732	\$1,793,171	-5.7%
City Manager	\$3,158,340	\$2,888,930	\$3,014,731	\$2,517,221	-13.9%
Finance	\$1,383,757	\$1,425,025	\$1,432,546	\$1,334,670	-6.3%
Information Technology	\$1,078,358	\$1,322,951	\$1,141,003	\$1,618,534	22.3%
Legal	\$754,306	\$881,428	\$813,408	\$889,357	0.9%
Municipal Court	\$1,594,125	\$1,735,114	\$1,685,798	\$1,735,021	0%
Plan, Bldg & PW Admin	\$505,142	\$776,623	\$1,312,459	\$716,245	-7.8%
Parks, Rec & Sr Services	\$1,895,285	\$3,058,408	\$2,168,334	\$2,077,878	-32.7%
Transfers	\$1,490,868	\$488,900	\$226,400	\$277,600	-43.2%
Public Safety Contract Services	\$1,049,920	\$1,244,972	\$1,201,722	\$1,061,350	-14.7%
Police	\$9,842,573	\$11,393,049	\$12,424,908	\$12,020,208	5.8%
<b>Total Expenditures:</b>	<b>\$24,228,390</b>	<b>\$27,246,473</b>	<b>\$27,228,530</b>	<b>\$26,137,237</b>	<b>-4.1%</b>

# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	FY2022 Actuals	FY2023 Original Budget	FY2023 Projected	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Expense Objects					
Salaries & Wages	\$10,947,205	\$13,677,716	\$14,583,800	\$13,696,191	0.2%
Personnel Benefits	\$3,818,136	\$4,312,353	\$4,063,495	\$4,219,959	-2.1%
Supplies	\$739,604	\$859,803	\$815,347	\$606,475	-31%
Services & Pass-Thru	\$7,223,122	\$7,872,701	\$7,362,488	\$7,337,012	-6.7%
Capital	\$9,456	\$35,000	\$177,000	\$0	-100%
Transfers Out	\$1,490,868	\$488,900	\$226,400	\$277,600	-43.2%
<b>Total Expense Objects:</b>	<b>\$24,228,390</b>	<b>\$27,246,473</b>	<b>\$27,228,530</b>	<b>\$26,137,237</b>	<b>-4.1%</b>

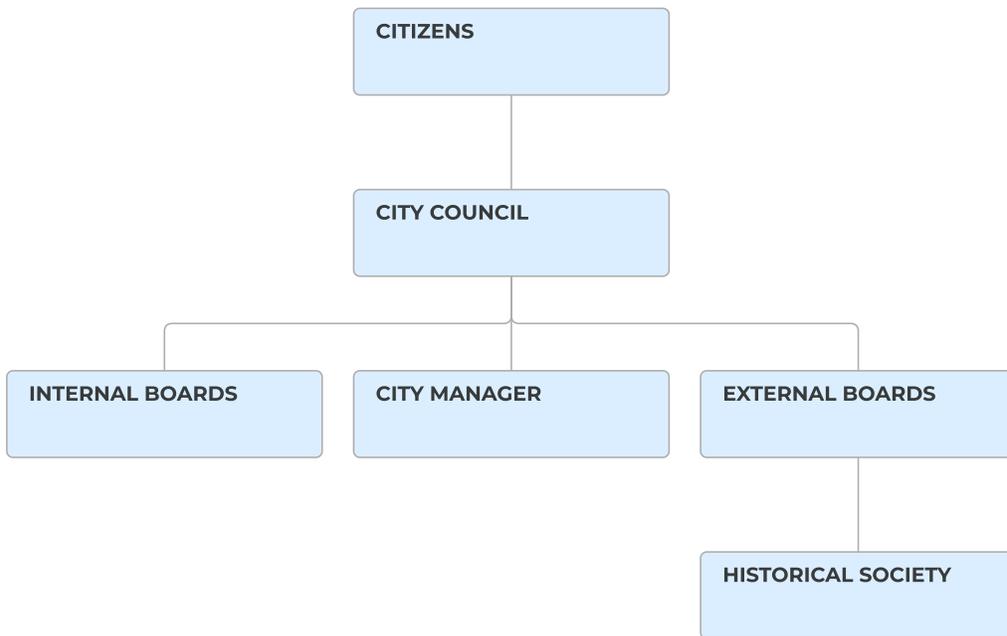
# City Council

**Matt Mahoney**  
Mayor

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

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

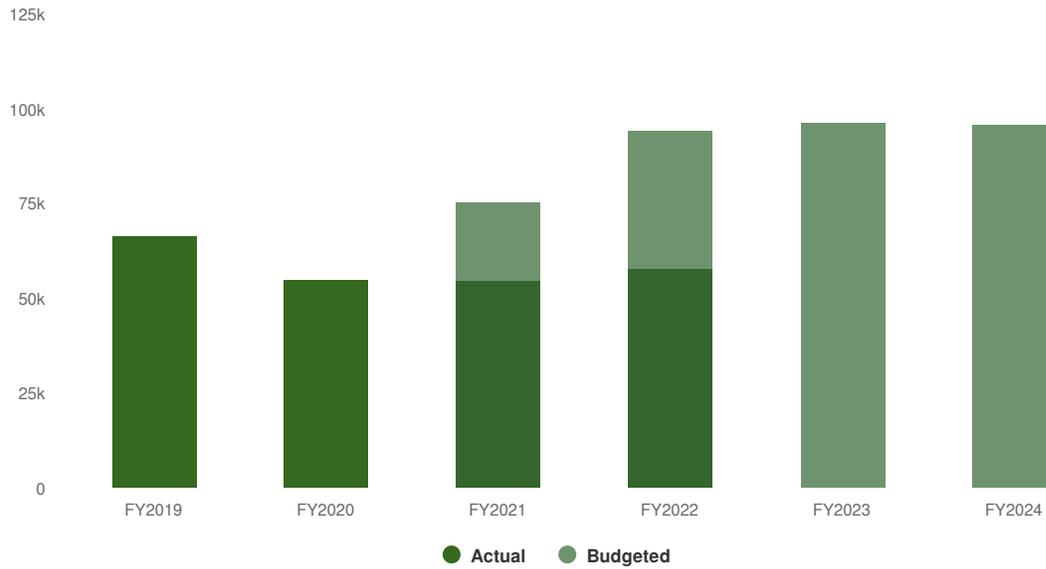
## Organizational Chart



## Expenditures Summary

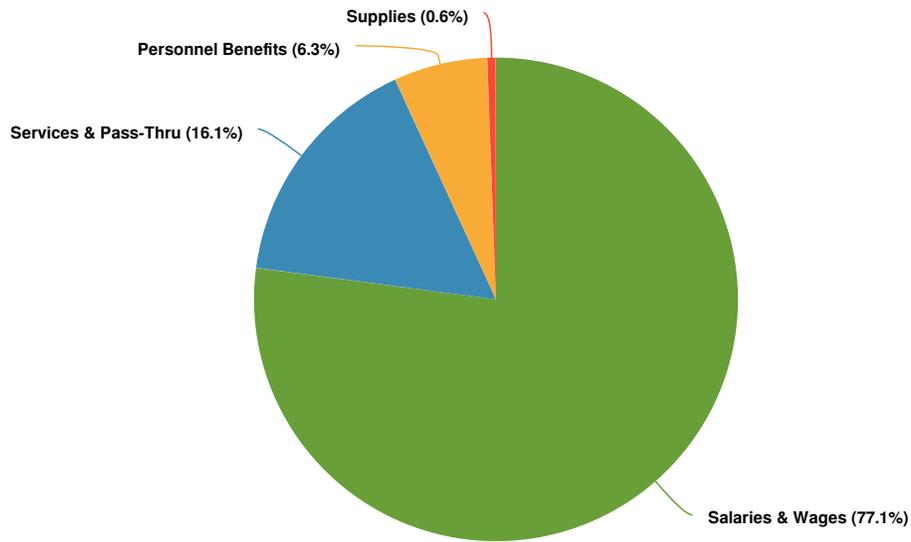
**\$95,981** **-\$148**  
(-0.15% vs. prior year)

City Council Proposed and Historical Budget vs. Actual



# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



Name	FY2022 Actuals	FY2023 Original Budget	FY2023 Projected	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Expense Objects					
Salaries & Wages	\$43,850	\$74,000	\$42,000	\$74,000	0%
Personnel Benefits	\$2,901	\$5,800	\$4,095	\$6,008	3.6%
Supplies	\$1,847	\$1,550	\$1,565	\$550	-64.5%
Services & Pass-Thru	\$9,013	\$14,779	\$39,829	\$15,423	4.4%
<b>Total Expense Objects:</b>	<b>\$57,611</b>	<b>\$96,129</b>	<b>\$87,489</b>	<b>\$95,981</b>	<b>-0.2%</b>

## City Manager

Michael Matthias

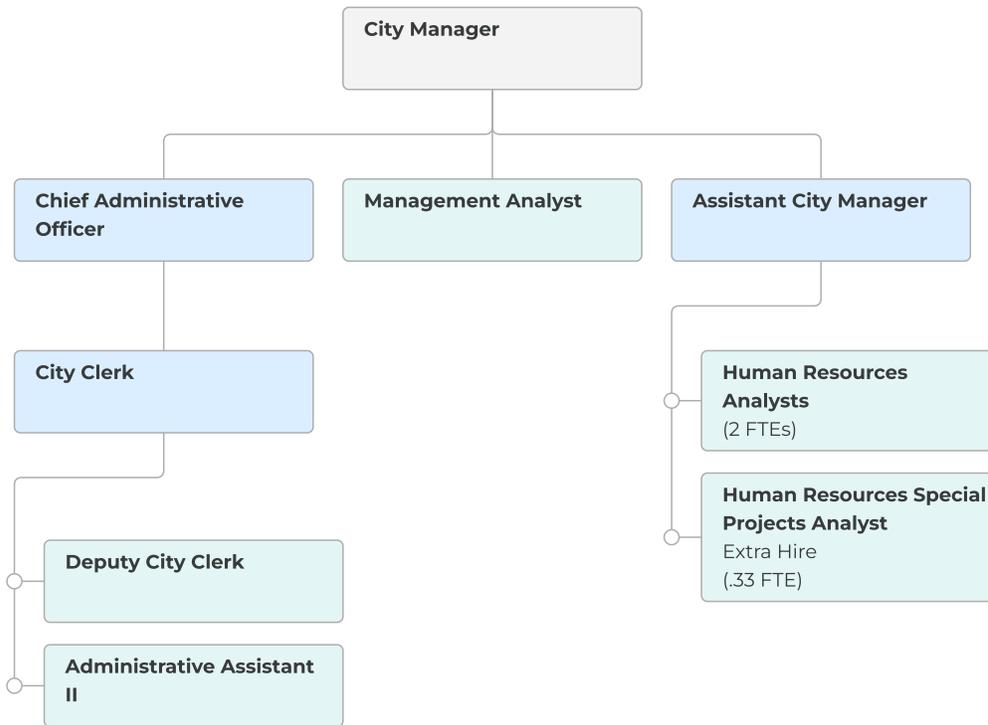
City Manager

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

The City Manager's office administers the following programs:

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

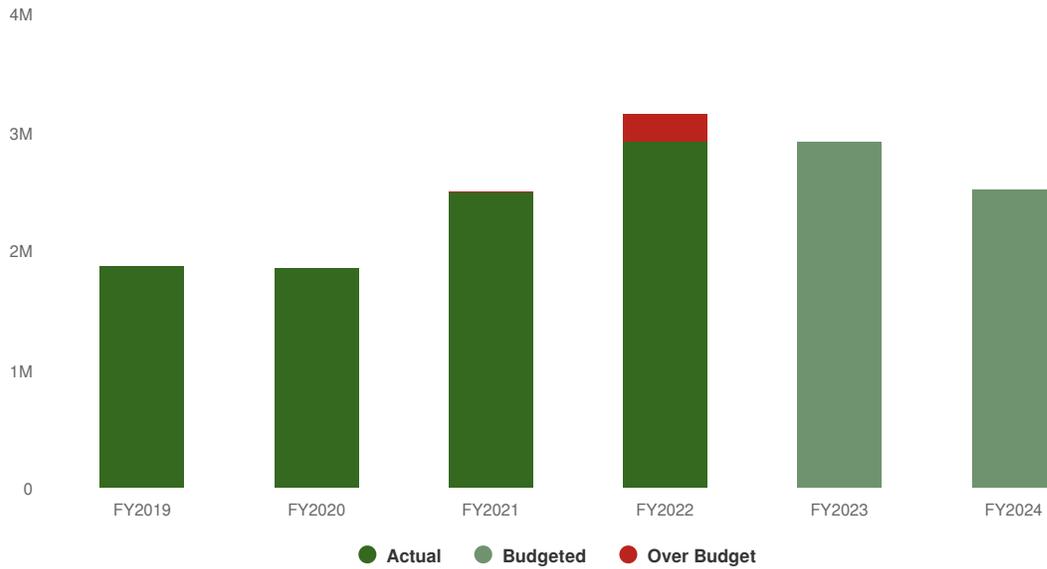
# Organizational Chart



## Expenditures Summary

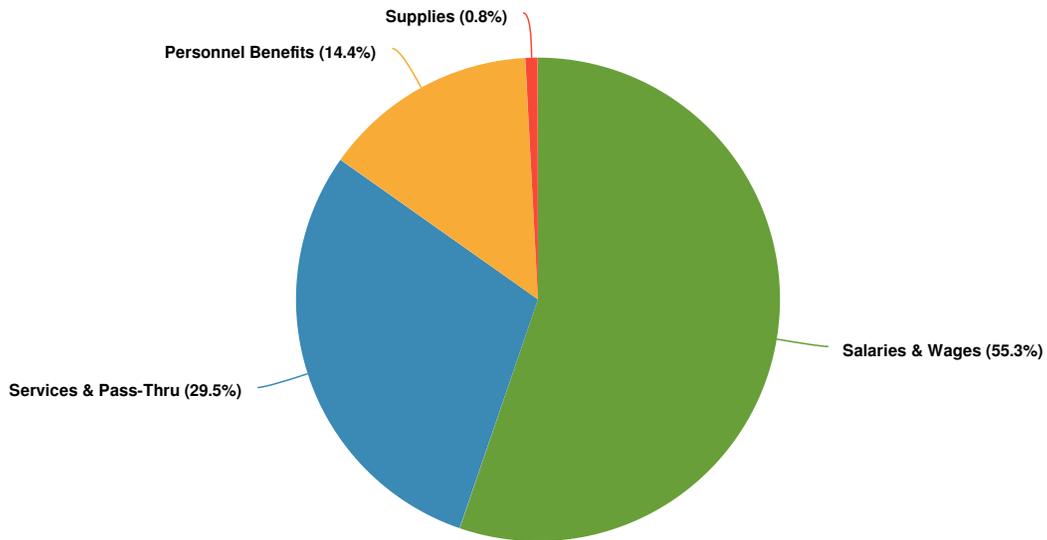
**\$2,517,221** **-\$404,709**  
(-13.85% vs. prior year)

City Manager Proposed and Historical Budget vs. Actual



# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



Name	FY2022 Actuals	FY2023 Original Budget	FY2023 Projected	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Expense Objects					
Salaries & Wages	\$1,401,776	\$1,437,555	\$1,757,741	\$1,390,858	-3.2%
Personnel Benefits	\$395,300	\$457,108	\$328,968	\$361,542	-20.9%
Supplies	\$40,690	\$49,690	\$70,750	\$21,000	-57.7%
Services & Pass-Thru	\$1,320,574	\$944,577	\$857,272	\$743,821	-23.9%
<b>Total Expense Objects:</b>	<b>\$3,158,340</b>	<b>\$2,888,930</b>	<b>\$3,014,731</b>	<b>\$2,517,221</b>	<b>-13.9%</b>

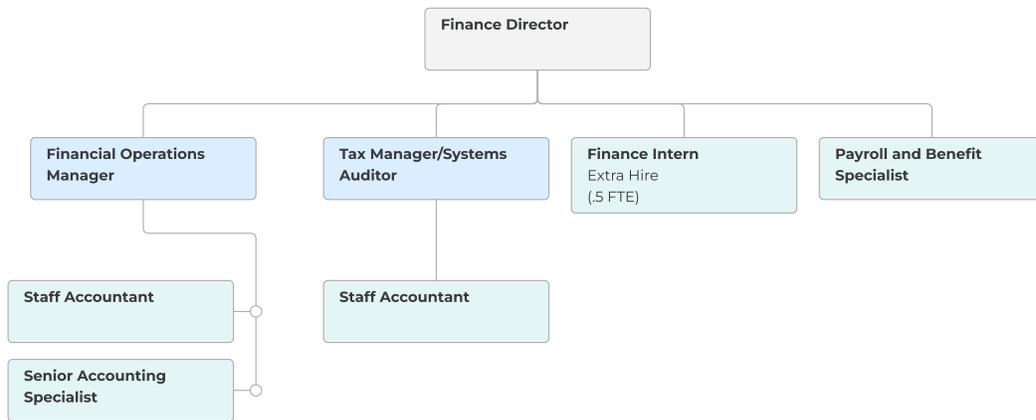
# Finance

Jeff Friend

Finance Director

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

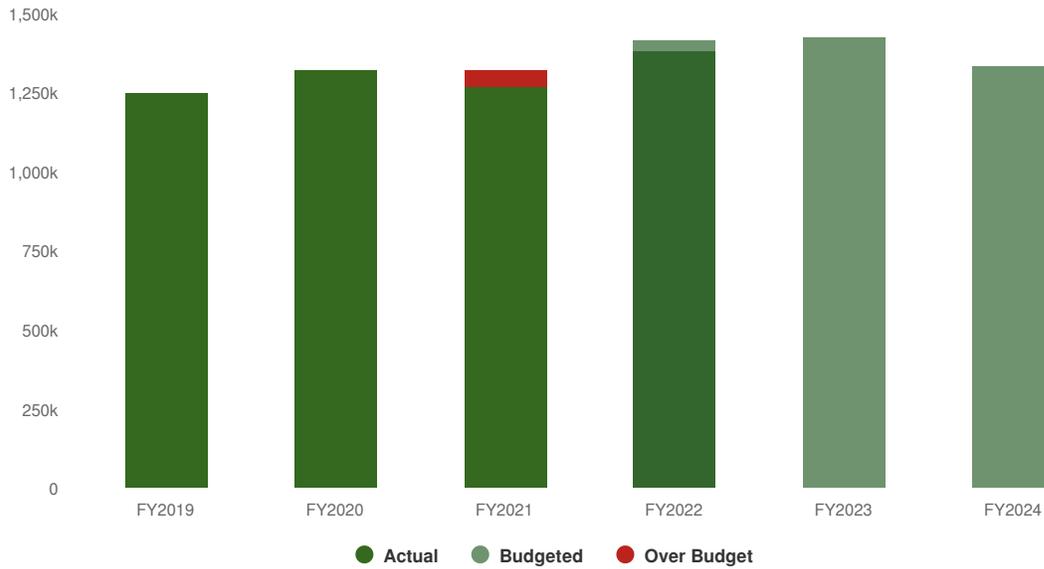
## Organizational Chart



## Expenditures Summary

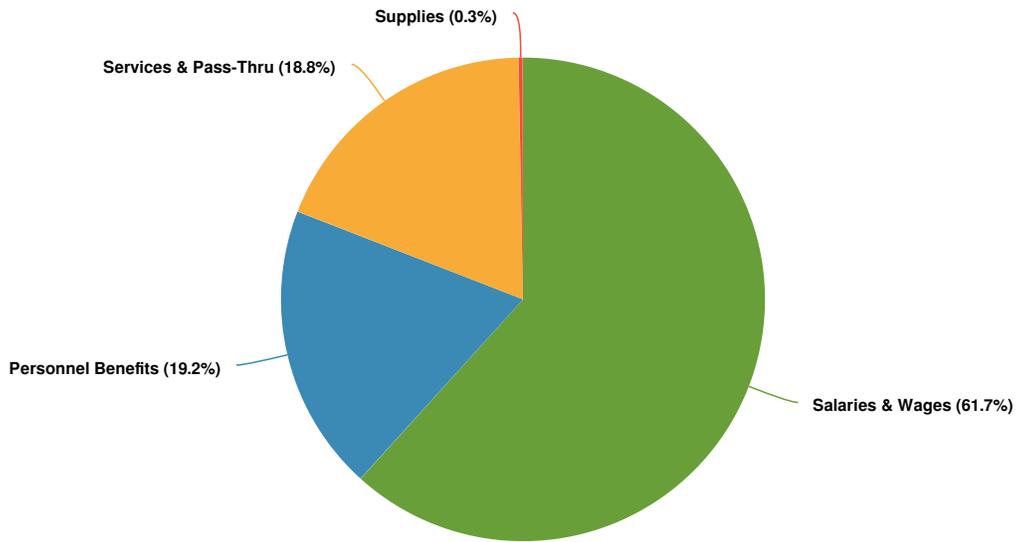
**\$1,334,670** **-\$90,355**  
(-6.34% vs. prior year)

Finance Proposed and Historical Budget vs. Actual



# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



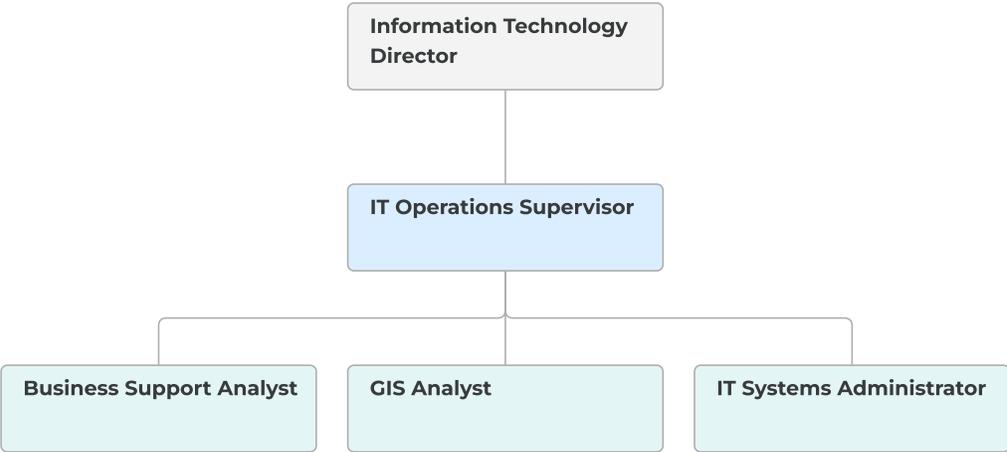
Name	FY2022 Actuals	FY2023 Original Budget	FY2023 Projected	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Expense Objects					
Salaries & Wages	\$808,366	\$851,560	\$900,873	\$823,622	-3.3%
Personnel Benefits	\$259,206	\$261,897	\$282,593	\$256,419	-2.1%
Supplies	\$3,536	\$6,500	\$0	\$4,000	-38.5%
Services & Pass-Thru	\$312,649	\$305,068	\$249,080	\$250,629	-17.8%
<b>Total Expense Objects:</b>	<b>\$1,383,757</b>	<b>\$1,425,025</b>	<b>\$1,432,546</b>	<b>\$1,334,670</b>	<b>-6.3%</b>

# Information Technology

Dale Southwick  
IT Director

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

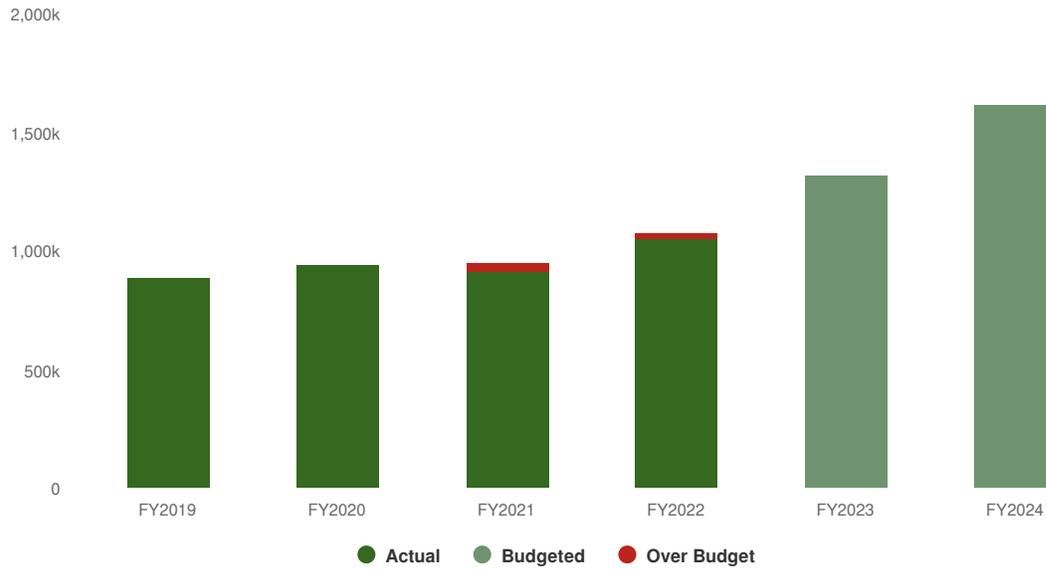
## Organizational Chart



## Expenditures Summary

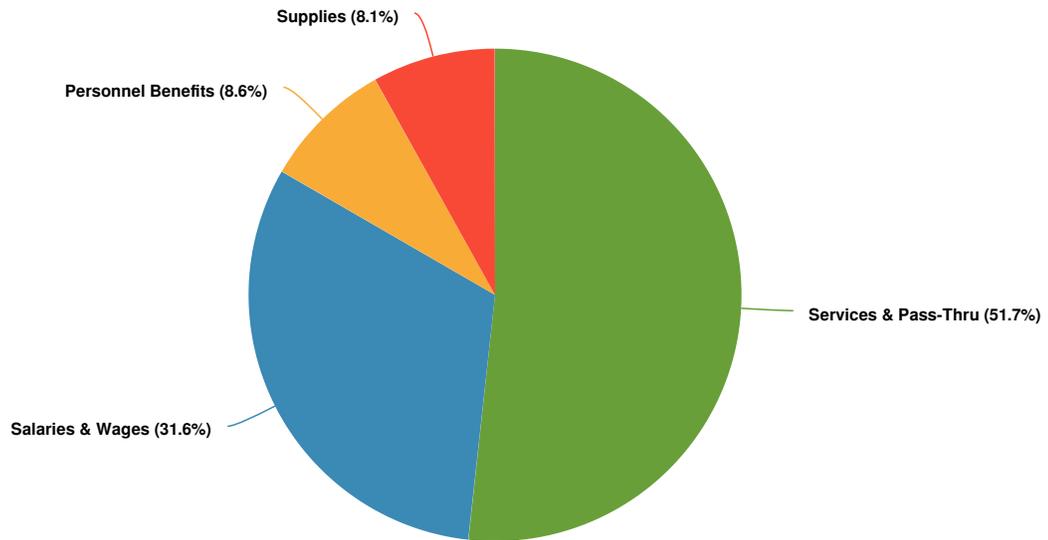
**\$1,618,534** **\$295,583**  
(22.34% vs. prior year)

### Information Technology Proposed and Historical Budget vs. Actual



# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



Name	FY2022 Actuals	FY2023 Original Budget	FY2023 Projected	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Expense Objects					
Salaries & Wages	\$327,101	\$472,827	\$379,880	\$511,954	8.3%
Personnel Benefits	\$95,234	\$119,065	\$105,314	\$138,507	16.3%
Supplies	\$64,836	\$104,500	\$80,000	\$130,750	25.1%
Services & Pass-Thru	\$591,187	\$626,559	\$575,809	\$837,323	33.6%
<b>Total Expense Objects:</b>	<b>\$1,078,358</b>	<b>\$1,322,951</b>	<b>\$1,141,003</b>	<b>\$1,618,534</b>	<b>22.3%</b>

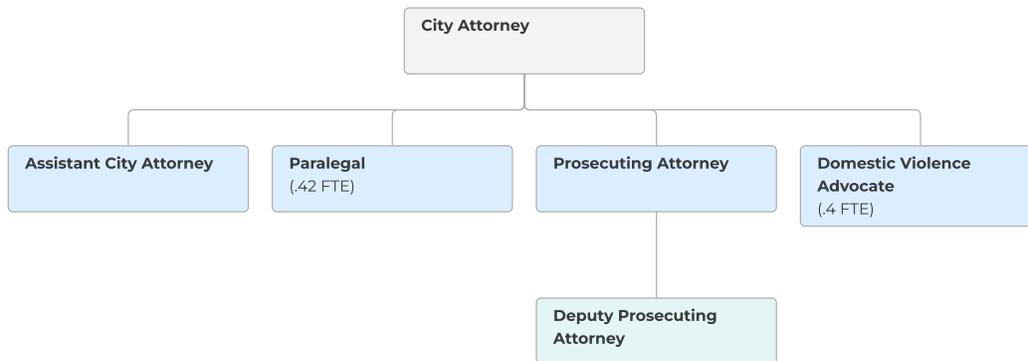
# Legal

Tim George  
City Attorney

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

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

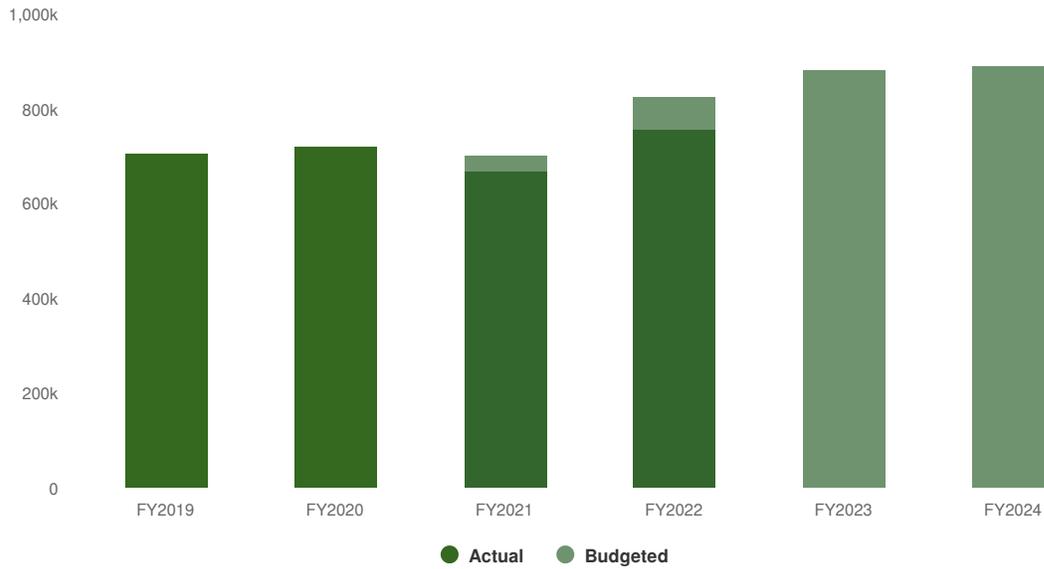
## Organizational Chart



## Expenditures Summary

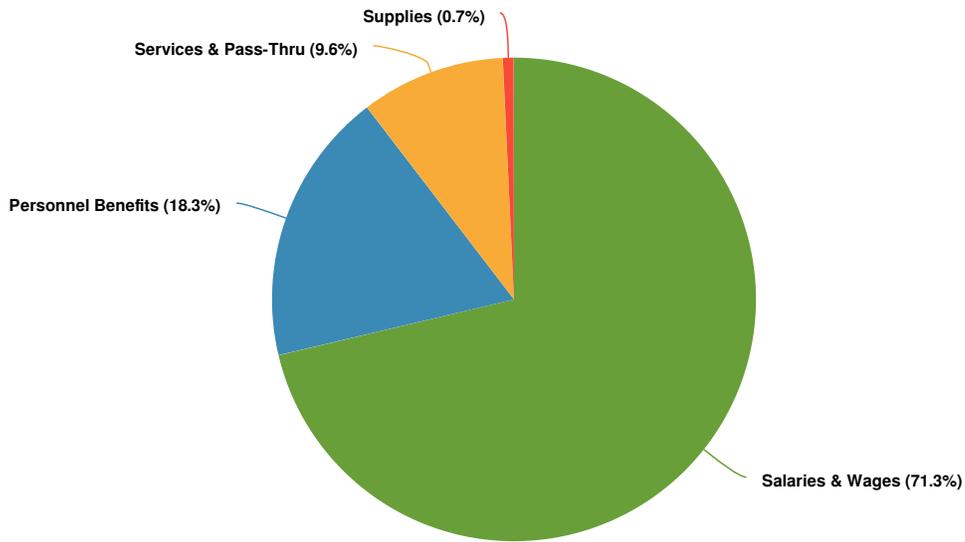
**\$889,357** **\$7,929**  
(0.90% vs. prior year)

Legal Proposed and Historical Budget vs. Actual



# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



Name	FY2022 Actuals	FY2023 Original Budget	FY2023 Projected	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Expense Objects					
Salaries & Wages	\$557,992	\$621,793	\$622,195	\$634,093	2%
Personnel Benefits	\$171,127	\$173,451	\$162,939	\$162,895	-6.1%
Supplies	\$4,370	\$7,140	\$4,500	\$6,600	-7.6%
Services & Pass-Thru	\$20,816	\$79,044	\$23,774	\$85,769	8.5%
<b>Total Expense Objects:</b>	<b>\$754,306</b>	<b>\$881,428</b>	<b>\$813,408</b>	<b>\$889,357</b>	<b>0.9%</b>

# Municipal Court

Lisa Leone  
Municipal Court Judge

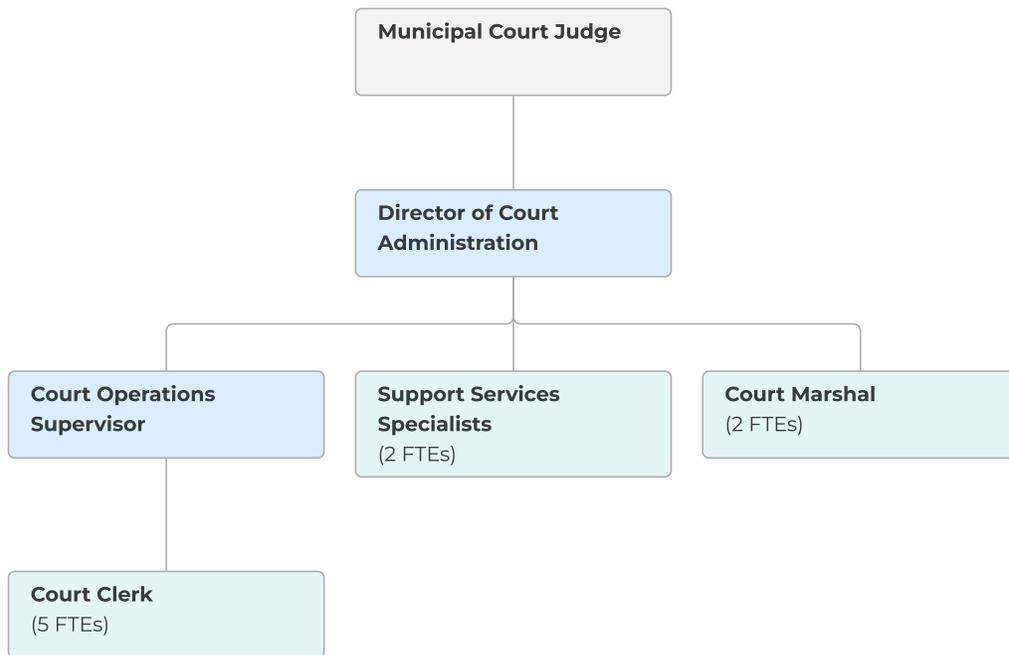
Des Moines Municipal Court is a court of limited jurisdiction created by statute. It has jurisdiction to hear:

- Non-traffic infractions
- Parking tickets

The court contains the following programs:

- General Municipal Court
- Probation Services
- DUI Court Services

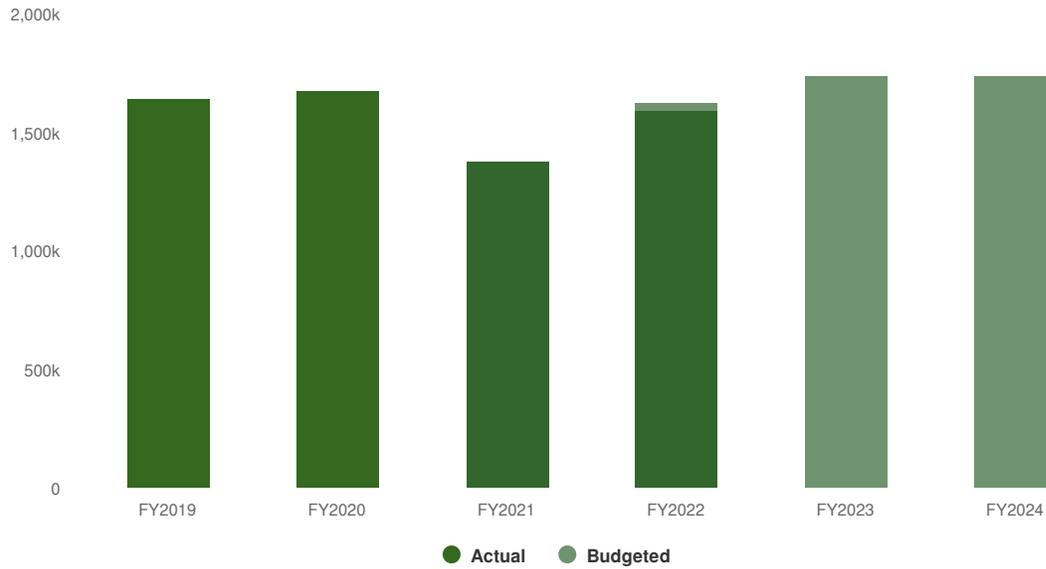
## Organizational Chart



## Expenditures Summary

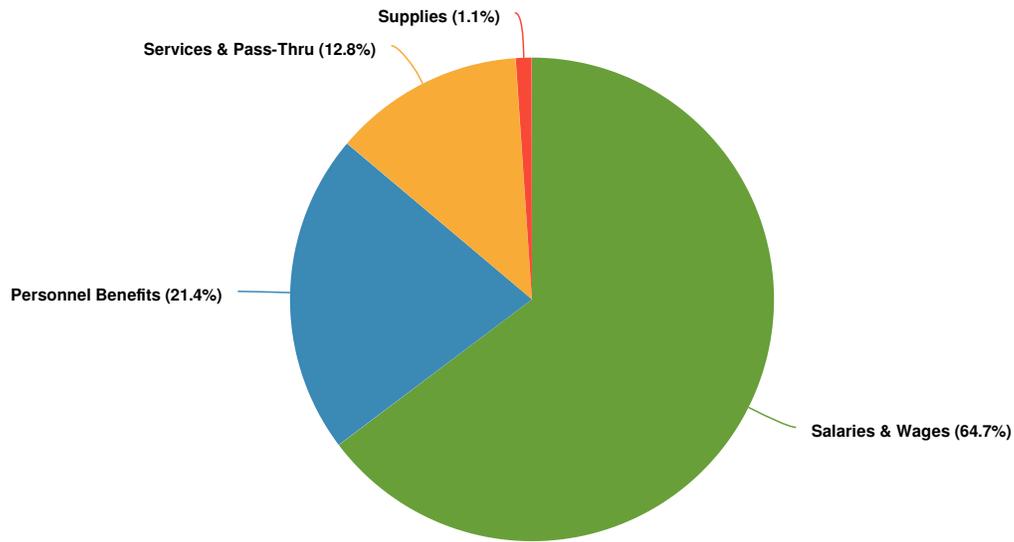
**\$1,735,021** **-\$93**  
(-0.01% vs. prior year)

### Municipal Court Proposed and Historical Budget vs. Actual



# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



Name	FY2022 Actuals	FY2023 Original Budget	FY2023 Projected	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Expense Objects					
Salaries & Wages	\$999,197	\$1,149,956	\$1,040,753	\$1,123,111	-2.3%
Personnel Benefits	\$358,631	\$371,583	\$324,661	\$371,754	0%
Supplies	\$21,294	\$21,055	\$20,200	\$18,705	-11.2%
Services & Pass-Thru	\$215,003	\$192,520	\$175,184	\$221,451	15%
Capital	\$0	\$0	\$125,000	\$0	0%
<b>Total Expense Objects:</b>	<b>\$1,594,125</b>	<b>\$1,735,114</b>	<b>\$1,685,798</b>	<b>\$1,735,021</b>	<b>0%</b>

## Public Safety Contract Services

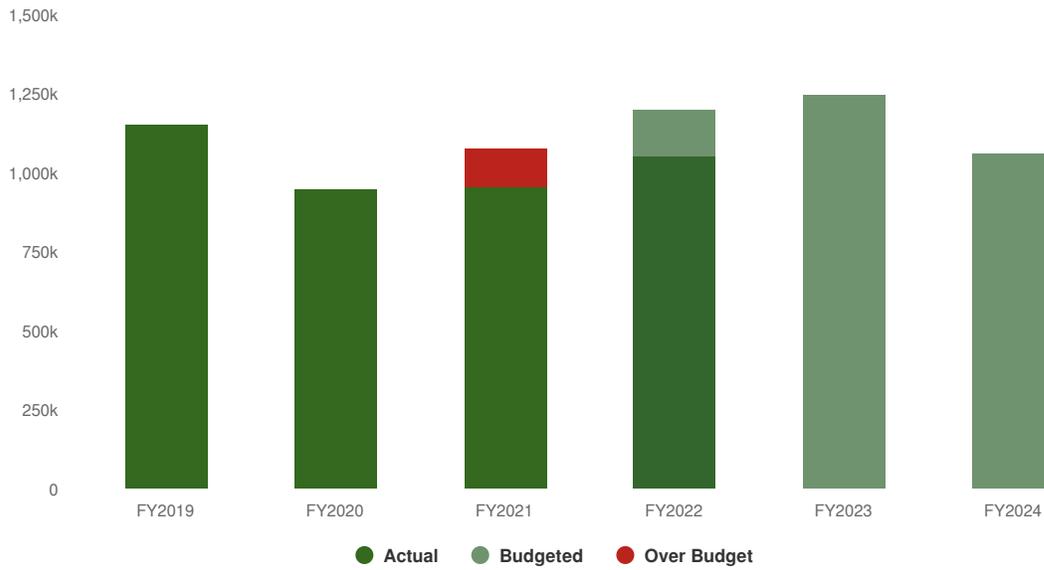
Includes contract costs that benefit the city as a whole and which are not attributable to any single department:

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

### Expenditures Summary

**\$1,061,350** **-\$183,622**  
(-14.75% vs. prior year)

Public Safety Contract Services Proposed and Historical Budget vs. Actual



## Expenditures by Expense Type

Name	FY2022 Actuals	FY2023 Original Budget	FY2023 Projected	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
<b>Expense Objects</b>					
<b>Services &amp; Pass-Thru</b>					
FIRE SUPPRESSION-SO KING FIRE	\$19,681	\$21,000	\$21,000	\$21,000	0%
FIRE INVESTIGATION SERVICES	\$30,008	\$49,000	\$35,000	\$44,100	-10%
HOME DETENTION MONITORING	\$53,074	\$32,500	\$75,000	\$62,500	92.3%
PRE-TRIAL DRUG TESTING	\$0	\$0	\$750	\$6,000	N/A
SCORE-MISDEMEANOR MAINTENANCE	\$845,560	\$944,972	\$944,972	\$750,000	-20.6%
PUBLIC DEFENDER	\$101,598	\$197,500	\$125,000	\$177,750	-10%
<b>Total Services &amp; Pass-Thru:</b>	<b>\$1,049,920</b>	<b>\$1,244,972</b>	<b>\$1,201,722</b>	<b>\$1,061,350</b>	<b>-14.7%</b>
<b>Total Expense Objects:</b>	<b>\$1,049,920</b>	<b>\$1,244,972</b>	<b>\$1,201,722</b>	<b>\$1,061,350</b>	<b>-14.7%</b>

## Police

Tim Gately  
Police Chief

The Police Department is composed of the following divisions:

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

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

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

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

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

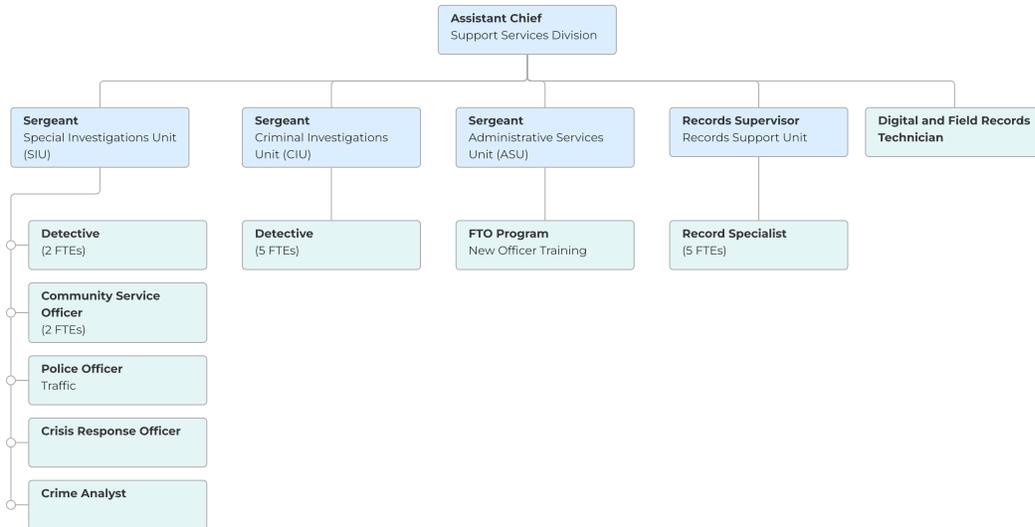
**Automated Speed Enforcement** - This program promotes public safety by issuing camera tickets to motorists speeding in two school zones.

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

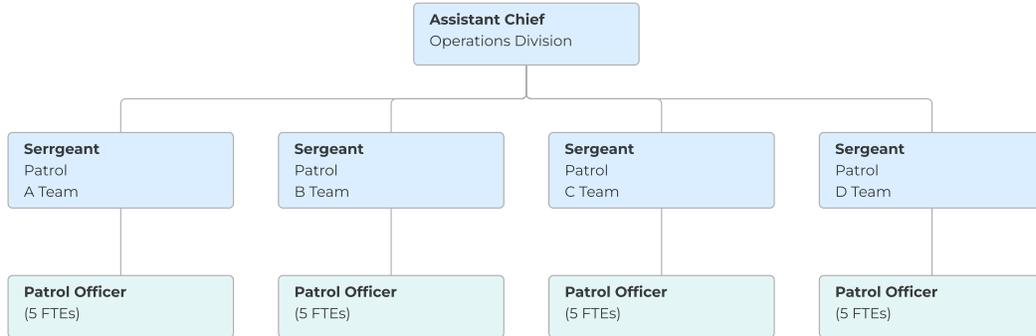
# Organizational Chart



## Police - Support Services Division



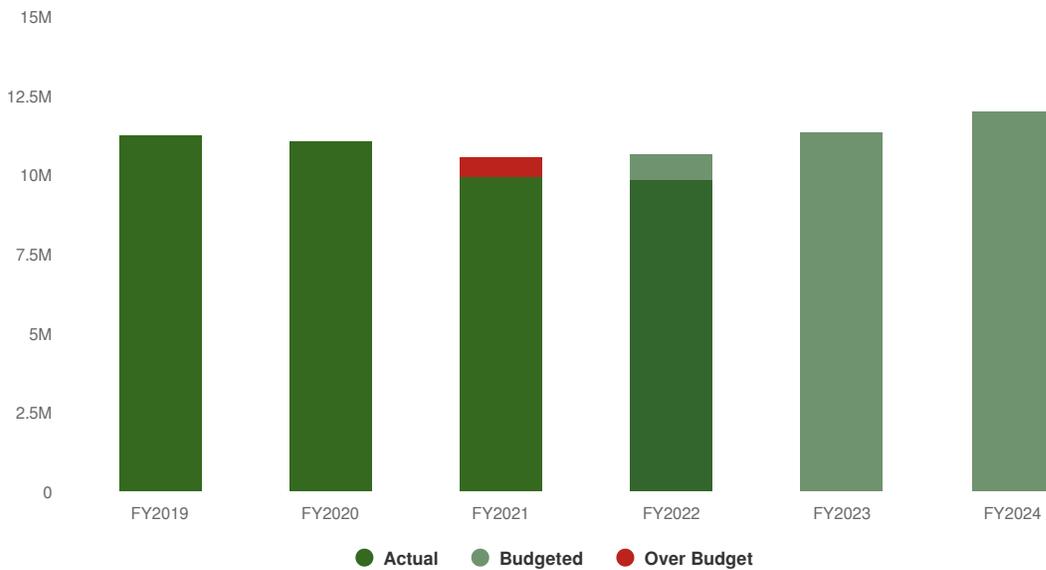
# Police - Operations Division



## Expenditures Summary

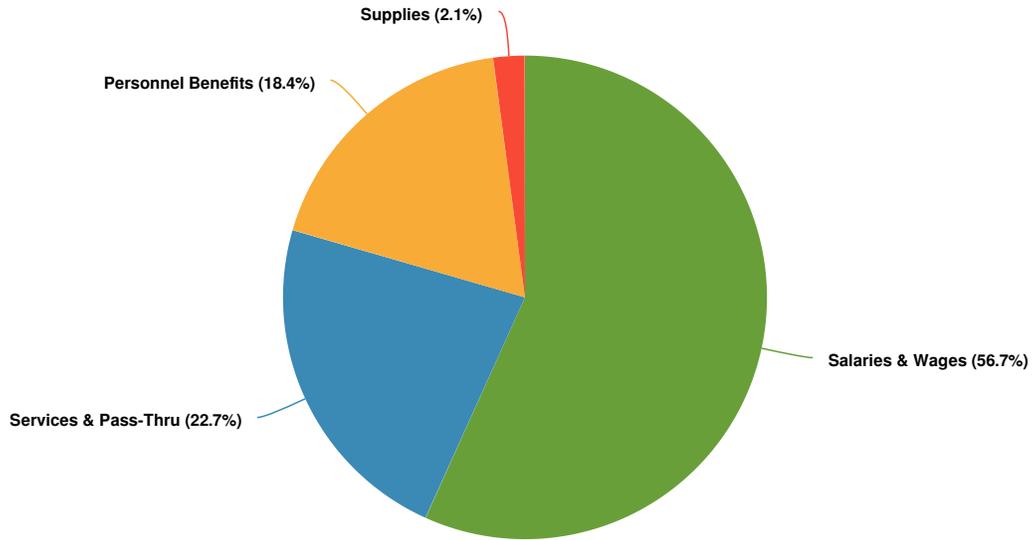
**\$12,020,208** **\$656,159**  
 (5.77% vs. prior year)

Police Proposed and Historical Budget vs. Actual



# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



Name	FY2022 Actuals	FY2023 Original Budget	FY2023 Projected	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Expense Objects					
Salaries & Wages	\$5,179,748	\$6,363,399	\$7,002,326	\$6,821,150	7.2%
Personnel Benefits	\$1,957,310	\$2,142,402	\$2,151,609	\$2,212,025	3.2%
Supplies	\$378,771	\$294,312	\$424,332	\$253,700	-12%
Services & Pass-Thru	\$2,326,454	\$2,592,936	\$2,794,641	\$2,733,333	6.4%
Capital	\$290	\$0	\$52,000	\$0	0%
<b>Total Expense Objects:</b>	<b>\$9,842,573</b>	<b>\$11,393,049</b>	<b>\$12,424,908</b>	<b>\$12,020,208</b>	<b>5.8%</b>

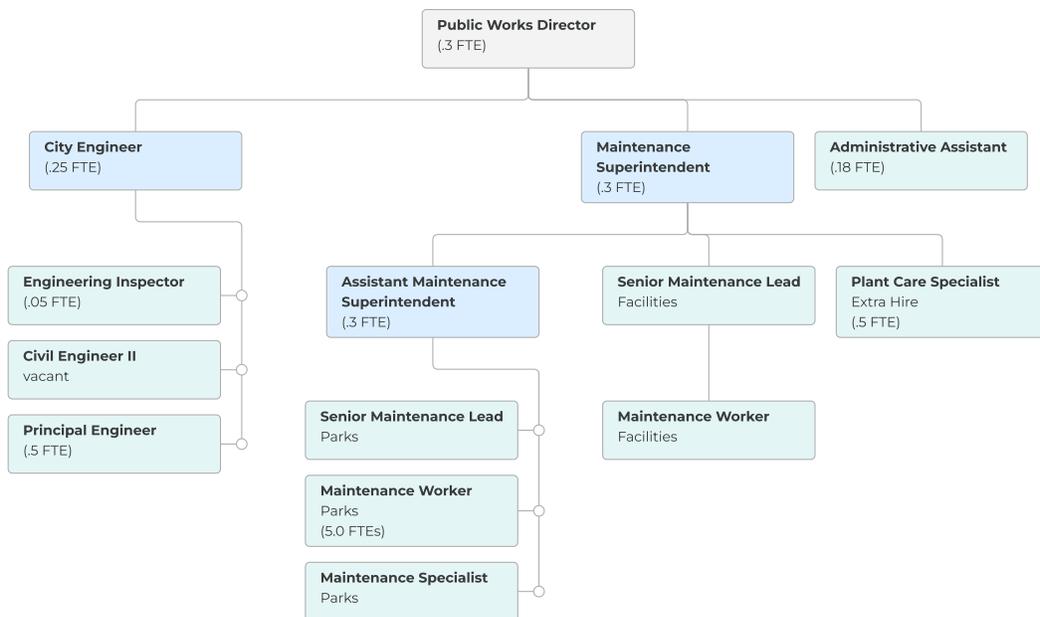
# Public Works

Andrew Merges  
Public Works Director

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

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

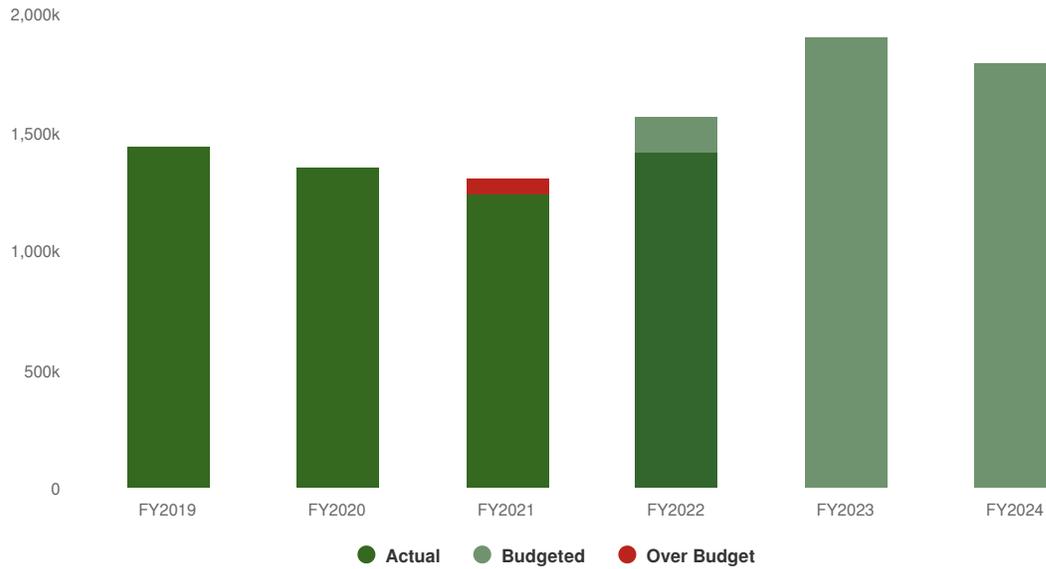
## Organizational Chart



## Expenditures Summary

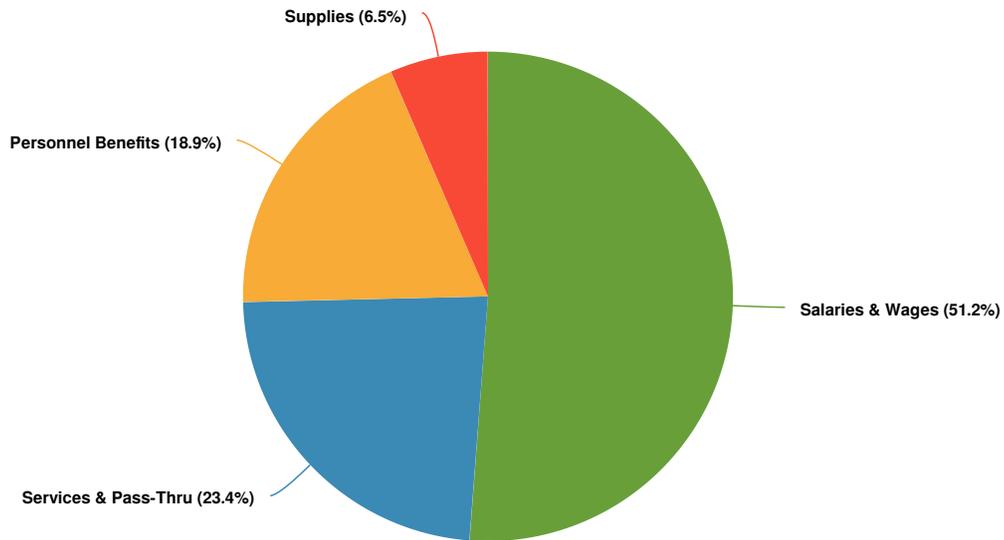
**\$1,793,171** **-\$108,773**  
(-5.72% vs. prior year)

### Public Works Proposed and Historical Budget vs. Actual



# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



Name	FY2022 Actuals	FY2023 Original Budget	FY2023 Projected	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Expense Objects					
Salaries & Wages	\$610,921	\$909,038	\$784,018	\$918,200	1%
Personnel Benefits	\$261,377	\$319,138	\$313,521	\$338,463	6.1%
Supplies	\$150,359	\$166,600	\$117,500	\$116,300	-30.2%
Services & Pass-Thru	\$395,448	\$540,168	\$504,693	\$420,208	-17.1%
<b>Total Expense Objects:</b>	<b>\$1,418,105</b>	<b>\$1,934,944</b>	<b>\$1,719,732</b>	<b>\$1,793,171</b>	<b>-5.7%</b>

## Community Events and Services

Nicole Nordholm

Community Events and Venue Management Director

The Community Events and Services Department functions funded by the General Fund include:

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

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

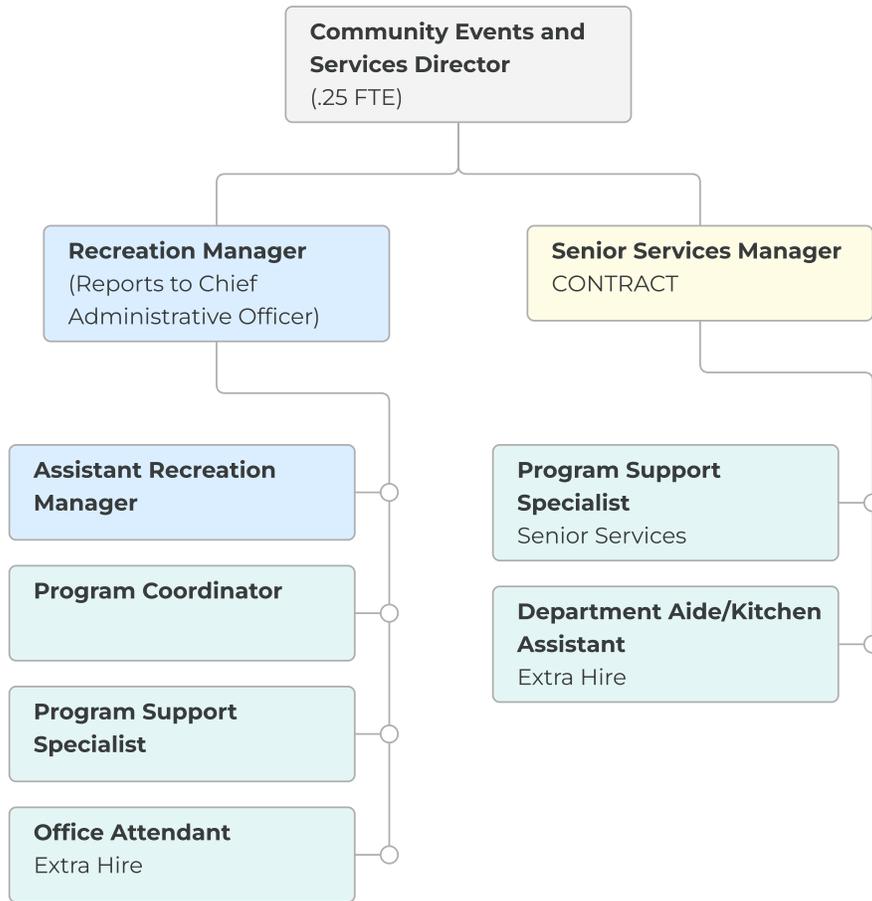
**Health and Human Services** - Provides financial aid to nonprofit human services organizations who assist Des Moines residents in time of need.

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

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

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

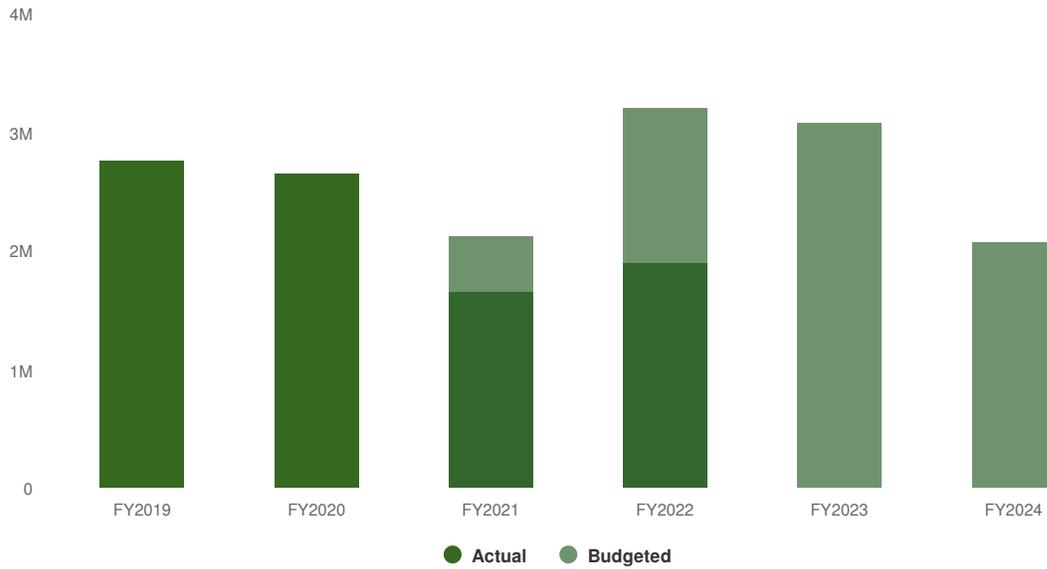
# Organizational Chart



## Expenditures Summary

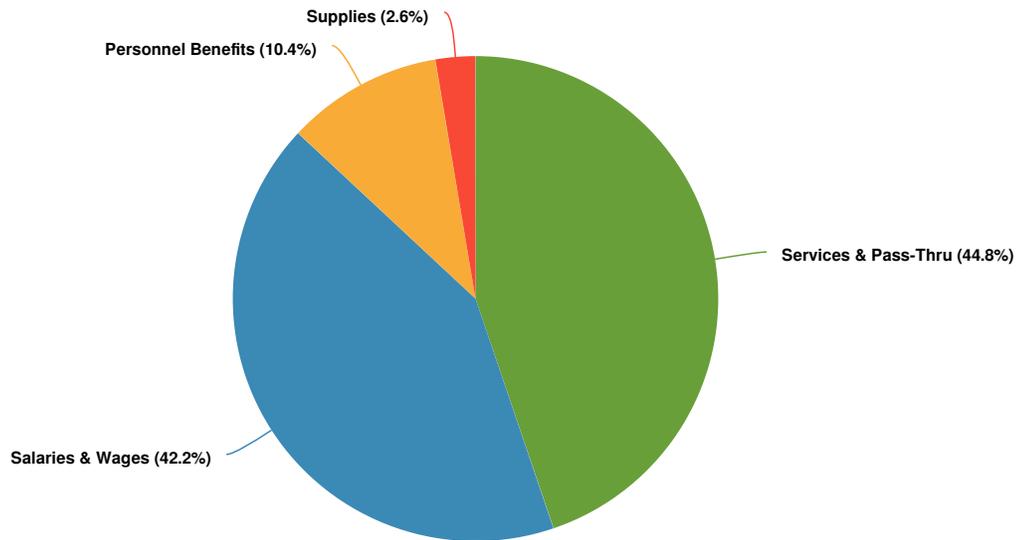
**\$2,077,878** **-\$1,009,530**  
(-32.70% vs. prior year)

Community Events and Services Proposed and Historical Budget vs. Actual



# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



Name	FY2022 Actuals	FY2023 Original Budget	FY2023 Projected	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Expense Objects					
Salaries & Wages	\$701,647	\$1,242,134	\$921,437	\$875,996	-29%
Personnel Benefits	\$206,497	\$287,740	\$259,163	\$216,100	-24.9%
Supplies	\$73,901	\$208,456	\$96,500	\$54,870	-76.5%
Services & Pass-Thru	\$904,074	\$1,285,078	\$891,234	\$930,912	-28.2%
Capital	\$9,166	\$35,000	\$0	\$0	-100%
<b>Total Expense Objects:</b>	<b>\$1,895,285</b>	<b>\$3,058,408</b>	<b>\$2,168,334</b>	<b>\$2,077,878</b>	<b>-32.7%</b>

# Community Development (Planning and Building)

Denise Lathrop  
Community Development Director

The Community Development functions funded by the General Fund include:

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

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

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

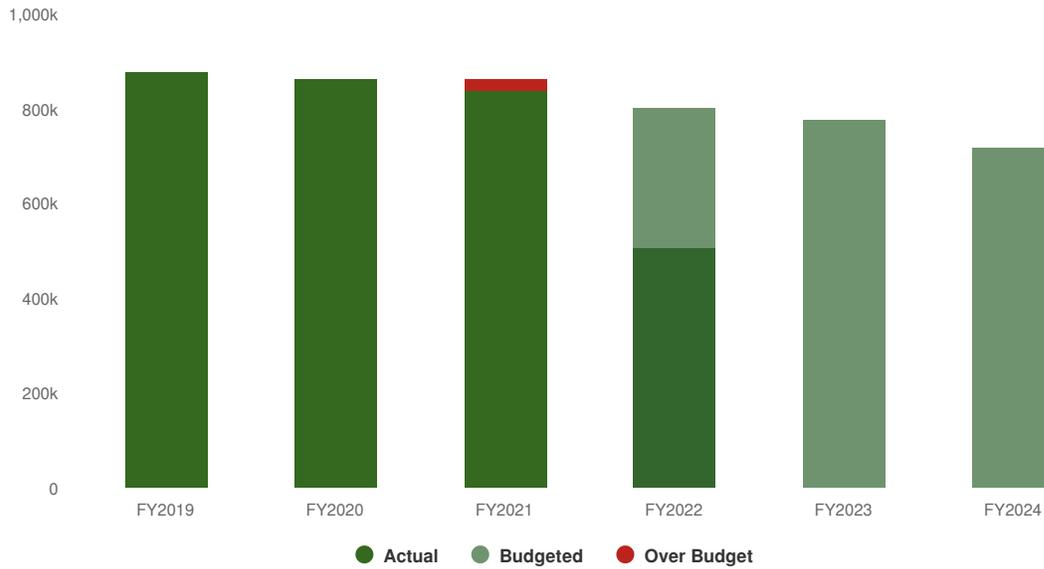
## Organizational Chart



## Expenditures Summary

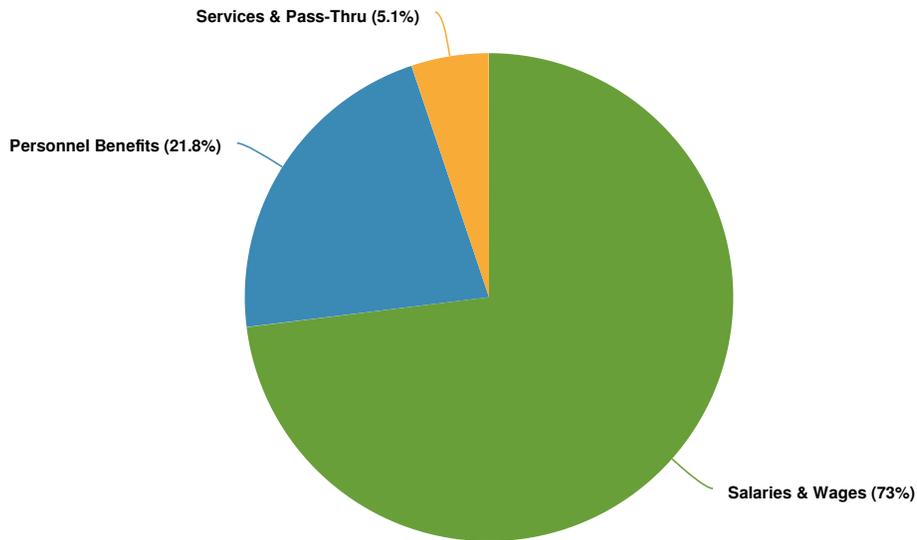
**\$716,245** **-\$60,378**  
(-7.77% vs. prior year)

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



# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



Name	FY2022 Actuals	FY2023 Original Budget	FY2023 Projected	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Expense Objects					
Salaries & Wages	\$316,606	\$555,454	\$1,132,577	\$523,207	-5.8%
Personnel Benefits	\$110,552	\$174,169	\$130,632	\$156,246	-10.3%
Services & Pass-Thru	\$77,984	\$47,000	\$49,250	\$36,792	-21.7%
<b>Total Expense Objects:</b>	<b>\$505,142</b>	<b>\$776,623</b>	<b>\$1,312,459</b>	<b>\$716,245</b>	<b>-7.8%</b>

---

# APPENDIX

---



## Glossary

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**Classification of Real Property:** Assessors are required to classify all real property according to use into one of four classes: residential, open space, commercial, and industrial. Having classified its real properties, local officials are permitted to determine locally, within limitations established by statute and the Commissioner of Revenue, what percentage of the tax burden is to be borne by each class of real property and by personal property owners.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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