CITY OF DES MOINES

2021 PRELIMINARY

ANNUAL BUDGET

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INTRODUCTION

Honorable Mayor and Council:

On behalf of the entire management team, I am pleased to submit the budget for fiscal year 2021. 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.

A budget is a statement of values. For the 2021 budget, the process and recommendations are greatly impacted by the COVID-19 virus pandemic. The global, national, and regional economies were essentially ground to a halt with a few exceptions, starting at the end of first quarter 2020. Unemployment skyrocketed as the private sector and especially small business experienced reduced demand, both through protocols of caution to prevent the spread of the virus and by reduced demand as disposable income (for consumption) shrank. The impacts on small business were especially harmful as small businesses generate more employment than larger businesses on a per capita investment basis (for the most part).

The policy implications of the pandemic are that new policies requiring City resources are constrained. The entire focus of the 2021 budget (and several potential amendments to the 2020 budget) are a function of the challenges presented by COVID-19.

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

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

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

The budget that will be approved by the Des Moines City Council for calendar year 2021 will reflect the policy choices of the City Council guided by principles that safeguard the public trust and public resources; that provides for actions that enhance the safety, quality of life and overall general well-being of the city; and, that maximizes the efficient use of budgetary resources. Governments allocate scarce resources to programs and services through the budget process.

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

Financial History and Outlook

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

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

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

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

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

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

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

The 2021 budget is a sustainable budget, despite the exceptional impacts of COVID-19. This strategy has included the development of a five-year forecast model that established an overarching structure to ensure the budget remains sustainable and the City remains solvent.

The City planned for an initial decrease in forecasted revenues in the range of 10% to 15%. There will be continued uncertainties presented by the COVID-19 pandemic and it will be difficult to predict the length of the COVID-19 pandemic; what the full economic impacts of the virus will be; and what the revenue impacts resulting from economic activity will be.

Retail Sales Tax Revenue through September 2020 (July Sales) overall has decreased 18.71% compared from previous year-to-date. This decrease is a combination of a major decline in construction sales tax resulting from a decrease in construction activity. However, this decrease is somewhat offset by increases in retail trade of 18.7%, in manufacturing of 6.3%, and in wholesale trade of 10.0%. A dynamic of home sheltering in place shows an increase in retail sector consumption as homes stocked up on supplies in the face of the Pandemic. Based on the August financial information the City forecasted a 17.6% overall decline in sales tax and B&O tax for 2020, which has been reasonably close to actuals. The City is anticipating an improvement in tax performance in 2021 and is forecasting a 7.6% decline in sales tax and B&O tax from the amount originally budgeted in 2020 for the 2021 Preliminary Annual Budget.

Assumptions about degree and direction of growth moving into 2021 are based upon information from the Washington State Economic Forecast Council.

Property tax revenue assumption in the 2021 Preliminary Annual Budget does not include the statutory 1% increase in the property tax levy for existing residents and businesses. Since the City is not increasing its levy in 2021, it will take action to preserve ("bank") levy capacity for use at some future date.

Financial Strategy

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

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

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

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

Appropriate utilization of federal, state and county resources to finance activities related to COVID-19 response and to local economic development actions sponsored by the City. This has also included use of the State 'stand-by" option to supplement salaries for certain designated employees.

Finally, the City Administration has looked very carefully at functional issues and appropriate staffing to carry out those functions. The section below looks in depth at changes made to date in response to COVID-19. The City was early in responding to the pandemic. In early March we stood up our Emergency Operations Center (EOC) in cooperation with South King Fire and Rescue. The EOC is located at Fire Station 67. Emergency efforts were coordinated form the EOC that includes Fire, City Police, City government and regional partners. Also in early March, the City Manager issued an emergency declaration – effective immediately at that time in regards to COVID-19 and ratified by City Council on

March 26, 2020. City facilities have been closed to the public since March, 2020. There is constant monitoring of the pandemic and appropriate actions to stem its tide.

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

Immediate and On-going Operational Impacts of Covid-19

The COVID-19 pandemic has forced significant changes in the operation and provision of services by local government, generalized across our country and locally, specific to Des Moines. Let me recount changes we have made in response to the challenges of the COVID-19 pandemic. The majority of these changes due to COVID –19 were presented to City Council at the Council Budget Retreat in August, 2020.

Our department heads were asked to work with their staffs to identify dynamic impacts related to the Pandemic. Actions taken in 2020 are indicative of the manner the City will conduct business in 2021.

Emergency Management – the City has dedicated staff for Emergency Management and Preparedness. This position coordinated with City Administration, Police Department, South King Fire and Rescue and with our regional partners to stand up the Emergency Operations Center. Constant updates and actions associated with the Governor's Stay Home – Stay Healthy protocols and coordination with federal, state and regional public health agencies. City emergency staff continues to provide daily and then weekly updates as to the status of the pandemic spread and actions to protect our residents and businesses.

The EOC coordinated city staff support for the Des Moines Food Bank, unloading the weekly food truck; distributed of 16,000 face masks to community and Highline Schools; and, established ongoing communication with community partners and neighboring cities. We have also implemented health screening stations for City facilities; provided COVID – 19 training for all employees; provided and ordered Personal Protective Equipment (PPE) for all departments; and stand ready for a potential second wave of the spread of the virus.

Finance – As City Hall offices and facilities were closed in response to directives from the Governor, our Information Technology department, part of the City Finance department, set up and provided necessary equipment and connections for employees to work from home providing remote access for 50 employees within 10 days. Provided technical assistance and support for all departmental changes using technology; and accomplished the following; one day to connect Emergency Operations Center (EOC) to City network; online video conferencing (Zoom); facilitated virtual City Council meetings; established a virtual Municipal courtroom; and transitioned to Cloud Software (Plan Review, Pet & Alarm Licensing).

This year, despite the pandemic, Finance issued a Request for Proposal for Financial Management System Software (FMS) and Implementation Services. A selection of a vendor was made and a contract was approved by City Council on July 16, 2020 with Tyler Technologies, Inc. The City has started the implementation of the new Financial Management System and anticipates the new system to be in place by the end of 2021 or early 2022.

Implementation of FileLocal for Business Licenses and Business & Occupation Tax Filings was completed

by July 1, 2020. This provides businesses the ability to obtain or renew a business license and to file their business & occupation taxes online.

Finance is currently developing a cost allocation plan and anticipates completion in early 2021. This plan will make changes to the current intrafund and interfund charges between city departments and funds.

The impact of COVID – 19 on Finance resulted in most staff working remotely to enhance workforce safety and productivity. Finance had to maintain payroll and vendor payments, deposits and cash flow, assist departments with exploring and implementing new payment options (remote/online/cashless payments). Finance also implemented enhanced electronic/virtual procedures for employee timesheets, supervisor approval of timesheets, electronic benefits, administration, expanded employee direct deposit participation, etc.

In order to comply with federal guidelines, Finance implemented enhanced procedures for tracking employee time and other expenses for eventual CARES Act, Federal Emergency Management Agency (FEMA) Public Assistance and Department of Justice reimbursement of COVID related costs.

Human Resources - Entering into 2020, there were a number strategic priorities outlined for Human Resources with the primary focus on the purchase of a Human Resources Information System (HRIS). This system would allow the City to leverage technology to better manage personnel information. There were several other functional areas within HR identified as priorities but with the onset of COVID-19, the focus quickly shifted to continuity of services in response to this global pandemic. Immediate changes were made to protect the health and safety of our staff, while still meeting the needs of our community. Also implemented employee leave provisions enacted by Congress in response to Covid-19. Human Resources, in collaboration with other senior leadership, developed an overall strategy relative to City personnel. Actions taken by the City included, implementation of a temporary hiring freeze, utilization of attrition and early retirement incentives, placement of staff on the Employment Security Department's (ESD) standby program, aligning employment as a result of programmatic or department reorganizations, and utilization of a "mutual shared risk" concept for addressing future wages within our Teamsters bargaining contract.

Municipal Court – the Court has made "continuity of court operations" as their primary goal. This includes:

- Phase 1: Triage – short-term (March thru May 2020)
  - Public safety considerations in criminal cases
  - Constitutional, statutory, and procedural rights of litigants (civil and criminal)
  - Maintaining open courts (public trial right)
  - High volume of cases
  - Holding court without a courtroom?
  - Problem-solving
  - Personnel – who can do what, and from where
  - Resources –what can be done with existing resources, what don't we have that we will need
  - Outreach/brainstorming with other Courts (WA & across the country)
  - Create a framework, manage expectations
- Phase 2: Restructure – mid-term (June thru Dec 2020)
  - Top-to-bottom Re-assessment & Overhaul

    - Shift civil (traffic) hearings to adjudication by mail/email or Zoom
    - Shift routine criminal hearings to Zoom
    - Change in SCORE operations
    - Simplify bench warrant quash procedures
    - Creation of virtual clerk's office (receive payment, answer questions, file documents)
    - Complete overhaul of the court calendar for the remainder of the year (and beyond)
    - Probation appointments via zoom
    - Remote observed drug testing & automated curfew system (in process)
    - Revise jury trial procedures to accommodate social distancing requirements
    - Re-assessment of personnel needs & additional resources required to support new structure / manner of delivering court services
- Phase 3: Sustainability – long-term (2021 & beyond)
    - Challenges Ahead
    - Expiration of emergency orders
    - Legal challenges prior to, or after, expiration of emergency orders
    - Accommodating increased caseload when case filings increase
    - Adequate jury pool to conduct jury trials
    - Ensuring all parties have access to appear by phone or video
    - "Unknown unknowns" - continue to trouble-shoot, adjust, move forward
    - Planning for resumption of in-person hearings & jury selection only when we can do so safely and consistently with state and local guidelines
    - Benefits
    - Maintaining public trust and confidence through continuity of operations
    - Increased access to justice
    - Cost-effective and efficient
    - Decreased rate of failure to appear (anecdotal, will track)
    - Increased compliance with probation appointments
    - Better-prepared for future emergencies

Legal (City Attorney's Office) - Governor's Order limited actions City Council could consider from March 24, 2020 through June 1, 2020. All legal staff telecommuting, office closed to the public. Pre-COVID priorities were replaced with Orders of the Governor and Health Department for City operations. Court operations were largely halted. Legal requirements continue to change on a daily basis, priority is remaining in compliance. Increased availability of Domestic Violence Victim Advocate. Department is essentially paperless. Prosecution is being done virtually, and caseloads are beginning to increase.

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

Additionally, police facilities are closed to the public and PD has had to maximize telecommuting for those services that can be done remotely. At the same time the pandemic spread, the role of police

throughout our country has been challenged to reduce institutional racism and excessive use of force. Our PD has taken the following steps in regard to both of these societal challenges working to examining Police Response to Calls; Minimizing exposure of staff (medical and non-emergency calls); emphasizing of on-line and telephone reporting; remaining accessible to the public during pandemic. PD has also moved payments and registrations on-line (Pet Licensing, Alarm Program); established a 24-hour department drop box; implemented safe concealed permit licenses; responded by completing all requirements for the Campaign "8 can't wait." PD has also conducted Analysis and Response functions; initiated a Diversity Advisory Group; conducted Demographic Analysis and Use of Force Analysis.

PD is adopting to the new dynamic of policing: Maximizing Efficiency; implementing a Dedicated Traffic Officer; Acquiring 2 New Patrol Cars (Narcotic Detection K9, Traffic); Maximizing Services to the Community; Development of imbedded social services outreach program; Narcotic Detection K9 Officer (existing staffing).

PD is working to Prepare and Respond to Peaceful Protests of greater than 100 demonstrators; reviewing with City policy-makers the value of Body Cameras – research currently underway.

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

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

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

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

- Accelerated implementation of electronic submittal and plan review – record time
- Virtual pre-application, pre-construction and other meetings
- Virtual inspections implemented
- No contact drop off procedure for paper submittals
- Move to electronic response for customer questions/information
- New safety procedures – adds time in office and to each inspection

- All services now available
- Relatively smooth transition, few customer issues
- Still evolving procedures to improve customer experience

FUND 105 – Development fund: Customers pay fees in advance
These fees are credited to fund 105 for future work which helps assure appropriate staff regardless of the economic cycle; funds pay for the work as it occurs (12 to 18 months); fund balance is healthy and sustainable; current construction boom continues. There was a dip during construction halt but activity has rebounded rapidly in the 3rd quarter of 2020. The City is expecting a couple of large construction projects to start in the fall of 2020 and continue throughout 2021.

Parks, Recreation and Senior Services - This is one of our most community-oriented departments and they have been challenged by a shifting and uncertain regulatory and safety environment due to protocols related to social distance and safety. A number of programs were cancelled including Before and After School/Camp KHAOS Programs. We worked closely with Highline School District to understand their planning for District programs and attendance. That collaboration continues to this moment. Essentially In-person sports programs and field rentals had to be cancelled.

Staff has worked to develop and implement virtual new programs including: virtual soccer and basketball clinic (Sounders/Storm); Skyhawks and other virtual camps and classes; and, E-sports gaming. We also began work to improve the Field House field drainage receiving more than $200K from State of Washington Recreation and Conservation Office (RCO)/King County Youth and Amateur Sports (KCYAS). Two recreation staff members were placed on standby status (ESD) as a result of these reduction in program offerings. We were able to offer a drive-in movie at the Marina in late August, 2020.
Because of the impacts of COVID-19, there is a greater need for social and support services associated with the work of our Human Services Commission. In the 2021 Annual Budget, I am recommending an increase in our Human Services Commission funding from $150K to $175K.

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

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

- Take-out hot lunch service (one of the first) – start ~ 30/day, up to 130/day
- Delivery by transportation services/City staff
- Continual safety review of procedures
- Special occasions (flowers, cards), phone check-ins, social worker via phone
- New meal voucher program (EATS) – this program ends at the end of 2020.
- Continue work on African Diaspora cultural hub with Central Area Senior Center

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

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

City Council passed the City's Capital Improvement Plan in September 2020 that reprioritized a number of projects that will be delayed based on the uncertainty of the financial impacts of the pandemic.

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

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

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

The City Manager, in this document, is responsible for presenting a recommended budget to the Council. I would finally like to commend our excellent staff who are committed to achieving excellence and in maintaining a City government that is stable, sustainable and solvent!

Respectfully submitted,

Michael Matthias
City Manager

READER'S GUIDE TO THE BUDGET

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

Section 1: Introduction

The Introduction section contains:

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

Section 2: Budget Guide

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

Section 3: Financial Summary

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

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

Section 4: General Fund Program Summaries

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

Section 5: Other Fund Program Summaries

This section includes all non-General Fund program summaries.

Special Revenue Funds: Includes organization charts and operating budgets for the City's Special Revenue Funds – Streets, Street Pavement, Development, Police Drug Seizure, Hotel-Motel Tax, Traffic In Lieu, Traffic Impact (City-wide), Traffic Impact (Pacific Ridge), Real Estate Excise Tax 1 (1st quarter percent), Real Estate Excise Tax 2 (2nd quarter percent), Park Levy, Park In Lieu, One-Time Sales Tax and B&O Tax, Redondo Zone, Waterfront Zone, PBPW Automation Fee, Urban

Forestry, Abatement, Automated Speed Enforcement (ASE) and Transportation Benefit District Funds.

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

Capital Project Funds: Includes an overview of the funding sources for the City's capital project funds and planned expenditures in Municipal Capital Improvement and Transportation Capital Improvement Funds.

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

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

Section 6: Appendix

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

LIST OF CITY OFFICIALS

Elected Officials

Matt Pina | Matt Mahoney | Luisa Bangs | Traci Buxton

JC Harris | Anthony Martinelli | Jeremy Nutting

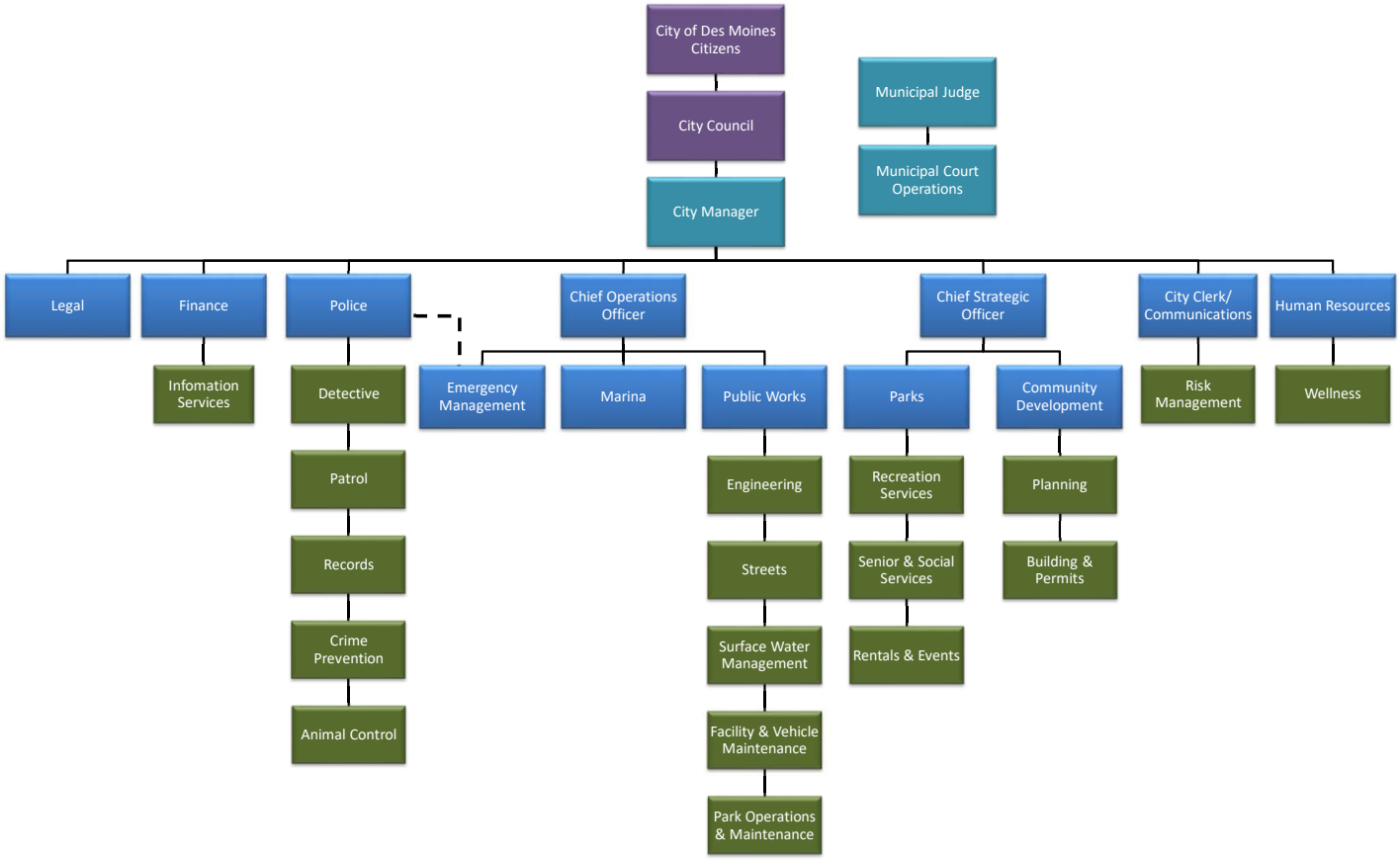
Mayor:
Matt Pina

Deputy Mayor:
Matt Mahoney

Administrative Officials

City Manager	Michael Matthias
Chief Operations Officer	Dan Brewer
Chief Strategic Officer	Susan Cezar
City Attorney	Tim George
City Clerk/Communications Director	Bonnie Wilkins
Finance Director	Beth Anne Wroe
Harbormaster	Scott Wilkins
Human Resource Director	Adrienne Johnson-Newton
Municipal Court Judge	Lisa Leone
Police Chief	Ken Thomas
Public Works Director	Brandon Carver

CITY OF DES MOINES ORGANIZATIONAL CHART



BUDGET GUIDE

BUDGET PROCESS

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

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

The proposed budget includes the annual operating expenditures and estimated revenues, as well as the calendar year appropriation of the projects included in the 2021 Preliminary Annual Budget. The budget for capital funds is based on the six year 2021-2026 Capital Improvement Plan which was adopted at the September 24, 2020 City Council meeting by Resolution 1419. 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 2021 Annual Budget before December 31.

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

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

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

FINANCIAL POLICIES

GENERAL FUND

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

The 2021 Preliminary Annual Budget has been prepared with the projection of receiving $400,000 in "one-time" tax revenues. Of the amount received $100,000 will be transferred to the Capital Projects fund to be used for capital and $300,000 will remain in the General Fund to assure compliance with the fund balance requirements per Ordinance 1703.

Ending Balance Policy (16.67% Reserve). Ordinance 1703 directs the City Manager to establish expenditure policies that will result in a general fund unrestricted ending balance or operating reserve of no less than two month (amounting to 16.67%) of the recurring operating expenditures for each fiscal year. The 2021 Budget provides for an ending fund balance of approximately $4,153,086 or 17.44%, thereby meeting this requirement.

DEBT POLICIES

The following debt management policies are adopted:

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

FUND STRUCTURE

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

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

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

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

[1] National Council on Government Accounting (NCGA) Statement 1, Governmental Accounting and Financial Reporting Principles, Principle 2.

[2] NCGA Statement 1, Principle 3

[3] Governmental Accounting, Auditing, and Financial Reporting (GAAFR 2012). The Governmental Financial Reporting Model, page 39.

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

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

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

Special Revenue Funds accounts for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes. NOTE: As part of the Financial Replacement Project, the Finance Department is reorganizing and updating the chart of accounts. The underlined funds will be reported under the Special Revenue Fund category rather than in the Capital Projects category. The City of Des Moines has the following special revenue funds:

- **Street Fund**
- **Arterial Street Pavement Fund**
- **Development Fund**
- **Police Drug Seizure Fund**
- **Hotel-Motel Tax Fund**
- **Traffic In Lieu Revenue Fund**
- **Traffic Impact – Citywide Revenue Fund**
- **Traffic Impact – Pacific Ridge Revenue Fund**
- **REET 1 Revenue Fund**
- **REET 2 Revenue Fund**
- **Park Levy Revenue Fund**
- **Park In Lieu Revenue Fund**
- **One-time Sales Tax & B&O Tax Revenue Fund**
- **Redondo Zone**
- **Waterfront Zone**
- **Planning, Building and Public Works (PBPW) Automation Fund**
- **Urban Forestry Fund**
- **Nuisance Property Abatement Fund**
- **Automated Speed Enforcement (ASE) Fund**
- **Transportation Benefit District Fund**

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

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

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

- **Municipal Capital Improvement Fund**
- **Transportation Capital Improvement Fund**

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

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

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

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

- **Equipment Rental Operations Fund**
- **Equipment Rental Replacement Fund**
- **Facility Repair & Replacement Fund**
- **Computer Replacement**
- **Self-Insurance Fund**
- **Unemployment Insurance Fund**

FINANCIAL SUMMARY

2021 PRELIMINARY
SUMMARY OF SOURCES AND USES

		Funds	Estimated Beginning Fund Balance	Revenue	Total Sources
	001	General Fund	$ 5,074,059	$ 23,702,622	$ 28,776,681
Special Revenue	*101*	Streets	$ 640,253	$ 1,714,365	$ 2,354,618
	102	Street Pavement	1,601,930	630,074	2,232,004
	105	Development	4,272,119	2,642,859	6,914,978
	107	Police Drug Seizure	22,718	1,250	23,968
	111	Hotel-Motel Tax	74,489	70,250	144,739
	113	Affordable Housing Sales Tax	-	30,000	30,000
	120	Traffic In Lieu	910,771	1,186,000	2,096,771
	121	Traffic Impact - City-wide	862,230	1,492,500	2,354,730
	122	Traffic Impact - Pacific Ridge	598,158	40,250	638,408
	130	REET 1	850,348	607,500	1,457,848
	131	REET 2	385,950	605,000	990,950
	135	Park Levy	10,806	182,750	193,556
	136	Park In Lieu	404,611	136,805	541,416
	139	One Time Sales Tax	868,590	110,000	978,590
	140	Redondo Zone	8,429	88,550	96,979
	141	Waterfront Zone	131,240	190,350	321,590
	142	PBPW Automation Fee	391,031	127,000	518,031
	151	Urban Forestry	-	5,000	5,000
	180	Abatement	49,375	2,350	51,725
	190	Automated Speed Enforce (ASE)	276,011	112,000	388,011
	199	Transportation Benefit District	1,106,217	-	1,106,217
		Total Special Revenue Funds	$ 13,465,276	$ 9,974,853	$ 23,440,129
Debt Service	*201*	REET 1 Debt Service	$ 16,917	$ 19,242	$ 36,159
	202	REET 2 Debt Service	31,869	246,203	278,072
	208	2018 LTGO Debt Service	113,392	230,950	344,342
		Total Debt Service	$ 162,178	$ 496,395	$ 658,573
Capital Project	*310*	Municipal Capital Improvement	$ 4,094,185	$ 4,070,000	$ 8,164,185
	319	Transportation Capital Improvement	1,600,974	1,393,000	2,993,974
		Total Capital Project Funds	$ 5,695,159	$ 5,463,000	$ 11,158,159
Enterprise	401	Marina	$ 3,069,761	$ 4,514,966	$ 7,584,727
	450	Surface Water Management	$ 8,017,023	$ 4,525,940	$ 12,542,963
Internal Service	500	Equipment Rental Operations	$ 333,064	555,864	888,928
	501	Equipment Rental Replacement	2,560,074	635,829	3,195,903
	506	Facility Repair & Replacement	637,750	161,770	799,520
	511	Computer Replacement	1,064,159	153,800	1,217,959
	520	Self Insurance	793,350	699,147	1,492,497
	530	Unemployment Insurance	471,560	36,130	507,690
		Total Internal Service Funds	$ 5,859,957	$ 2,242,540	$ 8,102,497
		Total Budget	$ 41,343,413	$ 50,920,316	$ 92,263,729

		Funds	Expenditure	Estimated Ending Fund Balance	Total Uses
	001	General Fund	$ 24,674,595	$ 4,102,086	$ 28,776,681
Special Revenue	*101*	Streets	$ 1,708,734	$ 645,884	$ 2,354,618
	102	Street Pavement	618,000	1,614,004	2,232,004
	105	Development	3,112,496	3,802,482	6,914,978
	107	Police Drug Seizure	1,000	22,968	23,968
	111	Hotel-Motel Tax	70,250	74,489	144,739
	113	Affordable Housing Sales Tax	30,000	-	30,000
	120	Traffic In Lieu	-	2,096,771	2,096,771
	121	Traffic Impact - City-wide	552,000	1,802,730	2,354,730
	122	Traffic Impact - Pacific Ridge	-	638,408	638,408
	130	REET 1	111,094	1,346,754	1,457,848
	131	REET 2	331,203	659,747	990,950
	135	Park Levy	100,000	93,556	193,556
	136	Park In Lieu	150,000	391,416	541,416
	139	One Time Sales Tax	378,000	600,590	978,590
	140	Redondo Zone	71,075	25,904	96,979
	141	Waterfront Zone	126,116	195,474	321,590
	142	PBPW Automation Fee	93,190	424,841	518,031
	151	Urban Forestry	5,000	-	5,000
	180	Abatement	1,000	50,725	51,725
	190	Automated Speed Enforce (ASE)	183,000	205,011	388,011
	199	Transportation Benefit District	-	1,106,217	1,106,217
		Total Special Revenue Funds	$ 7,642,158	$ 15,797,971	$ 23,440,129
Debt Service	*201*	REET 1 Debt Service	$ 14,076	$ 22,083	$ 36,159
	202	REET 2 Debt Service	241,657	36,415	278,072
	208	2018 LTGO Debt Service	230,600	113,742	344,342
		Total Debt Service	$ 486,333	$ 172,240	$ 658,573
Capital Project	*310*	Municipal Capital Improvement	$ 8,024,000	$ 140,185	$ 8,164,185
	319	Transportation Capital Improvement	1,465,000	1,528,974	2,993,974
		Total Capital Project Funds	$ 9,489,000	$ 1,669,159	$ 11,158,159
Enterprise	401	Marina	$ 4,570,846	$ 3,013,881	$ 7,584,727
	450	Surface Water Management	$ 6,195,106	$ 6,347,857	$ 12,542,963
Internal Service	500	Equipment Rental Operations	573,092	315,836	888,928
	501	Equipment Rental Replacement	290,000	2,905,903	3,195,903
	506	Facility Repair & Replacement	270,000	529,520	799,520
	511	Computer Replacement	263,461	954,498	1,217,959
	520	Self Insurance	746,451	746,046	1,492,497
	530	Unemployment Insurance	120,000	387,690	507,690
		Total Internal Service Funds	$ 2,263,004	$ 5,839,493	$ 8,102,497
		Total Budget	$ 55,321,042	$ 36,942,687	$ 92,263,729

2021 REVENUE SOURCES BY FUND

		Funds	Taxes	Licenses & Permits	Inter-Governmental	Charges for Services	Fines and Forfeits	Miscellaneous
	001	General Fund	$ 14,321,858	$ 1,372,250	$ 885,986	$ 5,374,426	$ 1,512,700	$ 235,402
Special Revenue	*101*	Streets	$ 488,435	$ 728,430	$ -	$ -	$ -	$ 2,500
	102	Street Pavement	-	617,574	-	-	-	12,500
	105	Development	-	994,150	67,000	1,558,309	1,000	22,400
	107	Police Drug Seizure	-	-	-	-	-	1,250
	111	Hotel-Motel Tax	70,000	-	-	-	-	250
	113	Affordable Housing Sales Tax	30,000	-	-	-	-	-
	120	Traffic In Lieu	-	-	-	1,185,000	-	1,000
	121	Traffic Impact - City-wide	-	-	-	1,490,000	-	2,500
	122	Traffic Impact - Pacific Ridge	-	-	-	39,000	-	1,250
	130	REET 1	600,000	-	-	-	-	7,500
	131	REET 2	600,000	-	-	-	-	5,000
	135	Park Levy		-	182,500	-	-	250
	136	Park In Lieu		-	-	135,305	-	1,500
	139	One Time Sales Tax		-	-	-	-	10,000
	140	Redondo Zone	-	-	-	-	200	88,350
	141	Waterfront Zone	-	-	-	-	750	189,600
	142	PBPW Automation Fee	-	-	-	125,000	-	2,000
	151	Urban Forestry	-	-	-	5,000	-	-
	180	Abatement	-	-	-	-	200	2,150
	190	Automated Speed Enforce (ASE)	-	-	-	-	110,000	2,000
	199	Transportation Benefit District	-	-	-	-	-	-
		Total Special Revenue Funds	$ 1,788,435	$ 2,340,154	$ 249,500	$ 4,537,614	$ 112,150	$ 352,000
Debt Service	*201*	REET 1 Debt Service	$ -	$ -	$ -	$ -	$ -	$ -
	202	REET 2 Debt Service	-	-	-	-	-	-
	208	2018 LTGO Debt Service	-	-	-	-	-	350
		Total Debt Service	$ -	$ -	$ -	$ -	$ -	$ 350
Capital Project	*310*	Municipal Capital Improvement	$ -	$ -	$ 3,266,000	$ -	$ -	$ -
	319	Transportation Capital Improvement	-	-	716,000	-	-	-
		Total Capital Project Funds	$ -	$ -	$ 3,982,000	$ -	$ -	$ -
Enterprise	401	Marina	$ -	$ -	$ -	$ 4,355,907	$ 20,000	$ 89,059
	450	Surface Water Management	$ -	$ -	$ -	$ 4,413,440	$ -	$ 47,500
Internal Service	500	Equipment Rental Operations	$ -	$ -	$ -	$ 553,364	$ -	$ 2,500
	501	Equipment Rental Replacement	-	-	-	379,329	-	6,500
	506	Facility Repair & Replacement	-	-	-	109,270	-	1,500
	511	Computer Replacement	-	-	-	149,800	-	4,000
	520	Self Insurance	-	-	-	694,147	-	5,000
	530	Unemployment Insurance	-	-	-	34,880	-	1,250
		Total Internal Service Funds	$ -	$ -	$ -	$ 1,920,790	$ -	$ 20,750
		Total Budget	$ 16,110,293	$ 3,712,404	$ 5,117,486	$ 20,602,177	$ 1,644,850	$ 745,061

2021 REVENUE SOURCES BY FUND

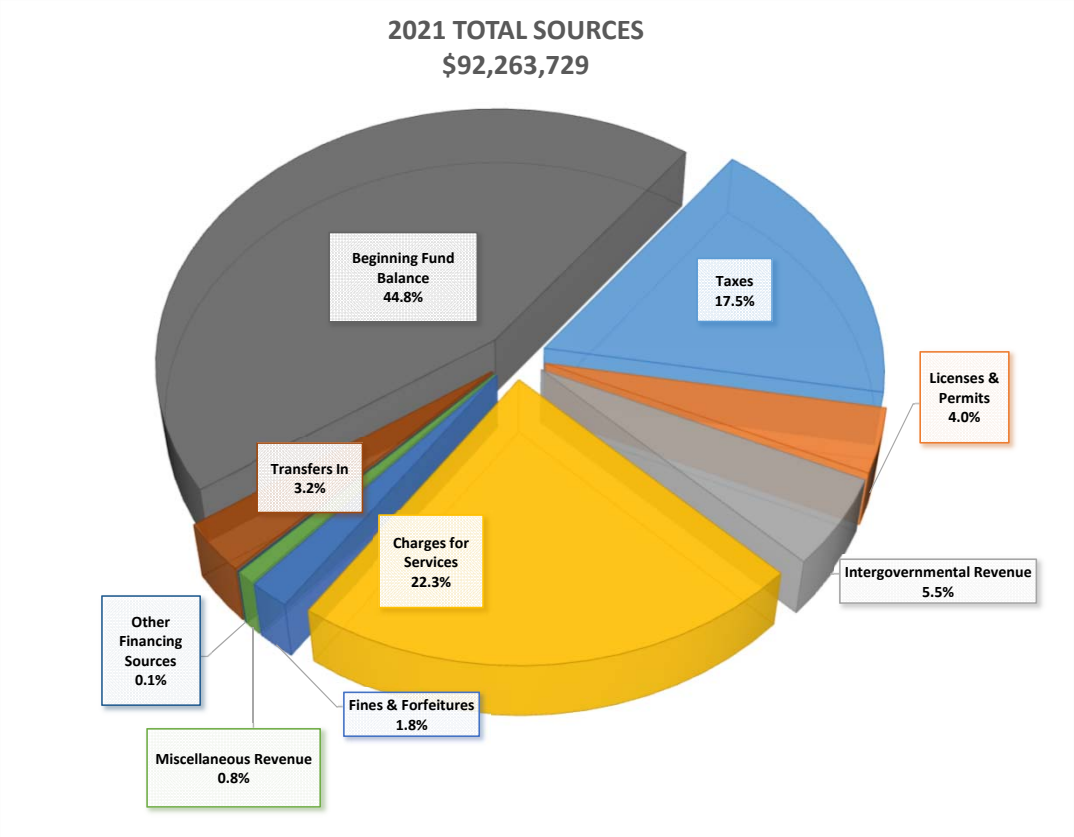
		Funds	Other Financing Sources	Transfers In	Subtotal	Beginning Fund Balance	TOTAL SOURCES
	001	General Fund	$ -	$ -	$ 23,702,622	$ 5,074,059	$ 28,776,681
Special Revenue	*101*	Streets	$ -	$ 495,000	$ 1,714,365	$ 640,253	$ 2,354,618
	102	Street Pavement	-	-	630,074	1,601,930	2,232,004
	105	Development	-	-	2,642,859	4,272,119	6,914,978
	107	Police Drug Seizure	-	-	1,250	22,718	23,968
	111	Hotel-Motel Tax	-	-	70,250	74,489	144,739
	113	Affordable Housing Sales Tax	-	-	30,000	-	30,000
	120	Traffic In Lieu	-	-	1,186,000	910,771	2,096,771
	121	Traffic Impact - City-wide	-	-	1,492,500	862,230	2,354,730
	122	Traffic Impact - Pacific Ridge	-	-	40,250	598,158	638,408
	130	REET 1	-	-	607,500	850,348	1,457,848
	131	REET 2	-	-	605,000	385,950	990,950
	135	Park Levy	-	-	182,750	10,806	193,556
	136	Park In Lieu	-	-	136,805	404,611	541,416
	139	One Time Sales Tax	-	100,000	110,000	868,590	978,590
	140	Redondo Zone	-	-	88,550	8,429	96,979
	141	Waterfront Zone	-	-	190,350	131,240	321,590
	142	PBPW Automation Fee	-	-	127,000	391,031	518,031
	151	Urban Forestry	-	-	5,000	-	5,000
	180	Abatement	-	-	2,350	49,375	51,725
	190	Automated Speed Enforce (ASE)	-	-	112,000	276,011	388,011
	199	Transportation Benefit District	-	-	-	1,106,217	1,106,217
		Total Special Revenue Funds	$ -	$ 595,000	$ 9,974,853	$ 13,465,276	$ 23,440,129
Debt Service	*201*	REET 1 Debt Service	$ -	$ 19,242	$ 19,242	$ 16,917	$ 36,159
	202	REET 2 Debt Service	-	246,203	246,203	31,869	278,072
	208	2018 LTGO Debt Service	-	230,600	230,950	113,392	344,342
		Total Debt Service	$ -	$ 496,045	$ 496,395	$ 162,178	$ 658,573
Capital Project	*310*	Municipal Capital Improvement	$ -	$ 804,000	$ 4,070,000	$ 4,094,185	$ 8,164,185
	319	Transportation Capital Improvement	-	677,000	1,393,000	1,600,974	2,993,974
		Total Capital Project Funds	$ -	$ 1,481,000	$ 5,463,000	$ 5,695,159	$ 11,158,159
Enterprise	401	Marina	$ -	$ 50,000	$ 4,514,966	$ 3,069,761	$ 7,584,727
	450	Surface Water Management	$ 65,000	$ -	$ 4,525,940	$ 8,017,023	$ 12,542,963
Internal Service	500	Equipment Rental Operations	$ -	$ -	$ 555,864	$ 333,064	$ 888,928
	501	Equipment Rental Replacement	-	250,000	635,829	2,560,074	3,195,903
	506	Facility Repair & Replacement	-	51,000	161,770	637,750	799,520
	511	Computer Replacement	-	-	153,800	1,064,159	1,217,959
	520	Self Insurance	-	-	699,147	793,350	1,492,497
	530	Unemployment Insurance	-	-	36,130	471,560	507,690
		Total Internal Service Funds	$ -	$ 301,000	$ 2,242,540	$ 5,859,957	$ 8,102,497
		Total Budget	$ 65,000	$ 2,923,045	$ 50,920,316	$ 41,343,413	$ 92,263,729

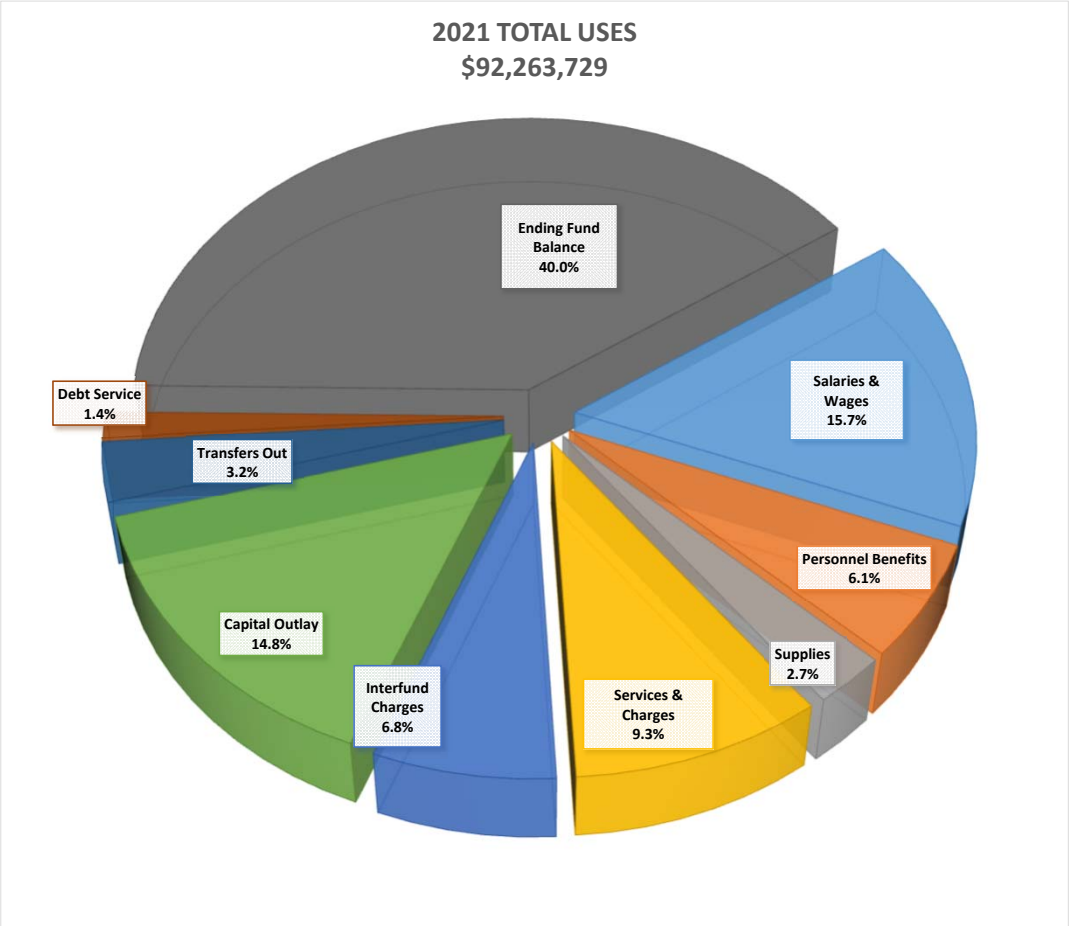
2021 EXPENDITURE CATEGORIES BY FUND

		Funds	Salaries & Wages	Personnel Benefits	Supplies	Services & Charges	Interfund Charges	Transfers Out
	001	General Fund	$ 10,746,246	$ 3,955,645	$ 753,967	$ 4,619,564	$ 3,899,425	$ 679,748
Special Revenue	*101*	Streets	$ 394,009	$ 149,126	$ 97,713	$ 677,550	$ 390,336	$ -
	102	Street Pavement	-	-	-	143,000	-	475,000
	105	Development	1,574,007	639,493	35,822	388,065	475,109	-
	107	Police Drug Seizure	-	-	500	500	-	-
	111	Hotel-Motel Tax	-	-	-	70,250	-	-
	113	Affordable Housing Sales Tax	-	-	-	30,000	-	-
	120	Traffic In Lieu	-	-	-	-	-	-
	121	Traffic Impact - City-wide	-	-	-	-	-	552,000
	122	Traffic Impact - Pacific Ridge	-	-	-	-	-	-
	130	REET 1	-	-	-	-	-	111,094
	131	REET 2	-	-	-	-	-	331,203
	135	Park Levy	-	-	-	-	-	100,000
	136	Park In Lieu	-	-	-	-	-	150,000
	139	One Time Sales Tax	-	-	-	-	-	378,000
	140	Redondo Zone	-	-	9,000	31,096	30,979	-
	141	Waterfront Zone	-	-	10,000	60,304	55,812	-
	142	PBPW Automation Fee	-	-	-	-	93,190	-
	151	Urban Forestry	-	-	5,000	-	-	-
	180	Abatement	-	-	-	1,000	-	-
	190	Automated Speed Enforce (ASE)	-	-	-	118,000	20,000	45,000
	199	Transportation Benefit District	-	-	-	-	-	-
		Total Special Revenue Funds	$ 1,968,016	$ 788,619	$ 158,035	$ 1,519,765	$ 1,065,426	$ 2,142,297
Debt Service	*201*	REET 1 Debt Service	$ -	$ -	$ -	$ 500	$ 428	
	202	REET 2 Debt Service	-	-	-	-	6,567	
	208	2018 LTGO Debt Service	-	-	-	-	-	
		Total Debt Service	$ -	$ -	$ -	$ 500	$ 6,995	$ -
Capital Project	*310*	Municipal Capital Improvement	$ -	$ -		$ -	$ -	$ -
	319	Transportation Capital Improvement	-	-		-	-	-
		Total Capital Project Funds	$ -	$ -	$ -	$ -	$ -	$ -
Enterprise	401	Marina	$ 697,627	$ 295,124	$ 1,188,643	$ 393,310	$ 735,996	$ -
	450	Surface Water Management	$ 947,951	$ 424,401	$ 116,650	$ 1,281,487	$ 484,617	$ -
Internal Service	500	Equipment Rental Operations	$ 135,446	$ 66,674	$ 292,793	$ 49,950	$ 28,229	$ -
	501	Equipment Rental Replacement	-	-	-	-	-	-
	506	Facility Repair & Replacement	-	-	-	-	-	-
	511	Computer Replacement	-	-	-	-	-	101,000
	520	Self Insurance	-	-	-	729,575	16,876	-
	530	Unemployment Insurance	-	120,000	-	-	-	-
		Total Internal Service Funds	$ 135,446	$ 186,674	$ 292,793	$ 779,525	$ 45,105	$ 101,000
		Total Budget	$ 14,495,286	$ 5,650,463	$ 2,510,088	$ 8,594,151	$ 6,237,564	$ 2,923,045

2021 EXPENDITURE CATEGORIES BY FUND

		Funds	Capital Outlay	Debt Service	Subtotal	Ending Fund Balance	TOTAL USES
	001	General Fund	$ 20,000	$ -	$ 24,674,595	$ 4,102,086	$ 28,776,681
Special Revenue	*101*	Streets	$ -	$ -	$ 1,708,734	$ 645,884	$ 2,354,618
	102	Street Pavement	-	-	618,000	1,614,004	2,232,004
	105	Development	-	-	3,112,496	3,802,482	6,914,978
	107	Police Drug Seizure	-	-	1,000	22,968	23,968
	111	Hotel-Motel Tax	-	-	70,250	74,489	144,739
	113	Affordable Housing Sales Tax	-	-	30,000	-	30,000
	120	Traffic In Lieu	-	-	-	2,096,771	2,096,771
	121	Traffic Impact - City-wide	-	-	552,000	1,802,730	2,354,730
	122	Traffic Impact - Pacific Ridge	-	-	-	638,408	638,408
	130	REET 1	-	-	111,094	1,346,754	1,457,848
	131	REET 2	-	-	331,203	659,747	990,950
	135	Park Levy	-	-	100,000	93,556	193,556
	136	Park In Lieu	-	-	150,000	391,416	541,416
	139	One Time Sales Tax	-	-	378,000	600,590	978,590
	140	Redondo Zone	-	-	71,075	25,904	96,979
	141	Waterfront Zone	-	-	126,116	195,474	321,590
	142	PBPW Automation Fee	-	-	93,190	424,841	518,031
	151	Urban Forestry	-	-	5,000	-	5,000
	180	Abatement	-	-	1,000	50,725	51,725
	190	Automated Speed Enforce (ASE)	-	-	183,000	205,011	388,011
	199	Transportation Benefit District	-	-	-	1,106,217	1,106,217
		Total Special Revenue Funds	$ -	$ -	$ 7,642,158	$ 15,797,971	$ 23,440,129
Debt Service	*201*	REET 1 Debt Service		$ 13,148	$ 14,076	$ 22,083	$ 36,159
	202	REET 2 Debt Service		235,090	241,657	36,415	278,072
	208	2018 LTGO Debt Service		230,600	230,600	113,742	344,342
		Total Debt Service	$ -	$ 478,838	$ 486,333	$ 172,240	$ 658,573
Capital Project	*310*	Municipal Capital Improvement	$ 8,024,000		$ 8,024,000	$ 140,185	$ 8,164,185
	319	Transportation Capital Improvement	1,465,000		1,465,000	1,528,974	2,993,974
		Total Capital Project Funds	$ 9,489,000	$ -	$ 9,489,000	$ 1,669,159	$ 11,158,159
Enterprise	401	Marina	$ 480,000	$ 780,146	$ 4,570,846	$ 3,013,881	$ 7,584,727
	450	Surface Water Management	$ 2,940,000	$ -	$ 6,195,106	$ 6,347,857	$ 12,542,963
Internal Service	500	Equipment Rental Operations	$ -	$ -	$ 573,092	$ 315,836	$ 888,928
	501	Equipment Rental Replacement	290,000	-	290,000	2,905,903	3,195,903
	506	Facility Repair & Replacement	270,000	-	270,000	529,520	799,520
	511	Computer Replacement	162,461	-	263,461	954,498	1,217,959
	520	Self Insurance		-	746,451	746,046	1,492,497
	530	Unemployment Insurance		-	120,000	387,690	507,690
		Total Internal Service Funds	$ 722,461	$ -	$ 2,263,004	$ 5,839,493	$ 8,102,497
		Total Budget	$ 13,651,461	$ 1,258,984	$ 55,321,042	$ 36,942,687	$ 92,263,729


2021 TOTAL SOURCES
$92,263,729
Beginning Fund Balance 44.8%
Taxes 17.5%
Licenses & Permits 4.0%
Intergovernmental Revenue 5.5%
Charges for Services 22.3%
Fines & Forfeitures 1.8%
Miscellaneous Revenue 0.8%
Other Financing Sources 0.1%
Transfers In 3.2%


2021 TOTAL USES
$92,263,729
Ending Fund Balance 40.0%
Salaries & Wages 15.7%
Personnel Benefits 6.1%
Supplies 2.7%
Services & Charges 9.3%
Interfund Charges 6.8%
Capital Outlay 14.8%
Transfers Out 3.2%
Debt Service 1.4%

STAFFING LEVEL OVERVIEW

The 2021 Preliminary Annual Budget has reduced the number of Full Time and Part Time Equivalents (FTEs) by 8.0 from the 2020 Adopted Budget. The City has attempted to retain as many positions as possible. However, due to impacts of Covid-19 and City departments taking actions to provide essential services in the current conditions there has been a reduction in budgeted positions. In addition, there are positions, which are still authorized but have not been funded.

A list of these changes is presented below:

Position Title	2020 Adopted FTE	2021 Proposed FTE
Human Resources Intern (Limited Term)	0.50	-
Human Resources Coordinator (Limited Term)	-	1.00
Lead Court Clerk	1.00	-
Senior Court Clerk	-	1.00
Court Clerk (Limited Term)	1.00	-
Court Security Officer	1.00	-
Patrol Officers - Hire Ahead	3.00	-
Traffic Enforcement Officer	-	1.00
Management Analyst - Police	1.00	-
School Resource Officer	2.00	1.00
Evidence Technician	1.00	-
Record Specialists	5.00	5.50
Administrative Assistant II - Parks, Recreation and Senior Svcs	1.00	-
Office Manager - Marina	1.00	-
TOTAL CHANGES - FULL TIME AND PART TIME EQUIVALENTS	17.50	9.50
		8.00

GENERAL FUND

STAFFING LEVELS					
	NUMBER OF EMPLOYEES				
POSITION	**2018**	**2019**	**2020**	**2020 ADJ**	**2021**
CITY COUNCIL					
Mayor	1.00	1.00	1.00	1.00	1.00
Council Member	6.00	6.00	6.00	6.00	6.00
Total City Council	**7.00**	**7.00**	**7.00**	**7.00**	**7.00**
CITY MANAGER					
City Manager	1.00	1.00	1.00	1.00	1.00
Chief Operations Officer	1.00	1.00	1.00	1.00	1.00
Chief Strategic Officer	0.30	0.30	0.50	0.50	0.50
Emergency Management Director	-	1.00	-	-	-
Emergency Preparedness Manager	-	-	1.00	1.00	1.00
Human Resources Director	1.00	1.00	1.00	1.00	1.00
Human Resources Intern (Limited Term)	-	-	0.50	0.40	-
Human Resources Coordinator (Limited Term)	-	-	-	0.15	1.00
City Clerk/Communication Director	1.00	1.00	1.00	1.00	1.00
Deputy City Clerk	1.00	1.00	1.00	1.00	1.00
Public Records Specialist	-	1.00	1.00	1.00	1.00
Management Analyst	0.20	0.20	-	-	0.50
Total City Manager	**5.50**	**7.50**	**8.00**	**8.05**	**9.00**
FINANCE & INFO TECHNOLOGY					
Financial & Info Systems Director	1.00	1.00	1.00	1.00	1.00
Deputy Finance Director			1.00		1.00
Finance Manager	1.00	1.00	-	1.00	-
Senior Accountant	1.00	1.00	1.00	1.00	1.00
Senior Accounting Specialist	0.50	-	-	-	-
Extra Hire - Senior Accounting Specialist	-	0.50	0.50	0.50	0.25
Staff Accountant	2.00	2.00	2.00	2.00	2.00
Payroll & Benefits Specialist	-	-	-	0.15	1.00
Payroll Accountant	-	1.00	1.00	0.85	-
Acctg Specialist - Accts Payable	1.00	1.00	1.00	1.00	1.00
Information Services Manager	1.00	1.00	1.00	1.00	1.00
Systems Administrator	1.00	1.00	1.00	1.00	1.00
IT Technician	-	1.00	1.00	1.00	1.00
Total Finance & Info Technology	**8.50**	**10.50**	**10.50**	**10.50**	**10.25**
LEGAL					
City Attorney	1.00	1.00	1.00	1.00	1.00
Assistant City Attorney	1.00	1.00	1.00	1.00	1.00
Prosecuting Attorney	1.00	1.00	1.00	1.00	1.00
Domestic Violence Advocate	0.40	0.50	0.60	0.60	0.50
Paralegals	1.42	1.42	1.42	1.42	1.42
Total Legal	**4.82**	**4.92**	**5.02**	**5.02**	**4.92**

STAFFING LEVELS					
	NUMBER OF EMPLOYEES				
POSITION	**2018**	**2019**	**2020**	**2020 ADJ**	**2021**
MUNICIPAL COURT					
Judge	0.80	0.80	0.80	0.80	0.80
Court Administrator	1.00	1.00	1.00	1.00	1.00
Lead Court Clerk	1.00	1.00	1.00	0.60	-
Senior Court Clerk	-	-	-	0.40	1.00
Court Clerks	4.00	4.00	4.00	4.40	4.00
Court Clerk (Limited Term)	1.00	1.00	1.00	0.50	-
Court Marshal	0.58	1.15	1.15	1.15	1.15
Court Security Officer	1.00	1.00	1.00	0.70	-
Probation Officer	1.00	1.00	1.00	1.00	1.00
Total Municipal Court	**10.38**	**10.95**	**10.95**	**10.55**	**8.95**
POLICE					
Chief of Police	1.00	1.00	1.00	1.00	1.00
Assistant Chief of Police	-	-	2.00	1.00	1.00
Assistant Chief of Police (Limited Term)	1.00	-	-	-	-
Executive Support	-	1.00	1.00	1.00	1.00
Commander	2.00	2.00	-	1.00	1.00
Sergeant/Master Sergeant - Detectives	1.00	1.00	1.00	1.00	1.00
Street Crimes - Detectives	-	-	2.00	2.00	2.00
Patrol Officers/Master Patrol Officers - Detectives	4.00	4.00	5.00	5.00	5.00
ATF Violent Crime Detectives	1.00	1.00	1.00	1.00	1.00
Sergeant/Master Sergeant - Prof Standards	1.00	1.00	1.00	1.00	1.00
Sergeant/Master Sergeant - Administrative	1.00	1.00	1.00	1.00	1.00
Sergeant/Master Sergeant - Patrol	4.00	4.00	4.00	4.00	4.00
Patrol Officers/Master Patrol Officers - Patrol	20.00	20.00	16.00	16.00	16.00
Patrol Officer - Traffic Enforcement					1.00
Patrol Officers, Hire-Ahead - Patrol	3.00	3.00	3.00	-	-
School Resource Officers	1.00	1.00	2.00	2.00	1.00
Community Service Officer/Master Community Service Officer	2.00	2.00	2.00	2.00	2.00
Animal Control/Master Animal Control	1.00	1.00	1.00	1.00	1.00
Evidence Technician	1.00	1.00	1.00	1.00	-
Office Manager	1.00	-	-	-	-
Management Analyst	-	1.00	1.00	-	-
Lead Records Specialist	1.00	1.00	1.00	1.00	1.00
Record Specialists	5.00	5.00	5.00	5.00	5.50
Total Police	**51.00**	**51.00**	**51.00**	**47.00**	**46.50**

PLANNING, BUILDING & PUBLIC WORKS (PBPW) TAX BASED					
STAFFING LEVELS					
	NUMBER OF EMPLOYEES				
POSITION	**2018**	**2019**	**2020**	**2020 ADJ**	**2021**
Planning, Building & Permits					
Planning & Development Svcs Mgr	1.00	1.00	1.00	1.00	1.00
Building Official	1.00	1.00	1.00	1.00	1.00
Permit Coordinator	1.00	1.30	1.30	1.30	1.30
Total Planning, Building & Permits	**3.00**	**3.30**	**3.30**	**3.30**	**3.30**
Public Works Maintenance (Building/Facility & Parks)					
Public Works Director	0.10	0.10	0.10	0.10	0.10
Maintenance Superintendent	0.30	0.30	0.30	0.30	0.30
Senior Maint Worker-Facilities	1.00	1.00	1.00	1.00	1.00
Senior Maint Worker/Lead - Parks	1.00	1.00	1.00	1.00	1.00
Parks Maintenance Specialist	-	1.00	1.00	1.00	1.00
Maint Worker - Parks	2.00	5.00	5.00	5.00	5.00
Maint Worker - Facilities	0.50	0.50	0.50	0.50	0.50
Admin Assistant II	0.12	0.12	0.12	0.12	0.12
Extra-Hire Maint Worker	1.00	-	-	-	-
Total Public Works Maintenance	**6.02**	**9.02**	**9.02**	**9.02**	**9.02**
Engineering & CIP Services					
Public Works Director	0.20	0.20	0.20	0.20	0.20
Transportation/Engineer Svcs Mgr	0.25	0.25	0.25	0.25	0.25
Engineering Inspector	0.05	0.05	0.05	0.05	0.05
Civil Engineer I	0.90	0.90	-	0.90	-
Civil Engineer II	0.10	0.10	1.00	0.10	1.00
Admin Assistant II	0.06	0.06	0.06	0.06	0.06
Total Engineering & CIP Services	**1.56**	**1.56**	**1.56**	**1.56**	**1.56**
Total Planning, Building & Public Works Tax Based	**10.58**	**13.88**	**13.88**	**13.88**	**13.88**

STAFFING LEVELS					
	NUMBER OF EMPLOYEES				
POSITION	**2018**	**2019**	**2020**	**2020 ADJ**	**2021**
PARKS, RECREATION AND SENIOR SERVICES					
Administration					
Chief Strategic Officer	0.30	0.30	-	0.30	-
Assistant Parks Director	-	-	0.50	-	0.50
Parks, Rec & Sr Services Director	1.00	-	-	-	-
Administrative Assistant II	0.40	0.40	0.40	0.27	-
Total Administration	**1.70**	**0.70**	**0.90**	**0.57**	**0.50**
Recreation Program					
Assistant Parks Director	-	-	0.10	-	0.10
Recreation Manager	1.00	1.00	1.00	1.00	1.00
Assistant Recreation Manager	1.00	1.00	1.00	1.00	1.00
Office Specialist	-	1.00	1.00	1.00	1.00
Administrative Assistant II	0.40	0.40	0.40	0.27	-
Recreation Specialist	2.00	1.00	1.00	1.00	1.00
Extra-Hire Recreation Leader	8.99	11.57	11.57	11.57	11.57
Extra-Hire Referees/Sport Leaders	1.06	0.79	0.79	0.79	0.79
Extra-Hire Office/Field Attendant	1.23	1.51	1.51	1.51	1.51
Total Recreation Program	**15.68**	**18.27**	**18.37**	**18.14**	**17.97**
Events and Facilities Rental					
Events & Facilities Manager	1.00	1.00	-	1.00	-
Assistant Events & Facilities Manager			1.00		1.00
Recreation Specialist	1.00	1.00	1.00	1.00	1.00
Administrative Assistant II	0.10	0.10	0.10	0.07	-
Extra-Hire Recreation Leader	0.72	0.72	-	0.72	-
Extra-Hire Recreation Attendant	1.99	1.99	2.71	1.99	2.71
Total Events and Facilities Rental	**4.81**	**4.81**	**4.81**	**4.78**	**4.71**
Senior Services					
Assistant Parks Director	-	-	0.40	-	0.40
Senior Services Manager	1.00	-	-	-	-
Recreation Specialist	1.00	1.00	-	-	-
Administrative Assistant II	0.10	0.10	0.10	0.07	-
Program Assistant	0.50	1.00	1.00	1.00	1.00
Management Analyst - Human Svcs	0.05	0.05	0.40	0.40	-
Exercise Instructor	0.90	0.90	-	-	-
Social Worker (grant funded)			0.25	-	0.25
Cultural Outreach & Programming Specialist (grant funded)			1.00	-	1.00
Extra-Hire Van Driver (grant funded)			0.75	-	0.75
Total Senior Services	**3.55**	**3.05**	**1.90**	**1.47**	**1.40**
Total Parks, Recreation and Senior Services	**25.74**	**26.83**	**25.98**	**24.96**	**24.58**
Total General Fund	**123.52**	**132.58**	**132.33**	**126.96**	**125.08**

STREET MAINTENANCE FUND

STAFFING LEVELS					
	NUMBER OF EMPLOYEES				
POSITION	**2018**	**2019**	**2020**	**2020 ADJ**	**2021**
Public Works Director	0.15	0.15	0.15	0.15	0.15
Transportation/Engineer Svcs Mgr	0.05	0.05	0.05	0.05	0.05
GIS Analyst	0.30	0.30	0.30	0.30	0.30
Maintenance Superintendent	0.30	0.30	0.30	0.30	0.30
Senior Maintenance Worker Lead	1.00	1.00	1.00	1.00	1.00
Maintenance Worker	2.00	2.00	2.00	2.00	2.00
Traffic Control Specialist	1.00	1.00	1.00	1.00	1.00
Administrative Assistant II	0.15	0.15	0.15	0.15	0.15
Total	**4.95**	**4.95**	**4.95**	**4.95**	**4.95**

DEVELOPMENT FUND

STAFFING LEVELS					
	NUMBER OF EMPLOYEES				
POSITION	**2018**	**2019**	**2020**	**2020 ADJ**	**2021**
Planning, Building & Permits					
Chief Strategic Officer	0.40	0.40	0.50	0.50	0.50
Senior Planner	1.00	-	-	-	1.00
Principal Planner		1.00	1.00	1.00	1.00
Land Use Planner II	1.00	2.00	2.00	2.00	1.00
Land Use Planner I	1.00	-	-	-	-
Building Official (In-Training)	-	1.00	1.00	1.00	1.00
Asst Bldg Official/Electr & Bldg Inspector	1.00	1.00	1.00	1.00	1.00
Building Inspector/Plans Examiner	1.00	1.00	1.00	1.00	1.00
Electrical/Bldg Inspector/Plans Exam	1.00	1.00	1.00	1.00	1.00
Building Inspector	1.00	1.00	1.00	1.00	1.00
Permit Coordinator	0.95	0.70	0.70	0.70	0.70
Joint Minor Home Repair Program	0.05	-	-	-	-
GIS Analyst	0.15	0.15	0.15	0.15	0.15
Extra-Hire Permit Counter Assistant	-	0.80	0.80	1.00	1.00
Total Planning, Building & Permits	**8.55**	**10.05**	**10.15**	**10.35**	**10.35**
Engineering & CIP Services					
Public Works Director	0.40	0.40	0.40	0.40	0.40
Transportation/Engineer Svcs Mgr	0.70	0.70	0.70	0.70	0.70
Surface Water/Environ Engrng Mgr	0.10	0.10	0.10	0.10	0.10
Facilities/CIP Manager	1.00	1.00	1.00	1.00	1.00
Capital Projects Manager	-	1.00	-	-	-
Administrative Coordinator (Sound Transit)			1.00	1.00	1.00
Civil Engineer I	0.10	0.10	-	-	-
Civil Engineer II	0.90	0.90	1.00	1.00	1.00
Civil Engineer I (Sound Transit)	-	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
Total Engineering & CIP Services	**4.50**	**7.50**	**6.50**	**6.50**	**6.50**
Total Development Fund	**13.05**	**17.55**	**16.65**	**16.85**	**16.85**

MARINA FUND

STAFFING LEVELS					
	NUMBER OF EMPLOYEES				
POSITION	**2018**	**2019**	**2020**	**2020 ADJ**	**2021**
Harbormaster	1.00	1.00	1.00	1.00	1.00
Assistant Harbormaster	1.00	1.00	1.00	1.00	1.00
Office Manager	1.00	1.00	1.00	-	-
Office Assistant	1.00	1.00	1.00	1.00	1.00
Senior Maintenance Lead	1.00	1.00	1.00	1.00	1.00
Environmental Operations Specialist	1.00	1.00	1.00	1.00	1.00
Harbor Attendant	2.00	2.00	4.00	4.00	4.00
Extra-Hire Intern	0.47	0.66	-	-	0.66
Extra-Hire Landscaping Specialist	0.30	0.30	-	-	-
Extra-Hire Harbor Attendant Maint	0.30	0.30	0.30	-	-
Extra-Hire Harbor Attendant Service	0.30	0.30	0.30	-	-
Extra-Hire Harbor Aide	1.76	1.76	1.72	1.72	1.72
Total Marina Fund	**11.13**	**11.32**	**12.32**	**10.72**	**11.38**

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

SURFACE WATER MANAGEMENT FUND

STAFFING LEVELS					
	NUMBER OF EMPLOYEES				
POSITION	**2018**	**2019**	**2020**	**2020 ADJ**	**2021**
Public Works Director	0.10	0.10	0.10	0.10	0.10
Administrative Assistant	0.40	0.40	0.40	0.40	0.40
Surface Water/Enviromnt Engrng Mgr	0.90	0.90	0.90	0.90	0.90
Civil Engineer I	-	-	-	1.00	1.00
Civil Engineer II	1.00	1.00	1.00	1.00	1.00
GIS Administrator	0.40	0.40	0.40	0.40	0.40
Engineering Technician	2.00	2.00	2.00	2.00	2.00
Asset Program Coordinator	1.00	1.00	1.00	-	-
Maintenance Superintendent	0.30	0.30	0.30	0.30	0.30
Lead Maintenance Worker	1.00	1.00	1.00	1.00	1.00
Maintenance Specialist	1.00	1.00	1.00	1.00	1.00
Maintenance Worker	4.00	4.00	4.00	4.00	4.00
Total	**12.10**	**12.10**	**12.10**	**12.10**	**12.10**

EQUIPMENT RENTAL FUND

STAFFING LEVELS					
	NUMBER OF EMPLOYEES				
POSITION	**2018**	**2019**	**2020**	**2020 ADJ**	**2021**
Public Works Director	0.05	0.05	0.05	0.05	0.05
Administrative Assistant II	0.07	0.07	0.07	0.07	0.07
Maintenance Superintendent	0.10	0.10	0.10	0.10	0.10
Mechanic	1.00	1.00	1.00	1.00	1.00
Assistant Mechanic	0.50	0.50	0.50	0.50	0.50
Total	**1.72**	**1.72**	**1.72**	**1.72**	**1.72**

Total Other Funds	**42.95**	**47.64**	**47.74**	**46.34**	**47.00**

GRAND TOTAL	**166.47**	**180.22**	**180.07**	**173.30**	**172.08**

Total Regular & Part-time FTEs	**148.35**	**159.02**	**157.87**	**153.50**	**149.87**
Total Extra Hires/Seasonal FTEs	**18.12**	**21.20**	**22.20**	**19.80**	**22.21**
	166.47	**180.22**	**180.07**	**173.30**	**172.08**

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

Range	Positions	Step A	Step B	Step C	Step D	Step E
D-30		94,716	99,456	104,424	109,644	115,128
		7,893	8,288	8,702	9,137	9,594
		45.54	47.82	50.20	52.71	55.35
D-31		98,508	103,428	108,600	114,036	119,736
		8,209	8,619	9,050	9,503	9,978
		47.36	49.73	52.21	54.83	57.57
D-32		102,444	107,568	112,944	118,596	124,524
		8,537	8,964	9,412	9,883	10,377
		49.25	51.72	54.30	57.02	59.87
D-33	Harbormaster	106,536	111,864	117,456	123,324	129,492
	City Clerk/Communications Director	8,878	9,322	9,788	10,277	10,791
		51.22	53.78	56.47	59.29	62.26
D-34		110,808	116,352	122,172	128,280	134,700
		9,234	9,696	10,181	10,690	11,225
		53.27	55.94	58.74	61.67	64.76
D-35	Human Resources Director	115,236	120,996	127,044	133,392	140,064
		9,603	10,083	10,587	11,116	11,672
		55.40	58.17	61.08	64.13	67.34
D-36		119,844	125,832	132,120	138,732	145,668
		9,987	10,486	11,010	11,561	12,139
		57.62	60.50	63.52	66.70	70.03
D-37		124,644	130,872	137,412	144,288	151,500
		10,387	10,906	11,451	12,024	12,625
		59.93	62.92	66.06	69.37	72.84
D-38		129,624	136,104	142,908	150,048	157,548
		10,802	11,342	11,909	12,504	13,129
		62.32	65.43	68.71	72.14	75.74
D-39	Assistant Chief of Police	134,808	141,552	148,632	156,060	163,860
		11,234	11,796	12,386	13,005	13,655
		64.81	68.05	71.46	75.03	78.78

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

Range	Positions	Step A	Step B	Step C	Step D	Step E
D-40	Public Works Director	140,196	147,204	154,560	162,288	170,400
		11,683	12,267	12,880	13,524	14,200
		67.40	70.77	74.31	78.02	81.92
D-41	Chief Strategic Officer	145,812	153,108	160,764	168,804	177,240
		12,151	12,759	13,397	14,067	14,770
		70.10	73.61	77.29	81.16	85.21
D-42	Finance Director	151,644	159,228	167,184	175,548	184,320
	City Attorney	12,637	13,269	13,932	14,629	15,360
		72.91	76.55	80.38	84.40	88.62
D-43	Chief Operations Officer	157,704	165,588	173,868	182,556	191,688
		13,142	13,799	14,489	15,213	15,974
		75.82	79.61	83.59	87.77	92.16
D-44	Chief of Police	164,016	172,212	180,828	189,864	199,356
		13,668	14,351	15,069	15,822	16,613
		78.85	82.79	86.94	91.28	95.84
D-45		170,580	179,112	188,064	197,472	207,348
		14,215	14,926	15,672	16,456	17,279
		82.01	86.11	90.42	94.94	99.69
N/A	Municipal Court Judge	165,843	(95% of WA Citizens Commission on Salaries for Elected Officials $164,313 for 0.875 FTE adjusted to 0.80 FTE)			
M-49	City Manager	194,016	203,712	213,900	224,592	235,824
		16,168	16,976	17,825	18,716	19,652
		93.28	97.94	102.84	107.98	113.38

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

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

Range	Positions	Step A	Step B	Step C	Step D	Step E
E-20		66,024	69,324	72,792	76,428	80,244
		5,502	5,777	6,066	6,369	6,687
		31.74	33.33	35.00	36.74	38.58
E-21	Assistant Harbormaster	68,676	72,108	75,708	79,488	83,460
		5,723	6,009	6,309	6,624	6,955
		33.02	34.67	36.40	38.22	40.13
E-22	Emergency Preparedness Manager	71,412	74,988	78,732	82,668	86,796
		5,951	6,249	6,561	6,889	7,233
		34.33	36.05	37.85	39.74	41.73
E-23		74,268	77,976	81,876	85,968	90,264
		6,189	6,498	6,823	7,164	7,522
		35.71	37.49	39.36	41.33	43.40
E-24	Prosecuting Attorney	77,244	81,108	85,164	89,424	93,900
	Recreation Manager	6,437	6,759	7,097	7,452	7,825
	Senior Accountant	37.14	38.99	40.94	42.99	45.14
E-25		80,340	84,360	88,584	93,012	97,668
		6,695	7,030	7,382	7,751	8,139
		38.63	40.56	42.59	44.72	46.96
E-26	Maintenance Superintendent	83,544	87,720	92,112	96,720	101,556
		6,962	7,310	7,676	8,060	8,463
		40.17	42.17	44.28	46.50	48.83
E-27		86,892	91,236	95,796	100,584	105,612
		7,241	7,603	7,983	8,382	8,801
		41.78	43.86	46.06	48.36	50.78
E-28	Asst Bldg Official/Electrical/Bldg Inspector	90,360	94,884	99,624	104,604	109,836
	Assistant City Attorney	7,530	7,907	8,302	8,717	9,153
	Capital Improvement Projects Manager	43.44	45.62	47.90	50.29	52.81
	Civil Engineer II					
	Senior Planner					

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

Range	Positions	Step A	Step B	Step C	Step D	Step E
E-29		93,984	98,688	103,620	108,804	114,240
		7,832	8,224	8,635	9,067	9,520
		45.18	47.45	49.82	52.31	54.92
E-30	Assistant Parks and Rec Director	97,740	102,624	107,760	113,148	118,800
	Recreation Coordinator - Recreation Programs	8,145	8,552	8,980	9,429	9,900
		46.99	49.34	51.81	54.40	57.12
E-31	Court Administrator	101,652	106,740	112,080	117,684	123,564
	Information Technology Manager	8,471	8,895	9,340	9,807	10,297
		48.87	51.32	53.88	56.58	59.41
E-32	Building Official	105,720	111,012	116,568	122,400	128,520
	Planning & Development Services Manager	8,810	9,251	9,714	10,200	10,710
		50.83	53.37	56.04	58.85	61.79
E-33	Deputy Finance Director	109,944	115,440	121,212	127,272	133,632
		9,162	9,620	10,101	10,606	11,136
		52.86	55.50	58.28	61.19	64.25
E-34	Surface Water/Environmental Engineering Mgr	114,336	120,048	126,048	132,348	138,960
		9,528	10,004	10,504	11,029	11,580
		54.97	57.72	60.60	63.63	66.81
E-34				129,708	136,188	142,992
				10,809	11,349	11,916
				62.36	65.48	68.75
E-35	Police Commander	118,920	124,872	131,112	137,664	144,552
		9,910	10,406	10,926	11,472	12,046
		57.17	60.03	63.03	66.18	69.50
E-36		123,672	129,852	136,344	143,160	150,324
		10,306	10,821	11,362	11,930	12,527
		59.46	62.43	65.55	68.83	72.27
E-37	Transportation/Engineering Services Manager	128,616	135,048	141,804	148,896	156,336
		10,718	11,254	11,817	12,408	13,028
		61.83	64.93	68.18	71.58	75.16

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

Range	Positions	Step A	Step B	Step C	Step D	Step E
E-38		133,764	140,448	147,468	154,836	162,576
		11,147	11,704	12,289	12,903	13,548
		64.31	67.52	70.90	74.44	78.16
E-39		139,116	146,076	153,384	161,052	169,104
		11,593	12,173	12,782	13,421	14,092
		66.88	70.23	73.74	77.43	81.30
E-40		144,672	151,908	159,504	167,484	175,860
		12,056	12,659	13,292	13,957	14,655
		69.55	73.03	76.68	80.52	84.55

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.

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

Range	Positions	Step A	Step B	Step C	Step D	Step E
G-11	Program Assistant - Senior Services	46,812	49,152	51,612	54,192	56,904
		3,901	4,096	4,301	4,516	4,742
		22.51	23.63	24.81	26.05	27.36
G-12	Recreation Specialist - Recreation Programs	48,684	51,120	53,676	56,364	59,184
	Office Specialist - Recreation Programs	4,057	4,260	4,473	4,697	4,932
		23.41	24.58	25.81	27.10	28.45
G-13	Court Clerk	50,628	53,160	55,824	58,620	61,548
	Court Clerk (Limited-Term)	4,219	4,430	4,652	4,885	5,129
	Evidence Specialist	24.34	25.56	26.84	28.18	29.59
	Office Specialist - Marina					
	Records Specialist - Police					
G-14		52,656	55,284	58,044	60,948	63,996
		4,388	4,607	4,837	5,079	5,333
		25.32	26.58	27.91	29.30	30.77
G-15	Assistant Mechanic	54,756	57,492	60,372	63,396	66,564
	Associate Events & Facilities Rental Manager	4,563	4,791	5,031	5,283	5,547
	Recreation Specialist - Events/Facility Rentals	26.33	27.64	29.03	30.48	32.00
G-16		56,952	59,796	62,784	65,928	69,228
		4,746	4,983	5,232	5,494	5,769
		27.38	28.75	30.18	31.70	33.28
G-17	Accounting Specialist - Accounts Payable	59,232	62,196	65,304	68,568	72,000
	Mechanic	4,936	5,183	5,442	5,714	6,000
	Permit Coordinator	28.48	29.90	31.40	32.97	34.62
	Public Records Analyst					
	Records Specialist Lead - Police					
	Senior Court Clerk					
G-18	Assistant Recreation Manager	61,597	64,680	67,920	71,316	74,880
	Court Security Officer	5,133	5,390	5,660	5,943	6,240
	Court Marshal	29.61	31.10	32.65	34.29	36.00

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

Range	Positions	Step A	Step B	Step C	Step D	Step E
G-19	IT Technician	64,056	67,260	70,620	74,148	77,856
	Administrative Coordinator - Sound Transit	5,338	5,605	5,885	6,179	6,488
	DV Victim Advocate/Management Analyst	30.80	32.34	33.95	35.65	37.43
	Events and Facilities Rental Manager					
G-20	Asset Program Coordinator	66,624	69,960	73,464	77,136	80,988
	Deputy City Clerk	5,552	5,830	6,122	6,428	6,749
	Engineering Technician - SWM	32.03	33.63	35.32	37.08	38.94
	GIS Analyst					
	Paralegal					
	Probation Officer					
	Payroll Accountant					
	Land Use Planner I					
G-21	Staff Accountant	69,288	72,756	76,392	80,208	84,216
	Office Administrator-Police Department	5,774	6,063	6,366	6,684	7,018
		33.31	34.98	36.73	38.56	40.49
G-22	Building Inspector/Plans Examiner	72,060	75,660	79,440	83,412	87,588
	Land Use Planner II	6,005	6,305	6,620	6,951	7,299
		34.64	36.38	38.19	40.10	42.11
G-23	Engineering Inspector	74,940	78,684	82,620	86,748	91,080
		6,245	6,557	6,885	7,229	7,590
		36.03	37.83	39.72	41.71	43.79
G-24	Electrical/Building Inspector/Plans Examiner	77,940	81,840	85,932	90,228	94,740
		6,495	6,820	7,161	7,519	7,895
		37.47	39.35	41.31	43.38	45.55
G-25	Building Inspector/Plans Examiner	81,060	85,116	89,376	93,840	98,532
	Civil Engineer I - Sound Transit	6,755	7,093	7,448	7,820	8,211
	Information Technology Systems Administrator	38.97	40.92	42.97	45.12	47.37
G-25	Building Inspector/Plans Examiner	84,300	88,512	92,940	97,584	102,468
	Civil Engineer I - Sound Transit	7,025	7,376	7,745	8,132	8,539
	Information Technology Systems Administrator	40.53	42.55	44.68	46.92	49.26

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.

APPENDIX A
POLICE GUILD PAY SCHEDULE
2021

Classification	*Grade*		*Step A*	*Step B*	*Step C*	*Step D*	*Step E*	*Step F*
Animal Control Officer	**P16**	Annual	$ 55,656	$ 58,440	$ 61,368	$ 64,440	$ 67,668	
Community Service Officer (CSO)		Monthly	$ 4,638	$ 4,870	$ 5,114	$ 5,370	$ 5,639	
		Hourly	$ 26.76	$ 28.10	$ 29.50	$ 30.98	$ 32.53	
Master CSO I	**P17**	Annual			$ 63,804	$ 66,996	$ 70,344	$ 71,748
		Monthly			$ 5,317	$ 5,583	$ 5,862	$ 5,979
		Hourly			$ 30.68	$ 32.21	$ 33.82	$ 34.49
Master CSO II	**P18**	Annual	$ 60,204	$ 63,216	$ 66,372	$ 69,696	$ 73,176	
		Monthly	$ 5,017	$ 5,268	$ 5,531	$ 5,808	$ 6,098	
		Hourly	$ 28.94	$ 30.39	$ 31.91	$ 33.51	$ 35.18	
CSO/Code Enforcement Officer	**P20**	Annual	$ 65,088	$ 68,340	$ 71,760	$ 75,348	$ 79,116	$ 80,700
Master Animal Control Officer I		Monthly	$ 5,424	$ 5,695	$ 5,980	$ 6,279	$ 6,593	$ 6,725
Police Officer I		Hourly	$ 31.29	$ 32.86	$ 34.50	$ 36.23	$ 38.04	$ 38.80
Master Animal Control Officer II	**P21**	Annual			$ 74,652	$ 78,384	$ 82,308	
		Monthly			$ 6,221	$ 6,532	$ 6,859	
		Hourly			$ 35.89	$ 37.68	$ 39.57	
Police Officer II	**P22**	Annual			$ 80,748	$ 84,780	$ 89,016	
		Monthly			$ 6,729	$ 7,065	$ 7,418	
		Hourly			$ 38.82	$ 40.76	$ 42.80	
Master Police Officer I	**P25**	Annual			$ 90,852	$ 95,400	$ 100,176	$ 102,180
		Monthly			$ 7,571	$ 7,950	$ 8,348	$ 8,515
		Hourly			$ 43.68	$ 45.87	$ 48.16	$ 49.13
Master Police Officer II	**P26**	Annual		$ 89,976	$ 94,476	$ 99,204	$ 104,160	$ 106,248
		Monthly		$ 7,498	$ 7,873	$ 8,267	$ 8,680	$ 8,854
		Hourly		$ 43.26	$ 45.42	$ 47.69	$ 50.08	$ 51.08
Master Police Officer III	**P27**	Annual		$ 93,576	$ 98,256	$ 103,164	$ 108,324	
		Monthly		$ 7,798	$ 8,188	$ 8,597	$ 9,027	
		Hourly		$ 44.99	$ 47.24	$ 49.60	$ 52.08	
Sergeant	**P29**	Annual	$ 96,384	$ 101,208	$ 106,272	$ 111,588	$ 117,168	
		Monthly	$ 8,032	$ 8,434	$ 8,856	$ 9,299	$ 9,764	
		Hourly	$ 46.34	$ 48.66	$ 51.09	$ 53.65	$ 56.33	
Master Sergeant	**P30**	Annual	$ 100,248	$ 105,264	$ 110,532	$ 116,064	$ 121,872	$ 124,308
		Monthly	$ 8,354	$ 8,772	$ 9,211	$ 9,672	$ 10,156	$ 10,359
		Hourly	$ 48.20	$ 50.61	$ 53.14	$ 55.80	$ 58.59	$ 59.76

2021 (2020 Contract Rates)
City of Des Moines - Index of Positions and Pay Schedule
Teamsters Local 763

Range	Positions	Step A	Step B	Step C	Step D	Step E
T-11	Harbor Attendant I	49,044	51,492	54,072	56,772	59,616
	Maintenance Worker I - Parks	4,087	4,291	4,506	4,731	4,968
	Maintenance Worker I - Streets	23.58	24.76	26.00	27.29	28.66
	Maintenance Worker I - SWM					
T-15	Harbor Attendant II	57,372	60,240	63,252	66,420	69,744
	Maintenance Worker II - Parks	4,781	5,020	5,271	5,535	5,812
	Maintenance Worker II - Streets	27.58	28.96	30.41	31.93	33.53
	Maintenance Worker II - SWM					
	Facilities Maintenance Worker I					
T-17	Marina Environmental Operations Specialist	62,052	65,160	68,424	71,844	75,432
	Parks Maintenance Specialist	5,171	5,430	5,702	5,987	6,286
	SWM Maintenance Specialist	29.83	31.33	32.90	34.54	36.27
	Traffic Control Specialist					

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

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

General Fund

Overview

2021-2025 GENERAL FUND FINANCIAL PLAN FORECAST

	PRE-COVID	IMPACT OF COVID	CONTINUATION OF COVID				
	BUDGET 2020	REVISED BUDGET 2020	BUDGET 2021	FORECAST 2022	2023	2024	2025
BEGINNING FUND BALANCE	$ 4,500,950	$ 5,837,998	$ 5,074,059	$ 4,153,086	$ 4,038,087	$ 4,113,372	$ 4,268,474
Operating Revenues	25,195,977	21,688,306	23,134,622	24,219,513	24,821,416	25,605,559	26,283,097
Operating Expenditures	(24,760,709)	(22,652,650)	(23,807,633)	(24,219,512)	(24,646,131)	(25,385,457)	(25,848,446)
Net Activity ("Operating revenues over (under) operating expenditures")	435,268	(964,344)	(673,011)	1	175,285	220,102	434,651
Structural Changes to Operating Revenue/Expenditures							
Increased Revenue Opportunities	-	-	-				
Reduced Expenditures- Future Savings	-	-	-	-	-	-	-
ONE-TIME ACTIVITIES							
Revenues							
Sound Transit	*186,000*	*186,000*	*168,000*	*153,600*	*153,600*	*108,000*	*25,200*
Red Light Running (>$1.5m)	*250,000*	-	-	-	-	-	-
One-Time Sales & B&O Tax Revenues	*525,000*	*393,750*	*400,000*	*350,000*	*350,000*	*150,000*	*175,000*
CARES Act Funding		*1,316,400*					
CARES Act Funding - Municipal Court		*50,000*					
FEMA Public Assistance		*56,250*					
King County Economic Development		*49,000*					
Department of Justice	-	*37,630*					
Total One-Time Revenues	***961,000***	***2,089,030***	***568,000***	***503,600***	***503,600***	***258,000***	***200,200***
One-time Expenditures							
Transfer Out - One-Time Sales & B&O Tax to Fund 309	*(525,000)*	-	*(100,000)*	*(350,000)*	*(350,000)*	*(150,000)*	*(175,000)*
Temp Court Clerk	-	*(76,055)*	-	-			
Emergency Management expenses - COVID-19		*(435,630)*	-				
Police Dept - Hire Ahead Program	*(378,145)*	-	-	-	-		
Police Dept - Two Patrol Vehicles		*(70,000)*	*(70,000)*				
Police Dept - Body Cameras & Storage	-	-	*(140,000)*				
Police Dept - In Car Cameras	*(25,000)*	*(25,000)*	*(25,000)*	*(25,000)*	*(25,000)*	*(25,000)*	-
Police Dept - Drone Pilot Program	*(12,000)*	*(12,000)*	-				
Police Dept - Evidence Storage Container	*(6,000)*	*(6,000)*	-				
Police Dept - Radar Equipment	*(10,000)*	*(10,000)*	-				
Transfer to CIP - Event Center Athletic Floor (with grant)	*(28,690)*	-	-				
Transfer to CIP - Arterial Traffic Calming				*(40,000)*	*(40,000)*	*(40,000)*	*(40,000)*
Transfer to CIP - Activity Center Floor (Provine Estate Proceeds)			*(51,000)*				
Transfer to CIP - Marina Redevelopment		*(47,000)*	*(35,000)*				
Transfer to CIP - Des Moines Memorial Flag Triangle	*(35,000)*	-	-		*(35,000)*		
Professional Svcs	*(100,000)*	*(100,000)*	*(80,000)*	*(50,000)*			
Sound Transit related expenditures	*(186,000)*	*(186,000)*	*(168,000)*	*(153,600)*	*(153,600)*	*(108,000)*	*(25,200)*
Senior Services EATS Program		*(84,000)*					
CARES Act - Municipal Court		*(50,000)*					
CARES Act - Economic Development		*(476,700)*					
King County Economic Development Grant		*(98,000)*					
B&O Tax System and Portal		*(50,000)*	*(35,000)*				
HR Intern (Limited Term)	*(36,080)*	*(30,080)*	-				
HR Specialist (Limited Term) - partially funded with Financial System Replacement		*(19,760)*	*(47,002)*				
Audio System at Sr. Center	*(25,000)*	*(25,000)*	-				
Metro Shuttle Svcs Pilot Program	*(87,400)*	*(87,400)*	*(64,960)*	-			
Total One-Time Expenditures	***(1,454,315)***	***(1,888,625)***	***(815,962)***	***(618,600)***	***(603,600)***	***(323,000)***	***(240,200)***
ENDING FUND BALANCE	$ 4,442,903	$ 5,074,059	$ 4,153,086	$ 4,038,087	$ 4,113,372	$ 4,268,474	$ 4,663,125
GFOA Target of 60 days (approx. 16.67%)	***4,127,610***	***3,776,197***	***3,968,732***	***4,037,393***	***4,108,510***	***4,231,756***	***4,308,936***
Reserve (shortfall) surplus to GFOA Target	315,293	1,297,862	184,354	694	4,862	36,718	354,189
Ending Reserve - % Total Operating Expenditures	17.94%	22.40%	17.44%	16.67%	16.69%	16.81%	18.04%

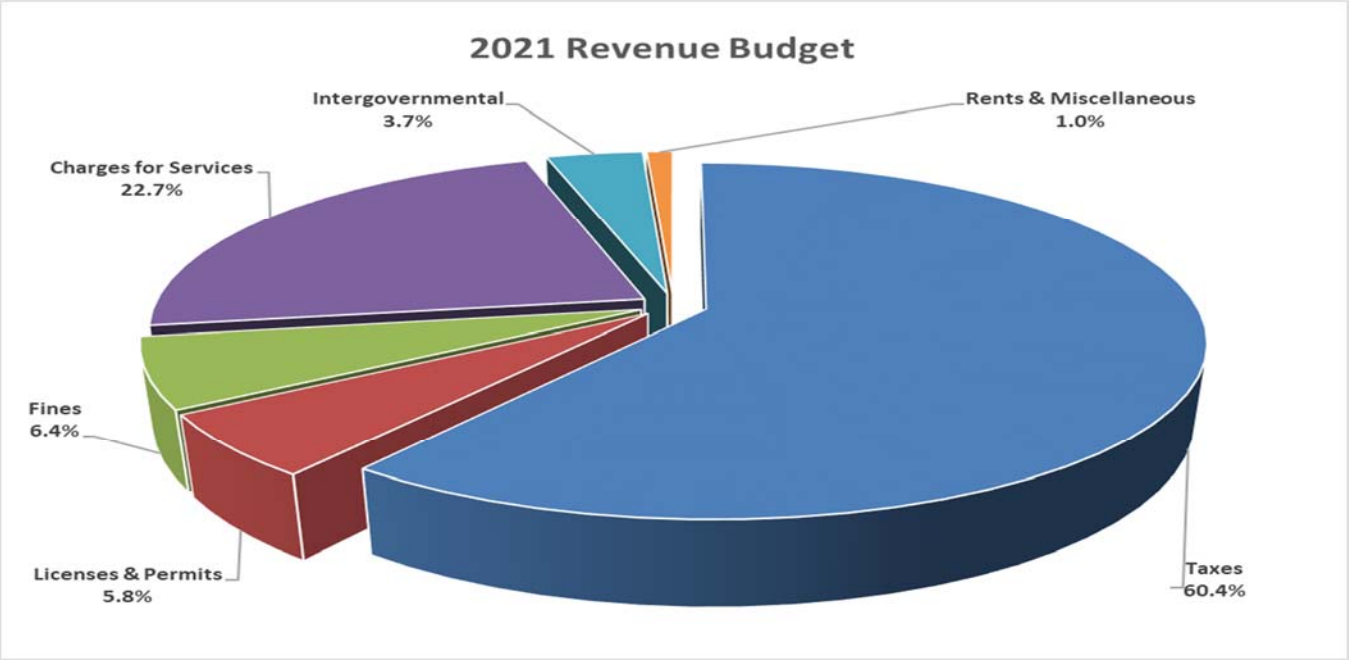
GENERAL FUND NET ACTIVITY BY PROGRAM

	2020 REVISED BUDGET			2021 PRELIMINARY BUDGET		
	REVENUES	EXPENDITURES	NET	REVENUES	EXPENDITURES	NET
BEGINNING FUND BALANCE			**$ 5,837,998**			**$ 5,074,059**
Unrestricted Revenues						
Unrestricted Taxes	$ 12,467,714		$ 12,467,714	$ 13,046,358		$ 13,046,358
Unrestricted Franchise Fees	1,067,250		1,067,250	1,077,250		1,077,250
Business License Fees	265,000		265,000	270,000		270,000
State/City Assistance	1,505,400		1,505,400	71,300		71,300
Miscellaneous	77,720		77,720	45,509		45,509
Transfer In	-		-	-		-
Total Unrestricted Revenues	15,383,084		15,383,084	14,510,417		14,510,417
Policy & Support Services						
Support Services Chargebacks	3,605,473		3,605,473	3,659,398		3,659,398
City Council		71,397	(71,397)		94,536	(94,536)
City Manager	-	2,172,784	(2,172,784)	-	2,110,124	(2,110,124)
Financial Services	30,000	1,309,203	(1,279,203)	30,000	1,257,675	(1,227,675)
Technology Services	831,842	879,921	(48,079)	840,408	911,777	(71,369)
Legal	38,246	750,459	(712,213)	39,400	769,622	(730,222)
Bldg & Facility Maint	-	351,106	(351,106)	-	369,184	(369,184)
Total Policy & Support Services	4,505,561	5,534,870	(1,029,309)	4,569,206	5,512,918	(943,712)
Public Safety Services						
Restricted - Public Safety	2,697,836		2,697,836	2,931,592		2,931,592
Court	128,850	1,480,730	(1,351,880)	164,850	1,407,025	(1,242,175)
Probation	70,000	238,626	(168,626)	74,500	241,494	(166,994)
EMS/Fire/Jail/Public Defenders	5,600	884,976	(879,376)	1,950	1,000,519	(998,569)
Legal (Prosecution, DV, etc.)	-	-	-	-	-	-
Police	312,259	11,196,673	(10,884,414)	258,644	11,550,653	(11,292,009)
Total Public Safety Services	3,214,545	13,801,005	(10,586,460)	3,431,536	14,199,691	(10,768,155)
Community Services						
Planning & Bldg (NonFee Based)	-	592,222	(592,222)	-	628,879	(628,879)
Engineering (NonFee Based)	-	302,017	(302,017)	-	298,876	(298,876)
Subtotal	-	894,239	(894,239)	-	927,755	(927,755)
Park Maintenance	-	870,774	(870,774)	900	944,853	(943,953)
Parks & Community Relations	4,900	139,347	(134,447)	7,500	136,263	(128,763)
Arts Program	17,500	51,737	(34,237)	17,500	50,748	(33,248)
Senior & Human Services	129,437	1,515,448	(1,386,011)	168,013	806,500	(638,487)
Recreation Programs	109,859	1,012,011	(902,152)	450,605	942,771	(492,166)
Beach Park Rentals	18,700	362,795	(344,095)	146,945	473,348	(326,403)
Subtotal	280,396	3,952,112	(3,671,716)	791,463	3,354,483	(2,563,020)
Total Community Services	280,396	4,846,351	(4,565,955)	791,463	4,282,238	(3,490,775)
Transfers Out						
Operating Subsidies	-	-	-	-	-	-
Debt Service	-	242,049	(242,049)	-	243,748	(243,748)
One Time Sales/B&O Taxes for Capital Purposes	393,750	-	393,750	400,000	100,000	300,000
Capital Projects		117,000	(117,000)		285,000	(285,000)
Total Transfers	393,750	359,049	34,701	400,000	628,748	(228,748)
TOTAL GENERAL FUND	**$ 23,777,336**	**$ 24,541,275**	**$ (763,939)**	**$ 23,702,622**	**$ 24,623,595**	**$ (920,973)**
ENDING FUND BALANCE			**$ 5,074,059**			**$ 4,153,086**

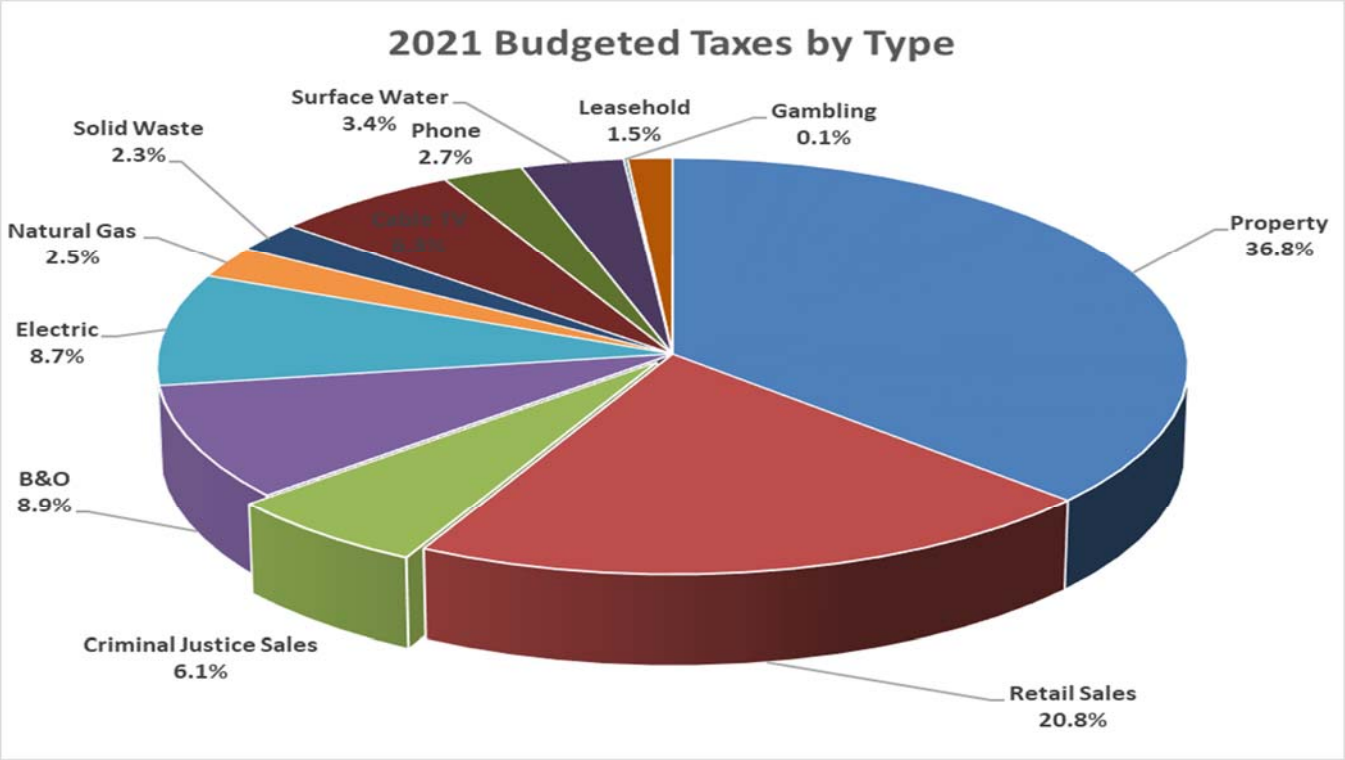
GENERAL FUND REVENUES

GENERAL FUND REVENUES BY SOURCE					
SOURCES	2018 ACTUAL	2019 ACTUAL	2020 ESTIMATE	2020 BUDGET	2021 BUDGET
Taxes:					
Property	$ 4,991,303	$ 5,113,155	$ 5,169,889	$ 5,222,110	$ 5,271,056
Retail Sales	3,626,023	3,738,247	2,613,736	3,384,660	2,975,000
Criminal Justice Sales	937,447	981,929	850,000	925,000	875,500
Affordable Housing Sales	-	-	-	30,000	-
Business & Occupation	1,382,569	1,237,947	1,212,500	1,305,000	1,275,000
Utility	3,727,386	3,658,636	3,643,339	3,801,419	3,695,802
Leasehold	193,740	212,899	212,000	230,000	212,000
Gambling	79,528	19,889	10,000	40,000	17,500
Total Taxes	14,937,996	14,962,702	13,711,464	14,938,189	14,321,858
Licenses & Permits	1,108,670	1,351,022	1,358,750	1,454,500	1,372,250
Intergovernmental	797,349	854,609	2,282,836	850,356	885,986
Charges for Services	5,010,540	5,376,073	4,961,025	6,329,220	5,374,426
Fines	2,148,642	1,951,589	1,319,350	2,022,100	1,512,700
Rents & Miscellaneous	568,071	574,374	143,911	562,612	235,402
Total Revenues	24,571,268	25,070,369	23,777,336	26,156,977	23,702,622
Beginning Fund Balance	4,230,049	6,168,637	5,837,998	4,500,950	5,074,059
Total Sources	$28,801,317	$31,239,006	$29,615,334	$30,657,927	$28,776,681

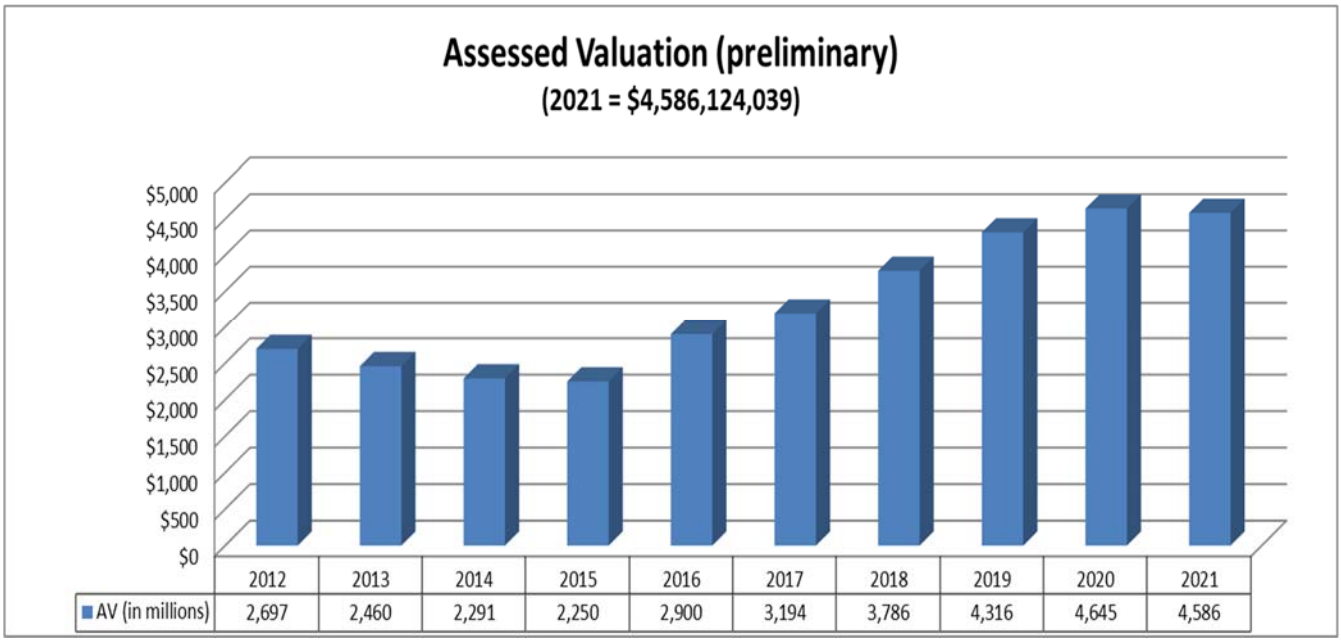
Taxes. Taxes represent 60.4% of the total revenues in the General Fund.



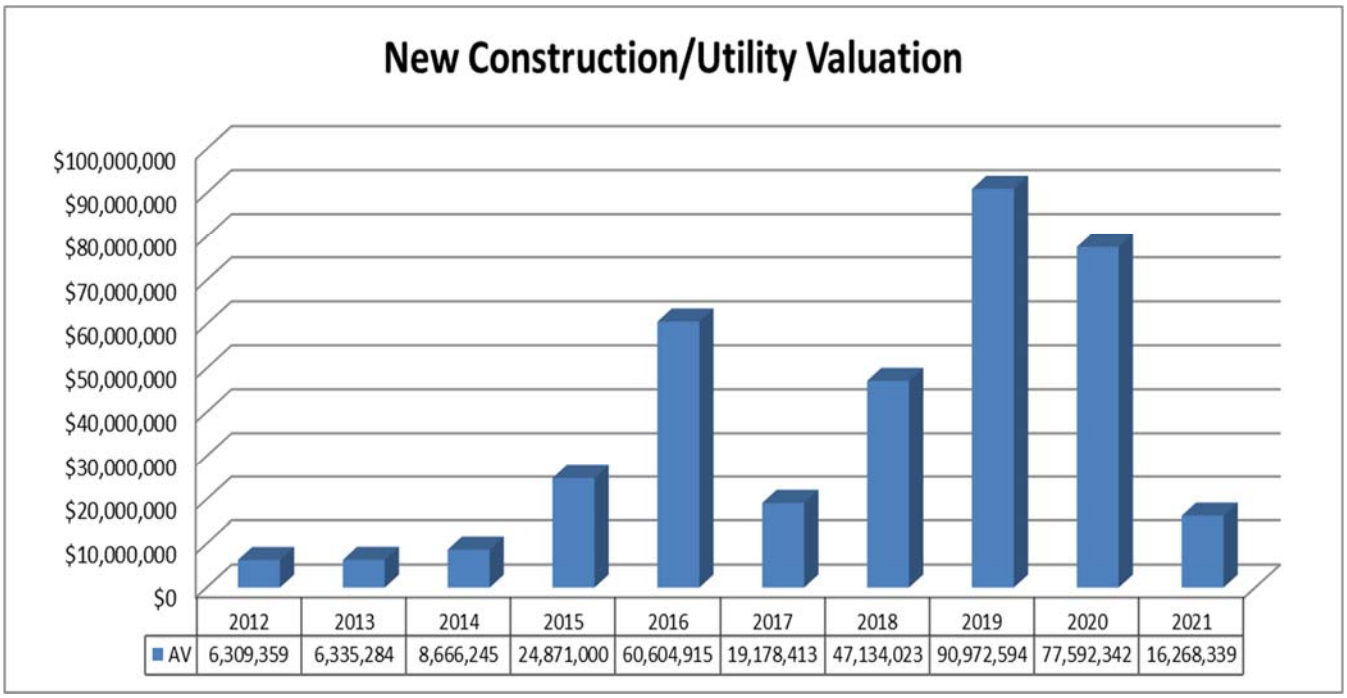
Property taxes are the largest single source of tax revenue to the general fund ($5,271,056) but utility taxes are a close second ($3,695,802). The relative percentage of tax sources funding the General Fund is 38.3% Property and Leasehold Taxes, 34.9% Utility, B&O and Gambling Taxes and 26.7% Sales Tax.



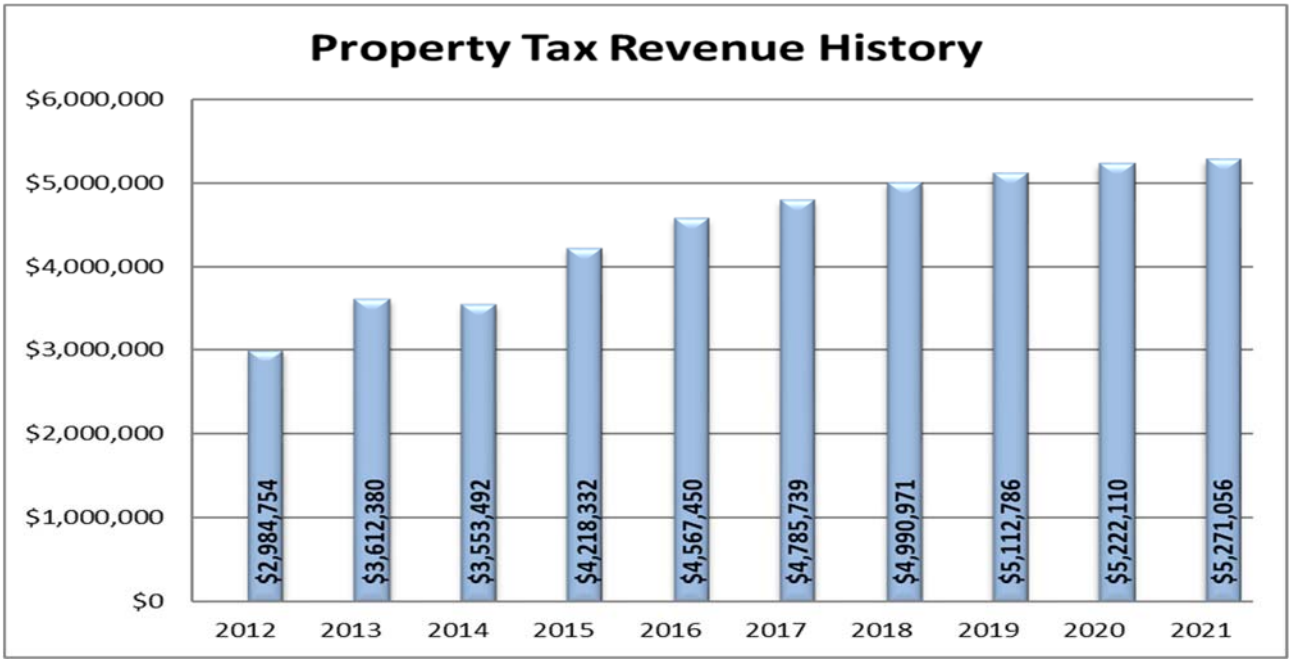
Property taxes. The preliminary levy information from King County shows the City of Des Moines has an assessed valuation of $4,586,124,039. This assessed valuation has decreased by 1.3% from the 2020 final assessed valuation of $4,645,333,100. Normally, the City would request the statutory levy increase of 1%, which requires approval from the City Council. However, due to the current economic conditions and the impacts to our residents the 2021 budget *does not include* the statutory 1% increase in the property tax levy. The 2021 property tax levy will increase an estimated $48,946 related to new construction.



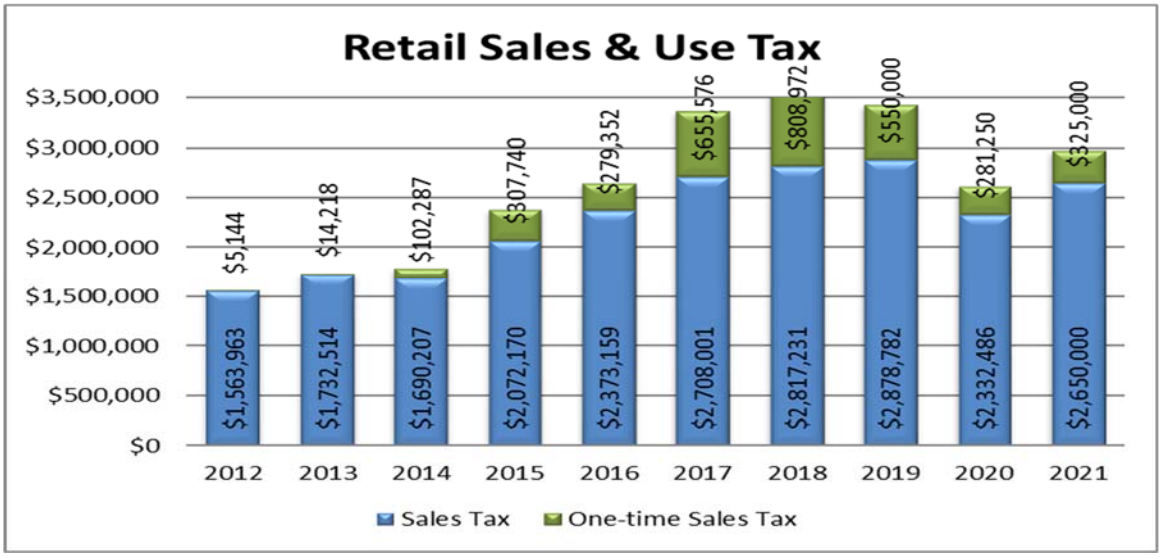
The City's success and continued focus on economic development is reflected in the increase in new construction values, which provides new, ongoing property tax revenues.



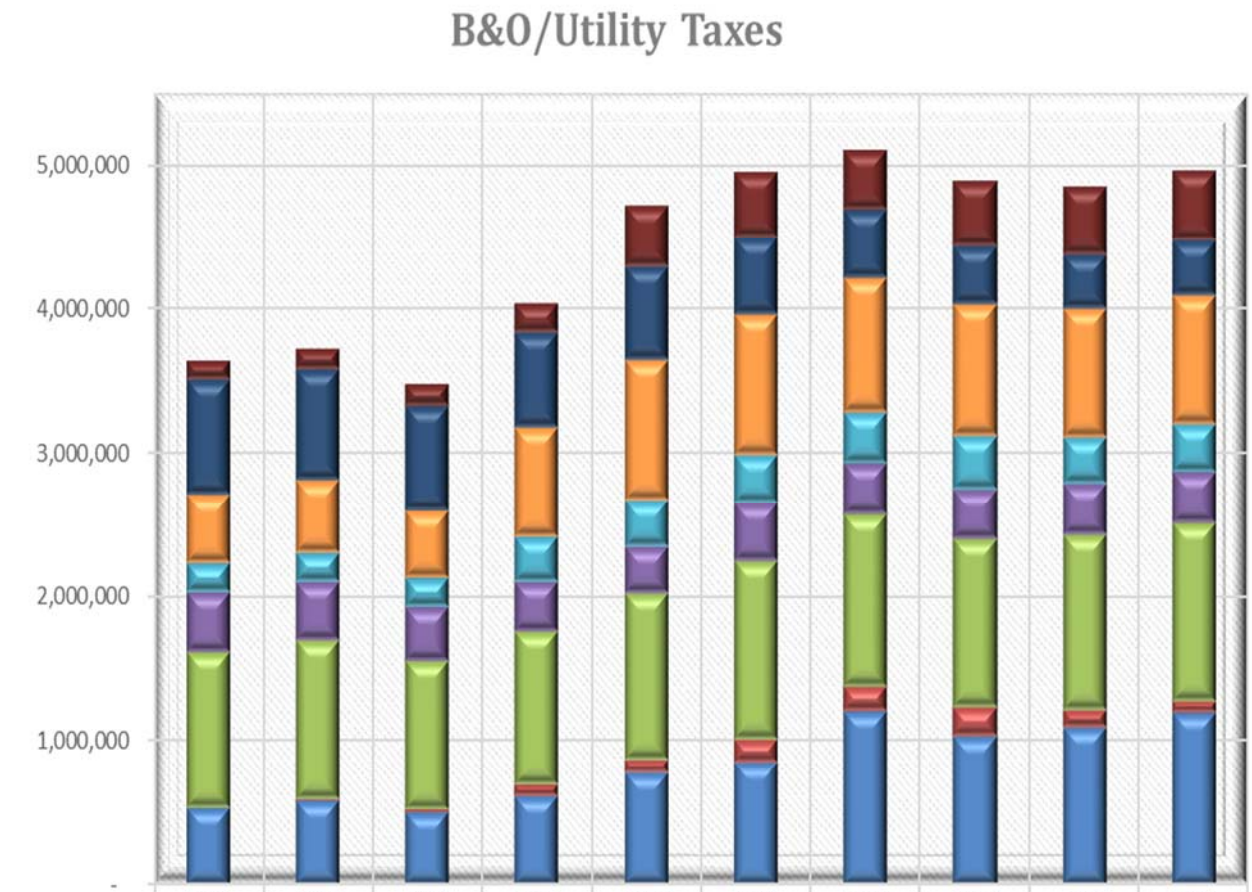
The City is limited by state law to a property tax levy which is subject to three different limitation calculations. The first limits is an overall limit of $3.60/1,000 assessed valuation. When there is a library and/or fire district located within the City, those districts' property tax levies are deducted from the City's allowable rate (but only to the point the City rate becomes $1.60/1,000 of assessed valuation). The second limit is that the total levy from last year cannot be raised by more than the Implicit Price Deflator (a type of inflation index) plus a factor related to new construction. The third limit is that the total levy from last year cannot be raised by more than 1% (about $52,528) plus a factor for new construction (about $48,946). NOTE: The 2021 Preliminary Annual Budget <u>does not include</u> the statutory 1% levy increase.



Retail Sales Tax. The recovering economy and the City's continued economic development efforts are leading to increases in both one-time (construction) and ongoing increases in sales tax. One-time sales tax and B&O tax revenue is included in the 2020 Budget. To be conservative, the revenue budget for one-time sales tax is $375,000 with a corresponding $375,000 budgeted transfer out to fund capital improvements.

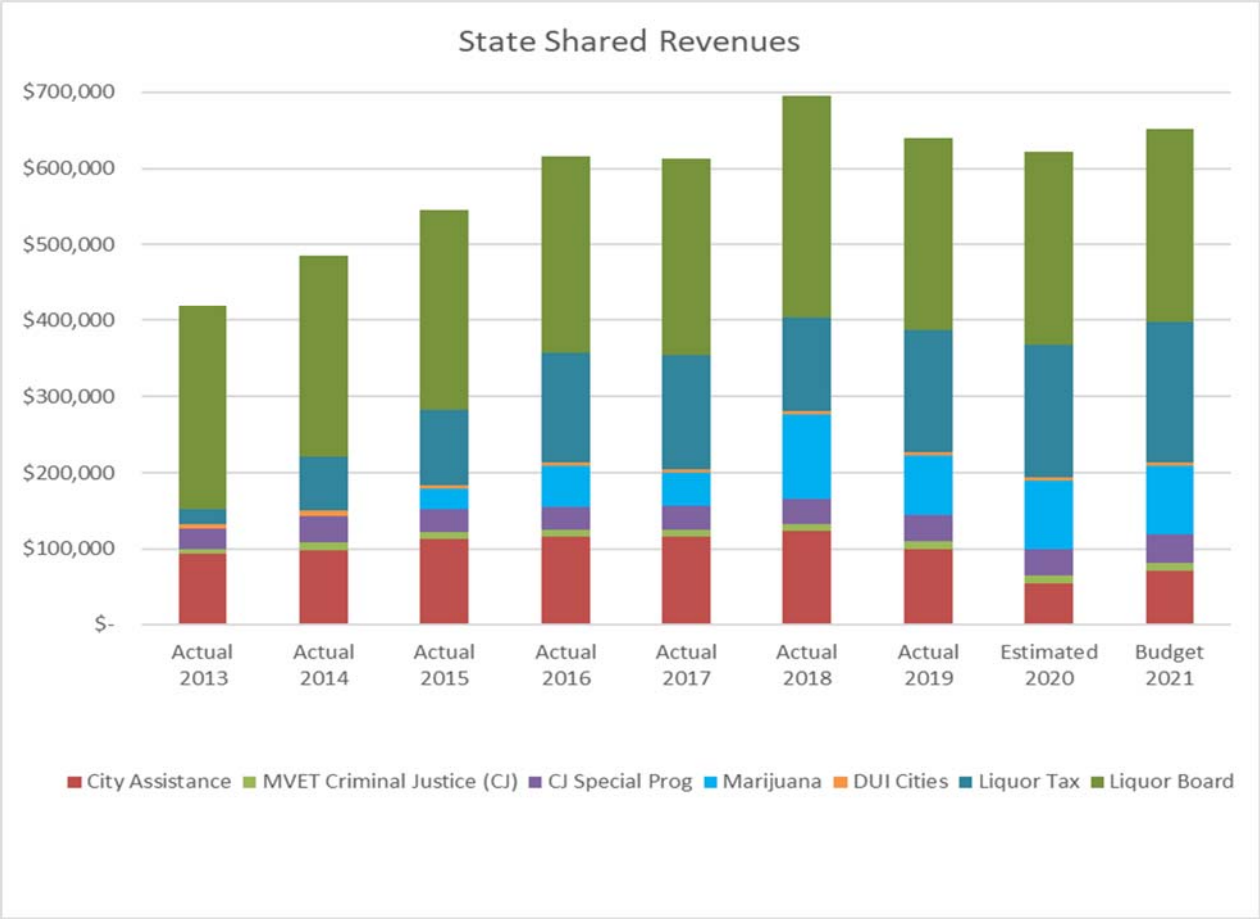


B&O Taxes, Utility and Gambling Taxes



	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Estimated	2021 Budget
Stormwater	137,803	141,654	145,655	201,583	424,123	454,634	415,339	456,885	473,359	489,122
Telephone	796,932	768,928	726,325	666,871	650,220	534,744	481,216	408,516	380,000	383,800
Cable	474,341	501,993	474,988	751,104	972,045	975,092	927,177	908,678	888,250	897,133
Solid Waste	207,339	209,634	196,793	317,206	319,581	329,845	359,296	371,317	326,230	329,492
Natural Gas	411,812	400,871	377,612	349,950	327,215	402,443	348,193	344,954	350,000	353,500
Electricity	1,090,383	1,108,521	1,031,391	1,058,210	1,153,816	1,241,169	1,196,165	1,168,352	1,225,500	1,242,755
B&O-One Time	-	3,379	20,207	78,612	87,686	161,489	170,897	204,320	112,500	75,000
B&O	534,260	593,454	509,373	623,498	784,182	852,977	1,211,672	1,033,627	1,100,000	1,200,000

State Shared Revenues



State shared revenues expected in 2021 is approximately $651,636 which is 2.7% of the General Fund budgeted revenues. The State of Washington shares these revenues which from several sources and are often distributed on a per capital basis, although some shared revenues are distributed according to other criteria. As the state continues to address its budget challenges there is some risk the state may decide to withhold some or all of the above contributions it currently makes to cities.

Fines & Forfeitures. The 2021 budget anticipates an increase from increased traffic infractions due to the Police Department's emphasis on traffic enforcement and safety. Typically, the City received $1.5 million, which is considered "on-going" revenues from the Red Light running program. The budget shows a decrease in 2021 revenue of $150,000 from the Red Light running program. The budgeted revenue of $1,350,000 will support "on-going" law enforcement expenditures. No "one-time" revenues (any revenue received in excess of the $1.5 million) from this program is anticipated for the 2021 budget.

GENERAL FUND PROGRAM SUMMARIES

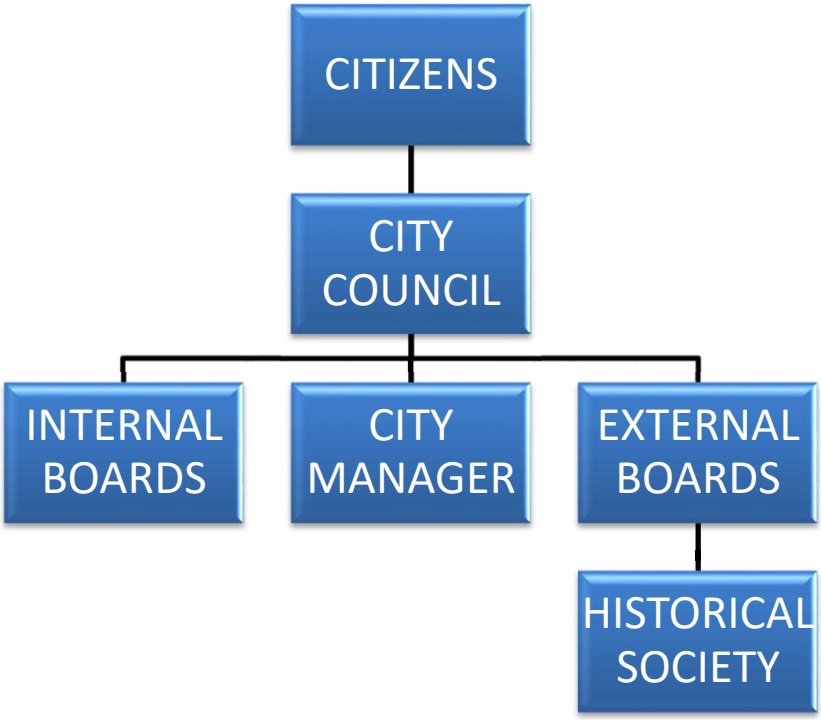
GENERAL FUND EXPENDITURES BY DEPARTMENT

DEPARTMENT		2018 ACTUAL	2019 ACTUAL	2020 ESTIMATE	2020 BUDGET	2021 BUDGET
City Council		82,529	66,238	71,397	94,547	94,536
City Manager		1,525,104	1,877,186	2,172,784	2,072,070	2,110,124
Finance & Technology		1,786,902	2,138,510	2,189,124	2,218,627	2,169,452
Legal		750,820	704,973	750,459	849,748	769,622
Municipal Court		1,574,143	1,640,495	1,719,356	1,703,330	1,648,519
Public Safety Services		902,121	1,152,553	884,976	874,976	1,000,519
Police		10,588,068	11,256,787	11,266,673	11,861,659	11,800,653
Plan, Bldg & PW Admin		2,067,770	2,321,073	2,116,119	2,365,558	2,241,792
Parks, Rec & Sr Services		2,670,859	2,768,165	3,081,338	3,253,460	2,409,630
Transfers Out		2,412,277	1,475,028	289,049	921,049	429,748
	Total Operations	24,360,593	25,401,008	24,541,275	26,215,024	24,674,595
Ending Fund Balance		4,440,724	5,837,998	5,074,059	4,442,903	4,102,086
	Total Expenditures	28,801,317	31,239,006	29,615,334	30,657,927	28,776,681

GENERAL FUND EXPENDITURES BY CATEGORY

CATEGORY		2018 ACTUAL	2019 ACTUAL	2020 ESTIMATE	2020 BUDGET	2021 BUDGET
Personnel Salaries		9,820,952	10,781,419	10,602,968	11,321,473	10,746,246
Personnel Benefits		3,438,623	3,790,509	3,813,723	4,167,727	3,955,645
Supplies		713,907	812,072	706,179	716,092	753,967
Services & Charges		4,167,623	4,748,771	5,277,298	4,779,854	4,794,564
Interfund Charges		3,758,301	3,709,225	3,758,258	4,246,829	3,724,425
Capital Outlay		48,910	83,983	93,800	62,000	20,000
Transfer Out		2,412,277	1,475,028	289,049	921,049	679,748
	Total Operations	24,360,593	25,401,008	24,541,275	26,215,024	24,674,595
Ending Fund Balance		4,440,724	5,837,998	5,074,059	4,442,903	4,102,086
	Total Expenditures	28,801,317	31,239,006	29,615,334	30,657,927	28,776,681

CITY COUNCIL



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

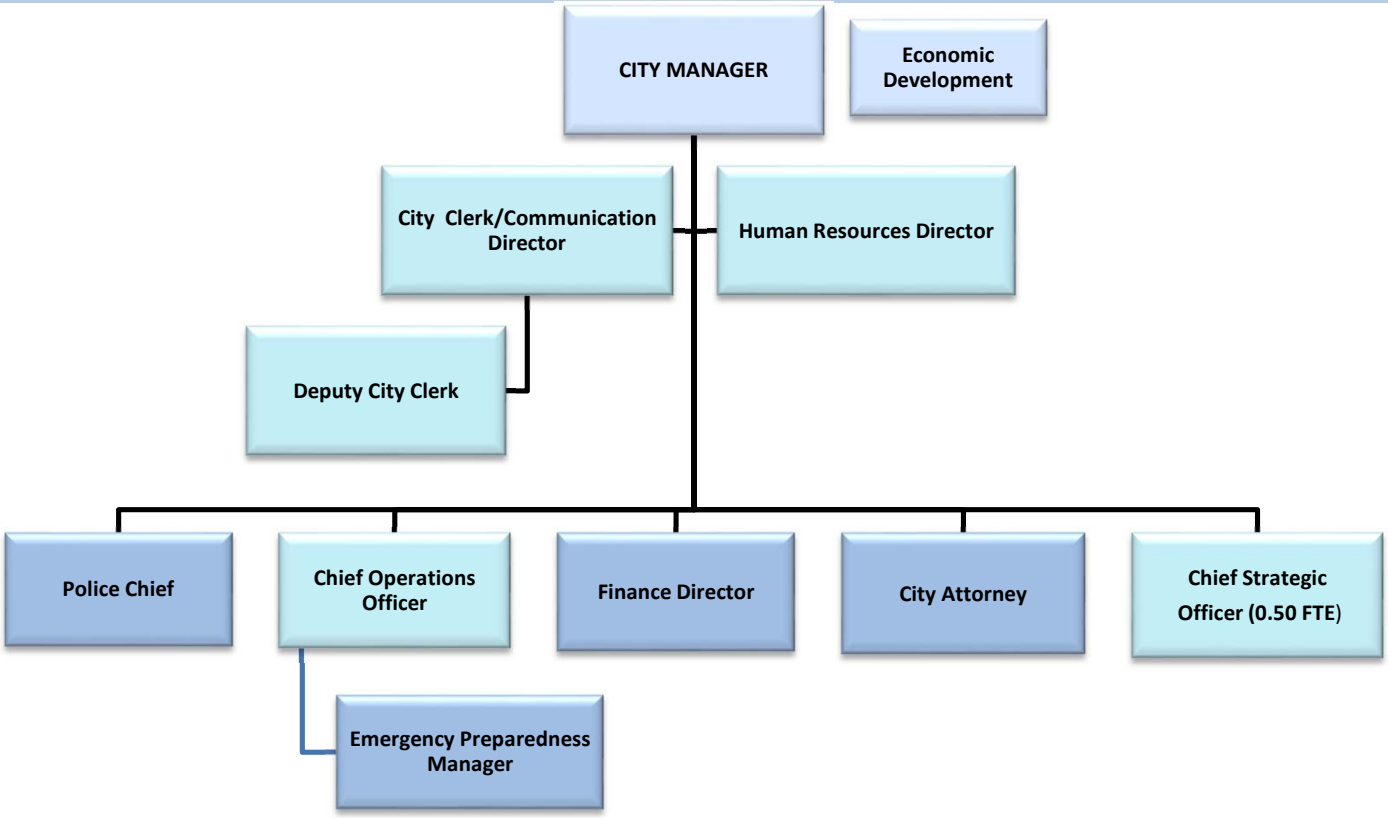
The City Council provides effective City government representation for the citizens; adopts ordinances regulating city business; oversees municipal finances, approves contracts, approves acquisition and/or conveyance of land and other property; adopts and amends the city's Comprehensive Land Use Plan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

CITY COUNCIL

CATEGORY	2018 ACTUAL	2019 ACTUAL	2020 ESTIMATE	2020 BUDGET	2021 BUDGET
Personnel Salaries	63,850	44,100	46,000	74,000	74,000
Personnel Benefits	5,553	3,491	4,766	5,766	5,766
Supplies	1,621	1,549	1,550	1,550	1,550
Services & Charges	10,295	16,128	17,350	11,500	11,500
Interfund Insurance	1,210	970	1,731	1,731	1,720
Total Expenditures	82,529	66,238	71,397	94,547	94,536

STAFFING LEVELS					
POSITION	**2018**	**2019**	**2020 ADJ**	**2020**	**2021**
Mayor	1.00	1.00	1.00	1.00	1.00
Council Member	6.00	6.00	6.00	6.00	6.00
Total	**7.00**	**7.00**	**7.00**	**7.00**	**7.00**

CITY MANAGER



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

The City Manager's office administers the following programs:

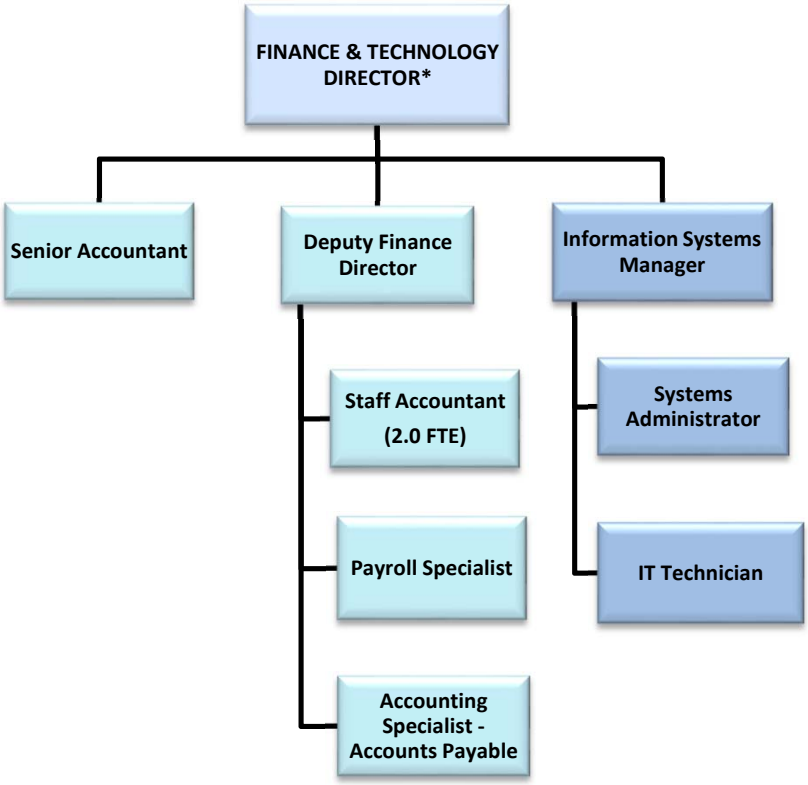
- Executive Office
- Economic Development
- Emergency Management Disaster Preparedness
- Human Resources
- City Clerk
- Communications
- Employee Wellness
- Printing and Duplicating
- Community Information Services
- City Memberships

CITY MANAGER

CATEGORY	2018 ACTUAL	2019 ACTUAL	2020 ESTIMATE	2020 BUDGET	2021 BUDGET
Personnel Salaries	783,315	1,015,034	1,109,727	1,070,510	1,176,990
Personnel Benefits	245,731	300,143	345,946	342,449	381,955
Supplies	8,812	15,589	22,090	22,090	20,590
Services & Charges	430,964	483,044	635,053	577,053	470,321
Interfund Charges	56,282	63,375	59,968	59,968	60,268
Total Expenditures	1,525,104	1,877,185	2,172,784	2,072,070	2,110,124

STAFFING LEVELS					
POSITION	**2018**	**2019**	**2020 ADJ**	**2020**	**2021**
City Manager	1.00	1.00	1.00	1.00	1.00
Chief Operations Officer	1.00	1.00	1.00	1.00	1.00
Chief Strategic Officer	0.30	0.30	0.30	0.50	0.50
Emergency Management Director	-	1.00	1.00	1.00	-
Emergency Preparedness Manager	-	-	-	-	1.00
ACM/Economic Develop Director	-	-	-	-	-
ACM/Human Resource Mgr	-	-	-	-	-
Human Resources (HR) Director	1.00	1.00	1.00	1.00	1.00
HR Intern (Limited Term)	-	-	0.50	0.50	-
HR Coordinator (Limited Term)	-	-	-	-	1.00
City Clerk/Communication Director	1.00	1.00	1.00	1.00	1.00
Deputy City Clerk	1.00	1.00	1.00	1.00	1.00
Public Records Specialist	-	1.00	1.00	1.00	1.00
Management Analyst	0.20	0.20	0.20	-	0.50
Total	**5.50**	**7.50**	**8.00**	**8.00**	**9.00**

FINANCE & INFORMATION TECHNOLOGY



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

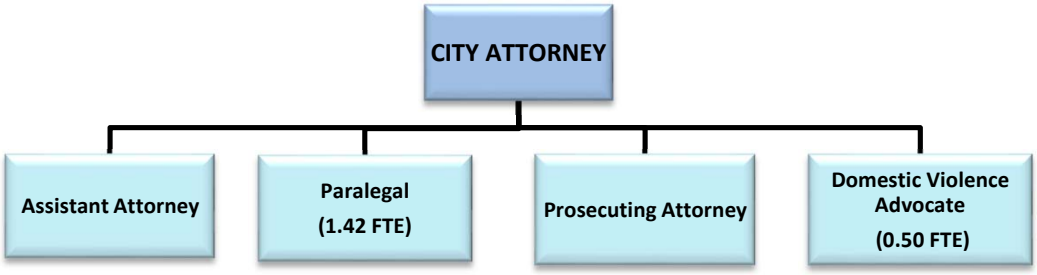
The Information Technology Department is responsible for the maintenance of all city computers, servers, and networks; software maintenance services, consulting and programming on new projects; and recovery of data and replacement of damaged hardware.

FINANCE & INFORMATION TECHNOLOGY

CATEGORY	2018 ACTUAL	2019 ACTUAL	2020 ESTIMATE	2020 BUDGET	2021 BUDGET
Personnel Salaries	865,445	907,462	1,060,630	1,055,654	1,077,212
Personnel Benefits	240,221	270,558	331,398	349,193	338,068
Supplies	119,273	149,500	92,500	107,000	92,000
Services & Charges	382,421	488,370	501,084	532,884	517,940
Interfund Charges	179,542	322,620	171,712	173,896	144,232
Total Expenditures	1,786,902	2,138,510	2,189,124	2,218,627	2,169,452

STAFFING LEVELS					
POSITION	**2018**	**2019**	**2020 ADJ**	**2020**	**2021**
Financial & Info Systems Director	1.00	1.00	1.00	1.00	1.00
Deputy Finance Director	-	-	-	-	1.00
Finance Manager	1.00	1.00	1.00	1.00	-
Senior Accountant	1.00	1.00	1.00	1.00	1.00
Senior Accounting Specialist	0.50	-	-	-	-
Extra Hire - Senior Accounting Specialist	-	0.50	0.50	0.50	0.50
Staff Accountant	2.00	2.00	2.00	2.00	2.00
Payroll & Benefits Specialist	-	-	-	-	1.00
Payroll Accountant	-	1.00	-	1.00	-
Acctg Specialist - Accts Payable	1.00	1.00	1.00	1.00	1.00
Information Services Manager	1.00	1.00	1.00	1.00	1.00
Systems Administrator	1.00	1.00	1.00	1.00	1.00
IT Technician	-	1.00	-	1.00	1.00
Total	**8.50**	**10.50**	**8.50**	**10.50**	**10.50**

LEGAL



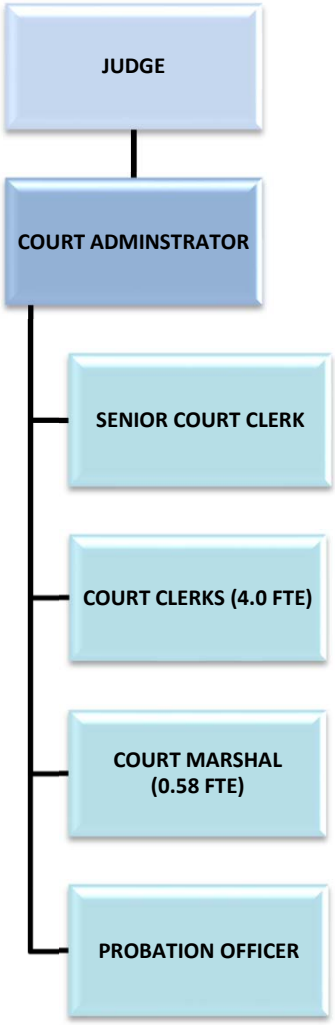
The City Attorney is the City's chief legal advisor and is responsible for counseling all city departments and the City Council and supervises all legal work assigned to outside counsel. The City Attorney attends all council meetings and executive sessions. The Legal Department provides support in all matters before hearing examiners, judges, civil litigation, and provides general legal advice to all departments. The department writes formal legal opinions, ordinance and resolutions as well as reviews written agreements and real property instruments. It provides prosecution for all phases of criminal and civil actions.

LEGAL

CATEGORY	2018 ACTUAL	2019 ACTUAL	2020 ESTIMATE	2020 BUDGET	2021 BUDGET
Personnel Salaries	455,507	433,880	461,027	518,334	468,860
Personnel Benefits	159,562	140,719	148,817	183,659	151,864
Supplies	5,701	20,855	5,000	7,140	7,140
Services & Charges	29,961	14,305	17,500	22,500	22,500
Interfund Charges	100,089	95,214	118,115	118,115	119,258
Total Expenditures	750,820	704,973	750,459	849,748	769,622

STAFFING LEVELS					
POSITION	**2018**	**2019**	**2020 ADJ**	**2020**	**2021**
City Attorney	1.00	1.00	1.00	1.00	1.00
Assistant City Attorney	1.00	1.00	1.00	1.00	1.00
Prosecuting Attorney	1.00	1.00	1.00	1.00	1.00
Domestic Violence Advocate	0.40	0.50	0.40	0.60	0.50
Paralegals	1.42	1.42	1.42	1.42	1.42
Total	**4.82**	**4.92**	**4.82**	**5.02**	**4.92**

MUNICIPAL COURT



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

- Certain criminial misdemeanors
- Traffic infractions
- Non-traffic infractions
- Parking tickets

The court contains the following programs:

- General Municipal Court
- Probation Services
- DUI Court Services

MUNICIPAL COURT

CATEGORY	2018 ACTUAL	2019 ACTUAL	2020 ESTIMATE	2020 BUDGET	2021 BUDGET
Personnel Salaries	839,486	868,966	864,434	900,738	790,091
Personnel Benefits	305,823	314,682	314,640	313,510	326,230
Supplies	20,081	25,153	70,855	20,855	22,355
Services & Charges	93,771	115,430	89,500	88,300	129,000
Interfund Charges	314,982	316,264	379,927	379,927	380,843
Total Expenditures	1,574,143	1,640,495	1,719,356	1,703,330	1,648,519

STAFFING LEVELS					
POSITION	**2018**	**2019**	**2020 ADJ**	**2020**	**2021**
Judge	0.80	0.80	0.80	0.80	0.80
Court Administrator	1.00	1.00	1.00	1.00	1.00
Lead Court Clerk	1.00	1.00	1.00	0.60	-
Senior Court Clerk	-	-	-	0.40	1.00
Court Clerks	4.00	4.00	4.00	4.00	4.00
Court Clerk (Limited Term)	1.00	1.00	1.00	1.00	-
Court Clerk (Extra Hire)	-	-	-	-	-
Court Marshal	0.58	1.15	1.15	1.15	1.15
Court Security Officer	1.00	1.00	1.00	1.00	-
Probation Officer	1.00	1.00	1.00	1.00	1.00
Total	**10.38**	**10.95**	**10.95**	**10.95**	**8.95**

PUBLIC SAFETY CONTRACT SERVICES

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

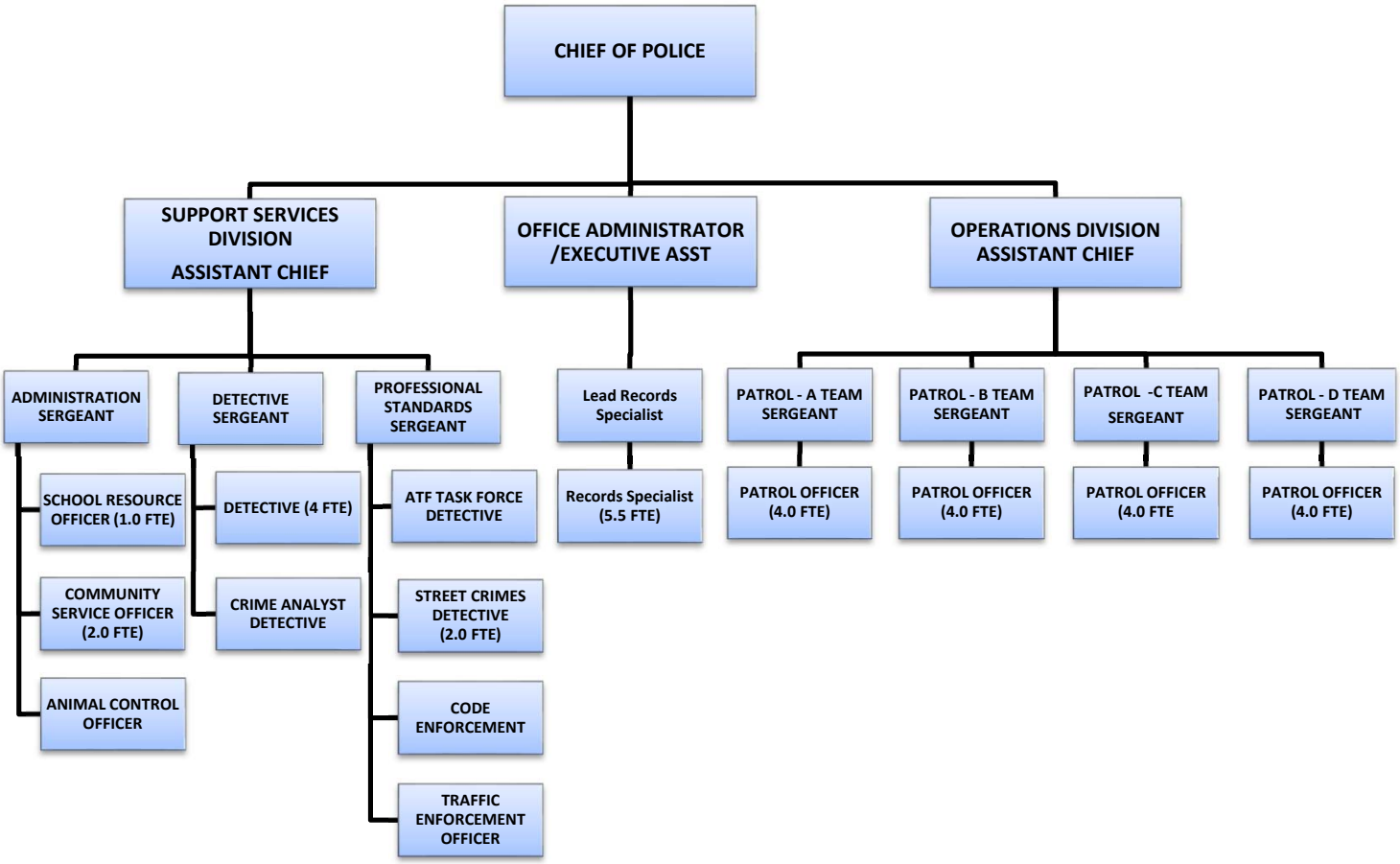
Fire inspection & investigation activities; Jail services; and Public Defender services.

CATEGORY	2018 ACTUAL	2019 ACTUAL	2020 ESTIMATE	2020 BUDGET	2021 BUDGET
Services & Charges	871,599	1,120,163	837,461	827,461	952,291
Interfund Charges	30,522	32,390	47,515	47,515	48,228
Total Expenditures	902,121	1,152,553	884,976	874,976	1,000,519

2021 BUDGET HIGHLIGHTS:

The City of Des Moines' contribution to South Correctional Entity (SCORE) Jail facility was $624,311 in 2018, $822,461 in 2019; $570,636 in 2020 and $683,638 planned for 2021. The City has worked with SCORE Administration to provide predictable and stable annual operating costs. In 2019, the City of Federal Way left the SCORE Interlocal Agreement. At this time, the City of Des Moines joined as an Owner City, terminated the Host City Agreement, and made other revisions to provide for the issuance of bonds to refund the 2009 Bonds, which provided a cost savings for all Owner Cities (Auburn, Burien, Des Moines, Renton, SeaTac and Tukwila).

POLICE


CHIEF OF POLICE
SUPPORT SERVICES DIVISION ASSISTANT CHIEF
OFFICE ADMINISTRATOR /EXECUTIVE ASST
OPERATIONS DIVISION ASSISTANT CHIEF
ADMINISTRATION SERGEANT
DETECTIVE SERGEANT
PROFESSIONAL STANDARDS SERGEANT
Lead Records Specialist
PATROL - A TEAM SERGEANT
PATROL - B TEAM SERGEANT
PATROL -C TEAM SERGEANT
PATROL - D TEAM SERGEANT
SCHOOL RESOURCE OFFICER (1.0 FTE)
COMMUNITY SERVICE OFFICER (2.0 FTE)
ANIMAL CONTROL OFFICER
DETECTIVE (4 FTE)
CRIME ANALYST DETECTIVE
ATF TASK FORCE DETECTIVE
STREET CRIMES DETECTIVE (2.0 FTE)
CODE ENFORCEMENT
TRAFFIC ENFORCEMENT OFFICER
Records Specialist (5.5 FTE)
PATROL OFFICER (4.0 FTE)
PATROL OFFICER (4.0 FTE)
PATROL OFFICER (4.0 FTE
PATROL OFFICER (4.0 FTE)

POLICE

The Police Department is composed of the following Divisions:

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

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

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

Crime Prevention. This 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. This unit patrols for animals at large, investigates animal related complaints, prepares cases for court and ensures that animal owners comply with municipal ordinances.

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

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

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

POLICE

CATEGORY	2018 ACTUAL	2019 ACTUAL	2020 ESTIMATE	2020 BUDGET	2021 BUDGET
Personnel Salaries	4,885,525	5,381,750	5,278,679	5,496,924	5,351,549
Personnel Benefits	1,784,036	2,039,244	1,988,349	2,208,438	2,058,843
Supplies	312,468	334,101	293,846	293,846	383,846
Services & Charges	1,402,311	1,471,337	1,459,296	1,445,796	1,537,065
Transfer Out	-	-	70,000	-	250,000
Interfund Charges	2,197,128	2,002,391	2,176,503	2,416,655	2,219,350
Capital Outlay	6,600	27,964	-	-	-
Total Expenditures	10,588,068	11,256,787	11,266,673	11,861,659	11,800,653

2021 BUDGET HIGHLIGHTS:

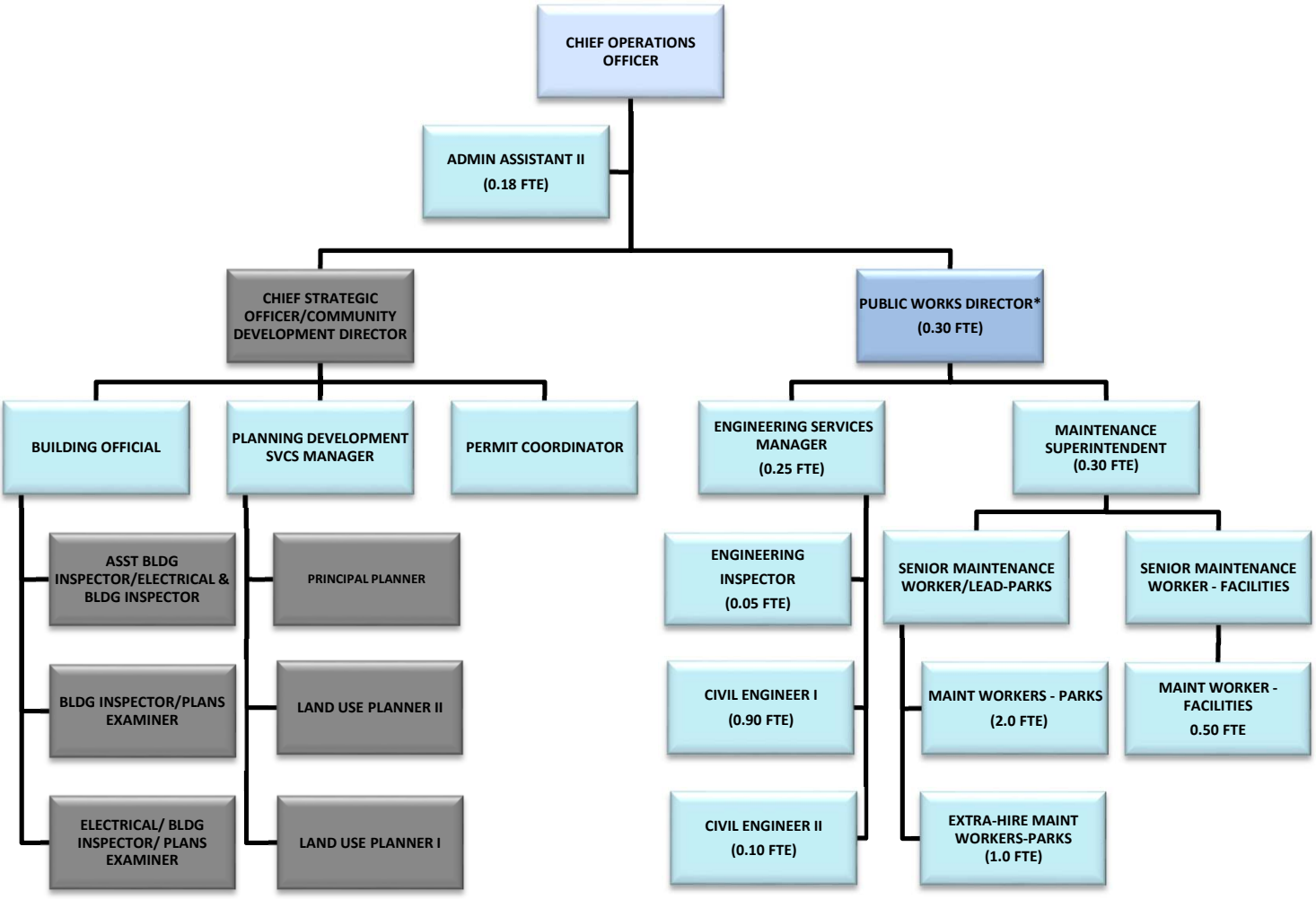
* Body Cameras - One-time funding for body cameras, plus $25,000 a year for cloud storage and an additional 0.5 FTE Records Specialist to assist with public disclosure requests.

* Four new Patrol Vehicles - Purchase of 4 new patrol vehicles.

POLICE

STAFFING LEVELS					
POSITION	**2018**	**2019**	**2020 ADJ**	**2020**	**2021**
Chief of Police	1.00	1.00	1.00	1.00	1.00
Assistant Chief of Police	-	-	1.00	2.00	1.00
Assistant Chief of Police (Limited Term)	1.00	-	-	-	-
Executive Support	-	1.00	1.00	1.00	1.00
Commander	2.00	2.00	1.00	-	1.00
Sergeant/Master Sergeant - Detectives	1.00	1.00	1.00	1.00	1.00
Street Crimes - Detectives	-	-	2.00	2.00	2.00
Patrol Officers/Master Patrol Officers - Detectives	4.00	4.00	5.00	5.00	5.00
Traffic Enforcement Officer	-	-	-	-	1.00
ATF Violent Crime Detectives	1.00	1.00	1.00	1.00	1.00
Sergeant/Master Sergeant - Prof Standards	1.00	1.00	1.00	1.00	1.00
Sergeant/Master Sergeant - Administrative	1.00	1.00	1.00	1.00	1.00
Sergeant/Master Sergeant - Patrol	4.00	4.00	4.00	4.00	4.00
Patrol Officers/Master Patrol Officers - Patrol	20.00	20.00	16.00	16.00	16.00
Patrol Officers, Hire-Ahead - Patrol	3.00	3.00	-	3.00	-
School Resource Officers	1.00	1.00	2.00	2.00	1.00
Community Service Officer/Master Community Service Officer	2.00	2.00	2.00	2.00	2.00
Animal Control/Master Animal Control	1.00	1.00	1.00	1.00	1.00
Evidence Technician	1.00	1.00	0.60	1.00	-
Office Manager	1.00	-	-	-	-
Management Analyst	-	1.00	-	1.00	-
Lead Records Specialist	1.00	1.00	1.00	1.00	1.00
Record Specialists	5.00	5.00	5.00	5.00	5.50
Total	**51.00**	**51.00**	**46.60**	**51.00**	**46.50**

PLANNING, BUILDING & PUBLIC WORKS (PBPW) TAX BASED



Included in this section's information

Reporting structure only. Information excluded from this section.

PLANNING, BUILDING & PUBLIC WORKS (PBPW) TAX BASED

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

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

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

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

Facility and Park Maintenance. Provides for routine building maintenance for the city-buildings. Also provides landscape, design and maintenance for parks, municpal buildings, right-of-way, trails, street planting areas, city benches, support for special events and park operations.

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

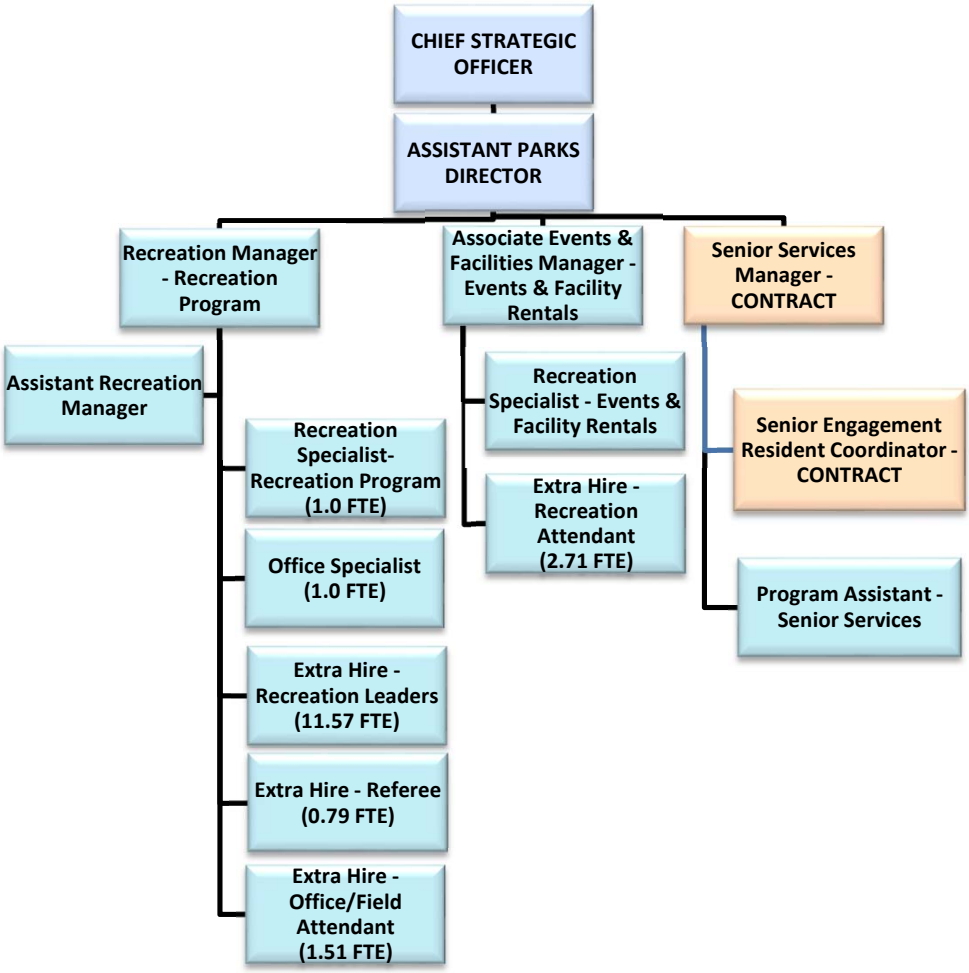
** Reason for a huge change starting 2017 is because PBPW wa split into tax-based and fee-based. The tax-based activities are in the General Fund, while the fee-based are in the Special Revenue Fund - Development Fund.*

PLANNING, BUILDING & PUBLIC WORKS (PBPW) TAX BASED

CATEGORY	2018 ACTUAL	2019 ACTUAL	2020 ESTIMATE	2020 BUDGET	2021 BUDGET
Personnel Salaries	856,172	1,069,162	1,011,386	1,107,314	1,076,328
Personnel Benefits	324,471	409,307	402,352	460,295	456,845
Supplies	86,198	156,249	124,675	124,675	124,675
Services & Charges	407,758	333,029	322,168	337,063	321,607
Interfund Charges	366,553	343,993	248,538	329,211	262,337
Capital Outlay	26,618	9,333	7,000	7,000	-
Total Expenditures	2,067,770	2,321,073	2,116,119	2,365,558	2,241,792

STAFFING LEVELS					
POSITION	**2018**	**2019**	**2020 ADJ**	**2020**	**2021**
Planning, Building & Permits					
Planning & Development Svcs Mgr	1.00	1.00	1.00	1.00	1.00
Building Official	1.00	1.00	1.00	1.00	1.00
Permit Coordinator	1.00	1.30	1.30	1.30	1.30
Public Works Maintenance (Building/Facility & Parks)					
Public Works Director	0.10	0.10	0.10	0.10	0.10
Maintenance Superintendent	0.30	0.30	0.30	0.30	0.30
Senior Maint Worker-Facilities	1.00	1.00	1.00	1.00	1.00
Senior Maint Worker/Lead - Parks	1.00	1.00	1.00	1.00	1.00
Parks Maintenance Specialist	-	1.00	1.00	1.00	1.00
Maint Worker - Parks	2.00	5.00	5.00	5.00	5.00
Maint Worker - Facilities	0.50	0.50	0.50	0.50	0.50
Admin Assistant II	0.12	0.12	0.12	0.12	0.12
Extra-Hire Maint Worker	1.00	-	-	-	-
Engineering & CIP Services					
Public Works Director	0.20	0.20	0.20	0.20	0.20
Transportation/Engineer Svcs Mgr	0.25	0.25	0.25	0.25	0.25
Engineering Inspector	0.05	0.05	0.05	0.05	0.05
Civil Engineer I	0.90	0.90	-	-	-
Civil Engineer II	0.10	0.10	1.00	1.00	1.00
Admin Assistant II	0.06	0.06	0.06	0.06	0.06
Total	**10.58**	**13.88**	**13.88**	**13.88**	**13.88**

PARKS, RECREATION & SENIOR SERVICES



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

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

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

Health and Human Services. Provides financial aid to non-profit human services organizations who assist Des Moines citizens in time of need.

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

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

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

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

PARKS, RECREATION & SENIOR SERVICES

CATEGORY	2018 ACTUAL	2019 ACTUAL	2020 ESTIMATE	2020 BUDGET	2021 BUDGET
Personnel Salaries	1,071,652	1,061,065	771,085	1,097,999	731,216
Personnel Benefits	373,226	312,365	277,455	304,417	236,074
Supplies	159,753	109,076	95,663	138,936	101,811
Services & Charges	538,543	706,965	1,397,886	937,297	832,340
Interfund Charges	511,993	532,008	484,249	719,811	488,189
Capital Outlay	15,692	46,686	55,000	55,000	20,000
Total Expenditures	2,670,859	2,768,165	3,081,338	3,253,460	2,409,630

PARKS, RECREATION & SENIOR SERVICES

STAFFING LEVELS					
POSITION	**2018**	**2019**	**2020 ADJ**	**2020**	**2021**
Chief Strategic Officer	0.30	0.30	-	-	-
Assistant Parks Director	-	-	0.50	0.50	0.50
Parks, Rec & Sr Services Director	1.00	-	-	-	-
Administrative Assistant II	0.40	0.40	0.40	0.40	-
Recreation Program					
Assistant Parks Director	-	-	0.10	0.10	0.10
Recreation Coordinator	-	-	-	-	-
Recreation Manager	1.00	1.00	1.00	1.00	1.00
Assistant Recreation Manager	1.00	1.00	1.00	1.00	1.00
Office Specialist	-	1.00	1.00	1.00	1.00
Administrative Assistant II	0.40	0.40	0.40	0.40	-
Recreation Specialist	2.00	1.00	1.00	1.00	1.00
Extra-Hire Recreation Leader	8.99	11.57	11.57	11.57	11.57
Extra-Hire Referees/Sport Leaders	1.06	0.79	0.79	0.79	0.79
Extra-Hire Office/Field Attendant	1.23	1.51	1.51	1.51	1.51
Events and Facilities Rental					
Recreation Coordinator	-	-	-	-	-
Events & Facilities Manager	1.00	1.00	1.00	1.00	1.00
Assistant Events & Facilities Manager	-	-	1.00	1.00	1.00
Recreation Specialist	1.00	1.00	-	-	-
Administrative Assistant II	0.10	0.10	0.10	0.10	-
Extra-Hire Recreation Leader	0.72	0.72	-	-	-
Extra-Hire Recreation Attendant	1.99	1.99	2.71	2.71	2.71
Senior Services & Program					
Assistant Parks Director	-	-	0.40	0.40	0.40
Senior Services Manager	1.00	-	-	-	-
Recreation Specialist	1.00	1.00	-	-	-
Administrative Assistant II	0.10	0.10	0.10	0.10	-
Program Assistant	0.50	1.00	1.00	1.00	1.00
Management Analyst - Human Svcs	0.05	0.05	0.40	0.40	-
Exercise Instructor	0.90	0.90	-	-	-
Social Worker (grant funded)	-	-	-	0.25	0.25
Cultural Outreach & Programming Specialist (grant funded)	-	-	-	1.00	1.00
Extra-Hire Van Driver (grant funded)	-	-	-	0.75	0.75
Total	**25.74**	**26.83**	**25.98**	**27.98**	**26.58**

GENERAL FUND INTERFUND TRANSFERS

Includes transfer of resources into / out of the General Fund to other Funds.

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

CATEGORY		2018 ACTUAL	2019 ACTUAL	2020 ESTIMATE	2020 BUDGET	2021 BUDGET
Transfer Out		2,412,277	1,475,028	289,049	921,049	429,748
	Total Expenditures	2,412,277	1,475,028	289,049	921,049	429,748

OTHER FUND PROGRAM SUMMARIES

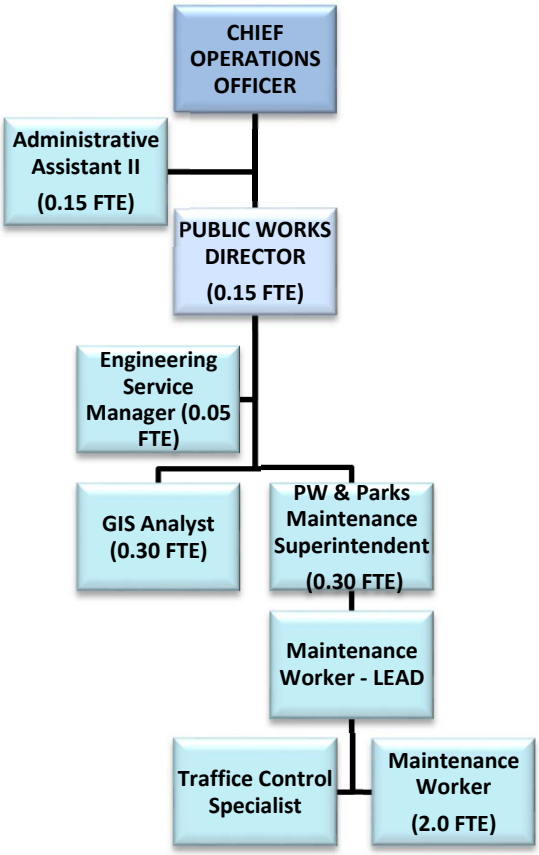
SPECIAL REVENUE FUNDS

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

The Special Revenue Funds detailed in the following pages include:

* Street Maintenance Fund
* Street Pavement Fund
* Development Fund
* Police Drug Seizure Fund
* Hotel/Motel Tax Fund
* Affordable Housing Sales Tax Fund - new Fund created in 2020
* Traffic In Lieu Fund - previously reported in Capital Project Funds
* Traffic Impact (City-wide) Fund - previously reported in Capital Project Funds
* Traffic Impact (Pacific Ridge) Fund - previously reported in Capital Project Funds
* Real Estate Excise Tax (REET) 1st Quarter Fund - previously reported in Capital Project Funds
* Real Estate Excise Tax (REET) 2nd Quarter Fund - previously reported in Capital Project Funds
* Park Levy Fund - previously reported in Capital Project Funds
* Park In Lieu Fund - previously reported in Capital Project Funds
* One-Time Sales Tax and B&O Tax Revenue Fund - previously reported in Capital Project Funds
* Redondo Zone Fund
* Waterfront Zone Fund
* PBPW Automation Fee Fund
* Urban Forestry Fund
* Abatement Fund
* Automated Speed Enforcement (ASE) Fund
* Transportation Benefit District Fund

STREET MAINTENANCE FUND



STAFFING LEVELS					
POSITION	**2018**	**2019**	**2020**	**2020 ADJ**	**2021**
Public Works Director	0.15	0.15	0.15	0.15	0.15
Transportation/Engineer Svcs Mgr	0.05	0.05	0.05	0.05	0.05
GIS Analyst	0.30	0.30	0.30	0.30	0.30
Maintenance Superintendent	0.30	0.30	0.30	0.30	0.30
Senior Maintenance Worker Lead	1.00	1.00	1.00	1.00	1.00
Maintenance Worker	2.00	2.00	2.00	2.00	2.00
Traffic Control Specialist	1.00	1.00	1.00	1.00	1.00
Administrative Assistant II	0.15	0.15	0.15	0.15	0.15
Total	**4.95**	**4.95**	**4.95**	**4.95**	**4.95**

STREET MAINTENANCE FUND

The purpose of this fund is to maintain City streets.

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

Sources

CATEGORY	2018 Actual	2019 Actual	2020 Estimate	2020 Budget	2021 Budget
Taxes	543,396	534,435	457,671	477,850	488,435
Intergovernmental	717,276	702,055	650,405	714,024	728,430
Charges for Services	440,000	438,750	-	-	-
Miscellaneous Revenues	23,747	22,500	5,000	5,000	2,500
Transfer In	-	16,062	545,000	520,000	495,000
Total Revenues	1,724,419	1,713,802	1,658,076	1,716,874	1,714,365
Beginning Fund Balance	691,656	748,128	847,392	716,233	640,253
Total Resources	2,416,075	2,461,930	2,505,468	2,433,107	2,354,618

Uses

CATEGORY	2018 Actual	2019 Actual	2020 Estimate	2020 Budget	2021 Budget
Personnel Salaries	362,191	347,763	390,531	390,903	394,009
Personnel Benefits	145,854	143,566	164,471	154,318	149,126
Supplies	77,216	116,347	97,713	97,713	97,713
Services & Charges	677,767	599,934	725,800	700,800	677,550
Interfund Charges	404,919	406,928	486,700	486,700	390,336
Total Operations	1,667,947	1,614,538	1,865,215	1,830,434	1,708,734
Ending Fund Balance	748,128	847,392	640,253	602,673	645,884
Total Expenditures	2,416,075	2,461,930	2,505,468	2,433,107	2,354,618

STREET PAVEMENT FUND

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

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

Sources

CATEGORY	2018 Actual	2019 Actual	2020 Estimate	2020 Budget	2021 Budget
Licenses & Permits	514,661	542,564	611,658	611,658	617,574
Charges for Services	763,662	-	-	-	-
Miscellaneous Revenues	22,963	31,952	12,500	12,500	12,500
Transfer In	455,000	172,000	-	-	-
Total Revenues	1,756,286	746,516	695,558	624,158	630,074
Beginning Fund Balance	1,107,771	1,172,531	1,869,372	1,192,331	1,601,930
Total Resources	2,864,057	1,919,047	2,564,930	1,816,489	2,232,004

Uses

CATEGORY	2018 Actual	2019 Actual	2020 Estimate	2020 Budget	2021 Budget
Services & Charges	1,690,806	49,675	488,000	450,000	143,000
Transfer Out	720	-	475,000	475,000	475,000
Total Operations	1,691,526	49,675	963,000	925,000	618,000
Ending Fund Balance	1,172,531	1,869,372	1,601,930	891,489	1,614,004
Total Expenditures	2,864,057	1,919,047	2,564,930	1,816,489	2,232,004

DEVELOPMENT FUND

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

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

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

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

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

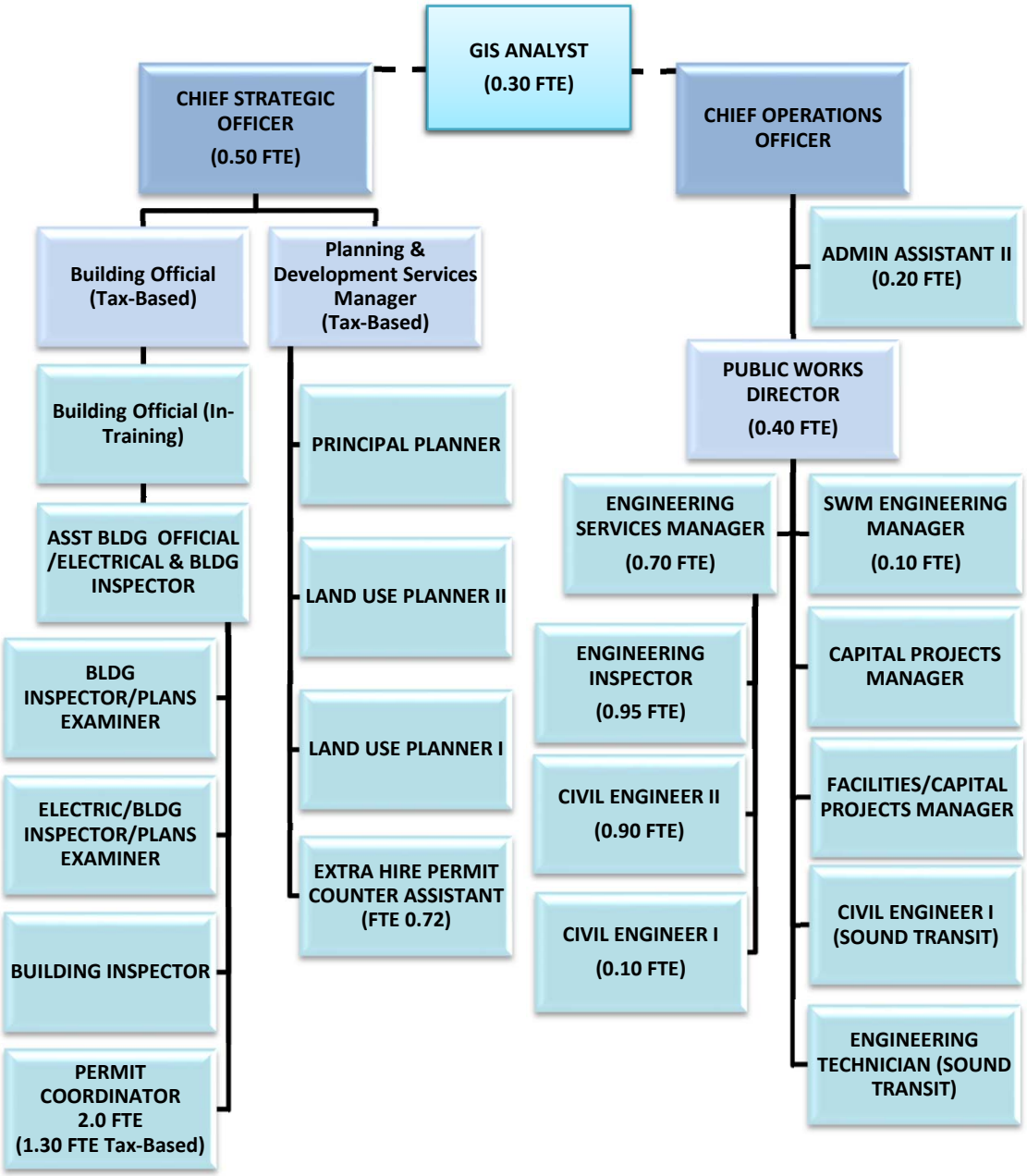
Joint & Minor Home Repair. Provides funding to low income families for minor home repairs.

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

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

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

DEVELOPMENT FUND



DEVELOPMENT FUND

STAFFING LEVELS					
POSITION	**2018**	**2019**	**2020**	**2020 ADJ**	**2021**
Planning, Building & Permits					
Chief Strategic Officer	0.40	0.40	0.50	0.50	0.50
Senior Planner	1.00	-	-	-	1.00
Principal Planner	-	1.00	1.00	1.00	1.00
Land Use Planner II	1.00	2.00	2.00	2.00	1.00
Land Use Planner I	1.00	-	-	-	-
Building Official (In-Training)	-	1.00	1.00	1.00	1.00
Asst Bldg Official/Electr & Bldg Inspector	1.00	1.00	1.00	1.00	1.00
Building Inspector/Plans Examiner	1.00	1.00	1.00	1.00	1.00
Electrical/Bldg Inspector/Plans Exam	1.00	1.00	1.00	1.00	1.00
Building Inspector	1.00	1.00	1.00	1.00	1.00
Permit Coordinator	0.95	0.70	0.70	0.70	0.70
Joint Minor Home Repair Program	0.05	-	-	-	-
GIS Analyst	0.15	0.15	0.15	0.15	0.15
Extra-Hire Permit Counter Assistant	-	0.80	0.80	0.80	0.80
Engineering & CIP Services					
Public Works Director	0.40	0.40	0.40	0.40	0.40
Transportation/Engineer Svcs Mgr	0.70	0.70	0.70	0.70	0.70
Surface Water/Environ Engrng Mgr	0.10	0.10	0.10	0.10	0.10
Facilities/CIP Manager	1.00	1.00	1.00	1.00	1.00
Capital Projects Manager	-	1.00	-	-	-
Administrative Coordinator (Sound Transit)	-	-	1.00	1.00	1.00
Civil Engineer I	0.10	0.10	-	-	-
Civil Engineer II	0.90	0.90	1.00	1.00	1.00
Civil Engineer I (Sound Transit)	-	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
Total	**12.85**	**17.35**	**16.45**	**16.45**	**16.45**

DEVELOPMENT FUND

Sources

CATEGORY	2018 Actual	2019 Actual	2020 Estimate	2020 Budget	2021 Budget
Licenses & Permits	2,050,429	791,260	904,984	1,224,984	994,150
Intergovernmental	76,979	86,653	76,330	76,330	67,000
Charges for Services	2,167,093	1,219,136	1,990,439	1,558,309	1,558,309
Fines & Forfeits	2,710	4,618	1,000	1,000	1,000
Miscellaneous Revenues	127,059	85,853	32,400	32,400	22,400
Transfer In	-	-	-	-	-
Total Revenues	4,424,270	2,187,520	3,005,153	2,893,023	2,642,859
Beginning Fund Balance	2,869,896	4,699,441	4,260,517	3,810,472	4,272,119
Total Resources	7,294,166	6,886,961	7,265,670	6,703,495	6,914,978

Uses

CATEGORY	2018 Actual	2019 Actual	2020 Estimate	2020 Budget	2021 Budget
Personnel Salaries	1,298,762	1,379,108	1,485,185	1,472,393	1,574,007
Personnel Benefits	516,099	541,311	578,232	607,217	639,493
Supplies	24,483	43,693	35,822	35,822	35,822
Services & Charges	399,910	271,540	395,065	395,065	388,065
Interfund Charges	355,471	390,792	464,247	464,247	475,109
Total Operations	2,594,725	2,626,444	2,993,551	2,974,744	3,112,496
Ending Fund Balance	4,699,441	4,260,517	4,272,119	3,728,751	3,802,482
Total Expenditures	7,294,166	6,886,961	7,265,670	6,703,495	6,914,978

POLICE DRUG SEIZURE FUND

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

Sources

CATEGORY	2018 Actual	2019 Actual	2020 Estimate	2020 Budget	2021 Budget
Miscellaneous Revenues	14,519	428	1,250	1,250	1,250
Total Revenues	14,519	428	1,250	1,250	1,250
Beginning Fund Balance	10,446	22,040	22,468	22,040	22,718
Total Resources	24,965	22,468	23,718	23,290	23,968

Uses

CATEGORY	2018 Actual	2019 Actual	2020 Estimate	2020 Budget	2021 Budget
Supplies	1,491	-	500	500	500
Services & Charges	1,434	-	500	500	500
Total Operations	2,925	-	1,000	1,000	1,000
Ending Fund Balance	22,040	22,468	22,718	22,290	22,968
Total Expenditures	24,965	22,468	23,718	23,290	23,968

HOTEL / MOTEL TAX FUND

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

Sources

CATEGORY	2018 Actual	2019 Actual	2020 Estimate	2020 Budget	2021 Budget
Taxes	109,777	104,807	45,000	113,300	70,000
Charges for Services	68,900	26,080	-	-	-
Miscellaneous Revenues	251	804	400	400	250
Total Revenues	178,928	131,691	45,400	113,700	70,250
Beginning Fund Balance	(24,542)	21,375	74,489	21,376	74,489
Total Resources	154,386	153,066	119,889	135,076	144,739

Uses

CATEGORY	2018 Actual	2019 Actual	2020 Estimate	2020 Budget	2021 Budget
Supplies	2,390	-	-	-	-
Services & Charges	110,621	52,497	45,400	113,300	70,250
Transfer Out	20,000	26,080	-	-	-
Total Operations	133,011	78,577	45,400	113,300	70,250
Ending Fund Balance	21,375	74,489	74,489	21,776	74,489
Total Expenditures	154,386	153,066	119,889	135,076	144,739

AFFORDABLE HOUSING SALES TAX FUND

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

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

Sources

CATEGORY	2018 Actual	2019 Actual	2020 Estimate	2020 Budget	2021 Budget
Taxes	-	-	22,500	-	30,000
Total Revenues	-	-	22,500	-	30,000
Beginning Fund Balance	-	-	-	-	-
Total Resources	-	-	22,500	-	30,000

Uses

CATEGORY	2018 Actual	2019 Actual	2020 Estimate	2020 Budget	2021 Budget
Services & Charges	-	-	22,500	-	30,000
Total Operations	-	-	22,500	-	30,000
Ending Fund Balance	-	-	-	-	-
Total Expenditures	-	-	22,500	-	30,000

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 capicity of City transportation infrastructure. The City also receives some interest revenue from investing the impact fees until ready for use.

Sources

CATEGORY	2018 Actual	2019 Actual	2020 Estimate	2020 Budget	2021 Budget
Charges for Services	-	1,500,000	782,000	782,000	1,185,000
Miscellaneous Revenues	1,630	17,164	1,000	5,000	1,000
Total Revenues	1,630	1,517,164	783,000	787,000	1,186,000
Beginning Fund Balance	108,977	110,607	127,771	426,357	910,771
Total Resources	110,607	1,627,771	910,771	1,213,357	2,096,771

Uses

CATEGORY	2018 Actual	2019 Actual	2020 Estimate	2020 Budget	2021 Budget
Transfer Out	-	1,500,000	-	-	-
Total Operations	-	1,500,000	-	-	-
Ending Fund Balance	110,607	127,771	910,771	1,213,357	2,096,771
Total Expenditures	110,607	1,627,771	910,771	1,213,357	2,096,771

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 capicity of City transportation infrastructure. The City also receives some interest revenue from investing the impact fees until ready for use.

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

Sources

CATEGORY	2018 Actual	2019 Actual	2020 Estimate	2020 Budget	2021 Budget
Charges for Services	502,090	389,618	1,263,000	1,025,000	1,490,000
Miscellaneous Revenues	23,784	43,301	4,000	7,500	2,500
Total Revenues	525,874	432,919	1,267,000	1,032,500	1,492,500
Beginning Fund Balance	1,280,159	1,714,199	351,230	197,467	862,230
Total Resources	1,806,033	2,147,118	1,618,230	1,229,967	2,354,730

Uses

CATEGORY	2018 Actual	2019 Actual	2020 Estimate	2020 Budget	2021 Budget
Transfer Out	91,834	1,795,888	756,000	319,000	552,000
Total Operations	91,834	1,795,888	756,000	319,000	552,000
Ending Fund Balance	1,714,199	351,230	862,230	910,967	1,802,730
Total Expenditures	1,806,033	2,147,118	1,618,230	1,229,967	2,354,730

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 capicity of City transportation infrastructure. The City also receives some interest revenue from investing the impact fees until ready for use.

Sources

CATEGORY	2018 Actual	2019 Actual	2020 Estimate	2020 Budget	2021 Budget
Charges for Services	16,627	-	11,000	-	39,000
Miscellaneous Revenues	4,143	5,797	2,000	1,500	1,250
Transfer In	-	279,732	-	-	-
Total Revenues	20,770	285,529	13,000	1,500	40,250
Beginning Fund Balance	278,859	299,629	585,158	580,560	598,158
Total Resources	299,629	585,158	598,158	582,060	638,408

Uses

CATEGORY	2018 Actual	2019 Actual	2020 Estimate	2020 Budget	2021 Budget
Transfer Out	-	-	-	-	-
Total Operations	-	-	-	-	-
Ending Fund Balance	299,629	585,158	598,158	582,060	638,408
Total Expenditures	299,629	585,158	598,158	582,060	638,408

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

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

Sources

CATEGORY	2018 Actual	2019 Actual	2020 Estimate	2020 Budget	2021 Budget
Taxes	1,017,553	982,633	630,000	630,000	600,000
Miscellaneous Revenues	18,189	28,358	15,000	15,000	7,500
Transfer In	54,000	62,000	14,000	14,000	-
Total Revenues	1,089,742	1,072,991	659,000	659,000	607,500
Beginning Fund Balance	1,023,165	1,554,876	2,306,352	2,109,961	850,348
Total Resources	2,112,907	2,627,867	2,965,352	2,768,961	1,457,848

Uses

CATEGORY	2018 Actual	2019 Actual	2020 Estimate	2020 Budget	2021 Budget
Transfer Out	558,031	321,515	2,115,004	2,111,004	111,094
Total Operations	558,031	321,515	2,115,004	2,111,004	111,094
Ending Fund Balance	1,554,876	2,306,352	850,348	657,957	1,346,754
Total Expenditures	2,112,907	2,627,867	2,965,352	2,768,961	1,457,848

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

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

Sources

CATEGORY	2018 Actual	2019 Actual	2020 Estimate	2020 Budget	2021 Budget
Taxes	1,017,553	982,633	630,000	630,000	600,000
Miscellaneous Revenues	16,751	41,416	10,000	15,000	5,000
Total Revenues	1,034,304	1,024,049	640,000	645,000	605,000
Beginning Fund Balance	755,116	1,336,103	1,823,348	1,068,001	385,950
Total Resources	1,789,420	2,360,152	2,463,348	1,713,001	990,950

Uses

CATEGORY	2018 Actual	2019 Actual	2020 Estimate	2020 Budget	2021 Budget
Transfer Out	453,317	536,804	2,077,398	1,333,398	331,203
Total Operations	453,317	536,804	2,077,398	1,333,398	331,203
Ending Fund Balance	1,336,103	1,823,348	385,950	379,603	659,747
Total Expenditures	1,789,420	2,360,152	2,463,348	1,713,001	990,950

PARK LEVY FUND

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

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

Sources

CATEGORY	2018 Actual	2019 Actual	2020 Estimate	2020 Budget	2021 Budget
Intergovernmental	60,133	66,262	182,500	182,500	182,500
Miscellaneous Revenues	420	484	250	500	250
Total Revenues	60,553	66,746	182,750	183,000	182,750
Beginning Fund Balance	1,757	8,310	13,056	3,310	10,806
Total Resources	62,310	75,056	195,806	186,310	193,556

Uses

CATEGORY	2018 Actual	2019 Actual	2020 Estimate	2020 Budget	2021 Budget
Transfer Out	54,000	62,000	185,000	14,000	100,000
Total Operations	54,000	62,000	185,000	14,000	100,000
Ending Fund Balance	8,310	13,056	10,806	172,310	93,556
Total Expenditures	62,310	75,056	195,806	186,310	193,556

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 capicity of City parks and open space. The City also receives some interest revenue from investing the impact fees until ready for use. These funds are primarily transferred to capital project funds based on the adopted six-year Capital Improvements Plan (CIP).

Sources

CATEGORY	2018 Actual	2019 Actual	2020 Estimate	2020 Budget	2021 Budget
Charges for Services	114,433	196,579	43,340	43,340	135,305
Miscellaneous Revenues	5,496	13,459	4,000	7,500	1,500
Transfer In	-	-	312,000	312,000	-
Total Revenues	119,929	210,038	359,340	362,840	136,805
Beginning Fund Balance	559,809	620,281	228,271	198,861	404,611
Total Resources	679,738	830,319	587,611	561,701	541,416

Uses

CATEGORY	2018 Actual	2019 Actual	2020 Estimate	2020 Budget	2021 Budget
Transfer Out	59,457	602,048	183,000	500,000	150,000
Total Operations	59,457	602,048	183,000	500,000	150,000
Ending Fund Balance	620,281	228,271	404,611	61,701	391,416
Total Expenditures	679,738	830,319	587,611	561,701	541,416

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

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

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

Sources

CATEGORY	2018 Actual	2019 Actual	2020 Estimate	2020 Budget	2021 Budget
Miscellaneous Revenues	17,043	49,974	17,500	22,500	10,000
Transfer In	979,689	1,063,785	-	525,000	100,000
Total Revenues	996,732	1,113,759	17,500	547,500	110,000
Beginning Fund Balance	630,179	1,522,331	2,636,090	2,019,828	868,590
Total Resources	1,626,911	2,636,090	2,653,590	2,567,328	978,590

Uses

CATEGORY	2018 Actual	2019 Actual	2020 Estimate	2020 Budget	2021 Budget
Services & Charges	-	-	10,000	-	-
Transfer Out	104,580	553,497	1,775,000	1,875,000	378,000
Total Operations	104,580	553,497	1,785,000	1,875,000	378,000
Ending Fund Balance	1,522,331	2,636,090	868,590	692,328	600,590
Total Expenditures	1,626,911	3,189,587	2,653,590	2,567,328	978,590

REDONDO ZONE FUND

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

Sources

CATEGORY	2018 Actual	2019 Actual	2020 Estimate	2020 Budget	2021 Budget
Fines & Forfeits	1,380	1,480	100	2,500	200
Miscellaneous Revenues	91,512	89,588	67,750	90,350	88,350
Total Revenues	92,892	91,068	67,850	92,850	88,550
Beginning Fund Balance	15,654	38,607	23,341	12,796	8,429
Total Resources	108,546	129,675	91,191	105,646	96,979

Uses

CATEGORY	2018 Actual	2019 Actual	2020 Estimate	2020 Budget	2021 Budget
Personnel Salaries	3,164	-	-	-	-
Personnel Benefits	479	-	-	-	-
Supplies	8,478	7,211	9,000	9,000	9,000
Services & Charges	27,646	31,665	31,096	31,096	31,096
Interfund Charges	30,172	67,458	42,666	42,666	30,979
Total Operations	69,939	106,334	82,762	82,762	71,075
Ending Fund Balance	38,607	23,341	8,429	22,884	25,904
Total Expenditures	108,546	129,675	91,191	105,646	96,979

WATERFRONT ZONE FUND

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

Sources

CATEGORY	2018 Actual	2019 Actual	2020 Estimate	2020 Budget	2021 Budget
Fines & Forfeits	4,050	1,396	600	4,000	750
Miscellaneous Revenues	167,431	203,330	151,750	195,600	189,600
Transfer In	-	10,368	-	-	-
Total Revenues	171,481	215,094	153,150	199,600	190,350
Beginning Fund Balance	17,808	50,590	111,429	164,931	131,240
Total Resources	189,289	265,684	264,579	364,531	321,590

Uses

CATEGORY	2018 Actual	2019 Actual	2020 Estimate	2020 Budget	2021 Budget
Personnel Salaries	4,169	476	-	-	-
Personnel Benefits	676	73	-	-	-
Supplies	30,401	28,842	10,000	10,000	10,000
Services & Charges	83,616	93,150	60,304	60,304	60,304
Interfund Charges	19,837	31,714	63,035	63,035	55,812
Total Operations	138,699	154,255	133,339	133,339	126,116
Ending Fund Balance	50,590	111,429	131,240	231,192	195,474
Total Expenditures	189,289	265,684	264,579	364,531	321,590

PBPW AUTOMATION FEE FUND

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

Sources

CATEGORY	2018 Actual	2019 Actual	2020 Estimate	2020 Budget	2021 Budget
Charges for Services	217,758	139,840	125,000	125,000	125,000
Miscellaneous Revenues	2,778	5,897	3,500	4,000	2,000
Total Revenues	220,536	145,737	128,500	129,000	127,000
Beginning Fund Balance	194,673	314,976	369,832	353,595	391,032
Total Resources	415,209	460,713	498,332	482,595	518,032

Uses

CATEGORY	2018 Actual	2019 Actual	2020 Estimate	2020 Budget	2021 Budget
Supplies	3,310	-	-	-	-
Services & Charges	1,145	-	-	-	-
Interfund Charges	95,778	90,881	107,300	107,300	93,190
Total Operations	100,233	90,881	107,300	107,300	93,190
Ending Fund Balance	314,976	369,832	391,032	375,295	424,842
Total Expenditures	415,209	460,713	498,332	482,595	518,032

URBAN FORESTRY FUND

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

Sources

CATEGORY	2018 Actual	2019 Actual	2020 Estimate	2020 Budget	2021 Budget
Charges for Services	-	-	-	5,000	5,000
Total Revenues	-	-	-	5,000	5,000
Beginning Fund Balance	-	-	-	-	-
Total Resources	-	-	-	5,000	5,000

Uses

CATEGORY	2018 Actual	2019 Actual	2020 Estimate	2020 Budget	2021 Budget
Supplies	-	-	-	5,000	5,000
Total Operations	-	-	-	5,000	5,000
Ending Fund Balance	-	-	-	-	-
Total Expenditures	-	-	-	5,000	5,000

ABATEMENT FUND

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

Sources

CATEGORY	2018 Actual	2019 Actual	2020 Estimate	2020 Budget	2021 Budget
Charges for Services	175	275	-	200	-
Fines & Forfeits	331	27	100	500	200
Miscellaneous Revenues	5,141	5,666	29,000	4,800	2,150
Transfer In	30,000	-	-	-	-
Total Revenues	35,647	5,968	29,100	5,500	2,350
Beginning Fund Balance	6,660	42,307	48,275	47,407	49,375
Total Resources	42,307	48,275	77,375	52,907	51,725

Uses

CATEGORY	2018 Actual	2019 Actual	2020 Estimate	2020 Budget	2021 Budget
Services & Charges	-	-	28,000	200	1,000
Total Operations	-	-	28,000	200	1,000
Ending Fund Balance	42,307	48,275	49,375	52,707	50,725
Total Expenditures	42,307	48,275	77,375	52,907	51,725

AUTOMATED SPEED ENFORCEMENT FUND

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

Sources

CATEGORY	2018 Actual	2019 Actual	2020 Estimate	2020 Budget	2021 Budget
Charges for Services	275	-	-	200	-
Fines & Forfeits	360,042	254,738	100,000	260,000	110,000
Miscellaneous Revenues	8,436	10,645	3,000	7,600	2,000
Total Revenues	368,753	265,383	103,000	267,800	112,000
Beginning Fund Balance	267,146	370,515	365,011	334,017	276,011
Total Resources	635,899	635,898	468,011	601,817	388,011

Uses

CATEGORY	2018 Actual	2019 Actual	2020 Estimate	2020 Budget	2021 Budget
Services & Charges	228,130	228,000	62,000	232,000	118,000
Transfer Out	-	15,472	110,000	210,000	45,000
Interfund Charges	37,254	27,418	20,000	40,000	20,000
Total Operations	265,384	270,890	192,000	482,000	183,000
Ending Fund Balance	370,515	365,008	276,011	119,817	205,011
Total Expenditures	635,899	635,898	468,011	601,817	388,011

TRANSPORTATION BENEFIT DISTRICT FUND

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

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

Sources

CATEGORY	2018 Actual	2019 Actual	2020 Estimate	2020 Budget	2021 Budget
Taxes	942,849	927,468	985,000	-	-
Miscellaneous Revenues	1,557	3,745	-	-	-
Total Revenues	944,406	931,213	985,000	-	-
Beginning Fund Balance	138,639	170,233	192,617	202,905	1,106,217
Total Resources	1,083,045	1,101,446	1,177,617	202,905	1,106,217

Uses

CATEGORY	2018 Actual	2019 Actual	2020 Estimate	2020 Budget	2021 Budget
Services & Charges	440,000	438,750	-	-	-
Transfer Out	455,000	452,000	71,400	-	-
Interfund Charges	17,812	18,078	-	-	-
Total Operations	912,812	908,828	71,400	-	-
Ending Fund Balance	170,233	192,618	1,106,217	202,905	1,106,217
Total Expenditures	1,083,045	1,101,446	1,177,617	202,905	1,106,217

DEBT SERVICE FUNDS

Overview

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

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

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

* Limited Tax General Obligation (LTGO) Bonds (also called Councilmatic Bonds) can be issued with approval of the City Council. The debt is repaid from existing general revenues of the City.

* Intergovernmental Bonds - Backed by the full faith and credit of the City of Des Moines. In 2019, the City went from a host City for the SCORE jail to an owner City. As a host City, the City's allocable share of SCORE debt was reflected as an intergovernmental loan. With the change to an owner City, the City's allocable share of SCORE debt is reflected as intergovernmental bonds.

* Governmental Loans - The City of Des Moines has two Public Works Trust Fund loans and one State of Washington Certificate of Participation (COPS) financing lease.

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

DEBT SERVICE FUND

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

Sources

CATEGORY	2018 Actual	2019 Actual	2020 Estimate	2020 Budget	2021 Budget
Miscellaneous Revenues	20,229	37,767	750	750	350
Other Financing Sources (Bond Proceeds)	4,902,561	-	-	-	-
Transfer In	309,509	476,510	495,451	495,451	496,045
Total Revenues	5,232,299	514,277	496,201	496,201	496,395
Beginning Fund Balance	59,909	2,081,592	163,808	105,171	162,178
Total Resources	5,292,208	2,595,869	660,009	601,372	658,573

Uses

CATEGORY	2018 Actual	2019 Actual	2020 Estimate	2020 Budget	2021 Budget
Services & Charges	300	-	500	500	500
Transfer Out	1,285,000	2,015,000	-	-	-
Interfund Charges	16,458	13,576	18,834	18,834	6,995
Debt Service	1,908,858	280,189	478,497	478,497	478,838
Total Operations	3,210,616	2,308,765	497,831	497,831	486,333
Ending Fund Balance	2,081,592	287,104	162,178	103,541	172,240
Total Expenditures	5,292,208	2,595,869	660,009	601,372	658,573

DEBT SERVICE FUND

Detail of 2021 Annual Debt Service	Principal	Interest	Total
2018 LTGO - New Money (N. Bulkhead)	$ 115,000	$ 115,600	$ 230,600
2018 LTGO - Refunding (Transportation)	130,014	47,845	177,859
2011 WA LOCAL ENERGY	12,522	626	13,148
2004 Public Works Trust Fund (PWTF) Loan - Pac Hwy	23,620	473	24,093
2009 Public Works Trust Fund (PWTF) Loan - Gateway	31,863	1,275	33,138
Total 2021 Debt Service	$ 313,019	$ 165,819	$ 478,838

Long-term debt payable at December 31, 2020:

Issue Name	Date of Issue	Issued Amount	Date of Final Maturity	12/31/2020 Outstanding Balance	2021 Annual Debt Service
2018 LTGO - New Money (N. Bulkhead)	9/6/2018	$ 3,105,000	12/1/2038	$ 2,890,000	$ 230,600
2018 LTGO - Refunding (Transportation)	9/6/2018	1,446,573	12/1/2028	1,196,126	177,859
Total 2018 LTGO Bonds		$ 4,551,573		$ 4,086,126	$ 408,459
Intergovernmental Bonds-Score PDA 2019 Refunding Bonds - 2019 Revised ILA	12/11/2019	$ 3,073,511	12/1/2038	$ 2,963,646	$ 235,364
Governmental Loans:					
Public Works Trust Fund Loan-Pacific Hwy	6/29/2004	2,250,000	6/1/2024	94,474	24,091
Public Works Trust Fund Loan-Gateway	3/9/2009	1,000,000	6/1/2028	254,902	33,137
WA State COPS-Energy Equipment	6/1/2012	106,138	12/1/2021	12,522	13,148
Total Governmental Loans		$ 3,356,138		$ 361,898	$ 70,376

CAPITAL PROJECT FUNDS

On September 24, 2020, the City of Des Moines City Council adopted the 2021-2026 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.

FUNDING SOURCES	***2021 Budget***
General Fund	35,000
Computer Replacement Fund	101,000
Automated Speed Enforcement Fund	25,000
REET 1 Fund	105,000
REET 2 Fund	85,000
Park Levy Fund	100,000
Park In Lieu Fund	150,000
One-time Sales Tax and B&O Tax Fund	378,000
Bond Proceeds - 2018 LTGO Debt	1,788,000
Traffic Impact (City-wide) Fund	552,000
Facility Repair & Replacement Fund	219,000
Local Grants - Secured	164,000
Local Grants -Unsecured	1,890,000
State Grants - Secured	2,198,000
State Grants - Unsecured	1,507,000
Federal Grants - Secured	155,000
Unassigned City Funding	37,000
Total Funding Sources	9,489,000

MUNICIPAL CAPITAL AND TRANSPORTATION CAPITAL IMPROVEMENTS PROJECT FUNDS

Municipal Capital Improvement Fund Projects	*2021 Budget*
North Bulkhead	4,110,000
Midway Park Acquisition	2,172,000
Redondo Fishing Pier	612,000
The Van Gasken Park	600,000
Financial System Replacement	168,000
Marina, Beach Park Paid Parking	180,000
Marina Redevelopment	67,000
Mary Gay Park	15,000
Sonju Park	15,000
Cecil Powell Play Equipment	85,000
Total Municipal Capital Improvement Fund Projects	**8,024,000**

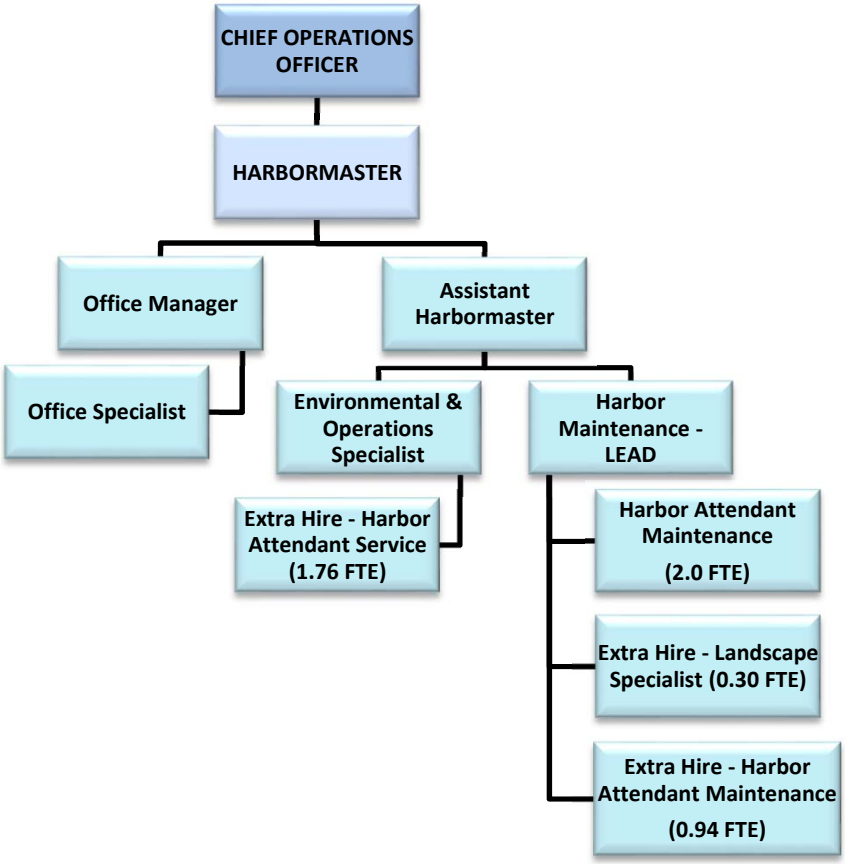
Transportation Capital Improvement Fund Projects	*2021 Budget*
Barnes Creek Trail	190,000
24th Ave S. Improvements Project (Segment 2)	225,000
Arterial Traffic Calming	40,000
S 200th St & S 199th St Improvements (Segment 1)	460,000
College Way	500,000
S 224th St Improvements	50,000
Total Transportation Capital Improvement Fund Projects	**1,465,000**
Total Capital Outlay	**9,489,000**

**** Per 2021-2026 Capital Improvements Plan adopted on September 24, 2020 with Resolution 1419.***

ENTERPRISE FUNDS

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

MARINA FUND



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

STAFFING LEVELS					
	NUMBER OF EMPLOYEES				
POSITION	**2018**	**2019**	**2020**	**2020 ADJ**	**2021**
Harbormaster	1.00	1.00	1.00	1.00	1.00
Assistant Harbormaster	1.00	1.00	1.00	1.00	1.00
Office Manager	1.00	1.00	1.00	-	-
Office Assistant	1.00	1.00	1.00	1.00	1.00
Senior Maintenance Lead	1.00	1.00	1.00	1.00	1.00
Environmental Operations Specialist	1.00	1.00	1.00	1.00	1.00
Harbor Attendant	2.00	2.00	4.00	4.00	4.00
Extra-Hire Intern	0.47	0.66	-	-	-
Extra-Hire Landscaping Specialist	0.30	0.30	-	-	-
Extra-Hire Harbor Attendant Maint	0.30	0.30	0.30	0.30	0.30
Extra-Hire Harbor Attendant Service	0.30	0.30	0.30	0.30	0.30
Extra-Hire Harbor Aide	1.76	1.76	1.72	1.72	1.72
Total Marina Fund	**11.13**	**11.32**	**12.32**	**11.32**	**11.32**

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

MARINA FUND

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

Sources

CATEGORY	2018 Actual	2019 Actual	2020 Estimate	2020 Budget	2021 Budget
Charges for Services	4,095,096	4,299,019	4,327,599	4,327,584	4,355,907
Fines & Forfeits	32,494	19,160	20,000	20,000	20,000
Miscellaneous Revenues	101,904	154,581	91,875	87,431	89,059
Other Financing Sources	-	-	-	4,459	-
Transfer In	-	-	-	330,000	50,000
Total Revenues	4,229,494	4,472,760	4,439,474	4,769,474	4,514,966
Beginning Working Capital	2,269,185	2,827,569	3,467,781	3,498,903	3,069,761
Total Resources	6,498,679	7,300,329	7,907,255	8,268,377	7,584,727

Uses

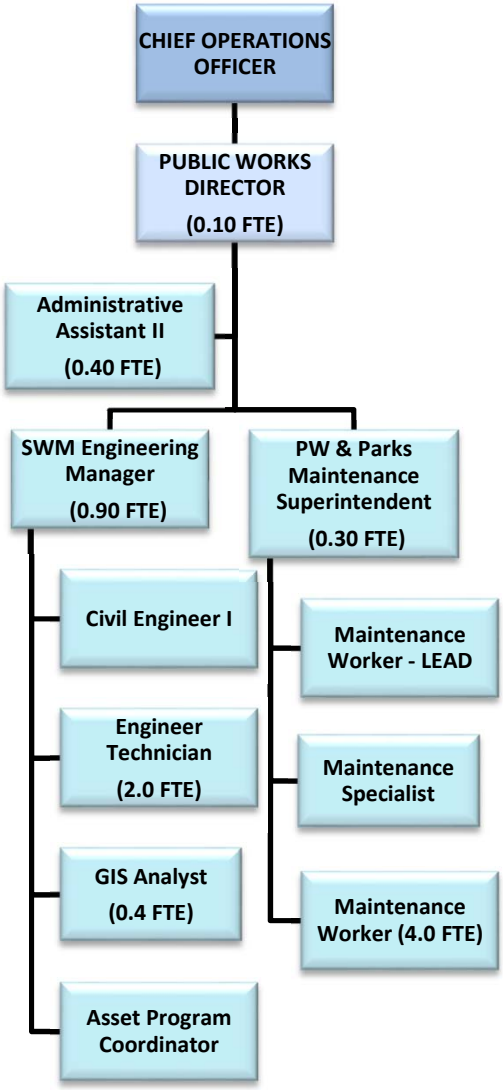
CATEGORY	2018 Actual	2019 Actual	2020 Estimate	2020 Budget	2021 Budget
Personnel Salaries	694,303	673,259	673,473	804,615	697,627
Personnel Benefits	236,127	210,760	247,173	293,216	295,124
Supplies	1,101,048	1,127,718	1,187,943	1,188,103	1,188,643
Services & Charges	484,284	529,127	432,210	432,210	393,310
Interfund Charges	361,266	394,310	478,882	478,882	735,996
Capital Outlay	72,649	40,381	1,039,000	804,000	480,000
Debt Service	721,433	856,993	778,813	778,813	780,146
Total Expenditures	3,671,110	3,832,548	4,837,494	4,779,839	4,570,846
Ending Working Capital	2,827,569	3,467,781	3,069,761	3,488,538	3,013,881
Total Uses	6,498,679	7,300,329	7,907,255	8,268,377	7,584,727

MARINA FUND

Marina Capital Improvement Projects	*2021 Budget*
Tenant Restroom Replacement	50,000
Marina Dock Replacement	200,000
Marina Guest Moorage Power Upgrades	170,000
Dock Electrical Replacements	60,000
Total Marina Capital Improvement Projects	**480,000**

**** Per 2021-2026 Capital Improvements Plan adopted on September 24, 2020 with Resolution 1419.***

SURFACE WATER MANAGEMENT FUND



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

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

SURFACE WATER MANAGEMENT FUND

PERSONNEL SUMMARY					
POSITION	**2018**	**2019**	**2020**	**2020 ADJ**	**2021**
Public Works Director	0.10	0.10	0.10	0.10	0.10
Administrative Assistant	0.40	0.40	0.40	0.40	0.40
Surface Water/Enviromnt Engrng Mgr	0.90	0.90	0.90	0.90	0.90
Civil Engineer I	-	-	-	-	-
Civil Engineer II	1.00	1.00	1.00	1.00	1.00
GIS Administrator	0.40	0.40	0.40	0.40	0.40
Engineering Technician	2.00	2.00	2.00	2.00	2.00
Engineering Aide	-	-	-	-	-
Asset Program Coordinator	1.00	1.00	1.00	1.00	1.00
Maintenance Superintendent	0.30	0.30	0.30	0.30	0.30
Lead Maintenance Worker	1.00	1.00	1.00	1.00	1.00
Maintenance Specialist	1.00	1.00	1.00	1.00	1.00
Maintenance Worker	4.00	4.00	4.00	4.00	4.00
Traffic Technician	-	-	-	-	-
Assistant Mechanic/Maint Worker	-	-	-	-	-
Land Use Planner II	-	-	-	-	-
Total	**12.10**	**12.10**	**12.10**	**12.10**	**12.10**

SURFACE WATER MANAGEMENT FUND

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

Sources

CATEGORY	2018 Actual	2019 Actual	2020 Estimate	2020 Budget	2021 Budget
Intergovernmental	50,000	-	4,560	-	-
Charges for Services	3,832,571	4,126,084	4,286,223	4,272,323	4,413,440
Miscellaneous Revenues	90,800	129,146	70,250	60,050	47,500
Other Financing Sources	1,184,380	1,388,440	95,000	65,000	65,000
Total Revenues	5,157,751	5,643,670	4,456,033	4,397,373	4,525,940
Beginning Working Capital	4,794,728	6,535,520	8,916,804	4,226,372	8,017,023
Total Resources	9,952,479	12,179,190	13,372,837	8,623,745	12,542,963

Uses

CATEGORY	2018 Actual	2019 Actual	2020 Estimate	2020 Budget	2021 Budget
Personnel Salaries	776,704	975,377	927,382	1,051,659	947,951
Personnel Benefits	364,676	392,132	393,071	479,632	424,401
Supplies	101,844	87,118	116,650	116,650	116,650
Services & Charges	989,796	888,611	1,269,428	1,269,428	1,281,487
Interfund Charges	514,749	517,244	565,283	565,283	484,617
Capital Outlay	669,190	401,904	2,084,000	2,555,000	2,940,000
Total Expenditures	3,416,959	3,262,386	5,355,814	6,037,652	6,195,106
Ending Working Capital	6,535,520	8,916,804	8,017,023	2,586,093	6,347,857
Total Uses	9,952,479	12,179,190	13,372,837	8,623,745	12,542,963

SURFACE WATER MANAGEMENT FUND

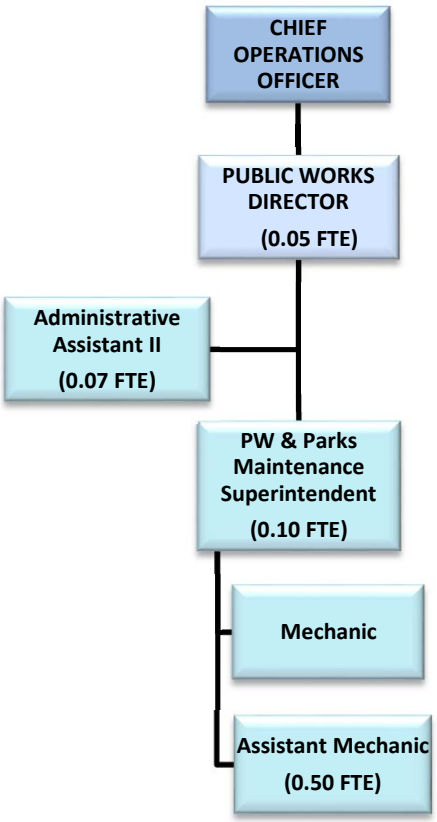
Surface Water Management Capital Improvement Projects	*2021 Budget*
Barnes Crk/Kent-Des Moines Rd Culvert	1,917,000
N. Fork McSorley Ck Diversion	36,000
6th Ave/239th Pipe Replacement	459,000
Soundview Dr./Redondo Beach Dr. Pipe Upgrade Project	376,000
10th Ave Pipe Replacement	152,000
Total Surface Water Management Capital Improvement Projects	**2,940,000**

**** Per 2021-2026 Capital Improvements Plan adopted on September 24, 2020 with Resolution 1419.***

INTERNAL SERVICE FUNDS

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

EQUIPMENT RENTAL FUND



PERSONNEL SUMMARY					
POSITION	**2018**	**2019**	**2020**	**2020 ADJ**	**2021**
Plan, Bldg, PW Director	0.00	0.00	-	-	-
Public Works Director	-	-	0.05	0.05	0.05
Administrative Assistant II	0.07	0.07	0.07	0.07	0.07
Maintenance Superintendent	0.10	0.10	0.10	0.10	0.10
Asst. PW & Parks Maint Super	0.00	-	-	-	-
Mechanic	1.00	1.00	1.00	1.00	1.00
Assistant Mechanic	0.50	0.50	0.50	0.50	0.50
Total	**1.67**	**1.67**	**1.72**	**1.72**	**1.72**

EQUIPMENT RENTAL FUND

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

Sources

CATEGORY	2018 Actual	2019 Actual	2020 Estimate	2020 Budget	2021 Budget
Charges for Services	508,238	556,764	539,867	539,867	553,364
Miscellaneous Revenues	4,644	6,842	2,500	2,500	2,500
Other Financing Sources	372	-	5,250	-	-
Total Revenues	513,254	563,606	547,617	542,367	555,864
Beginning Fund Balance	765,666	312,107	356,409	294,503	333,064
Total Resources	1,278,920	875,713	904,026	836,870	888,928

Uses

CATEGORY	2018 Actual	2019 Actual	2020 Estimate	2020 Budget	2021 Budget
Personnel Salaries	95,444	95,444	135,244	165,201	135,446
Personnel Benefits	60,714	60,714	64,737	73,087	66,674
Supplies	245,089	245,089	292,793	292,793	292,793
Services & Charges	46,262	46,262	49,950	49,950	49,950
Interfund Charges	519,304	71,795	28,238	28,238	28,229
Total Operations	966,813	519,304	570,962	609,269	573,092
Ending Fund Balance	312,107	356,409	333,064	227,601	315,836
Total Expenditures	1,278,920	875,713	904,026	836,870	888,928

EQUIPMENT REPLACEMENT FUND

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

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

Sources

CATEGORY	2018 Actual	2019 Actual	2020 Estimate	2020 Budget	2021 Budget
Charges for Services	750,978	695,545	-	668,657	379,329
Miscellaneous Revenues	58,749	69,083	8,000	-	6,500
Other Financing Sources	44,300	31,355	59,000	-	-
Transfer In	-	170,875	70,000	-	250,000
Total Revenues	854,027	966,858	137,000	668,657	635,829
Beginning Fund Balance	2,220,928	2,519,160	2,755,024	4,195,758	2,560,074
Total Resources	3,074,955	3,486,018	2,892,024	4,864,415	3,195,903

Uses

CATEGORY	2018 Actual	2019 Actual	2020 Estimate	2020 Budget	2021 Budget
Capital Outlay	555,795	730,994	331,950	261,950	290,000
Total Operations	555,795	730,994	331,950	261,950	290,000
Ending Fund Balance	2,519,160	2,755,024	2,560,074	4,602,465	2,905,903
Total Expenditures	3,074,955	3,486,018	2,892,024	4,864,415	3,195,903

2021 Capital Outlay Schedule	***2021 Budget***
Police - New purchase of four patrol vehicles	250,000
Marina - Replacement purchase of marina truck	40,000
Total 2021 Capital Outlay	**290,000**

FACILITY REPAIR & REPLACEMENT FUND

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

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

Sources

CATEGORY	2018 Actual	2019 Actual	2020 Estimate	2020 Budget	2021 Budget
Intergovernmental	20,790	-	-	-	-
Charges for Services	109,258	111,641	-	117,224	109,270
Miscellaneous Revenues	3,515	11,925	3,000	5,000	1,500
Transfer In	374,850	16,152	2,000	35,000	51,000
Total Revenues	508,413	139,718	5,000	157,224	161,770
Beginning Fund Balance	192,668	584,828	661,750	464,789	637,750
Total Resources	701,081	724,546	666,750	622,013	799,520

Uses

CATEGORY	2018 Actual	2019 Actual	2020 Estimate	2020 Budget	2021 Budget
Services & Charges	71,234	20,093	27,000	57,000	-
Capital Outlay	45,019	29,842	2,000	122,000	270,000
Total Operations	116,253	62,796	29,000	179,000	270,000
Ending Fund Balance	584,828	661,750	637,750	443,013	529,520
Total Expenditures	701,081	724,546	666,750	622,013	799,520

2021 Capital Outlay Schedule	2021 Budget
Field House Interior Paint	35,000
City Hall Heat Pumps	120,000
Activity Center Floor	115,000
Total 2021 Capital Outlay	**270,000**

**** Per 2021-2026 Capital Improvements Plan adopted on September 24, 2020 with Resolution 1419.***

COMPUTER REPLACEMENT FUND

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

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

Sources

CATEGORY	2018 Actual	2019 Actual	2020 Estimate	2020 Budget	2021 Budget
Charges for Services	247,644	421,458	221,187	221,187	149,800
Miscellaneous Revenues	12,756	22,247	10,000	10,000	4,000
Total Revenues	260,400	444,080	231,187	231,187	153,800
Beginning Fund Balance	768,504	933,912	1,196,947	1,316,576	1,064,159
Total Resources	1,028,904	1,377,992	1,428,134	1,547,763	1,217,959

Uses

CATEGORY	2018 Actual	2019 Actual	2020 Estimate	2020 Budget	2021 Budget
Supplies	65,371	23,962	1,975	1,975	-
Transfer Out	-	93,000	-	-	101,000
Capital Outlay	26,902	64,083	362,000	362,000	162,461
Debt Service	2,719	-	-	-	-
Total Operations	94,992	181,045	363,975	363,975	263,461
Ending Fund Balance	933,912	1,196,947	1,064,159	1,183,788	954,498
Total Expenditures	1,028,904	1,377,992	1,428,134	1,547,763	1,217,959

2021 Capital Outlay Schedule	**2021 Budget**
Police Mobile Digital Computer (MDC)	48,660
Servers	14,000
Network Equipment	24,551
Printers	3,000
Software	6,250
Other Systems	66,000
Total 2021 Capital Outlay	**162,461**

SELF INSURANCE FUND

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

Sources

CATEGORY	2018 Actual	2019 Actual	2020 Estimate	2020 Budget	2021 Budget
Charges for Services	861,790	714,120	755,272	755,272	694,147
Miscellaneous Revenues	4,784	13,255	42,600	5,000	5,000
Other Financing Sources	-	10,000	-	-	-
Total Revenues	866,574	737,375	797,872	760,272	699,147
Beginning Fund Balance	460,408	689,060	720,843	695,130	793,350
Total Resources	1,326,982	1,426,435	1,518,715	1,455,402	1,492,497

Uses

CATEGORY	2018 Actual	2019 Actual	2020 Estimate	2020 Budget	2021 Budget
Services & Charges	609,503	705,592	725,365	707,048	729,575
Interfund Charges	28,419	-	-	-	16,876
Total Operations	637,922	705,592	725,365	707,048	746,451
Ending Fund Balance	689,060	720,843	793,350	748,354	746,046
Total Expenditures	1,326,982	1,426,435	1,518,715	1,455,402	1,492,497

UNEMPLOYMENT COMPENSATION FUND

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

Sources

CATEGORY	2018 Actual	2019 Actual	2020 Estimate	2020 Budget	2021 Budget
Charges for Services	63,110	35,545	35,645	39,173	34,880
Miscellaneous Revenues	10,714	17,092	2,000	10,000	1,250
Total Revenues	73,824	52,637	37,645	49,173	36,130
Beginning Fund Balance	400,821	461,949	538,915	541,173	471,560
Total Resources	474,645	514,586	576,560	590,346	507,690

Uses

CATEGORY	2018 Actual	2019 Actual	2020 Estimate	2020 Budget	2021 Budget
Personnel Benefits	12,696	11,564	105,000	30,000	120,000
Total Operations	12,696	11,564	105,000	30,000	120,000
Ending Fund Balance	461,949	538,915	471,560	560,346	387,690
Total Expenditures	474,645	550,479	576,560	590,346	507,690

APPENDIX

GLOSSARY OF BUDGET TERMS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

LIABILITY - A debt or other legal financial obligation.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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