

Date April 6, 2026

FUND TRANSFER RESOLUTION OF THE CITY OF DES MOINES (FY 2026)

WHEREAS, Iowa Administrative Code (“IAC”) Sections 545-2.1 through 2.5 address City Finance budget amendments and fund transfers; and,

WHEREAS, IAC Section 545-2.5 requires that all transfers of moneys between funds in the City budget forms must be approved by a fund transfer resolution of the City Council as defined in IAC Section 545-2.1 to allow for transfers between funds; and,

WHEREAS, the Finance Director has presented the list of each transfer to be completed in fiscal year 2026 on the Attachment A, incorporated herein, which includes a clear statement of the reason or purpose for transfer, the name of the fund from which the transfer is originating, the name of the fund into which the transfer is to be received, and the dollar amount to be transferred; and,

WHEREAS, the transfers must be approved and completed in accordance with IAC Section 545-2.5.

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Des Moines, Iowa:

1. That the fund transfers listed and described in Attachment A in fiscal year 2026 are hereby approved and the Finance Director/Treasurer is hereby authorized and directed to complete the approved fund transfers.
2. That the Finance Director/Treasurer is hereby authorized and directed to administer as necessary, the approved fund transfers including any necessary cash transfers.

(Council Communication No. 26-125)

Moved by _____ to adopt. Second by _____.

APPROVED AS TO FORM:

/s/ Emily A. Duffy

Emily A. Duffy
Assistant City Attorney

COUNCIL ACTION	YEAS	NAYS	PASS	ABSENT
BOESEN				
SIMONSON				
VOSS				
BARRON				
WESTERGAARD				
MANDELBAUM				
GATTO				
TOTAL				

MOTION CARRIED APPROVED

Mayor

CERTIFICATE

I, Laura Baumgartner, City Clerk of said City hereby certify that at a meeting of the City Council of said City of Des Moines, held on the above date, among other proceedings the above was adopted.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my seal the day and year first above written.

City Clerk

Attachment A: FY2026 Fund Transfers

Sending Fund		Receiving Fund		Purpose	Amount
Number	Sending Fund Name	Number	Receiving Fund Name		
C038	Street Improvement Projects	C032	Bridge Projects	Transfer funds from Street Projects to Bridge Projects	\$ 1,125,000
C040	Park Improvement Projects	C034	Municipal Building Projects	Transfer of funds from Parks Projects to Reichardt Community Recreation Center Project	\$ 1,545,000
G001	General Fund	C034	Municipal Building Projects	Transfer of GEMT/ATE to Fire Building project	\$ 3,000,000
S324	State Forfeited Funds	C034	Municipal Building Projects	Transfer of Seized Funds to BL062 Police Building Improvements	\$ 21,000
C034	Municipal Building Projects	C038	Street Improvement Projects	Transfer from Municipal Building to Streets Projects	\$ 106,000
C042	Library Projects	C038	Street Improvement Projects	Transfer from Library CIP to Sidewalk projects	\$ 101,000
G001	General Fund	C038	Street Improvement Projects	Transfer from Real Estate to Fed Title 23	\$ 941
S020	Community Development Block Gr	C038	Street Improvement Projects	Transfer from CDBG to Sidewalks for Euclid	\$ 260,000
S360	Road Use Tax Fund	C038	Street Improvement Projects	Transfer of Road Use funds to Streets Projects	\$ 2,530,000
S888	Local Option Sales Tax	C038	Street Improvement Projects	Transfer from LOSST for Street Improvements in CIP	\$ 4,000,000
S888	Local Option Sales Tax	C040	Park Improvement Projects	Transfer from LOSST to Parks Capital Projects fund	\$ 1,765,000
G001	General Fund	C041	Fire Protection Projects	Transfer of GEMT/ATE to Fire Equipment project	\$ 1,275,000
E101	Operations	C051	Miscellaneous CIP Projects	Transfer of Sanitary Sewer Funds to City Tree Replacement	\$ 50,000
E301	Storm Water Operations	C051	Miscellaneous CIP Projects	Transfer of Stormwater Funds to City Tree Replacement and Emeral Ash Borer projects	\$ 200,000
H767	Property Maintenance Fund	C051	Miscellaneous CIP Projects	Transfer from Engineering Property Management for Land Acquisition and Maintenance	\$ 127,000
S371	TIF Projects	C051	Miscellaneous CIP Projects	Transfer from TIF to CIP for demolition of DICO site	\$ 250,000
G001	General Fund	D001	General Obligation Bonds Debt	Transfers from PD Funds to Debt Service	\$ 500,000
S360	Road Use Tax Fund	D001	General Obligation Bonds Debt	Transfer from Road Use Tax Fund to Debt Service	\$ 500,000
S370	Tax Increment Fund	D001	General Obligation Bonds Debt	Transfers from TIF Funds to Debt Service for the interest and principal payments of TIF-related debt	\$ 21,707,640
S888	Local Option Sales Tax	D001	General Obligation Bonds Debt	Transfer from LOSST to Debt Service	\$ 25,412,695
S370	Tax Increment Fund	E051	Operations	Subsidy for Parking Enterprise fund from Metro Center TIF	\$ 800,000
E051	Operations	E054	Parking Facilities Capital Projects	Transfer from Parking Fund to support Parking Facility Maintenance	\$ 1,000,000
E067	Intermodal Repair and Replace	E068	Park & Ride Capital Projects	Transfer from Park & Ride operating fund to support Park & Ride CIP	\$ 100,000
C038	Street Improvement Projects	E104	Sanitary Sewer Capital Projects	Transfer from Lead Water Services to W Ingersoll Sewer	\$ 25,000
E101	Operations	E104	Sanitary Sewer Capital Projects	Transfer of Sanitary Sewer Funds to Sanitary Sewer capital projects	\$ 3,500,000
E301	Storm Water Operations	E304	Storm Sewer Capital Projects	Transfer from Stormwater Enterprise to Stormwater Projects	\$ 11,349,529
S504	American Rescue Plan Act	E304	Storm Sewer Capital Projects	Final ARPA transfer to Hamilton Drain	\$ 775,697
S888	Local Option Sales Tax	E304	Storm Sewer Capital Projects	Transfer from Sales Tax Increment Fund to Stormwater CIP for flood mitigation projects	\$ 1,648,174
E301	Storm Water Operations	E310	Stormwater Sinking Fund	Transfer from Stormwater Operations to Stormwater Sinking Fund	\$ 10,837,804
C038	Street Improvement Projects	G001	General Fund	Transfer from Fleur Drive to EG operations for 1851 Hartford	\$ 28,844
S360	Road Use Tax Fund	G001	General Fund	Transfer of Road Use Funds to General Fund	\$ 2,528,081
S370	Tax Increment Fund	G001	General Fund	Administration charge for Metro Center TIF	\$ 1,500,000
S451	Other Employee Benefits	G001	General Fund	Transfer from Health Insurance Fund to General Fund	\$ 24,250,000
S463	Police Retirement Tax Account	G001	General Fund	Transfer from Police and Fire Retirement Fund to General Fund	\$ 16,964,000
S466	FICA Medicare Tax Account	G001	General Fund	Transfer to the General Fund for FICA and IPERS	\$ 8,297,000
S805	Public Lands Maintenance	G001	General Fund	Transfer to Brenton Skating Plaza from Brenton Endowment	\$ 25,000
S888	Local Option Sales Tax	G001	General Fund	Transfer from LOSST to General Fund to reimburse eligible projects	\$ 14,455,000
S888	Local Option Sales Tax	G001	General Fund	Transfer from LOSST to General Fund for GF Loan 1200 Locust	\$ 4,188,541
T204	Lillian Swartzell City Project	G001	General Fund	Transfer from Swartzell to General Fund Greenhouse budget	\$ 5,000
T207	Lillian Swartzell Public Proje	G001	General Fund	Transfer of Swartzell annual interest proceeds to Greenhouse budget	\$ 3,000
D001	General Obligation Bonds Debt	H901	GF LOSST	Transfer bond proceeds to Deficient Property - H901 LT201	\$ 2,000,000
D001	General Obligation Bonds Debt	H901	GF LOSST	Transfer bond proceeds to Property Improvement - H901 LT204	\$ 1,016,714
S888	Local Option Sales Tax	H901	GF LOSST	Transfer from LOSST for Deficient Property - H901 LT201	\$ 500,000
S888	Local Option Sales Tax	H901	GF LOSST	Transfer from LOSST for Property Improvement - H901 LT204	\$ 1,300,000
G001	General Fund	S453	Severance Payouts	Transfer from General Fund for severance payouts	\$ 2,500,000
S371	TIF Projects	S860	SSMID S Hill Hist Ltg 1 Woodl	Reimbursement to Sherman Hill SSMID by TIF for valuation used for TIF	\$ 18,493
S371	TIF Projects	S862	SSMID Downtown	Reimbursement to Downtown SSMID by TIF for valuation used for TIF	\$ 1,147,276
S371	TIF Projects	S864	Ingersoll SSMID	Reimbursement to Ingersoll SSMID by TIF for valuation used for TIF	\$ 69,052