



Date April 6, 2026

**HEARING AND ADOPTION OF AMENDMENT TO THE ANNUAL BUDGET FOR  
THE FISCAL YEAR ENDING JUNE 30, 2026**

WHEREAS, an amendment to the City’s annual budget for the current fiscal year ending June 30, 2026, is necessary to reflect changing estimates of revenue and expenditure appropriations relating to cash on hand at the end of the preceding fiscal year; of revenue and expenditure appropriations relating to amounts available for revenues other than property taxation; adjustments in expenditures across all programs; transfers between funds and between programs; and,

WHEREAS, the amendment to the City’s annual budget for the current fiscal year ending June 30, 2026, incorporates the prior fund transfers approved by the prior City Council fund transfer resolution this current fiscal year and by separate roll call of this date; and,

WHEREAS, the provisions of Iowa Code Chapter 384 require a public hearing on the amendment to the City’s annual budget for the current fiscal year ending June 30, 2026; and,

WHEREAS, on March 23, 2026, by Roll Call No. 26-0374, the City Council set the public hearing to consider the amendment to the City’s annual budget for the current fiscal year for April 6, 2026, in the Council Chambers in City Hall, and public notice of such hearing has been published as provided by law in the Des Moines Register; and,

WHEREAS, those residents and taxpayers of the City interested in the amendment to the City’s annual budget for the current fiscal year ending June 30, 2026, have been given an opportunity to present to the City Council objections to any part of the amended budget and arguments in favor of any part of the amended budget at this public hearing.

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

1. Upon due consideration of all views and comments presented by City residents and taxpayers, the public hearing on the amendment to the City of Des Moines’ annual budget for the current fiscal year ending June 30, 2026, is hereby closed.
2. The amendment to the City of Des Moines’ annual budget for the current fiscal year ending June 30, 2026, as set forth in the budget amendment document on file with the City Clerk, and which budget amendment incorporates in its entirety the budget component for the Des Moines Municipal Housing Agency as provided by the Municipal Housing Agency Governing Board on this date, is hereby approved and adopted.



**Roll Call Number**

**Agenda Item Number**

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Date April 6, 2026

- 3. The Mayor and City Clerk are hereby directed to execute and certify as necessary all documents as required by the State of Iowa Department of Management; the City Clerk is hereby directed to certify and file the proof of publication of the notice of public hearing; and the City Clerk and the Finance Director are hereby directed to make and transmit required copies of all budget document filings including the adopted detailed amendment to the budget to the Polk County Auditor as required by law and the Finance Director is directed to set up his books in accordance with the summary details as adopted.

(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

**NOTICE OF PUBLIC HEARING - AMENDMENT OF CURRENT BUDGET**

City of DES MOINES  
Fiscal Year July 1, 2025 - June 30, 2026

The City of DES MOINES will conduct a public hearing for the purpose of amending the current budget for fiscal year ending June 30, 2026

**Meeting Date/Time:** 4/6/2026 05:00 PM

**Contact:** Nickolas Schaul

**Phone:** (515) 283-4540

**Meeting Location:** T.M. Franklin Cownie City Administration Building, 1200 Locust St, Des Moines, IA 50309

There will be no increase in taxes. Any residents or taxpayers will be heard for or against the proposed amendment at the time and place specified above. A detailed statement of: additional receipts, cash balances on hand at the close of the preceding fiscal year, and proposed disbursements, both past and anticipated, will be available at the hearing. Budget amendments are subject to protest. If protest petition requirements are met, the State Appeal Board will hold a local hearing. For more information, consult <https://dom.iowa.gov/local-gov-appeals>.

REVENUES & OTHER FINANCING SOURCES		Total Budget as Certified or Last Amended	Current Amendment	Total Budget After Current Amendment
Taxes Levied on Property	1	158,734,471	0	158,734,471
Less: Uncollected Delinquent Taxes - Levy Year	2	786,236	0	786,236
Net Current Property Tax	3	157,948,235	0	157,948,235
Delinquent Property Tax Revenue	4	0	0	0
TIF Revenues	5	48,336,477	1,034,229	49,370,706
Other City Taxes	6	86,488,742	3,986,550	90,475,292
Licenses & Permits	7	5,004,551	-112,951	4,891,600
Use of Money & Property	8	10,461,605	11,718,769	22,180,374
Intergovernmental	9	106,897,530	49,148,869	156,046,399
Charges for Service	10	143,861,127	1,647,266	145,508,393
Special Assessments	11	156,050	-145,000	11,050
Miscellaneous	12	32,272,414	6,382,607	38,655,021
Other Financing Sources	13	81,390,000	-3,555,571	77,834,429
Transfers In	14	261,477,739	4,914,501	266,392,240
<b>Total Revenues &amp; Other Sources</b>	15	934,294,470	75,019,269	1,009,313,739
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>				
Public Safety	16	153,753,991	-2,503,673	151,250,318
Public Works	17	36,528,769	1,406,204	37,934,973
Health and Social Services	18	13,542,771	549,293	14,092,064
Culture and Recreation	19	30,073,959	-312,965	29,760,994
Community and Economic Development	20	45,971,952	7,938,134	53,910,086
General Government	21	39,288,467	12,492,836	51,781,303
Debt Service	22	80,422,563	2,353,350	82,775,913
Capital Projects	23	176,925,967	82,513,173	259,439,140
Total Government Activities Expenditures	24	576,508,439	104,436,352	680,944,791
Business Type/Enterprise	25	148,110,222	31,326,648	179,436,870
<b>Total Gov Activities &amp; Business Expenditures</b>	26	724,618,661	135,763,000	860,381,661
Transfers Out	27	261,477,739	4,914,501	266,392,240
<b>Total Expenditures/Transfers Out</b>	28	986,096,400	140,677,501	1,126,773,901
<b>Excess Revenues &amp; Other Sources Over (Under) Expenditures/Transfers Out</b>	29	-51,801,930	-65,658,232	-117,460,162
Beginning Fund Balance July 1, 2025	30	397,445,535	171,748,603	569,194,138
<b>Ending Fund Balance June 30, 2026</b>	31	345,643,605	106,090,371	451,733,976

**Explanation of Changes:** Adjustments for various expenditure and revenue estimates based on year-to-date experience and re-appropriation of unspent capital project proceeds due to project delays and completion timing are also included as part of this amendment. Copies may be obtained or viewed in the offices of the City Clerk, Des Moines Public Libraries, and at [dsm.city/budget](http://dsm.city/budget).

*Handwritten signature/initials*

**Appendix A: FY2026 Amended and FY2027 Recommended Post-Production Budget Changes**

Org Code	Account	Project	FY2026 Amended			FY2027 Recommended			FY2028-2030 Plan			Explanation
			Proposed Budget	Change	Updated Budget	Proposed Budget	Change	Updated Budget	Proposed Budget	Change	Updated Budget	
PW245500	490410		-	1,950,000	1,950,000	-	-	-	-	-	-	
PW245500	521020		-	1,950,000	1,950,000	-	-	-	-	-	-	Forestry Federal Grant
PW248421	527580		-	-	-	11,069,010	1,731,229	12,800,239	-	-	-	
FD105000	482490		-	99,000	99,000	-	195,000	195,000	-	-	-	Updated to for most current information from WRA which was received after the initial budget book was created.
FD105000	511190		-	53,202	53,202	-	127,684	127,684	-	-	-	Revenue for Targeted Opioid Response Team program agreement with Polk County
FD105000	532160		370,000	45,798	415,798	375,000	67,316	442,316	-	-	-	Expenses for Targeted Opioid Response Team program agreement with Polk County
HS001000	532400		-	-	-	368,757	(2,590)	366,167	-	-	-	
HS120130	532400		-	-	-	1,019,106	(2,926)	1,016,180	-	-	-	
HS125000	532400		-	-	-	586,413	(5,763)	580,650	-	-	-	Updated expense budget for final HUD revenue allocation confirmation
FN900006	528005		4,080,000	2,700,000	6,780,000	-	-	-	-	-	-	
LB170000	482490		-	-	-	-	150,000	150,000	-	-	-	Update for final payment to the Airport and remaining commitment to affordable housing.
LR426000	484000		8,000	(8,000)	-	-	-	-	-	-	-	Adjustment for Library Foundation revenue to cover employee expenses previously funded through ARPA
LR426000	531040		8,000	(8,000)	-	-	-	-	-	-	-	
S371CM99	598220	TF041	-	-	-	1,170,222	(377,150)	793,072	-	-	-	Correction for intern funded by the Library Foundation
S371CM99	598220	TF058	-	-	-	18,863	(6,093)	12,770	-	-	-	Update reimbursement amount to Downtown SSMID by TIF for valuation used for TIF
S371CM99	598220	TF075	-	-	-	70,433	8,414	78,847	-	-	-	Update reimbursement amount to Sherman Hill SSMID by TIF for valuation used for TIF
C040PK99	598035	PK196	-	26,611	26,611	26,611	(26,611)	-	-	-	-	Update reimbursement amount to Ingersoll SSMID by TIF for valuation used for TIF
C040PK99	598035	PK195	-	158,248	158,248	-	-	-	-	-	-	Correct year of transfer
C034PK99	542010	BL140	-	-	-	-	-	-	6,550,000	(550,000)	6,000,000	Update to include transfer for project close out
C034PK99	498035	BL140	-	-	-	-	-	-	10,600,000	(4,600,000)	6,000,000	Update CIP plan transfers and expenditures for Fire Facility
C034PK99	598035	BL063	-	-	-	-	-	-	12,160,000	(4,600,000)	7,560,000	Improvements: Fire Administration move to City Administration Building, 1200 Locust Street; Fire Station 3 replacement; Fire Station 12 Construction.
C034PK99	542010	BL141	-	-	-	-	-	-	20,841,351	(671,351)	20,170,000	
C034PK99	498035	BL141	-	-	-	-	-	-	7,550,000	1,000,000	8,550,000	
PD226000	598250		-	21,000	21,000	-	-	-	-	-	-	Transfer seized funds for Police Station building project
C034PD99	498220	BL062	-	21,000	21,000	-	-	-	-	-	-	Transfer from seized funds for Police Station building project
C034PD99	598250	BL062	-	21,000	21,000	-	-	-	-	-	-	Transfer to Skywalk System for change order to Skywalk System project for Police Station project expense
C038EG99	498250	SW094	-	21,000	21,000	-	-	-	-	-	-	Transfer from Police Facility Improvements projects for change order to Skywalk System project for Police Station project expense
C038EG99	543055	SW094	2,892,133	21,000	2,913,133	-	-	-	-	-	-	Increase in expense for change order for Police Station project expense
C040PK99	528005	MS026	-	-	-	1,000,000	(500,000)	500,000	-	500,000	500,000	Correct annual budget amounts to match LOSST allocation
C038EG99	482500	ST282	3,500,000	(1,750,000)	1,750,000	-	-	-	-	-	-	Correction of Other revenue
C038EG99	543060	ST282	18,986,895	(1,750,000)	17,236,895	-	-	-	-	-	-	Correction of expenses to offset Other revenue correction
C034PD99	498280	BL062	75,000	160,000	235,000	-	-	-	-	-	-	Update for 2025A GO Bond premiums
C034PD99	542010	BL062	1,058,162	160,000	1,218,162	-	-	-	-	-	-	Update budgeted expenditures for additional bond premiums
C042BL99	498280	LB046	870,000	25,000	895,000	-	-	-	-	-	-	Update for 2025A GO Bond premiums
C042BL99	531025	LB046	1,531,533	25,000	1,556,533	-	-	-	-	-	-	Update budgeted expenditures for additional bond premiums
C038EG99	498280	ST287	500,000	500,000	1,000,000	500,000	(500,000)	-	-	-	-	Reallocate 2025A GO Bond allocation
C034PK99	498285	BL138	865,000	2,660	867,660	-	-	-	-	-	-	Update for 2025B GO Bond premiums
C034PK99	542010	BL138	2,230,900	2,660	2,233,560	-	-	-	-	-	-	Update budgeted expenditures for additional bond premiums
NS414000	498280	LT204	-	-	-	5,000,000	(2,000,000)	3,000,000	-	-	-	Correction to LOSST allocation to LT204 Property Improvement
EG062080	598250		450,000	30,000	480,000	450,000	-	450,000	-	-	-	Correction for transfer to capital project ST260
ND410752	450080		-	-	-	-	24,256	24,256	-	-	-	Record expected utility excise tax for Downtown SSMID
ND410752	528005		-	-	-	2,277,886	24,256	2,302,142	-	-	-	Update contributions based in increased revenue for expected utility excise tax
ND405643	529510		-	-	-	1,750,000	(450,000)	1,300,000	-	-	-	Adjusted contingency to offset other general fund corrections
ND405643	598220		-	-	-	3,860,000	(1,360,000)	2,500,000	-	-	-	Correct transfer amount to severance fund
ND400596	598280		-	-	-	56,216,000	(500,000)	55,716,000	-	-	-	Correct transfer of bond proceeds to CIP projects