



Date April 1, 2024

A RESOLUTION SETTING A DATE OF HEARING TO CONSIDER THE PROPOSED ANNUAL BUDGET FOR THE FISCAL YEAR ENDING JUNE 30, 2025

WHEREAS, on April 1, 2024, by Roll Call No. 24-_____, the City Council adopted a resolution approving the proposed the property tax dollars that may be certified for levy for the fiscal year ending June 30, 2025, following a hearing in accordance with Iowa Code Section 24.2A; and,

WHEREAS, the provisions of Iowa Code chapter 384, Code of Iowa, require a public hearing on the budget estimates for the proposed expenditures, income and the amount to be raised by property taxation and the tax levies for the fiscal year ending June 30, 2025, before the final certification date and for any amendment to the budget for the current fiscal year ending June 30, 2025; and,

WHEREAS, the City Clerk has made available a sufficient number of copies of the proposed annual budget for the fiscal year ending June 30, 2025, and amendment to the annual budget for the current fiscal year ending June 30, 2024, to meet the requests of taxpayers and organizations and has made available copies of the proposed budget for distribution and pickup at the City Hall offices of the Mayor and City Clerk and at the City libraries in accordance with Iowa Code Section 384.16.

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

1. The City Clerk is hereby directed to continue to make available a sufficient number of copies of the proposed annual budget for the fiscal year ending June 30, 2025, to meet the requests of taxpayers and organizations and to have copies of the proposed budget available for distribution and pickup at the City Hall offices of the Mayor and City Clerk and at the City libraries.
2. The public hearing on the City's proposed annual budget for the fiscal year ending June 30, 2025 is hereby fixed and set for the 15th day of April, 2025 at 5:00 p.m. in the Council Chambers in City Hall, Des Moines, Iowa, at which time any resident or taxpayer of the City may present objections to any part of the proposed budget or arguments in favor of any part of the proposed budget.
3. The City Clerk is hereby authorized and directed to execute and publish notice of said hearing in the attached form in the Des Moines Register, a newspaper of general circulation in the City of Des Moines, Polk County, Iowa, in accordance with Iowa Code Section 384.16(3), not less than ten (10) nor more than twenty (20) days prior to the date set for said hearing.



Roll Call Number

Agenda Item Number

21C

Date April 1, 2024

Moved by _____ to adopt, second by _____.

APPROVED AS TO FORM:

Thomas G. Fisher Jr.
Deputy City Attorney

COUNCIL ACTION	YEAS	NAYS	PASS	ABSENT
COWNIE				
BOESEN				
GATTO				
MANDELBAUM				
SHEUMAKER				
VOSS				
WESTERGAARD				
TOTAL				

MOTION CARRIED

APPROVED

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.

Mayor

Acting City Clerk

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Appendix A - Budget Changes after Production of Budget Book

Description	Department	Rev/Exp	Organization	Object	Project	IN BUDGET BOOK		REVISED AMOUNTS		CHANGE		Comments
						FY 2024	FY 2025	FY 2024	FY 2025	FY 2024	FY 2025	
Allen Park Improvements	CIP	Revenue	C034PK99	498280	PK137	-	-	-	-	-	-	Addition: Provides funding of \$200,000 in FY 26 for ADA related work and other site improvements and \$200,000 in FY 27 for park equipment purchases. Shelter is dependent on private donations and is expected in FY 27.
Allen Park Improvements	CIP	Expense	C034PK99	544160	PK137	-	-	-	-	-	-	Addition: Provides expenditure authority of \$200,000 in FY 26 for ADA related work and other site improvements and \$200,000 in FY 27 for park equipment purchases. Shelter is dependent on private donations and is expected in FY 27.
Priority Sidewalks	Non-Departmental	Expense	ND414000	598360	LT216	-	-	-	-	-	-	Addition: Provides spending authority from LOSST for sidewalks for \$500,000 in FY 2027 and \$1 million in FY 2028 as ARPA dollars are being spent down.
Adjust for premium in bonding	CIP	Revenue	C034PK99	498280	BL085	(600,000)	-	(836,238)	-	(236,238)	-	Corrective: Adjustment to bond premium
Bonding Incorrectly listed as listed as Local Option Sales and Services Tax (LOSST)	CIP	Revenue	C051CM99	498280	MS004	-	-	(1,000,000)	-	(1,000,000)	-	Corrective: CIP document listed as LOSST
Bonding Incorrectly listed as listed as LOSST	CIP	Revenue	C051CM99	498360	MS004	(1,000,000)	-	-	-	1,000,000	-	Corrective: CIP Document listed as LOSST
Spending authority for NFC	CIP	Expense	C051CM99	521020	MS004	1,000,000	-	2,000,000	-	1,000,000	-	Correction: Provides additional spending authority for NFC
Transfer labeled as expense in CIP document	CIP	Expense	C038EG99	598035	ST267	-	-	18,585	-	18,585	-	Corrective: SSMID escrow funds should be revenue, not a transfer
Transfer labeled as expense in CIP document	CIP	Expense	C038EG99	598035	ST267	7,619,781	-	7,601,196	-	(18,585)	-	Corrective: SSMID escrow funds should be revenue, not a transfer
Principal Park Improvements in CIP Document	CIP	Revenue	C034PK99	498280	BL138	-	(116,000)	-	(941,000)	-	(825,000)	Corrective: TIF backed bonds in FY 25 left omitted from CIP. \$825,000 in FY 25 and \$865,000 FY 26 for bulpen and dugout improvements was approved in the budget process.
Principal Park Improvements in CIP Document	CIP	Expense	C034PK99	544160	BL138	-	116,000	-	941,000	-	825,000	Corrective: TIF backed bonds in FY 25 left omitted from CIP. \$825,000 in FY 25 and \$865,000 FY 26 for bulpen and dugout improvements was approved in the budget process.
Mayor and Council Salary and Benefits	Mayor/Council	Expense	MC180180	511010-511090		-	416,243	-	472,130	-	55,887	Corrective: Updates to salaries for Mayor and Council were incorrectly omitted for FY 25.
ARPA expenditures in Capital Improvement Plan (CIP)	Non-Departmental	Expense	FN900001	598250		3,203,277	-	2,953,277	-	(250,000)	-	Corrective: Provides transfer authority to capital projects from American Rescue Plan Act (ARPA)
ARPA expenditures in CIP	Non-Departmental	Expense	FN900006	598250		28,000,809	-	28,250,809	-	250,000	-	Corrective: Provides transfer authority to capital projects from ARPA
Downtown Self-Supporting Municipal Improvement District (SSMID) Contribution	Non-Departmental	Expense	ND410752	528005		2,246,826	2,193,007	2,234,585	2,149,178	(12,241)	(43,829)	Corrective: Adjustment to contribution to Downtown SSMID based on property taxes
SW 9th SSMID Contribution	Non-Departmental	Expense	ND410758	528005		-	132,597	-	-	-	(7,435)	Corrective: Adjustment to contribution to SW 9th SSMID based on property taxes
LOSST Transfer to Neighborhood Finance Corporation (NFC)	Non-Departmental	Expense	ND414000	598360	LT003	1,000,000	-	-	-	(1,000,000)	-	Corrective: CIP Document listed as LOSST
Escrow funds coding	Non-Departmental	Revenue	ND410760	498001		(19,517)	-	(11,811)	-	7,706	-	Corrective: SSMID escrow funds should be revenue, not a transfer
Escrow funds coding	Non-Departmental	Revenue	ND410760	484000		(7,458)	-	(15,164)	-	(7,706)	-	Corrective: SSMID escrow funds should be revenue, not a transfer
Adjust Contingency Appropriations in Budget Document	Non-Departmental	Expense	ND405643	529690		-	1,625,708	-	-	-	(1,625,708)	Corrective: Contingency appears twice in budget book. Budget detail reflected this, the document did not.
Adjust Contingency Appropriations in Budget Document	Non-Departmental	Expense	ND405643	529510		-	1,175,708	-	1,625,708	-	450,000	Corrective: Adjusts Contingency appropriation in Budget Document to reflect correct budget amount.
Adjust excise tax calculation in Debt Service Fund	Non-Departmental	Revenue	ND400500	450080		-	(305,438)	-	(559,438)	-	(254,000)	Corrective: Adjusts excise tax calculation in Debt Service Fund
Correction of bond issuance transfer to CIP based on corresponding adjustments	Non-Departmental	Expense	ND400592	598280		-	63,185,000	-	63,010,000	-	(175,000)	Corrective: Adjustment for bonding for NFC double counted due to planned taxable issuance and TIF backed bonds for Principal Park

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NOTICE OF PUBLIC HEARING -- PROPOSED BUDGET
Fiscal Year July 1, 2024 - June 30, 2025

City of: **DES MOINES**

The City Council will conduct a public hearing on the proposed Budget at: **Des Moines City Hall, 400 Robert D. Ray Dr., Des Moines, IA Meeting Date: 4/15/2024 Meeting Time: 05:00 PM**

At the public hearing any resident or taxpayer may present objections to, or arguments in favor of, any part of the proposed budget. This notice represents a summary of the supporting detail of revenues and expenditures on file with the City Clerk and County Auditor:

City budgets 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-budget-appeals>.

The Budget Estimate Summary of proposed receipts and expenditures is shown below. Copies of the the detailed proposed Budget may be obtained or viewed at the offices of the Mayor, City Clerk, and at the Library.

The estimated Total tax levy rate per \$1000 valuation on regular property	16.61000
The estimated tax levy rate per \$1000 valuation on Agricultural land is	3.00375

At the public hearing, any resident or taxpayer may present objections to, or arguments in favor of, any part of the proposed budget.

Phone Number
(515) 237-1388

City Clerk/Finance Officer's NAME
Laura Baumgartner

		Budget FY 2025	Re-estimated FY 2024	Actual FY 2023
Revenues & Other Financing Sources				
Taxes Levied on Property	1	155,348,335	147,982,778	149,042,261
Less: Uncollected Property Taxes-Levy Year	2	769,541	0	0
Net Current Property Taxes	3	154,578,794	147,982,778	149,042,261
Delinquent Property Taxes	4	0	0	0
TIF Revenues	5	55,457,000	42,980,581	42,149,649
Other City Taxes	6	84,676,479	81,407,692	87,376,617
Licenses & Permits	7	4,320,110	5,430,000	4,125,669
Use of Money and Property	8	11,864,429	14,033,656	26,062,774
Intergovernmental	9	140,784,556	105,783,387	144,903,601
Charges for Fees & Service	10	133,987,461	129,624,207	130,683,752
Special Assessments	11	156,050	156,050	35,194
Miscellaneous	12	31,303,060	30,651,155	29,558,283
Other Financing Sources	13	109,332,618	130,425,196	108,485,123
Transfers In	14	254,160,229	359,167,678	275,206,974
Total Revenues and Other Sources	15	980,620,786	1,047,642,380	997,629,897
Expenditures & Other Financing Uses				
Public Safety	16	147,817,751	143,186,189	140,007,945
Public Works	17	35,864,410	37,810,900	37,742,388
Health and Social Services	18	11,167,619	14,279,757	15,429,348
Culture and Recreation	19	28,942,407	27,935,375	30,251,504
Community and Economic Development	20	48,846,830	49,635,877	31,979,664
General Government	21	36,219,974	55,040,314	47,672,159
Debt Service	22	79,063,933	70,753,311	68,612,002
Capital Projects	23	192,248,492	285,935,168	101,716,526
Total Government Activities Expenditures	24	580,171,416	684,576,891	473,411,536
Business Type / Enterprises	25	140,608,050	192,604,520	168,906,410
Total ALL Expenditures	26	720,779,466	877,181,411	642,317,946
Transfers Out	27	254,160,229	359,167,678	275,206,974
Total ALL Expenditures/Transfers Out	28	974,939,695	1,236,349,089	917,524,920
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	29	5,681,091	-188,706,709	80,104,977
Beginning Fund Balance July 1	30	255,665,010	444,371,719	364,266,742
Ending Fund Balance June 30	31	261,346,101	255,665,010	444,371,719