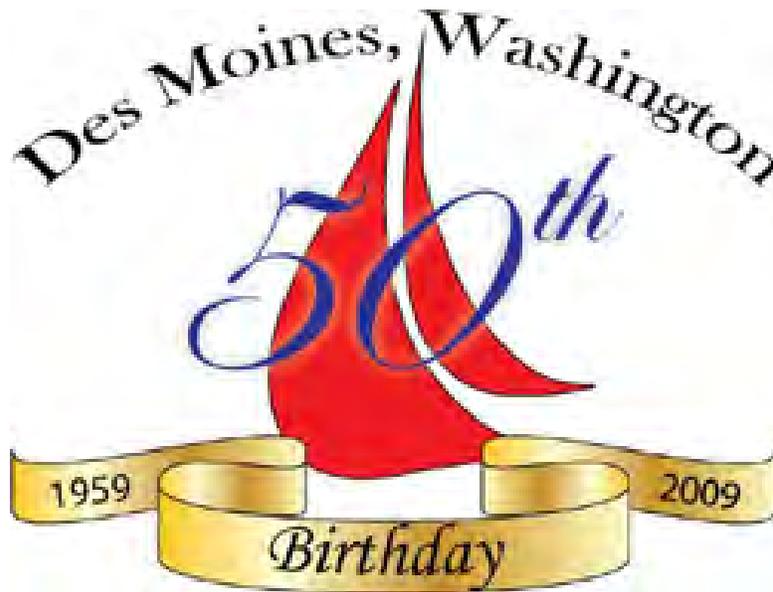


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# **CITY OF DES MOINES WASHINGTON**



---

## **2009 ANNUAL BUDGET**

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ORDINANCE NO. 22

AN ORDINANCE adopting a budget for the City of Des Moines for 1960.

THE CITY COUNCIL OF THE CITY OF DES MOINES DO ORDAIN AS FOLLOWS:

Section 1. That the Final Budget for the period from January 1, 1960 through December 31, 1960, presently on file with the City Clerk of the City of Des Moines is hereby ratified and confirmed after due notice having been given and hearing held pursuant to said notice.

Section 2. That from funds from sources other than property taxation, there is hereby appropriated to the following items the following sums:

To salaries and wages, the sum of	\$ 32,100.00
To maintenance and operation, the sum of	19,870.00
To capital outlay, the sum of	<u>8,125.00</u>

For a total appropriation of \$ 60,095.00

Section 3. That the City of Des Moines shall issue its General Obligation Bonds in the amount of \$17,000.00 in lieu of property taxation, which it will not receive in 1960.

Section 4. The City Clerk is hereby directed to transmit a copy of this 1960 Budget as hereby adopted to the Division of Municipal Corporations in the office of the State Auditor of the State of Washington.

Section 5. This ordinance shall take effect and be in force five (5) days after its passage, approval and legal publication or posting.

PASSED by the City Council on the 14<sup>th</sup> day of October, 1959 and signed in authentication thereof this 14<sup>th</sup> day of October, 1959.

*L. P. Ellington*  
Mayor

APPROVED as to form:

*Howard Whelan*  
City Attorney

Posted: October 21, 1959

Published: October 21, 1959

ATTEST:

*Barbara J. Courtney*  
City Clerk

I certify that the foregoing is a true and correct copy of Ordinance No. 22.

*Barbara J. Courtney*  
City Clerk

# 2009 Annual Budget City of Des Moines, Washington

Adopted by the City Council  
December 22, 2008

## City Council:

Bob Sheckler, Mayor  
Dan Sherman, Mayor Pro Tem  
Dave Kaplan  
Eduardo Pina  
Carmen Scott  
Scott Thomasson  
Susan White

## Administrative Staff:

Tony Piasecki	City Manager
Lorri Ericson	Assistant City Manager
Patricia Bosmans	City Attorney
Paula Henderson	Finance Director
Roger Baker	Police Chief
Grant Fredricks	Planning, Building and Public Works Director
Patrice Thorell	Parks, Recreation and Senior Services Director
Joe Dusenbury	Harbormaster



# CITY OF DES MOINES

## 2009 Budget

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## 2009 Budget

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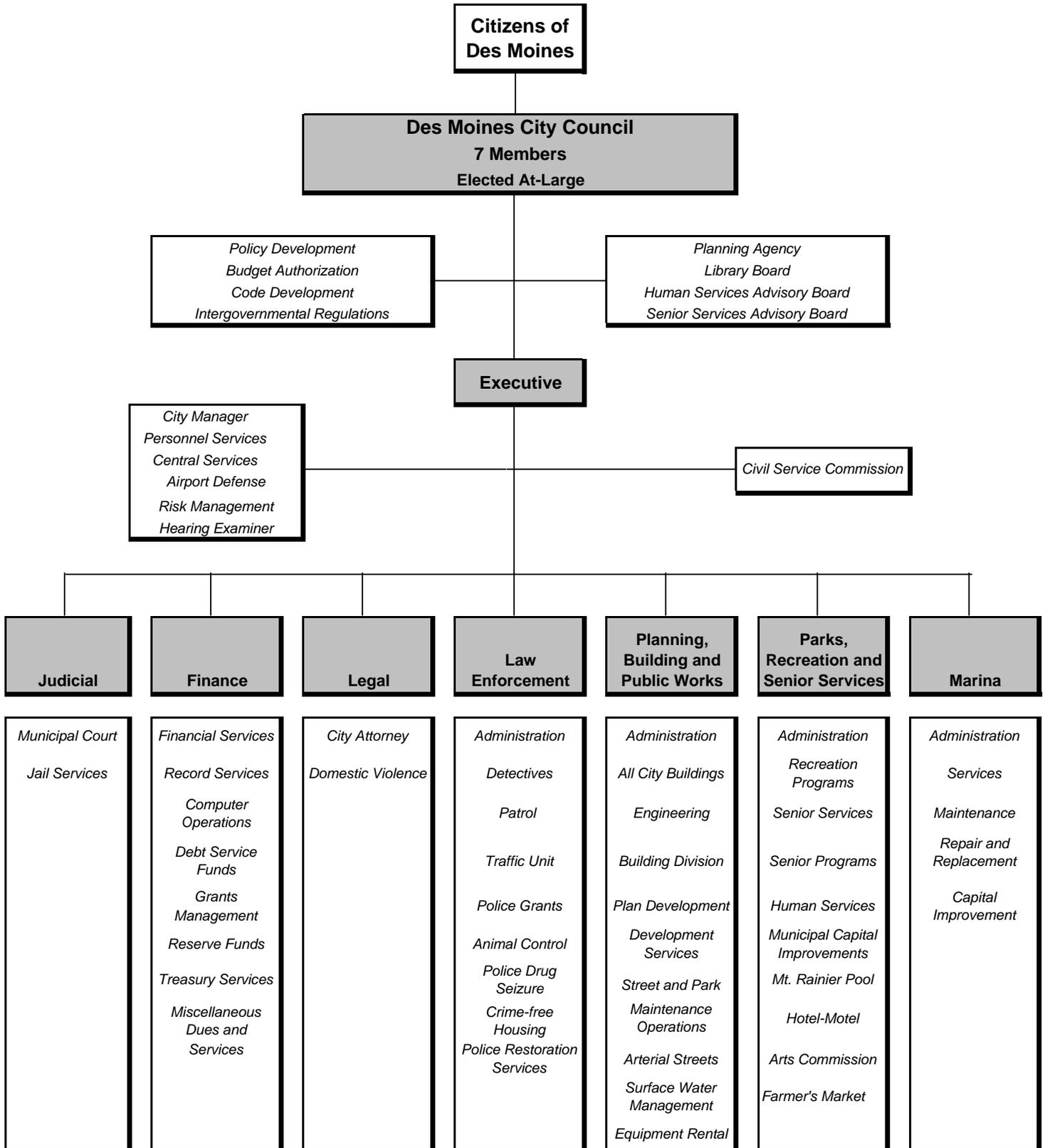
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# INTRODUCTION



**CITY OF DES MOINES**  
**2009 Budget**  
**Introduction**

City Organizational Chart



# City of Des Moines 2009 Budget Introduction

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## **Vision Statement**

*An inviting and safe waterfront community embracing the future while preserving our past.*

## **Mission Statement**

*We enrich the community by providing leadership, administration,  
and services reflecting the pride and values  
of Des Moines.*

## **City Values**

*Professionalism - Resourcefulness - Integrity - Dedication - Excellence*

## **Imperatives**

### **Community Oriented Government/Community First**

*We commit to responsive and accessible government, respect for the diverse opinions  
and populations that enrich our community, fostering partnerships that maximize  
our resources, involving our citizens and enhancing our community.*

### **Stewardship**

*We commit to managing and protecting our natural and urban environment in order  
to enhance the quality of residential life for the future.*

### **Fiscal Responsibility**

*We commit to comprehensive financial planning that provides for adequate  
cash reserves, recapitalization, maintained infrastructure, quality spending, and  
minimizing debt while living within our means and working actively to diversify our economic base.*

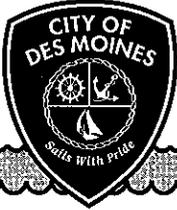
### **Protect Life and Property**

*We commit to ensuring personal and community safety and security  
and protecting property.*

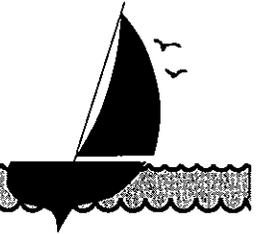
### **We commit to:**

- *Respect and support the state and federal constitutions,*
- *Promote personal and community responsibility, and*
  - *Fair and honest government.*

# City of Des Moines



ADMINISTRATION  
21630 11TH AVENUE SOUTH, SUITE A  
DES MOINES, WASHINGTON 98198-6398  
(206) 878-4595 T.D.D.: (208) 824-6024 FAX: (206) 870-6540



March 2, 2009

Honorable City Council Members:

I am pleased to present the City's 2009 Adopted Budget as approved at the December 22, 2008 City Council Meeting.

The budget process for 2009 was primarily focused on presenting a balanced budget with limited use of one-time revenues as directed by the City Council. While this achievement was ultimately successful, the balancing of the 2009 budget process required various strategies.

The 2009 base operating budget for the General and Street Funds initially forecast a shortfall of \$2.5 million. Limited revenue growth and increased labor costs were contributing factors to the budget shortfall. Revenue estimates for 2009 increased only 0.7% over the 2008 estimated adopted revenues. A significant contribution to the shortfall was due to the decline in sales taxes. The slowing of the economy has impacted our expectation for sales tax revenues. The 2009 budget reflects a 22.5% reduction in base sales tax revenues from 2008 revenue estimates. The City had expected additional annual sales taxes of approximately \$840,000 (based on a prior year study conducted by the State of Washington Department of Revenue) from the change in destination sourcing, but 2008 actual results were significantly below expectations. We have estimated \$100,000 for 2009. Labor contracts for the Police Guild and Teamsters were settled in 2008 and provided for COLA (Cost of Living Adjustments) increases of 5% and 7%, respectively, for the 2009 Budget. Subsequent discussions with the Teamsters and the Non-Representative employees, who had not as yet settled their contract, led to an agreed 2% reduction in their respective COLAs providing savings of approximately \$102,508. In addition, the City's management team elected to forego their COLA increases for 2009.

Fiscal responsibility led the decision making to offer various budget balancing strategies that would enable the City to continue essential services while limiting growth in expenditures. The following strategies were presented to the City Council for their review and approval.

## **Budget Balancing Strategies:**

- Defer equipment and vehicle replacement annual assessments - \$343,309
- Defer computer equipment replacement annual assessments - \$168,594
- Police Department staff reductions and salary savings - \$336,691
- Change in funding sources for re-established Police crime task force personnel - \$218,736
- Vehicle fuel savings - \$64,532



**New Revenues:**

- Transportation related user fee increases - \$100,000
- Utility tax on Surface Water Management Utility storm drainage fees - \$124,400
- Creation of Transportation Benefit District with new \$20 vehicle license fee - \$230,000
- Utilization of one-time new construction revenues to fund building inspector and permit front counter staff - \$148,992
- New construction sales tax - \$231,584
- Revenues from special events to support continuation of the Arts Commission, Farmer’s Market, and to celebrate the City’s 50<sup>th</sup> Anniversary - \$85,121
- Utilization of parks and street maintenance staff on capital projects and Surface Water Management Utility maintenance programs - \$158,000
- Fund new Transportation Technician position with reimbursements from transportation capital projects

**Expenditure Cuts:**

- Eliminate fuel tax transfer to the Arterial Street Fund - \$170,800
- Staff reduction - \$43,043
- Various expenditure reductions: salaries, overtime, supplies, professional services, travel, training, professional dues and memberships - \$626,963

A limited number of new budget requests were approved by the City Council including \$30,000 for a state lobbyist, \$25,000 for a public information consultant, and \$5,000 to support the Regional Commission on Airport Affairs.

I would like to thank the City Council for their direction and support of the 2009 budget process. This budget document contains funding for all operating funds and incorporates the 2009 capital projects from the adopted 2009 -2014 Capital Improvement Plans.

**Budget Highlights**

The 2009 operating budget for all funds comprises estimated revenues totaling approximately \$41.5 million and expenditures totaling approximately \$49.4 million. The 2009 estimated ending fund balances for all operating funds total approximately \$6.2 million, a 13.8% decrease over the estimated ending fund balances for the 2008 budget.

The capital budget includes total resources of approximately \$12.3 million to fund on-going and new capital expenditures and repayment of debt financing of approximately \$20.2 million.

The final General and Street Funds’ budget balancing strategies adopted for the 2009 budget are summarized in the following table.

Item	Base Budget	One-Time	Total	Strategies	New Revenues	Expenditure Cuts	New Requests	Final Budget
Revenues	\$ 16,636,681	\$ 298,386	\$ 16,935,067	\$ -	\$ 915,292	\$ -	\$ 240,805	\$ 18,091,164
Expenditures	19,258,619	481,439	19,740,058	(1,131,862)	-	(840,806)	315,805	18,083,195
Excess (Shortfall)	\$ (2,621,938)	\$ (183,053)	\$ (2,804,991)	\$ 1,131,862	\$ 915,292	\$ 840,806	\$ (75,000)	\$ 7,969



Revenues

The following table highlights the major revenue sources for the General and Street Funds for the 2009 budget in comparison to the 2008 budget, and the percentage change between the two years.

Revenues	2009 Budget	2008 Budget	% Change
Property Taxes	\$2,963,500	\$ 2,844,448	4.2%
Sales Taxes	2,841,970	3,487,660	(18.5%)
Business & Occupation Taxes	730,000	550,000	32.7%
Franchise Fees	786,300	757,100	3.9%
Utility Taxes	3,499,900	2,962,000	18.2%
Other Taxes	97,500	111,000	(12.2%)
Licenses & Permits	1,403,272	1,749,146	(19.8%)
Grants, State Entitlements	1,588,330	1,572,517	1.0%
Charges for Services	1,365,921	1,233,328	10.8%
Culture & Recreation Fees	877,975	794,545	10.5%
Fines & Forfeits	314,500	300,000	4.8%
Interfund Revenues	1,407,840	1,169,398	20.4%
Interest Earnings	58,000	202,500	(71.4%)
Miscellaneous Revenues	156,156	153,880	1.5%
Operating Transfers-in	0	69,264	(100.0%)
<b>Total Revenues</b>	<b>\$18,091,164</b>	<b>\$17,956,786</b>	<b>0.7%</b>

The decrease in **Sales Taxes** relates to the slowing economy and the city not significantly benefiting from additional sales tax revenues due to the change in destination based sourcing rule changes that took effect July 1, 2008. Our 2009 estimate for destination based sales tax revenues totals \$100,000. Base sales tax revenue estimates total \$1,650,000. In addition, the 2009 budget includes sales tax revenues of \$391,970 that will be generated from two new large scale construction projects expected to be underway mid-year.

The increase in **Business & Occupation Taxes** relates to adjusting our revenue estimates to actual results. The 2008 revenue estimates were reduced \$150,000 in anticipation of impacts from the requirement for allocation and apportionment of income by businesses conducting activities in multiple jurisdictions that was effective January 1, 2008. The impacts did not significantly impact this revenue source for 2008.

The increase in **Franchise Fees** relates to rate increases by the television cable provider and solid waste contractor.

Growth in **Utility Taxes** result from rate increases primarily from electric, natural gas, television cable, and solid waste fees. In addition, this revenue source includes new utility taxes of \$124,400 representing a 6% utility tax assessed against 2009 storm drainage fees generated by the Surface Water Management Utility.

The decline in **Other Taxes** relates primarily to potential leasehold tax refund requests by the Marina moorage tenants. The city is working on a solution to resolve the tax differential caused by the leasehold tax rate of 12.84% applied to the moorage rents and property taxes that would be generated if the Marina was privately held.



The decline in **Licenses and Permits** is due to a reduction in building permits for major projects from the year 2008. Developers of residential projects have delayed their construction plans for 2009.

**Charges for Services** include court revenues, engineering plan review fees and development services fees. The increase in this revenue source relates to court revenues, fee increases for street vacations, right-of-way permits, and engineering plan review fees.

**Culture and Recreation Fees** will increase in 2009 continuing a growth trend from program participants.

The increase in **Fines and Forfeits** stems from increased emphasis from police activities.

**Interfund Revenues** include reimbursements from capital funds for accounting and engineering services and transfers for administrative services from the operating funds of the Marina, Surface Water Management Utility, Equipment Rental, Computer Equipment, and Self-Insurance. The increase in these revenues is due to cost increases and additional services provided by engineering, parks and street maintenance staff.

Estimates for **Interest Earnings** are significantly below prior year's levels. Lower interest rates are expected due the Federal Reserve's recent monetary policy to support the functioning of the financial markets and to stimulate the economy by lowering the funds rate to historically low levels. The General and Street Funds available cash is entirely invested with the State Local Government Investment Pool in keeping with the funds' short-term focus and liquidity requirements.

Expenditures

The 2009 proposed operating expenditures increased \$275,652, or 1.5% above 2008's adopted levels. Due to the significant budget imbalance, expenditures were reduced close to \$1.7 million from the initially proposed budget. As discussed previously, the 2009 budget includes salary increases from settlement of labor contracts. In addition, the dominant medical plan increased premiums by 8.2%.

Capital Improvements

The recommended six-year capital improvement plans include \$18.5 million for projects. Many of these projects are for the upkeep or upgrading of City Facilities and infrastructure. Bonds were issued in 2008 totaling \$8.6 million that will provide funding for Marina and transportation capital improvement projects. The following table provides a summary of the total project expenditures and funding sources.

Projects	USE OF FUNDS	SOURCE OF FUNDS						
	2009 Adopted	Desig Taxes	Grants	In-Lieu Fees	Bond Proceeds	Impact Fees	PWTF Loans	Other
Transportation	\$ 7,594,006	\$ 225,000	\$ 2,160,565	\$ 1,717,500	\$ 2,015,941	\$ 60,000	\$ 1,000,000	\$ 415,000
Park Facilities	4,216,004	1,051,314	2,850,450	76,405				237,835
Marina	6,028,999				5,289,474			739,525
Surface Water Mgt	665,051		192,000					473,051
<b>TOTALS</b>	<b>\$ 18,504,060</b>	<b>\$ 1,276,314</b>	<b>\$ 5,203,015</b>	<b>\$ 1,793,905</b>	<b>\$ 7,305,415</b>	<b>\$ 60,000</b>	<b>\$ 1,000,000</b>	<b>\$ 1,865,411</b>



### **Fund Balances**

Ending fund balances for the General and Street Funds are estimated at \$413,469. Combined with the \$810,475 estimated ending fund balance of the Revenue Stabilization Fund, these balances will provide approximately \$1.2 million in reserves available to fund continuing operations, or 6.8% of expenditures.

### **Conclusion**

The 2009 Operating and Capital Budget provide the policy direction for the delivery of services to the citizens. While the 2009 budget process was difficult this year, the City Council approved various strategies that will continue to fund a range of municipal services such as general government, public safety, building permitting, planning and development, public works, human services, and culture and recreation.

The City's future outlook remains positive with development activity still to occur with projects such as the Des Moines Creek Business Park, Waterview Crossing, a mixed-use residential and commercial development along Pacific Highway South, Landmark on the Sound, a retirement community renovation project, and SCORE, a future misdemeanor facility, and various residential subdivisions.

The local and national economic trends will test the viability of the City's current fiscal condition, future growth, and sustainability. We will continuously monitor these trends and take appropriate action as needed to maintain service levels.

It is with pride that we celebrate the City of Des Moines's 50<sup>th</sup> Birthday this year, and we look forward to solving the challenges that confront us in the coming years.

### **Acknowledgements**

This budget is the financial and operational plan for the City of Des Moines for 2009. The appropriations contained in this budget will provide for essential municipal services to our citizens.

Special thanks and appreciation is extended to all City staff participating in the budget process.

Respectively submitted,

A handwritten signature in black ink, appearing to read "Anthony A. Piasecki".

Anthony A. Piasecki  
City Manager



# BUDGET PROCESS

# CITY OF DES MOINES

## 2009 Budget

### Budget Process

---

#### **Overview**

The City of Des Moines' annual budget process allows departments the opportunity to reassess goals and objectives and the means for accomplishing them. The City Council sets policy direction for development of the budget. Finance staff prepares preliminary revenue estimates, projection of City reserves, and financial capacity that will determine the expenditure limit requirements. This analysis establishes the framework under which each department's expenditure requests are made and subsequently reviewed.

#### **Financial Capacity Phase**

Forecasting is an integral part of the decision making process. Both long-range and short-range projections are prepared. The City maintains a five-year financial forecast for each major fund projecting both expenditures and revenues. The five-year forecast is updated annually to assess the City's current financial condition giving existing City programs, as well as, the City's future financial capacity incorporating long-range plans and objectives.

#### **Policy Phase**

The Council's goals and directives set the tone for the development of the budget. The City Council schedules their annual retreat early in the year where they meet to identify priorities, issues, and projects impacting the next annual budget. The Council identifies key policy issues that will provide the direction and framework of the budget. It is within this general framework that departments' expenditure requests are formulated.

#### **Needs Assessment Phase**

Departments evaluate their current programs during this phase. Examination of service levels and staffing requirements is assessed against the priorities set by Council. A thorough review of workload indicators and

performance criteria is evaluated to determine the optimum resource allocation with service and workload estimates. From this process, departments prepare preliminary departmental operating budgets.

#### **Review and Development Phase**

Within the framework of the City's financial capacity, Council and City Manager priorities, and departmental needs assessments, budget requests are reviewed and a preliminary Citywide operating budget is compiled. The departments initially prepare and submit base operating budget worksheets reflecting allocation targets. The amount of the allocation is determined by modifying the prior year operating budget by inflation or in the case of a budget reduction, incorporating the authorized reduction percentage to meet an anticipated shortfall.

#### **Adoption and Implementation Phase**

At the last meeting in September, the City Manager presents the preliminary revenue forecasts from all sources for the proposed operating budget.

No later than the second Council meeting in October, the City Manager submits the proposed balanced operating budget for the following fiscal year. The operating budget includes proposed revenues and expenditures.

Department budgets are presented to Council during meetings in October and November.

Public hearings are conducted for comments on revenue sources and the final budget.

The property tax levy is adopted no later than November 30.

# CITY OF DES MOINES

## 2009 Budget

### Budget Process

---

Final budget adoption must occur following the public hearing and prior to the beginning of the new fiscal year.

The final budget as adopted is published, distributed, and made available to the public during the first three months of the ensuing year.

#### **Capital Improvement Plan**

The capital budget process is conducted concurrent with preparation of the operating budget. Initially, departments prepare an inventory of existing facilities and a status of previously approved projects. New project requests are reviewed for scope, cost estimates, and funding sources. New project requests are evaluated against pre-established criteria incorporated within the long-range plan. Flexibility is built into the capital improvement plan to allow for re-prioritizing in the event a project is delayed or financial capacity improves.

A six-year capital improvement plan document is prepared for Council's review.

The Council approves the Capital Improvement Plan by adoption of a Resolution.

#### **Budget Monitoring and Compliance**

During the year, budgetary control and revisions are maintained with the department level.

At any time during the year, the City Manager may transfer part or all of any appropriation balance among programs within a fund.

Management control of the budget is maintained by conducting monthly budget performance reviews throughout the year. They are aimed at examining expenditure patterns, comparing them against actual spending patterns, and recommending corrective action to be taken during the year.

The budget process allows for during the year as conditions warrant. amendment may be initiated by the Finance Director, reviewed and approved by the City Manager, and submitted to the City Council for consideration. With City Council approval, the fund appropriations are realigned.

Every employee plays a role in the of the budget. Ultimately, of course, the department head, through the City Manager, is accountable to the City Council for the performance of departmental personnel in meeting specific objectives within allocation resource limits.

**CITY OF DES MOINES**  
**2009 Budget**  
Budget Process

---

**2009 BUDGET PROCESS CALENDAR**

**SET PRIORITIES**

The City Manager, Council, and staff meet to set priorities. 03/01 - 04/30

**DISTRIBUTE BUDGET WORKSHEETS TO DEPARTMENT DIRECTORS**

Capital Improvement Plan (CIP) worksheets are prepared by Finance and distributed to Department Directors. 06/02 - 06/13

Budget instructions, salary and benefit projections, and revenue and expenditure worksheets are prepared by Finance and distributed to Department Directors. 06/17 - 07/08

**DEPARTMENTS PREPARE AND SUBMIT REQUESTS**

Departments prepare and submit requests for new operating programs, new positions and reclassifications, six-year capital improvements and line item operating budget requests to Finance. 07/08 - 07/25

**PROJECT REVENUE ESTIMATES**

Finance prepare revenue estimates to define resources available to fund 2009 expenditure programs. 07/18 - 08/11

**BALANCE CAPITAL AND OPERATING BUDGET**

07/28 - 08/08

**REVIEW BUDGET REQUESTS WITH EACH DEPARTMENT**

City Manager reviews capital and operating budget requests with each department. 08/25 - 09/05

**PRESENT 2009-2014 PROPOSED CIP BUDGET TO COUNCIL COMMITTEES**

09/08 - 10/03

**PRESENT 2009 OPERATING AND CAPITAL BUDGETS TO COUNCIL**

City Manager provides Council 2009 revenue estimates from all sources 10/25

City Council conducts hearings on departmental budgets - capital & operating 10/25 - 12/22

**COUNCIL ADOPTS THE CAPITAL IMPROVEMENT PLAN BY RESOLUTION**

12/04

**COUNCIL ADOPTS THE OPERATING BUDGET BY ORDINANCE**

12/22

# BUDGET POLICIES

# CITY OF DES MOINES

## 2009 Budget

### Budget Policies

---

#### Strategic Goals and Objectives

Annually, the City Council and City Manager meet to develop goals and objectives that establish the framework for development of the budget. The City Council adopted the following goals and objectives on May 13, 2006:

**1. Promote economic vitality on a citywide basis.**

- Review the Downtown Element of the Comprehensive Plan.
- Complete the revision/update of the Marina Master Plan to include exploring additional retail sales, restaurants, and marine recreational opportunities.
- Facilitate development of the Port of Seattle buyout area.
- Implement the Beach Park Master Plan.
- Explore the feasibility of waterfront tourism and passenger ferry service.
- Develop and implement a marketing strategy to promote the City throughout the region, state, and country.

**2. Review and revise City regulations, rules, standards, procedures, and processes to support responsible economic development.**

- Review Pacific Ridge vision and zoning.
- Zoning Code.
- Permit Process.
- Comprehensive Plan revision.
- Street Standards.

**3. Preserve and enhance the livability of the City of Des Moines.**

- Implement the Police Department Strategic Plan with an emphasis on community policing and introduction of new crime fighting/prevention technologies.

**4. Influence regional and state issues and decisions through active involvement and by becoming members of and providing leadership on committees, commissions, and other organizations that impact the successful outcome of the City's strategic objectives.**

- Review and revise the City's legislative policy positions to reflect the strategic objectives and actively support those positions by providing information and testimony when appropriate.

**5. Provide administrative functions and systems to support implementation of the City's strategic objectives.**

- Explore the "Priorities of Government" budgeting process.
- Develop and implement a comprehensive five-year financial plan.
- Revise, maintain, and implement the Emergency Management Plan.

**6. Encourage, where appropriate, partnerships between agencies/entities and the private sector to support job creation and retention.**

**CITY OF DES MOINES**  
**2009 Budget**  
**Budget Policies**

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- 7. Pursue partnerships with other agencies/entities for the efficient and effective provision of services.**
- 8. Continually improve service delivery through the use of technology and innovative problem solving.**
- 9. Aggressively pursue grants and other funding that support the City's strategic objectives.**
- 10. Expand community involvement through boards, commissions, and committees; stewardship programs; and volunteerism.**
- 11. Preserve, enhance, and celebrate the historic elements of Des Moines.**
- 12. Prevent and eliminate unsafe and unhealthy living conditions in the City through an aggressive code enforcement and abatement program.**
- 13. Create, preserve and enhance habitat, greenbelts, stream corridors, shorelines, viewpoints and open spaces.**
- 14. Provide diverse active, passive, and social recreational opportunities.**
- 15. Maintain, enhance, and support the City's infrastructure systems.**

# CITY OF DES MOINES

## 2009 Budget

### Budget Policies

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Budget policies provide the framework for overall fiscal planning and management. The policies set forth guidelines for both current and long-range planning activities. The policies are reviewed annually for adherence and relevance, and provide standards against which current budgetary performance can be measured and proposals for future programs evaluated.

#### General Budget Policies

- **The City Council adopts appropriations at the fund level.**
- **Department heads are responsible for managing their budgets within the total appropriated budget under their control.**
- **Any budget adjustment between funds shall be approved by the City Council.**
- **Budget adjustments within a fund shall be approved by the City Manager, and reported to the City Council. Adjustments affecting program implementation require City Council approval.**
- **Departmental expenditures shall be charged to the appropriate BARS account code, and not to accounts where an excess of funds may exist.**

#### Operating Budget Policies

- **Ongoing operations of the City shall be funded from ongoing revenues.**  
**Status:** The 2009 budget planning process included one-time revenues in order to balance the 2009 budget.
- **Revenues should be conservatively estimated, and expenditures budgeted at 100%.**  
**Status:** Current practice.
- **Investment interest revenues earned on fund balances in the Revenue Stabilization Fund and Airport Defense Fund are included in the General Fund.**  
**Status:** Current practice.
- **Investment interest revenues transferred to the General Fund from the Police Services Restoration Fund will be utilized solely for Police Department one-time expenditures.**  
**Status:** Current practice.
- **Building Permit and Development Services revenues for projects valued at \$5 million or greater are identified as one-time revenues.**  
**Status:** Current practice.

# CITY OF DES MOINES

## 2009 Budget

### Budget Policies

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#### Operating Budget Policies (Continued)

- **Twenty-five percent (25%) of vehicle fuel tax revenues will be transferred annually from the Street Fund to the Arterial Street Fund for transportation capital improvements.**

**Status:** Current practice. However, in 2009, there is no transfer from the Street Fund to the Arterial Street Fund as one of the expenditure cuts to be able to continue City's essential services.

- **Interfund transfers are allowed for direct/indirect cost allocation for services rendered by administrative and support service departments to enterprise and internal service operating funds.**

**Status:** Current practice.

- **Actual revenues and expenditures shall be monitored monthly against budget estimates and appropriations.**

**Status:** Current practice.

- **A five-year projection of revenues and expenditures for all operating funds shall be prepared and updated annually.**

**Status:** Current Practice.

#### Revenue Policies

- **The City utilizes formal historic trend analysis to establish baseline estimates of major revenues including incorporating proposed rate increases where applicable.**

**Status:** Current practice.

- **Service users shall pay their fair share of program costs.**

**Status:** Costs for Recreation and Senior Service programs and special events are recovered 100% through user fees.

- **Interfund charges for services shall occur only when needed for recovering costs that support activities necessary for each funds' purpose.**

**Status:** Current practice.

- **Tax and fee revenues shall be monitored and audited for compliance on a recurring basis.**

**Status:** Current practice.

# CITY OF DES MOINES

## 2009 Budget

### Budget Policies

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#### Revenue Policies (Continued)

- **Rate studies for revenues that support Enterprise Funds shall be conducted at least every five years to update assumptions and ensure that revenues are sufficient to recover operating costs and to provide for annual capital contributions equal to 1% of net assets.**

**Status:** Marina rate revenues shall target a minimum of 1.25 for debt service coverage ratio. A rate study was completed in 2006. Marina 2009 capital contribution totals \$265,000.

Surface Water Management Fund's 2009 contribution for capital projects is \$622,051. A rate study was completed in 2005.

#### Reserve Policies

- **General operating reserves of seven percent (7%) shall be established equal to the accumulated total of the general and street operating funds for each fiscal year.**

**Status:** The General and Street Funds' estimated ending operating reserves were equal to two point two percent (2.2%).

- **The Revenue Stabilization Fund shall accumulate a reserve of ten percent (10%) of annual economically sensitive revenues to cover revenue shortfalls over a three-year recessionary period.**

**Status:** For 2009, the Revenue Stabilization Fund's estimated ending fund balance totals \$810,475. The 2009 required reserves total \$1,089,798 resulting in a shortfall of \$279,323.

- **Replacement reserves shall be accumulated each year on vehicles and computer equipment. A rental rate structure shall be established annually to provide sufficient funds for future replacement.**

**Status:** Annual assessments for computer and equipment replacements were deferred for the General and Street Funds in the 2009 budget. Replacement reserves are estimated to be \$1,137,766 for vehicles, and \$212,856 for computer equipment, at 2009 year-end.

- **Maintain an insurance reserve equal to the annual estimated insurance cost plus 20%.**

**Status:** Current practice.

- **Maintain a reserve for the payment of unemployment compensation claims based on 5% of full time equivalents multiplied times the annual maximum unemployment benefit multiplied times three years plus the average annual payout for the last ten years.**

**Status:** The 2009 annual maximum unemployment compensation reserve is calculated to be \$456,414. For 2009, ending fund balance is estimated at \$390,322 or 85.5% of the reserve requirement.

# CITY OF DES MOINES

## 2009 Budget

### Budget Policies

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#### Debt Service Policies

- **Long-term debt shall not be used to finance ongoing operational expenditures.**  
**Status:** Current practice.
- **Whenever possible, alternative sources of funding shall be identified and examined for availability in order to minimize the use of debt financing.**  
**Status:** The City aggressively seeks federal, state, and local grants, and low-interest Public Works Trust Fund Loans.
- **Pay-as-you-go financing of capital improvements shall be utilized whenever feasible.**  
**Status:** Current practice.
- **Total general obligation debt shall not exceed seven percent (7%) of the actual assessed valuation of the City as required by law.**  
**Status:** Current practice.

#### Capital Expenditure Policies

- **A six-year capital improvement plan shall be developed and updated annually, including anticipated funding sources.**  
**Status:** Current practice.
- **Capital projects financed through the issuance of long-term debt shall not exceed the expected useful life of the capital project being financed.**  
**Status:** Current practice.
- **Transportation Impact Fees will be utilized in the following priority order:**
  1. **Payment of debt service on bonds or loans for “Comprehensive Transportation Plan” (CTP) identified eligible projects.**
  2. **Reimbursement of past CIP Transportation capital expenditures for CTP identified eligible projects.**
  3. **Reimbursement of current CIP Transportation capital expenditures for CTP identified eligible projects.**
  4. **Use as matching funds required to obtain grants for CTP identified eligible projects.****Status:** Current practice.
- **The City shall coordinate development of the capital improvement budget with development of the operating budget. Future operating expenditures associated with new capital improvements will be projected and included in operating budget forecasts.**

# CITY OF DES MOINES

## 2009 Budget

### Budget Policies

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#### Capital Expenditure Policies (Continued)

**Status:** Current practice.

- **The City shall maintain all its physical assets at a level adequate to protect the City's capital investment and to minimize future maintenance and replacement costs.**

**Status:** Current practice.

- **Prior to undertaking a capital project, all ongoing operational and maintenance costs shall be identified and included as part of the policy discussion.**

**Status:** Current practice.

#### Financial Reporting Policies

- **The City's accounting and financial reporting systems shall be maintained in conformance with current accepted principles and standards of the Government Accounting Standards Board (GASB), and the Government Finance Officers Association (GFOA).**

**Status:** The City currently does not participate in the GFOA Certificate of Achievement for Excellence in Financial Reporting nor the GFOA Distinguished Budget Presentation Award. Financial statements and budget presentation are prepared in accordance with requirements and recommendations set by both organizations.

- **Full disclosure shall be provided in the financial statements and bond representations.**

**Status:** Notes to the financial statements and official bond statement provide full disclosure.

- **Monthly reports outlining the status of revenues and expenditures shall be provided to all departments and the City Manager.**

**Status:** Current practice.

- **Quarterly financial reports discussing financial operations and major trends shall be distributed to all departments, City Manager, and City Council.**

**Status:** Current practice.

- **An annual financial audit shall be performed by the State Auditor's office.**

**Status:** The City received an unqualified opinion on its 2007 financial statements.

# FINANCIAL PLAN

**CITY OF DES MOINES**  
**2009 Budget**  
**Financial Plan**

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Financial Structure

Overview

The accounting and budgeting for City activities is organized on a fund basis. A fund is a fiscal and accounting entity with a self-balancing set of accounts. Each fund is balanced with total revenues and beginning fund balance equaling total expenditures and ending fund balance. The City uses the following fund types.

Governmental Fund Types

Governmental funds are accounted for on a “spending” or “financial flow” measurement focus. This means that only current assets and current liabilities are included on their balance sheets. The operating statements of governmental funds measure changes in financial position, rather than net income. Accordingly, the budgeted fund balances provide an indicator of available spendable resources.

**General Fund**

The *General Fund* of a government unit serves as the primary reporting vehicle for current government operations including Police, Culture and Recreation, Engineering, Community Development, and General Administration. The general fund, by definition, accounts for all current financial resources not required by law or administrative action to be accounted for in another fund.

**Special Revenue Funds**

The Special Revenue Funds account for proceeds of specific revenue sources that are legally restricted for specified purposes. The City’s special revenue funds budgeted and included in this document are:

*Street Fund*

*Arterial Street Fund*

*Revenue Stabilization Fund*

*Facility Repair and Replacement Fund*

*Police Drug Seizure Fund*

*Transportation Impact Fees Fund*

*Mt. Rainier Pool Contributors’ Fund*

*Hotel-Motel Tax Fund*

*Police Services Restoration Fund*

**Debt Service Funds**

The Debt Service Funds account for the accumulation of resources for payment of interest and principal on general long-term debt and special assessment debt. The City has three limited general obligation bond funds, a Local Improvement District (LID) Debt Service Fund and a Miscellaneous Debt Service Fund.

**CITY OF DES MOINES**  
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Financial Structure

**Capital Projects Funds**

The Capital Project Funds account for the financial resources expended for the acquisition, development, and construction of major capital facilities other than those financed by Enterprise Funds and Special Assessment Funds. The City's capital project fund are: 1) *Municipal Capital Improvements Fund*; and 2) *Transportation Capital Improvements Fund, 2008B*.

Proprietary Fund Types

Proprietary fund types are accounted for on a cost of services or "capital maintenance" measurement focus. Accordingly, all assets and liabilities are included on their balance sheets and the reported fund equity provides an indication of the economic net worth of the fund. Operating statements for proprietary fund types report increases and decreases in total economic net worth.

**Enterprise Funds**

Enterprise Funds account for operations that are financed and operated in a manner similar to private business enterprises. Costs of providing services to the general public are recovered primarily through user charges. Enterprise Funds budgeted and included in this document are:

*Marina Revenue Fund*

*Marina Repair and Replacement Fund*

*Marina Depreciation and Improvement Fund*

*Marina Depreciation and Improvement Fund, 2008A*

*Surface Water Management Operations Fund*

*Surface Water Management Capital Fund*

**Internal Service Funds**

The Internal Service Funds account for financing goods or services provided by one department to other City departments or to other governments on a cost-reimbursement basis. Internal Service Funds budgeted and included in this document are:

*Equipment Rental Operations Fund*

*Equipment Rental Replacement Fund*

*Computer Equipment Operations Fund*

*Computer Equipment Capital Fund*

*Self-Insurance Fund*

*Unemployment Insurance Fund*

Basis of Accounting

**CITY OF DES MOINES**  
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Financial Structure

The modified accrual basis of accounting is used by all governmental fund types. Under the modified accrual basis of accounting, revenues are recorded as collected unless susceptible to accrual where the amounts are measurable and available within the current period to finance City operations. Significant revenues that are considered susceptible to accrual include sales taxes, utility franchise taxes, interest and certain state and federal grant entitlements. Licenses, permits, fines and forfeitures, charges for services, and miscellaneous revenue are recorded as revenues when received as cash. They are not generally measurable until actually received. Expenditures, other than debt service on long-term debt, are recorded when the liability is incurred.

The accrual basis of accounting is utilized by proprietary fund types. Under this basis of accounting, revenues are recognized when earned, and expenses are recorded as liabilities when incurred.

Basis of Budgeting

Budgets for *the General, Special Revenue, Debt Service and Capital Improvement Funds* are prepared and adopted on a basis consistent with generally accepted accounting principles (GAAP). Budgeting in the *Enterprise and Internal Service Funds* are not prepared and adopted on a basis in accordance with GAAP. Budgets are prepared on a basis in accordance with GAAP except for the following practices:

- 1) Bond principal payments are shown as an expense.
- 2) Capital improvements are shown as an expense.
- 3) Inventory purchases are shown as an expense.
- 4) Depreciation and amortization of deferred costs are not treated as expenses.
- 5) Bond proceeds and bond premium are shown as revenues.
- 6) Bond issuance costs are shown as an expense.
- 7) Bond interest expense for capital expenditures is not capitalized.

# CITY OF DES MOINES 2009 Budget Financial Plan

## General Governmental Revenues and Assumptions

Revenue Source	2007 Actual	2008 Estimate	2008 Budget	2009 Budget	\$ Chg '08-'09	% Chg '08-'09
<b>Property Tax - Regular Levy</b>						
General Fund	\$ 2,570,713	\$ 2,712,776	\$ 2,644,448	<b>\$ 2,763,500</b>	\$ 119,052	4.5%
Street Fund	204,568	216,706	200,000	<b>200,000</b>	-	0.0%
Police Services Restoration Fund	1,318,025	1,455,408	1,483,400	<b>1,628,800</b>	145,400	9.8%
<b>Total Property Taxes</b>	<b>\$ 4,093,306</b>	<b>\$ 4,384,890</b>	<b>\$ 4,327,848</b>	<b>\$ 4,592,300</b>	<b>\$ 264,452</b>	<b>6.1%</b>

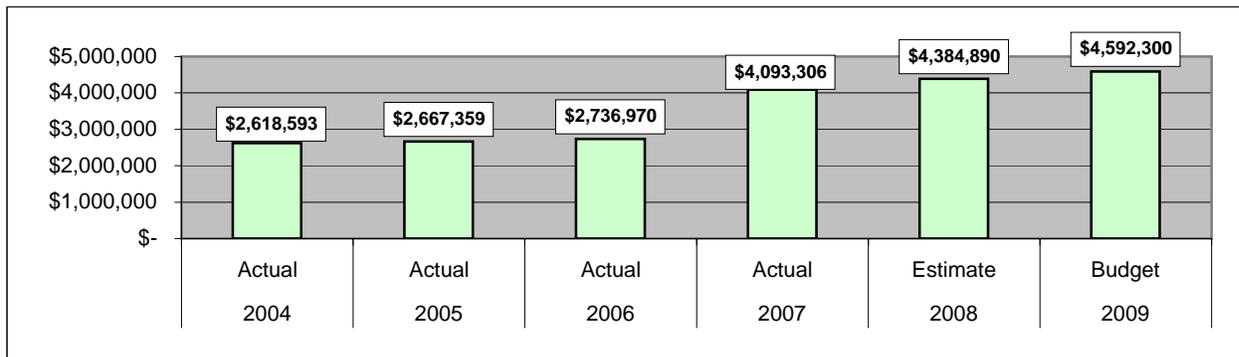
The City's regular property tax levy projection for 2009 increased \$264,452 or 6.1% from 2008's adopted budget. Increase is based on 1% limit factor, per RCW 84.55.0101, 3% levy lid lift factor, local new construction based on the prior year levy rate, as well as on prior year refunds. For 2009, this levy increase was estimated at \$198,648. The City's actual regular levy for 2009 per the King County Assessor totaled \$4,605,142 based on an assessed valuation of \$3,239,532,997. Accordingly, the regular levy rate is \$1.42154

The maximum statutory regular property tax levy for the City is \$1.60 per thousand dollars assessed valuation. At the May 16, 2006 Special Election, the voters, in accordance with Ordinance No. 1375, authorized a levy lid lift to the maximum allowable levy of \$1.60 annually for six consecutive years to provide funds to restore police department staffing to its previous years' level.

Property tax revenues generated by the lid lift are segregated in a Special Revenue Fund titled "Police Services Restoration" Fund (Fund 112).

## Historical Property Taxes 2004 - 2009

	2004 Actual	2005 Actual	2006 Actual	2007 Actual	2008 Estimate	2009 Budget
Property Tax Levy	\$ 2,618,593	\$ 2,667,359	\$ 2,736,970	\$ 4,093,306	\$ 4,384,890	\$ 4,592,300
Property Tax Rate	\$1.267	\$1.229	\$1.164	\$1.600	\$1.501	\$1.422



# CITY OF DES MOINES

## 2009 Budget

### Financial Plan

#### General Governmental Revenues and Assumptions

Revenue Source	2007 Actual	2008 Estimate	2008 Budget	2009 Budget	\$ Chg '08-'09	% Chg '08-'09
<b>Sales Taxes</b>						
General Fund - Recurring	\$ 1,752,668	\$ 1,665,041	\$ 2,259,000	<b>\$ 1,750,000</b>	\$ (509,000)	-22.5%
General Fund - One-Time	410,708	238,670	528,660	<b>391,970</b>	(136,690)	-25.9%
<b>Total Sales Taxes</b>	<b>\$ 2,163,376</b>	<b>\$ 1,903,711</b>	<b>\$ 2,787,660</b>	<b>\$ 2,141,970</b>	<b>\$ (645,690)</b>	<b>-23.2%</b>

Sales tax revenues are dependent upon economic conditions of the local community and overall consumer confidence. Sales tax revenue estimates for 2009 of \$1,750,000 assume a decrease of 22.5% over 2008's budget of approximately \$2,259,000. The 2009 revenue assumptions include an additional \$100,000 relating to implementation of the Streamlined Sales Tax Project. The Streamlined Sales Tax Project introduces a change in how retailers collect local sales taxes when they deliver or ship products to customers. Effective July 1, 2008, retailers will collect sales taxes based on the destination of the shipment or delivery. Bedroom communities such as the City of Des Moines will realize additional sales taxes while commercial cities such as Tukwila will see a reduction in sales taxes for products delivered to customers' homes. One-Time sales taxes relate to large construction activities valued at \$5 million or greater.

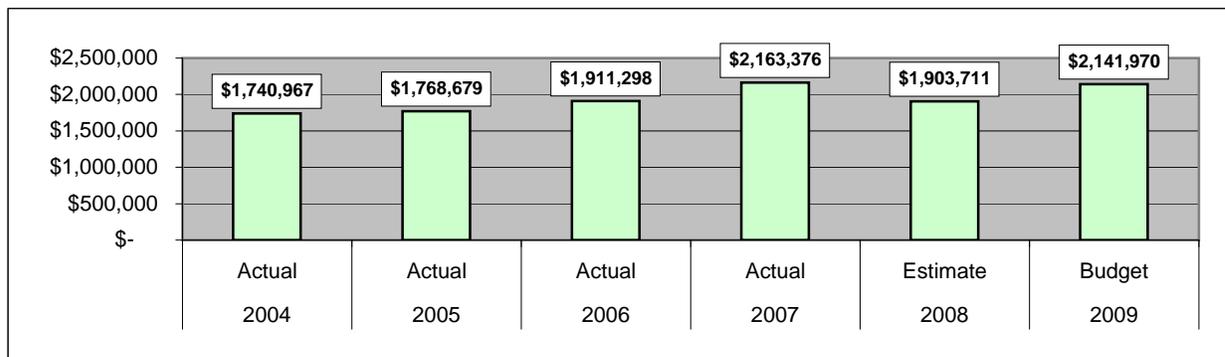
The City's maximum effective sales tax rate is equal to .85 percent, less a .01 percent administrative fee paid to the State of Washington Department of Revenue.

The sales tax rates assessed within the City total to 9.0%, effective April 1, 2008. Breakdown by government entity is as follows:

- 6.50% State of Washington
- 0.85% City of Des Moines
- 0.15% King County
- 0.10% Local Criminal Justice Assistance
- 0.90% METRO
- 0.10% Chemical Dependency or Mental Health Treatment Services
- 0.40% Regional Transit Authority
- 9.00%

#### Historical Sales Taxes 2004 - 2009

	2004 Actual	2005 Actual	2006 Actual	2007 Actual	2008 Estimate	2009 Budget
Sales Taxes	\$ 1,740,967	\$ 1,768,679	\$ 1,911,298	\$ 2,163,376	\$ 1,903,711	<b>\$ 2,141,970</b>



# CITY OF DES MOINES

## 2009 Budget

### Financial Plan

#### General Governmental Revenues and Assumptions

Revenue Source	2007 Actual	2008 Estimate	2008 Budget	2009 Budget	\$ Chg '08-'09	% Chg '08-'09
<b>Local Criminal Justice Sales Taxes</b>						
General Fund	\$ 712,641	\$ 697,388	\$ 700,000	\$ 700,000	\$ -	0.0%
<b>Total Local Criminal Justice</b>	<b>\$ 712,641</b>	<b>\$ 697,388</b>	<b>\$ 700,000</b>	<b>\$ 700,000</b>	<b>\$ -</b>	<b>0.0%</b>

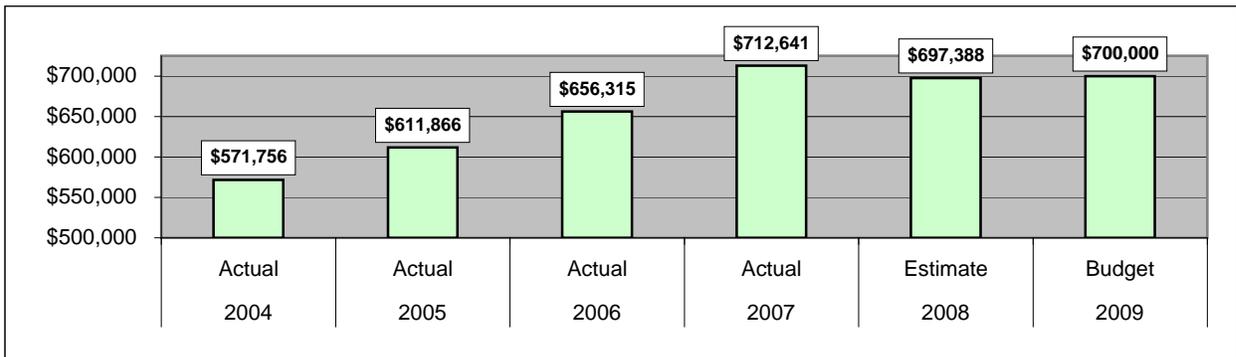
RCW 82.14.340 approved by voters in November 1990 provides for criminal justice sales taxes at a rate of tax equal to one tenth of a percent. These taxes must be used exclusively for criminal justice purposes and cannot be used to replace or supplant existing funding.

These taxes are collected by the state and distributed as follows: The county receives ten percent of the taxes with the remainder distributed to the county and the cities within the county ratably based on population for the prior April 1 population determined by the State Office of Financial Management.

The budget estimate for this revenue source assumes no increase from the 2008 adopted level.

#### Historical Local Criminal Justice Sales Taxes 2004 - 2009

	2004 Actual	2005 Actual	2006 Actual	2007 Actual	2008 Estimate	2009 Budget
Criminal Justice Sales Taxes	\$ 571,756	\$ 611,866	\$ 656,315	\$ 712,641	\$ 697,388	\$ 700,000



# CITY OF DES MOINES

## 2009 Budget

### Financial Plan

#### General Governmental Revenues and Assumptions

Revenue Source	2007 Actual	2008 Estimate	2008 Budget	2009 Budget	\$ Chg '08-'09	% Chg '08-'09
<b>Business and Occupation Tax</b>						
General Fund	\$ 720,962	\$ 740,663	\$ 550,000	<b>\$ 730,000</b>	\$ 180,000	32.7%
<b>Total Business and Occupation Tax</b>	<b>\$ 720,962</b>	<b>\$ 740,663</b>	<b>\$ 550,000</b>	<b>\$ 730,000</b>	<b>\$ 180,000</b>	<b>32.7%</b>

Ordinance No. 1355, authorizing a Business and Occupation tax, was adopted by the City Council on December 2, 2004. RCW 35.21.710 authorizes Cities to levy and collect a tax not to exceed two-tenths of one percent (0.2%) on the gross income of persons doing business within the City.

The tax is imposed upon the gross proceeds of sales gross income of the business, and value of products, including by-products from all activities conducted within the City during any calendar year. The tax is not applied to businesses generating \$50,000 or less in gross receipts during a calendar year. The 2009 Budget estimate assumes an increase of \$180,000 from the 2008 Budget based on historical trends.

#### Historical Business and Occupation Taxes 2004 - 2009

	2004 Actual	2005 Actual	2006 Actual	2007 Actual	2008 Estimate	2009 Budget
Business and Occupation Tax	\$ -	\$ 539,432	\$ 608,598	\$ 720,962	\$ 740,663	<b>\$ 730,000</b>

#### General Governmental Revenues and Assumptions

Revenue Source	2007 Actual	2008 Estimate	2008 Budget	2009 Budget	\$ Chg '07-'08	% Chg '07-'08
<b>Parking Taxes</b>						
Street Fund	\$ 12,902	\$ 14,358	\$ 13,000	<b>\$ 13,000</b>	-	0.0%
<b>Total Parking Taxes</b>	<b>\$ 12,902</b>	<b>\$ 14,358</b>	<b>\$ 13,000</b>	<b>\$ 13,000</b>	<b>-</b>	<b>0.0%</b>

Ordinance No. 1353, authorizing a commercial parking tax, was adopted by the City Council on November 23, 2004.

Parking tax is imposed to businesses engaged in charging employees, patrons, residents, visitors, guests, or the general public a fee for parking for limited or unlimited periods. The levy rates are: 1) 25% of gross proceeds of the commercial parking fees for short stay metered parking; and 2) 10% of the gross proceeds of the commercial parking fees.

The parking tax revenues collected under Ordinance No. 1353 are earmarked for the City's transportation maintenance program.

The 2009 Budget estimate is derived from 2008 parking revenues generated at Redondo and the Marina.

#### Historical Parking Taxes 2004 - 2009

	2004 Actual	2005 Actual	2006 Actual	2007 Actual	2008 Estimate	2009 Budget
Parking Taxes	\$ -	\$ 13,136	\$ 12,445	\$ 12,902	\$ 14,358	<b>\$ 13,000</b>

# CITY OF DES MOINES 2009 Budget Financial Plan

## General Governmental Revenues and Assumptions

Revenue Source	2007 Actual	2008 Estimate	2008 Budget	2009 Budget	\$ Chg '08-'09	% Chg '08-'09
<b>Franchise Fees</b>						
General Fund - Cable Television	\$ 346,773	\$ 362,828	\$ 346,500	\$ 385,500	\$ 39,000	11.3%
General Fund - Solid Waste Collector	367,040	379,076	410,600	400,800	(9,800)	-2.4%
<b>Total Franchise Fees</b>	<b>\$ 713,813</b>	<b>\$ 741,904</b>	<b>\$ 757,100</b>	<b>\$ 786,300</b>	<b>\$ 29,200</b>	<b>3.9%</b>

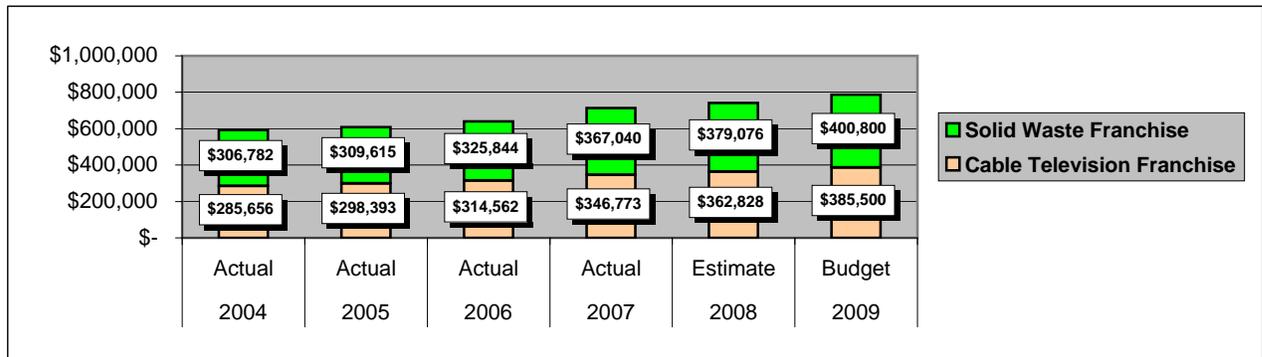
Franchise Fees are charges levied on private utilities to recoup city costs of administering the franchise and for the right to use city streets, alleys, and other public properties. The City has franchise agreements with the television cable operator and solid waste operator for the City. The City assesses a 5% fee on the gross revenues of the television cable operator and 12% on the gross revenues of the solid waste operator.

For 2009, revenue estimates for franchise fees on cable television services assume a 11.3% increase over 2008's adopted level. Increase in cable TV franchise revenue forecast includes a 1.8% growth factor.

Solid waste franchise fees revenue estimates for 2009 project a 2.4% decrease over 2008's budget due to customers are scaling back in service levels. Revenue projection also includes a rate increase of 4% effective July 1, 2009.

### Historical Franchise Fees 2004 - 2009

	2004 Actual	2005 Actual	2006 Actual	2007 Actual	2008 Estimate	2009 Budget
Cable Television Franchise	\$ 285,656	\$ 298,393	\$ 314,562	\$ 346,773	\$ 362,828	\$ 385,500
Solid Waste Franchise	\$ 306,782	\$ 309,615	\$ 325,844	\$ 367,040	\$ 379,076	\$ 400,800



# CITY OF DES MOINES

## 2009 Budget

### Financial Plan

#### General Governmental Revenues and Assumptions

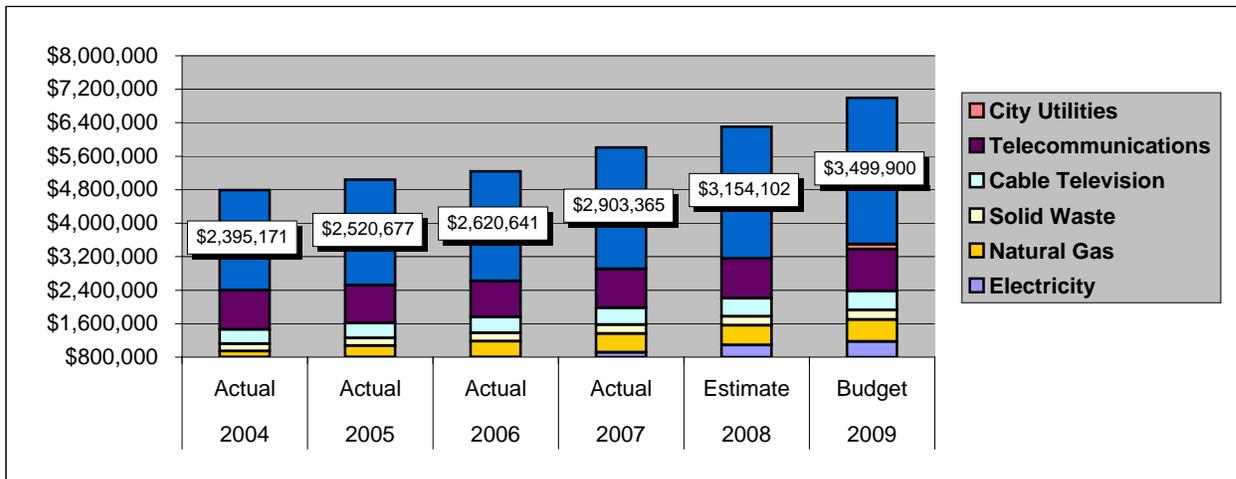
Revenue Source	2007 Actual	2008 Estimate	2008 Budget	2009 Budget	\$ Chg '08-'09	% Chg '08-'09
<b>Utility Taxes</b>						
General Fund - Electricity	\$ 913,902	\$ 1,087,109	\$ 930,000	<b>\$ 1,175,200</b>	\$ 245,200	26.4%
General Fund - Natural Gas	451,937	470,675	475,000	<b>522,500</b>	47,500	10.0%
General Fund - Solid Waste	212,068	216,831	245,000	<b>224,300</b>	(20,700)	-8.4%
General Fund - Cable Television	403,420	435,392	412,000	<b>462,600</b>	50,600	12.3%
General Fund - Telecommunications	922,038	944,095	900,000	<b>990,900</b>	90,900	10.1%
General Fund - City Utilities	-	-	-	<b>124,400</b>	124,400	N/A
<b>Total Utility Taxes</b>	<b>\$ 2,903,365</b>	<b>\$ 3,154,102</b>	<b>\$ 2,962,000</b>	<b>\$ 3,499,900</b>	<b>\$ 537,900</b>	<b>18.2%</b>

The City's current utility tax rate is 6%. The utility tax revenue estimate on electricity for 2009 assumes an increase of 26.4% over 2008's budget, but a 7.5% increase over 2008's estimate. Utility taxes on natural gas for 2009 are estimated to increase by 10% compared to the 2008's adopted budget. Utility taxes on solid waste were based on a rate increase of 4% based on actual 2008 trends for revenue growth. Cable television utility taxes for 2009 are estimated to increase 12.3% over 2008's adopted budget due to increase in number of customers taking multiple products. The 2009 utility tax revenue estimates for telephone services assumes an increase of 10.1% compared to the 2008 adopted budget.

Ordinance No. 1441 was adopted by the City Council on November 13, 2008 imposing a 6% Surface Water Management (SWM) Utility tax per year chargeable monthly, against and upon the gross surface water management utility rates as assessed by the SWM utility of the City. In 2009, the anticipated storm drainage fees to be collected is \$2,073,502 and therefore the estimated utility tax is \$124,400.

#### Historical Utility Taxes 2004 - 2009

	2004 Actual	2005 Actual	2006 Actual	2007 Actual	2008 Estimate	2009 Budget
Electricity	\$ 649,194	\$ 706,082	\$ 780,786	\$ 913,902	\$ 1,087,109	<b>\$ 1,175,200</b>
Natural Gas	292,310	364,486	400,937	451,937	470,675	<b>522,500</b>
Solid Waste	180,721	184,440	195,110	212,068	216,831	<b>224,300</b>
Cable Television	340,387	358,071	378,521	403,420	435,392	<b>462,600</b>
Telecommunications	932,559	907,598	865,287	922,038	944,095	<b>990,900</b>
City Utilities	-	-	-	-	-	<b>124,400</b>
	<b>\$ 2,395,171</b>	<b>\$ 2,520,677</b>	<b>\$ 2,620,641</b>	<b>\$ 2,903,365</b>	<b>\$ 3,154,102</b>	<b>\$ 3,499,900</b>



# CITY OF DES MOINES

## 2009 Budget

### Financial Plan

#### General Governmental Revenues and Assumptions

Revenue Source	2007 Actual	2008 Estimate	2008 Budget	2009 Budget	\$ Chg '08-'09	% Chg '08-'09
<b>Real Estate Excise Taxes (REET)</b>						
Municipal Capital Improvements Fund	\$ 1,287,073	\$ 735,000	\$ 1,360,000	\$ 700,000	\$ (660,000)	-48.5%
<b>Total REET</b>	\$ 1,287,073	\$ 735,000	\$ 1,360,000	\$ 700,000	\$ (660,000)	-48.5%

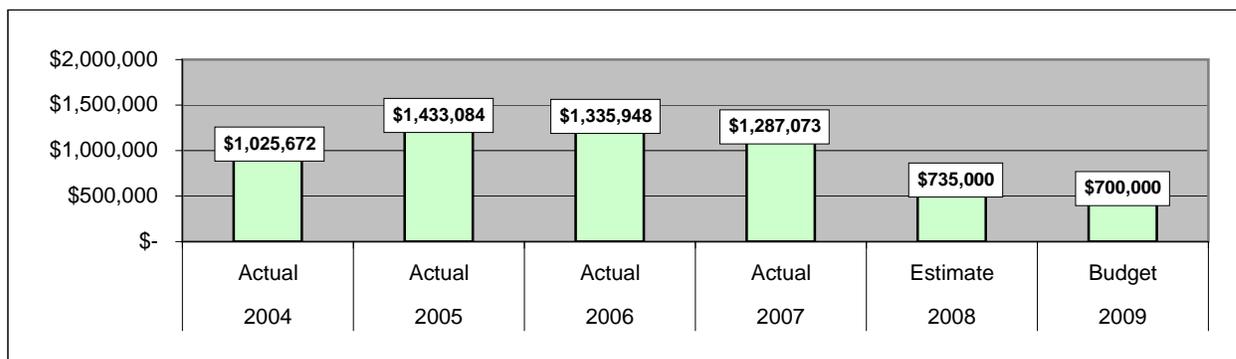
The State Real Estate Excise tax of 1.28% is levied on all sales of real estate, measured by the full selling price including the amount of any liens, mortgages, and other debts given to secure the purchase. A locally-imposed tax of one quarter percent is also authorized and Cities that are planning under the Growth Management Act (GMA) have the authority to levy a second quarter percent tax. The City levies both the first 1/4% and second (optional) REET. The first quarter percent of REET receipts must be used solely to fund capital projects that are listed in the capital facilities plan element of their comprehensive plan. Specifically, the capital expenditures must be used for planning, acquisition, construction, reconstruction, repair, replacement, rehabilitation, or improvement of streets, roads, highways, sidewalks, street and road lighting systems, traffic signals, bridges, domestic water systems, storm and sanitary sewer systems, parks, recreational facilities, law enforcement facilities, fire protection facilities, trails, libraries, administrative and judicial facilities.

The second quarter percent REET receipts follows the above except for excluding acquisition of parks and the planning, acquisition, construction, reconstruction, repair, replacement, rehabilitation, or improvement of recreational facilities, law enforcement facilities, fire protection facilities, trails, libraries, administrative and judicial facilities.

The revenue estimate for 2009 decreased by \$660,000 or 48.5% over the 2008 adopted level. The expectation is that sales of residential and commercial properties will slow down into 2009 due to a tenuous economic climate.

#### Historical Real Estate Excise Taxes 2004 - 2009

	2004 Actual	2005 Actual	2006 Actual	2007 Actual	2008 Estimate	2009 Budget
Real Estate Excise Taxes	\$ 1,025,672	\$ 1,433,084	\$ 1,335,948	\$ 1,287,073	\$ 735,000	\$ 700,000



# CITY OF DES MOINES

## 2009 Budget

### Financial Plan

#### General Governmental Revenues and Assumptions

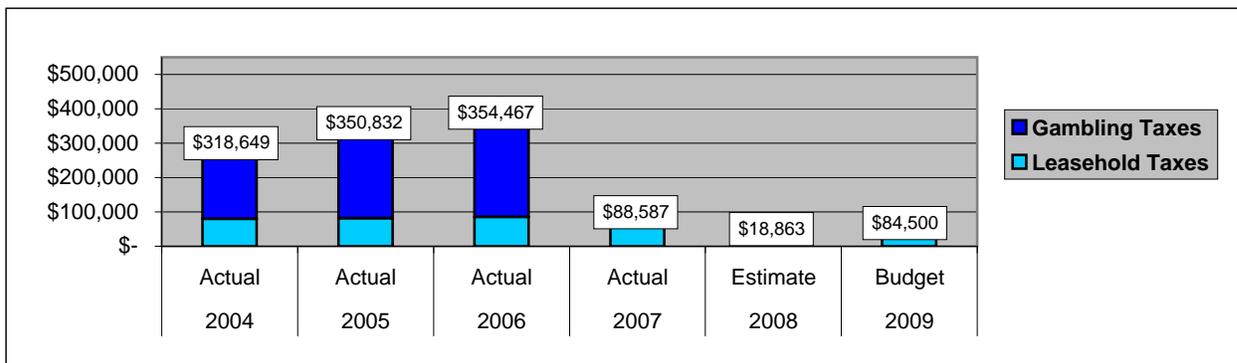
Revenue Source	2007 Actual	2008 Estimate	2008 Budget	2009 Budget	\$ Chg '08-'09	% Chg '08-'09
<b>Other Taxes</b>						
General Fund - Leasehold Taxes	\$ 87,622	\$ (6,499)	\$ 88,000	\$ 63,000	\$ (25,000)	-28.4%
General Fund - Gambling Taxes	18,691	25,362	10,000	21,500	11,500	115.0%
<b>Total Other Taxes</b>	<b>\$ 106,313</b>	<b>\$ 18,863</b>	<b>\$ 98,000</b>	<b>\$ 84,500</b>	<b>\$ (13,500)</b>	<b>-13.8%</b>

Leasehold taxes are assessed against rentals of publicly owned real or personal property within the City. A rate of 12.84% is assessed against taxable rentals and remitted to the State of Washington Department of Revenue. The City receives 4% from the State on a quarterly basis. Decrease in leasehold taxes revenue in 2009 reflects a probable moorage tenant refund requests.

Gambling taxes are levied against individuals and establishments licensed by the Washington State Gambling Commission who conduct or operate the following: (1) social card games within a fraternal or non-profit organization, (2) public cardrooms, and (3) punchboards and pulltabs. Social card games within a fraternal or non-profit organization are assessed a tax of \$1.00 per member up to a maximum of \$100 per organization. Public cardrooms are assessed a tax of \$250 per table. The gross receipts from punchboards and pulltabs are assessed a tax of five percent.

#### Historical Other Taxes 2004 - 2009

	2004 Actual	2005 Actual	2006 Actual	2007 Actual	2008 Estimate	2009 Budget
Leasehold Taxes	\$ 79,738	\$ 81,159	\$ 84,794	\$ 69,896	\$ (6,499)	\$ 63,000
Gambling Taxes	238,911	269,673	269,673	18,691	25,362	21,500
	<b>\$ 318,649</b>	<b>\$ 350,832</b>	<b>\$ 354,467</b>	<b>\$ 88,587</b>	<b>\$ 18,863</b>	<b>\$ 84,500</b>



# CITY OF DES MOINES 2009 Budget Financial Plan

## General Governmental Revenues and Assumptions

Revenue Source	2007 Actual	2008 Estimate	2008 Budget	2009 Budget	\$ Chg '08-'09	% Chg '08-'09
<b>Licenses and Permits</b>						
General Fund - Business License Fee	\$ 111,709	\$ 137,860	\$ 110,000	\$ 135,000	\$ 25,000	22.7%
General Fund - Crime-Free Endorsement	272,150	260,334	253,135	245,330	(7,805)	-3.1%
General Fund - Permits Recurring	638,668	617,921	711,466	643,280	(68,186)	-9.6%
General Fund - Permits One-Time	379,843	351,545	605,645	-	(605,645)	-100.0%
General Fund - Other Licenses & Permits	67,590	93,103	68,900	149,662	80,762	117.2%
<b>Total Licenses and Permits</b>	<b>\$ 1,469,961</b>	<b>\$ 1,460,763</b>	<b>\$ 1,749,146</b>	<b>\$ 1,173,272</b>	<b>\$ (575,874)</b>	<b>-32.9%</b>

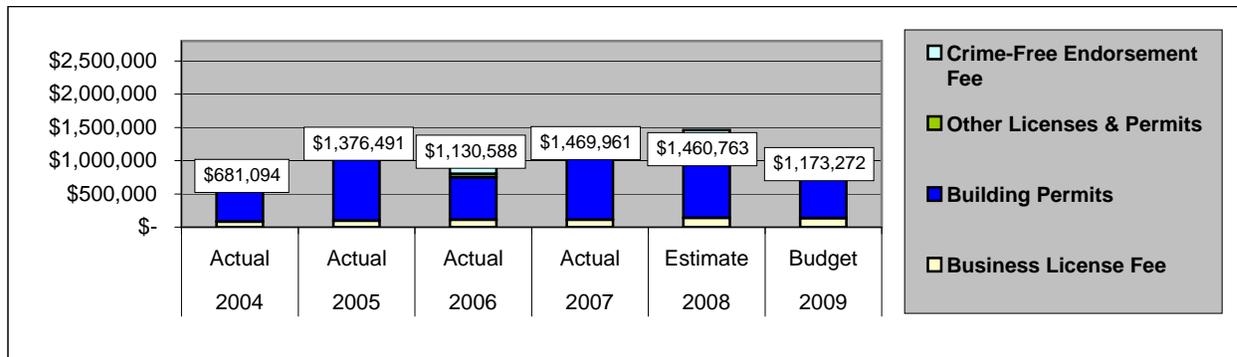
Licenses and permits revenue include the following: amusement devices, business license fee, crime-free housing endorsement fee, building permits, fire district permits, plumbing permits, mechanical permits, electrical permits, animal licenses, gun permits, land clearing permits, house moving permits, and street and curb permits.

The Crime-free Housing Endorsement fee was enacted by the City Council for 2005 with Ordinance No. 1351, which was adopted on November 11, 2004. The Ordinance relates to the licensing of rental housing in the City, providing for a fee based on actual costs per rental unit to fund a crime abatement program that improves the quality of life for residents of rental housing. The revenue estimate for this source in 2009 is \$245,330 and is based on a per rental fee of \$82.07.

The revenue estimate for 2009 building permits is based on the expectation of new permits for construction activities estimated at \$82.2 million.

### Historical Licenses and Permits 2004 - 2009

	2004 Actual	2005 Actual	2006 Actual	2007 Actual	2008 Estimate	2009 Budget
Business License Fee	\$ 83,660	\$ 96,843	\$ 110,648	\$ 111,709	\$ 137,860	\$ 135,000
Crime-Free Endorsement Fee	-	284,600	332,200	272,150	260,334	245,330
Building Permits	557,113	937,956	637,576	1,018,512	969,466	643,280
Other Licenses & Permits	40,321	57,092	50,164	67,590	93,103	149,662
<b>Total Licenses and Permits</b>	<b>\$ 681,094</b>	<b>\$ 1,376,491</b>	<b>\$ 1,130,588</b>	<b>\$ 1,469,961</b>	<b>\$ 1,460,763</b>	<b>\$ 1,173,272</b>



# CITY OF DES MOINES

## 2009 Budget

### Financial Plan

#### General Governmental Revenues and Assumptions

Revenue Source	2007 Actual	2008 Estimate	2008 Budget	2009 Budget	\$ Chg '08-'09	% Chg '08-'09
<b><i>Intergovernmental Revenues</i></b>						
General Fund - Comm Dev Block Grant	\$ 16,721	\$ -	\$ -	\$ 23,750	\$ 23,750	N/A
General Fund - Federal Grants	31,344	8,814	5,836	5,836	-	0.0%
General Fund - State Grants	33,984	61,549	67,717	52,717	(15,000)	-22.2%
General Fund - State Local Assistance	105,553	72,224	103,500	72,500	(31,000)	-30.0%
Street Fund - Street Fuel Tax	703,168	660,688	728,000	683,100	(44,900)	-6.2%
General Fund - MVET/Criminal Justice	28,091	29,140	29,020	29,470	450	1.6%
General Fund - State DUI	6,706	5,256	4,500	4,500	-	0.0%
General Fund - Liquor Excise Tax	132,212	140,018	136,400	147,000	10,600	7.8%
General Fund - Liquor Board Profits	212,289	195,645	205,500	214,400	8,900	4.3%
General Fund - Local Grants	38,161	31,291	50,002	52,826	2,824	5.6%
General Fund - State Criminal Justice	89,860	89,768	108,000	116,100	8,100	7.5%
General Fund - Bureau of ATF	2,495	13,867	-	-	-	N/A
General Fund - Highline School District	86,362	95,221	86,000	99,571	13,571	15.8%
General Fund - Normandy Park	58,941	74,289	64,042	86,560	22,518	35.2%
<b>Total Intergovernmental</b>	<b>\$ 1,545,886</b>	<b>\$ 1,477,770</b>	<b>\$ 1,588,517</b>	<b>\$ 1,588,330</b>	<b>\$ (187)</b>	<b>0.0%</b>

The Community Development Block Grant allocations is for the City's Minor Home Repair Program, which subsidizes repairs and maintenance for qualified homeowners.

Per RCW 82.14.330, cities receive a per capita distribution from the State's General Fund for criminal justice purposes. This funding replaced the motor vehicle excise tax that was repealed. The 2009 per capita allocation is estimated at \$0.23, or \$6,710. The balance of \$22,760 represents funds received through the Office of Community Development for implementing innovative law enforcement programs such as domestic violence or child abuse prevention programs.

In 2007, the state local assistance represents ESSB 6050, which provides ongoing assistance to low tax base cities and counties and is funded by 1.6 percent of the state real estate excise tax. The distribution mechanism is based on a formula that looks at per capita sales tax revenues, property tax assessed values, and 2005 MVET backfill funding.

The street fuel tax is distributed by the state based on population. These fuel taxes are designated for city street purposes. The 2009 per capita allocation is estimated at \$23.41. The gasoline and diesel tax is a flat amount per gallon rather than a percentage of the price at the pump.

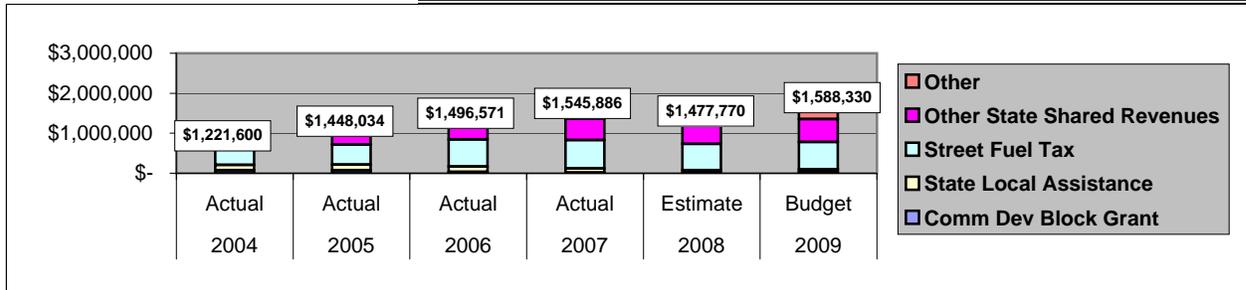
Liquor excise taxes and liquor board profits are both distributed on a per capita basis. The liquor excise tax is a percentage tax on the price of a bottle. Two percent of the amount must be spent on substance abuse treatment programs. The 2009 per capita allocation is estimated at \$5.04. Liquor control board profits represent the distribution of license and permit fees, penalties, forfeitures, and other income received by the state Liquor Control Board. The 2009 per capital allocation is estimated at \$7.35.

The remaining intergovernmental revenues consist of reimbursement from the state Criminal Justice Commission for funding of one training officer, funding from the Highline School District to support a School Resource Officer at Mt. Rainier High School, and local assistance from the City of Normandy Park for Municipal Court services and Senior Center operations.

# CITY OF DES MOINES 2009 Budget Financial Plan

## Historical Intergovernmental Revenues 2004 - 2009

	<b>2004 Actual</b>	<b>2005 Actual</b>	<b>2006 Actual</b>	<b>2007 Actual</b>	<b>2008 Estimate</b>	<b>2009 Budget</b>
Comm Dev Block Grant	\$ 68,172	\$ 70,568	\$ 28,573	\$ 16,721	\$ -	\$ 23,750
State Local Assistance	137,500	147,252	139,689	105,553	72,224	72,500
Street Fuel Tax	408,631	494,939	673,093	703,168	660,688	683,100
Other State Shared Revenues	568,721	563,656	492,625	534,486	530,190	570,023
Other	38,576	171,619	162,591	185,959	214,668	238,957
	<b>\$ 1,221,600</b>	<b>\$ 1,448,034</b>	<b>\$ 1,496,571</b>	<b>\$ 1,545,886</b>	<b>\$ 1,477,770</b>	<b>\$ 1,588,330</b>



# CITY OF DES MOINES 2009 Budget Financial Plan

## General Governmental Revenues and Assumptions

Revenue Source	2007 Actual	2008 Estimate	2008 Budget	2009 Budget	\$ Chg '08-'09	% Chg '08-'09
<b>Charges for Services</b>						
General Government	\$ 53,708	\$ 38,078	\$ 41,000	\$ 37,500	\$ (3,500)	-8.5%
Physical Environment	12,839	239,593	235,420	326,550	91,130	38.7%
Economic Environment	788,639	809,489	817,408	757,271	(60,137)	-7.4%
Arts Commission	-	-	16,500	3,600	(12,900)	-78.2%
Parks Recreation Programs	666,958	781,820	668,120	794,750	126,630	19.0%
Senior Services Programs	24,096	73,406	83,925	79,625	(4,300)	-5.1%
<b>Total Charges for Services</b>	<b>\$ 1,546,241</b>	<b>\$ 1,942,386</b>	<b>\$ 1,862,373</b>	<b>\$ 1,999,296</b>	<b>\$ 136,923</b>	<b>7.4%</b>

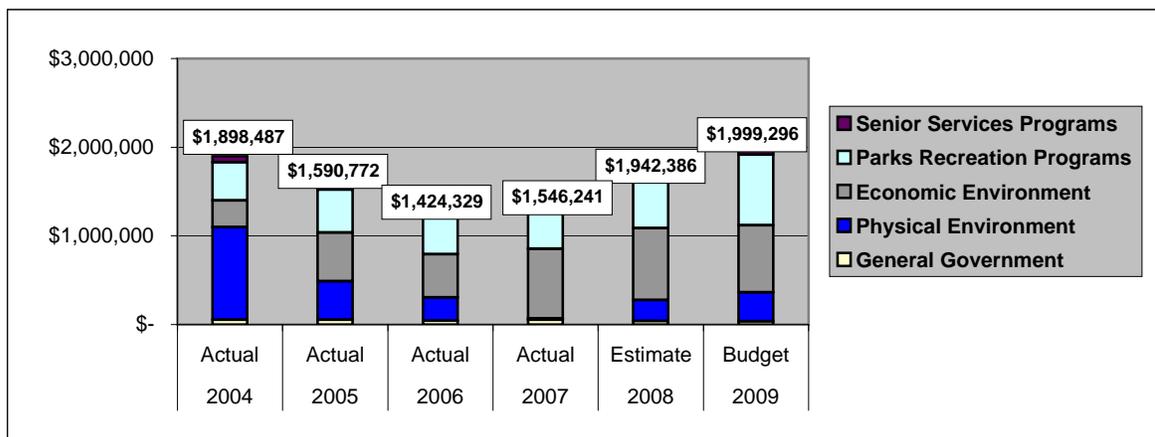
General Government charges for services include fees for court filings, sale of maps and publications, photocopies, accident reports, fingerprinting, and passport fees.

Physical environment charges for services include fees for engineering inspections, right-of-way permits, and engineering plan review.

Economic environment charges for services include subdivision fees, zoning fees, and plan check fees.

### Historical Charges for Services 2004 - 2009

	2004 Actual	2005 Actual	2006 Actual	2007 Actual	2008 Estimate	2009 Budget
General Government	\$ 54,223	\$ 52,577	\$ 43,741	\$ 53,708	\$ 38,078	\$ 37,500
Physical Environment	1,042,985	435,562	260,386	12,839	239,593	326,550
Economic Environment	302,758	548,327	488,434	788,639	809,489	757,271
Arts Commission	-	-	-	-	-	3,600
Parks Recreation Programs	429,177	484,483	548,217	666,958	781,820	794,750
Senior Services Programs	69,344	69,823	83,551	24,096	73,406	79,625
	<b>\$ 1,898,487</b>	<b>\$ 1,590,772</b>	<b>\$ 1,424,329</b>	<b>\$ 1,546,241</b>	<b>\$ 1,942,386</b>	<b>\$ 1,999,296</b>



# CITY OF DES MOINES

## 2009 Budget

### Financial Plan

#### General Governmental Revenues and Assumptions

Revenue Source	2007 Actual	2008 Estimate	2008 Budget	2009 Budget	\$ Chg '08-'09	% Chg '08-'09
<b>Fines &amp; Forfeits</b>						
Security of Persons & Property *	\$ 125,672	\$ 263,372	\$ 139,500	<b>\$ 244,600</b>	\$ 105,100	75.3%
Fines & Forfeits	238,350	318,324	300,000	<b>314,500</b>	14,500	4.8%
<b>Total Fines and Forfeits</b>	<b>\$ 364,022</b>	<b>\$ 581,696</b>	<b>\$ 439,500</b>	<b>\$ 559,100</b>	<b>\$ 119,600</b>	<b>27.2%</b>

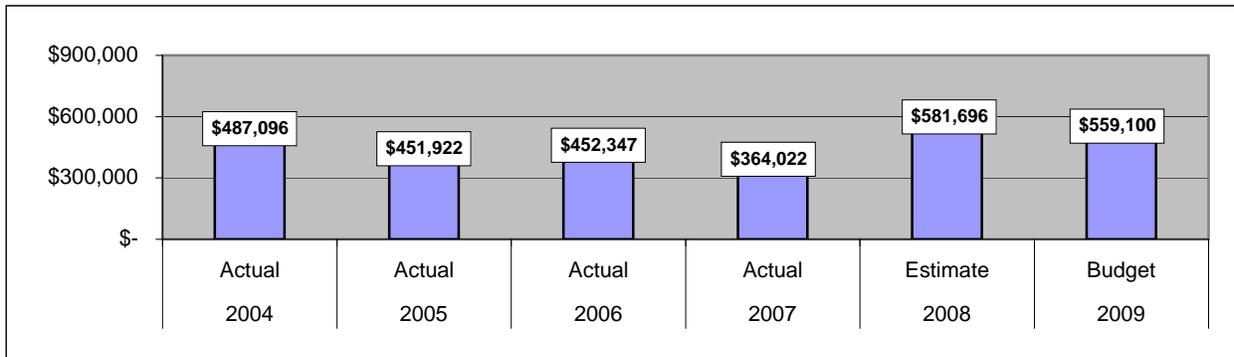
\* Charges for Services budgeted as Fines & Forfeits.

Fines & Forfeits are primarily revenues derived from the Municipal Court.

Security of Persons & Property include fees for law enforcement services such as record check fees, adult probation services, prisoner room and board, and booking fees. The City Council adopted Ordinance No. 1360 on March 24, 2005 - imposing a false alarm registration fee of \$25.00. The false alarm fees are included in this revenue category.

#### Historical Fines and Forfeits 2004 - 2009

	2004 Actual	2005 Actual	2006 Actual	2007 Actual	2008 Estimate	2009 Budget
Fines & Forfeits	\$ 487,096	\$ 451,922	\$ 452,347	\$ 364,022	\$ 581,696	\$ 559,100



# CITY OF DES MOINES 2009 Budget Financial Plan

## General Governmental Revenues and Assumptions

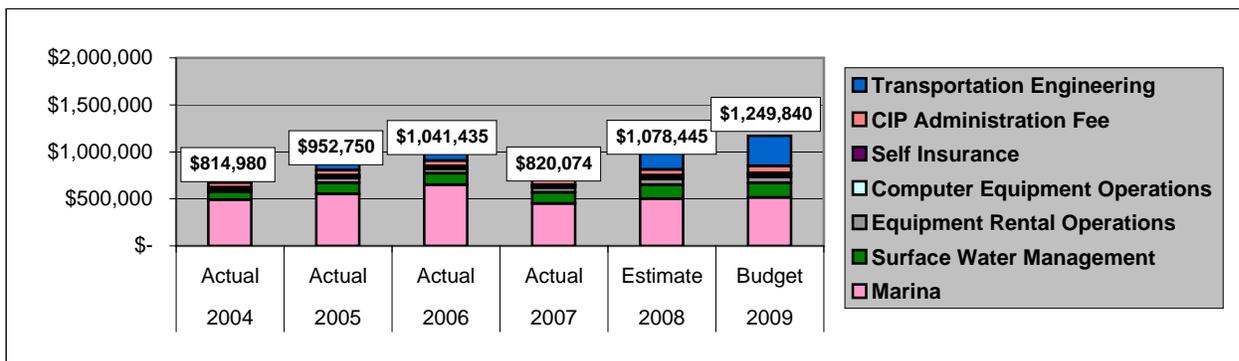
Revenue Source	2007 Actual	2008 Estimate	2008 Budget	2009 Budget	\$ Chg '08-'09	% Chg '08-'09
<b>Interfund Revenues</b>						
Marina	\$ 450,000	\$ 500,000	\$ 500,000	<b>\$ 515,000</b>	\$ 15,000	3.0%
Surface Water Management	120,000	150,000	150,000	<b>156,000</b>	6,000	4.0%
Equipment Rental Operations	50,000	60,000	60,000	<b>62,000</b>	2,000	3.3%
Computer Equipment Operations	18,000	25,000	25,000	<b>27,000</b>	2,000	8.0%
Self Insurance	12,000	15,000	15,000	<b>15,000</b>	-	0.0%
CIP Administration Fee	58,000	61,289	60,000	<b>73,600</b>	13,600	22.7%
CIP Project Manager	53,579	49,245	97,681	<b>77,900</b>	(19,781)	-20.3%
Transportation Engineering	58,495	217,911	261,717	<b>323,340</b>	61,623	23.5%
<b>Total Interfund Revenues</b>	<b>\$ 820,074</b>	<b>\$ 1,078,445</b>	<b>\$ 1,169,398</b>	<b>\$ 1,249,840</b>	<b>\$ 80,442</b>	<b>6.9%</b>

Interfund revenues are primarily reimbursements from proprietary funds for general governmental services, including administration services, such as accounting, personnel services, and legal services. In addition, reimbursements for work performed by general governmental staff for capital improvement projects is included in this revenue source.

The revenue estimate for 2009 assumes a 6.9% increase, or \$80,442 over 2008's adopted budget.

### Historical Interfund Revenues 2004 - 2009

	2004 Actual	2005 Actual	2006 Actual	2007 Actual	2008 Estimate	2009 Budget
Marina	\$ 490,000	\$ 550,000	\$ 650,000	\$ 450,000	\$ 500,000	<b>\$ 515,000</b>
Surface Water Management	86,000	120,000	120,000	120,000	150,000	<b>156,000</b>
Equipment Rental Operations	25,000	50,000	50,000	50,000	60,000	<b>62,000</b>
Computer Equipment Operations	10,000	18,000	18,000	18,000	25,000	<b>27,000</b>
Self Insurance	12,100	12,000	12,000	12,000	15,000	<b>15,000</b>
CIP Administration Fee	52,000	54,000	56,000	58,000	61,289	<b>73,600</b>
CIP Project Manager	-	41,800	30,273	53,579	49,245	<b>77,900</b>
Transportation Engineering	139,880	106,950	105,162	58,495	217,911	<b>323,340</b>
	<b>\$ 814,980</b>	<b>\$ 952,750</b>	<b>\$ 1,041,435</b>	<b>\$ 820,074</b>	<b>\$ 1,078,445</b>	<b>\$ 1,249,840</b>



# CITY OF DES MOINES 2009 Budget Financial Plan

## General Governmental Revenues and Assumptions

Revenue Source	2007 Actual	2008 Estimate	2008 Budget	2009 Budget	\$ Chg '08-'09	% Chg '08-'09
<b>Miscellaneous Revenues</b>						
Interest Earnings	\$ 163,462	\$ 148,493	\$ 202,500	<b>\$ 58,000</b>	\$ (144,500)	-71.4%
Other Miscellaneous Revenues	243,693	294,403	163,880	<b>156,156</b>	(7,724)	-4.7%
<b>Total Miscellaneous Revenues</b>	<b>\$ 407,155</b>	<b>\$ 442,896</b>	<b>\$ 366,380</b>	<b>\$ 214,156</b>	<b>\$ (152,224)</b>	<b>-41.5%</b>

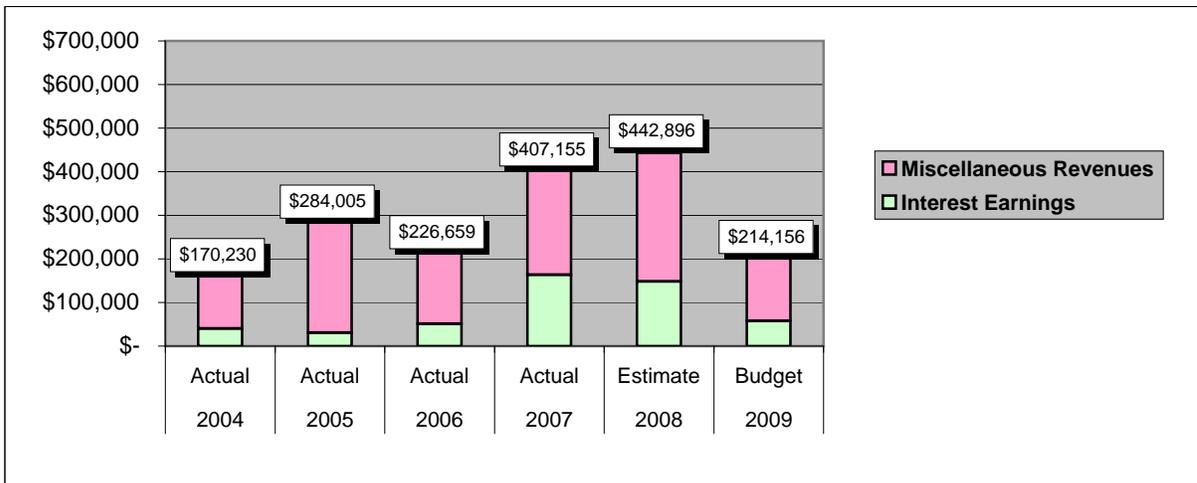
The major components of this revenue source are investment interest, parks facilities rentals, and contributions and donations.

In 2008, Investment interest earned in the Revenue Stabilization Fund, Airport Defense Fund, Equipment Rental Replacement Fund, and Computer Equipment Capital Fund were included in the General Fund. However, in 2009, those investment interest earnings are excluded in the General Fund.

The revenue estimate for 2009 assumes a 41.5% decrease, or (\$152,224) below 2008's adopted budget due to a substantial decline in short-term interest rates.

## Historical Miscellaneous Revenues 2004 - 2009

	2004 Actual	2005 Actual	2006 Actual	2007 Actual	2008 Estimate	2009 Budget
Interest Earnings	\$ 40,260	\$ 30,483	\$ 50,739	\$ 163,462	\$ 148,493	<b>\$ 58,000</b>
Miscellaneous Revenues	129,970	253,522	175,920	243,693	294,403	<b>156,156</b>
	<b>\$ 170,230</b>	<b>\$ 284,005</b>	<b>\$ 226,659</b>	<b>\$ 407,155</b>	<b>\$ 442,896</b>	<b>\$ 214,156</b>



# CITY OF DES MOINES

## 2009 Budget

### Financial Plan

#### General Governmental Funds Five-Year Financial Forecast

Description	2007 Actual	2008 Estimated	% Chg 07-08	2009 Budget	2010 Forecast	% Chg 09-10
<b>General &amp; Street Funds:</b>						
<i>Revenues:</i>						
Property Taxes - Regular Levy	\$ 2,775,282	\$ 2,929,482	5.6%	\$ 2,963,500	\$ 3,011,600	1.6%
Retail Sales Taxes	1,752,668	1,692,694	-3.4%	1,750,000	1,700,000	-2.9%
Retail Sales Taxes - One Time	410,708	238,670	-41.9%	391,970	340,000	-13.3%
Retail Sales Taxes/Local Criminal Justice	712,641	697,388	-2.1%	700,000	700,000	0.0%
Business & Occupation Taxes	720,962	740,663	2.7%	730,000	700,000	-4.1%
Franchise Fees	713,813	741,904	3.9%	786,300	820,600	4.4%
Parking Taxes	12,902	14,358	11.3%	13,000	13,000	0.0%
Utility Taxes	2,903,365	3,154,102	8.6%	3,499,900	3,724,600	6.4%
Leasehold Taxes	87,622	(6,499)	-107.4%	63,000	90,000	42.9%
Gambling Taxes	18,692	25,362	35.7%	21,500	25,000	16.3%
Crime-Fee Housing Endorsement Fees	272,150	260,334	-4.3%	245,330	245,330	0.0%
Business Licenses and Permits	111,709	137,860	23.4%	135,000	140,000	3.7%
Building Permits	669,819	669,330	-0.1%	750,942	640,260	-14.7%
Building Permits - One Time	379,843	381,415	0.4%	-	192,032	N/A
Other Licenses and Permits	36,439	41,694	14.4%	42,000	42,000	0.0%
Federal Shared Revenues	48,066	34,373	-28.5%	29,586	23,750	-19.7%
State Shared Revenues	413,283	431,608	4.4%	448,087	434,340	-3.1%
State Assistance	105,553	72,224	-31.6%	72,500	75,000	3.4%
Vehicle Fuel Taxes	703,168	660,688	-6.0%	683,100	688,900	0.8%
Local Shared Revenues	275,819	334,763	21.4%	355,057	352,777	-0.6%
Transportation Benefit District-Vehicle License Fees	-	-	N/A	230,000	460,000	100.0%
Charges for Services - Engr & Dev Svcs	360,624	686,795	90.4%	786,829	875,514	11.3%
Charges for Services - Engr & Dev Svcs - One-Time	439,080	362,287	-17.5%	286,992	790,184	175.3%
Charges for Services	181,154	301,450	66.4%	292,100	281,100	-3.8%
Culture and Recreation Fees	691,053	872,423	26.2%	877,975	891,175	1.5%
Fines and Forfeits	238,350	318,324	33.6%	314,500	330,000	4.9%
Interest Earnings	146,560	148,493	1.3%	58,000	74,200	27.9%
Interfund Revenues	820,074	1,078,445	31.5%	1,407,840	1,307,995	-7.1%
Miscellaneous Revenues	235,505	294,151	24.9%	156,156	149,645	-4.2%
Other Financing Sources	8,186	2,252	-72.5%	-	-	N/A
Operating Transfers-In	161,605	69,264	-57.1%	-	-	N/A
<b>Total Revenues</b>	<b>\$ 16,406,695</b>	<b>\$ 17,386,297</b>	<b>6.0%</b>	<b>\$ 18,091,164</b>	<b>\$ 19,119,002</b>	<b>5.7%</b>
<i>Expenditures:</i>						
Salaries and Wages	\$ 7,990,924	\$ 8,888,995	11.2%	\$ 9,141,856	\$ 8,933,990	-2.3%
Personnel Benefits	2,592,877	3,090,540	19.2%	3,276,828	2,959,881	-9.7%
Supplies	801,070	804,935	0.5%	517,511	513,439	-0.8%
Other Services and Charges	2,662,742	2,730,198	2.5%	2,926,953	2,815,097	-3.8%
Intergovernmental	108,485	820,369	656.2%	909,474	833,243	-8.4%
Capital Outlay	1,155,652	45,173	-96.1%	-	-	N/A
Interfund Payments	1,151,374	1,393,686	21.0%	1,225,628	1,742,596	42.2%
Operating Transfers-Out	348,501	268,002	-23.1%	84,945	537,197	532.4%
<b>Total Expenditures</b>	<b>\$ 16,811,625</b>	<b>\$ 18,041,898</b>	<b>7.3%</b>	<b>\$ 18,083,195</b>	<b>\$ 18,335,443</b>	<b>1.4%</b>
Fund Balance, January 1	\$ 1,466,031	\$ 1,061,101	-27.6%	\$ 405,500	\$ 413,469	2.0%
Revenues	16,406,695	17,386,297	6.0%	18,091,164	19,119,002	5.7%
Expenditures	16,811,625	18,041,898	7.3%	18,083,195	18,335,443	1.4%
Fund Balance, December 31	\$ 1,061,101	\$ 405,500	-61.8%	\$ 413,469	\$ 1,197,028	189.5%

**CITY OF DES MOINES**  
**2009 Budget**  
**Financial Plan**

General Governmental Funds Five-Year Financial Forecast

Description	2011 Forecast	% Chg 10-11	2012 Forecast	% Chg 11-12	2013 Forecast	% Chg 12-13	2014 Forecast	% Chg 13-14
<b>General &amp; Street Funds:</b>								
<b>Revenues:</b>								
Property Taxes - Regular Levy	\$ 3,057,000	1.5%	\$ 3,103,000	1.5%	\$ 5,460,400	76.0%	\$ 5,542,000	1.5%
Retail Sales Taxes	1,717,000	1.0%	1,751,000	2.0%	1,795,000	2.5%	1,840,000	2.5%
Retail Sales Taxes - One Time	340,000	0.0%	350,000	2.9%	350,000	0.0%	350,000	0.0%
Retail Sales Taxes/Local Criminal Justice	707,000	1.0%	721,000	2.0%	739,000	2.5%	757,000	2.4%
Business & Occupation Taxes	714,000	2.0%	728,000	2.0%	743,000	2.1%	758,000	2.0%
Franchise Fees	853,000	3.9%	887,000	4.0%	922,000	3.9%	959,000	4.0%
Parking Taxes	13,000	0.0%	14,000	7.7%	14,000	0.0%	14,000	0.0%
Utility Taxes	4,023,000	8.0%	4,345,000	8.0%	4,693,000	8.0%	5,068,000	8.0%
Leasehold Taxes	92,700	3.0%	95,500	3.0%	98,400	3.0%	101,400	3.0%
Gambling Taxes	25,300	1.2%	26,000	2.8%	26,000	0.0%	26,000	0.0%
Crime-Fee Housing Endorsement Fees	247,800	1.0%	248,000	0.1%	248,000	0.0%	248,000	0.0%
Business Licenses and Permits	140,000	0.0%	146,000	4.3%	146,000	0.0%	146,000	0.0%
Building Permits	525,000	-18.0%	525,000	0.0%	550,000	4.8%	575,000	4.5%
Building Permits - One Time	350,000	82.3%	350,000	0.0%	350,000	0.0%	350,000	0.0%
Other Licenses and Permits	43,000	2.4%	45,000	4.7%	47,250	5.0%	48,000	1.6%
Federal Shared Revenues	25,000	5.3%	25,000	0.0%	25,000	0.0%	25,000	0.0%
State Shared Revenues	443,000	2.0%	452,000	2.0%	461,000	2.0%	470,000	2.0%
State Assistance	75,000	0.0%	75,000	0.0%	75,000	0.0%	75,000	0.0%
Vehicle Fuel Taxes	692,000	0.4%	695,000	0.4%	698,000	0.4%	701,000	0.4%
Local Shared Revenues	350,000	-0.8%	350,000	0.0%	350,000	0.0%	350,000	0.0%
Transportation Benefit District-Vehicle License Fees	465,000	1.1%	470,000	1.1%	475,000	1.1%	480,000	1.1%
Charges for Services - Engr & Dev Svcs	750,000	-14.3%	800,000	6.7%	800,000	0.0%	800,000	0.0%
Charges for Services - Engr & Dev Svcs - One-Time	350,000	-55.7%	350,000	0.0%	400,000	14.3%	400,000	0.0%
Charges for Services	280,000	-0.4%	304,000	8.6%	313,000	3.0%	319,000	1.9%
Culture and Recreation Fees	882,000	-1.0%	895,000	1.5%	908,000	1.5%	922,000	1.5%
Fines and Forfeits	335,000	1.5%	340,000	1.5%	345,000	1.5%	350,000	1.4%
Interest Earnings	70,800	-4.6%	81,700	15.4%	92,800	13.6%	106,000	14.2%
Interfund Revenues	1,334,000	2.0%	1,360,700	2.0%	1,387,900	2.0%	1,415,700	2.0%
Miscellaneous Revenues	150,000	0.2%	153,000	2.0%	156,000	2.0%	159,000	1.9%
Other Financing Sources	-	N/A	-	N/A	-	N/A	-	N/A
Operating Transfers-In	-	N/A	-	N/A	665,331	N/A	-	-100.0%
<b>Total Revenues</b>	<b>\$ 19,049,600</b>	<b>-0.4%</b>	<b>\$ 19,685,900</b>	<b>3.3%</b>	<b>\$ 23,334,081</b>	<b>18.5%</b>	<b>\$ 23,355,100</b>	<b>0.1%</b>
<b>Expenditures:</b>								
Salaries and Wages	\$ 9,291,300	4.0%	\$ 9,663,000	4.0%	\$ 11,019,200	14.0%	\$ 11,448,900	3.9%
Personnel Benefits	3,196,700	8.0%	3,452,400	8.0%	4,105,500	18.9%	4,433,900	8.0%
Supplies	526,300	2.5%	539,500	2.5%	899,100	66.7%	921,600	2.5%
Other Services and Charges	2,899,500	3.0%	2,986,500	3.0%	3,106,700	4.0%	3,199,900	3.0%
Intergovernmental	841,600	1.0%	850,000	1.0%	858,500	1.0%	867,100	1.0%
Capital Outlay	150,000	N/A	150,000	0.0%	150,000	0.0%	150,000	0.0%
Interfund Payments	1,777,400	2.0%	1,812,900	2.0%	2,110,600	16.4%	2,152,800	2.0%
Operating Transfers-Out	541,000	0.7%	551,750	2.0%	552,500	0.1%	553,250	0.1%
<b>Total Expenditures</b>	<b>\$ 19,223,800</b>	<b>4.8%</b>	<b>\$ 20,006,050</b>	<b>4.1%</b>	<b>\$ 22,802,100</b>	<b>14.0%</b>	<b>\$ 23,727,450</b>	<b>4.1%</b>
Fund Balance, January 1	\$ 1,197,028	189.5%	\$ 1,022,828	-14.6%	\$ 702,678	-31.3%	\$ 1,899,990	170.4%
Revenues	19,049,600	-0.4%	19,685,900	3.3%	23,334,081	18.5%	23,355,100	0.1%
Expenditures	19,223,800	4.8%	20,006,050	4.1%	22,802,100	14.0%	23,727,450	4.1%
<b>Fund Balance, December 31</b>	<b>\$ 1,022,828</b>	<b>-14.6%</b>	<b>\$ 702,678</b>	<b>-31.3%</b>	<b>\$ 1,234,659</b>	<b>75.7%</b>	<b>\$ 1,527,640</b>	<b>23.7%</b>

In 2013, revenues and expenditures of the Police Services Restoration Fund created with the 2006 Levy Lid Lift will be budgeted in the General Fund.

# CITY OF DES MOINES 2009 Budget Financial Plan

## General Governmental Funds Five-Year Financial Forecast

Description	2007 Actual	2008 Estimated	% Chg 07-08	2009 Budget	2010 Forecast	% Chg 09-10
<b>Revenue Stabilization Fund:</b>						
Fund Balance, January 1	\$ 803,733	\$ 805,225	0.2%	\$ 805,225	\$ 810,475	0.7%
Revenues	192	-	-100.0%	5,250	500,000	9423.8%
Expenditures	-	-	N/A	-	-	N/A
<b>Fund Balance, December 31</b>	<b>\$ 803,925</b>	<b>\$ 805,225</b>	<b>0.2%</b>	<b>\$ 810,475</b>	<b>\$ 1,310,475</b>	<b>61.7%</b>

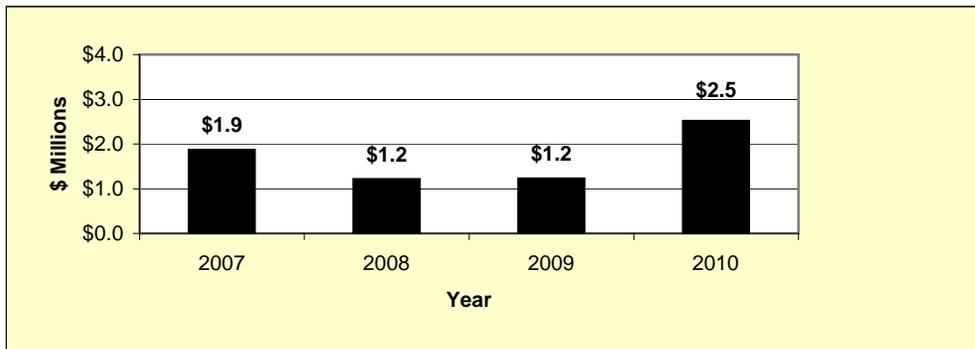
**Revenue Stabilization Fund Detail:**

Sales Tax	\$ 525,800	\$ 507,808	-3.4%	\$ 525,000	\$ 510,000	-2.9%
Building Permits	200,946	200,799	-0.1%	225,283	192,078	-14.7%
Plan Check Fees	95,137	101,159	6.3%	106,734	116,785	9.4%
State Assistance	31,666	21,667	-31.6%	21,750	22,500	3.4%
Vehicle Fuel Tax	141,740	144,146	1.7%	204,930	206,670	0.8%
Interest Earnings	43,968	44,548	1.3%	17,400	22,260	27.9%
<b>Required Funding Level</b>	<b>\$ 1,039,257</b>	<b>\$ 1,020,128</b>	<b>-1.8%</b>	<b>\$ 1,101,096</b>	<b>\$ 1,070,293</b>	<b>-2.8%</b>

## Year End General Governmental Fund Balances

Description	2007	2008	2009	2010
General and Street Funds	\$ 1,061,101	\$ 405,500	\$ 413,469	\$ 1,197,028
Revenue Stabilization Fund	803,925	805,225	810,475	1,310,475
<b>Total Fund Balance</b>	<b>\$ 1,867,033</b>	<b>\$ 1,212,733</b>	<b>\$ 1,225,953</b>	<b>\$ 2,509,513</b>

Expenditures	\$ 16,811,625	\$ 18,041,898	\$ 18,083,195	\$ 18,335,443
Fund Balance as % of Expenditures	11.1%	6.7%	6.8%	13.7%



# CITY OF DES MOINES

## 2009 Budget

### Financial Plan

#### General Governmental Funds Five-Year Financial Forecast

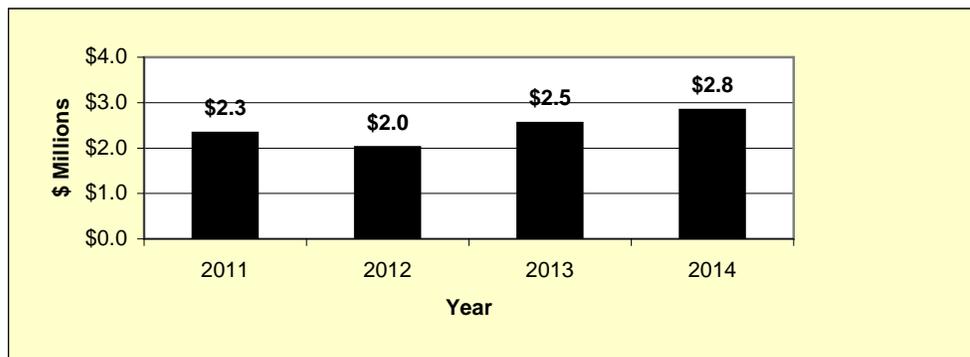
Description	2011 Forecast	% Chg 10-11	2012 Forecast	% Chg 11-12	2013 Forecast	% Chg 12-13	2014 Forecast	% Chg 13-14
<b>Revenue Stabilization Fund:</b>								
Fund Balance, January 1	\$ 1,310,475	61.7%	\$ 1,310,475	0.0%	\$ 1,310,475	0.0%	\$ 1,310,475	0.0%
Revenues	-	-100.0%	-	N/A	-	N/A	-	N/A
Expenditures	-	N/A	-	N/A	-	N/A	-	N/A
<b>Fund Balance, December 31</b>	<b>\$ 1,310,475</b>	<b>0.0%</b>						

**Revenue Stabilization Fund Detail:**

Sales Tax	\$ 515,100	1.0%	\$ 525,300	2.0%	\$ 538,500	2.5%	\$ 552,000	2.5%
Building Permits	157,500	-18.0%	157,500	0.0%	165,000	4.8%	172,500	4.5%
Plan Check Fees	150,000	28.4%	156,060	4.0%	159,181	2.0%	162,365	2.0%
State Assistance	22,500	0.0%	22,500	0.0%	22,500	0.0%	22,500	0.0%
Vehicle Fuel Tax	155,700	-24.7%	156,375	0.4%	157,050	0.4%	157,725	0.4%
Interest Earnings	21,240	-4.6%	24,510	15.4%	27,840	13.6%	31,800	14.2%
<b>Required Funding Level</b>	<b>\$ 1,022,040</b>	<b>-4.5%</b>	<b>\$ 1,042,245</b>	<b>2.0%</b>	<b>\$ 1,070,071</b>	<b>2.7%</b>	<b>\$ 1,098,890</b>	<b>2.7%</b>

#### Year End General Governmental Fund Balances

Description	2011	2012	2013	2014
General and Street Funds	\$ 1,022,828	\$ 702,678	\$ 1,234,659	\$ 1,527,640
Revenue Stabilization Fund	1,310,475	1,310,475	1,310,475	1,310,475
<b>Total Fund Balance</b>	<b>\$ 2,335,314</b>	<b>\$ 2,015,165</b>	<b>\$ 2,547,147</b>	<b>\$ 2,840,129</b>
Expenditures	\$ 19,223,800	\$ 20,006,050	\$ 22,802,100	\$ 23,727,450
Fund Balance as % of Expenditures	12.1%	10.1%	11.2%	12.0%



# CITY OF DES MOINES 2009 Budget Financial Plan

## Marina Rates

**Moorage Rates:**

**General Moorage Berths:** Cost per lineal foot per month plus 12.84% leasehold tax. Overhang shall be pro-rated. Any portion of a foot shall be considered a full foot.

Berth Slip Size	Open Moorage		Covered Moorage	
	No. of Slips	Rates	No. of Slips	Rates
20 Foot	13	\$5.70	29	\$7.09
24 Foot	48	6.39	141	8.13
28 foot	105	6.63	166	8.76
32 Foot	18	7.24	50	9.38
36 Foot	30	7.68	40	10.68
40 Foot	38	8.20	26	11.33
50 Foot	19	9.26	11	13.29
54 Foot	2	9.26	0	N/A
62 Foot	3	9.55	0	N/A



**Dry Moorage:** Fenced lot open storage for boats up to 30' on a trailer. Storage rate for a boat under 25' is \$50 /month plus 12.84% leasehold tax and over 25' is \$75/month plus 12.84% leasehold tax.

Moorage and Dry Shed rates effective February 1, 2009



**Guest Moorage Rates:**

Boat Length	Summer	
	Daily Rate	
0 -20'	\$14.00	
21' - 25'	\$16.00	
26' - 30'	\$19.00	
31' - 35'	\$22.00	
36' - 40'	\$26.00	
41' - 45'	\$29.00	
46' - 50'	\$32.00	
51' - 55'	\$35.00	
56' - 60'	\$42.00	
61' & Over	\$50.00	

**Public Launching Rates:**

(8,000 Lb Capacity 8 1/2' Max Beam)	
Length Over	Round Trip/
All (L.O.A.)	
15' - 22'	\$33.00
23' - 27'	38.00

(Fixed Keel Sailboats - 12' High Max)  
( Additional \$5.00)

**Current Length Distribution of Waiting List Vessels:**

Length	Total # of Slips	Actual Slips Turned Back 2008	Actual Slips Offered 2008	5-Yr Turnover	# on Wait List	Average Annual Turnover	Estimated Wait (Yrs)
<b>OPEN:</b>							
20'	13	5	6	30	-	6.00	-
24'	48	20	22	98	4	19.60	0.20
28'	105	18	21	115	8	23.00	0.35
32'	18	3	4	16	13	3.20	4.06
36'	30	5	7	32	20	6.40	3.13
40'	38	7	9	74	39	14.80	2.64
50'	18	-	-	17	26	3.40	7.65
45'/50'	1	2	2	4	2	0.80	2.50
48'/54'	2	1	1	3	2	0.60	3.33
56'/62'	3	-	-	1	6	0.20	30.00
<b>COVERED:</b>							
20'	29	14	26	94	-	18.80	0.00
24'	141	48	69	315	-	63.00	0.00
28'	166	40	49	316	24	63.20	0.38
32'	50	5	7	62	32	12.40	2.58
36'	40	5	15	84	24	16.80	1.43
40'	26	5	5	31	35	6.20	5.65
50'	11	-	-	6	30	1.20	25.00
<b>DRY SHEDS:</b>	107	22	26	144	12	28.80	0.42

# CITY OF DES MOINES 2009 Budget Financial Plan

## Surface Water Management Fees

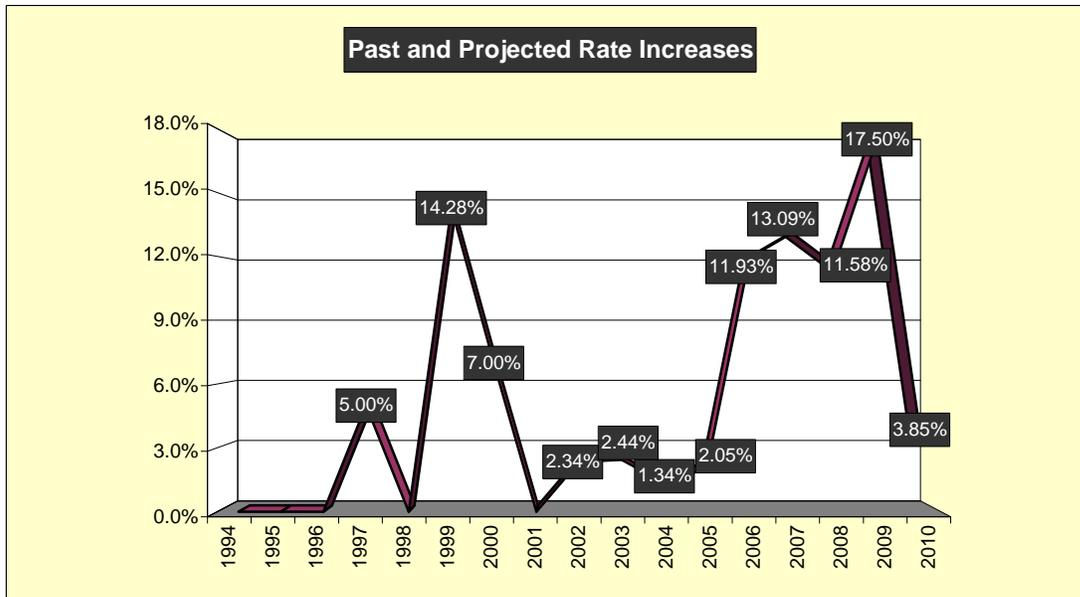
Year	% Increase	Water Quantity Rate	Water Quality Rate	Residential Monthly Rate	30% Private Streets (Monthly)
1994		\$3.95	\$1.05	\$5.00	\$1.50
1995		3.95	1.05	5.00	1.50
1996		3.95	1.05	5.00	1.50
1997	5.00%	4.15	1.10	5.25	1.58
1998		4.15	1.10	5.25	1.58
1999	14.28%	4.75	1.25	6.00	1.80
2000	7.00%	5.07	1.35	6.42	1.93
2001		5.07	1.35	6.42	1.93
2002	2.34%	5.19	1.38	6.57	1.97
2003	2.44%	5.32	1.41	6.73	2.02
2004	1.34%	5.39	1.43	6.82	2.05
2005	2.05%	5.50	1.46	6.96	2.09
2006	11.93%	6.15	1.64	7.79	2.34
2007	13.09%	6.96	1.85	8.81	2.64
2008	11.58%	7.77	2.04	9.81	2.94
2009	17.50%	9.12	2.43	11.55	3.47

Multi-family properties are charged for water quantity services on the basis of the impervious surface area on the property based on the following formula:

$$\frac{\text{Water Quantity Rate} \times \text{Square Footage of Impervious Area}}{2,400 \text{ sq. ft.}}$$

Commercial properties are charged for water quantity and water quality services on the basis of the impervious area on the property based on the following formula:

$$\frac{(\text{Water Quantity Rate} + \text{Water Quality Rate}) \times \text{Square Footage of Impervious Area}}{2,400 \text{ sq. ft.}}$$



**CITY OF DES MOINES**  
**Outstanding Bonds and Loans**  
**2009 Budget**

Outstanding Debt 12/31/09

Item	Interest Rates	Issue Date	Maturity Date	Total Amount Issued	Outstanding				
					01/01/2009	Issue in 2009	Redeem in 2009	12/31/2009	
<u>General Obligation Bonds</u>									
<b>Limited:</b>									
1998 Park Land Acq	4.00% - 5.00%	3/6/98	6/1/09	\$ 1,225,000	\$ 95,000	\$ -	\$ 95,000	\$ -	
2008 Transportation Improvement	4.00% - 4.70%	12/1/08	12/1/28	2,515,000	2,515,000	-	80,000	2,435,000	
2008 Refunding Bond	4.00% - 4.70%	12/1/08	12/1/28	935,000	935,000		90,000	845,000	
<b>Total General Obligation Bonds</b>				\$ 3,740,000	\$ 3,545,000	\$ -	\$ 265,000	\$ 3,280,000	
<u>General Obligation Notes and Loans</u>									
<b>General Government:</b>									
2004 PWTf Loan-Pac Hwy Proj	0.5%	7/14/04	7/14/24	2,250,000	377,894	-	23,618	354,276	
2006 Capital Lease - Copiers	4.23%	3/1/06	2/1/11	43,417	25,101		11,274	13,827	
<b>Total General Obligation Notes and Loans</b>				\$ 2,293,417	\$ 402,995	\$ -	\$ 34,892	\$ 368,103	
<u>Enterprise Funds Bonds, Notes &amp; Loans</u>									
2002 Marina GO & Refunding Bonds	2.50% - 4.70%	12/1/02	12/1/22	\$ 5,420,000	\$ 3,365,000	\$ -	\$ 185,000	\$ 3,180,000	
2008 Marina GO Bonds	4.00% - 4.70%	12/1/08	12/1/28	6,080,000	6,080,000		25,000	6,055,000	
<b>Total Enterprise Funds Bonds, Notes &amp; Loans</b>				\$ 11,500,000	\$ 9,445,000	\$ -	\$ 210,000	\$ 9,235,000	
<b>Total Outstanding Debt</b>				\$ 17,533,417	\$ 13,392,995	\$ -	\$ 509,892	\$ 12,883,103	

# CITY OF DES MOINES

## 2009 Budget

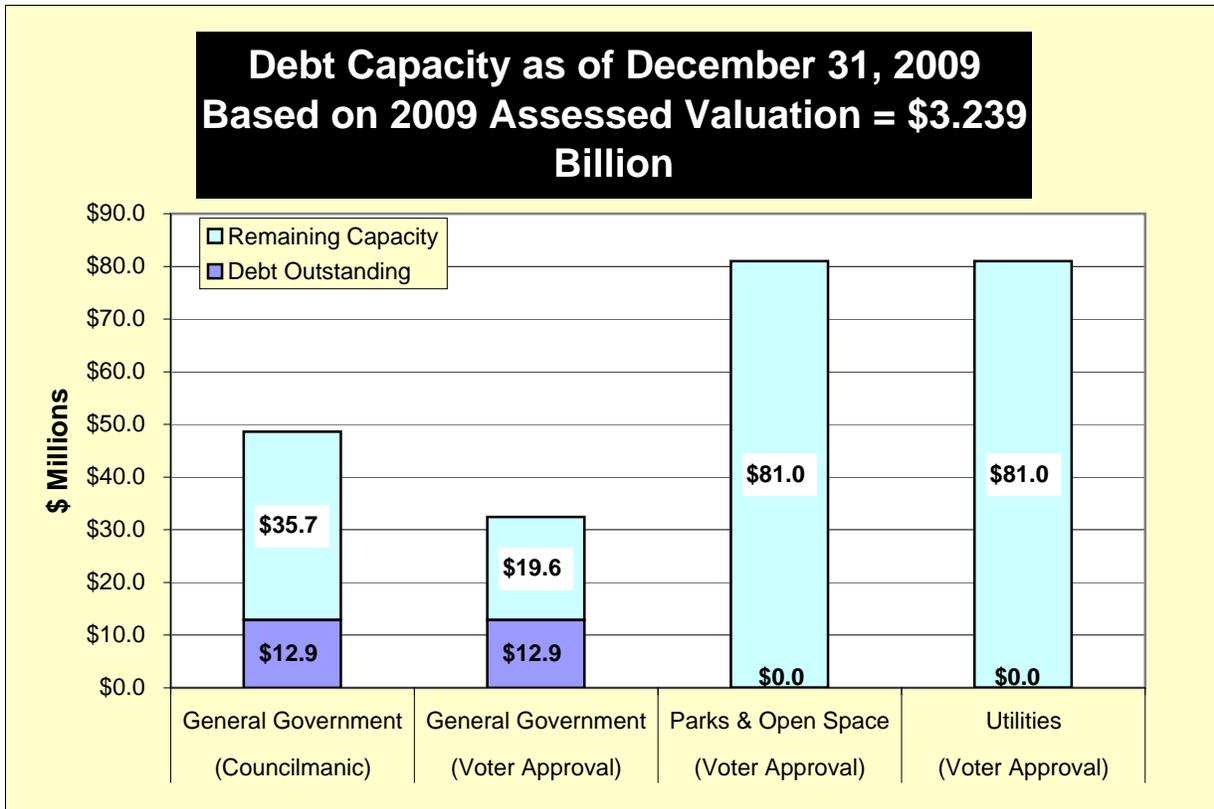
### Financial Plan

### Debt Capacity

Description	General Capacity		Special Purpose Capacity		Total Debt Capacity
	Councilmanic	Voter Approval	Parks & Open Space	Utility Purposes	
Legal Limit (1.5% of assessed value)	48,592,995	(48,592,995)			
Legal Limit (2.5% of assessed value)		80,988,325	80,988,325	80,988,325	242,964,975
<b>Statutory Debt Limit</b>	<b>\$ 48,592,995</b>	<b>\$ 32,395,330</b>	<b>\$ 80,988,325</b>	<b>\$ 80,988,325</b>	<b>\$ 242,964,975</b>
Less:					
Limited Tax Debt Outstanding	(12,869,276)	(12,869,276)			
Unlimited Tax Debt Outstanding		0			
Add:					
Cash Available in Debt Service Funds	21,381	39,340			
Remaining Legal Debt Capacity	<b>\$ 35,745,100</b>	<b>\$ 19,565,394</b>	<b>\$ 80,988,325</b>	<b>\$ 80,988,325</b>	<b>\$ 242,964,975</b>
Total Remaining "General" Capacity	<b><u>\$ 55,310,494</u></b>				

Latest AV fm 2009 Tax Roll 3,239,532,997

	(Councilmanic) General Government	(Voter Approval) General Government	(Voter Approval) Parks & Open Space	(Voter Approval) Utilities
Debt Outstanding	12.9	12.9	0	0
Remaining Capacity	35.7	19.6	81.0	81.0





# BUDGET SUMMARY

**CITY OF DES MOINES**  
**2009 Budget**  
**Budget Summary**

Total Revenues, Expenditures, and Fund Balance

<b>Fund No.</b>	<b>Fund Description</b>	<b>Beginning Fund Balance</b>	<b>2009 Revenues</b>	<b>2009 Expenditures</b>	<b>Ending Fund Balance</b>
<b>General Governmental Funds:</b>					
001	General	\$ 268,373	\$ 16,955,064	\$ 17,095,054	\$ 128,383
101	Street	137,127	1,136,100	988,141	285,086
<b>Subtotal</b>		<b>405,500</b>	<b>18,091,164</b>	<b>18,083,195</b>	<b>413,469</b>
<b>Special Revenue Funds:</b>					
102	Arterial Street	573,776	680,951	66,008	1,188,719
104	Revenue Stabilization	805,225	5,250	0	810,475
105	Airport Defense	0	0	0	0
106	Facility Repair & Replacement	205,922	78,321	206,000	78,243
107	Police Drug Seizure	22,830	15,360	20,000	18,190
109	Transportation Impact Fee	4,466	366,351	366,249	4,568
110	Mt. Rainier Pool Contributors	133,241	100,803	108,538	125,506
111	Hotel/Motel Tax Fund	5,789	23,000	23,000	5,789
112	Police Services Restoration Fund	282,968	1,628,800	1,704,265	207,503
<b>Subtotal</b>		<b>2,034,217</b>	<b>2,898,836</b>	<b>2,494,060</b>	<b>2,438,993</b>
<b>Debt Service Funds:</b>					
210	LID Guarantee	0	0	0	0
211	1995 GO Bond - Police Facility	30,730	8,610	0	39,340
212	LID	10,751	7,016	6,702	11,065
216	1997 GO Bond - City Hall Remodel	0	0	0	0
218	1998 GO Bond - Park Land Acquisition	348	97,495	97,489	354
219	2008 GO & Refunding Bond - Transportation Cap	20,663	320,075	319,713	21,025
220	Debt Service	2	37,705	37,705	2
<b>Subtotal</b>		<b>62,494</b>	<b>470,901</b>	<b>461,609</b>	<b>71,786</b>
<b>Capital Project Funds:</b>					
310	Municipal Capital Improvements	1,381,633	3,450,143	4,742,139	89,637
319	Transportation Capital Impr Fund, 2008B	2,328,683	5,773,745	7,759,369	343,059
<b>Subtotal</b>		<b>3,710,316</b>	<b>9,223,888</b>	<b>12,501,508</b>	<b>432,696</b>
<b>Enterprise Funds:</b>					
401	Marina Revenue	1,186,151	4,141,275	4,041,906	1,285,520
403	Marina Repair & Replacement	300,012	20,252	20,000	300,264
404	Marina Depreciation & Improvement	1,742,922	348,378	1,984,833	106,467
406	Marina Depreciation & Improvement, 2008A	6,110,885	634,866	4,675,510	2,070,241
450	Surface Water Management Operations	868,023	2,466,288	2,416,277	918,034
451	Surface Water Management Capital	911,976	1,068,051	665,051	1,314,976
<b>Subtotal</b>		<b>11,119,969</b>	<b>8,679,110</b>	<b>13,803,577</b>	<b>5,995,502</b>
<b>Internal Service Funds:</b>					
500	Equipment Rental Operations	103,954	677,589	648,483	133,060
501	Equipment Rental Replacement	981,417	203,908	47,559	1,137,766
510	Computer Equipment Operations	66,191	509,551	528,287	47,455
511	Computer Equipment Capital	196,316	80,005	63,465	212,856
520	Self-Insurance	157,126	672,286	751,541	77,871
530	Unemployment Compensation	373,792	36,530	20,000	390,322
<b>Subtotal</b>		<b>1,878,796</b>	<b>2,179,869</b>	<b>2,059,335</b>	<b>1,999,330</b>
<b>Total All Funds</b>		<b>\$ 19,211,292</b>	<b>\$ 41,543,768</b>	<b>\$ 49,403,284</b>	<b>\$ 11,351,776</b>

**CITY OF DES MOINES**  
**2009 Budget**  
**Budget Summary**

**Net of Interfund Transactions**

FUND	EXPENDITURES			REVENUES		
	EXPENDITURES PER ORD. 1452	INTERFUND TRANSACTIONS	NET EXPENDITURES	REVENUES PER ORD. 1452	INTERFUND TRANSACTIONS	NET REVENUES
<b><u>OPERATING:</u></b>						
General Fund	\$ 17,095,053	\$ 1,248,771	\$ 15,846,282	\$ 16,955,064	\$ 1,417,840	\$ 15,537,224
Street Fund	988,141	95,748	892,393	1,136,100	-	1,136,100
Revenue Stabilization Fund	-	-	-	5,250	-	5,250
Airport Defense Fund	-	-	-	-	-	-
Facility Repair & Replacement Fund	206,000	-	206,000	78,321	75,835	2,486
Police Drug Seizure Fund	20,000	-	20,000	15,360	-	15,360
Mt. Rainier Pool Contributors Fund	108,538	-	108,538	100,803	54,748	46,055
Hotel/Motel Tax Fund	23,000	-	23,000	23,000	-	23,000
Police Services Restoration Fund	1,704,265	243,419	1,460,846	1,628,800	-	1,628,800
LID Guaranty Fund	-	-	-	-	-	-
1995 GO Bond - Police Facility	-	-	-	8,610	-	8,610
LID Fund	6,702	6,702	-	7,016	-	7,016
1997 GO Bond - City Hall Remodel	-	-	-	-	-	-
1998 GO Bond - Park Land Acquisition	97,489	-	97,489	97,495	97,535	(40)
2008 GO & Ref Bond - Trans Cap Impr	319,713	-	319,713	320,075	323,963	(3,888)
Miscellaneous Debt Service Fund	37,705	-	37,705	37,705	37,705	-
Marina Revenue Fund	4,041,906	1,550,574	2,491,332	4,141,275	21,000	4,120,275
Marina Repair & Replacement Fund	20,000	-	20,000	20,252	15,000	5,252
Surface Water Operations Fund	2,416,277	935,742	1,480,535	2,466,288	35,117	2,431,171
Equipment Rental Operations Fund	648,483	107,610	540,873	677,589	371,990	305,599
Equipment Rental Replacement Fund	47,559	-	47,559	203,908	156,973	46,935
Computer Equipment Operations Fund	528,287	43,827	484,460	509,551	508,651	900
Computer Equipment Capital Fund	63,465	8,465	55,000	80,005	76,505	3,500
Self-Insurance Fund	751,541	15,000	736,541	672,286	630,996	41,290
Unemployment Insurance Fund	20,000	-	20,000	36,530	29,845	6,685
<b>SUBTOTAL</b>	<b>\$ 29,144,124</b>	<b>\$ 4,255,858</b>	<b>\$ 24,888,266</b>	<b>\$ 29,221,283</b>	<b>\$ 3,853,703</b>	<b>\$ 25,367,580</b>
<b><u>CAPITAL:</u></b>						
Arterial Street Fund	\$ 66,008	\$ 25,508	\$ 40,500	\$ 680,951	\$ 672,951	\$ 8,000
Transportation Impact Fee Fund	366,249	366,249	-	366,351	-	366,351
Municipal Capital Improvements Fund	4,742,139	640,531	4,101,608	3,450,143	-	3,450,143
Transportation Capital Impr Fund, 2008B	7,759,369	618,706	-	5,773,745	-	-
Marina Depreciation & Improvement Fund	1,984,833	-	1,984,833	348,378	332,378	16,000
Marina Depreciation & Impr Fund, 2008A	4,675,510	41,608	-	634,866	563,966	70,900
Surface Water Capital Fund	665,051	116,589	548,462	1,068,051	642,051	426,000
<b>SUBTOTAL</b>	<b>\$ 20,259,159</b>	<b>\$ 1,809,191</b>	<b>\$ 6,675,403</b>	<b>\$ 12,322,485</b>	<b>\$ 2,211,346</b>	<b>\$ 4,337,394</b>
<b>TOTALS</b>	<b>\$ 49,403,283</b>	<b>\$ 6,065,049</b>	<b>\$ 31,563,669</b>	<b>\$ 41,543,768</b>	<b>\$ 6,065,049</b>	<b>\$ 29,704,974</b>

**Interfund Transactions:**

Administrative Tsfs to the General Fund (Marina, SWM, Eqp Rental, Computer Eqp, Insurance Funds)	\$ 775,000
Reimbursements from Capital Funds for Staff Engineering, GIS & Management	715,936
Operating & Capital Transfers to Other Funds	1,691,504
Transfers for Debt Service Payments	469,203
Marina Transfer for Debt Service Reserve	631,344
Facility Repair & Replacement Interfund Transfers	75,835
Equipment Rental Maintenance Interfund Transfers	371,990
Equipment Rental Replacement Interfund Transfers	156,973
Computer Equipment Operations Interfund Transfers	457,918
Computer Equipment Capital Interfund Transfers	58,505
Insurance Interfund Transfers	630,996
Unemployment Insurance Interfund Transfers	29,845
	<u>\$ 6,065,049</u>



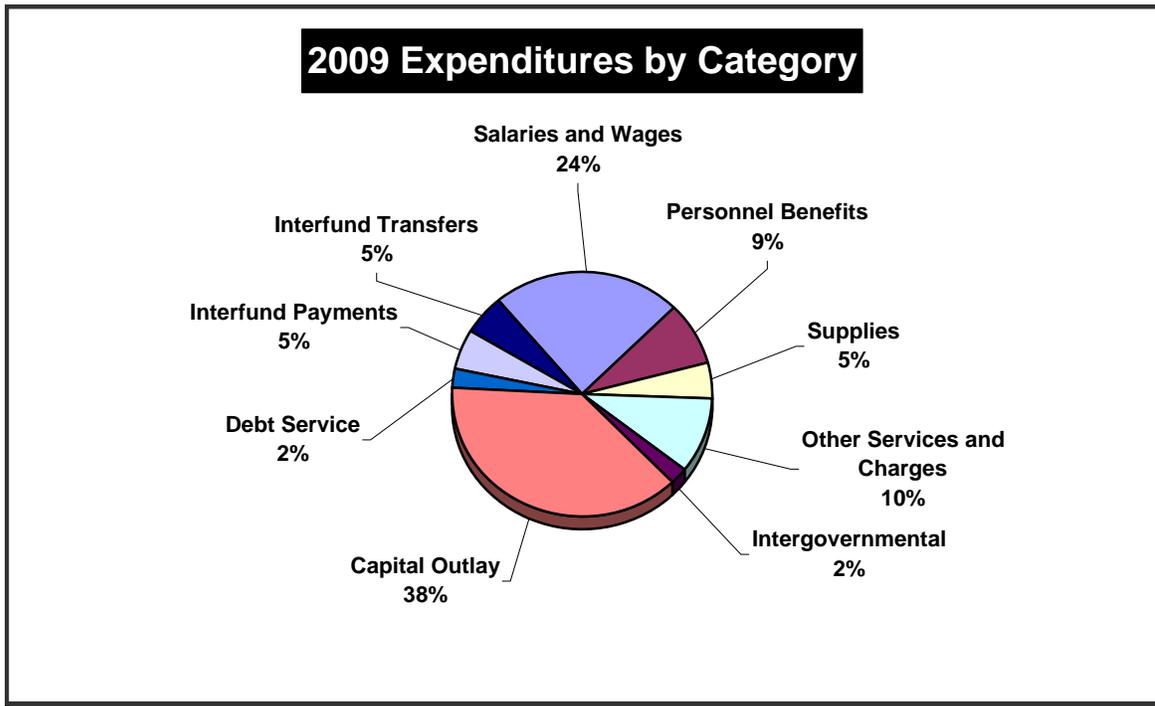
# CITY OF DES MOINES

## 2009 Budget

### Budget Summary

#### Expenditures by Category - All Funds

Category	2007 Actual	2008 Estimate	2008 Budget	2009 Budget	\$ Chg '08-'09	% Chg '08-'09
Salaries and Wages	\$ 8,672,513	\$ 10,949,518	\$ 10,932,104	\$ 11,626,688	\$ 694,584	6.4%
Personnel Benefits	3,162,094	3,893,947	3,966,452	4,218,495	252,043	6.4%
Supplies	2,272,376	2,891,280	2,327,597	2,314,242	(13,355)	-0.6%
Other Services and Charges	4,007,538	4,367,232	4,659,905	4,893,475	233,570	5.0%
Intergovernmental	1,112,614	937,835	921,393	1,115,260	193,867	21.0%
Capital Outlay	10,540,723	8,673,950	14,547,714	18,828,619	4,280,905	29.4%
Debt Service	1,674,759	3,650,200	2,961,877	1,194,772	(1,767,105)	-59.7%
Interfund Payments	2,053,179	2,476,296	2,630,031	2,542,505	(87,526)	-3.3%
Interfund Transfers	2,373,295	4,471,566	5,253,322	2,669,227	(2,584,095)	-49.2%
<b>Total Expenditures</b>	<b>\$ 35,869,092</b>	<b>\$ 42,311,824</b>	<b>\$ 48,200,395</b>	<b>\$ 49,403,283</b>	<b>\$ 1,202,888</b>	<b>2.5%</b>



# CITY OF DES MOINES

## 2009 Budget

### Budget Summary

#### Revenue Summary by Fund and Major Revenue Source

Fund	Source	2007 Actual	2008 Estimate	2008 Budget	2009 Budget	\$ Chg '08-'09	% Chg '08-'09
<b>001 General Fund</b>							
	Property Taxes - Regular Levy	\$ 2,570,713	\$ 2,712,776	\$ 2,644,448	\$ 2,763,500	\$ 119,052	4.5%
	Retail Sales Taxes	2,163,376	1,931,364	2,787,660	2,141,970	(645,690)	-23.2%
	Retail Sales Taxes/Local Criminal Justice	712,641	697,388	700,000	700,000	0	0.0%
	Business and Occupation Tax	720,962	740,663	550,000	730,000	180,000	32.7%
	Franchise Fees	713,813	741,904	757,100	786,300	29,200	3.9%
	Utility Taxes	2,903,365	3,154,102	2,962,000	3,499,900	537,900	18.2%
	Leasehold Taxes	87,622	(6,499)	88,000	63,000	(25,000)	-28.4%
	Gambling Taxes	18,691	25,362	10,000	21,500	11,500	115.0%
	Licenses and Permits	1,469,961	1,490,633	1,749,146	1,173,272	(575,874)	-32.9%
	Federal Shared Revenues	39,007	34,373	5,836	29,586	23,750	407.0%
	State Shared Revenues	517,993	503,630	546,637	520,587	(26,050)	-4.8%
	Local Shared Revenues	275,819	334,763	308,044	355,057	47,013	15.3%
	Charges for Services	855,187	1,087,160	1,093,828	1,121,321	27,493	2.5%
	Culture and Recreation Fees	691,054	872,423	768,545	877,975	109,430	14.2%
	Fines and Forfeits	364,022	581,696	439,500	559,100	119,600	27.2%
	Interest Earnings	122,476	142,994	187,500	50,000	(137,500)	-73.3%
	Interfund Service Revenues	170,074	328,445	419,398	632,840	213,442	50.9%
	Interfund Administrative Revenues	650,000	750,000	750,000	775,000	25,000	3.3%
	Contributions	104,618	47,479	15,000	27,000	12,000	80.0%
	Miscellaneous Revenues	128,537	224,041	147,880	127,156	(20,724)	-14.0%
	Non-Revenues	7,836	0	0	0	0	N/A
	Other Financing Sources	350	2,252	0	0	0	N/A
	Transfers	161,605	69,264	69,264	0	(69,264)	-100.0%
<b>Total</b>		15,449,722	16,466,213	16,999,786	16,955,064	(44,722)	-0.3%
<b>101 Street Fund</b>							
	Property Taxes - Regular Levy	204,568	216,706	200,000	200,000	0	0.0%
	Parking Taxes	12,902	14,358	13,000	13,000	0	0.0%
	Federal Shared Revenues	9,059	0	0	0	0	N/A
	State Shared Revenues	704,010	660,890	728,000	683,100	(44,900)	-6.2%
	Local Shared Revenues	0	0	0	230,000	230,000	N/A
	Interest Earnings	24,084	5,499	15,000	8,000	(7,000)	-46.7%
	Miscellaneous Revenues	2,351	22,631	1,000	2,000	1,000	100.0%
<b>Total</b>		956,973	920,084	957,000	1,136,100	179,100	18.7%
<b>104 Revenue Stabilization Fund</b>							
	Interest Earnings	192	1,300	0	5,250	5,250	N/A
	Transfers	0	0	0	0	0	N/A
<b>Total</b>		192	1,300	0	5,250	5,250	N/A
<b>106 Facility Repair &amp; Replacement Fund</b>							
	Federal Shared Revenues	8,250	0	0	0	0	N/A
	State Shared Revenues	1,375	330	0	0	0	N/A
	Interest Earnings	14,446	7,373	21,722	2,486	(19,236)	-88.6%
	Interfund Revenues	65,033	72,910	73,376	75,835	2,459	3.4%
	Other Financing Sources	21,771	0	0	0	0	N/A
	Transfers	0	0	0	0	0	N/A
<b>Total</b>		110,875	80,613	95,098	78,321	(16,777)	-17.6%

**CITY OF DES MOINES**  
**2009 Budget**  
**Budget Summary**

Revenue Summary by Fund and Major Revenue Source

<b>Fund</b>	<b>Source</b>	<b>2007 Actual</b>	<b>2008 Estimate</b>	<b>2008 Budget</b>	<b>2009 Budget</b>	<b>\$ Chg '08-'09</b>	<b>% Chg '08-'09</b>
<b>107 Police Drug Seizure Fund</b>							
	Interest Earnings	1,224	500	650	<b>360</b>	(290)	-44.6%
	Miscellaneous Revenues	23,496	12,644	45,000	<b>15,000</b>	(30,000)	-66.7%
	Other Financing Sources	0	0	0	<b>0</b>	0	N/A
	Transfers	0	0	0	<b>0</b>	0	N/A
<b>Total</b>		<b>24,720</b>	<b>13,144</b>	<b>45,650</b>	<b>15,360</b>	<b>(30,290)</b>	<b>-66.4%</b>
<b>110 Mt. Rainier Pool Contributors Fund</b>							
	Local Shared Revenues	113,203	42,515	52,515	<b>43,790</b>	(8,725)	-16.6%
	Interest Earnings	6,769	4,605	6,023	<b>2,265</b>	(3,758)	-62.4%
	Miscellaneous Revenues	0	0	0	<b>0</b>	0	N/A
	Transfers	51,602	53,153	53,153	<b>54,748</b>	1,595	3.0%
<b>Total</b>		<b>171,574</b>	<b>100,273</b>	<b>111,691</b>	<b>100,803</b>	<b>(10,888)</b>	<b>-9.7%</b>
<b>111 Hotel-Motel Tax</b>							
	Hotel-Motel Tax	21,224	21,500	20,000	<b>22,898</b>	2,898	14.5%
	Interest Earnings	329	228	275	<b>102</b>	(173)	-62.9%
<b>Total</b>		<b>21,554</b>	<b>21,728</b>	<b>20,275</b>	<b>23,000</b>	<b>2,725</b>	<b>13.4%</b>
<b>112 Police Services Restoration Fund</b>							
	Property Taxes - Levy Lid Lift	1,318,025	1,455,408	1,483,400	<b>1,628,800</b>	145,400	9.8%
	Interest Earnings	16,903	0	0	<b>0</b>	0	N/A
<b>Total</b>		<b>1,334,928</b>	<b>1,455,408</b>	<b>1,483,400</b>	<b>1,628,800</b>	<b>145,400</b>	<b>9.8%</b>
<b>210 LID Guarantee Fund</b>							
	Interest Earnings	596	320	600	<b>0</b>	(600)	-100.0%
	Non-Revenues	0	0	0	<b>0</b>	0	N/A
<b>Total</b>		<b>596</b>	<b>320</b>	<b>600</b>	<b>0</b>	<b>(600)</b>	<b>-100.0%</b>
<b>211 1995 Unlimited GO - Police Facility Fund</b>							
	Property Taxes - Excess Levy	527,012	14,835	0	<b>8,000</b>	8,000	N/A
	Interest Earnings	10,979	725	1,800	<b>610</b>	(1,190)	-66.1%
<b>Total</b>		<b>537,991</b>	<b>15,560</b>	<b>1,800</b>	<b>8,610</b>	<b>6,810</b>	<b>378.3%</b>
<b>212 Local Improvement District Fund</b>							
	Interest Earnings	4,458	2,508	2,683	<b>2,040</b>	(643)	-24.0%
	Miscellaneous Revenues	32,623	7,166	12,850	<b>4,976</b>	(7,874)	-61.3%
	Transfers	0	0	0	<b>0</b>	0	N/A
<b>Total</b>		<b>37,081</b>	<b>9,674</b>	<b>15,533</b>	<b>7,016</b>	<b>(8,517)</b>	<b>-54.8%</b>

# CITY OF DES MOINES

## 2009 Budget

### Budget Summary

#### Revenue Summary by Fund and Major Revenue Source

Fund	Source	2007 Actual	2008 Estimate	2008 Budget	2009 Budget	\$ Chg '08-'09	% Chg '08-'09
<b>216 1997 Limited GO - City Hall Remodel Fund</b>							
	Interest Earnings	748	390	750	0	(750)	-100.0%
	Transfers	131,071	132,168	132,168	0	(132,168)	-100.0%
	<b>Total</b>	<b>131,819</b>	<b>132,558</b>	<b>132,918</b>	<b>0</b>	<b>(132,918)</b>	<b>-100.0%</b>
<b>218 1998 Limited GO - Park Acquisition Fund</b>							
	Interest Earnings	16	8	0	6	6	N/A
	Transfers	95,594	96,699	96,895	97,489	594	0.6%
	<b>Total</b>	<b>95,610</b>	<b>96,707</b>	<b>96,895</b>	<b>97,495</b>	<b>600</b>	<b>0.6%</b>
<b>219 2008 Limited GO &amp; Ref Bond - Transportation Capital Improvement Fund</b>							
	Interest Earnings	0	0	0	362	362	N/A
	Other Financing Sources	0	968,449	0	0		
	Transfers	0	16,005	0	319,713	319,713	N/A
	<b>Total</b>	<b>0</b>	<b>984,454</b>	<b>0</b>	<b>320,075</b>	<b>320,075</b>	<b>N/A</b>
<b>220 Miscellaneous Debt Service Fund</b>							
	Interest Earnings	0	0	0	0	0	N/A
	Transfers	167,183	1,685,098	1,920,084	37,705	(1,882,379)	-98.0%
	<b>Total</b>	<b>167,183</b>	<b>1,685,098</b>	<b>1,920,084</b>	<b>37,705</b>	<b>(1,882,379)</b>	<b>-98.0%</b>
<b>401 Marina Revenue Fund</b>							
	Federal Shared Revenues	171	0	0	0	0	N/A
	State Shared Revenues	10,611	0	0	0	0	N/A
	Charges for Services	84,327	87,913	83,000	84,360	1,360	1.6%
	Fuel	994,343	1,179,217	903,000	1,124,500	221,500	24.5%
	Electricity	89,116	89,500	98,250	100,215	1,965	2.0%
	Interfund Service Revenues	64,683	20,000	0	21,000	21,000	N/A
	Fines & Forfeits	5,455	3,500	4,000	4,080	80	2.0%
	Interest Earnings	70,610	47,500	65,226	22,620	(42,606)	-65.3%
	Moorage	2,469,297	2,573,674	2,622,591	2,782,300	159,709	6.1%
	Miscellaneous Revenues	8,651	2,000	2,500	2,200	(300)	-12.0%
	Other Financing Sources	0	0	0	0	0	N/A
	Transfers	0	0	383,504	0	(383,504)	-100.0%
	<b>Total</b>	<b>3,797,263</b>	<b>4,003,304</b>	<b>4,162,071</b>	<b>4,141,275</b>	<b>(20,796)</b>	<b>-41.1%</b>
<b>403 Marina Repair &amp; Replacement Fund</b>							
	Interest Earnings	15,609	11,363	14,401	5,252	(9,149)	-63.5%
	Other Financing Sources	42,695	0	0	0	0	N/A
	Transfers	0	0	0	15,000	15,000	N/A
	<b>Total</b>	<b>58,304</b>	<b>11,363</b>	<b>14,401</b>	<b>20,252</b>	<b>5,851</b>	<b>40.6%</b>
<b>450 Surface Water Mgmt Operations Fund</b>							
	Federal Shared Revenues	8,510	0	0	0	0	N/A
	State Shared Revenues	1,418	75,000	40,000	0	(40,000)	-100.0%
	Charges for Services	1,715,098	1,837,658	1,868,239	2,413,171	544,932	29.2%
	Interest Earnings	22,674	22,850	28,880	15,000	(13,880)	-48.1%
	Interfund Service Revenues	52,764	0	35,117	35,117	0	0.0%
	Miscellaneous Revenues	6,367	3,000	3,000	3,000	0	0.0%
	<b>Total</b>	<b>1,806,832</b>	<b>1,938,508</b>	<b>1,975,236</b>	<b>2,466,288</b>	<b>491,052</b>	<b>24.9%</b>

**CITY OF DES MOINES**  
**2009 Budget**  
**Budget Summary**

Revenue Summary by Fund and Major Revenue Source

<b>Fund</b>	<b>Source</b>	<b>2007 Actual</b>	<b>2008 Estimate</b>	<b>2008 Budget</b>	<b>2009 Budget</b>	<b>\$ Chg '08-'09</b>	<b>% Chg '08-'09</b>
<b>500 Equipment Rental Operations Fund</b>							
	Charges for Services	238,993	353,603	274,890	<b>303,499</b>	28,609	10.4%
	Interest Earnings	5,465	2,517	7,100	<b>2,100</b>	(5,000)	-70.4%
	Interfund Revenues	288,370	279,530	282,530	<b>371,990</b>	89,460	31.7%
	Miscellaneous Revenues	137	0	0	<b>0</b>	0	N/A
	Other Financing Sources	3,290	0	0	<b>0</b>	0	N/A
<b>Total</b>		<b>536,256</b>	<b>635,650</b>	<b>564,520</b>	<b>677,589</b>	<b>113,069</b>	<b>20.0%</b>
<b>501 Equipment Rental Replacement Fund</b>							
	State Shared Revenues	0	0	0	<b>28,535</b>	28,535	N/A
	Interest Earnings	47,410	8,915	0	<b>17,650</b>	17,650	N/A
	Interfund Revenues	190,474	308,680	308,680	<b>156,973</b>	(151,707)	-49.1%
	Miscellaneous Revenues	0	0	0	<b>0</b>	0	N/A
	Other Financing Sources	15,512	16,005	40,250	<b>750</b>	(39,500)	-98.1%
	Transfers	7,662	0	0	<b>0</b>	0	N/A
<b>Total</b>		<b>261,058</b>	<b>333,600</b>	<b>348,930</b>	<b>203,908</b>	<b>(145,022)</b>	<b>-41.6%</b>
<b>510 Computer Equipment Operations Fund</b>							
	State Shared Revenues	0	5,000	0	<b>0</b>	0	N/A
	Interfund Service Revenues	0	17,923	0	<b>42,268</b>	42,268	N/A
	Interest Earnings	1,310	2,345	3,200	<b>900</b>	(2,300)	-71.9%
	Interfund Revenues	324,013	386,414	390,324	<b>457,918</b>	67,594	17.3%
	Transfers	7,316	13,267	7,315	<b>8,465</b>	1,150	15.7%
<b>Total</b>		<b>332,639</b>	<b>424,949</b>	<b>400,839</b>	<b>509,551</b>	<b>108,712</b>	<b>27.1%</b>
<b>511 Computer Equipment Replacement Fund</b>							
	Interest Earnings	16,564	0	0	<b>3,500</b>	3,500	N/A
	Interfund Revenues	41,781	120,017	120,017	<b>58,505</b>	(61,512)	-51.3%
	Transfers	28,836	25,000	25,000	<b>18,000</b>	(7,000)	-28.0%
<b>Total</b>		<b>87,181</b>	<b>145,017</b>	<b>145,017</b>	<b>80,005</b>	<b>(65,012)</b>	<b>-44.8%</b>
<b>520 Self-Insurance Fund</b>							
	Local Shared Revenues	10,880	11,145	10,000	<b>10,000</b>	0	0.0%
	Interest Earnings	5,624	4,486	4,764	<b>2,290</b>	(2,474)	-51.9%
	Interfund Revenues	493,508	548,806	548,803	<b>630,996</b>	82,193	15.0%
	Miscellaneous Revenues	0	0	0	<b>29,000</b>	29,000	N/A
	Other Financing Sources	0	0	0	<b>0</b>	0	N/A
<b>Total</b>		<b>510,012</b>	<b>564,437</b>	<b>563,567</b>	<b>672,286</b>	<b>108,719</b>	<b>19.3%</b>
<b>530 Unemployment Compensation Fund</b>							
	Interest Earnings	16,466	11,925	18,025	<b>6,685</b>	(11,340)	-62.9%
	Interfund Revenues	23,894	28,185	28,185	<b>29,845</b>	1,660	5.9%
<b>Total</b>		<b>40,360</b>	<b>40,110</b>	<b>46,210</b>	<b>36,530</b>	<b>(9,680)</b>	<b>-20.9%</b>
<b>Total Operating Budget</b>		<b>26,470,722</b>	<b>30,080,072</b>	<b>30,101,521</b>	<b>29,221,283</b>	<b>(880,238)</b>	<b>-2.9%</b>

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Revenue Summary by Fund and Major Revenue Source

<b>Fund</b>	<b>Source</b>	<b>2007 Actual</b>	<b>2008 Estimate</b>	<b>2008 Budget</b>	<b>2009 Budget</b>	<b>\$ Chg '08-'09</b>	<b>% Chg '08-'09</b>
<b>102 Arterial Street Fund</b>							
	Federal Shared Revenues	1,216,711	1,261,762	1,082,743	0	(1,082,743)	-100.0%
	State Shared Revenues	2,085,073	902,000	0	0	0	N/A
	Local Shared Revenues	1,512,219	114,000	0	0	0	N/A
	Charges for Services	129,839	891,837	60,000	0	(60,000)	-100.0%
	Interest Earnings	143,075	33,900	70,100	8,000	(62,100)	-88.6%
	Miscellaneous Revenues	3,699	1,675	0	0	0	N/A
	Other Financing Sources	7,500	0	3,600,000	0	(3,600,000)	-100.0%
	Transfers	1,046,085	1,495,776	1,871,535	672,951	(1,198,584)	-64.0%
<b>Total</b>		<b>6,144,201</b>	<b>4,700,950</b>	<b>6,684,378</b>	<b>680,951</b>	<b>(6,003,427)</b>	<b>-89.8%</b>
<b>109 Transportation Impact Fee Fund</b>							
	Charges for Services	314,241	547,614	933,956	366,249	(567,707)	-60.8%
	Interest Earnings	1,585	213	1,300	102	(1,198)	-92.2%
<b>Total</b>		<b>315,826</b>	<b>547,827</b>	<b>935,256</b>	<b>366,351</b>	<b>(568,905)</b>	<b>-60.8%</b>
<b>310 Municipal Capital Improvements Fund</b>							
	Real Estate Excise Taxes	1,287,073	735,000	1,360,000	700,000	(660,000)	-48.5%
	Federal Shared Revenues	14,438	0	798,750	746,343	(52,407)	-6.6%
	State Shared Revenues	135,646	933,276	1,253,776	1,569,500	315,724	25.2%
	Local Shared Revenues	0	69,850	119,875	235,000	115,125	96.0%
	Charges for Services	96,230	35,235	88,723	20,000	(68,723)	-77.5%
	Interest Earnings	94,885	54,000	47,600	29,300	(18,300)	-38.4%
	Miscellaneous Revenues	8,327	0	0	150,000	150,000	N/A
	Other Financing Sources	30,494	0	0	0	0	N/A
	Transfers	19,416	45,000	45,000	0	(45,000)	-100.0%
<b>Total</b>		<b>1,686,509</b>	<b>1,872,361</b>	<b>3,713,724</b>	<b>3,450,143</b>	<b>(263,581)</b>	<b>-7.1%</b>
<b>319 Transportation Capital Improvement Fund, 2008B</b>							
	Federal Shared Revenues	0	0	0	2,096,400	2,096,400	N/A
	State Shared Revenues	0	0	0	61,405	61,405	N/A
	Local Shared Revenues	0	0	0	2,760	2,760	N/A
	Charges for Services	0	0	0	2,590,000	2,590,000	N/A
	Interest Earnings	0	3,800	0	23,180	23,180	N/A
	Miscellaneous Revenues	0	0	0	0	0	N/A
	Other Financing Sources	0	2,550,932	0	1,000,000	1,000,000	N/A
	Transfers	0	0	0	0	0	N/A
<b>Total</b>		<b>0</b>	<b>2,554,732</b>	<b>0</b>	<b>5,773,745</b>	<b>5,773,745</b>	<b>N/A</b>
<b>404 Marina Depreciation and Improvement Fund</b>							
	State Shared Revenues	0	0	0	0	0	N/A
	Local Shared Revenues	0	0	0	0	0	N/A
	Interest Earnings	113,241	60,600	130,000	16,000	(114,000)	-87.7%
	Other Financing Sources	0	0	4,915,000	0	(4,915,000)	-100.0%
	Transfers	479,020	493,496	604,928	332,378	(272,550)	-45.1%
<b>Total</b>		<b>592,261</b>	<b>554,096</b>	<b>5,649,928</b>	<b>348,378</b>	<b>(5,301,550)</b>	<b>-93.8%</b>

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Revenue Summary by Fund and Major Revenue Source

<b>Fund</b>	<b>Source</b>	<b>2007 Actual</b>	<b>2008 Estimate</b>	<b>2008 Budget</b>	<b>2009 Budget</b>	<b>\$ Chg '08-'09</b>	<b>% Chg '08-'09</b>
<b>406 Marina Depreciation and Improvement Fund, 2008A</b>							
	State Shared Revenues	0	0	0	0	0	N/A
	Local Shared Revenues	0	0	0	0	0	N/A
	Interest Earnings	0	10,000	0	70,900	70,900	N/A
	Other Financing Sources	0	6,202,049	0	0	0	N/A
	Transfers	0	0	0	563,966	563,966	N/A
<b>Total</b>		0	6,212,049	0	634,866	634,866	N/A
<b>451 Surface Water Mgmt Capital Improv Fund</b>							
	Charges for Services	50,885	80,600	240,600	220,000	(20,600)	-8.6%
	Federal Shared Revenues	2,506	0	0	0	0	N/A
	State Shared Revenues	0	0	0	0	0	N/A
	Local Shared Revenues	452,989	0	100,000	192,000	92,000	92.0%
	Interest Earnings	31,398	18,000	30,500	14,000	(16,500)	-54.1%
	Miscellaneous	0	0	0	0	0	N/A
	Transfers	248,000	580,500	512,000	642,051	130,051	25.4%
<b>Total</b>		785,778	679,100	883,100	1,068,051	184,951	20.9%
<b>Total Capital Budget</b>		<b>9,524,574</b>	<b>17,121,115</b>	<b>17,866,386</b>	<b>12,322,485</b>	<b>(5,543,901)</b>	<b>-31.0%</b>
<b>GROSS REVENUES</b>		<b>35,995,296</b>	<b>47,201,187</b>	<b>47,967,907</b>	<b>41,543,768</b>	<b>(6,424,139)</b>	<b>-13.4%</b>
	Less: Interfund Revenues and Transfers	4,807,984	7,566,336	8,677,276	6,050,753	(2,626,523)	-30.3%
<b>NET REVENUES</b>		<b>\$ 31,187,312</b>	<b>\$ 39,634,851</b>	<b>\$ 39,290,631</b>	<b>\$ 35,493,015</b>	<b>\$ (3,797,616)</b>	<b>-9.7%</b>

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Revenue Summary and Major Revenue Source - All Funds

Source	2007 Actual	2008 Estimate	2008 Budget	2009 Budget	\$ Chg '08-'09	% Chg '08-'09
Property Taxes - Regular Levy	\$ 2,775,282	\$ 2,929,482	\$ 2,844,448	\$ 2,963,500	\$ 119,052	4.2%
Property Taxes - Excess Levy	527,012	14,835	0	8,000	8,000	N/A
Property Taxes - Levy Lid Lift	1,318,025	1,455,408	1,483,400	1,628,800	145,400	9.8%
Retail Sales Taxes	2,163,376	1,931,364	2,787,660	2,141,970	(645,690)	-23.2%
Local Criminal Justice	712,641	697,388	700,000	700,000	0	0.0%
Parking Taxes	12,902	14,358	13,000	13,000	0	0.0%
Business and Occupation Tax	720,962	740,663	550,000	730,000	180,000	32.7%
Hotel/Motel Tax	21,224	21,500	20,000	22,898	2,898	14.5%
Franchise Fees	713,813	741,904	757,100	786,300	29,200	3.9%
Utility Taxes	2,903,365	3,154,102	2,962,000	3,499,900	537,900	18.2%
Real Estate Excise Taxes	1,287,073	735,000	1,360,000	700,000	(660,000)	-48.5%
Leasehold Taxes	87,622	(6,499)	88,000	63,000	(25,000)	-28.4%
Gambling Taxes	18,691	25,362	10,000	21,500	11,500	115.0%
Licenses and Permits	1,469,961	1,490,633	1,749,146	1,173,272	(575,874)	-32.9%
Federal Shared Revenues	1,298,651	1,296,135	1,887,329	2,872,329	985,000	52.2%
State Shared Revenues	3,456,126	3,080,126	2,568,413	2,863,127	294,714	11.5%
Local Shared Revenues	2,365,110	572,273	590,434	1,068,607	478,173	81.0%
Charges for Services	3,484,800	4,921,620	4,643,236	7,118,600	2,475,364	53.3%
Culture and Recreation Fees	691,054	872,423	768,545	877,975	109,430	14.2%
Fines and Forfeits	369,477	585,196	443,500	563,180	119,680	27.0%
Interest Earnings	789,136	458,864	658,099	308,960	(349,139)	-53.1%
Interfund Service Revenues	287,521	366,368	454,515	731,225	276,710	60.9%
Interfund Administrative Revenues	650,000	750,000	750,000	775,000	25,000	3.3%
Interfund Revenues	1,427,073	1,744,542	1,751,915	1,782,062	30,147	1.7%
Moorage	2,469,297	2,573,674	2,622,591	2,782,300	159,709	6.1%
Fuel	994,343	1,179,217	903,000	1,124,500	221,500	24.5%
Electricity	89,116	89,500	98,250	100,215	1,965	2.0%
Miscellaneous Revenues	214,188	273,157	212,230	333,332	121,102	57.1%
Non-Revenues	7,836	0	0	0	0	N/A
Other Financing Sources	226,229	9,787,166	8,570,250	1,027,750	(7,542,500)	-88.0%
Transfers	2,443,390	4,705,426	5,720,846	2,762,466	(2,958,380)	-51.7%
<b>GROSS TOTAL REVENUES</b>	<b>\$ 35,995,296</b>	<b>\$ 47,201,187</b>	<b>\$ 47,967,907</b>	<b>\$ 41,543,768</b>	<b>\$ (6,424,139)</b>	<b>-13.4%</b>

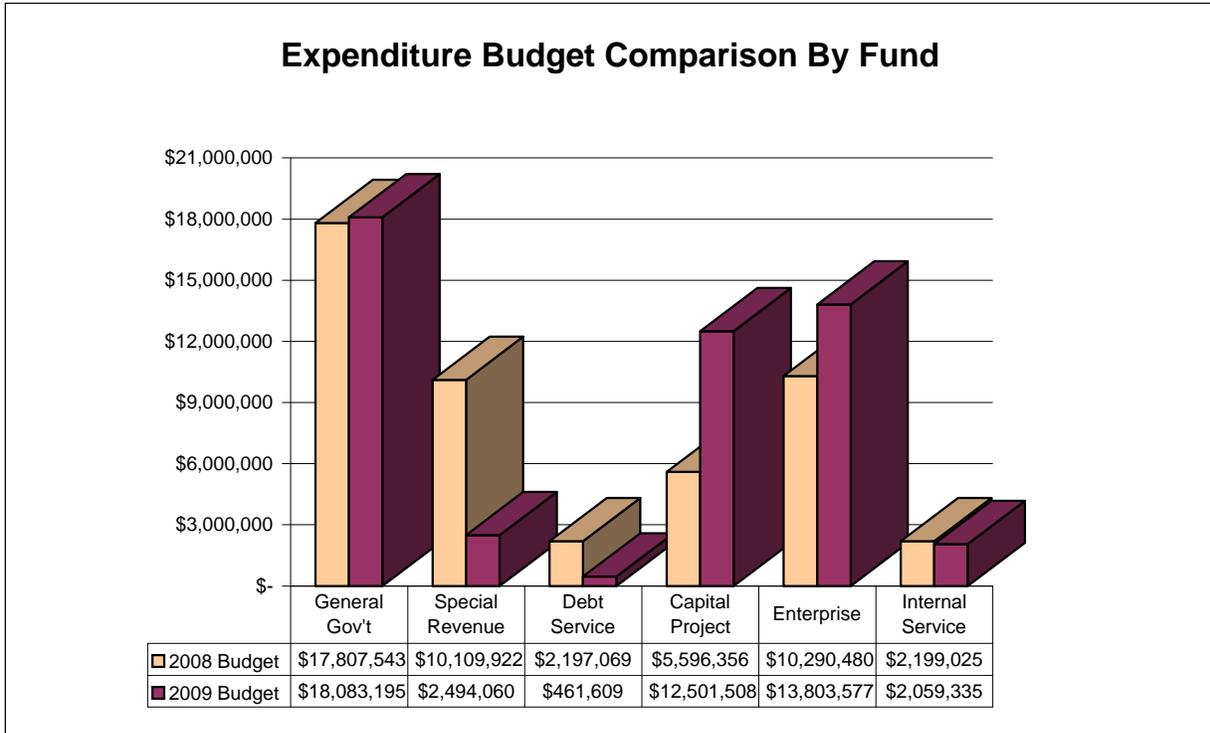
**CITY OF DES MOINES**  
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Expenditure Summary by Fund

<b>Fund No.</b>	<b>Fund Description</b>	<b>2007 Actual</b>	<b>2008 Estimated</b>	<b>2008 Budget</b>	<b>2009 Budget</b>	<b>\$ Chg '08-'09</b>	<b>% Chg '08-'09</b>
<b>General Governmental Funds:</b>							
001	General	15,618,242	16,932,181	16,616,589	<b>17,095,054</b>	478,465	2.9%
101	Street	1,193,383	1,126,125	1,190,954	<b>988,141</b>	(202,813)	-17.0%
<b>Subtotal</b>		<b>\$ 16,811,625</b>	<b>\$ 18,058,306</b>	<b>\$ 17,807,543</b>	<b>\$ 18,083,195</b>	<b>\$ 275,652</b>	<b>1.5%</b>
<b>Special Revenue Funds:</b>							
102	Arterial Street	7,420,207	6,433,236	6,707,649	<b>66,008</b>	(6,641,641)	-99.0%
104	Revenue Stabilization	0	0	0	<b>0</b>	0	N/A
105	Airport Defense	20,000	0	37,195	<b>0</b>	(37,195)	-100.0%
106	Facility Repair & Replacement	60,996	225,000	299,600	<b>206,000</b>	(93,600)	-31.2%
107	Police Drug Seizure	27,562	11,618	65,000	<b>20,000</b>	(45,000)	-69.2%
109	Transportation Impact Fee	314,241	547,614	933,956	<b>366,249</b>	(567,707)	-60.8%
110	Mt. Rainier Pool Contributors	124,882	107,415	140,668	<b>108,538</b>	(32,130)	-22.8%
111	Hotel/Motel Tax	21,080	21,500	20,000	<b>23,000</b>	3,000	15.0%
112	Police Services Restoration Fund	727,746	1,781,608	1,905,854	<b>1,704,265</b>	(201,589)	-10.6%
150	Grant Control	0	0	0	<b>0</b>	0	N/A
<b>Subtotal</b>		<b>\$ 8,716,713</b>	<b>\$ 9,127,991</b>	<b>\$ 10,109,922</b>	<b>\$ 2,494,060</b>	<b>\$ (7,615,862)</b>	<b>-75.3%</b>
<b>Debt Service Funds:</b>							
210	LID Guarantee Fund	0	13,000	13,269	<b>0</b>	(13,269)	-100.0%
211	1995 GO Bond-Police Facility	525,926	18,800	18,800	<b>0</b>	(18,800)	-100.0%
212	LID	21,144	22,962	15,453	<b>6,702</b>	(8,751)	-56.6%
216	1997 GO Bond-City Hall Remodel	131,071	148,477	132,568	<b>0</b>	(132,568)	-100.0%
218	1998 GO Bond-Park Land Acquisition	95,594	96,699	96,895	<b>97,489</b>	594	0.6%
219	2008 GO & Ref Bond - Trans Capital Impr	0	963,791	0	<b>319,713</b>	319,713	N/A
220	Debt Service	167,183	1,685,098	1,920,084	<b>37,705</b>	(1,882,379)	-98.0%
<b>Subtotal</b>		<b>\$ 940,917</b>	<b>\$ 2,948,827</b>	<b>\$ 2,197,069</b>	<b>\$ 461,609</b>	<b>\$ (1,735,460)</b>	<b>-79.0%</b>
<b>Capital Project Funds:</b>							
310	Municipal Capital Improvements	1,614,132	2,508,117	5,596,356	<b>4,742,139</b>	(854,217)	-15.3%
319	Transportation Capital Improvement, 2008B	0	226,049	0	<b>7,759,369</b>	7,759,369	N/A
<b>Subtotal</b>		<b>\$ 1,614,132</b>	<b>\$ 2,734,166</b>	<b>\$ 5,596,356</b>	<b>\$ 12,501,508</b>	<b>\$ 6,905,152</b>	<b>123.4%</b>
<b>Enterprise Funds:</b>							
401	Marina Revenue	3,540,761	3,796,266	3,751,465	<b>4,041,906</b>	290,441	7.7%
403	Marina Repair & Replacement	45,887	45,041	20,000	<b>20,000</b>	0	0.0%
404	Marina Depreciation & Improvement	860,130	1,108,318	4,050,379	<b>1,984,833</b>	(2,065,546)	-51.0%
406	Marina Depreciation & Improvement, 2008A	0	101,164	0	<b>4,675,510</b>	4,675,510	N/A
450	Surface Water Management Operations	1,385,402	1,900,525	2,060,636	<b>2,416,277</b>	355,641	17.3%
451	Surface Water Management Capital	796,227	353,701	408,000	<b>665,051</b>	257,051	63.0%
<b>Subtotal</b>		<b>\$ 6,628,406</b>	<b>\$ 7,305,015</b>	<b>\$ 10,290,480</b>	<b>\$ 13,803,577</b>	<b>\$ 3,513,097</b>	<b>34.1%</b>
<b>Internal Service Funds:</b>							
500	Equipment Rental Operations	537,701	653,871	595,293	<b>648,483</b>	53,190	8.9%
501	Equipment Rental Replacement	489,246	222,003	276,250	<b>47,559</b>	(228,691)	-82.8%
510	Computer Equipment Operations	280,136	430,130	435,738	<b>528,287</b>	92,549	21.2%
511	Computer Equipment Capital	74,774	290,767	286,908	<b>63,465</b>	(223,443)	-77.9%
520	Self-Insurance	465,339	525,748	584,836	<b>751,541</b>	166,705	28.5%
530	Unemployment Compensation	3,798	15,000	20,000	<b>20,000</b>	0	0.0%
<b>Subtotal</b>		<b>\$ 1,850,994</b>	<b>\$ 2,137,519</b>	<b>\$ 2,199,025</b>	<b>\$ 2,059,335</b>	<b>\$ (139,690)</b>	<b>-6.4%</b>
<b>Total All Funds</b>		<b>\$ 36,562,787</b>	<b>\$ 42,311,824</b>	<b>\$ 48,200,395</b>	<b>\$ 49,403,284</b>	<b>\$ 1,202,889</b>	<b>2.5%</b>

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Expenditure Summary by Fund



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Departmental Operating Budgets and Capital Improvement Program

Department	2007 Actual	2008 Estimated	2008 Budget	2009 Budget	\$ Chg '07-'08	% Chg '07-'08
<b>Legislative:</b>						
City Council	194,889	214,603	224,048	<b>246,364</b>	22,316	10.0%
<b>Subtotal</b>	<b>\$ 194,889</b>	<b>\$ 214,603</b>	<b>\$ 224,048</b>	<b>\$ 246,364</b>	<b>\$ 22,316</b>	<b>10.0%</b>
<b>Judicial:</b>						
Municipal Court	701,688	876,005	719,289	<b>845,925</b>	126,636	17.6%
Jail Services	799,896	693,667	669,611	<b>814,899</b>	145,288	21.7%
<b>Subtotal</b>	<b>\$ 1,501,584</b>	<b>\$ 1,569,672</b>	<b>\$ 1,388,900</b>	<b>\$ 1,660,824</b>	<b>\$ 271,924</b>	<b>19.6%</b>
<b>Executive:</b>						
City Manager	283,761	406,323	412,600	<b>439,921</b>	27,321	6.6%
Personnel Services	107,651	94,884	93,867	<b>54,406</b>	(39,461)	-42.0%
Central Services	58,856	52,317	54,690	<b>45,051</b>	(9,639)	-17.6%
Community Information Services	33,534	41,888	40,904	<b>62,500</b>	21,596	52.8%
Risk Management (Self-Insurance)	465,339	525,748	584,836	<b>751,541</b>	166,705	28.5%
Airport Defense	20,000	0	37,195	<b>0</b>	(37,195)	-100.0%
<b>Subtotal</b>	<b>\$ 969,141</b>	<b>\$ 1,121,160</b>	<b>\$ 1,224,092</b>	<b>\$ 1,353,419</b>	<b>\$ 129,327</b>	<b>10.6%</b>
<b>Finance:</b>						
Financial Services	696,421	829,966	795,136	<b>876,815</b>	81,679	10.3%
Alcoholism	0	6,707	0	<b>7,228</b>	7,228	N/A
Record Services	109,411	169,015	165,110	<b>179,167</b>	14,057	8.5%
Miscellaneous Memberships	70,742	49,582	54,539	<b>52,343</b>	(2,196)	-4.0%
Fire Control	45,265	31,758	31,749	<b>27,723</b>	(4,026)	-12.7%
Pollution Control	11,367	12,439	12,439	<b>13,383</b>	944	7.6%
Facility Repair & Replacement Reserve	60,996	225,000	299,600	<b>206,000</b>	(93,600)	-31.2%
Computer Operations	280,136	430,130	435,738	<b>528,287</b>	92,549	21.2%
Computer Replacement	74,774	290,767	286,908	<b>63,465</b>	(223,443)	-77.9%
Unemployment Compensation Reserve	3,798	15,000	20,000	<b>20,000</b>	0	0.0%
Debt Service Funds	940,917	2,948,827	2,197,069	<b>461,609</b>	(1,735,460)	-79.0%
<b>Subtotal</b>	<b>\$ 2,293,827</b>	<b>\$ 5,009,191</b>	<b>\$ 4,298,288</b>	<b>\$ 2,436,020</b>	<b>\$ (1,862,268)</b>	<b>-43.3%</b>
<b>Legal:</b>						
City Attorney	444,674	466,364	474,137	<b>531,117</b>	56,980	12.0%
Domestic Violence	56,699	31,017	38,038	<b>29,428</b>	(8,610)	-22.6%
<b>Subtotal</b>	<b>\$ 501,373</b>	<b>\$ 497,381</b>	<b>\$ 512,175</b>	<b>\$ 560,545</b>	<b>\$ 48,370</b>	<b>9.4%</b>
<b>Law Enforcement:</b>						
Administration	2,236,214	2,317,564	2,250,253	<b>2,333,020</b>	82,767	3.7%
Civil Service	44,955	35,721	16,546	<b>11,022</b>	(5,524)	-33.4%
Detectives	788,655	815,880	904,864	<b>852,082</b>	(52,782)	-5.8%
Patrol	3,694,518	4,021,988	4,008,795	<b>3,745,996</b>	(262,799)	-6.6%
Police Grants	5,667	29,715	0	<b>8,770</b>	8,770	N/A
Crime-free Housing Endorsement	167,617	196,389	221,185	<b>225,892</b>	4,707	2.1%
Animal Control	103,042	111,044	105,686	<b>119,587</b>	13,901	13.2%
Police Drug Seizure	27,562	11,618	65,000	<b>20,000</b>	(45,000)	-69.2%
Levy Lid Lift	727,746	1,781,608	1,905,854	<b>1,704,265</b>	(201,589)	-10.6%
<b>Subtotal</b>	<b>\$ 7,795,976</b>	<b>\$ 9,321,527</b>	<b>\$ 9,478,183</b>	<b>\$ 9,020,634</b>	<b>\$ (457,549)</b>	<b>-4.8%</b>

**CITY OF DES MOINES**  
**2009 Budget**  
 Budget Summary

Departmental Operating Budgets and Capital Improvement Program

Department	2007 Actual	2008 Estimated	2008 Budget	2009 Budget	\$ Chg '07-'08	% Chg '07-'08
<b>Planning/Building/Public Works:</b>						
Administration	405,223	403,306	399,199	<b>422,021</b>	22,822	5.7%
All City Buildings	185,146	208,845	218,811	<b>242,566</b>	23,755	10.9%
Engineering Services	479,411	621,707	659,490	<b>732,555</b>	73,065	11.1%
Joint Minor Home Repair Program	16,721	21,044	0	<b>23,750</b>	23,750	N/A
Building Division	827,377	859,822	880,363	<b>911,992</b>	31,629	3.6%
Plan Development	199,384	164,496	225,505	<b>169,915</b>	(55,590)	-24.7%
Development Services	361,943	407,868	396,792	<b>417,325</b>	20,533	5.2%
Community Development Grants	58,063	55,532	52,539	<b>54,099</b>	1,560	3.0%
Park Maintenance Operations	709,063	758,979	755,750	<b>776,602</b>	20,852	2.8%
Street Administration & Maintenance	1,193,383	1,126,125	1,190,954	<b>988,141</b>	(202,813)	-17.0%
Surface Water Management-Engineering	544,764	616,615	765,268	<b>792,489</b>	27,221	3.6%
Surface Water Management-Maintenance	592,638	679,771	814,868	<b>846,940</b>	32,072	3.9%
Surface Water Management-NPDES Prog	-	123,639	0	<b>154,797</b>	154,797	N/A
Surface Water Management-Transfer	248,000	480,500	480,500	<b>622,051</b>	141,551	29.5%
Equipment Rental Operations	537,701	653,871	595,293	<b>648,483</b>	53,190	8.9%
Equipment Rental Replacement	489,246	222,003	276,250	<b>47,559</b>	(228,691)	-82.8%
<b>Subtotal</b>	<b>\$ 6,848,063</b>	<b>\$ 7,404,123</b>	<b>\$ 7,711,582</b>	<b>\$ 7,851,285</b>	<b>\$ 139,703</b>	<b>1.8%</b>
<b>Parks, Recreation &amp; Senior Services:</b>						
Administration	297,399	389,267	368,727	<b>365,588</b>	(3,139)	-0.9%
Recreation Programs	870,947	1,012,233	867,918	<b>863,097</b>	(4,821)	-0.6%
Senior Services	212,442	244,821	222,027	<b>231,045</b>	9,018	4.1%
Senior Programs	60,478	56,700	74,980	<b>77,454</b>	2,474	3.3%
Human Services	75,932	69,700	75,200	<b>72,140</b>	(3,060)	-4.1%
Arts Commission	103,051	72,675	48,000	<b>31,100</b>	(16,900)	-35.2%
Farmer's Market/50th Anniversary	0	0	0	<b>96,221</b>	96,221	N/A
Mt. Rainier Pool Contributors	124,882	107,415	140,668	<b>108,538</b>	(32,130)	-22.8%
Hotel/Motel Tax	21,080	21,500	20,000	<b>23,000</b>	3,000	15.0%
<b>Subtotal</b>	<b>\$ 1,766,210</b>	<b>\$ 1,974,311</b>	<b>\$ 1,817,520</b>	<b>\$ 1,868,183</b>	<b>\$ 50,663</b>	<b>2.8%</b>

**CITY OF DES MOINES**  
**2009 Budget**  
 Budget Summary

Departmental Operating Budgets and Capital Improvement Program

Department	2007 Actual	2008 Estimated	2008 Budget	2009 Budget	\$ Chg '07-'08	% Chg '07-'08
<b>Marina:</b>						
Administration	1,773,826	1,770,673	2,001,276	2,023,299	22,023	1.1%
Services	1,381,956	1,666,315	1,339,067	1,598,217	259,150	19.4%
Maintenance	384,979	359,278	411,122	420,390	9,268	2.3%
Marina Repair & Replacement	45,887	45,041	20,000	20,000	0	0.0%
<b>Subtotal</b>	<b>\$ 3,586,648</b>	<b>\$ 3,841,307</b>	<b>\$ 3,771,465</b>	<b>\$ 4,061,906</b>	<b>\$ 290,441</b>	<b>7.7%</b>
General Fund Transfers	\$ 100,139	\$ 80,350	\$ 77,802	\$ 84,945	\$ 7,143	9.2%
<b>Total Operating Budget</b>	<b>\$ 25,557,850</b>	<b>\$ 31,033,625</b>	<b>\$ 30,504,055</b>	<b>\$ 29,144,125</b>	<b>\$ (1,359,930)</b>	<b>-4.5%</b>
<b>Capital Improvement Program (CIP):</b>						
Arterial Street CIP	7,420,207	6,659,285	6,707,649	7,825,377	1,117,728	16.7%
Transportation Impact Fee	314,241	547,614	933,956	366,249	(567,707)	-60.8%
Municipal CIP	1,614,132	2,508,117	5,596,356	4,742,139	(854,217)	-15.3%
Marina CIP	860,130	1,209,482	4,050,379	6,660,343	2,609,964	64.4%
Surface Water Mgt CIP	796,227	353,701	408,000	665,051	257,051	63.0%
<b>Total CIP Program</b>	<b>\$ 11,004,937</b>	<b>\$ 11,278,199</b>	<b>\$ 17,696,340</b>	<b>\$ 20,259,159</b>	<b>\$ 2,562,819</b>	<b>14.5%</b>
<b>Total Operating &amp; Capital Expenditures</b>	<b>\$ 36,562,787</b>	<b>\$ 42,311,824</b>	<b>\$ 48,200,395</b>	<b>\$ 49,403,284</b>	<b>\$ 1,202,889</b>	<b>2.5%</b>

**CITY OF DES MOINES**  
**2009 Budget**  
**Budget Summary**

General Governmental Programs by Function and Revenue Source

Functions	Program Revenues						General Purpose Revenues	(Increase to) Decrease to Reserves	Total Revenues by Source
	Designated Taxes	Charges for Services	Licenses & Permits	Entitlements Grants	Fines & Forfeits	Misc Revenues			
General Government	\$ -	\$ 78,100	\$ 135,000	\$ 78,336	\$ -	\$ 877,285	\$ 9,514,200	\$ (8,117,475)	\$ 2,565,446
Judicial		206,000		66,560	314,500			1,073,764	1,660,824
Law Enforcement	700,000	50,600	249,330	611,041				5,565,811	7,176,782
Animal Control			38,000					81,587	119,587
Engineering Services		727,790						4,765	732,555
Public Works	13,000			683,100		10,000	200,000	82,041	988,141
Community Development	391,970	777,271	750,942	95,543				1,002,544	3,018,270
Arts Commission		3,600		7,500		12,500		7,500	31,100
Human Services								72,140	72,140
Park and Recreation		724,750		2,500		74,000		523,656	1,324,906
Senior Services		80,625		20,000		4,150		203,724	308,499
Operating Transfers								84,945	84,945
<b>Total</b>	<b>\$ 1,104,970</b>	<b>\$ 2,648,736</b>	<b>\$ 1,173,272</b>	<b>\$ 1,564,580</b>	<b>\$ 314,500</b>	<b>\$ 977,935</b>	<b>\$ 9,714,200</b>	<b>\$ 585,002</b>	<b>\$ 18,083,195</b>

Functions	2009 Expenditures	% of Total	Cost Per Capita*
General Government	\$ 2,565,446	14.2%	\$ 88
Judicial	1,660,824	9.2%	57
Law Enforcement	7,176,782	39.7%	246
Animal Control	119,587	0.7%	4
Engineering Services	732,555	4.1%	25
Public Works	988,141	5.5%	34
Community Development	3,018,270	16.7%	103
Arts Commission	31,100	0.2%	1
Human Services	72,140	0.4%	2
Park and Recreation	1,324,906	7.3%	45
Senior Services	308,499	1.7%	11
Operating Transfers	84,945	0.5%	3
<b>Total</b>	<b>\$18,083,195</b>	<b>100.0%</b>	<b>\$ 620</b>

2009 Expenditures	Less Program Revenues	(Increase to) Decrease to Reserves	Net Cost	Net Cost Per Capita*
\$ 2,565,446	\$ 1,168,721	\$ -	\$ 1,396,725	\$ 48
1,660,824	587,060	-	1,073,764	37
7,176,782	1,610,971	-	5,565,811	191
119,587	38,000	-	81,587	3
732,555	727,790	4,765	-	-
988,141	706,100	-	282,041	10
3,018,270	2,015,726	1,002,544	-	-
31,100	23,600	7,500	-	-
72,140	-	-	72,140	2
1,324,906	801,250	-	523,656	18
308,499	104,775	-	203,724	7
84,945	-	-	84,945	3
<b>\$18,083,195</b>	<b>\$7,783,993</b>	<b>\$ 1,014,809</b>	<b>\$ 9,284,393</b>	<b>\$ 318</b>

\* Based on population as of April 1, 2008 = 29,180

**CITY OF DES MOINES**  
**2009 Budget**  
 Budget Summary

Staffing Comparisons by Department

	General and Street Funds			Other Funds			Total All Funds			
	2007 Budget	2008 Budget	2009 Budget	2007 Budget	2008 Budget	2009 Budget	2007 Budget	2008 Budget	2009 Budget	% chg '08-'09
<b>Executive:</b>										
City Manager	2.00	3.00	3.00				2.00	3.00	3.00	0.0%
Personnel	1.00	1.00	0.50				1.00	1.00	0.50	-50.0%
<b>Total Executive</b>	3.00	4.00	3.50	0.00	0.00	0.00	3.00	4.00	3.50	-12.5%
<b>Judicial:</b>										
Municipal Court	7.20	7.20	7.20				7.20	7.20	7.20	0.0%
<b>Total Judicial</b>	7.20	7.20	7.20	0.00	0.00	0.00	7.20	7.20	7.20	0.0%
<b>Finance:</b>										
Financial Services	6.60	6.60	6.60				6.60	6.60	6.60	0.0%
Record Services	1.00	2.00	2.00				1.00	2.00	2.00	0.0%
Computer Operations				1.25	2.25	3.00	1.25	2.25	3.00	33.3%
<b>Total Finance</b>	7.60	8.60	8.60	1.25	2.25	3.00	8.85	10.85	11.60	6.9%
<b>Legal:</b>										
Legal	3.00	4.00	4.40				3.00	4.00	4.40	10.0%
Domestic Violence	0.80	0.50	0.50	0.00	0.00	0.00	0.80	0.50	0.50	0.0%
<b>Total Legal</b>	3.80	4.50	4.90	0.00	0.00	0.00	3.80	4.50	4.90	8.9%
<b>Law Enforcement:</b>										
Administration	13.00	13.00	13.00				13.00	13.00	13.00	0.0%
Detective	6.80	6.80	5.80				6.80	6.80	5.80	-14.7%
Patrol	30.00	30.00	28.00				30.00	30.00	28.00	-6.7%
Traffic Unit	0.00	0.00	0.00				0.00	0.00	0.00	N/A
Crime-free Housing	1.50	2.00	2.00				1.50	2.00	2.00	0.0%
Animal Control	1.00	1.00	1.00				1.00	1.00	1.00	0.0%
Levy Lid Lift				7.20	11.70	11.20	7.20	11.70	11.20	155.6%
<b>Total Law Enforcement</b>	52.30	52.80	49.80	7.20	11.70	11.20	59.50	64.50	61.00	-5.4%
<b>Planning/Building/Public Works:</b>										
Administration	3.20	2.70	2.70	1.00	1.00	1.00	4.20	3.70	3.70	0.0%
All City Buildings	1.00	1.00	1.00				1.00	1.00	1.00	0.0%
Engineering Services	2.80	3.00	4.00	2.80	2.05	2.05	5.60	5.05	6.05	19.8%
Plan Development	1.45	1.30	1.30				1.45	1.30	1.30	0.0%
Development Services	4.00	4.00	4.00				4.00	4.00	4.00	0.0%
Building Division	9.00	9.00	9.00				9.00	9.00	9.00	0.0%
Parks Maintenance Operations	7.45	7.45	7.10				7.45	7.45	7.10	-4.6%
Street	4.40	4.40	4.40				4.40	4.40	4.40	0.0%
Surface Water Management				9.01	9.50	9.50	9.01	9.50	9.50	0.0%
Equipment Rental				2.10	2.10	2.10	2.10	2.10	2.10	0.0%
<b>Total Planning/Building/Public Works</b>	33.30	32.85	33.50	14.91	14.65	14.65	48.21	47.50	48.15	1.4%
<b>Parks, Recreation &amp; Senior Services:</b>										
Administration	2.30	2.30	2.30				2.30	2.30	2.30	0.0%
Recreation Programs	13.22	14.216	14.216				13.22	14.216	14.216	0.0%
Senior Services	2.00	2.00	2.00				2.00	2.00	2.00	0.0%
Senior Programs	0.50	0.50	0.50				0.50	0.50	0.50	0.0%
All City Buildings	0.00	0.00	0.00				0.00	0.00	0.00	N/A
<b>Total Parks, Recreation &amp; Senior Services</b>	18.02	19.02	19.02	0.00	0.00	0.00	18.02	19.02	19.02	0.0%
<b>Marina:</b>										
Administration				2.89	2.80	2.80	2.89	2.80	2.80	0.0%
Service				6.69	6.685	6.685	6.69	6.685	6.685	0.0%
Maintenance				2.00	2.00	2.00	2.00	2.00	2.00	0.0%
<b>Total Marina</b>	0.00	0.00	0.00	11.58	11.49	11.49	11.58	11.49	11.49	0.0%
<b>TOTAL</b>	125.21	128.96	126.52	34.94	40.09	40.34	160.15	169.05	166.85	-1.3%

Staff totals based on full-time equivalents. A full-time equivalent position equals 2,080 hours per year.

**CITY OF DES MOINES**  
**2009 - 2014 CAPITAL IMPROVEMENT PLAN**  
**Budget Summary**

Capital Improvement Plan Summary

Project Title	Use of Funds	Source of Funds						TOTAL
	2009 Adopted	Desig Taxes	Grants	In-Lieu Fees	Bonds Proceeds	Impact Fees	Other	
<b>ARTERIAL STREET &amp; TRANSPORTATION CAPITAL IMPROVEMENT FUNDS PROGRAM</b>								
<b>16th Avenue South Improvements - Ph 1</b> Install curbs, gutters, sidewalks, enclosed drainage system, & bike lanes along both sides of the street. Improve the existing crosswalk & lighting, & install left turn lanes.	\$ 30,000					\$ 30,000		\$ 30,000
<b>Pavement Management Program</b> To maintain & preserve the integrity of the City's existing roadway surfaces through a combination of pavement rehabilitation measures such as chip seals, patches, & overlays.	\$ 225,000						\$ 225,000	\$ 225,000
<b>Comprehensive Transportation Plan</b> Update the City's Comp Transportation Plan.	\$ 100,000				\$ 100,000			\$ 100,000
<b>24th Ave. South Improvements</b> Reconstruct roadway to five-lane cross section with pedestrian facilities along 24th Avenue South as identified in the City's Comprehensive Transportation Plan and the six-year Transportation Improvement Plan.	\$ 1,954,000			\$ 1,624,000			\$ 330,000	\$ 1,954,000
<b>North Twin Bridge Footings Repair</b> Provide permanent footing repairs for the North Twin Bridge on 16th Avenue South.	\$ 776,400		\$ 646,400		\$ 130,000			\$ 776,400
<b>16th Avenue South Improvements - Ph 5</b> Install curbs, gutters, sidewalks, enclosed drainage system, & bike lanes along both sides of the street. Improve the existing crosswalk & lighting, & install left turn lanes.	\$ 27,500					\$ 27,500		\$ 27,500
<b>North Twin Bridge Seismic Retrofit</b> Needed improvements include seismic retrofitting, painting, pedestrian improvements, & guardrail of the bridge, if feasible.	\$ 1,359,856		\$ 1,200,000		\$ 142,478	\$ 17,378		\$ 1,359,856
<b>Saltwater Bridge Seismic Retrofit</b> Repairs and Seismic retrofitting of the bridge. Patch and repair spalling areas.	\$ 64,000				\$ 64,000			\$ 64,000
<b>8th Ave S Sidewalk Project</b> Install curbs, gutters, sidewalks, gravel walkways, enclosed drainage system and a flashing beacon system in front of North Hill Elementary School.	\$ 69,000		\$ 44,165		\$ 24,835			\$ 69,000
<b>South 216th St. Project PH1 (I5 to 24th)</b> Widen roadway to provide additional turn lanes where needed.	\$ 369,500						\$ 369,500	\$ 369,500
<b>S. 216th St Improvement - Ph 2</b> Widen roadway to provide a continuous center turn lane, bike lanes, curb, gutter, & sidewalks, & other improvements by others.	\$ 1,487,500			\$ 966,000	\$ 176,500		\$ 345,000	\$ 1,487,500

**CITY OF DES MOINES**  
**2009 - 2014 CAPITAL IMPROVEMENT PLAN**  
**Budget Summary**

Capital Improvement Plan Summary

Project Title	Use of Funds	Source of Funds						TOTAL
	2009 Adopted	Desig Taxes	Grants	In-Lieu Fees	Bonds Proceeds	Impact Fees	Other	
<b>S. 216th St Improvement - Ph 4</b> Install curbs, gutters & sidewalks along both sides of the street. Install bike lanes & planters where feasible. Provide left turn pockets at 11th Ave.	\$ 1,050,000		\$ 250,000		\$ 740,000	\$ 60,000		\$ 1,050,000
<b>Intelligent Transportation System (ITS)</b> Provide for the installation of Intelligent Transportation System components along Pacific Highway South, and supporting infrastructure to the City's network.	\$ 81,250		\$ 20,000		\$ 61,250			\$ 81,250
<b>Transfer to Misc. Debt Service:</b> Public Works Trust Fund Loans for:								
a) Pacific Highway pre-construction phase of the project; and	\$ 25,508					\$ 25,508		\$ 25,508
b) construction phase of the Des Moines Gateway projects	\$ 4,250					\$ 4,250		\$ 4,250
2008 G.O. Bonds for the construction phase of the Des Moines Gateway projects	\$ 191,113					\$ 191,113		\$ 191,113
Interfund Loan	\$ 10,500					\$ 10,500		\$ 10,500
	<b>\$ 7,825,377</b>	<b>\$ -</b>	<b>\$ 2,160,565</b>	<b>\$ 2,590,000</b>	<b>\$ 1,439,063</b>	<b>\$ 366,249</b>	<b>\$ 1,269,500</b>	<b>\$ 7,825,377</b>
<b>TRANSPORTATION IMPACT FEE</b>								
Transfer-Out to Arterial Street	\$ 366,249						\$ 366,249	\$ 366,249
	<b>\$ 366,249</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 366,249</b>	<b>\$ 366,249</b>
<b>MUNICIPAL CAPITAL IMPROVEMENT FUND PROGRAM</b>								
<b>Historic Preservation "Community Heritage" improvements:</b>								
1) Auditorium Rehabilitation	\$ 864,272		\$ 345,500				\$ 518,772	\$ 864,272
2) Dining Hall Rehabilitation	\$ 896,113		\$ 200,000				\$ 696,113	\$ 896,113
3) Picnic Shelter/ Restroom	\$ -							\$ -
3) Sun Home Lodge Rehabilitation	\$ -							\$ -
<b>Dm Creek (Urban) Trail Improvements</b> The Des Moines Creek Trail is part of a multi-jurisdictional trail that eventually will connect Puget Sound to Seattle. The final section of trail is within Des Moines' jurisdiction and connects from the Midway Sewer Treatment Plant to Des Moines Beach Park.	\$ 100,000		\$ 100,000					\$ 100,000
<b>Des Moines Creek Trail Waterfront</b> Improve the sidewalk & stabilize the hillside between the entrance of Beach Park & North Marina entrance to 5th Ave. So. & Cliff Ave. So. to provide a safe pedestrian downtown connection.	\$ 1,327,243		\$ 1,325,243				\$ 2,000	\$ 1,327,243
<b>Field Hs Park &amp; Playgrd Repair/Repl</b> Regrade hillside for baseball field, add backstop netting and outfield fencing, relocate/replace play equipment & surfacing	\$ 58,649		\$ 10,000	\$ 18,445			\$ 30,204	\$ 58,649

**CITY OF DES MOINES**  
**2009 - 2014 CAPITAL IMPROVEMENT PLAN**  
**Budget Summary**

Capital Improvement Plan Summary

Project Title	Use of Funds	Source of Funds						TOTAL
	2009 Adopted	Desig Taxes	Grants	In-Lieu Fees	Bonds Proceeds	Impact Fees	Other	
<b>Field Hs Park Ballfield Expansion</b> Rehabilitate field #1 for baseball/multi-use: relocate home plate, enhance backstop and dugout fencing, cut, regrade outfield to extend 20-30 feet.	\$ 307,960		\$ 250,000	\$ 57,960				\$ 307,960
Sub-Total Parks Projects	\$ 3,554,237	\$ -	\$ 2,230,743	\$ 76,405	\$ -	\$ -	\$ 1,247,089	\$ 3,554,237
<b>Grandstand Restoration</b> Restoration of historic grandstand building per the Secretary of the Interior's Standards.	\$ 582,932		\$ 470,000				\$ 112,932	\$ 582,932
<b>Des Moines Field Hs Renovation</b> Proposed improvements: Restroom repairs are necessary to keep them operable for the thousands of annual building users.	\$ 78,835						\$ 78,835	\$ 78,835
<b>Transfer-Out to Fund 218/Park Acq Debt</b>	\$ 97,535						\$ 97,535	\$ 97,535
<b>Transfer-Out to Fund 216/City Hall-South Wing Remodel</b>	\$ 128,600						\$ 128,600	\$ 128,600
<b>Transfer-Out to Fund 102/Arterial St</b>	\$ 300,000						\$ 300,000	\$ 300,000
Sub-Total General Gov't Projects	\$ 1,187,902	\$ -	\$ 470,000	\$ -	\$ -	\$ -	\$ 717,902	\$ 1,187,902
	<b>\$ 4,742,139</b>	<b>\$ -</b>	<b>\$ 2,700,743</b>	<b>\$ 76,405</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,964,991</b>	<b>\$ 4,742,139</b>
<b>MARINA DEPRECIATION AND IMPROVEMENT FUNDS PROGRAM</b>								
<b>D Dock Rebuild</b> This project replaces the entire whaler system connecting the concrete floats, the shorepower distribution system and water lines on D Dock.	\$ 7,200				\$ 7,200			\$ 7,200
<b>I &amp; J Docks Fire Standpipes</b> Install stand pipe systems on I & J Docks similar to the systems already in plan on K, L, M & N Docks.	\$ 50,100				\$ 50,100			\$ 50,100
<b>Water Main Relocation</b> To relocate the 6" water main from the Marina's north entrance to Dock Avenue & then routed back to the bulkhead in several locations to serve the office and Docks.	\$ 999,900				\$ 999,900			\$ 999,900
<b>Bulkhead Replacement-A</b> Demolish small boat launch & deck. Demolish & replace 260 feet of bulkhead from the office to the corner at the north end of the launch deck.	\$ 75,939				\$ 2,166		\$ 73,773	\$ 75,939
<b>Bulkhead Replacement-B</b> Replace 528 feet of the timber bulkhead (from the Marina office to K Dock) with a steel sheet pile wall/concrete cap.	\$ 3,320,284				\$ 3,320,284			\$ 3,320,284
<b>Power Lines Relocation</b> Relocate/replace the 12.5 Kv power lines between the transformer just south of the Marina office & the transformer & switch gear located in the island across from the launcher in the North lot.	\$ 326,975						\$ 326,975	\$ 326,975

**CITY OF DES MOINES**  
**2009 - 2014 CAPITAL IMPROVEMENT PLAN**  
**Budget Summary**

Capital Improvement Plan Summary

Project Title	Use of Funds	Source of Funds						TOTAL
	2009 Adopted	Desig Taxes	Grants	In-Lieu Fees	Bonds Proceeds	Impact Fees	Other	
<b>Storm Water Outfall Relocation</b> Relocate a 40-year old 36-inch storm outfall that is currently in the old 223rd Street right-of-way to the dedicated utility corridor that is in the roadway on the north side of the dry sheds. The existing system will be abandoned.	\$ 203,000				\$ 203,000			\$ 203,000
<b>Piling Replacement</b> Replace approximately ten of the existing wooden guide piles in the open moorage areas of E, F, G, H and I docks.	\$ 50,000						\$ 50,000	\$ 50,000
<b>CCTV Security Camera System</b> Install four more security cameras at the Marina, two in the parking lot and two at the ends of A and J docks to monitor traffic in the main waterway.	\$ 40,525						\$ 40,525	\$ 40,525
<b>Replace Boat (Travel) Lift Pier</b> Replace the existing pier with a new structure that will accommodate boats with beams up to 18 ft in width.	\$ 279,716				\$ 279,716			\$ 279,716
<b>Linear Heat Detection Fire Alarm System</b> Install an automatic fire alarm system on the covered moorage docks.	\$ 119,000				\$ 119,000			\$ 119,000
<b>Marina Dredging Project</b> Restore the Marina entrance channel to its design depth and width. This project will also remove sediments from three locations inside the Marina Basin.	\$ 526,360				\$ 526,360			\$ 526,360
<b>Travel Lift Modifications-Lift Kit</b> The new travel lift needs to be raised 3 feet higher to make it easier to launch and retrieve sailboats. Sailboats are expected to be about 50% of the work load for the machine.	\$ 30,000				\$ 30,000			\$ 30,000
<b>Debt Service/Issue Costs/Debt Reserve</b>	\$ 631,344				\$ 298,966		\$ 332,378	\$ 631,344
	<b>\$ 6,660,343</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,836,692</b>	<b>\$ -</b>	<b>\$ 823,651</b>	<b>\$ 6,660,343</b>
<b>SURFACE WATER CAPITAL FUND PROGRAM</b>								
<b>Des Moines Creek Basin Project</b> Development of a flow augmentation well and habitat improvements along Des Moines Creek.	\$ 3,000						\$ 3,000	\$ 3,000
<b>Barnes Creek Detention Facility</b> Construct a regional 5.0 acre-foot biofiltration wetland & detention facility.	\$ 120,000						\$ 120,000	\$ 120,000
<b>Lower Des Moines Creek Channel Modifications</b> This project widens the channel of Des Moines Creek at various locations between Marine View Drive and Puget Sound, constructs two in-stream sediment traps and stabilizes, restores and revegetates the creek bank	\$ 442,051		\$ 192,000				\$ 250,051	\$ 442,051

**CITY OF DES MOINES**  
**2009 - 2014 CAPITAL IMPROVEMENT PLAN**  
**Budget Summary**

Capital Improvement Plan Summary

Project Title	Use of Funds	Source of Funds						TOTAL
	2009 Adopted	Desig Taxes	Grants	In-Lieu Fees	Bonds Proceeds	Impact Fees	Other	
<b>DMMD Pipeline S. 212th to S 213th</b> Replacement of 350 feet of existing storm drainage and ditches with 18-inch pipe.	\$ 20,000						\$ 20,000	\$ 20,000
<b>North Hill Elem-4th Ave. Pipeline Repl</b> Replacement of existing 12-inch storm drainage with 24-inch pipeline.	\$ 20,000						\$ 20,000	\$ 20,000
<b>Vehicle Wash/Decant Facility</b> Construct a vactor waste decant facility to be located at the Parks & Public Works Service Center.	\$ 60,000						\$ 60,000	\$ 60,000
	<b>\$ 665,051</b>	<b>\$ -</b>	<b>\$ 192,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 473,051</b>	<b>\$ 665,051</b>
<b>TOTAL CAPITAL IMPROVEMENT PLAN</b>	<b>\$ 20,259,159</b>	<b>\$ -</b>	<b>\$ 5,053,308</b>	<b>\$ 2,666,405</b>	<b>\$ 7,275,755</b>	<b>\$ 366,249</b>	<b>\$ 4,897,442</b>	<b>\$ 20,259,159</b>

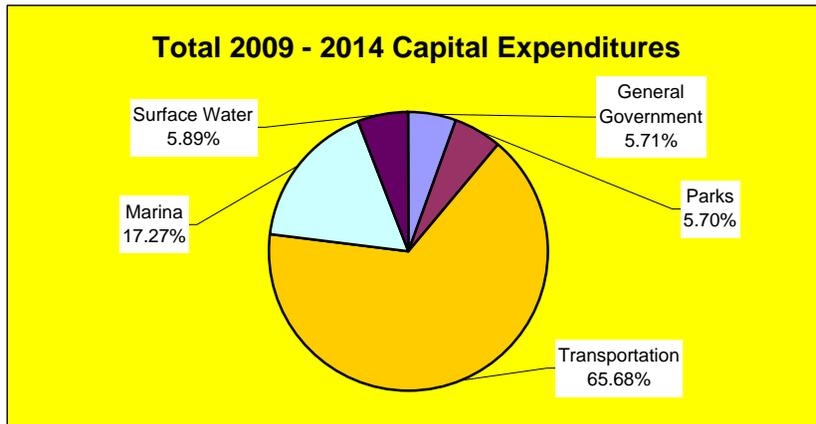
# CITY OF DES MOINES

## 2009 - 2014 CAPITAL IMPROVEMENT PLAN

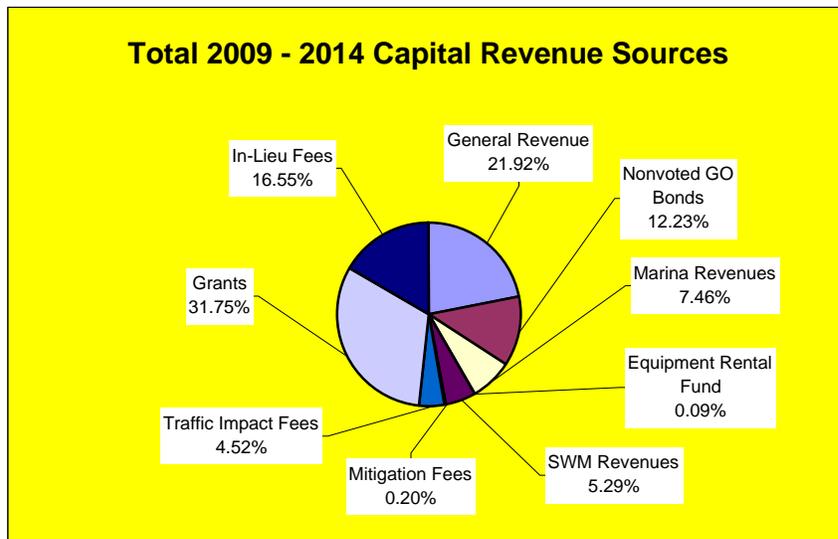
### Budget Summary

#### Capital Expenditures By Category and by Revenue Source

	<b>Capital Costs by Project Category</b>						
	2009	2010	2011	2012	2013	2014	Total
General Government	\$ 1,187,902	\$ 535,000	\$ 631,000	\$ 727,000	\$ 723,000	\$ 724,000	\$ 4,527,902
Parks	3,554,237	317,930	308,047	86,650	304,772	151,100	4,722,736
Transportation	8,191,626	7,333,971	13,846,640	15,339,160	5,247,968	4,508,209	54,467,574
Marina	6,660,343	3,532,811	813,431	1,013,637	1,459,732	841,591	14,321,545
Surface Water	665,051	1,396,000	980,400	823,900	609,700	410,500	4,885,551
<b>Total</b>	<b>\$ 20,259,159</b>	<b>\$ 13,115,712</b>	<b>\$ 16,579,518</b>	<b>\$ 17,990,347</b>	<b>\$ 8,345,172</b>	<b>\$ 6,635,400</b>	<b>\$ 82,925,308</b>



	<b>Financing Plan for All Projects by Revenue Source</b>						
	2009	2010	2011	2012	2013	2014	Total
General Revenue	\$ 2,600,740	\$ 1,753,220	\$ 4,180,894	\$ 3,806,307	\$ 3,286,770	\$ 2,327,517	\$ 17,955,448
Nonvoted GO Bonds	7,275,755	2,698,180	43,361	0	0	0	10,017,296
Marina Revenues	823,651	1,299,031	770,070	1,006,137	1,371,932	841,591	6,112,412
Equipment Rental Fund	20,000	57,100	0	0	0	0	77,100
SWM Revenues	293,051	1,288,900	910,400	823,900	609,700	410,500	4,336,451
Mitigation Fees	160,000	0	0	0	0	0	160,000
Traffic Impact Fees	366,249	282,940	700,000	750,000	800,000	800,000	3,699,189
Grants	5,053,308	3,820,430	5,384,543	7,782,315	1,714,118	2,255,792	26,010,506
In-Lieu Fees	2,666,405	1,915,911	4,590,250	3,821,688	562,652	0	13,556,906
<b>Total</b>	<b>\$ 20,259,159</b>	<b>\$ 13,115,712</b>	<b>\$ 16,579,518</b>	<b>\$ 17,990,347</b>	<b>\$ 8,345,172</b>	<b>\$ 6,635,400</b>	<b>\$ 82,925,308</b>



**CITY OF DES MOINES**  
**2009 Budget**  
**Budget Summary**

Marina Operations - All Marina Funds

Description	2007 Actual	2008 Estimated	2008 Budget	2009 Budget	\$ Chg '08-'09	% Chg '08-'09
<b>Revenues:</b>						
Moorage and Dry Storage	2,143,732	2,300,673	2,300,731	<b>2,449,980</b>	149,249	6.5%
Overnight/Winter Moorage	153,229	116,000	147,500	<b>150,450</b>	2,950	2.0%
Fuel	994,343	1,179,217	903,000	<b>1,124,500</b>	221,500	24.5%
Launching	66,251	58,000	52,750	<b>53,805</b>	1,055	2.0%
Electricity	89,116	89,500	98,250	<b>100,215</b>	1,965	2.0%
Leases	67,660	63,851	80,610	<b>83,160</b>	2,550	3.2%
Parking Fees	52,962	45,950	48,250	<b>52,250</b>	4,000	8.3%
Interest	199,463	129,463	209,627	<b>114,772</b>	(94,855)	-45.2%
Grants	10,582	0	0	<b>0</b>	0	N/A
Fines and Forfeitures	21,071	16,500	17,000	<b>17,340</b>	340	2.0%
Bond Proceeds	0	6,202,049	4,915,000	<b>0</b>	(4,915,000)	-100.0%
Other	170,197	86,113	65,250	<b>86,955</b>	21,705	33.3%
<b>Total Revenues</b>	<b>\$ 3,968,607</b>	<b>\$ 10,287,316</b>	<b>\$ 8,837,968</b>	<b>\$ 4,233,427</b>	<b>\$ (4,604,541)</b>	<b>-52.1%</b>
<b>Expenses:</b>						
Administration	432,224	498,232	453,283	<b>476,136</b>	22,853	5.0%
Service	1,368,595	1,635,615	1,298,390	<b>1,571,255</b>	272,865	21.0%
Maintenance	397,009	359,278	403,464	<b>414,699</b>	11,235	2.8%
Interfund Payments	537,605	605,693	777,351	<b>637,554</b>	(139,797)	-18.0%
Marina Repair & Replacement Fund	25,042	35,041	20,000	<b>20,000</b>	0	0.0%
Bond Issuance Costs	0	101,164	79,286	<b>0</b>	(79,286)	-100.0%
<b>Total Expenses</b>	<b>\$ 2,760,475</b>	<b>\$ 3,235,023</b>	<b>\$ 3,031,774</b>	<b>\$ 3,119,644</b>	<b>\$ 87,870</b>	<b>2.9%</b>
<b>Capital Outlay</b>						
Marina Revenue Fund	47,915	6,523	17,500	<b>30,000</b>	12,500	71.4%
Marina Repair & Replacement Fund	20,845	10,000	0	<b>0</b>	0	N/A
Marina Capital Fund	531,110	779,822	3,147,661	<b>6,028,999</b>	2,881,338	91.5%
<b>Total Capital Outlay</b>	<b>\$ 599,869</b>	<b>\$ 796,345</b>	<b>\$ 3,165,161</b>	<b>\$ 6,058,999</b>	<b>\$ 2,893,838</b>	<b>91.4%</b>
<b>Debt Service</b>						
Principal	480,000	365,819	365,000	<b>210,854</b>	(154,146)	-42.2%
Interest	177,102	160,106	271,477	<b>421,408</b>	149,931	55.2%
<b>Total Debt Service</b>	<b>\$ 657,102</b>	<b>\$ 525,925</b>	<b>\$ 636,477</b>	<b>\$ 632,262</b>	<b>\$ (4,215)</b>	<b>-0.7%</b>
<b>Operating Transfers</b>						
Interfund Transfers - In	479,020	493,496	988,432	<b>896,344</b>	(92,088)	-9.3%
Interfund Transfers - Out	(479,020)	(493,496)	(988,432)	<b>(896,344)</b>	92,088	N/A
<b>Total Net Operating Transfers</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>N/A</b>
<b>Beginning Fund Balance</b>	<b>3,658,786</b>	<b>3,609,947</b>	<b>3,276,653</b>	<b>9,339,970</b>	<b>6,063,317</b>	<b>185.0%</b>
Net Revenues Over (Under) Expenses	(48,839)	5,730,023	2,004,556	<b>(5,577,478)</b>	(7,582,034)	-378.2%
<b>Ending Fund Balance</b>	<b>\$ 3,609,947</b>	<b>\$ 9,339,970</b>	<b>\$ 5,281,209</b>	<b>\$ 3,762,492</b>	<b>\$ (1,518,717)</b>	<b>-28.8%</b>

**CITY OF DES MOINES**  
**2009 Budget**  
**Budget Summary**

Surface Water Management Operations - All SWM Funds

Description	2007 Actual	2008 Estimated	2008 Budget	2009 Budget	\$ Chg '08-'09	% Chg '08-'09
<b>Revenues:</b>						
Storm Drainage Fees	1,569,001	1,755,903	1,773,239	2,197,902	424,663	23.9%
Installation & Hook-up Fees	53,201	80,600	80,600	60,000	(20,600)	-25.6%
SWM-Engineering Plan Review Fees	143,782	81,755	95,000	215,269	120,269	126.6%
Interest	54,072	40,850	59,380	29,000	(30,380)	-51.2%
Grants	286,747	75,000	140,000	192,000	52,000	37.1%
Local Shared Revenues	175,179	0	0	0	0	N/A
Other	59,131	3,000	198,117	198,117	0	0.0%
<b>Total Revenues</b>	<b>\$ 2,341,112</b>	<b>\$ 2,037,108</b>	<b>\$ 2,346,336</b>	<b>\$ 2,892,288</b>	<b>\$ 545,952</b>	<b>23.3%</b>
<b>Expenses:</b>						
Engineering	419,635	447,365	596,018	614,060	18,042	3.0%
Maintenance	522,993	549,250	684,347	735,800	51,453	7.5%
NPDES Program	0	123,639	0	154,797	154,797	N/A
Interfund Payments	246,401	299,771	299,771	289,569	(10,202)	-3.4%
<b>Total Expenses</b>	<b>\$ 1,189,029</b>	<b>\$ 1,420,025</b>	<b>\$ 1,580,136</b>	<b>\$ 1,794,226</b>	<b>\$ 214,090</b>	<b>13.5%</b>
<b>Capital Outlay</b>						
SWM Operations Fund	0	0	0	0	0	N/A
SWM Capital Fund	796,227	303,701	408,000	665,051	257,051	63.0%
<b>Total Capital Outlay</b>	<b>\$ 796,227</b>	<b>\$ 303,701</b>	<b>\$ 408,000</b>	<b>\$ 665,051</b>	<b>\$ 257,051</b>	<b>63.0%</b>
<b>Debt Service</b>						
Principal	0	0	0	0	0	N/A
Interest	0	0	0	0	0	N/A
<b>Total Debt Service</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>N/A</b>
<b>Operating Transfers</b>						
Interfund Transfers - In	248,000	580,500	512,000	642,051	130,051	25.4%
Interfund Transfers - Out	(248,000)	(630,500)	(480,500)	(622,051)	(141,551)	N/A
<b>Total Net Operating Transfers</b>	<b>\$ -</b>	<b>\$ (50,000)</b>	<b>\$ 31,500</b>	<b>\$ 20,000</b>	<b>\$ (11,500)</b>	<b>-36.5%</b>
<b>Beginning Fund Balance</b>	<b>1,160,761</b>	<b>1,516,617</b>	<b>1,052,305</b>	<b>1,779,999</b>	<b>727,694</b>	<b>69.2%</b>
Net Revenues Over (Under) Expenses	355,856	263,382	389,700	453,011	63,311	16.2%
<b>Ending Fund Balance</b>	<b>\$ 1,516,617</b>	<b>\$ 1,779,999</b>	<b>\$ 1,442,005</b>	<b>\$ 2,233,010</b>	<b>\$ 791,005</b>	<b>54.9%</b>



GENERAL GOVERNMENTAL  
FUNDS

**CITY OF DES MOINES**  
**2009 Budget**  
 General Governmental Fund

**General Fund**

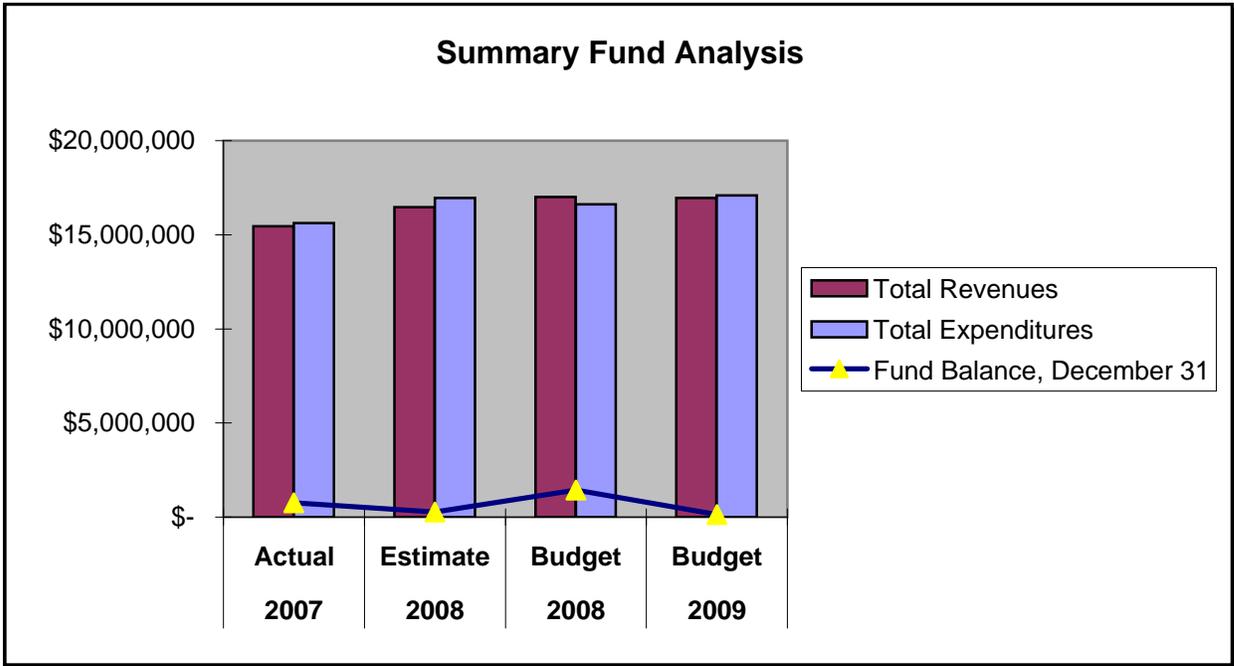
The City's GENERAL FUND includes all financial transactions that are not specifically accounted for in other funds. It is the largest accounting entity in the City and provides for most of the general operations of the City except for Street administration and maintenance.

Fund 001 - General Fund  
 Revenues, Expenditures, and Fund Balance

Fund Description	2007 Actual	2008 Estimate	2008 Budget	2009 Budget	\$ Chg '08-'09	% Chg '08-'09
<b>Revenues:</b>						
Taxes	9,891,185	9,997,060	10,499,208	<b>10,706,170</b>	206,962	2.0%
Licenses and Permits	1,469,961	1,490,633	1,749,146	<b>1,173,272</b>	(575,874)	-32.9%
Intergovernmental Revenues	832,818	872,766	860,517	<b>905,230</b>	44,713	5.2%
Charges for Services	855,187	1,087,160	1,093,828	<b>1,121,321</b>	27,493	2.5%
Culture and Recreation Fees	691,054	872,423	768,545	<b>877,975</b>	109,430	14.2%
Fines and Forfeits	364,022	581,696	439,500	<b>559,100</b>	119,600	27.2%
Interest Earnings	122,476	142,994	187,500	<b>50,000</b>	(137,500)	-73.3%
Interfund Revenues	820,074	1,078,445	1,169,398	<b>1,407,840</b>	238,442	20.4%
Miscellaneous Revenues	233,155	271,520	162,880	<b>154,156</b>	(8,724)	-5.4%
Other Financing Sources	8,186	2,252	0	<b>0</b>	0	N/A
Interfund Transfers	161,605	69,264	69,264	<b>0</b>	(69,264)	-100.0%
<b>Total Revenues</b>	<b>\$ 15,449,722</b>	<b>\$ 16,466,213</b>	<b>\$ 16,999,786</b>	<b>\$ 16,955,064</b>	<b>\$ (44,722)</b>	<b>-0.3%</b>
<b>Expenditures:</b>						
Salaries and Wages	7,759,606	8,640,867	8,404,514	<b>8,882,508</b>	477,994	5.7%
Personnel Benefits	2,503,284	2,995,326	3,026,385	<b>3,177,595</b>	151,210	5.0%
Supplies	676,776	732,545	534,685	<b>434,717</b>	(99,968)	-18.7%
Other Services and Charges	2,310,473	2,371,170	2,447,495	<b>2,475,167</b>	27,672	1.1%
Intergovernmental	978,225	852,019	834,177	<b>909,594</b>	75,417	9.0%
Capital Outlay	233,551	54,246	66,800	<b>0</b>	(66,800)	-100.0%
Interfund Payments	1,046,188	1,214,731	1,214,731	<b>1,130,528</b>	(84,203)	-6.9%
Interfund Transfers	110,139	90,350	87,802	<b>84,945</b>	(2,857)	-3.3%
<b>Total Expenditures</b>	<b>\$ 15,618,242</b>	<b>\$ 16,951,254</b>	<b>\$ 16,616,589</b>	<b>\$ 17,095,054</b>	<b>\$ 478,465</b>	<b>2.9%</b>
Fund Balance, January 1	921,933	753,414	1,049,176	<b>268,373</b>	(780,803)	-74.4%
Revenues	15,449,722	16,466,213	16,999,786	<b>16,955,064</b>	(44,722)	-0.3%
Expenditures	15,618,242	16,951,254	16,616,589	<b>17,095,054</b>	478,465	2.9%
<b>Fund Balance, December 31</b>	<b>\$ 753,414</b>	<b>\$ 268,373</b>	<b>\$ 1,432,373</b>	<b>\$ 128,383</b>	<b>\$ (1,303,990)</b>	<b>-91.0%</b>

**CITY OF DES MOINES**  
**2009 Budget**  
 General Governmental Fund

General Fund



There are no significant changes in the General Fund 2009 revenues and expenditures over 2008 adopted. All revenues, as well as one-time revenues from construction activities, such as building permits, zoning, plan check fees and engineering plan review fees, are estimated very conservatively in 2009 due to economic slump. (Revenues that are considered as one-time are from projects with valuations of \$5 million or greater that are anticipated to be in the permitting stage.)

Slight increase in 2009 expenditures is mainly due to cost-of-living salary adjustments and increase in employee health and retirement benefits. Major capital outlays are frozen in 2009 and assessments to the Equipment Rental Replacement and Computer Replacements are deferred in 2009. The annual transfer of \$100,000 to the Revenue Stabilization Fund is also deferred in 2009.

# CITY OF DES MOINES

## 2009 Budget

### General Governmental Fund - By Department

Fund: General  
 Department: Legislative  
 Program: City Council

**GOALS/PURPOSE:**

The Legislative budget provides for updating the Des Moines Municipal Code as well as costs for elections, voters' registration, publishing all ordinances and legal notices. It also provides for Councilmember attendance at Council meetings and provides for a portion of the costs associated with seminars, conferences, Council retreats and any expense directly associated with support of the City Council.



Expenditure Description	2007 Actual	2008 Estimate	2008 Budget	2009 Budget	\$ Chg '08-'09	% Chg '08-'09
Salaries and Wages	66,300	66,600	66,600	<b>66,600</b>	0	0.0%
Personnel Benefits	5,155	5,350	5,400	<b>5,400</b>	0	0.0%
Supplies	1,800	4,100	2,000	<b>2,000</b>	0	0.0%
Other Services and Charges	87,786	87,866	87,120	<b>122,310</b>	35,190	40.4%
Intergov'tal	32,505	49,259	61,500	<b>48,500</b>	(13,000)	-21.1%
Interfund Payments	1,343	1,428	1,428	<b>1,554</b>	126	8.8%
	<b>\$ 194,889</b>	<b>\$ 214,603</b>	<b>\$ 224,048</b>	<b>\$ 246,364</b>	<b>\$ 22,316</b>	<b>10.0%</b>

**SIGNIFICANT BUDGET CHANGES:**

Other Services and Charges: Additional appropriation in 2009 are for the State Lobbyist (\$30,000) and Regional Commission for Airport's Affairs (RCAA) professional services (\$5,000).

Intergovernmental Services: Due to the off-year election cycle in 2009, there is a \$13,000 decrease in King County Election Services.

# CITY OF DES MOINES

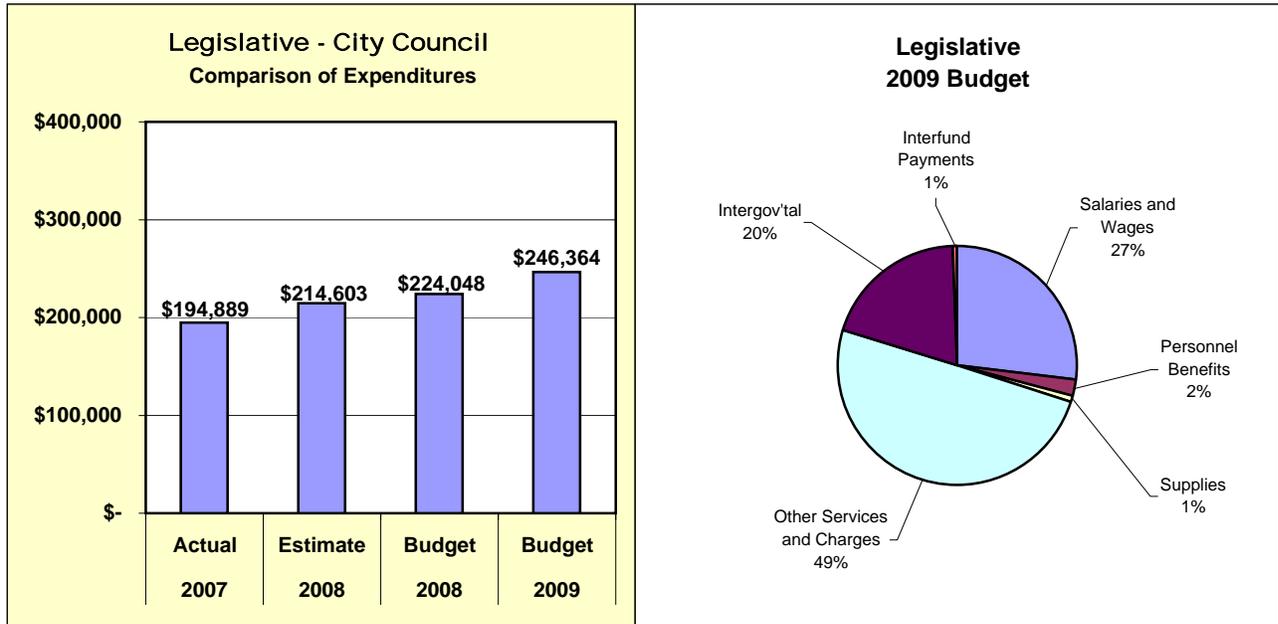
## 2009 Budget

### General Governmental Fund - By Department

Fund: General

Department: Legislative

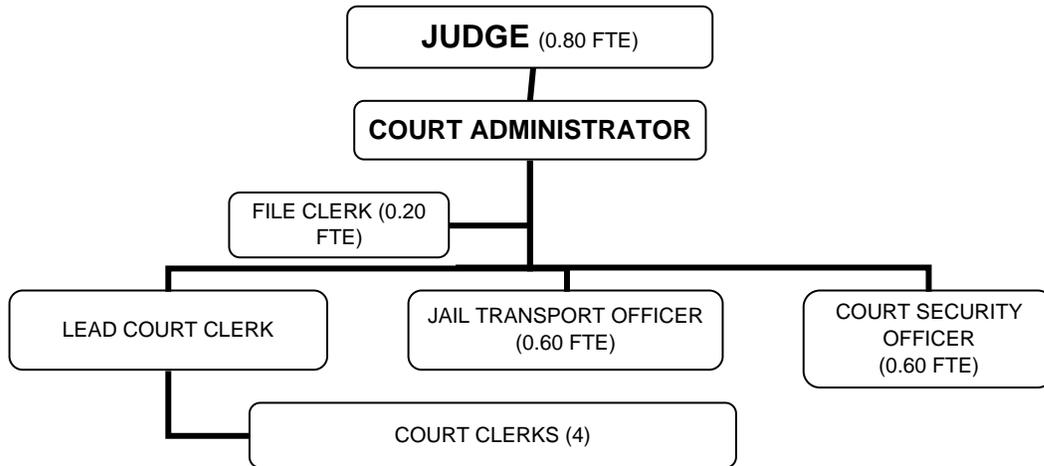
Program: City Council



**CITY OF DES MOINES**  
**2009 Budget**  
General Governmental Fund - By Department

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Fund: General  
Department: Judicial  
Organizational Chart



# CITY OF DES MOINES

## 2009 Budget

### General Governmental Fund - By Department

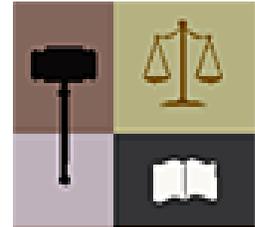
Fund: General  
Department: Judicial

Program: Municipal Court

**PURPOSE:**

The Municipal Court budget funds all functions of the Municipal Court system, including contract services for judge, pro tem judges, a magistrate, public defenders, interpreters, and other necessary support personnel. The Municipal Court processes criminal misdemeanors, gross misdemeanors, traffic infractions, passport applications and other violations of City codes.

The Des Moines Municipal Court is committed to providing a fair and accessible, timely resolution of alleged violations of law to the City of Des Moines and to the public.



Performance Measure	2004	2005	2006	2007	2008 Est
Efficiency Measure					
Budget to Actual% Over/Under	5.74%	6.10%	4.65%	1.18%	10.93%
Effectiveness Measure					
Passports Processed	652	527	404	442	N/A
Number of bookings	340	340	436	566	523
Workload Measures					
Civil infractions filed	4,781	4,931	3,838	2,530	5,509
Criminal Complaints filed	778	630	916	1029	1248
Total number of Citations filed	5,559	5,561	4,754	3,559	6,757
Revenue collected	\$531,109	\$454,429	\$415,206	\$346,000	\$561,589



The Honorable Veronica Alicea-Galvan was sworn in as the new Judge of Des Moines Municipal Court on October 12, 2007.

**2008 ACCOMPLISHMENTS**

- Reduced 1400 jail maintenance days for 2008
- Received a Grant for 2009 Public Defense Services
- Received a Grant for 2009 Interpreter Services
- Kept abreast of changes in the law & incorporate the changes as smoothly as possible in the Court's practices.
- Implemented the additional Public Defense services which include public defenders for incustodies on first appearance
- Entered a 5 year contract for Court Services Agreement with Normandy Park

**2009 WORKPLAN**

- Process citations in a timely & expedient manner along with excellent customer service from the Court staff.
- Streamline calendaring for interpreter cases.
- Continue to reduce jail costs and look for other alternatives
- Fast tracking Domestic Violence cases in the courtroom

# CITY OF DES MOINES

## 2009 Budget

### General Governmental Fund - By Department

Fund: General  
Department: Judicial

Program: Municipal Court

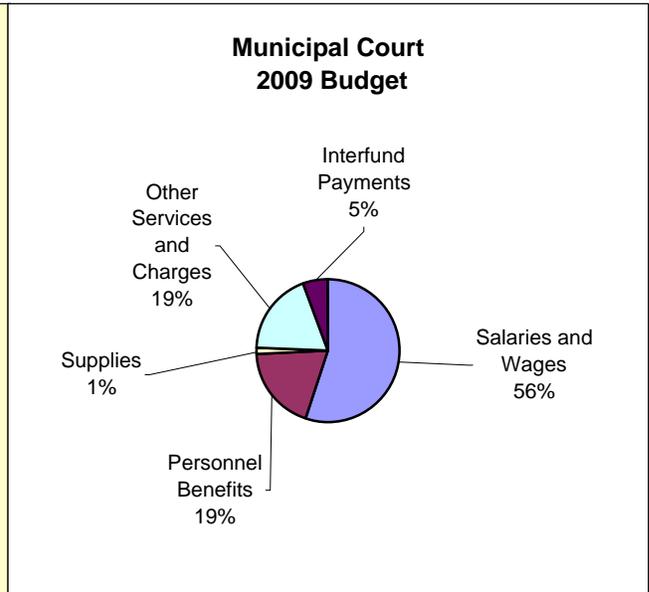
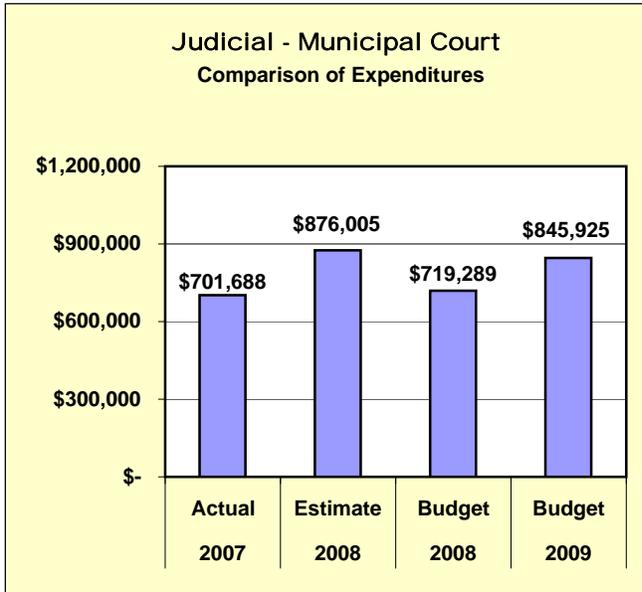
Expenditure Description	2007 Actual	2008 Estimate	2008 Budget	2009 Budget	\$ Chg '08-'09	% Chg '08-'09
Salaries and Wages	383,794	470,890	422,693	465,370	42,677	10.1%
Personnel Benefits	116,921	154,973	142,672	162,266	19,594	13.7%
Supplies	15,752	25,140	11,690	11,141	(549)	-4.7%
Other Services and Charges	143,850	182,518	99,750	160,709	60,959	61.1%
Interfund Payments	41,370	42,484	42,484	46,439	3,955	9.3%
	\$ 701,688	\$ 876,005	\$ 719,289	\$ 845,925	\$ 126,636	17.6%

<b>Employee FTE:</b>	6.875	7.200	7.200	7.200	-	0.0%
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**SIGNIFICANT BUDGET CHANGES:**

Salaries & Benefits: Increase is mainly due to a salary upgrade of the Court Administrator and promotion of one Court Clerk to Lead Court Clerk.

Other Services & Charges: The increase is primarily due to a \$62,000 increase in public defender services.



**CITY OF DES MOINES**  
**2009 Budget**  
 General Governmental Fund - By Department

Fund: General  
 Department: Judicial  
 Program: Jail Services

**GOALS/PURPOSE:**

The Jail Services budget provides for the tracking of detention facilities expenditures. The City now uses various City and County Jail facilities to house prisoners to help reduce costs. This budget tracks each type of expenditure associated with booking and housing a prisoner in the King County, Yakima County, Chelan County and the Cities of Renton, Enumclaw, Fife and Auburn Municipal Jails.

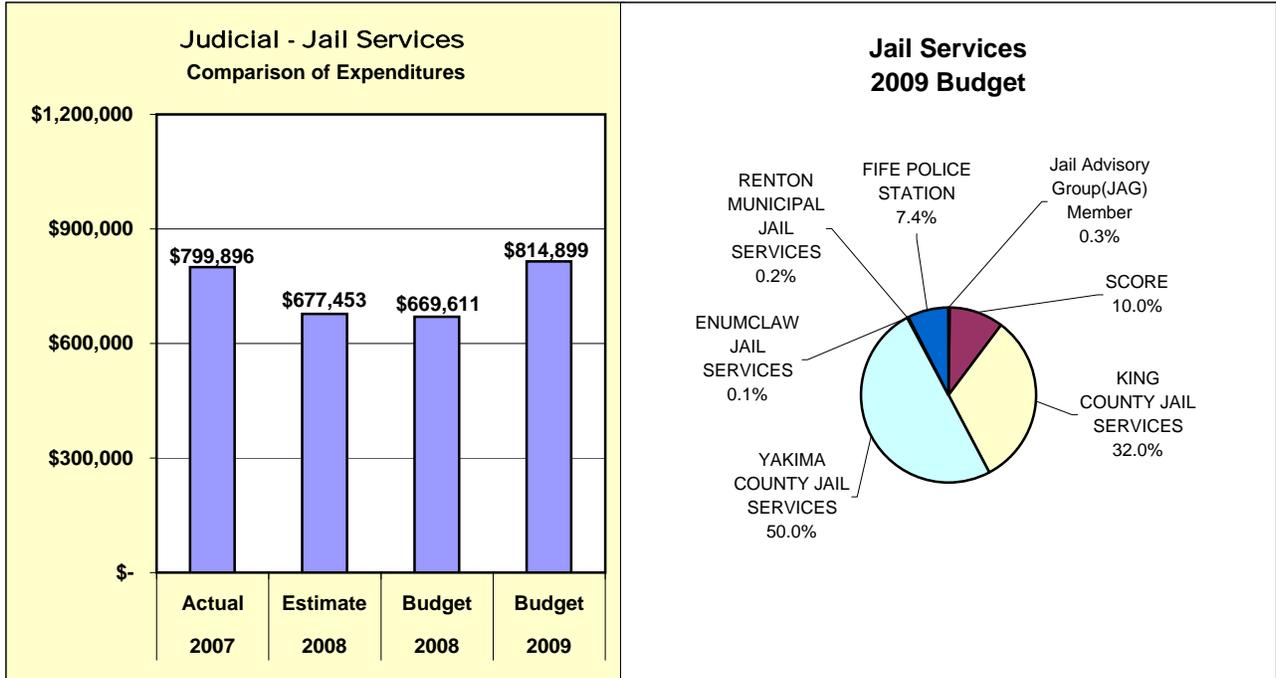
Expenditure Description	2007 Actual	2008 Estimate	2008 Budget	2009 Budget	\$ Chg '08-'09	% Chg '08-'09
Jail Advisory Group(JAG) Member	0	0	6,442	2,815	(3,627)	-56.3%
SCORE (South-end Jail Project)	0	0	20,000	81,584	61,584	307.9%
<b>KING COUNTY JAIL SERVICES</b>						
Intergovernmental	307,263	298,057	177,800	260,500	82,700	46.5%
<b>OKANOGAN COUNTY JAIL SERVICES</b>						
Intergovernmental	20,964	0	0	0	0	N/A
<b>YAKIMA COUNTY JAIL SERVICES</b>						
Intergovernmental	377,260	330,225	394,369	407,500	13,131	3.3%
<b>RENTON MUNICIPAL JAIL SERVICES</b>						
Intergovernmental	10,715	3,579	10,000	2,000	(8,000)	-80.0%
<b>ENUMCLAW POLICE STATION</b>						
Intergovernmental	3,700	550	1,000	500	(500)	-50.0%
<b>FIFE POLICE STATION</b>						
Intergovernmental	63,267	44,877	60,000	60,000	0	0.0%
<b>AUBURN JAIL SERVICES</b>						
Intergovernmental	967	165	0	0	0	N/A
<b>CHELAN JAIL SERVICES</b>						
Intergovernmental	15,760	0	0	0	0	N/A
	\$ 799,896	\$ 677,453	\$ 669,611	\$ 814,899	\$ 145,288	21.7%

**ANALYSIS OF BUDGET CHANGES:**

In 2008, the City terminated its contract with Okanogan County. The City is in joint project with other Cities for a feasibility study in search of alternative jail site.

**CITY OF DES MOINES**  
**2009 Budget**  
 General Governmental Fund - By Department

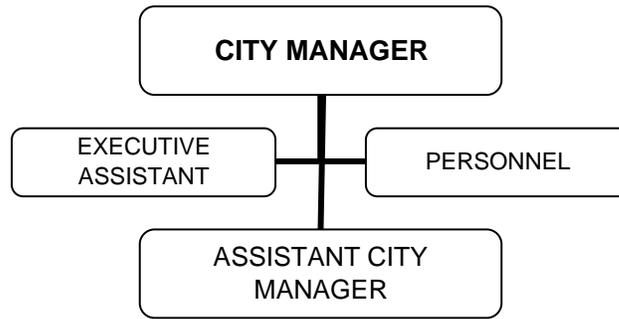
Fund: General  
 Department: Judicial  
 Program: Jail Services



**CITY OF DES MOINES**  
**2009 Budget**  
General Governmental Fund - By Department

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Fund: General  
Department: Executive  
Organizational Chart



# CITY OF DES MOINES

## 2009 Budget

### General Governmental Fund - By Department

Fund: General  
 Department: Executive  
 Program: City Manager

To provide administrative direction for all departments of the City, budgetary and policy advice to the City Council, and to implement City Council goals, budgets, and policies.

**Goals:**

- 1) Administrative costs equal to or less than 2% of the Citywide operating budget.
- 2) City operating costs equal to or less than \$850 per capita.
- 3) At least 70% of citizens responding to a survey of city services rate general city services as very good or excellent.

**OTHER SERVICES:**

- |                                  |                       |
|----------------------------------|-----------------------|
| 1. Intergovernmental relations   |                       |
| 2. Press and community relations |                       |
| 3. Risk managements              |                       |
| 4. Personnel/Human Resources     | 6. Cable TV Franchise |
| 5. Special projects              | 7. Policy Development |



Performance Measure	2004	2005	2006	2007	2008
<b>Efficiency Measure</b>					
Administration cost as a % of budget	1.46%	1.16%	1.28%	1.20%	1.75%
City operating cost per capita	\$660	\$673	\$701	\$803	\$809
<b>Effectiveness Measure</b>					
% of citizens rating general services as very good or excellent	N/A	N/A	N/A	N/A	N/A
<b>Workload Measures</b>					
City population	29,120	29,020	28,960	29,020	29,180
Administration budget	\$280,518	\$226,750	\$260,430	\$279,829	\$412,600
Citywide operating budget	\$19,207,271	\$19,533,934	\$20,302,317	\$23,304,652	\$23,619,644
Annual budget (operations and capital)	\$50,298,265	\$40,827,168	\$37,754,704	\$50,319,629	\$48,200,395
Number of employees (FTE)*	152.49	143.48	145.66	160.633	169.046

**Notes: Citywide operating budget includes the following funds: General, Streets, SWM Operations and Marina Revenue. Does not include Capital Funds, Debt Service, Internal Service Funds, or Reserve Funds**

**Most recent public opinion survey conducted in 2001.**

\* FTE calculation includes part-time and seasonal employees.

**2008 ACCOMPLISHMENTS**

- Administered Hearing Examiner services, starting 2006.
- Established Farmers' Market in the City of Des Moines
- Implemented recommendations from Des Moines Leadership Summit committees.
- Completed the Comprehensive Plan project.

**2009 WORKPLAN**

- Priorities of Government
- Complete the following projects:
  - Building Codes
  - Zoning Plan
  - Port of Seattle Buyout Area
  - Critical Areas Ordinance

# CITY OF DES MOINES

## 2009 Budget

### General Governmental Fund - By Department

Fund: General  
 Department: Executive  
 Program: City Manager

Expenditure Description	2007 Actual	2008 Estimate	2008 Budget	2009 Budget	\$ Chg '08-'09	% Chg '08-'09
Salaries and Wages	180,449	237,242	254,956	<b>301,900</b>	46,944	18.4%
Personnel Benefits	50,003	71,697	76,581	<b>97,409</b>	20,828	27.2%
Supplies	2,031	1,950	2,400	<b>2,400</b>	0	0.0%
Other Services and Charges	39,058	81,386	64,615	<b>20,545</b>	(44,070)	-68.2%
Interfund Payments	12,220	14,048	14,048	<b>17,667</b>	3,619	25.8%
	<b>\$ 283,761</b>	<b>\$ 406,323</b>	<b>\$ 412,600</b>	<b>\$ 439,921</b>	<b>\$ 27,321</b>	<b>6.6%</b>

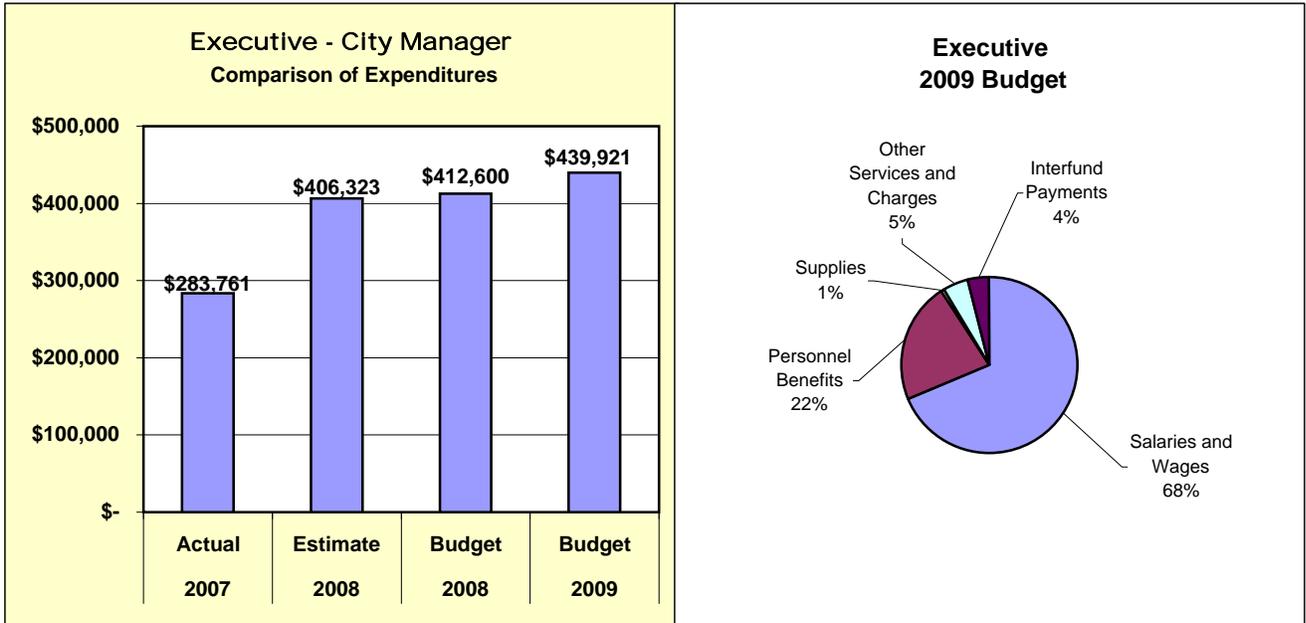
<b>Employee FTE:</b>	2.00	3.00	3.00	<b>3.00</b>	0.0	0.0%
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**SIGNIFICANT BUDGET CHANGES:**

Salaries and Personnel Benefits: There is a major increase because the restored Assistant City Manager (ACM) position in 2008 is now appropriated at full-year's salary and benefits.

Other Services & Charges: Decrease is due to: 1) reduction in fees of Hearing Examiner-\$17,400; and 2) termination of professional services in search of ACM-\$25,000.

Interfund Payments: Increase in 1.0 FTE attributed to the increase in computer maintenance and interfund insurance assessments.



**CITY OF DES MOINES**  
**2009 Budget**  
 General Governmental Fund - By Department

Fund: General  
 Department: Executive  
 Program: Personnel Services

**PURPOSE:**

The Personnel budget is designed to account for the expenses associated with personnel administration such as salary administration, employee negotiations, employee wellness programs, employee recognition programs, general training expenses, labor related legal fees, OSHA safety compliance, and associated personnel services provided to all City departments. This department provides support and assistance to department directors, supervisors and employees in order to attract and retain high quality employees and to ensure that all employees are treated fairly and legally.

- GOALS:**
- 1) Personnel Services costs equal to or less than 1% of the Citywide operating budget.
  - 2) All new employees receive bloodborne pathogen training within three months of hire.
  - 3) At least 80% of customers rate service and support as very good or excellent.

**OTHER SERVICES:**

- |  |                                    |
|--|------------------------------------|
| 1. Special Events (Employee Wellness, etc.)    | 6. Employee Classification plan    |
| 2. Employee Safety Committee support           | 7. Annual hearing testing          |
| 3. Employee negotiations support               | 8. Telephone System administration |
| 4. Employee training                           | 9. EEO reporting                   |
| 5. Commercial Driver's License testing program | 10. Employee background checks     |

Performance Measure	2003	2004	2005	2006	2007
<b>Efficiency Measure</b>					
Pers. Services cost as a % of budget***	0.47%	0.43%	0.48%	0.47%	0.47%
<b>Effectiveness Measure</b>					
% of new employees enrolled in eligible benefit programs within three days of hire.	100%	100%	100%	100%	100%
% of employees compliant with First Aid, CPR and Hearing Conservation Program training requirements.*	0.67	71%	N/A	N/A	N/A
<b>Workload Measures</b>					
Number of recruitments	66	79	N/A	N/A	N/A
Number of hours of training given**	850.5	1100	N/A	N/A	N/A
Number of positions:					
Full-time	130	136	123	125	139
Part-time	12	13	6.91	7.08	7.55
Seasonal	53	N/A	13.57	13.582	13.597

\*\*\* Includes the following funds: General, Streets, SWM Operations and Marina Revenue  
 Does not include Capital Funds, Debt Service, Internal Service Funds, or Reserve Funds.

**CITY OF DES MOINES**  
**2009 Budget**  
 General Governmental Fund - By Department

Fund: General  
 Department: Executive  
 Program: Personnel Services

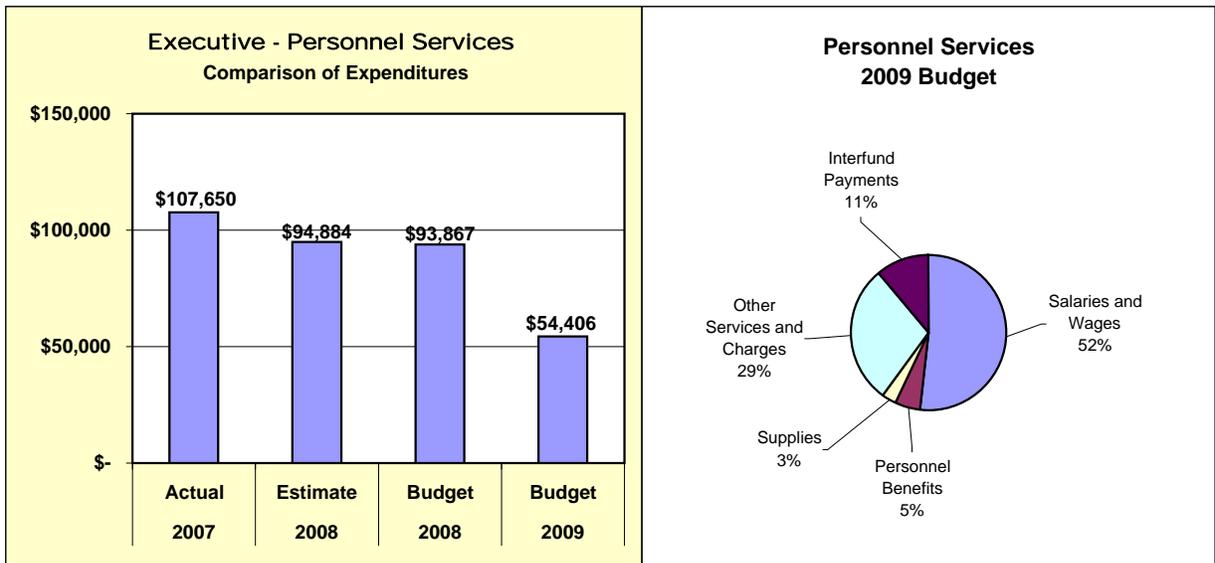
Expenditure Description	2007 Actual	2008 Estimate	2008 Budget	2009 Budget	\$ Chg '08-'09	% Chg '08-'09
Salaries and Wages	70,971	53,114	51,949	<b>28,087</b>	(23,862)	-45.9%
Personnel Benefits	19,915	15,578	15,736	<b>2,883</b>	(12,853)	-81.7%
Supplies	1,518	4,266	1,700	<b>1,700</b>	0	0.0%
Other Services and Charges	10,020	15,649	18,205	<b>15,719</b>	(2,486)	-13.7%
Interfund Payments	5,228	6,277	6,277	<b>6,017</b>	(260)	-4.1%
	<b>\$ 107,650</b>	<b>\$ 94,884</b>	<b>\$ 93,867</b>	<b>\$ 54,406</b>	<b>\$ (39,461)</b>	<b>-42.0%</b>

<b>Employee FTE:</b>	1.00	1.00	1.00	<b>0.50</b>	(0.5)	-50.0%
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**SIGNIFICANT BUDGET CHANGES:**

Salaries and Personnel Benefits: The Human Resource Specialist position was cut to 0.50 FTE.

Other Services and Charges: Cut in FTE, also cuts some human resources activities & programs such as travel and conferences-\$286, safety board training-\$500, and defibrillator renewal-\$1,700.



# CITY OF DES MOINES

## 2009 Budget

### General Governmental Fund - By Department

Fund: General  
 Department: Executive  
 Program: Central Services

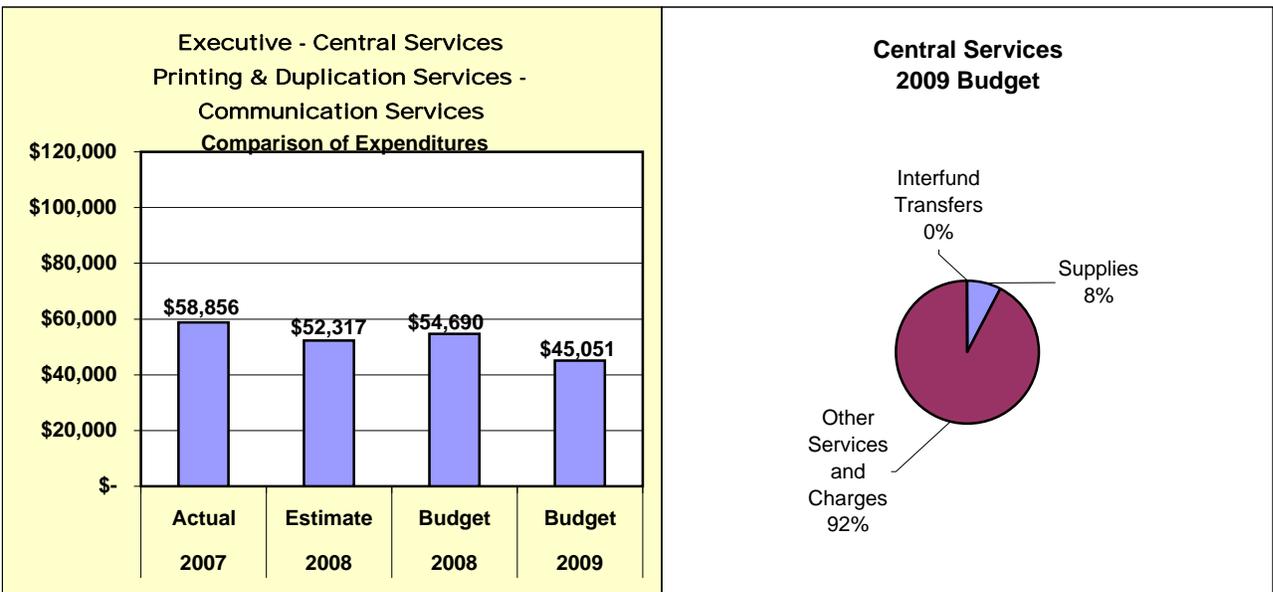
**GOALS/PURPOSE:**

The Central Services Printing and Duplication budget provides for the leasing and maintenance of the printing and duplicating equipment used at City Hall and shared by all departments, including the copier, shredder, fax machine and printers. This budget also pays for the supplies used in operating this equipment. The Central Services Communications budget provides for monthly telephone line costs for the entire City Hall Complex and pays for the leasing, maintenance, supplies, and cost of postage for the postage machine.

Expenditure Description	2007 Actual	2008 Estimate	2008 Budget	2009 Budget	\$ Chg '08-'09	% Chg '08-'09
<b>PRINTING AND DUPLICATION SERVICES</b>						
Supplies	0	0	2,000	2,000	0	0.0%
Other Services and Charges	1,690	1,924	1,690	1,691	1	0.1%
Capital Outlay	7,836	0	0	0	0	N/A
	9,527	1,924	3,690	3,691	1	0.0%
<b>COMMUNICATION SERVICES</b>						
Supplies	831	875	1,500	1,500	0	0.0%
Other Services and Charges	38,498	39,518	39,500	39,860	360	0.9%
Interfund Transfers	10,000	10,000	10,000	0	(10,000)	-100.0%
	49,329	50,393	51,000	41,360	(9,640)	-18.9%
	\$ 58,856	\$ 52,317	\$ 54,690	\$ 45,051	\$ (9,639)	-17.6%

**SIGNIFICANT BUDGET CHANGES:**

Interfund Transfers: Starting 2005, transfers are set-up requiring an annual transfer of \$10,000 to the Computer Replacement Fund for the replacement of the phone system. However, there is no annual transfer in 2009 due to budget crunch.



# CITY OF DES MOINES 2009 Budget

## General Governmental Fund - By Department

Fund: General  
Department: Executive  
Program: Community Information Services

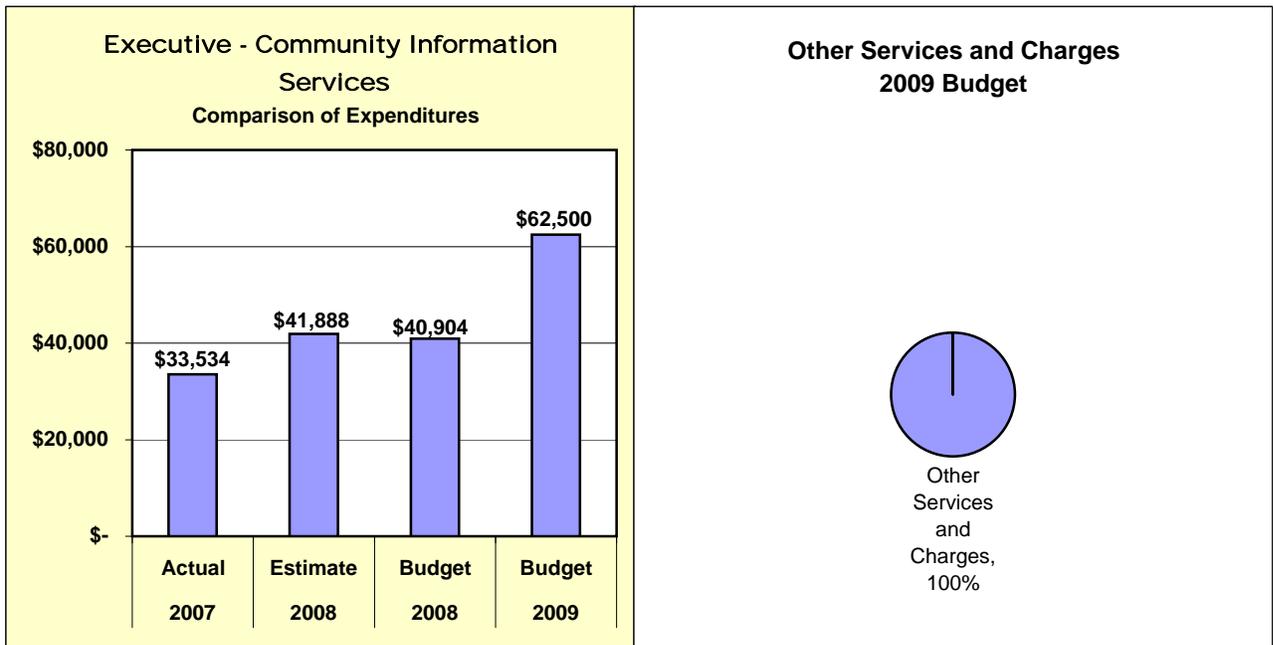
**GOALS/PURPOSE:**

The purpose of Community Information Services is to inform the community via video and print. Video tapings of the City Council meetings are aired on the cable public access channel and the city's website. The "City Currents" newsletter is published in-house and mailed to all postal recipients. Announcements of neighborhood meetings and similar informational items are printed and distributed.

Expenditure Description	2007 Actual	2008 Estimate	2008 Budget	2009 Budget	\$ Chg '08-'09	% Chg '08-'09
Supplies	389	0	0	0	0	N/A
Other Services and Charges	33,145	41,888	40,904	<b>62,500</b>	21,596	52.8%
Capital Outlay	0	0	0	0	0	N/A
	<b>\$ 33,534</b>	<b>\$ 41,888</b>	<b>\$ 40,904</b>	<b>\$ 62,500</b>	<b>\$ 21,596</b>	52.8%

**SIGNIFICANT BUDGET CHANGES:**

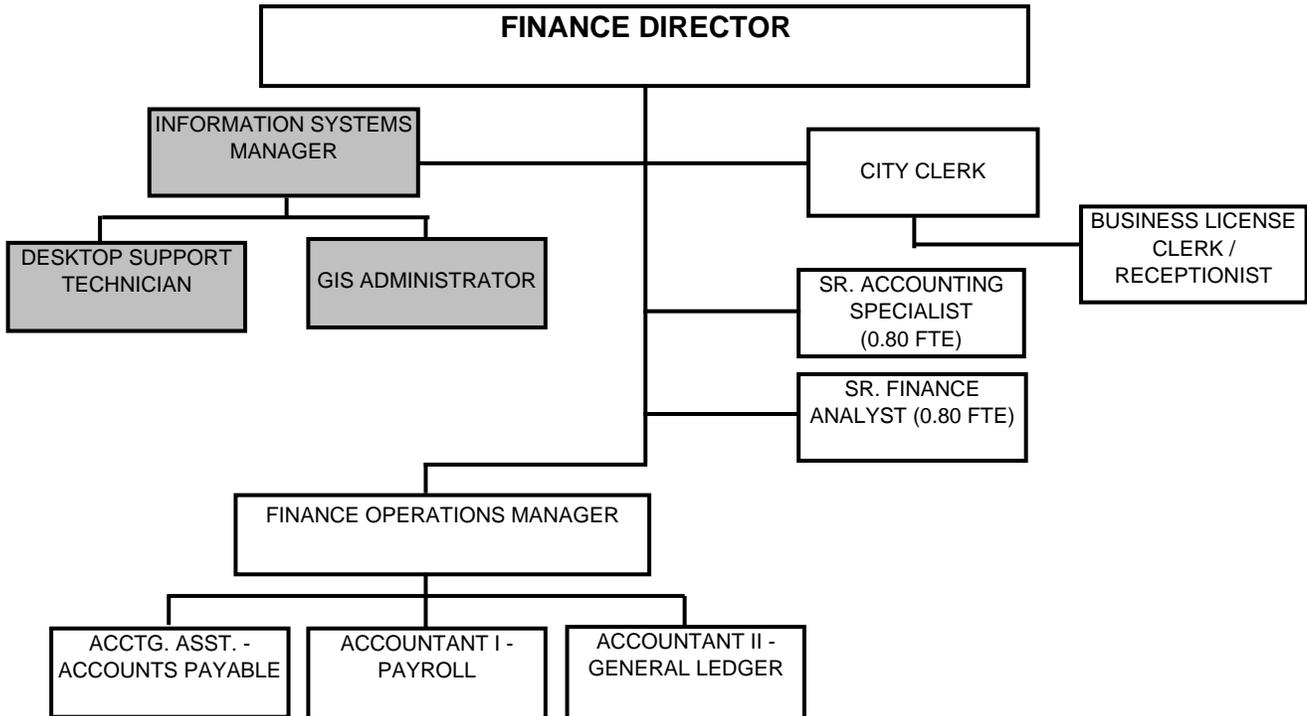
Other Services and Charges: Increase is due to Council recommendation to engage a public information consultant to assist with press releases, provide reporting of City Council meetings and other city-sponsored events, and contribute articles about the City to local newspaper.



# CITY OF DES MOINES 2009 Budget

## General Governmental Fund - By Department

Fund: General  
Department: Finance  
Organizational Chart



# CITY OF DES MOINES 2009 Budget

## General Governmental Fund - By Department

Fund: General  
Department: Finance  
Program: Financial Services

**PURPOSE:**

To provide full financial and accounting services, supply accurate and timely advice and information, monitor the annual budget, manage debt service and investments and safeguard the City's assets for other City departments, the City Council and the Public. Financial Services assists the City Manager in preparing the annual budget and six-year Capital Improvement Plan.

**GOALS:**

- > **ACCOUNTS PAYABLE:** 1) Production cost per check less than or equal to \$16.00; and  
2) No late fees.
- > **PAYROLL:** 1) Production cost per payroll check/direct deposit less than or equal to \$22.00; and  
2) No payroll errors.
- > **TREASURY:** 1) Rate of return equal to that of the Local Government State Investment Pool.
- > **GENERAL ACCOUNTING:** 1) Have accounting function costs less than or equal to 3% of the total budget; 2) Receive a "No findings" audit; and 3) Average number of days to produce revenue and expenditure reports less than or equal to 15.



**OTHER SERVICES:**

- |  |   |
|--|---|
| <ul style="list-style-type: none"> <li>1. Local Improvement District Billings</li> <li>2. Accounts Receivable</li> <li>3. Surface Water Management Billing (contracted to King County)</li> <li>4. Internal Auditing</li> <li>5. Grant Accounting</li> </ul> | <ul style="list-style-type: none"> <li>6. Record Services</li> <li>7. Information Technology Services</li> <li>8. Miscellaneous Dues &amp; Services</li> <li>9. Monitor Unemployment Insurance &amp; Revenue Stabilization funds</li> </ul> |
|--|---|

**ACCOUNTS PAYABLE:** The process of receiving, classifying, recording, and paying invoices for services provided to the City by vendors

- Goals: 1) Production cost per check less than or equal to \$16.00.  
2) No late fees.

	2004	2005	2006	2007	2008
<b>Efficiency Measure</b>					
Production cost per check	\$13.75	\$14.08	\$14.19	\$13.16	\$14.93
<b>Effectiveness Measure</b>					
Total late fees assessed to City	\$0	\$0	N/A	N/A	N/A
Total discounts taken	\$1,283	\$581	N/A	N/A	N/A
<b>Workload Measure</b>					
Number of checks issued	4,895	4,956	4,908	5,122	5,103
Total value of checks	\$22,086,031	\$20,141,959	\$17,192,618	\$20,384,152	\$20,907,836
Total number of invoices processed	7,945	6,677	6,257	6,635	6,883

# CITY OF DES MOINES 2009 Budget

## General Governmental Fund - By Department

Fund: General

Department: Finance

Program: Financial Services

**PAYROLL:** The process of building an employee record to account for hours worked, to ensure the accurate issuance of paychecks, direct deposits and payment of benefits.

- Goals: 1) Production cost per payroll check/direct deposit less than or equal to \$22.00.  
2) No payroll errors.

Performance Measures	2004	2005	2006	2007	2008
<b>Efficiency Measures</b>					
Cost per payroll check/direct deposit	\$18.66	\$19.35	\$21.05	\$21.64	\$21.71
<b>Effectiveness Measures</b>					
% of payroll checks/direct deposits requiring correction	0.20%	0.00%	0.08%	0.02%	0.00%
<b>Workload Measures</b>					
Number of payroll checks issued	854	882	831	793	866
Number of direct deposits processed	3,111	3,003	3,086	3,339	3,696

**TREASURY:** The process of managing cash by timely and safe investments, aggressive collections and strong cash handling procedures.

- Goal: 1) Rate of return equal to that of the Local Government State Investment Pool.

Performance Measure	2004	2005	2006	2007	2008
<b>Efficiency/Effectiveness Measure</b>					
Return on investment (percentage)	1.52%	3.37%	5.23%	5.34%	3.32%
<b>Workload Measure</b>					
Value of return on investment (\$)	\$189,602	\$398,223	\$768,627	\$795,376	\$419,702

**GENERAL ACCOUNTING:** The process of developing and monitoring the budget and recording financial transactions which results in the accurate reflection of the financial condition of the City through the production of financial statements.

- Goals: 1) Have accounting function costs less than or equal to 3.00% of the total budget.  
2) Receive a "No findings" audit.  
3) Average number of days to produce revenue and expense reports less than or equal to 15.

Performance Measure	2004	2005	2006	2007	2008
<b>Efficiency Measure</b>					
Accounting costs as % of budget	3.17%	2.63%	2.39%	2.41%	2.43%
Microflex Audits (Tax Revenue Recoveries)	\$11,540	\$46,786	\$36,959	\$32,757	\$34,323
Average days to produce revenue/expenditure reports	12	12	12	12	15
<b>Effectiveness Measure</b>					
Number of audit exceptions	N/A	N/A	1	N/A	N/A
<b>Workload Measure</b>					
Total Operating Budget (1)	\$19,207,271	\$19,533,934	\$20,302,317	\$24,661,352	\$25,525,498
Total Capital/Debt Service Budget	\$29,266,354	\$19,489,689	\$15,558,005	\$23,423,506	\$19,893,409
Total Budget	\$50,298,265	\$40,827,168	\$37,754,704	\$50,319,629	\$48,200,395

(1) Operating Budget = General, Street, Police Services Restoration Fund, Marina Operations, and SWM Operations

# CITY OF DES MOINES 2009 Budget

## General Governmental Fund - By Department

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Fund: General  
Department: Finance  
Program: Financial Services

### **2008 ACCOMPLISHMENTS**

- Participate in Financing Options for New Jail Facility
- 2008 Marina Bond Issue
- 2008 Transportation & Refunding Bond Issues
- 2007 Financial Statements and State Auditor's Annual Report
- 2007 WSDOT Street Report
- Crime-free Housing 2007 Actual Cost Review
- 2008 Operating and Capital Budget Public Documents
- Coordinate 2009 Budget Process
- Provide Strategies to Close 2009 \$2.5 Million Budget Gap
- Provide 2008 Quarterly Financial Reports
- Assist Harbormaster in Appealing Marina's 2008 Assessed Valuation
- Support Information System Manager's Recommendation for Full-Time Desktop Support Technician
- Assisted with Transportation Engineering's Request for an Interfund Loan for the Arterial Street Fund
- Evaluate July 2008 Sales Tax Detail Records to Identify Sales Taxes Received Based on Destination Sourcing Rules
- Prepare Year End 2008 Budget Amendments

### **2009 WORKPLAN**

- Work with Finance Team in Issuing Bonds for New Jail Facility
- Set Up Financial Structure for Des Moines Transportation Benefit District
- New Purchase Credit Card Program
- 2008 Financial Statements and State Auditor's Annual Report
- 2008 WSDOT Street Report
- Crime-free Housing 2008 Actual Cost Review
- 2009 Operating and Capital Budget Public Documents
- Coordinate 2010 Budget Process
- Provide 2009 Quarterly Financial Reports
- Small & Attractive Equipment Policy
- Update Investment Policy
- Standardize Internal Staff Billable Rates
- Assist Marina with New Software Purchase & Implementation



*CAFR*



*Budget*

# CITY OF DES MOINES 2009 Budget

## General Governmental Fund - By Department

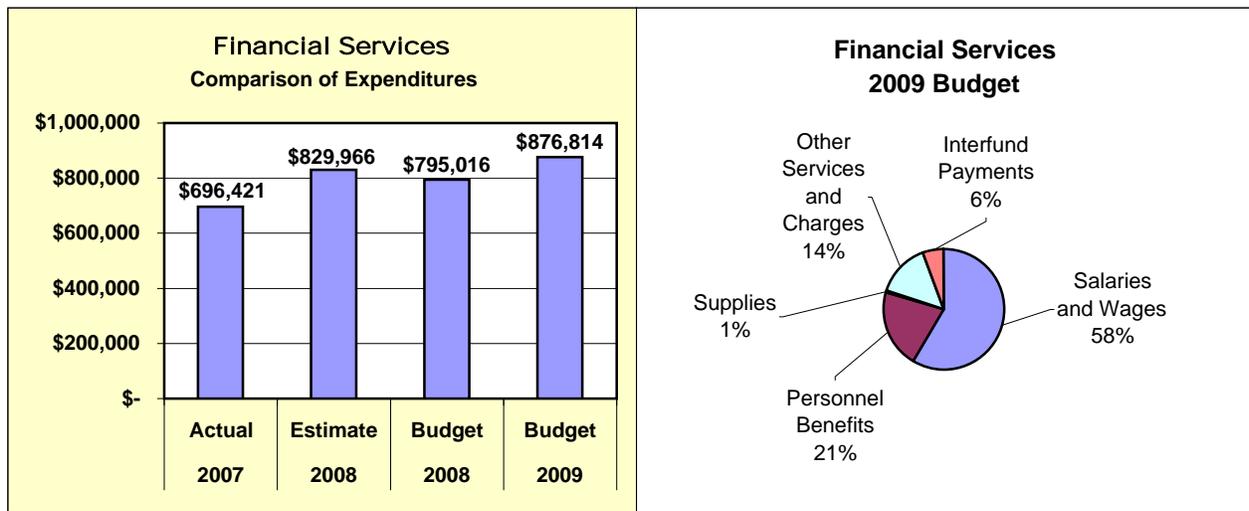
Fund: General  
Department: Finance  
Program: Financial Services

Expenditure Description	2007 Actual	2008 Estimate	2008 Budget	2009 Budget	\$ Chg '08-'09	% Chg '08-'09
Salaries and Wages	405,963	480,019	450,572	510,531	59,959	13.3%
Personnel Benefits	138,912	173,564	163,326	185,446	22,120	13.5%
Supplies	13,645	8,362	5,250	5,250	0	0.0%
Other Services and Charges	99,460	120,154	128,021	126,470	(1,551)	-1.2%
Intragovernmental	48	20	0	120	120	N/A
Interfund Payments	38,393	47,847	47,847	48,997	1,150	2.4%
	<b>\$ 696,421</b>	<b>\$ 829,966</b>	<b>\$ 795,016</b>	<b>\$ 876,814</b>	<b>\$ 81,798</b>	<b>10.3%</b>

<b>Employee FTE:</b>	5.80	6.60	6.60	<b>6.60</b>	0.0	0.0%
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**SIGNIFICANT BUDGET CHANGES:**

Salaries & Benefits: The substantial increase is due to the salary upgrades for the Finance staff, excluding the Finance Director, received in April, 2008.



# CITY OF DES MOINES 2009 Budget

## General Governmental Fund - By Department

Fund: General  
Department: Finance  
Program: Alcoholism

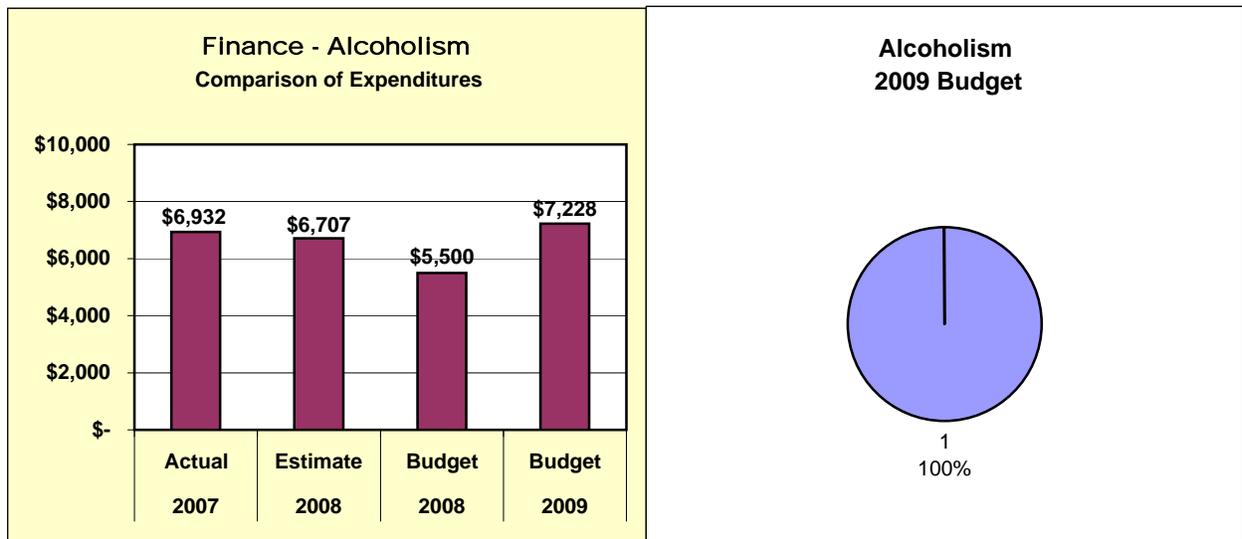
**GOALS/PURPOSE:**

The Alcoholism budget provides for the City's support of the King County Mental Health, Chemical Abuse and Dependency Services Division, as required by State law.

Expenditure Description	2007 Actual	2008 Estimate	2008 Budget	2009 Budget	\$ Chg '08-'09	% Chg '08-'09
K.C. Detoxification Intergovernmental	6,932	6,707	5,500	7,228	1,728	31.4%
	\$ 6,932	\$ 6,707	\$ 5,500	\$ 7,228	\$ 1,728	31.4%

**ANALYSIS OF BUDGET CHANGES:**

Budget is calculated at 2% of Liquor Board Profits and Liquor Excise Taxes revenues.



# CITY OF DES MOINES 2009 Budget

## General Governmental Fund - By Department

Fund: General  
Department: Finance  
Program: Record Services

**PURPOSE:**

Record Services is a City Clerk function which consists of preparing City Council packets, recording of meeting minutes, and tracking of legislative policy development. The City Clerk's office is the custodian of all public records for the City, ensure legal compliance for public notices and official records, and provide a wide variety of public services.

- GOALS:**
- 1) Record Services costs equal to or less than 1% of the Citywide operating budget.
  - 2) All packet materials available to the public by 8:00 a.m. four days prior to City Council meetings.
  - 3) Draft minutes of City Council meetings ready for internal review by 12:00 p.m. on the second business day after City Council meetings.

**OTHER SERVICES:**

1. Council minutes
2. Public/Legal Notices
3. Business Licenses
4. Records Management



Performance Measure	2003	2004	2005	2006	2007
<b>Efficiency Measure</b>					
Record Services cost as a % of budget	0.47%	0.43%	0.43%	0.42%	0.39%
<b>Effectiveness Measure</b>					
% of Council meeting packets available by 8 a.m. 4 days prior to meeting	100%	100%	100%	100%	100%
% of Council meeting minutes ready for review by noon 2 days after meeting	100%	100%	100%	100%	100%
<b>Workload Measures</b>					
Number of business licenses issued	830	825	1063	1239	1539
Number of dog licenses issued	N/A	N/A	N/A	N/A	N/A
Number of cat licenses issued	N/A	N/A	N/A	N/A	N/A
Number of City Council meetings	41	41	41	41	41

# CITY OF DES MOINES 2009 Budget

## General Governmental Fund - By Department

Fund: General  
Department: Finance  
Program: Record Services

Expenditure Description	2007 Actual	2008 Estimate	2008 Budget	2009 Budget	\$ Chg '08-'09	% Chg '08-'09
Salaries and Wages	70,205	106,612	97,326	115,494	18,168	18.7%
Personnel Benefits	20,909	42,574	46,972	46,526	(446)	-0.9%
Supplies	5,019	2,010	1,400	1,400	0	0.0%
Other Services and Charges	6,126	8,867	10,460	4,340	(6,120)	-58.5%
Interfund Payments	7,152	8,952	8,952	11,407	2,455	27.4%
	\$ 109,411	\$ 169,015	\$ 165,110	\$ 179,167	\$ 14,057	8.5%

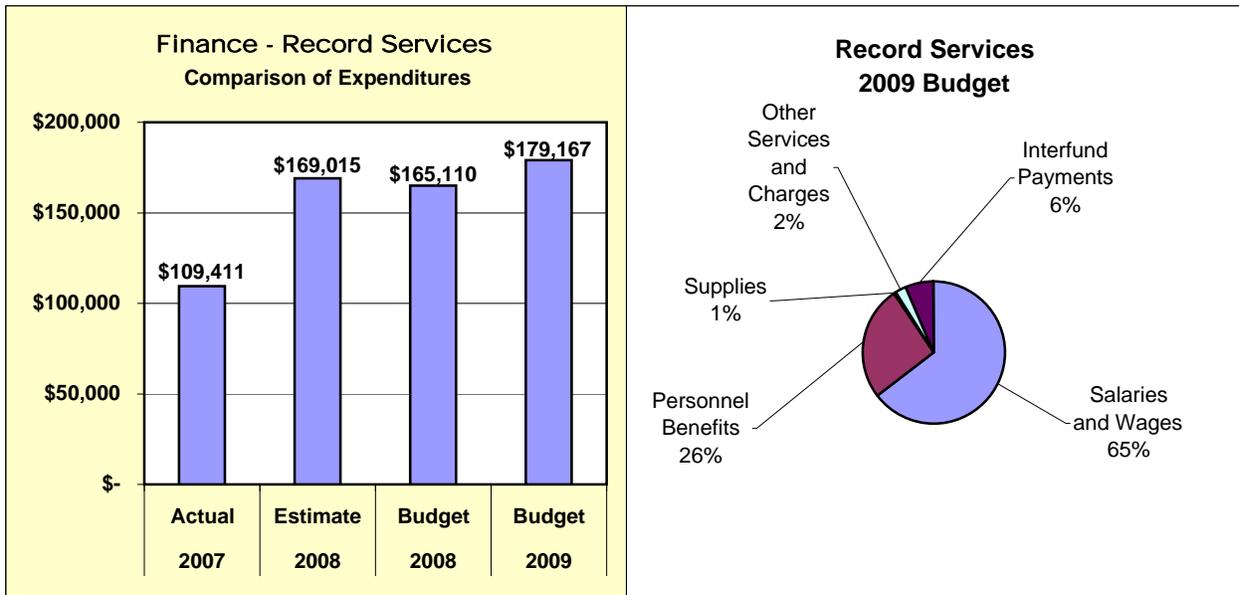
<b>Employee FTE:</b>	1.00	2.00	2.00	2.00	0.00	0.0%
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**SIGNIFICANT BUDGET CHANGES:**

Salaries and Personnel Benefits: Increases are due to the City Clerk's salary upgrade and grade step increase of the Receptionist/Business License Clerk in 2008.

Other Services and Charges: Elimination of the notetaking services in Council meetings is the reason for the decrease.

Interfund Payments: Increase is due to the increase in the computer maintenance and interfund insurance assessments.



# CITY OF DES MOINES 2009 Budget

## General Governmental Fund - By Department

Fund: General

Department: Finance

Program: Miscellaneous Dues and Services

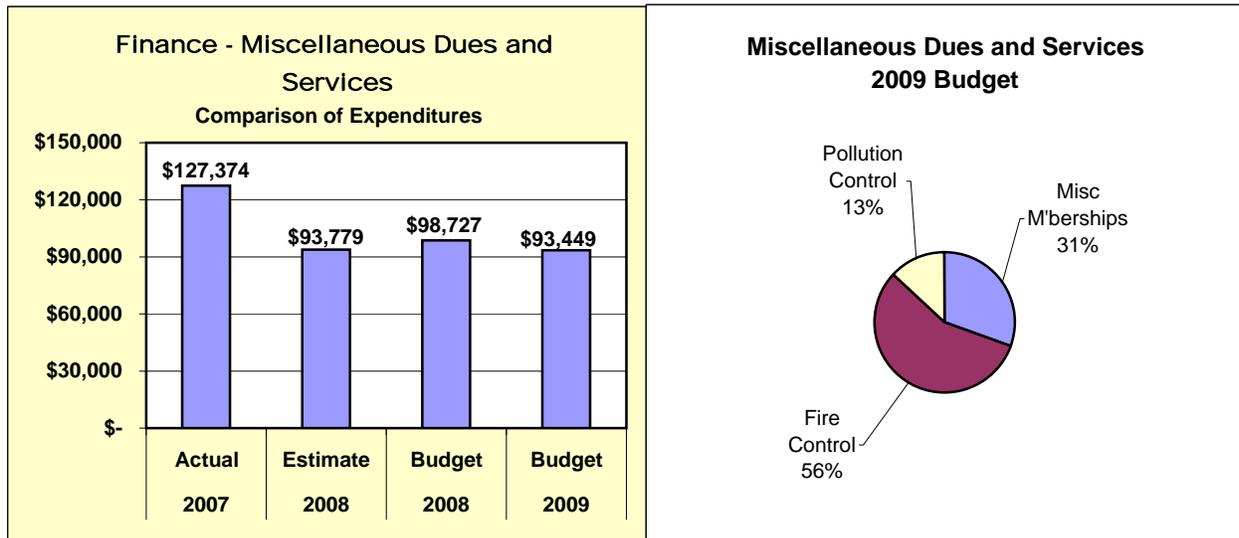
**GOALS/PURPOSE:**

The Miscellaneous Memberships budget provides for memberships in organizations that help to promote the well being of the city. The Fire and Pollution Control budgets cover intergovernmental service contracts.

Expenditure Description	2007 Actual	2008 Estimate	2008 Budget	2009 Budget	\$ Chg '08-'09	% Chg '08-'09
<b>MISCELLANEOUS MEMBERSHIPS</b>						
Other Services and Charges	70,742	49,582	54,539	<b>52,343</b>	(2,196)	-4.0%
<b>FIRE CONTROL</b>						
Intergovernmental	45,265	31,758	31,749	<b>27,723</b>	(4,026)	-12.7%
<b>POLLUTION CONTROL</b>						
Intergovernmental	11,367	12,439	12,439	<b>13,383</b>	944	7.6%
	<b>\$ 127,374</b>	<b>\$ 93,779</b>	<b>\$ 98,727</b>	<b>\$ 93,449</b>	<b>\$ (5,278)</b>	<b>-5.3%</b>

**ANALYSIS OF BUDGET CHANGES:**

In 2009, the Miscellaneous Memberships budget reflects the decrease in membership dues to Enterprise Seattle by \$5,000. The Fire Control budget includes fees paid to: 1) South King Fire and Rescue for fire protection of City-owned properties as required by State Law- \$10,815; and 2) King County Department of Development & Environmental Services for arson investigations- \$16,908. Increase in share of the Puget Sound Air Pollution Control Agency's cost is the effect of the increase in Pollution Control.

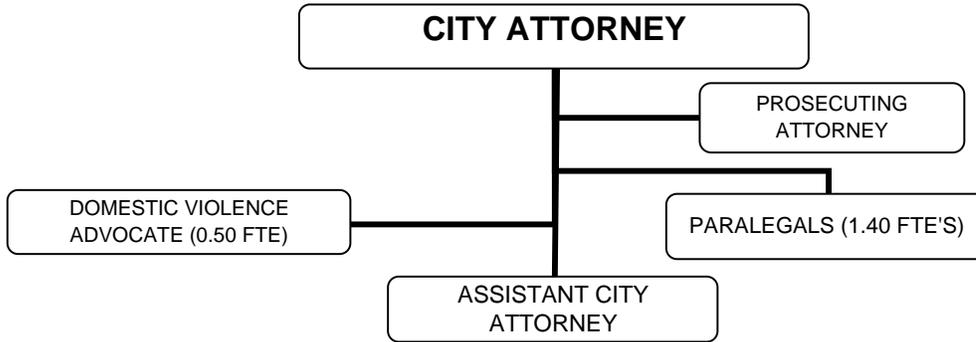


# CITY OF DES MOINES 2009 Budget

## General Governmental Fund - By Department

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Fund: General  
Department: Legal Services  
Organizational Chart



# CITY OF DES MOINES 2009 Budget

## General Governmental Fund - By Department

Fund: General

Department: Legal Services

Program: City Attorney

**GOALS/PURPOSE:**



The City Attorney is the City's chief legal advisor, responsible for counseling and providing general legal advice to all City departments, City Council and supervising legal staff, as well as work assigned to outside counsel. The City Attorney reports directly to the City Manager, attends all City Council meetings and executive sessions, provides support to all departments in matters before hearing examiners, judges and other legal forums, writes formal legal opinions, writes and approves all ordinances and resolutions, writes and approves written agreements and real property instruments and represents the city in civil litigation. The Assistant City Attorney assists City staff on civil matters and performing legal work as assigned. The Prosecuting Attorney prosecutes criminal matters in the Des Moines Municipal Court and handles civil matter as assigned. The Paralegals provide professional legal support to attorneys on staff; preparing filings, ordinances, correspondence and other papers involved in a municipal law practice; and preparing leadings, briefs and jury instructions in support of municipal court matters.

Performance Measure	2004	2005	2006	2007	2008
<b>Efficiency Measure</b>					
% of legal costs to overall operating budget	2.02%	2.11%	2.21%	2.10%	3.10%
% of prosecution-related costs to law	0.50%	N/A	N/A	1.00%	1.08%
<b>Effectiveness Measure</b>					
Procedural dismissal rate	0%	N/A	N/A	0%	0%
Timely family violence cases	100%	N/A	N/A	100%	100%
<b>Workload Measure</b>					
Advisory Files	274	262	292	233	285
Contracts	109	N/A	N/A	N/A	101
Legislation*	45/202	34	40	68	61
<b>Litigation</b>					
Civil Caseload	165	N/A	N/A	55	98
Criminal Caseload	5559	5561	4754	3559	6672

\*Resolutions and ordinances by number and pages.

N/A=Not available.

**2008 ACCOMPLISHMENTS**

- Attended City Council meetings, Civil Service meetings and citizen committee meetings when requested.
- Reviewed/drafted City legislation.
- Advised police department on civil and criminal issues and concerning internal investigations.
- Analyzed and responded to public disclosure requests.
- Instrumental in drafting the development agreement, numerous ordinances and legal opinions necessary to facilitate the economic development of the Port of Seattle buy-out area as well as the Pacific Ridge area.

**2009 WORKPLAN**

- Provide ongoing advice and counsel to the City Council and to City staff.
- Attend City Council meetings.
- Render legal advice to Civil Service Commission.
- Attend Civil Service Commission meetings and Council and Citizen Committee meetings when requested.
- Advise City Manager.

**2009 WORKPLAN (Continued)**

- Provide personnel issues and land use risk analysis.
- Review/draft City legislation.
- Manage all City litigation.
- Advise police department on civil and criminal issues.
- Provide advice to police department concerning internal investigations.
- Provide verbal legal advice & opinions on daily basis.
- Render formal written legal opinions on legal issues of ongoing concern.
- Review and respond to initiatives and referenda.
- Analyze and respond to public disclosure requests.
- Legal research.
- Coordinate work of City Attorney's Office with other legal functions, including Municipal Court, Police Department, King County Prosecutor, WCIA and insurance defense counsel and opposing counsel.
- Will assist other departments how to respond to public records requests and their records retention program.

# CITY OF DES MOINES 2009 Budget

## General Governmental Fund - By Department

Fund: General  
Department: Legal Services

Program: City Attorney

Expenditure Description	2007 Actual	2008 Estimate	2008 Budget	2009 Budget	\$ Chg '08-'09	% Chg '08-'09
Salaries and Wages	240,668	330,258	313,901	356,620	42,719	13.6%
Personnel Benefits	66,290	96,326	83,827	107,137	23,310	27.8%
Supplies	7,887	9,396	6,500	6,500	0	0.0%
Other Services and Charges	112,209	10,252	49,777	33,682	(16,095)	-32.3%
Interfund Payments	17,620	20,132	20,132	27,178	7,046	35.0%
	\$ 444,674	\$ 466,364	\$ 474,137	\$ 531,117	\$ 56,980	12.0%

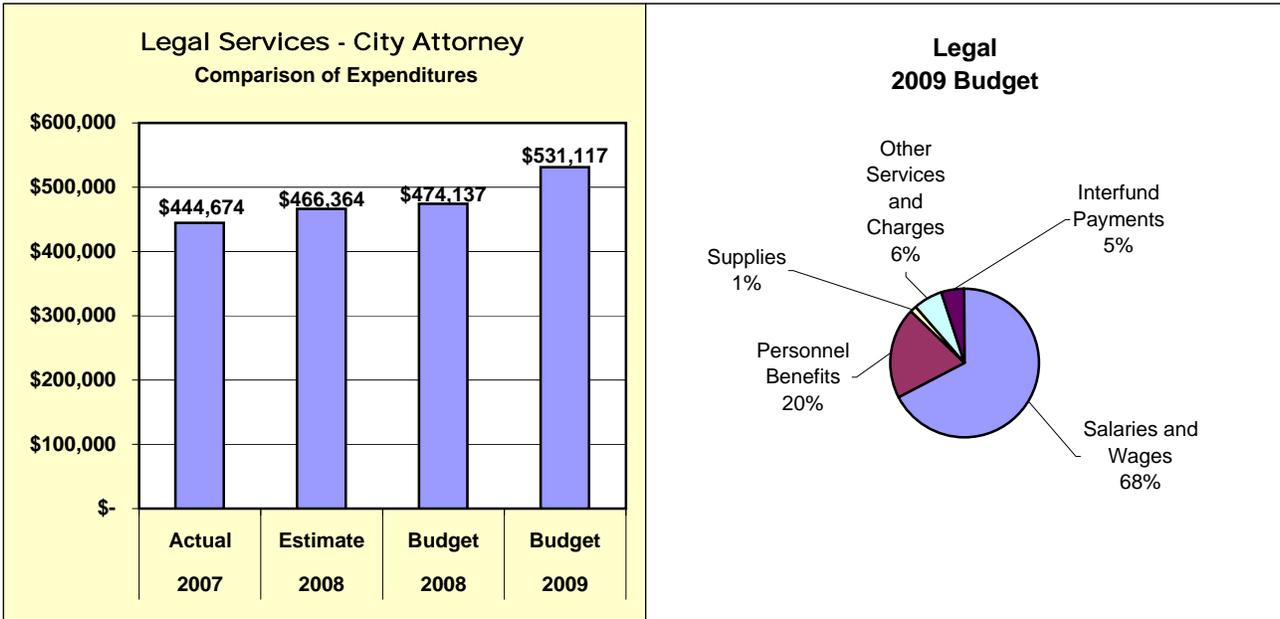
<b>Employee FTE:</b>	3.00	4.00	4.00	4.40	0.40	10.0%
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**SIGNIFICANT BUDGET CHANGES:**

Salaries and Personnel Benefits: Increase in FTE and promotion of the administrative assistant to prosecuting attorney is the main reason for the increase.

Other Services and Charges: There is a reduction of legal professional services to cover the additional 0.20 FTE of prosecuting attorney.

Interfund Payments: Increase in staff effected the increase in interfund insurance assessment.



# CITY OF DES MOINES 2009 Budget

## General Governmental Fund - By Department

Fund: General  
Department: Legal Services  
Program: Domestic Violence

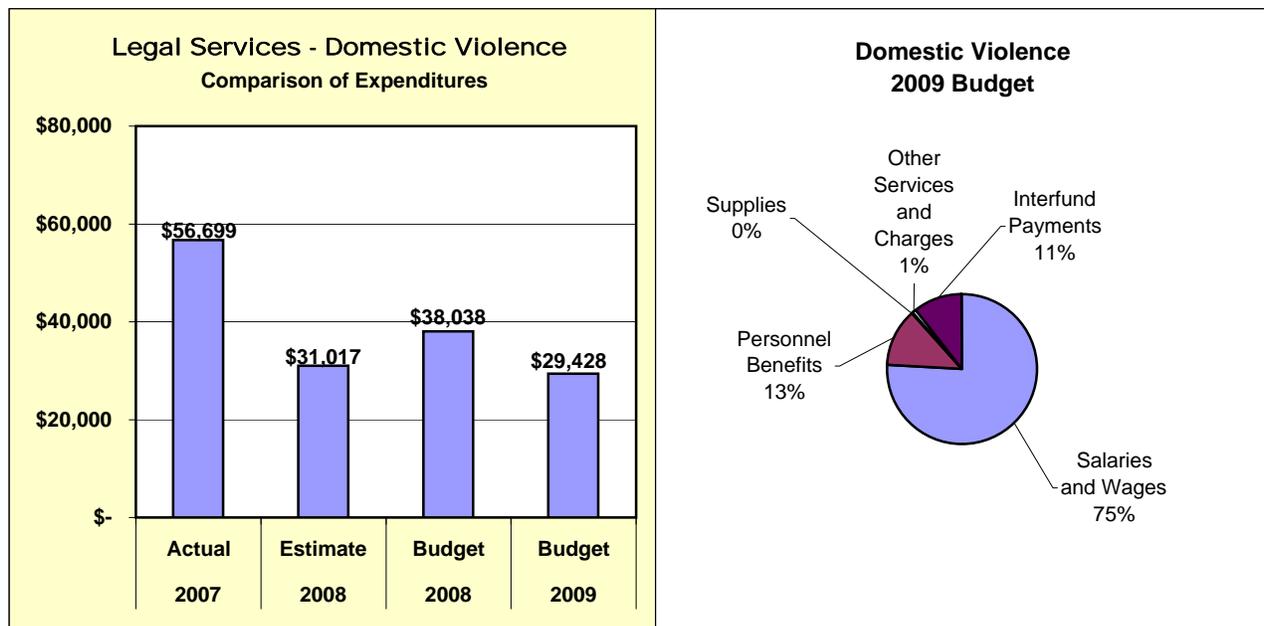
**GOALS/PURPOSE:**

Prior to 2005, this program received Local Law Enforcement Block Grants from the Department of Justice to partially fund the court advocate program to combat domestic violence. The City Council considers this program vital and has approved the allocation of general purpose revenues to continue funding the program.

Expenditure Description	2007 Actual	2008 Estimate	2008 Budget	2009 Budget	\$ Chg '08-'09	% Chg '08-'09
Salaries and Wages	38,156	21,633	28,798	22,296	(6,502)	-22.6%
Personnel Benefits	12,081	3,316	3,742	3,697	(45)	-1.2%
Supplies	33	100	100	100	0	0.0%
Other Services and Charges	1,931	770	200	200	0	0.0%
Interfund Payments	4,498	5,198	5,198	3,135	(2,063)	-39.7%
	\$ 56,699	\$ 31,017	\$ 38,038	\$ 29,428	\$ (8,610)	-22.6%

**ANALYSIS OF BUDGET CHANGES:**

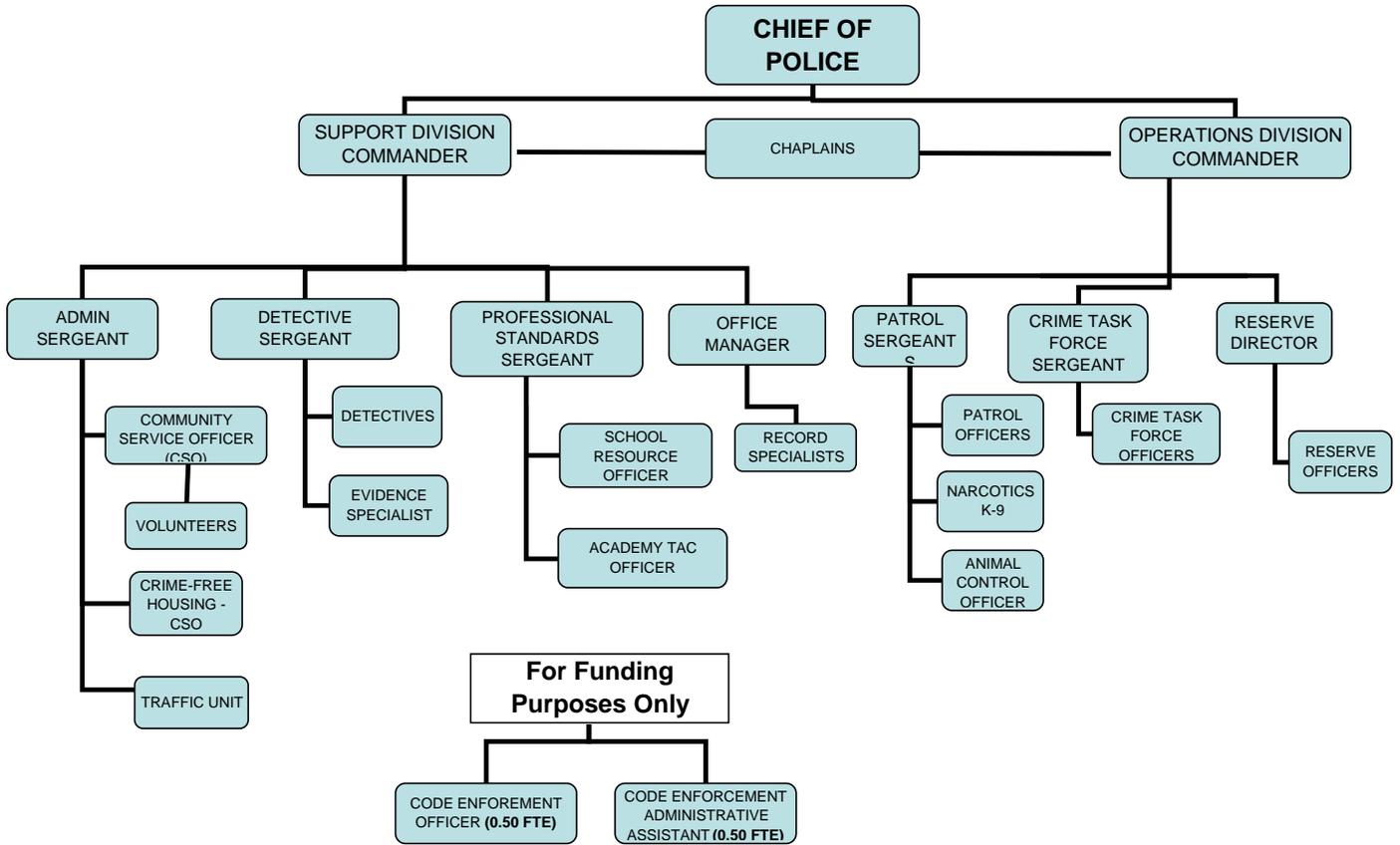
Salary and Personnel Benefits decrease because the position is reclassified to a lower salary pay grade in 2008. Decrease in Interfund Payments is primarily the result of decrease in interfund insurance assesment and deferral of computer replacement assesment charge.



CITY OF DES MOINES  
2009 Budget

General Governmental Fund - By Department

Fund: General  
Department: Law Enforcement  
Organizational Chart



# CITY OF DES MOINES

## 2009 Budget

### General Governmental Fund - By Department

Fund: General  
 Department: Law Enforcement  
 Program: Administration

**GOALS/PURPOSE:**

The purpose of the Administrative Division of Law Enforcement is to direct all municipal police personnel and activities to maintain efficient operation of the police department. This division supervises all police functions including law and ordinance enforcement, maintenance of orders, traffic control, investigations, supervision of training and disciplining of personnel, formulates and prescribes work methods and procedures, formulates policies and regulations governing the police department, prepares annual budgets, advises and assists line personnel in non-routine criminal investigations, attends civic club meetings and administers all personnel matters within the police department.

**OTHER SERVICES:**

- |   |  |
|---|--|
| <ol style="list-style-type: none"> <li>1. Chaplain Funds and services</li> <li>2. State wide "Watch My Car Program"</li> <li>3. Concealed Pistol Licenses</li> <li>4. Bike Helmet Program</li> <li>5. School Resource Officer</li> <li>6. Department of Corrections offender monitoring</li> <li>7. Bicycle Patrol</li> <li>8. Crime Prevention Through Environmental Design</li> <li>9. Animal Control Academy</li> <li>10. Traffic Safety Classes</li> <li>11. CJTC Academy Instructor</li> <li>12. South Correction Entity (SCORE) Participant</li> <li>13. Traffic Enforcement</li> <li>14. South King Auto Theft Task Force</li> <li>15. Crime Analysis</li> </ol> | <ol style="list-style-type: none"> <li>16. Block Watches</li> <li>17. Internal Auditing</li> <li>18. Fingerprinting</li> <li>19. Emergency Management</li> <li>20. Reserve Program</li> <li>21. Operation ID</li> <li>22. Found Bicycles to needy</li> <li>23. Neighborhood Emergency Teams (NET)</li> <li>24. Sex Offender Monitoring</li> <li>25. Community/School Presentations</li> <li>26. Gang Task Force</li> <li>27. Crime Free Rental Housing Program</li> <li>28. Develop and implementation of police department strategic plan</li> <li>29. School &amp; Police partnership targeting school violence</li> </ol> |
|---|--|

Efficiency Measure	2004	2005	2006	2007	2008
Efficiency Measure					
Cost per resident for police services	\$205	\$226	\$228	\$286	\$305
Effectiveness Measures					
Number of reported part 1 crimes per 1,000 population*	57	61	53	43	47
Workload Measures					
Calls for service	23,216	23,521	23,192	21,672	22,030

\*Part 1 crimes includes the following; criminal homicide, forcible rape, robbery, assault, burglary, theft and motor vehicle theft.

**2008 ACCOMPLISHMENTS**

- Continue educating the citizens on reducing crimes in their neighborhood
- Fourth of July fireworks security
- Provide efficient & effective law enforcement services by restoring appropriate staffing, training and equipment levels as funding allowed.
- Develop problem-solving relationships with the community
- Continue to monitor hotel, motel, and all rental housing unit operations for health and safety issues
- Initiated Crime Task Force Team
- Established Neighborhood Emergency Team Program
- Maintained False Alarm Monitoring
- Reduced impact and total number of crimes in Pacific Ridge Zone
- Became active member in regional grant funded Auto Theft task force hosted in Des Moines
- Solved serial rapist case closing 3 stranger rape cases

**2008 ACCOMPLISHMENTS (Continued)**

- Updated Department Strategic Plan
- Started Strategic School Violence Plan
- Developed Final Draft of New Policy Manual
- Solved a 29 year old cold case homicide

**2009 WORKPLAN**

- To maintain effective and quality law enforcement services in a declining economic environment
- Improve Crime Analysis Abilities and Functions
- Develop and complete School Violence Strategic Plan
- Participate in the SCORE (Jail) planning and development
- Maintain Mandatroy State Training for all Staff
- Complete Emergency Management 2009 workplan
- Publish new Policy Manual and Establish Policy Training Program
- Develop and complete rewrite of Department's Strategic Plan
- Write, staff,implement city wide Incident Action Plan for City's 50th Anniversary Events

# CITY OF DES MOINES 2009 Budget

## General Governmental Fund - By Department

Fund: General  
Department: Law Enforcement  
Program: Administration

Expenditure Description	2007 Actual	2008 Estimate	2008 Budget	2009 Budget	\$ Chg '08-'09	% Chg '08-'09
Salaries and Wages	895,279	930,379	907,407	<b>944,058</b>	36,651	4.0%
Personnel Benefits	345,151	413,368	378,610	<b>411,540</b>	32,930	8.7%
Supplies	67,080	49,099	40,355	<b>34,830</b>	(5,525)	-13.7%
Other Services and Charges	775,012	770,626	769,789	<b>791,063</b>	21,274	2.8%
Interfund Payments	141,902	154,092	154,092	<b>151,529</b>	(2,563)	-1.7%
Capital Outlay	11,790	0	0	<b>0</b>	0	N/A
	<b>\$ 2,236,214</b>	<b>\$ 2,317,564</b>	<b>\$ 2,250,253</b>	<b>\$ 2,333,020</b>	<b>\$ 82,767</b>	<b>3.7%</b>

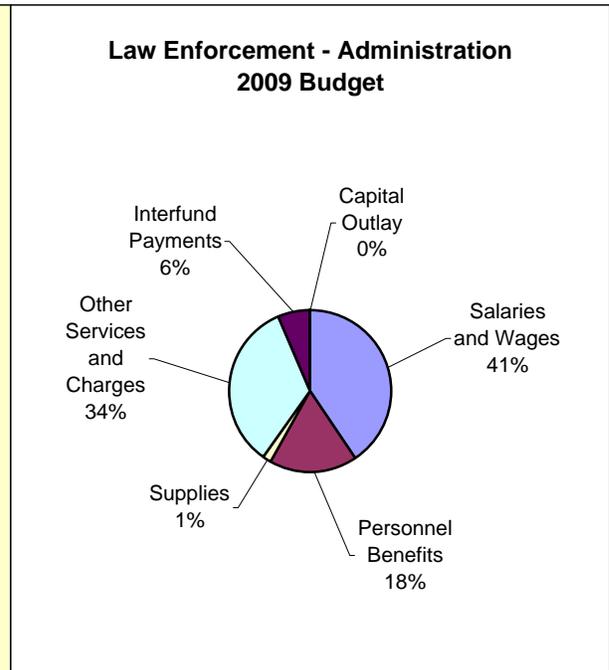
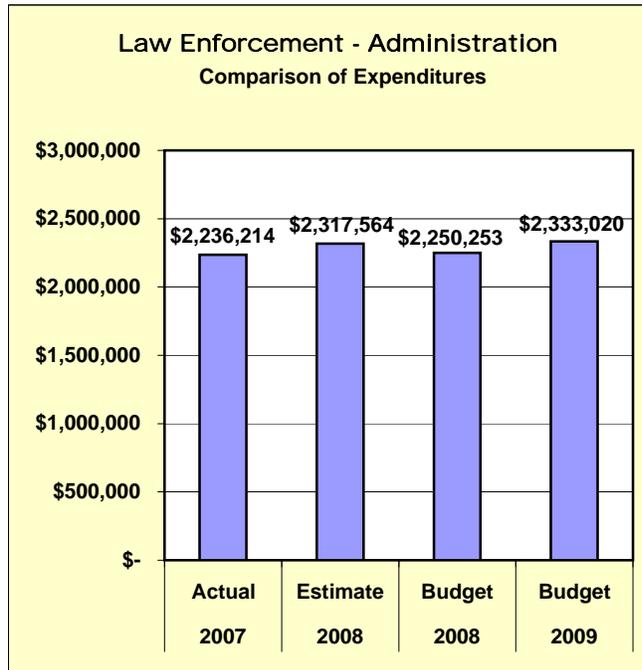
<b>Employee FTE:</b>	11.00	13.00	13.00	<b>13.00</b>	0	0.0%
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**SIGNIFICANT BUDGET CHANGES:**

Salaries and Personnel Benefits: Increase is due to cost of living adjustment (3% for non-representative employees & 5% for police guild) and rate increases in medical and retirement plans.

Supplies: Decrease is due to a \$5,000 imposed budget cut in Small Tools & Equipment.



# CITY OF DES MOINES

## 2009 Budget

### General Governmental Fund - By Department

Fund: General  
 Department: Law Enforcement  
 Program: Civil Service Commission

The Civil Service Commission performs the duties established by state law for the selection, appointment, and employment of Police Officers, excluding the Chief of Police. The actions of the Committee are governed by their adopted Rules and Regulations.

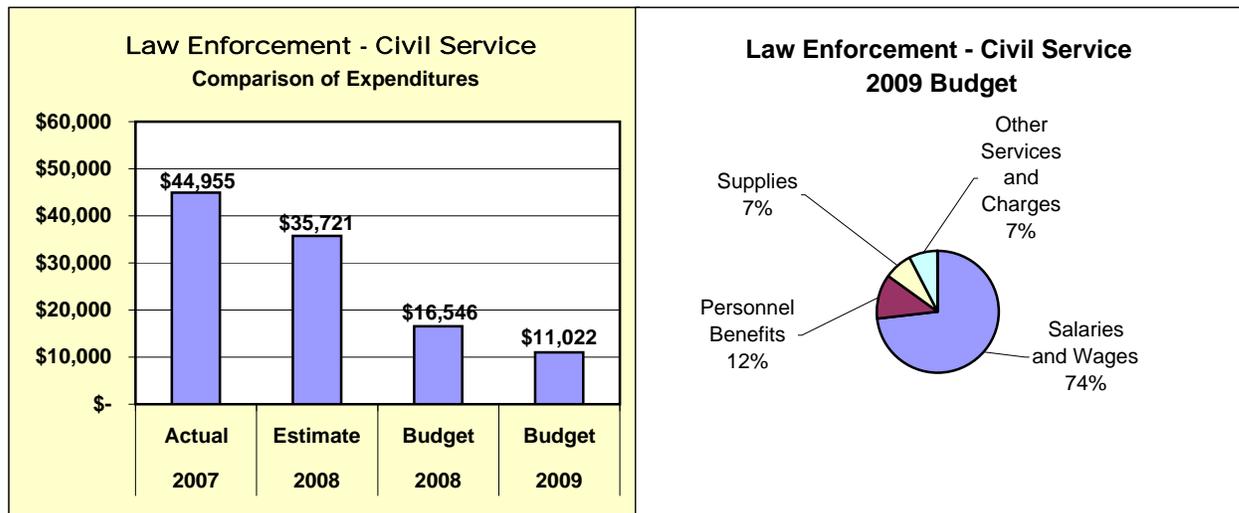
**CIVIL SERVICE COMMISSION DIVISION:** The primary function of this Division is to administer the pre-employment testing and eligibility lists of police officer applicants pursuant to the Civil Service Commission rules and regulations.

Expenditure Description	2007 Actual	2008 Estimate	2008 Budget	2009 Budget	\$ Chg '08-'09	% Chg '08-'09
Salaries and Wages	33,099	28,809	12,552	8,054	(4,498)	-35.8%
Personnel Benefits	4,714	4,609	1,894	1,328	(566)	-29.9%
Supplies	4,612	2,290	1,260	820	(440)	-34.9%
Other Services and Charges	2,530	13	840	820	(20)	-2.4%
Interfund Payments	0	0	0	0	0	N/A
Capital Outlay	0	0	0	0	0	N/A
	\$ 44,955	\$ 35,721	\$ 16,546	\$ 11,022	\$ (5,524)	-33.4%

<b>Employee FTE:</b>	-	-	-	-	0.0	N/A
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**ANALYSIS OF BUDGET CHANGES:**

Salaries and Wages relate to overtime. Decrease in overtime is due to hiring freeze of commissioned positions. Civil Service function is administered by paralegal from the City Attorney's department.



# CITY OF DES MOINES

## 2009 Budget

### General Governmental Fund - By Department

Fund: General  
 Department: Law Enforcement  
 Program: Detectives

**DETECTIVE DIVISION:** The primary function of the detective Division includes preliminary and follow up investigations of felony crime, recovery of property, identification and apprehension of offenders, major crime scene investigation, custody of evidence and found property, drug and vice control functions, and working closely with the patrol units to maintain a cooperative effort toward the reduction of crime within the city.

**Goal:** To maintain the percentage of felony filings accepted by the prosecutor's office at 90% or higher.

Performance Measure	2008	2009	2010	2011	2012
<b>Effectiveness Measures</b>					
Criminal filings accepted by Prosecutor's	87%**				
<b>Workload Measure</b>					
Number of criminal filings*	186				
Number of cases assigned to detectives	493				

\*Criminal filings are formal documents that are used in the prosecution process. This would exclude filings rejected for reasons beyond the control of the police department, such as uncooperative victims and plea bargains.

\*\* Percentage reflects change in 2008 King County Prosecutor's Office filing standards due to budget issues

Expenditure Description	2007 Actual	2008 Estimate	2008 Budget	2009 Budget	\$ Chg '08-'09	% Chg '08-'09
Salaries and Wages	508,619	518,085	570,992	<b>554,283</b>	(16,709)	-2.9%
Personnel Benefits	170,724	179,822	214,288	<b>192,940</b>	(21,348)	-10.0%
Supplies	25,719	15,104	17,214	<b>14,975</b>	(2,239)	-13.0%
Other Services and Charges	21,835	28,039	27,540	<b>23,329</b>	(4,211)	-15.3%
Interfund Payments	61,757	74,830	74,830	<b>66,555</b>	(8,275)	-11.1%
Capital Outlay	0	0	0	<b>0</b>	0	N/A
	<b>\$ 788,655</b>	<b>\$ 815,880</b>	<b>\$ 904,864</b>	<b>\$ 852,082</b>	<b>\$ (52,782)</b>	<b>-5.8%</b>

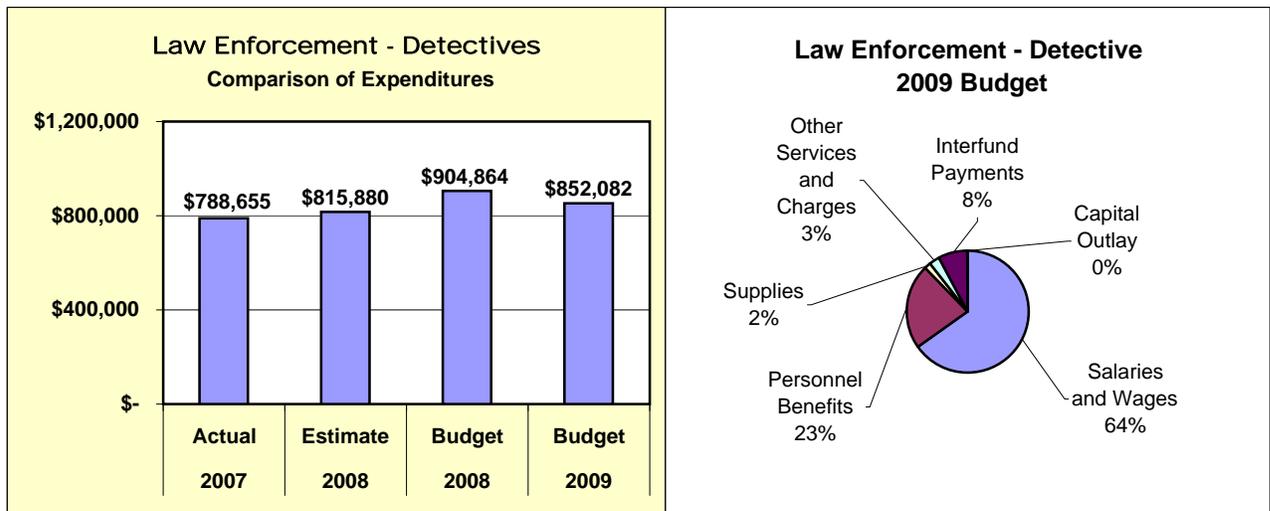
<b>Employee FTE:</b>	6.80	6.80	6.80	<b>5.80</b>	(1.0)	-14.7%
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**SIGNIFICANT BUDGET CHANGES:**

Salaries and Personnel Benefits: The decrease is mainly attributable to the elimination of 1.0 FTE and decrease in overtime.

Supplies & Other Services/Charges: The decrease came as a result of a 14.4% budget reduction over 2008's adopted level.

Interfund Payments: Interfund charges decrease primarily due to deferral of computer and equipment replacement assessments in 2009.



# CITY OF DES MOINES

## 2009 Budget

### General Governmental Fund - By Department

Fund: General  
 Department: Law Enforcement  
 Program: Patrol

**PURPOSE:**

The purpose of the Patrol Division is to promote safety and security of the citizens of the community, primarily through the deterrence and apprehension of offenders, providing services in a fair, honest, prompt and courteous manner to the satisfaction of the citizens. The Patrol Division handles calls for service from citizens, handles on-scene situations, enforces traffic laws as they are observed, performs building and house security checks and other miscellaneous situations.



- GOALS:**
- 1) To increase by 2% part 1 crimes cleared by arrest per 100 offenses.
  - 2) To respond to in-progress calls for service within 5 minutes.
  - 3) To respond to non-emergency calls for service within 20 minutes.

Performance Measure	2008	2009	2010	2011	2012
<b>Effectiveness Measure.</b>					
Percent of part 1 crimes cleared by arrest per 100 offenses.*	29%				
Average response times in minutes to emergency calls.	2.3				
Average response times in minutes to non-emergency calls	14.8				
<b>Workload Measure</b>					
Officer per population ratio	786				
Number of case reports	4,477				
Non-criminal infractions Issued	5,542				
Criminal citations issued	1,255				
Reportable accidents per 1000	12				

\*Part 1 crimes includes the following; criminal homicide, forcible rape, robbery, assault, burglary, theft and motor vehicle theft.

Expenditure Description	2007 Actual	2008 Estimate	2008 Budget	2009 Budget	\$ Chg '08-'09	% Chg '08-'09
Salaries and Wages	2,245,779	2,373,896	2,328,977	2,383,464	54,487	2.3%
Personnel Benefits	728,342	838,489	927,116	874,094	(53,022)	-5.7%
Supplies	264,747	324,859	208,500	136,271	(72,229)	-34.6%
Other Services and Charges	77,977	100,899	98,730	71,998	(26,732)	-27.1%
Interfund Payments	333,395	378,672	378,672	280,169	(98,503)	-26.0%
Capital Outlay	44,278	5,173	66,800	0	(66,800)	-100.0%
	\$ 3,694,518	\$ 4,021,988	\$ 4,008,795	\$ 3,745,996	\$ (262,799)	-6.6%

<b>Employee FTE*:</b>	30.00	30.00	30.00	28.00	(2)	-6.7%
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**SIGNIFICANT BUDGET CHANGES:**

Staffing: Eliminated 2.0 FTE's per Council. 5% cost of living adjustment for Police Guild.

Supplies: The significant decrease is mainly due to the \$30,000 reduction in operating supplies and \$41,895 fuel savings from extra battery installation in Patrol vehicles coupled with anticipated drop in fuel prices.

Other Services and Charges: The decrease is due to a 13% expenditure reduction over 2008's adopted level and deferment of the \$16,000 Relocation Expense because of hiring freeze.

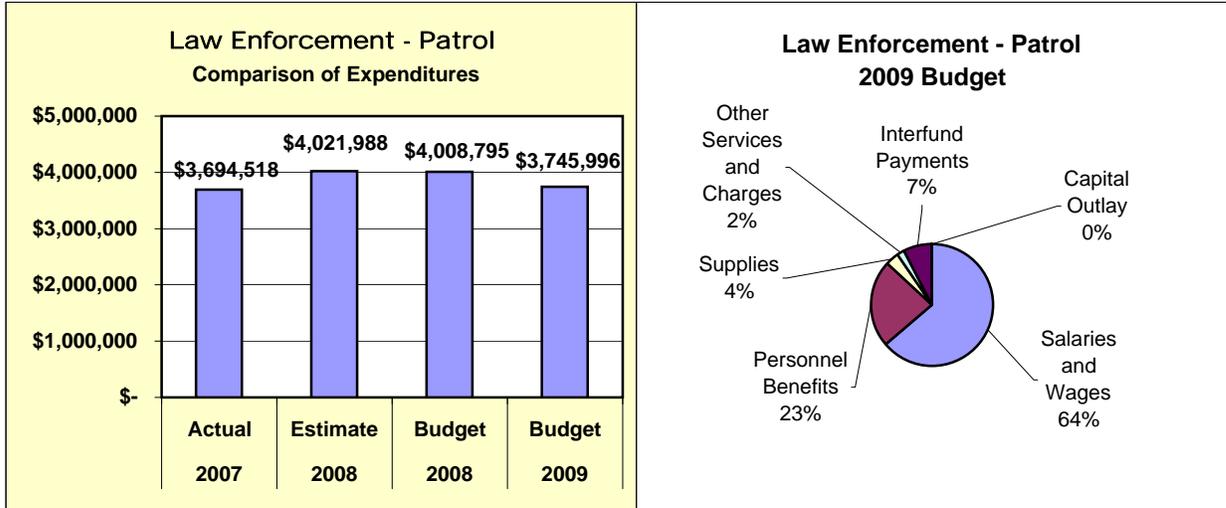
Interfund Payments: Interfund charges decrease primarily due to deferral of computer and equipment replacement assessments in 2009.

Capital Outlay: Major equipment purchases are on hold in 2009.

# CITY OF DES MOINES 2009 Budget

## General Governmental Fund - By Department

Fund: General  
Department: Law Enforcement  
Program: Patrol



# CITY OF DES MOINES

## 2009 Budget

### General Governmental Fund - By Department

Fund: General  
 Department: Law Enforcements  
 Program: Police Grants

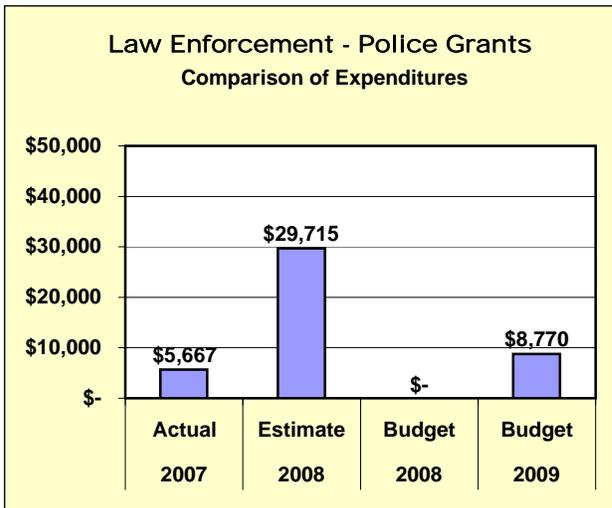
**GOALS/PURPOSE:**

The purpose of this program is to account for all Police Grants.

Expenditure Description	2007 Actual	2008 Estimate	2008 Budget	2009 Budget	\$ Chg '08-'09	% Chg '08-'09
Salaries and Wages	270	4,781	0	7,715	7,715	N/A
Personnel Benefits	38	457	0	1,055	1,055	N/A
Supplies	5,358	24,477	0	0	0	N/A
Other Services and Charges	0	0	0	0	0	N/A
Capital Outlay	0	0	0	0	0	N/A
	\$ 5,667	\$ 29,715	\$ -	\$ 8,770	\$ 8,770	N/A

**ANALYSIS OF BUDGET CHANGES:**

There was no budget in 2008.



# CITY OF DES MOINES

## 2009 Budget

### General Governmental Fund - By Department

Fund: General  
 Department: Law Enforcement  
 Program: Crime-free Endorsement Housing

**GOALS/PURPOSE:**

The purpose of the Crime Free Endorsement Housing Law Enforcement Unit is to open-up communication between landlords, managers, residents of local rental community and law enforcement and by that it will address community concerns, increase the efforts to combat illegal activities by educating residents about crime prevention and working with landlords and managers on mediation and problem solving. As a result, the quality of life will be improved to those who choose to live in the City of Des Moines.

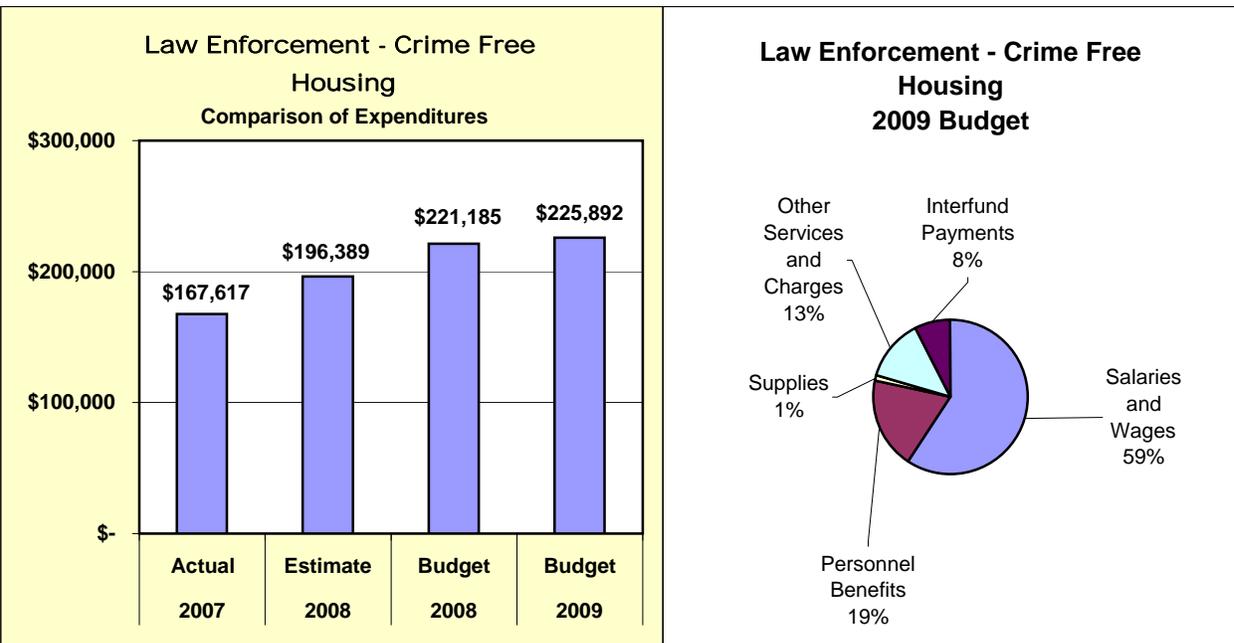
Expenditure Description	2007 Actual	2008 Estimate	2008 Budget	2009 Budget	\$ Chg '08-'09	% Chg '08-'09
Salaries and Wages	108,672	122,456	129,542	133,722	4,180	3.2%
Personnel Benefits	29,614	38,557	41,341	42,934	1,593	3.9%
Supplies	2,433	3,541	7,540	3,098	(4,442)	-58.9%
Other Services and Charges	17,584	17,978	28,905	28,883	(22)	-0.1%
Interfund Payments	9,314	13,857	13,857	17,255	3,398	24.5%
	\$ 167,617	\$ 196,389	\$ 221,185	\$ 225,892	\$ 4,707	2.1%

<b>Employee FTE:</b>	1.00	2.00	2.00	2.00	0.00	0.0%
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**SIGNIFICANT BUDGET CHANGES:**

Supplies: The decrease is largely due to a \$4,200 budget cut in Small Tools & Equipment.

Interfund Payments: The increase is a result of a \$4,500 equipment maintenance assessment for the CSO's assigned vehicle and deferral of computer and equipment replacement assessments.



**CITY OF DES MOINES**  
**2009 Budget**  
 General Governmental Fund - By Department

Fund: General  
 Department: Law Enforcement  
 Program: Animal Control

**GOALS/PURPOSE:**

This division patrols for animals at-large, conducts investigations into animal related complaints, prepares cases for court and ensures animal owners are in compliance with municipal ordinances. In addition, this division investigates potentially dangerous and dangerous dogs and ensures owners become compliant and stay in compliance with municipal code requirements.



Performance Measure	2004	2005	2006	2007	2008
<b>Efficiency Measure</b>					
Cost per resident for Animal Control	\$3.79	\$3.12	\$2.86	\$3.22	\$3.63
<b>Effectiveness Measure</b>					
Number of dogs and cats taken to the shelter as percent of community	2%	2%	2%	2%	1%
<b>Workload Measure</b>					
Calls for service	827	773	807	788	710
Number of dog and cat licenses	1,377	1,635	1,469	1,528	1,438
Number of dogs and cats taken to shelter	449	472	486	468	382
Number of citations and infractions issued by animal control	N/C	N/C	N/C	N/C	123

Expenditure Description	2007 Actual	2008 Estimate	2008 Budget	2009 Budget	\$ Chg '08-'09	% Chg '08-'09
Salaries and Wages	52,938	67,315	56,857	<b>68,305</b>	11,448	20.1%
Personnel Benefits	15,775	18,994	17,411	<b>21,244</b>	3,833	22.0%
Supplies	7,663	6,395	5,700	<b>5,841</b>	141	2.5%
Other Services and Charges	2,236	1,874	3,860	<b>3,717</b>	(143)	-3.7%
Intergovernmental	13,212	4,608	10,000	<b>10,000</b>	0	0.0%
Interfund Payments	11,217	11,858	11,858	<b>10,480</b>	(1,378)	-11.6%
	<b>\$ 103,042</b>	<b>\$ 111,044</b>	<b>\$ 105,686</b>	<b>\$ 119,587</b>	<b>\$ 13,901</b>	<b>13.2%</b>

<b>Employee FTE:</b>	1.00	1.00	1.00	<b>1.00</b>	0	0.0%
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**SIGNIFICANT BUDGET CHANGES:**

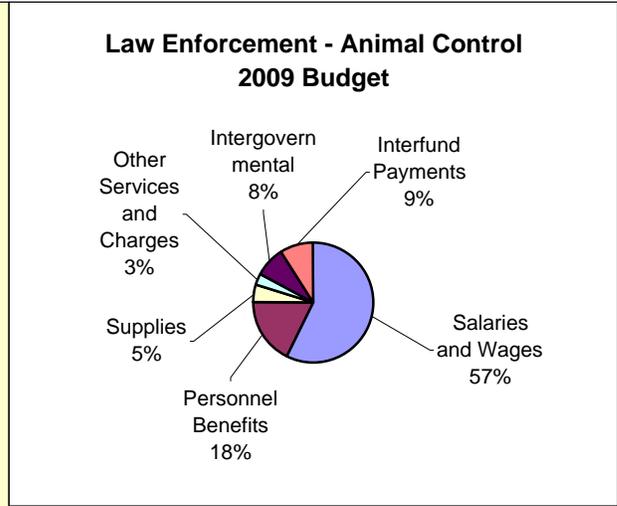
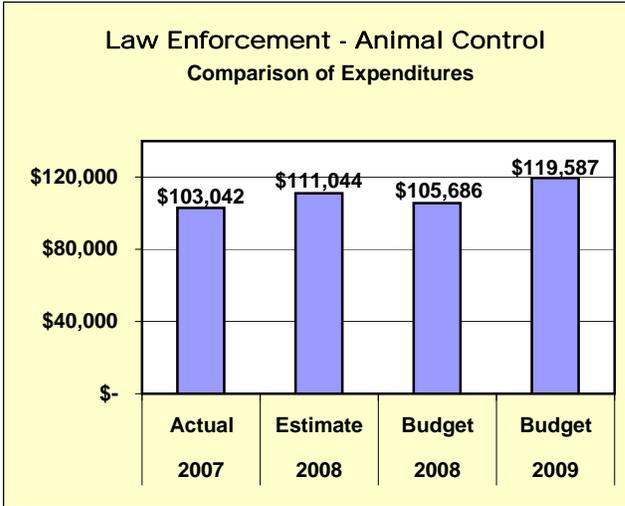
Salaries and Personnel Benefits: The increase is mainly due to 5% cost of living adjustment.

Interfund Payments: Interfund charges decrease primarily due to deferral of computer and equipment replacement assessments in 2009.

# CITY OF DES MOINES 2009 Budget

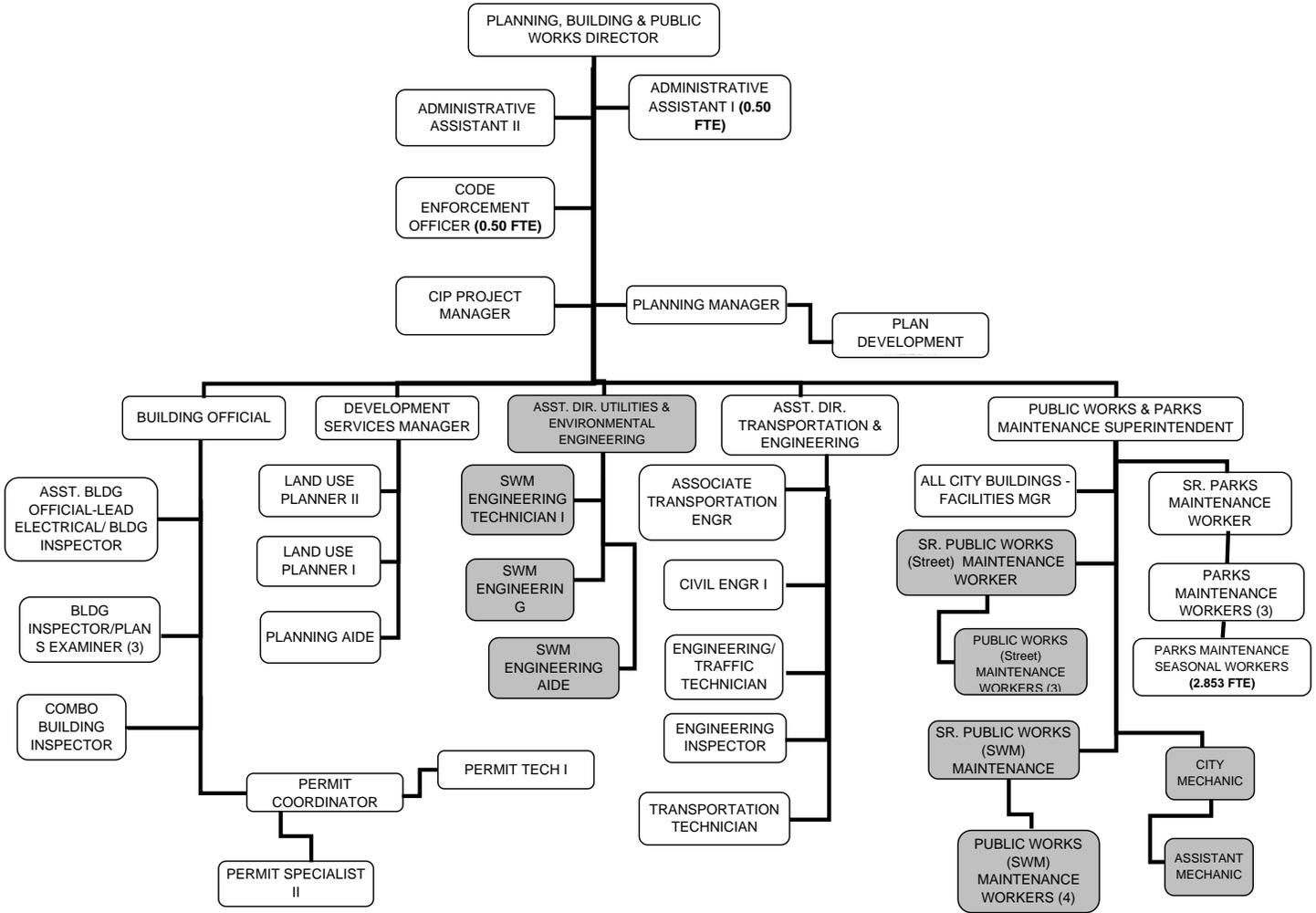
## General Governmental Fund - By Department

Fund: General  
Department: Law Enforcement  
Program: Animal Control



**CITY OF DES MOINES**  
**2009 Budget**  
 General Governmental Fund - By Department

Fund: General  
 Department: Planning, Building, and Public Works  
 Organizational Chart



# CITY OF DES MOINES

## 2009 Budget

### General Governmental Fund - By Department

Fund: General

Department: Planning, Building and Public Works (PBPW)

Program: Administration

**PURPOSE:**

The Administration manages the following divisions:

- |  |   |
|--|---|
| 1. All City Buildings                    | 5. Planning Development                       |
| 2. Transportation & Engineering Services | 6. Development Services                       |
| 3. Surface Water Management              | 7. Public Works & Park Maintenance Operations |
| 4. Building Division                     |   |

It is also responsible for the City's fleet maintenance and other major equipment, City Code enforcement and Capital Improvement Program projects management.

**GOAL:**

To make Des Moines a great place to live, work, and have fun, with a business friendly reputation, and a City government known for its great customer service, efficiency and wise use of resources.

Performance Measure	2004	2005	2006	2007	2008
Workload measure					
# of New Code Enforcement Cases Opened During Year	412	546	708	790	730
# of Code Enforcement Cases Closed During Year	419	546	413	758	762
# of Code Enforcement Cases Open at End of Year	113	210	420	605	498

**2008 ACCOMPLISHMENTS**

- Processed the last 7 large subdivisions with 352 new lots.
- Approved 35 new single family residences and 67 residential additions.
- Helped finish or start 15 large commercial projects including 2 elementary schools, reconstruction of the Marine Science Technology center in Redondo, and 2 King County library remodels.
- Vacated Des Moines Creek Business Park streets, surplused City property and vacated plats that will result in a \$3.8 million payment to the City from the Port of Seattle in 2009.
- Finalized a development agreement for the \$350 million Waterview Crossing Planned Unit Development in Pacific Ridge.
- Reviewed 89 business license applications for compliance with City codes.
- Provided environmental review, permitting, technical assistance and project management for 15 City capital improvement and maintenance projects.
- Made good progress planning for the future of Downtown and Midway.
- Completed emergency repairs on North Twin and Saltwater bridges and repaired landslides on Marine View and Des Moines Memorial Drives.
- Rebuilt 16th Avenue South between S. 260th and S. 272nd.
- Formed a Transportation Benefit District to enhance the City's ability to preserve and maintain its streets.
- Helped 22 low and moderate income home owners complete over \$26,000 in needed repairs to maintain their homes in safe and livable conditions.
- Worked with Water District 54 to identify and prioritize \$7.9 million in replacement water mains in Downtown to improve fire safety and facilitate future development.



- Completed the following projects:
  - Dining Hall Emergency Lift & Permanent Foundation
  - Beach Park gas line extension to Auditorium/Sun Home Lodge
  - Beach Park buildings asbestos surveys
  - Activity Center main roof
  - Public Works Service Center roof and HVAC
  - Engineering building upstairs remodel
- Worked on the following projects:
  - Des Moines Creek Trail
  - North Twin Bridge
  - South 216th Street Phase 4
  - 2008 Overlays
  - Beach Park/Marina Utilities SEPA
  - Street Sweeping Contract
  - Custodial Contract Extension and Service Upgrade
  - Review of Draft Street Standards
  - Processed 2 Street Vacations through City Council
  - Mt. Rainier Pool Shower Towers
  - Economic Stimulus Funding Paperwork
  - HVAC
- Filed FEMA claims:
  - December 2007 Severe Storm and Flooding Event
  - December 2008 Winter Snow Event

**CITY OF DES MOINES**  
**2009 Budget**  
General Governmental Fund - By Department

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Fund: General

Department: Planning, Building and Public Works (PBPW)

Program: Administration

**2009 WORKPLAN**

Organization

- Customer Service improvement
- Improve business license practices and follow up
- Work on PB&PW emergency management response plans

Planning

- Major Updates to:
  - Zoning Code
  - Shoreline Master Program
- Assist with Downtown Marina/Beach Park plans & projects
- Continued work with City of Kent on Envision Midway Plan

Permitting

- Include Right of Way permits into building permitting management system
- Streamline and improve Des Moines permitting system
- Improve service accountability
- Continued improvement of abatement and citation process

Economic Development

- Des Moines Creek Business Park
- Waterview Crossing
- Landmark on the Sound
- SCORE Jail
- Des Moines Gateway

Grants and Loans

- WSDOT Way Finding
- PWTF Public Works Trust Fund
- Transportation Improvement Board
- Federal Appropriations
- Federal Stimulus
- Federal Economic Development Administration Grant

Projects

- Bridges: No. Twin and Saltwater State Park
- Des Moines Gateway: 216th, 24th-28th, 208th
- Bike/Pedestrian Trails
- SCORE (Joint City Jail)
- Pavement Management - In House Design
- Field House: Ballfield, Waterline and Grandstand
- Beach Park: Creek, Auditorium, Dining Hall, Sun Home Lodge

Transportation Administration

- Update Street Standards including Code
- Update Transportation Comp Plan

SWM

- Pipe Projects - In House Design
- Barnes Creek
- NPDES Permit

# CITY OF DES MOINES 2009 Budget

## General Governmental Fund - By Department

Fund: General

Department: Planning, Building and Public Works (PBPW)

Program: Administration

Expenditure Description	2007 Actual	2008 Estimate	2008 Budget	2009 Budget	\$ Chg '08-'09	% Chg '08-'09
Salaries and Wages	289,830	287,868	278,990	293,170	14,180	5.1%
Personnel Benefits	80,186	78,674	79,184	85,843	6,659	8.4%
Supplies	5,103	5,601	6,855	5,720	(1,135)	-16.6%
Other Services and Charges	4,853	3,843	6,850	6,946	96	1.4%
Capital Outlay	0	0	0	0	0	N/A
Interfund Payments	25,252	27,320	27,320	30,342	3,022	11.1%
	\$ 405,223	\$ 403,306	\$ 399,199	\$ 422,021	\$ 22,822	5.7%

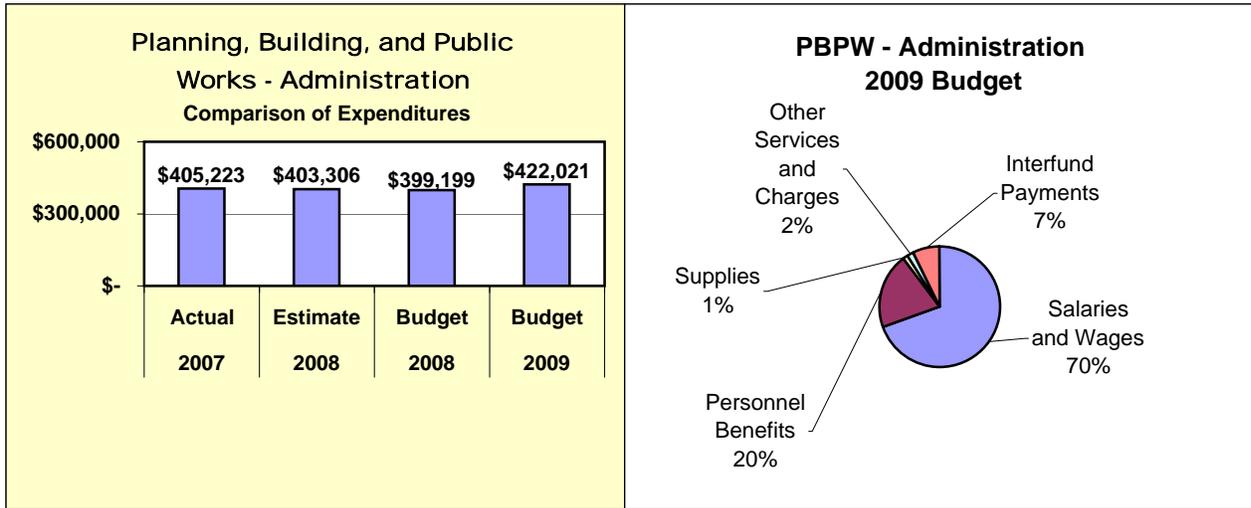
Employee FTE:	4.20	3.70	3.70	3.70	0.00	0.0%
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**SIGNIFICANT BUDGET CHANGES:**

Salaries and Wages include a 3% cost of living adjustment with the exception of the PBPW Director.

Supplies: The decrease is due to a \$800 budget cut in Operating Supplies and a reduction in fuel prices.

Interfund Payments: Interfund charges decrease mainly because of the deferral of computer and equipment replacement assessments.



# CITY OF DES MOINES 2009 Budget

## General Governmental Fund - By Department

Fund: General  
Department: Planning, Building, and Public Works  
Program: All City Buildings

**GOALS/PURPOSE:**

This budget provides for ordinary building maintenance for the City Hall Complex, Engineering portion of the Public Works Engineering Building (40%), and a portion of the Public Works and Parks Service Center (3%). Expenditures for other buildings are recognized in the department that resides in those buildings.

Expenditure Description	2007 Actual	2008 Estimate	2008 Budget	2009 Budget	\$ Chg '08-'09	% Chg '08-'09
Salaries and Wages	63,764	64,879	60,892	<b>66,684</b>	5,792	9.5%
Personnel Benefits	22,108	27,569	24,242	<b>28,064</b>	3,822	15.8%
Supplies	8,708	7,885	11,570	<b>10,710</b>	(860)	-7.4%
Other Services and Charges	71,251	80,483	94,078	<b>119,870</b>	25,792	27.4%
Interfund Payments	19,315	28,029	28,029	<b>17,238</b>	(10,791)	-38.5%
	<b>\$ 185,146</b>	<b>\$ 208,845</b>	<b>\$ 218,811</b>	<b>\$ 242,566</b>	<b>\$ 23,755</b>	<b>10.9%</b>

<b>Employee FTE:</b>	1.00	1.00	1.00	<b>1.00</b>	0	0.0%
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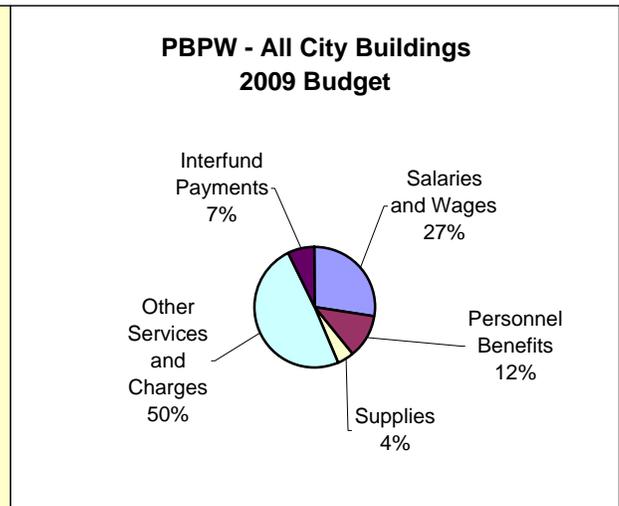
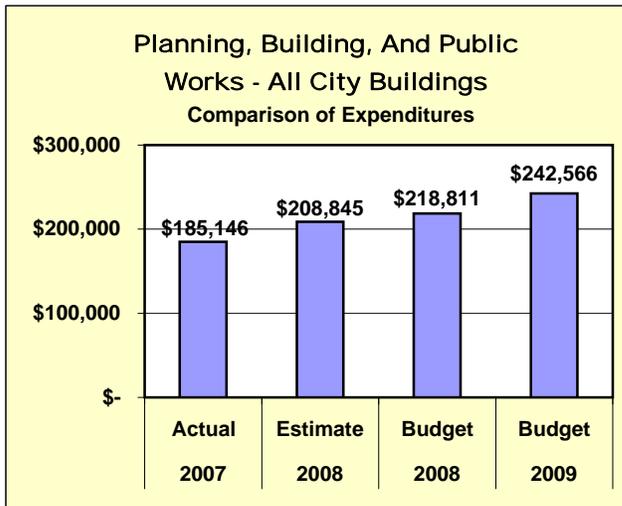
Des Moines City Hall

**SIGNIFICANT BUDGET CHANGES:**

Salaries and Personnel Benefits: The increase is mainly attributable to the 5% cost of the living adjustment, increase in overtime and increase in medical premium rates.

Other Services and Charges: The increase resulted primarily from an overall 34% increase in HVAC contract services, janitorial services and utilities.

Interfund Payments: Interfund charges decrease mainly because of the deferral of computer and equipment replacement assessments.



# CITY OF DES MOINES

## 2009 Budget

### General Governmental Fund - By Department

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Fund: General  
 Department: Planning, Building, and Public Works  
 Program: Engineering

**GOALS/PURPOSE:**

The Engineering Services Division is responsible for the transportation within the City. To this end, the Engineering division studies and plans for improvements, applies for appropriate funding and designs and oversees the construction of capital improvements to the infrastructure. This Division is the final accepting authority for capital improvements.



Performance Measure	2004	2005	2006	2007	2008
<b>Efficiency Measure</b>					
Rehabilitation cost per centerline road mile	NA	\$392,938	\$427,350	\$477,278	\$610,589
<b>Effectiveness Measure</b>					
Pavement Condition Index Value	NA	NA	NA	70	70
<b>Workload Measures</b>					
Annual Pavement Management Program Budget	NA	\$770,000	\$800,000	\$587,500	\$592,325
Number of centerline road miles rehabilitated	NA	1.67	1.57	1.05	0.92
Right of Way Permits	254	<u>254</u>	<u>220</u>	234	<u>187</u>

NA = Not available

\* = Chip Seal

\*\* = 2002 Value

Other Services

1. Capital planning and grant writing
2. Public information on transportation
3. Traffic sign/pavement marking/signal management.
4. Bridge inspection and maintenance
5. Snow and ice removal
6. Vegetation control along traveled ways.
7. Illegal sign removal / graffiti in right of way
8. Litter control
9. Ancillary: street banners (fee), assist parks and marina.
10. Responding to citizen questions and actions requests.
11. Answering development questions.
12. Resolving transportation safety concerns - sight distance, lighting, signing.

# CITY OF DES MOINES

## 2009 Budget General Governmental Fund - By Department

Fund: General  
Department: Planning, Building, and Public Works  
Program: Engineering

Expenditure Description	2007 Actual	2008 Estimate	2008 Budget	2009 Budget	\$ Chg '08-'09	% Chg '08-'09
Salaries and Wages	269,345	405,783	379,887	<b>477,143</b>	97,256	25.6%
Personnel Benefits	84,491	134,046	128,017	<b>171,610</b>	43,593	34.1%
Supplies	19,286	15,170	11,800	<b>6,604</b>	(5,196)	-44.0%
Other Services and Charges	68,008	38,319	101,397	<b>30,594</b>	(70,803)	-69.8%
Capital Outlay	6,896	0	0	<b>0</b>	0	N/A
Interfund Payments	31,385	38,389	38,389	<b>46,604</b>	8,215	21.4%
	<b>\$ 479,411</b>	<b>\$ 631,707</b>	<b>\$ 659,490</b>	<b>\$ 732,555</b>	<b>\$ 73,065</b>	<b>11.1%</b>

<b>Employee FTE:</b>	4.00	5.00	5.05	<b>6.05</b>	1.00	19.8%
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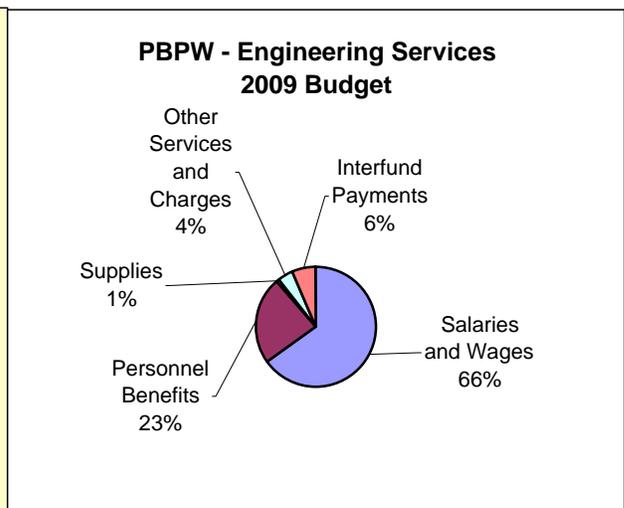
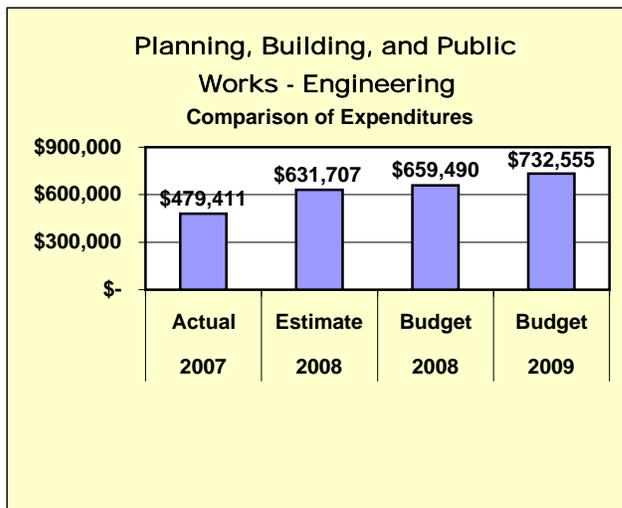
**ANALYSIS OF BUDGET CHANGES:**

Salaries & Personnel Benefits: The increase includes 3% cost of living adjustment, 1.0 FTE increase in staff which is funded by reimbursements from transportation capital projects, and rate increases in medical and retirement plans.

Supplies: The decrease is due to a \$4,400 budget cut in Small Tools & Equipment.

Other Services and Charges: The significant decrease is due primarily to the shifting of the funding of the project manager from the general fund to CIP funds (\$52,000) and imposed budget cuts to professional services such as GIS maps, structural analysis services and annual pavement condition update services (\$15,000).

Interfund Payments: Increase in interfund charges is an outcome of a \$13,076 increase in assessments of computer maintenance, equipment maintenance and interfund insurance and a \$4,861 decrease because of the deferment of computer and replacement assessment.



# CITY OF DES MOINES

## 2009 Budget

### General Governmental Fund - By Department

Fund: General

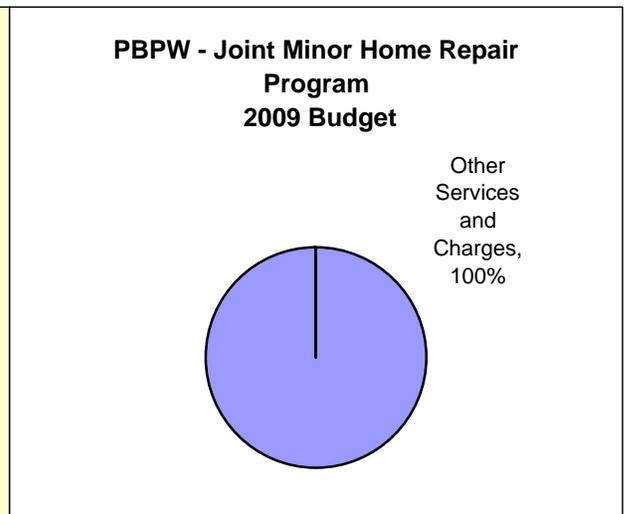
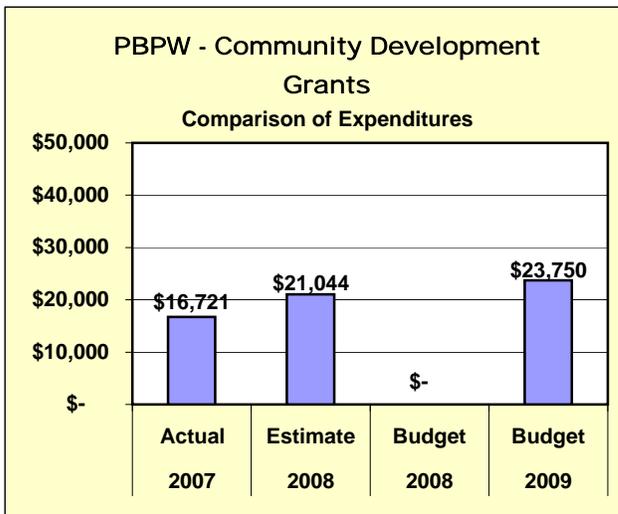
Department: Planning, Building, and Public Works

Program: Joint Minor Home Repair Program

**GOALS/PURPOSE:**

This program provides grant funds to subsidize repairs and maintenance for low and moderate income homeowners in the City of Des Moines. Housing repair services focus on maintaining health and safety, preserving the home and increasing energy efficiency. Funding is provided by Community Development Block Grant Funds.

Expenditure Description	2007 Actual	2008 Estimate	2008 Budget	2009 Budget	\$ Chg '08-'09	% Chg '08-'09
Other Services and Charges	16,721	21,044	0	23,750	23,750	N/A
Capital Outlay	0	0	0	0	0	N/A
	\$ 16,721	\$ 21,044	\$ -	\$ 23,750	\$ 23,750	N/A



# CITY OF DES MOINES

## 2009 Budget

### General Governmental Fund - By Department

Fund: General  
 Department: Planning, Building, and Public Works  
 Program: Building Division



**GOALS/PURPOSE:**

The Building Division is responsible for overseeing building construction within the City of Des Moines. This division reviews building plans for compliance with applicable local and national codes, issues building permits and inspects buildings during construction for compliance with the approved plans. The Building Division is the final accepting authority for occupancy permits.

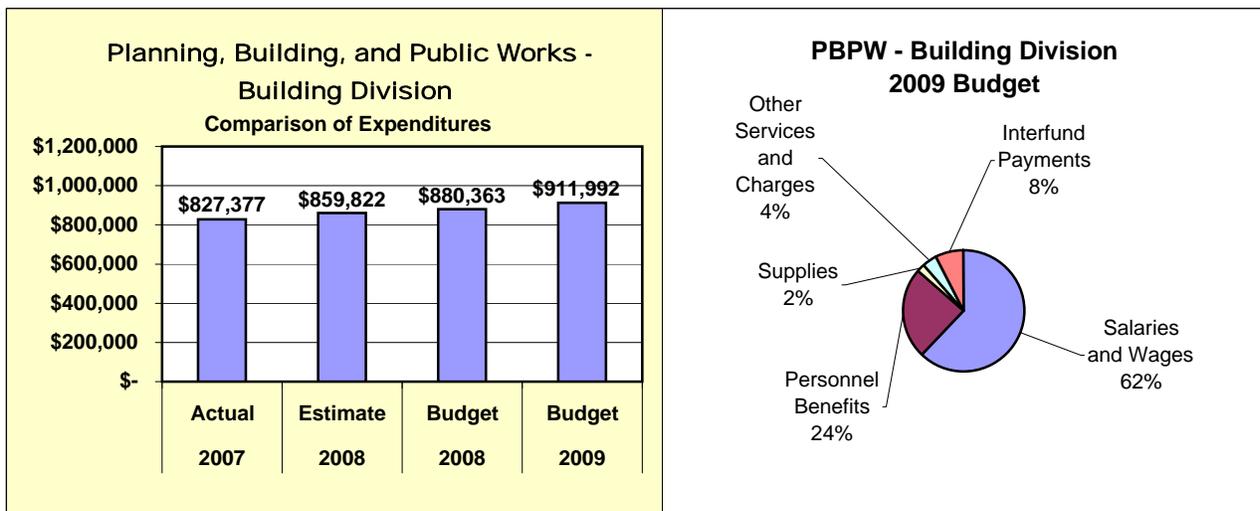
Performance Measure	2004	2005	2006	2007	2008
Effectiveness Measure					
Average time for single family building permit	10 working days				
Workload measure					
# of building permits	N/A	408	385	636	429
# of plumbing, mechanical & electrical permits	N/A	1180	1010	1082	933
# of building inspections	4,261	6,315	6,114	6,980	6,497

Expenditure Description	2007 Actual	2008 Estimate	2008 Budget	2009 Budget	\$ Chg '08-'09	% Chg '08-'09
Salaries and Wages	515,322	539,178	559,388	565,754	6,366	1.1%
Personnel Benefits	174,817	206,494	197,414	223,003	25,589	13.0%
Supplies	39,838	20,596	21,205	20,568	(637)	-3.0%
Other Services and Charges	23,612	25,429	34,231	33,349	(882)	-2.6%
Capital Outlay	15,581	0	0	0	0	N/A
Interfund Payments	58,207	68,125	68,125	69,318	1,193	1.8%
	\$ 827,377	\$ 859,822	\$ 880,363	\$ 911,992	\$ 31,629	3.6%

<b>Employee FTE:</b>	9.00	9.00	9.00	9.00	0.00	0.0%
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**SIGNIFICANT BUDGET AND STAFFING CHANGES:**

Salaries and Personnel Benefits: The slight increase in Salaries is the result of the 3% cost of living adjustment and 63% decrease in overtime. Personnel benefits reflect the increase in salaries and rate increases in medical and retirement plans.



# CITY OF DES MOINES

## 2009 Budget

### General Governmental Fund - By Department

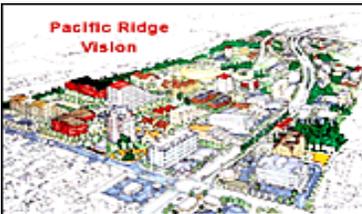
Fund: General  
 Department: Planning, Building, and Public Works  
 Program: Plan Development

**GOALS/PURPOSE:**

The Plan Development Division assists in developing, coordinating and implementing long range planning including the Comprehensive Plan. This division is also responsible for implementing specific project, strategic, or master plans as directed by the City Council. Plan Development drafts and implements legislation and is responsible for providing research and analysis of areas of concern. This division is responsible for research, including population projections and census projections enumeration; mapping for the city, economic development planning and implementation, interdepartmental support and other activities. Its central purpose is to identify issues, project needs, and assist in establishing policies to achieve declared goals. Plan Development researches, drafts, and coordinates activities relating to state legislation such as Growth Management Act (GMA), State Environmental Policy Act, and the State Shoreline Act. Plan Development manages and operates the city's Geographic Information System (GIS). Plan Development is also in charge of the Pacific Ridge Project.

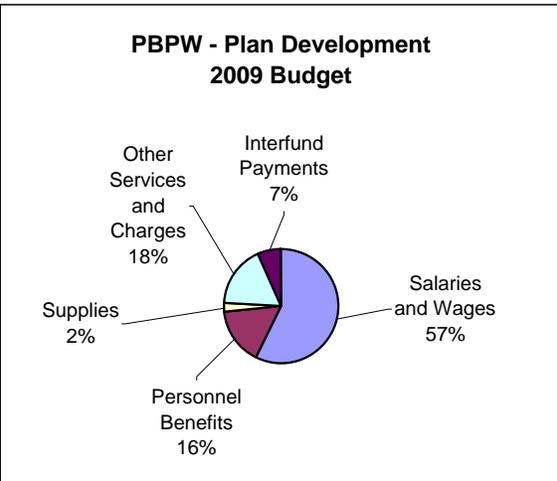
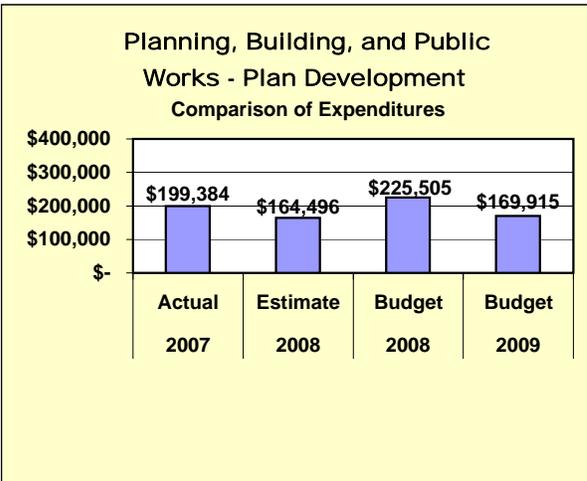


Expenditure Description	2007 Actual	2008 Estimate	2008 Budget	2009 Budget	\$ Chg '08-'09	% Chg '08-'09
Salaries and Wages	74,332	83,727	92,254	97,325	5,071	5.5%
Personnel Benefits	19,275	22,345	24,781	27,511	2,730	11.0%
Supplies	8,199	5,191	4,708	3,901	(807)	-17.1%
Other Services and Charges	86,691	39,731	90,260	29,833	(60,427)	-66.9%
Interfund Payments	10,886	13,502	13,502	11,345	(2,157)	-16.0%
	\$ 199,384	\$ 164,496	\$ 225,505	\$ 169,915	\$ (55,590)	-24.7%
<b>Employee FTE:</b>	1.45	1.30	1.30	1.30	0.00	0.0%



**ANALYSIS OF BUDGET CHANGES:**

Major component to the decrease is the budget cut of the professional services, such as: services to develop the downtown design guidelines (\$25,000); services to update aerial photo imagery (\$15,000); and real estate & economic development consultant services (\$21,444).



**CITY OF DES MOINES**  
**2009 Budget**  
 General Governmental Fund - By Department

Fund: General  
 Department: Planning, Building, and Public Works  
 Program: Development Services



**GOALS/PURPOSE:**

Development Services implements adopted City policies through administrative review of development proposals and drafting of necessary land-use related code amendments. This division is responsible for code administration, project management, and enforcement of zoning, subdivision, nuisance and construction issues. State Environmental Policy Act (SEPA), Shorelines Management Act, other state regulations, and Federal Emergency Management Act requirements are implemented through this division by way of local review and coordination of both public and private project and non-project regulatory actions. Development Services staff supports City Council, Planning Agency and makes recommendations for zoning code amendments. This Division manages and controls land development and land use so the quality of life and general health safety and welfare for all the citizens of the City of Des Moines is protected.

Performance Measure	2004	2005	2006	2007	2008
Workload measure					
# of single family reviews	119	N/A	76	84	35
# of land use activities	33	45	59	65	42
# of pre-application meetings	20	50	43	32	21
Total # of short plat & subdivision reviews	N/A	N/A	50	63	26

Expenditure Description	2007 Actual	2008 Estimate	2008 Budget	2009 Budget	\$ Chg '08-'09	% Chg '08-'09
Salaries and Wages	227,544	251,691	251,551	258,628	7,077	2.8%
Personnel Benefits	86,872	105,171	103,247	112,358	9,111	8.8%
Supplies	8,408	8,960	5,508	4,626	(882)	-16.0%
Other Services and Charges	16,190	16,000	10,440	14,652	4,212	40.3%
Interfund Payments	22,929	26,046	26,046	27,061	1,015	3.9%
Capital Outlay	0	0	0	0	0	N/A
	\$ 361,943	\$ 407,868	\$ 396,792	\$ 417,325	\$ 20,533	5.2%

<b>Employee FTE:</b>	4.00	4.00	4.00	4.00	0.00	0.0%
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**ANALYSIS OF BUDGET CHANGES:**

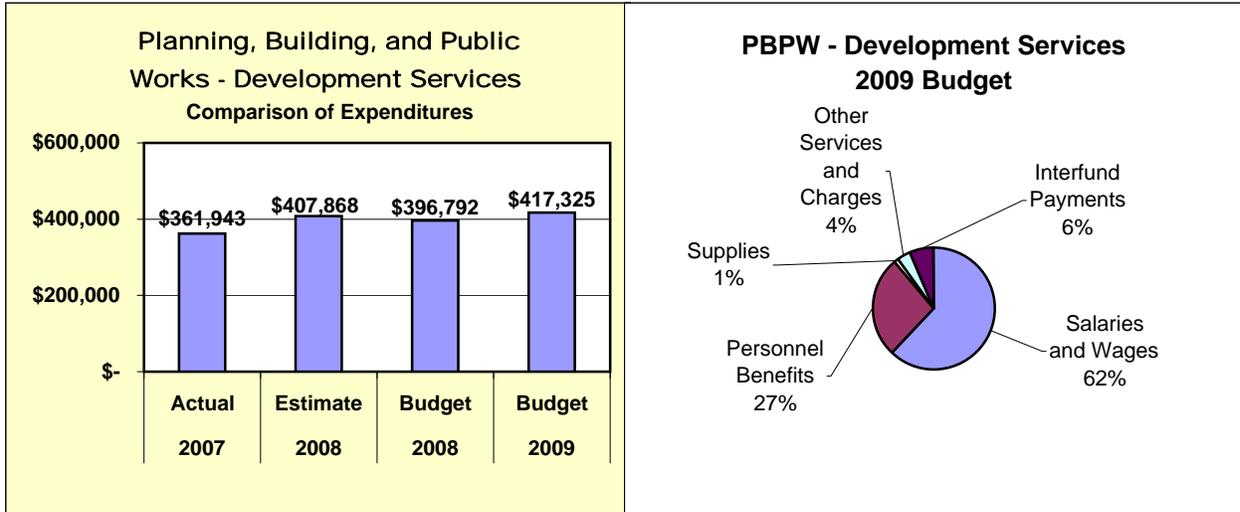
Salaries and Personnel Benefits: Salaries upgrades, 3% cost of living, and rate increases in medical and retirement plans largely made up the increase.

Other Services and Charges: Restored budget cuts in 2008: \$2,000 in professional services and \$1,000 in credit card fees.

# CITY OF DES MOINES 2009 Budget

## General Governmental Fund - By Department

Fund: General  
Department: Planning, Building, and Public Works  
Program: Development Services



# CITY OF DES MOINES

## 2009 Budget

### General Governmental Fund - By Department

Fund: General  
 Department: Planning, Building, and Public Works  
 Program: Community Development Grants

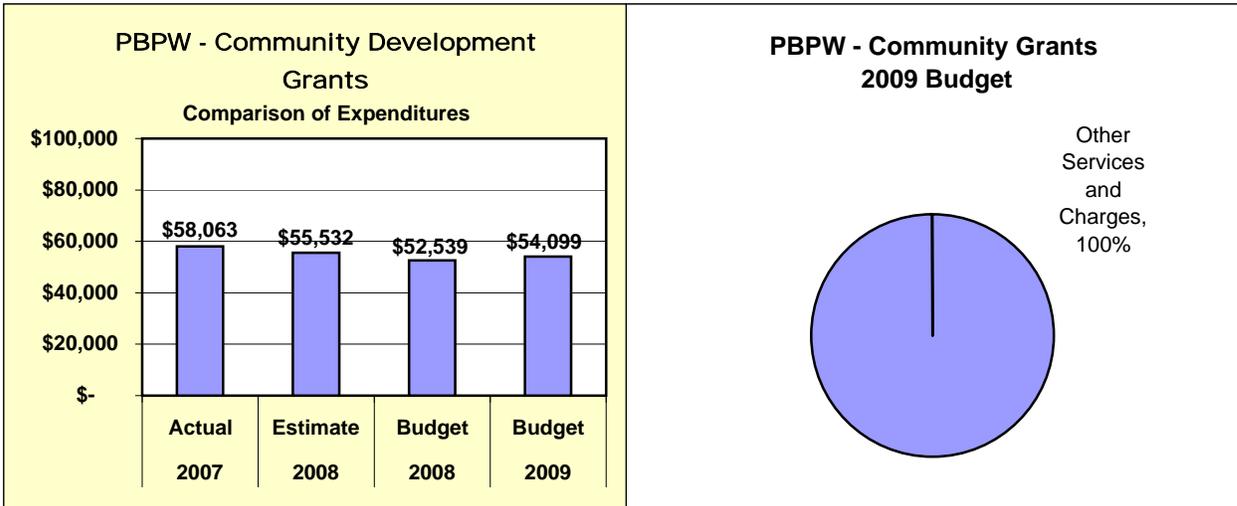
**GOALS/PURPOSE:**

This division will account for the following Community Development Grants: 1) Recycling Program; 2) Multi-family Community Guidelines; and 3) Washington State Dept. of Ecology Shoreline Master Plan (WA DOE-SMP).

Expenditure Description	2007 Actual	2008 Estimate	2008 Budget	2009 Budget	\$ Chg '08-'09	% Chg '08-'09
Salaries and Wages	1,538	2,050	0	5,172	5,172	N/A
Personnel Benefits	685	943	0	2,379	2,379	N/A
Supplies	8,848	0	0	0	0	N/A
Other Services and Charges	46,992	52,539	52,539	46,548	(5,991)	-11.4%
Capital Outlay	0	0	0	0	0	N/A
	\$ 58,063	\$ 55,532	\$ 52,539	\$ 54,099	\$ 1,560	3.0%

**ANALYSIS OF BUDGET CHANGES:**

Other Services and Charges include professional services for recycling event.



# CITY OF DES MOINES

## 2009 Budget

### General Governmental Fund - By Department

Fund: General  
 Department: Planning, Building, and Public Works  
 Program: Park Operations



**GOALS/PURPOSE:**

The Park Operations program provides grounds maintenance for city hall, police and public works buildings and all community parks, including the Field House. It is the goal of this program to provide safe and aesthetically pleasing parks, facilities, buildings, and special right-of-way areas in a scheduled and efficient manner. Park Operations provides services to 36 locations totaling 150 acres and 11 buildings totaling 65,000 square feet.

Performance Measure	2004	2005	2006	2007	2008
<b>Workload Measures</b>					
# of parks and other facilities maintained	33	33	33	33	33
Total acreage of developed areas maintained	100.2	100.2	100.2	100.2	100.2
Miles of trail maintained	2.5	2.5	2.5	2.5	2.5
# of recreational activities supported	N/A	N/A	N/A	N/A	6469
Miles of streetscape maintained	2	2	3	3	3.75

Other Services:

1. Support Streets, Surface Water Management, All City Buildings and Marina Operations as needed.
2. Assist in emergency response include snow plowing and removal.
3. Perform reimbursable maintenance services for Streets and Surface Water Management.

Expenditure Description	2007 Actual	2008 Estimate	2008 Budget	2009 Budget	\$ Chg '08-'09	% Chg '08-'09
Salaries and Wages	251,189	288,715	301,896	300,328	(1,568)	-0.5%
Personnel Benefits	96,247	106,193	106,998	105,337	(1,661)	-1.6%
Supplies	68,641	73,667	64,600	64,347	(253)	-0.4%
Other Services and Charges	205,056	222,807	214,659	222,489	7,830	3.6%
Interfund Payments	63,616	67,597	67,597	84,101	16,504	24.4%
Capital Outlay	24,314		0	0	0	N/A
	\$ 709,063	\$ 758,979	\$ 755,750	\$ 776,602	\$ 20,852	2.8%

<b>Employee FTE:</b>	6.45	7.45	7.45	7.45	-	0.0%
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**ANALYSIS OF BUDGET CHANGES:**

Salaries & Personnel Benefits: Cut \$10,000 in part-time maintenance workers.

Interfund Payments: Corrected the Facility Repair & Replacement assessment in 2009 which resulted in an increase of \$12,601.

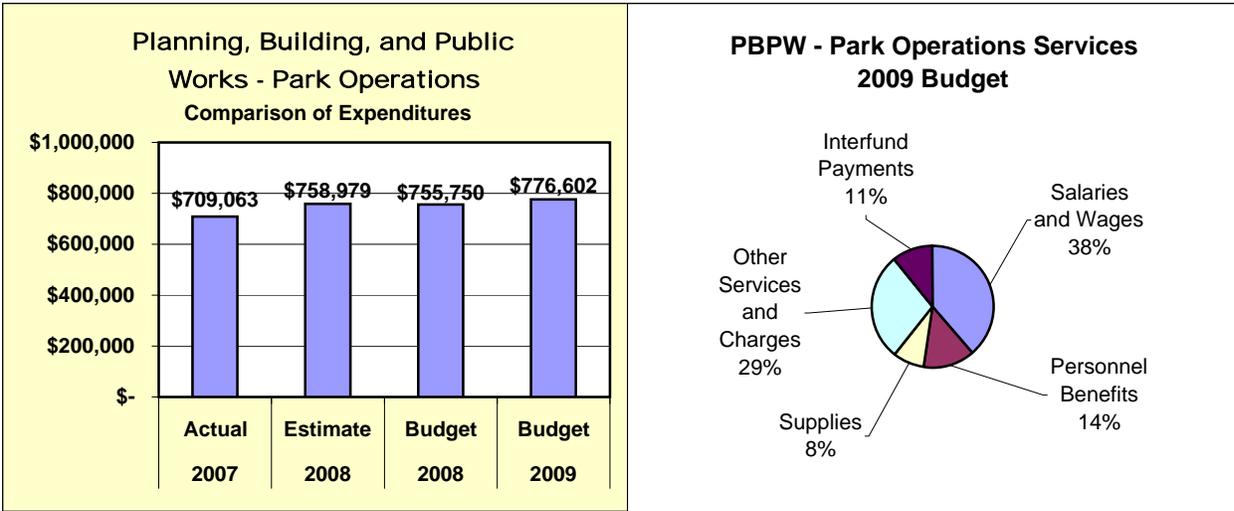
# CITY OF DES MOINES 2009 Budget

## General Governmental Fund - By Department

Fund: General

Department: Planning, Building, and Public Works

Program: Park Operations



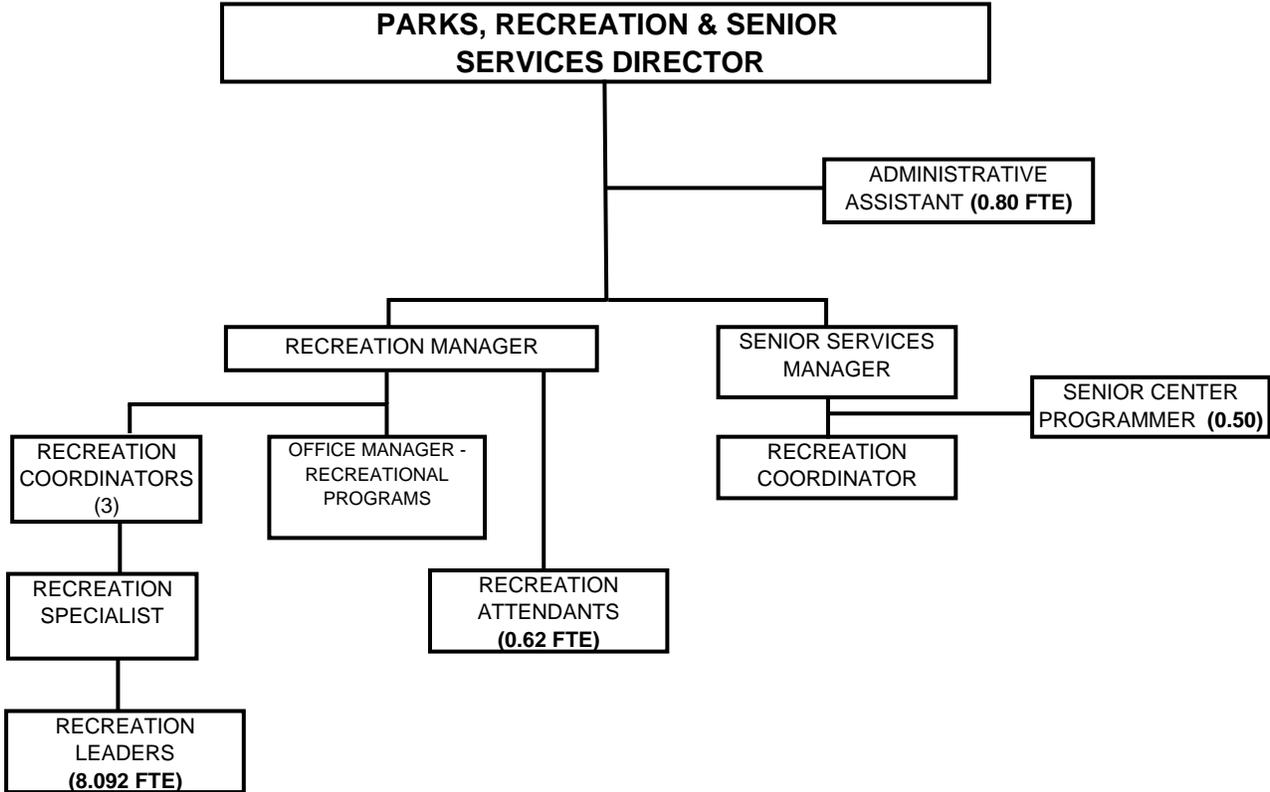
# CITY OF DES MOINES 2009 Budget

## General Governmental Fund - By Department

Fund: General

Department: Parks, Recreation, and Senior Services

Organizational Chart



# CITY OF DES MOINES 2009 Budget

## General Governmental Fund - By Department

Fund: General

Department: Parks, Recreation, and Senior Services

Program: Administration

**GOALS/PURPOSE:**

The Parks, Recreation, and Senior Services Department is to provide the opportunity and encourage the diverse population of the Greater Des Moines area to participate in life enhancing activities through developed and maintained park land and facilities, professional programming and services, and the optimum utilization of community resources in an active and passive environment.

**Administration Division:** provides direction for the development of capital parks projects, recreation and senior services programs, human services program, art commission, as well as the Farmer's Market starting in 2009.



Performance Measure	2004	2005	2006	2007	2008 (Estimate)
<b>Efficiency Measure</b>					
Revenue as a percentage of department operating costs	51%	54%	N/A	N/A	0%
Administration cost as a % of budget	21%	22%	N/A	N/A	0%
<b>Effectiveness Measures</b>					
% of citizen evaluation ratings being "very good" to "excellent"*	N/A	N/A	N/A	N/A	N/A
<b>Workload Measures</b>					
# Full time personnel	12	13	N/A	N/A	10
# Part time personnel	NA	10.74	N/A	N/A	28
# Contracted personnel	NA	112	N/A	N/A	36
Capital Project dollar amount	\$448,612	\$899,321	N/A	N/A	\$4,194,955

\* City survey not produced in many years regarding this measure.

**2008 DEPARTMENT ACCOMPLISHMENTS**

- Provided cultural and special event management and community support services of 22 events serving approx 10,000 citizens including: Halloween, Waterland 5K, Winter Events, Spring Egg Hunt, Teen Events, Summer Concerts, Tall Ships, Fireworks Over Des Moines, Farmers Market, Bike Criterium, Trash to Treasure, Christmas Ships Bon Fire, Destination Des Moines events
- \$300,000 State, \$500,000 Federal Appropriations, \$300,000 King County Levy for Des Moines CreekTrail Project; \$75,000 King County and \$75,000 State grants and \$100,000 Boeing Mariners Cares for Field House Park Field #1 improvements
- Completed Parks Capital Projects Incl: Des Moines Beach Park Dining Hall Foundation, Emergency Lift Project Field House Park Log, and Picnic Shelter Rehabilitation Projects
- Maintained After School Program at Pacific Middle School, managed Des Moines Youth Council and its activities including community service projects & youth/teen programming with support by Rotary Club of Des Moines and Des Moines Legacy Foundation
- Completed University of Washington Storefront Studio Project in downtown Des Moines
- Provided Arts Commission staff support for new Visual Arts, Performing Arts and Community Cultural programs and 12 meetings
- Interlocal Parks, Recreation and Senior services program planning contracts, & grants management for: Mt. Rainier Pool, Normandy Park Senior Services, Zenith Park, Water Tower Park, Mt. Rainier High School Track
- Provided Before & After School Programs at 6 school sites for Federal Way and Highline School Districts
- Senior Outreach including: Nutrition Program, Meals on Wheels, Health Enhancement, Transportation Program, information and referral, education and recreation, and volunteer opportunities

# CITY OF DES MOINES 2009 Budget

## General Governmental Fund - By Department

Fund: General

Department: Parks, Recreation, and Senior Services

Program: Administration

### **2008 DEPARTMENT ACCOMPLISHMENTS (Continued)**



- Provided 252 Scholarships for youth and senior activities
- Provided Senior Services Advisory Committee staff support for 12 meetings
- Provided Human Services Advisory Committee staff support for 6 meetings
- Provided Citizen Volunteer program support for over 200 volunteers for 1 Earth Day Clean up and 2 Des Moines Creek weed removal and planting events
- Provided 10 Special Populations Socials in conjunction with the Cities of Burien, Tukwila and SeaTac through a King County Grant
- Provided Des Moines Legacy Foundation support to include fundraising for Recreation scholarships, Learn to Swim program, Senior Services programs and projects and Memorial Bench program
- Provided Youth Sports Programs such as Basketball, Soccer & T-ball for 1,088 participants
- Provided staff support for one Hotel-Motel Tax Lodging Advisory Committee meeting and and renewal of legislation
- Provided Fireworks Over Des Moines programming and staff support.

### **2009 WORKPLAN**

- Manage Parks Capital Improvement Plan including: Budget, Grant Writing & Auditing, Project Development, Program Administration & Project Management. Projects include: Des Moines Beach Park Historic Buildings Rehabilitation, Des Moines Field House Park Ballfield #1, Playground and Skate Park repairs and Des Moines Creek Trail - Waterfront Connection
- Manage 2009 Parks and Recreation Master Plan process and provide facilitation for ten Advisory Committee community meetings.
- Provide staff support for Arts Commission programs, projects and twelve meetings
- Provide staff support for Destination Des Moines Committees such as: Community Events, Marina District Tourism, Youth and Seniors and Beautification
- Serve as City liaison to Des Moines Memorial Drive Interlocal Committee
- Manage parks, recreation and senior services Interlocal Agreements with: Highline School District, Highline Water District, Normandy Park, SeaTac, Senior Services, and Catholic Community Services
- Manage contracts and provide City services support for Farmers Market in June- October
- Provide staff support for Des Moines Landmarks Committee
- Manage Des Moines Youth Council and its activities including community service projects & youth/teen programming.

### **2009 WORKPLAN (Continued)**

- Provide Senior Outreach including: Nutrition Program, Meals on Wheels, Health Enhancement, Transportation Program and information and referral, recreation and volunteer opportunities
- Manage parks and recreation facilities and concession and sponsorship agreements
- Manage 7 Before & After School Program sites
- Provide customer service and accounting services for department program registrants
- Provide staff support to Senior Services Advisory Committee (10 meetings)
- Provide staff support for Human Services Advisory Committee (8 meetings) and manage 16 Human Services providers contracts
- Manage citizen volunteer programs and projects including: "Adopt a Spot" and retired professionals volunteer program.
- Provide staff support for Des Moines Legacy Foundation to include fundraising for Parks, Recreation and Senior Services projects and programs
- Provide staff support for Fireworks Over Des Moines
- Oversee Mt. Rainier Pool Owners and Contributors Interlocal Agreement and Pool Operators contract.
- Provide staff support for Hotel-Motel Tax Lodging Advisory Committee
- Support Citywide planning process and event management for Des Moines 50th Anniversary

# CITY OF DES MOINES 2009 Budget

## General Governmental Fund - By Department

Fund: General

Department: Parks, Recreation, and Senior Services

Program: Administration

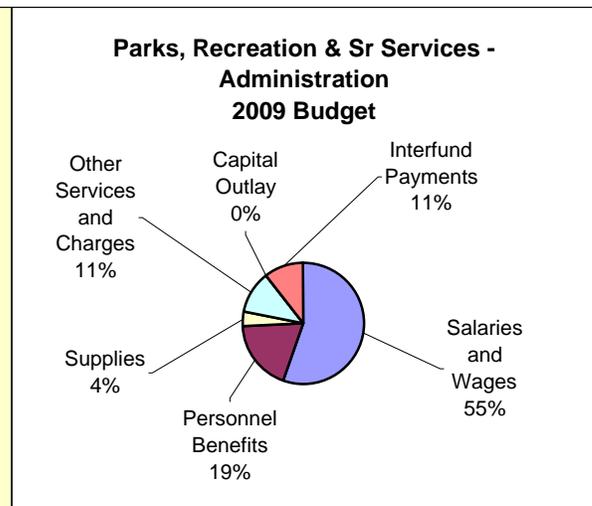
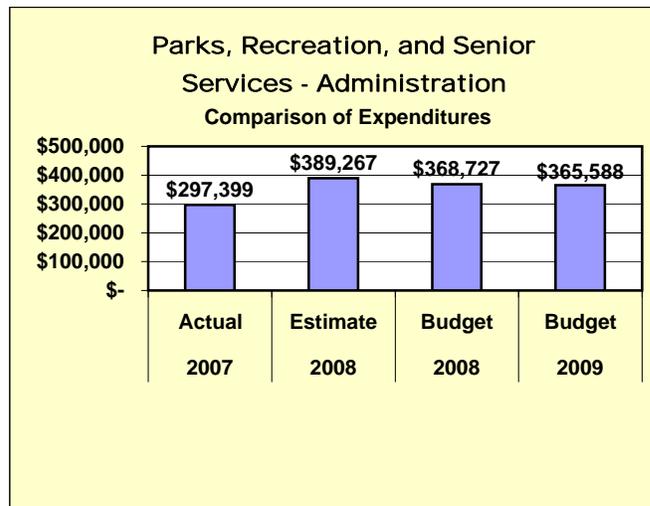
Expenditure Description	2007 Actual	2008 Estimate	2008 Budget	2009 Budget	\$ Chg '08-'09	% Chg '08-'09
Salaries and Wages	164,843	197,630	175,699	201,666	25,967	14.8%
Personnel Benefits	59,406	65,169	60,529	69,671	9,142	15.1%
Supplies	11,492	11,346	13,910	13,874	(36)	-0.3%
Other Services and Charges	27,792	68,527	71,994	41,420	(30,574)	-42.5%
Capital Outlay					0	N/A
Interfund Payments	33,864	46,595	46,595	38,957	(7,638)	-16.4%
	\$ 297,399	\$ 389,267	\$ 368,727	\$ 365,588	\$ (3,139)	-0.9%

<b>Employee FTE:</b>	2.30	2.30	2.30	2.30	0	0.0%
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**ANALYSIS OF BUDGET CHANGES:**

Salaries & Personnel Benefits: Salary upgrades in 2008 attribute to the increase.

Other Services and Charges: Cut Special Events expenditure (\$36,000) which include Fireworks over Des Moines and Des Moines Criterium.



# CITY OF DES MOINES 2009 Budget

## General Governmental Fund - By Department

Fund: General

Department: Parks, Recreation, and Senior Services

Program: Arts Commission

**GOALS/PURPOSE:**

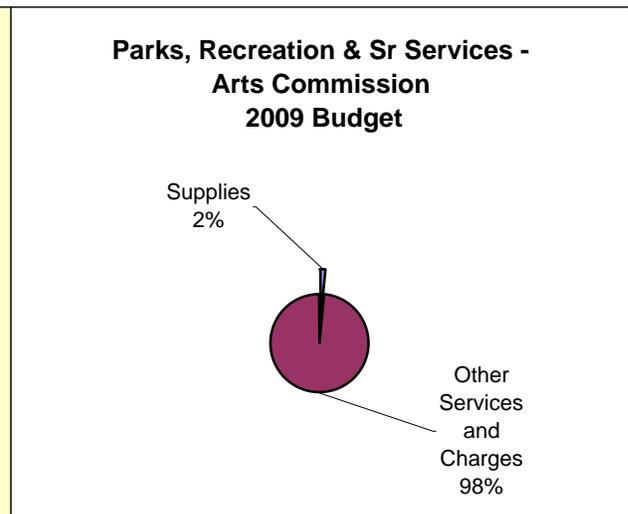
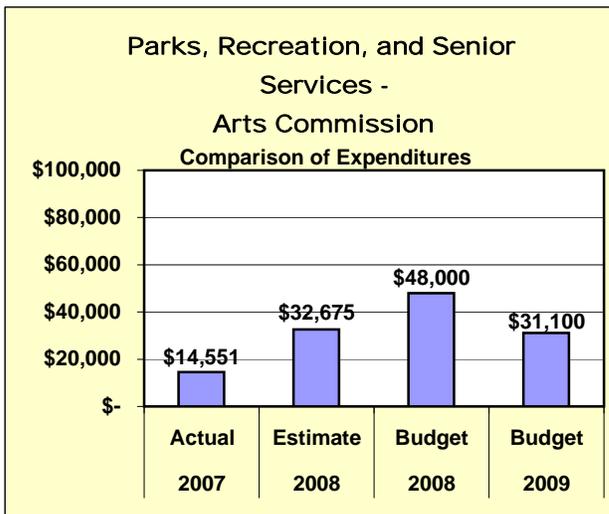
The Arts Commission is established to nourish art programs and to recommend works of art for the City to enhance the City's facilities and the local government. The Arts Commission Committee will seek government grants of other sources to support programs, such as: Des Moines Library sculpture; Summer Concert Series, including the 4th of July Celebration; waterfront mural behind the Farmers' Market; etc.

Expenditure Description	2007 Actual	2008 Estimate	2008 Budget	2009 Budget	\$ Chg '08-'09	% Chg '08-'09
Supplies	91	5,225	3,500	500	(3,000)	-85.7%
Other Services and Charges	14,461	27,450	44,500	30,600	(13,900)	-31.2%
	\$ 14,551	\$ 32,675	\$ 48,000	\$ 31,100	\$ (16,900)	-35.2%



**ANALYSIS OF BUDGET CHANGES:**

Cut 2009 budget over 2008's adopted level.



# CITY OF DES MOINES 2009 Budget

## General Governmental Fund - By Department

Fund: General

Department: Parks, Recreation, and Senior Services

Program: Human Services

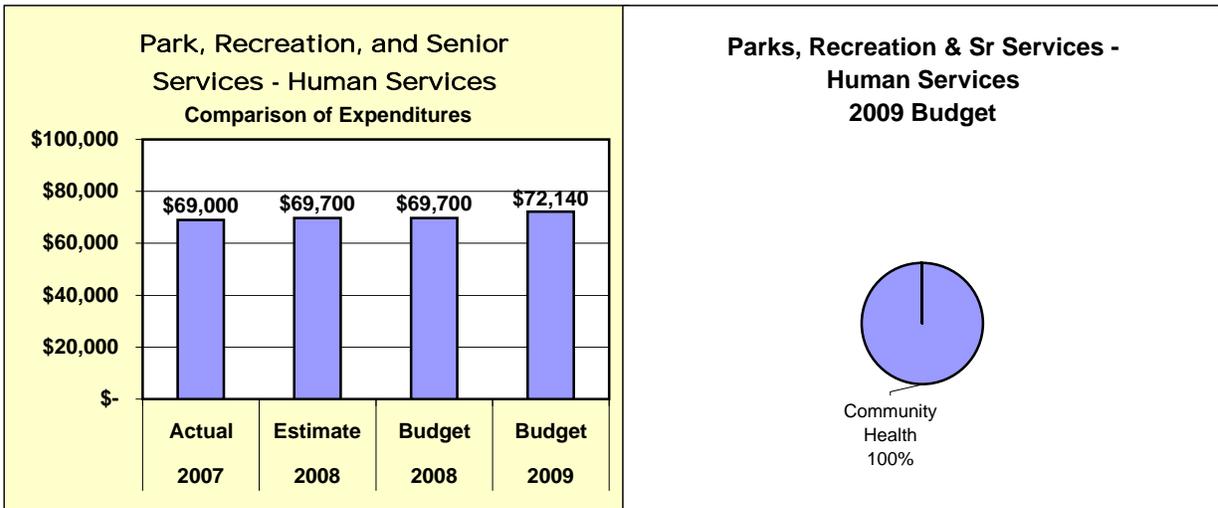
**GOALS/PURPOSE:**

The purpose of Human Services is to provide financial aid to those non-profit, charitable organizations in our community who assist our citizens in time of need.

Expenditure Description	2007 Actual	2008 Estimate	2008 Budget	2009 Budget	\$ Chg '08-'09	% Chg '08-'09
Community Health						
Intergovernmental	69,000	69,700	69,700	72,140	2,440	3.5%
	\$ 69,000	\$ 69,700	\$ 69,700	\$ 72,140	\$ 2,440	3.5%

**ANALYSIS OF BUDGET CHANGES:**

Not a significant increase in the funding level for 2009.



# CITY OF DES MOINES 2009 Budget

## General Governmental Fund - By Department

Fund: General

Department: Parks, Recreation, and Senior Services

Program: Recreation Programs



**GOALS/PURPOSE:**

**Recreation Programs:** provides quality recreational opportunities for all age groups. These consumer driven programs are offered citywide on a quarterly basis and include youth and teen outreach, recreation and lifelong learning, continuing education classes, cultural arts, community and athletic events, and sports leagues.

Performance Measure	2004	2005	2006	2007	2008
Efficiency Measure					
Average cost per program participant	N/A	N/A	N/A	N/A	N/A
Effectiveness Measure					
% of user evaluation ratings being "very good" to "excellent"	N/A	N/A	N/A	N/A	N/A
Workload Measures					
# fee program participants*	N/A	N/A	9,753	9,401	14,144
# facility/field rental user**	N/A	N/A	40,795	39,090	47,890
# drop ins (open gyms & classes)	N/A	N/A	1,941	2,160	2,466
# free program participants***	N/A	N/A	327	298	313
# Volunteer hours-****	N/A	N/A	N/A	N/A	N/A

\*Number represents actual participant count for individuals registered in recreation classes and programs.

\*\*Number represents attendance estimates of individuals renting facilities or reserving ball fields.

\*\*\*Number represents estimates in attendance at free programs such as summer concerts, special events and youth programs.

\*\*\*\*Volunteer Hours represents Community Service and other volunteer hours performed.



# CITY OF DES MOINES 2009 Budget

## General Governmental Fund - By Department

Fund: General

Department: Parks, Recreation, and Senior Services

Program: Recreation Programs

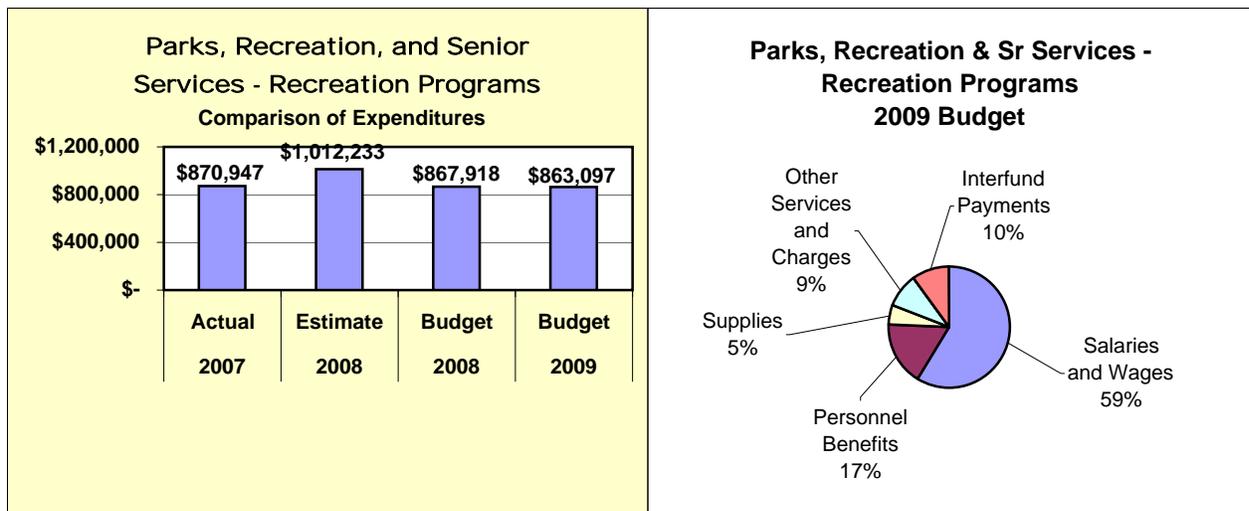
Expenditure Description	2007 Actual	2008 Estimate	2008 Budget	2009 Budget	\$ Chg '08-'09	% Chg '08-'09
Salaries and Wages	464,672	557,649	475,280	506,082	30,802	6.5%
Personnel Benefits	120,667	148,907	144,046	145,781	1,735	1.2%
Supplies	62,864	82,087	59,800	45,494	(14,306)	-23.9%
Other Services and Charges	132,790	144,376	109,578	79,467	(30,111)	-27.5%
Capital Outlay	29,340	0	0	0	0	N/A
Interfund Payments	60,614	79,214	79,214	86,273	7,059	8.9%
	\$ 870,947	\$ 1,012,233	\$ 867,918	\$ 863,097	\$ (4,821)	-0.6%

<b>Employee FTE:</b>	12.96	14.22	14.22	14.22	-	0.0%
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**ANALYSIS OF BUDGET CHANGES:**

Imposed budget cuts over 2008's adopted level in:

- Supplies: Operating supplies (\$12,000)
- Other Services and Charges: Professional Services (\$17,328); Operating Rentals & Leases (\$1,000); Advertising (\$1,000) and Miscellaneous Services, such as printing of quarterly programs & services guide (\$9,567)



# CITY OF DES MOINES 2009 Budget

## General Governmental Fund - By Department

Fund: General  
Department: Parks, Recreation, and Senior Services  
Program: Senior Services

**GOALS/PURPOSE:**

**Senior Services:** provides funding for an array of services that are offered to over 1700 senior citizens residing in the greater Des Moines area. Services provided include assistance services, continuing education, and outreach to support learning and independence and encourage involvement with the Senior Center and the Des Moines community.



Performance Measure	2004	2005	2006	2007	2008
Efficiency Measure					
Average cost per program participant*	N/A	N/A	N/A	N/A	N/A
Effectiveness Measure					
% of user evaluation ratings being "very good" to "excellent"	N/A	N/A	91%	93%	93%
Workload Measures					
# fee program participants	N/A	N/A	5,094	4,301	5,857
# drop in participants	N/A	N/A	15,905	17,214	23,332
# meals served	N/A	N/A	10,603	10,341	11,969
# volunteer hours	N/A	N/A	22,964	25,551	22,035

\* Number represents hourly cost for individuals registered in recreation classes and programs.

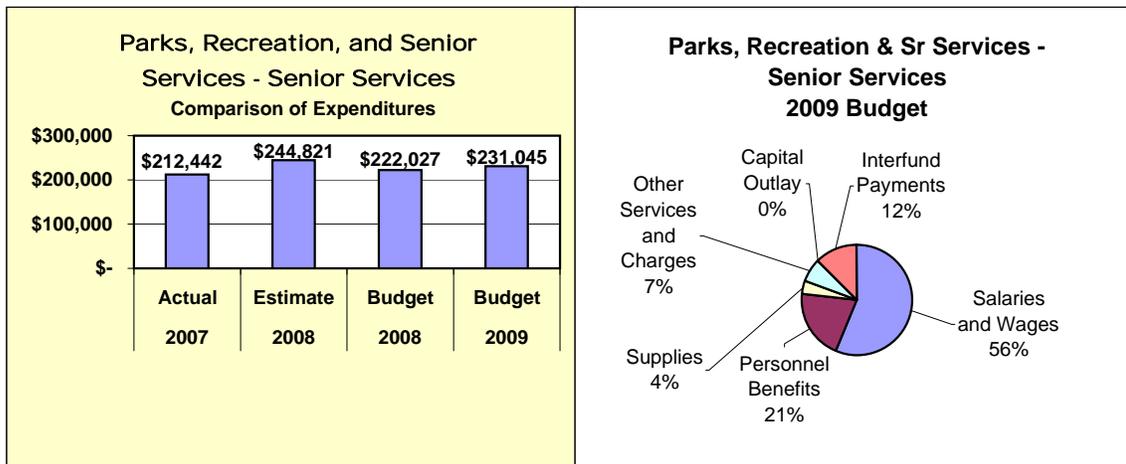
Expenditure Description	2007 Actual	2008 Estimate	2008 Budget	2009 Budget	\$ Chg '08-'09	% Chg '08-'09
Salaries and Wages	120,187	135,072	121,629	129,351	7,722	6.3%
Personnel Benefits	32,022	40,876	36,893	47,657	10,764	29.2%
Supplies	7,039	13,572	9,370	9,247	(123)	-1.3%
Other Services and Charges	15,194	16,773	15,607	16,010	403	2.6%
Capital Outlay	5,016	0	0	0	0	N/A
Interfund Payments	32,984	38,528	38,528	28,780	(9,748)	-25.3%
	\$ 212,442	\$ 244,821	\$ 222,027	\$ 231,045	\$ 9,018	4.1%

<b>Employee FTE:</b>	1.75	2.00	2.00	2.00	0.00	0.0%
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**ANALYSIS OF BUDGET CHANGES:**

Salaries and Personnel Benefits: Increase is mainly due to salary upgrade in 2008, along with 3% cost of living adjustment.

Interfund Payments: Computer and Equipment Replacement assessment charges are deferred in 2009.



# CITY OF DES MOINES 2009 Budget

## General Governmental Fund - By Department

Fund: General

Department: Parks, Recreation, and Senior Services

Program: Senior Programs



**GOALS/PURPOSE:**

**Senior Programs:** provides quality recreational opportunities for senior citizens. These consumer driven programs are offered to over 1700 seniors and include classes and workshops, transportation services, mental and physical health services, information and referral, hot lunch programs, dances and special events.

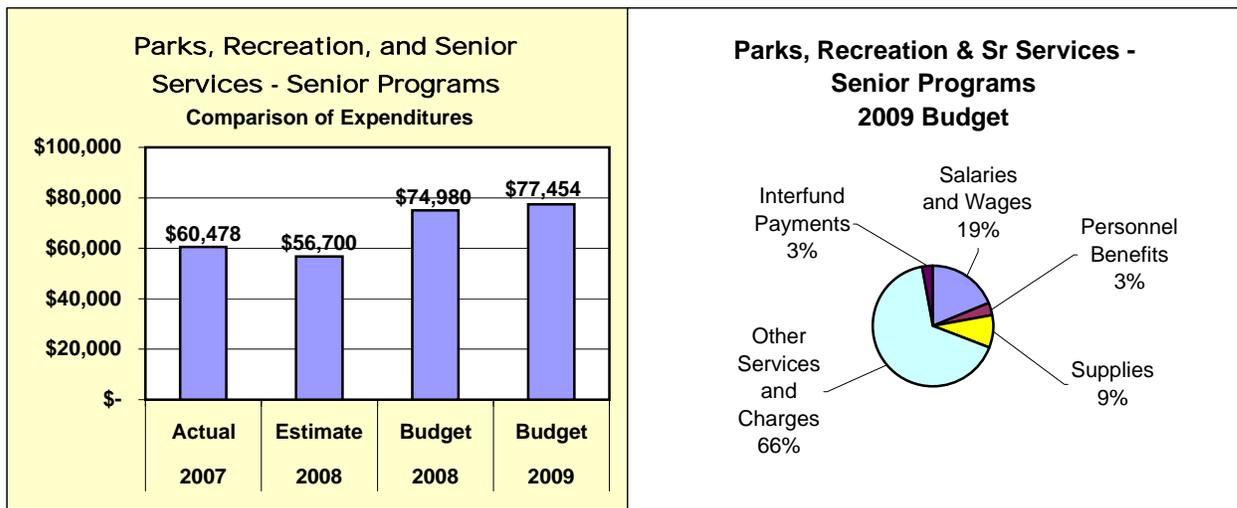
Expenditure Description	2007 Actual	2008 Estimate	2008 Budget	2009 Budget	\$ Chg '08-'09	% Chg '08-'09
Salaries and Wages	15,878	14,536	13,926	14,706	780	5.6%
Personnel Benefits	1,961	1,265	2,118	2,481	363	17.1%
Supplies	1,742	1,281	6,750	6,750	0	0.0%
Other Services and Charges	39,170	37,907	50,475	51,390	915	1.8%
Interfund Payments	1,727	1,711	1,711	2,127	416	24.3%
	\$ 60,478	\$ 56,700	\$ 74,980	\$ 77,454	\$ 2,474	3.3%

<b>Employee FTE:</b>	0.50	0.50	0.50	0.50	0	0.0%
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**ANALYSIS OF BUDGET CHANGES:**

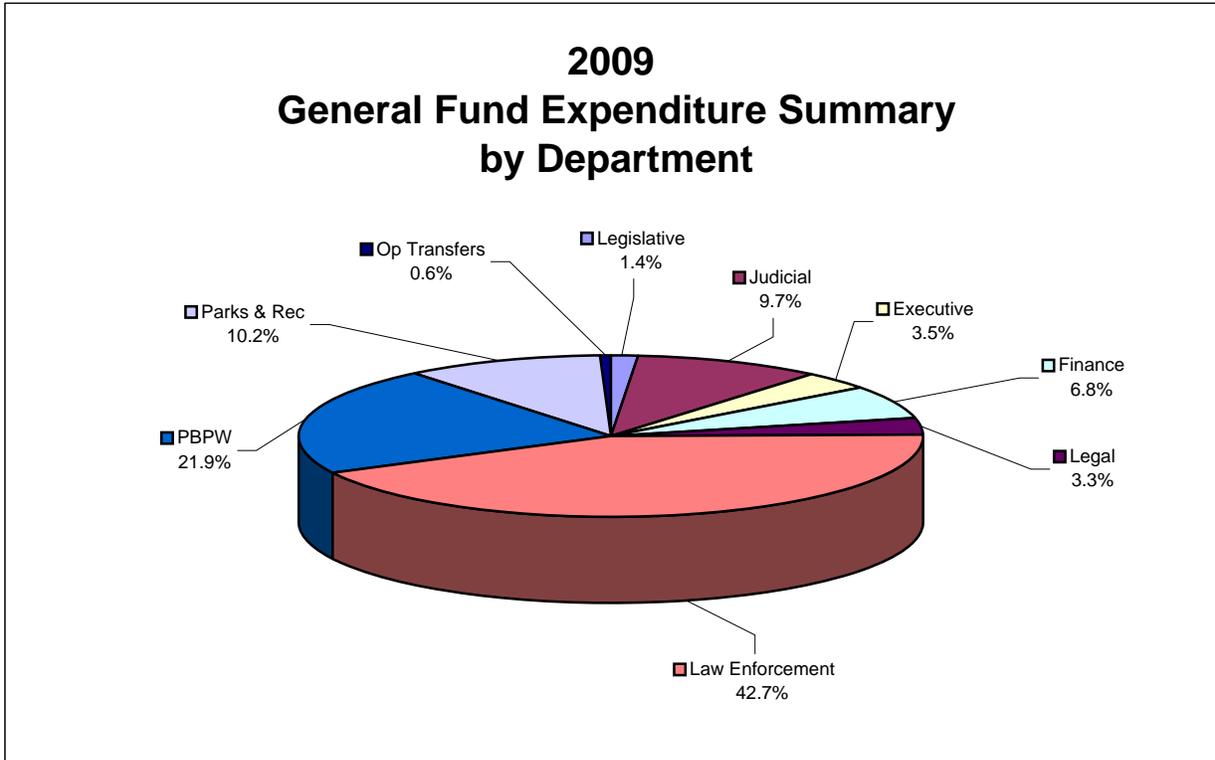
Increase in Personnel Benefits is due to rate increase for pension benefit.

Interfund Payments is for insurance assessment to cover property and liability.



**CITY OF DES MOINES**  
**2009 Budget**  
General Governmental Fund - By Department

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**CITY OF DES MOINES**  
**2009 Budget**  
 General Governmental Fund

## Street Fund

The STREET FUND provides for the service and maintenance of the City's roads and streets. It includes the service and maintenance of traffic and pedestrian striping, street lighting, traffic control devices, snow, ice, litter removal and sweeping. This fund is a general governmental fund since a major part of its revenues are general tax sources.

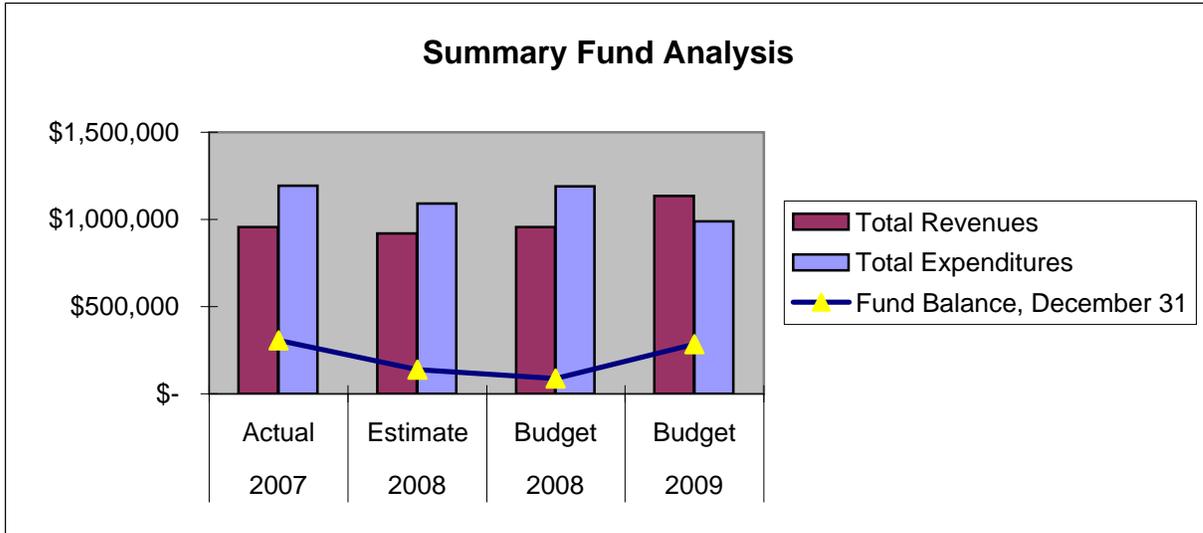


Fund 101 - Street Fund  
 Department: Planning, Building, and Public Works  
 Revenues, Expenditures, and Fund Balance

Fund Description	2007 Actual	2008 Estimate	2008 Budget	2009 Budget	\$ Chg '08-'09	% Chg '08-'09
<b>Revenues:</b>						
Taxes	217,470	231,064	213,000	<b>213,000</b>	0	0.0%
Intergovernmental Revenues	713,068	660,890	728,000	<b>913,100</b>	185,100	25.4%
Interest Earnings	24,084	5,499	15,000	<b>8,000</b>	(7,000)	-46.7%
Miscellaneous Revenues	2,351	22,631	1,000	<b>2,000</b>	1,000	100.0%
<b>Total Revenues</b>	<b>\$ 956,973</b>	<b>\$ 920,084</b>	<b>\$ 957,000</b>	<b>\$ 1,136,100</b>	<b>\$ 179,100</b>	<b>18.7%</b>
<b>Expenditures:</b>						
Salaries and Wages	231,317	249,935	242,030	<b>259,347</b>	17,317	7.2%
Personnel Benefits	89,592	95,388	97,531	<b>99,234</b>	1,703	1.7%
Supplies	123,924	65,996	88,795	<b>82,794</b>	(6,001)	-6.8%
Other Services and Charges	352,642	361,697	444,970	<b>451,666</b>	6,696	1.5%
Capital Outlay	52,361	0	0	<b>0</b>	0	N/A
Interfund Payments	105,186	137,428	137,428	<b>95,100</b>	(42,328)	-30.8%
Interfund Transfers	238,362	180,200	180,200	<b>0</b>	(180,200)	-100.0%
<b>Total Expenditures</b>	<b>\$ 1,193,383</b>	<b>\$ 1,090,644</b>	<b>\$ 1,190,954</b>	<b>\$ 988,141</b>	<b>\$ (22,613)</b>	<b>-1.9%</b>
Fund Balance, January 1	544,097	307,687	321,637	<b>137,127</b>	(184,510)	-57.4%
Revenues	956,973	920,084	957,000	<b>1,136,100</b>	179,100	18.7%
Expenditures	1,193,383	1,090,644	1,190,954	<b>988,141</b>	(202,813)	-17.0%
<b>Fund Balance, December 31</b>	<b>\$ 307,687</b>	<b>\$ 137,127</b>	<b>\$ 87,683</b>	<b>\$ 285,086</b>	<b>\$ 197,403</b>	<b>225.1%</b>

**CITY OF DES MOINES**  
**2009 Budget**  
 General Governmental Fund

Street Fund

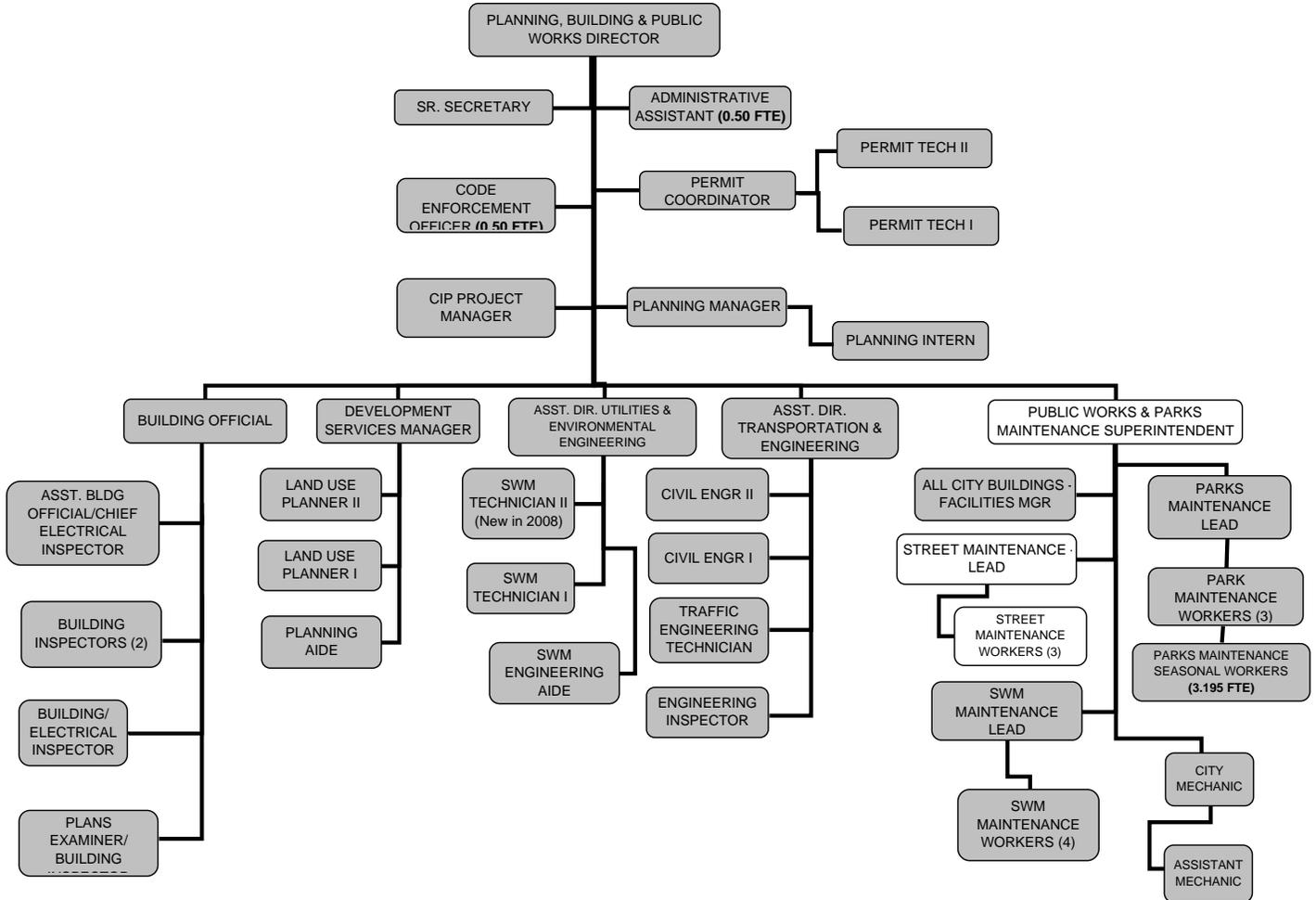


For 2009, \$200,000 of regular property taxes is allocated to the Street Fund. The other significant revenue sources are the vehicle fuel taxes totaling \$683,10 and the vehicle license fees totaling \$230,000.

Street Fund 2009 expenditures are estimated to decrease \$22,613 or -1.9% from 2008 adopted levels. There is no interfund transfer to the Arterial Street Fund in 2009.

**CITY OF DES MOINES**  
**2009 Budget**  
 General Governmental Fund - By Department

Fund: Street  
 Department: Planning, Building, and Public Works  
 Program: Street Administration and Maintenance



# CITY OF DES MOINES

## 2009 Budget

### General Governmental Fund - By Department

Fund: Street  
 Department: Planning, Building, and Public Works  
 Program: Street Administration and Maintenance

**GOALS/PURPOSE:**

The Street budget provides funding to ensure the proper service and maintenance of roads and streets. This includes roadway construction, storm drainage maintenance and installation, traffic and pedestrian service, street lighting expenses, traffic control devices, snow and ice control, litter and street cleaning and small tools & equipment to operate and function correctly for the service of the citizens of the City of Des Moines.



Expenditure Description	2007 Actual	2008 Estimate	2008 Budget	2009 Budget	\$ Chg '08-'09	% Chg '08-'09
Salaries and Wages	231,317	249,935	242,030	259,347	17,317	7.2%
Personnel Benefits	89,592	95,388	97,531	99,234	1,703	1.7%
Supplies	123,924	87,450	88,795	82,794	(6,001)	-6.8%
Other Services and Charges	352,642	411,205	444,970	451,666	6,696	1.5%
Interfund Payments	105,186	137,428	137,428	95,100	(42,328)	-30.8%
Capital Outlay	52,361	0	0	0	0	N/A
Transfers	238,362	180,200	180,200	0	(180,200)	-100.0%
	\$ 1,193,383	\$ 1,161,606	\$ 1,190,954	\$ 988,141	\$ (202,813)	-17.0%

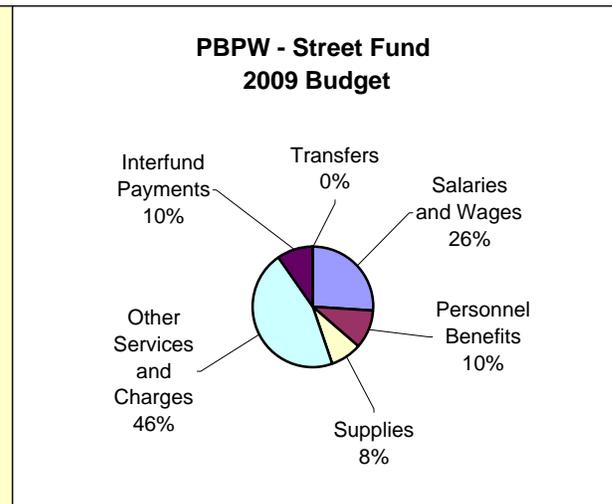
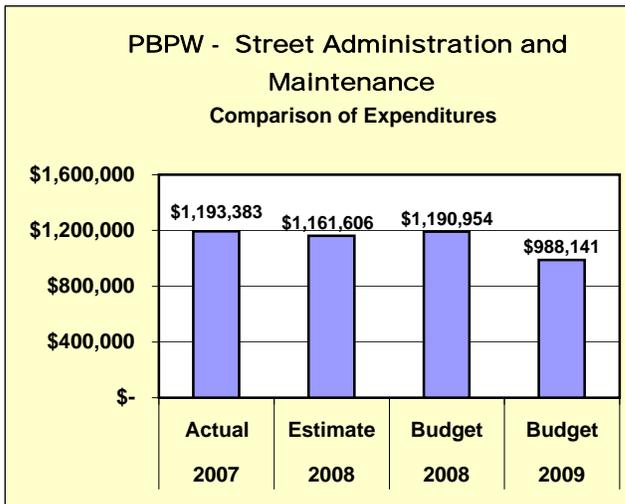
<b>Employee FTE:</b>	4.40	4.40	4.40	4.40	-	0.0%
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**ANALYSIS OF BUDGET CHANGES:**

Interfund Payments: Computer and Equipment Replacement assessments are deferred in 2009.

Transfers: There is no transfer to the Arterial Street fund in 2009.





# SPECIAL REVENUE FUNDS

**CITY OF DES MOINES**  
**2009 Budget**  
Special Revenue Fund

**Arterial Street Fund**



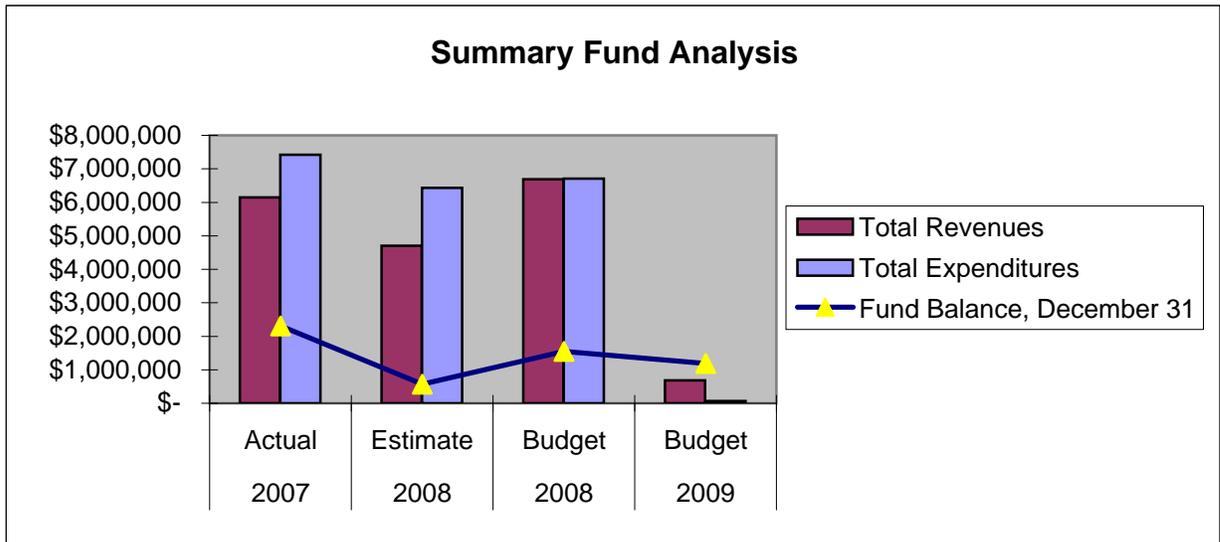
The Arterial Street Fund was established pursuant to state law allocating the one-half cent State Gasoline Tax revenue to cities and towns for construction, improvements, and major repair of streets. In order for a project to qualify for funding, it has to be a part of the City's Six-Year Transportation Improvement Program and must be approved by the State Highway Department's District State Aid Engineer. The fund allows the City to accomplish approved projects using either City forces or contractors, and provides the capability of matching grants.

Fund 102 - Arterial Street Fund  
Department: Planning, Building, and Public Works  
Revenues, Expenditures, and Fund Balance

Fund Description	2007 Actual	2008 Estimate	2008 Budget	2009 Budget	\$ Chg '08-'09	% Chg '08-'09
<b>Revenues:</b>						
Intergovernmental Revenues	4,814,003	2,277,762	1,082,743	0	(1,082,743)	-100.0%
Charges for Services	129,839	891,837	60,000	0	(60,000)	-100.0%
Interest Earnings	143,075	33,900	70,100	8,000	(62,100)	-88.6%
Miscellaneous Revenues	3,699	1,675	0	0	0	N/A
Other Financing Sources	7,500	0	3,600,000	0	(3,600,000)	-100.0%
Interfund Transfers	1,046,085	1,495,776	1,871,535	672,951	(1,198,584)	-64.0%
<b>Total Revenues</b>	<b>\$ 6,144,201</b>	<b>\$ 4,700,950</b>	<b>\$ 6,684,378</b>	<b>\$ 680,951</b>	<b>\$ (6,003,427)</b>	<b>-89.8%</b>
<b>Expenditures:</b>						
Capital Outlay	7,263,310	4,757,996	4,989,917	30,000	(4,959,917)	-99.4%
Debt Service	0	2,339	0	10,500	10,500	N/A
Interfund Transfers	156,898	1,672,901	1,717,732	25,508	(1,692,224)	-98.5%
<b>Total Expenditures</b>	<b>\$ 7,420,207</b>	<b>\$ 6,433,236</b>	<b>\$ 6,707,649</b>	<b>\$ 66,008</b>	<b>\$ (6,641,641)</b>	<b>-99.0%</b>
Fund Balance, January 1	3,582,069	2,306,062	1,568,748	573,776	(994,972)	-63.4%
Revenues	6,144,201	4,700,950	6,684,378	680,951	(6,003,427)	-89.8%
Expenditures	7,420,207	6,433,236	6,707,649	66,008	(6,641,641)	-99.0%
<b>Fund Balance, December 31</b>	<b>\$ 2,306,062</b>	<b>\$ 573,776</b>	<b>\$ 1,545,477</b>	<b>\$ 1,188,719</b>	<b>\$ (356,758)</b>	<b>-23.1%</b>

**CITY OF DES MOINES**  
**2009 Budget**  
 Special Revenue Fund

**Arterial Street Fund**



For 2009, major revenue sources are from fund transfers from the Transportation Impact Fee fund, Municipal Improvement fund and Arterial Street fund.

Details of Capital Outlay and Interfund Transfers are provided in the 2009 - 2014 Capital Improvement Plan document.



16th Avenue S. Paving Preparation (10.16.07)



Retaining Wall near S. 260th St. (11.01.07)

**CITY OF DES MOINES**  
**2009 Budget**  
Special Revenue Fund

Revenue Stabilization Fund

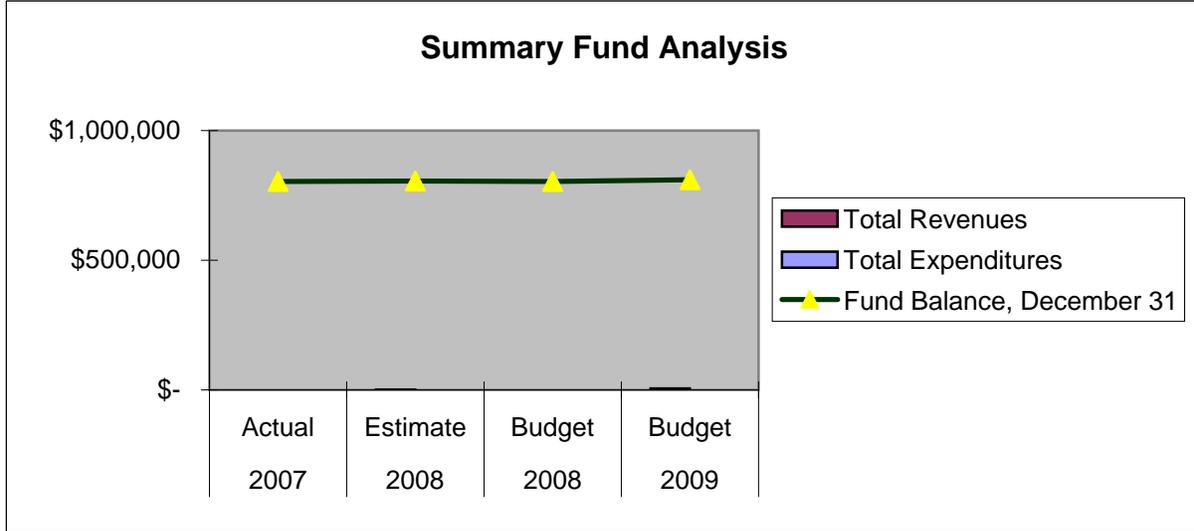
The REVENUE STABILIZATION FUND was established by Ordinance 820 in 1989. The fund is designed to provide a cumulative reserve for recessionary periods in the event the City's economically sensitive revenues decline. The fundamental assumption is that recessions occur every ten years and last up to three years. The reserve is to provide funds to bridge the revenue gap in order to continue essential public services. The economically sensitive revenues include sales tax, building permits, unrestricted vehicle fuel taxes, plan check fees, State assistance including liquor excise taxes and liquor board profits, and interest revenues earned on investments in the General and Street Funds. The goal is to accumulate a reserve sufficient to cover a 10% actual decrease to these economically sensitive revenues over a three-year recessionary period.

Fund 104 - Revenue Stabilization Fund  
Department: Finance  
Revenues, Expenditures, and Fund Balance

Fund Description	2007 Actual	2008 Estimate	2008 Budget	2009 Budget	\$ Chg '08-'09	% Chg '08-'09
<b>Revenues:</b>						
Interest Earnings	(0)	0	0	0	0	N/A
Miscellaneous Revenues	192	1,300	0	5,250	5,250	N/A
<b>Total Revenues</b>	\$ 192	\$ 1,300	\$ -	\$ 5,250	\$ 5,250	N/A
<b>Expenditures:</b>						
Interfund Transfers	0	0	0	0	0	N/A
<b>Total Expenditures</b>	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Fund Balance, January 1	803,732	803,925	803,732	805,225	1,493	0.2%
Revenues	192	1,300	0	5,250	5,250	N/A
Expenditures	0	0	0	0	0	N/A
<b>Fund Balance, December 31</b>	<b>\$ 803,925</b>	<b>\$ 805,225</b>	<b>\$ 803,732</b>	<b>\$ 810,475</b>	<b>\$ 6,743</b>	<b>0.8%</b>

**CITY OF DES MOINES**  
**2009 Budget**  
Special Revenue Fund

Revenue Stabilization Fund



Starting 2007, interest earnings from this Fund are included in the General Fund. There will be no fund transfer-in from the General Fund in 2009.

2009 Funding Level	Revenue	Percent	Years	Total
Retail Sales Taxes	\$1,650,000	10.0%	3	\$495,000
Streamlined Sales Tax	100,000	10.0%	3	30,000
Building Permits	643,280	10.0%	3	192,984
Plan Check Fees	355,779	10.0%	3	106,734
City Assistance	72,500	10.0%	3	21,750
Vehicle Fuel Taxes	683,100	10.0%	3	204,930
Liquor Excise Taxes	147,000	10.0%	3	44,100
Liquor Board Profits	214,400	10.0%	3	64,320
Interest Earnings	128,000	10.0%	3	38,400
<b>Total 2009 Required Funding Level</b>				<b><u><u>\$1,198,218</u></u></b>

**CITY OF DES MOINES**  
**2009 Budget**  
Special Revenue Fund

## Facility Repair & Replacement Fund

The FACILITY REPAIR & REPLACEMENT FUND was established by Ordinance 1144. The purpose of the fund is to provide a reserve of accumulated funds that would be used for major maintenance, upgrade, or replacement of City Facilities.

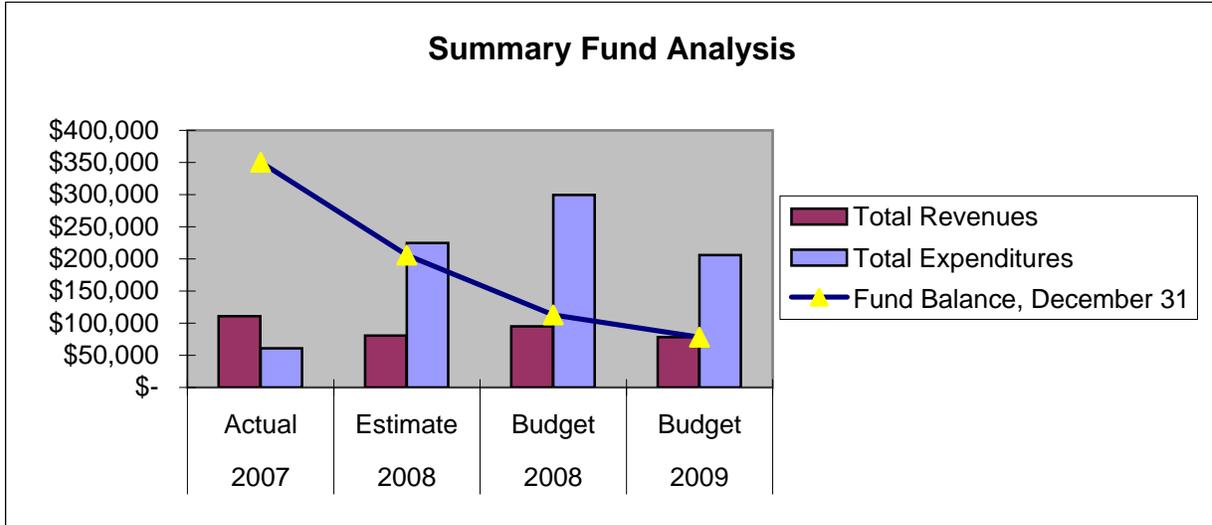
Revenues are generated through assessments charged to each department based on the total square footage of city owned buildings determined by the occupied square footage of each department.

Fund 106 - Facility Repair & Replacement Fund  
Department: Finance  
Revenues, Expenditures, and Fund Balance

Fund Description	2007 Actual	2008 Estimate	2008 Budget	2009 Budget	\$ Chg '08-'09	% Chg '08-'09
<b>Revenues:</b>						
Intergovernmental Revenues	9,625	330	0	0	0	N/A
Interest Earnings	14,446	7,373	21,722	2,486	(19,236)	-88.6%
Interfund Revenues	65,033	72,910	73,376	75,835	2,459	3.4%
Other Financing Sources	21,771	0	0	0	0	N/A
Interfund Transfers	0	0	0	0	0	N/A
<b>Total Revenues</b>	<b>\$ 110,875</b>	<b>\$ 80,613</b>	<b>\$ 95,098</b>	<b>\$ 78,321</b>	<b>\$ (16,777)</b>	<b>-17.6%</b>
<b>Expenditures:</b>						
Supplies	106	0	0	0	0	N/A
Other Services and Charges	1,011	17,876	0	4,000	4,000	N/A
Capital Outlay	59,879	207,124	299,600	202,000	(97,600)	-32.6%
Interfund Transfers	0	0	0	0	0	N/A
<b>Total Expenditures</b>	<b>\$ 60,996</b>	<b>\$ 225,000</b>	<b>\$ 299,600</b>	<b>\$ 206,000</b>	<b>\$ (93,600)</b>	<b>-31.2%</b>
Fund Balance, January 1	300,429	350,308	317,524	205,922	(111,602)	-35.1%
Revenues	110,875	80,613	95,098	78,321	(16,777)	-17.6%
Expenditures	60,996	225,000	299,600	206,000	(93,600)	-31.2%
<b>Fund Balance, December 31</b>	<b>\$ 350,308</b>	<b>\$ 205,922</b>	<b>\$ 113,022</b>	<b>\$ 78,243</b>	<b>\$ (34,779)</b>	<b>-30.8%</b>

**CITY OF DES MOINES**  
**2009 Budget**  
 Special Revenue Fund

**Facility Repair & Replacement Fund**



In 2009, anticipated major improvements are: 1) Founder's Lodge roof-\$60,000; 2) Engineering Bldg roof & sewer line-\$85,000; 3) City Hall Bldg outside stain-\$50,000; and 4) Public Works Service Center handwash basins-\$7,000.

Summary of Cumulative Balances

	Balance 12/31/2008	2009 Assessment	2009 Interest	2009 Expenditures	Balance 12/31/2009
General Fund	\$185,397	\$68,276	\$2,238	(\$206,000)	\$49,911
Street Fund	10,675	3,931	129	0	14,734
Equipment Rental Operations Fund	3,828	1,410	46	0	5,284
Computer Operations Fund	969	357	12	0	1,338
Surface Water Management Fund	5,052	1,861	61	0	6,974
	<u>\$205,922</u>	<u>\$75,835</u>	<u>\$2,486</u>	<u>(\$206,000)</u>	<u>\$78,243</u>

**CITY OF DES MOINES**  
**2009 Budget**  
Special Revenue Fund

**Police Drug Seizure Fund**

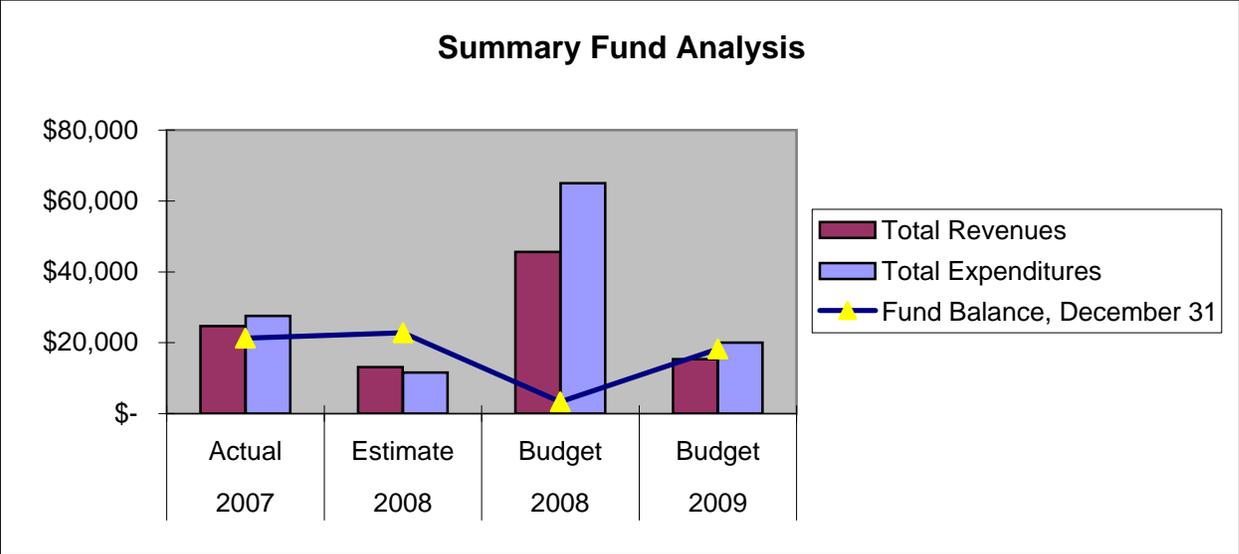
The POLICE DRUG SEIZURE FUND was established in accordance with RCW 69.50.505. Forfeited property and net proceeds from the sale of forfeited property not required to be paid to the state treasurer may be retained by the City's law enforcement department to be used exclusively for the expansion and improvement of controlled substances related law enforcement activity.

Fund 107 - Police Drug Seizure Fund  
Department: Law Enforcement  
Revenues, Expenditures, and Fund Balance

Fund Description	2007 Actual	2008 Estimate	2008 Budget	2009 Budget	\$ Chg '08-'09	% Chg '08-'09
<b>Revenues:</b>						
Interest Earnings	1,224	500	650	360	(290)	-44.6%
Miscellaneous Revenues	23,496	12,644	45,000	15,000	(30,000)	-66.7%
Other Financing Sources	0	0	0	0	0	N/A
Interfund Transfers	0	0	0	0	0	N/A
<b>Total Revenues</b>	<b>\$ 24,720</b>	<b>\$ 13,144</b>	<b>\$ 45,650</b>	<b>\$ 15,360</b>	<b>\$ (30,290)</b>	<b>-66.4%</b>
<b>Expenditures:</b>						
Supplies	12,550	2,159	23,500	3,500	(20,000)	-85.1%
Other Services and Charges	13,021	7,959	15,000	15,000	0	0.0%
Intergovernmental	1,991	1,500	1,500	1,500	0	0.0%
Capital Outlay	0	0	25,000	0	(25,000)	-100.0%
Interfund Payments	0	0	0	0	0	N/A
Interfund Transfers	0	0	0	0	0	N/A
<b>Total Expenditures</b>	<b>\$ 27,562</b>	<b>\$ 11,618</b>	<b>\$ 65,000</b>	<b>\$ 20,000</b>	<b>\$ (45,000)</b>	<b>-69.2%</b>
Fund Balance, January 1	24,146	21,304	22,646	22,830	184	0.8%
Revenues	24,720	13,144	45,650	15,360	(30,290)	-66.4%
Expenditures	27,562	11,618	65,000	20,000	(45,000)	-69.2%
<b>Fund Balance, December 31</b>	<b>\$ 21,304</b>	<b>\$ 22,830</b>	<b>\$ 3,296</b>	<b>\$ 18,190</b>	<b>\$ 14,894</b>	<b>451.9%</b>

**CITY OF DES MOINES**  
**2009 Budget**  
Special Revenue Fund

**Police Drug Seizure Fund**



Supplies and Other Services are primarily for equipment less than \$5,000 and car rental for undercover officer to conduct drug crime preventative functions.

**CITY OF DES MOINES**  
**2009 Budget**  
Special Revenue Fund

Transportation Impact Fee Fund

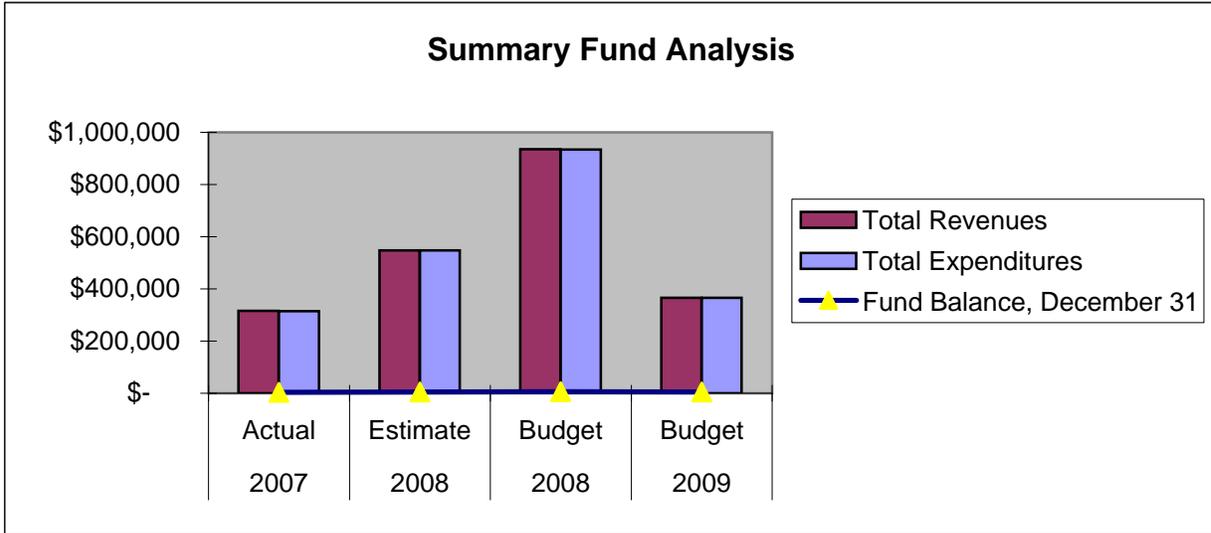
The purpose of the TRANSPORTATION IMPACT FEE FUND is to account for all transportation impact fees imposed on development activity to fund transportation infrastructure improvements due to growth impacts from the development. Ordinance No. 1322, which was adopted on May 22, 2003, established transportation impact fees effective July 1, 2005.

Fund 109 - Transportation Impact Fee Fund  
Department: Planning, Building, and Public Works  
Revenues, Expenditures, and Fund Balance

Fund Description	2007 Actual	2008 Estimate	2008 Budget	2009 Budget	\$ Chg '08-'09	% Chg '08-'09
<b>Revenues:</b>						
Charges for Services	314,241	547,614	933,956	<b>366,249</b>	(567,707)	-60.8%
Interest Earnings	1,585	213	1,300	<b>102</b>	(1,198)	-92.2%
<b>Total Revenues</b>	<b>\$ 315,826</b>	<b>\$ 547,827</b>	<b>\$ 935,256</b>	<b>\$ 366,351</b>	<b>\$ (568,905)</b>	<b>-60.8%</b>
<b>Expenditures:</b>						
Interfund Transfers	314,241	547,614	933,956	<b>366,249</b>	(567,707)	-60.8%
<b>Total Expenditures</b>	<b>\$ 314,241</b>	<b>\$ 547,614</b>	<b>\$ 933,956</b>	<b>\$ 366,249</b>	<b>\$ (567,707)</b>	<b>-60.8%</b>
Fund Balance, January 1	2,668	4,253	4,468	<b>4,466</b>	(2)	0.0%
Revenues	315,826	547,827	935,256	<b>366,351</b>	(568,905)	-60.8%
Expenditures	314,241	547,614	933,956	<b>366,249</b>	(567,707)	-60.8%
<b>Fund Balance, December 31</b>	<b>\$ 4,253</b>	<b>\$ 4,466</b>	<b>\$ 5,768</b>	<b>\$ 4,568</b>	<b>\$ (1,200)</b>	<b>-20.8%</b>

**CITY OF DES MOINES**  
**2009 Budget**  
Special Revenue Fund

Transportation Impact Fee Fund



Interfund Transfers are transfers to the Arterial Street Fund primarily to provide funding for eligible expenditures identified in the Comprehensive Transportation Plan. In 2009, eligible expenditures include South 216th Street Improvement and debt service payments on 2008 GO & Refunding Bonds and Public Works Trust Fund loans.

**CITY OF DES MOINES**  
**2009 Budget**  
Special Revenue Fund

## Mt. Rainier Pool Contributors' Fund

The MT. RAINIER POOL CONTRIBUTORS' FUND was established with the adoption of Ordinance 1313 amending the 2002 Budget on December 19, 2002. Local shared revenues represent funding from local government agencies in support of operations and maintenance of the pool.

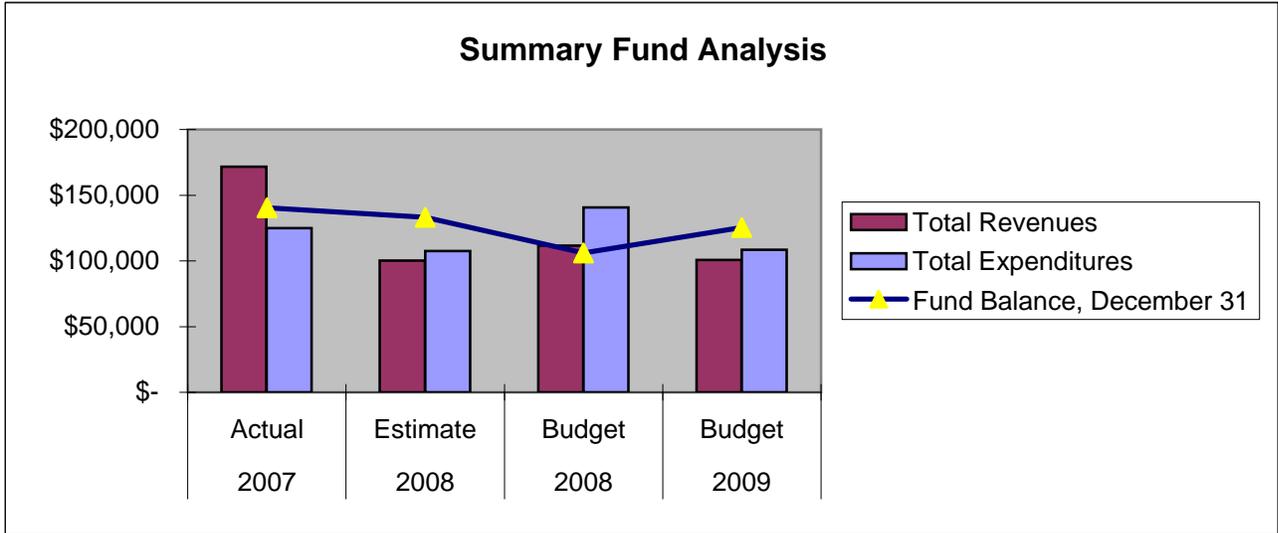


Fund 110 - Mt. Rainier Pool Contributors Fund  
Department: Parks, Recreation, and Senior Services  
Revenues, Expenditures, and Fund Balance

Fund Description	2007 Actual	2008 Estimate	2008 Budget	2009 Budget	\$ Chg '08-'09	% Chg '08-'09
<b>Revenues:</b>						
Intergovernmental Revenues	113,203	42,515	52,515	<b>43,790</b>	(8,725)	-16.6%
Interest Earnings	6,769	4,605	6,023	<b>2,265</b>	(3,758)	-62.4%
Miscellaneous Revenues	0	0	0	<b>0</b>	0	N/A
Interfund Transfers	51,602	53,153	53,153	<b>54,748</b>	1,595	3.0%
<b>Total Revenues</b>	<b>\$ 171,574</b>	<b>\$ 100,273</b>	<b>\$ 111,691</b>	<b>\$ 100,803</b>	<b>\$ (10,888)</b>	<b>-9.7%</b>
<b>Expenditures:</b>						
Supplies	1,605	27	15,000	<b>0</b>	(15,000)	-100.0%
Other Services and Charges	99,386	106,868	95,668	<b>108,538</b>	12,870	13.5%
Capital Outlay	23,891	520	30,000	<b>0</b>	(30,000)	-100.0%
<b>Total Expenditures</b>	<b>\$ 124,882</b>	<b>\$ 107,415</b>	<b>\$ 140,668</b>	<b>\$ 108,538</b>	<b>\$ (32,130)</b>	<b>-22.8%</b>
Fund Balance, January 1	93,690	140,383	134,944	<b>133,241</b>	(1,703)	-1.3%
Revenues	171,574	100,273	111,691	<b>100,803</b>	(10,888)	-9.7%
Expenditures	124,882	107,415	140,668	<b>108,538</b>	(32,130)	-22.8%
<b>Fund Balance, December 31</b>	<b>\$ 140,383</b>	<b>\$ 133,241</b>	<b>\$ 105,967</b>	<b>\$ 125,506</b>	<b>\$ 19,539</b>	<b>18.4%</b>

**CITY OF DES MOINES**  
**2009 Budget**  
 Special Revenue Fund

**Mt. Rainier Pool Contributors' Fund**



Contributors include: Highline School District - \$10,948; Normandy Park - \$18,249; City of SeaTac - \$14,593; and the City of Des Moines - \$54,748. The City of Des Moines is the lead agency for coordinating the financial contributions and transmitting the payments to the private organization that will manage operations and maintenance of the pool.

Mt. Rainier Pool Subsidy terminated on June 30, 2008. In 2009, the pool's operation extended through December 31, 2009.

**CITY OF DES MOINES**  
**2009 Budget**  
Special Revenue Fund

## Hotel-Motel Tax Fund

Ordinance No. 1358 adopted January 13, 2005 established the HOTEL-MOTEL TAX FUND. Per RCW 67.28.181 (1) cities can authorize a special excise tax not to exceed 2% on all charges for furnishing lodging at motels, hotels and similar establishments. The City can only levy a 1% tax as a result of Chapter 36.100 RCW, whereby the total sales tax cannot exceed 12%. The taxes generated by the lodging tax are to be used exclusively for tourism related activities.



Marina Inn Des Moines  
(formerly Ramada Inn)

Fund 111 - Hotel/Motel Fund  
Department: Parks, Recreation, and Senior Services  
Revenues, Expenditures, and Fund Balance

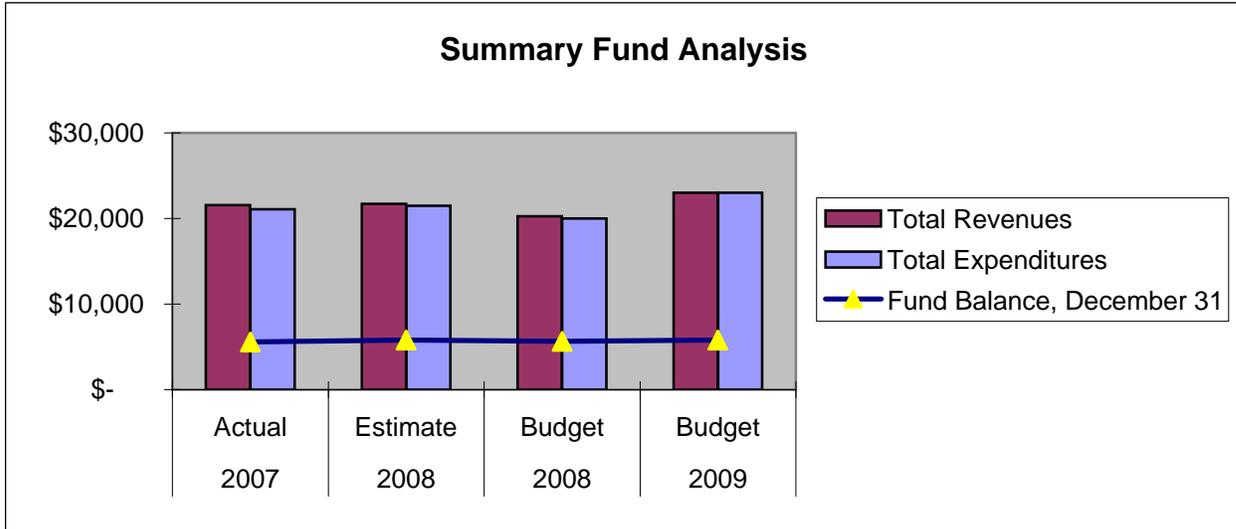
Fund Description	2007 Actual	2008 Estimate	2008 Budget	2009 Budget	\$ Chg '08-'09	% Chg '08-'09
<b>Revenues:</b>						
Taxes	21,224	21,500	20,000	<b>22,898</b>	2,898	14.5%
Interest Earnings	329	228	275	<b>102</b>	(173)	-62.9%
<b>Total Revenues</b>	<b>\$ 21,554</b>	<b>\$ 21,728</b>	<b>\$20,275</b>	<b>\$ 23,000</b>	<b>\$ 2,725</b>	<b>13.4%</b>
<b>Expenditures:</b>						
Intergovernmental Payment	21,080	21,500	20,000	<b>23,000</b>	3,000	15.0%
<b>Total Expenditures</b>	<b>\$21,080</b>	<b>\$ 21,500</b>	<b>\$20,000</b>	<b>\$ 23,000</b>	<b>\$ 3,000</b>	<b>15.0%</b>
Fund Balance, January 1	5,087	5,561	5,357	<b>5,789</b>	432	8.1%
Revenues	21,554	21,728	20,275	<b>23,000</b>	2,725	13.4%
Expenditures	21,080	21,500	20,000	<b>23,000</b>	3,000	15.0%
<b>Fund Balance, December 31</b>	<b>\$ 5,561</b>	<b>\$ 5,789</b>	<b>\$ 5,632</b>	<b>\$ 5,789</b>	<b>\$ 157</b>	<b>2.8%</b>

Tax Rates for Cities in King County:

- 8.20% Sales Tax (Excluding Voted Transit Sales Tax 0.7% & Mental Health Treatment Tax 0.1%)
- 2.00% Hotel-Motel Tax for Kingdome/New Football Stadium
- 2.80% Hotel-Motel Tax for Convention Center
- ~~2.00%~~ Credit against State Sales Tax for 2.0% Hotel-Motel Tax for Football Stadium
- 11.00%
- 1.00% City Imposed Hotel-Motel Tax
- 12.0% Sales Tax limitation

**CITY OF DES MOINES**  
**2009 Budget**  
Special Revenue Fund

**Hotel-Motel Tax Fund**



Garden Suites Inn

Projected to use all lodging taxes generated in 2009 for tourism related activities.

**CITY OF DES MOINES**  
**2009 Budget**  
Special Revenue Fund

## Police Services Restoration Fund

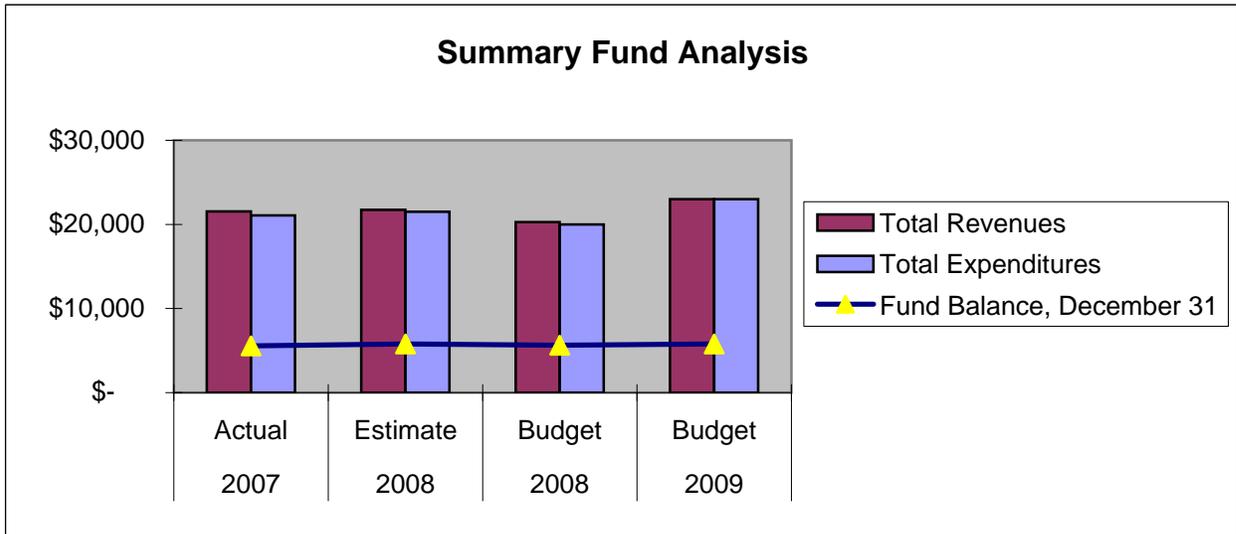
The Police Services Restoration Fund is established with the purpose of segregated levy lid lift property taxes, as authorized by the voters, in accordance with Ordinance No. 1375, at the May 16, 2006 Special Election. These property tax revenues are to be used exclusively to restore police department staffing to its previous years' level.

Fund 112 - Police Services Restoration Fund  
Department: Law Enforcement  
Revenues, Expenditures, and Fund Balance

Fund Description	2007 Actual	2008 Estimate	2008 Budget	2009 Budget	\$ Chg '08-'09	% Chg '08-'09
<b>Revenues:</b>						
Taxes	1,318,025	1,455,408	1,483,400	<b>1,628,800</b>	145,400	9.8%
Interest Earnings	16,903	3	0	<b>0</b>	0	N/A
Miscellaneous Revenues	0	1,983	0	<b>0</b>	0	N/A
<b>Total Revenues</b>	<b>\$ 1,334,928</b>	<b>\$ 1,457,394</b>	<b>\$ 1,483,400</b>	<b>\$ 1,628,800</b>	<b>\$ 145,400</b>	<b>9.8%</b>
<b>Expenditures:</b>						
Salaries and Wages	249,761	612,612	821,408	<b>861,706</b>	40,298	4.9%
Personnel Benefits	100,551	247,695	288,942	<b>324,473</b>	35,531	12.3%
Supplies	26,004	195,579	101,907	<b>148,715</b>	46,808	45.9%
Other Services and Charges	33,097	151,455	156,294	<b>127,794</b>	(28,500)	-18.2%
Capital Outlay	143,798	439,541	420,500	<b>0</b>	(420,500)	-100.0%
Interfund Payments	12,737	89,726	71,803	<b>241,577</b>	169,774	236.4%
Interfund Transfers	161,605	45,000	45,000	<b>0</b>	(45,000)	-100.0%
Debt Service	192	0	0	<b>0</b>	0	N/A
<b>Total Expenditures</b>	<b>\$ 727,746</b>	<b>\$ 1,781,608</b>	<b>\$ 1,905,854</b>	<b>\$ 1,704,265</b>	<b>\$ (201,589)</b>	<b>-10.6%</b>
Fund Balance, January 1	0	607,182	990,700	<b>282,968</b>	(707,732)	-71.4%
Revenues	1,334,928	1,457,394	1,483,400	<b>1,628,800</b>	145,400	9.8%
Expenditures	727,746	1,781,608	1,905,854	<b>1,704,265</b>	(201,589)	-10.6%
<b>Fund Balance, December 31</b>	<b>\$ 607,182</b>	<b>\$ 282,968</b>	<b>\$ 568,246</b>	<b>\$ 207,503</b>	<b>\$ (360,743)</b>	<b>-63.5%</b>

**CITY OF DES MOINES**  
**2009 Budget**  
 Special Revenue Fund

**Police Services Restoration Fund**



Increase in property tax revenues is based on 3% levy lid lift factor, local new construction based on the prior year levy rate, as well as on prior year refunds.

The 2009 expenditures are projected to decrease \$201,589 or 10.6% over 2008's adopted level mainly because there is no plan for capital outlay in 2009.



# DEBT SERVICE FUNDS

**CITY OF DES MOINES**  
**2009 Budget**  
**Debt Service Funds**

Fund 211 - 1995 Unlimited GO Bond - Police Facility Fund  
 Department: Finance  
 Revenues, Expenditures, and Fund Balance

Fund Description	2007 Actual	2008 Estimate	2008 Budget	2009 Budget	\$ Chg '08-'09	% Chg '08-'09
<b>Revenues:</b>						
Property Taxes - Excess Levy	527,012	14,835	0	8,000	8,000	N/A
Interest Earnings	10,979	725	1,800	610	(1,190)	-66.1%
<b>Total Revenues</b>	<b>\$ 537,991</b>	<b>\$ 15,560</b>	<b>\$ 1,800</b>	<b>\$ 8,610</b>	<b>\$ 6,810</b>	<b>378.3%</b>
<b>Expenditures:</b>						
Other Services and Charges	176	0	0	0	0	N/A
Intergovernmental	0	18,800	18,800	0	(18,800)	-100.0%
Interfund Transfers	0	0	0	0	0	N/A
Debt Service	525,750	0	0	0	0	N/A
<b>Total Expenditures</b>	<b>\$ 525,926</b>	<b>\$ 18,800</b>	<b>\$ 18,800</b>	<b>\$ -</b>	<b>\$ (18,800)</b>	<b>-100.0%</b>
Fund Balance, January 1	21,905	33,970	40,144	30,730	(9,414)	-23.5%
Revenues	537,991	15,560	1,800	8,610	6,810	378.3%
Expenditures	525,926	18,800	18,800	0	(18,800)	-100.0%
<b>Fund Balance, December 31</b>	<b>\$ 33,970</b>	<b>\$ 30,730</b>	<b>\$ 23,144</b>	<b>\$ 39,340</b>	<b>\$ 16,196</b>	<b>70.0%</b>

Fund 212 - Local Improvement District Fund  
 Department: Finance  
 Revenues, Expenditures, and Fund Balance

Fund Description	2007 Actual	2008 Estimate	2008 Budget	2009 Budget	\$ Chg '08-'09	% Chg '08-'09
<b>Revenues:</b>						
Interest Earnings	4,458	2,508	2,683	2,040	(643)	-24.0%
Miscellaneous Revenues	32,623	7,166	12,850	4,976	(7,874)	-61.3%
Interfund Transfers	0	0	0	0	0	N/A
<b>Total Revenues</b>	<b>\$ 37,081</b>	<b>\$ 9,674</b>	<b>\$ 15,533</b>	<b>\$ 7,016</b>	<b>\$ (8,517)</b>	<b>-54.8%</b>
<b>Expenditures:</b>						
Other Services and Charges	0	0	0	0	0	N/A
Debt Service	0	0	0	0	0	N/A
Interfund Transfers	21,144	22,962	15,453	6,702	(8,751)	-56.6%
<b>Total Expenditures</b>	<b>\$ 21,144</b>	<b>\$ 22,962</b>	<b>\$ 15,453</b>	<b>\$ 6,702</b>	<b>\$ (8,751)</b>	<b>-56.6%</b>
Fund Balance, January 1	8,102	24,039	8,160	10,751	2,591	31.7%
Revenues	37,081	9,674	15,533	7,016	(8,517)	-54.8%
Expenditures	21,144	22,962	15,453	6,702	(8,751)	-56.6%
<b>Fund Balance, December 31</b>	<b>\$ 24,039</b>	<b>\$ 10,751</b>	<b>\$ 8,240</b>	<b>\$ 11,065</b>	<b>\$ 2,825</b>	<b>34.3%</b>

**CITY OF DES MOINES**  
**2009 Budget**  
**Debt Service Funds**

Fund 216 - 1997 Limited GO Bond - City Hall Remodel Fund  
 Department: Finance  
 Revenues, Expenditures, and Fund Balance

Fund Description	2007 Actual	2008 Estimate	2008 Budget	2009 Budget	\$ Chg '08-'09	% Chg '08-'09
<b>Revenues:</b>						
Interest Earnings	748	390	750	0	(750)	-100.0%
Interfund Transfers	131,071	132,168	132,168	0	(132,168)	-100.0%
<b>Total Revenues</b>	<b>\$ 131,819</b>	<b>\$ 132,558</b>	<b>\$ 132,918</b>	<b>\$ -</b>	<b>\$ (132,918)</b>	<b>-100.0%</b>
<b>Expenditures:</b>						
Other Services and Charges	304	304	400	0	(400)	-100.0%
Debt Service	130,768	132,168	132,168	0	(132,168)	-100.0%
Interfund Transfers	0	16,005		0	0	N/A
<b>Total Expenditures</b>	<b>\$ 131,071</b>	<b>\$ 148,477</b>	<b>\$ 132,568</b>	<b>\$ -</b>	<b>\$ (132,568)</b>	<b>-100.0%</b>
Fund Balance, January 1	15,170	15,919	15,616	(0)	(15,616)	-100.0%
Revenues	131,819	132,558	132,918	0	(132,918)	-100.0%
Expenditures	131,071	148,477	132,568	0	(132,568)	-100.0%
<b>Fund Balance, December 31</b>	<b>\$ 15,919</b>	<b>\$ (0)</b>	<b>\$ 15,966</b>	<b>\$ (0)</b>	<b>\$ (15,966)</b>	<b>-100.0%</b>

Fund 218 - 1998 Limited GO Bond - Park Acquisition Fund  
 Department: Finance  
 Revenues, Expenditures, and Fund Balance

Fund Description	2007 Actual	2008 Estimate	2008 Budget	2009 Budget	\$ Chg '08-'09	% Chg '08-'09
<b>Revenues:</b>						
Interest Earnings	16	8	0	6	6	N/A
Interfund Transfers	95,594	96,699	96,895	97,489	594	0.6%
<b>Total Revenues</b>	<b>\$ 95,610</b>	<b>\$ 96,707</b>	<b>\$ 96,895</b>	<b>\$ 97,495</b>	<b>\$ 600</b>	<b>0.6%</b>
<b>Expenditures:</b>						
Other Services and Charges	304	304	500	304	(196)	-39.2%
Debt Service	95,290	96,395	96,395	97,185	790	0.8%
<b>Total Expenditures</b>	<b>\$ 95,594</b>	<b>\$ 96,699</b>	<b>\$ 96,895</b>	<b>\$ 97,489</b>	<b>\$ 594</b>	<b>0.6%</b>
Fund Balance, January 1	324	340	20	348	328	1640.4%
Revenues	95,610	96,707	96,895	97,495	600	0.6%
Expenditures	95,594	96,699	96,895	97,489	594	0.6%
<b>Fund Balance, December 31</b>	<b>\$ 340</b>	<b>\$ 348</b>	<b>\$ 20</b>	<b>\$ 354</b>	<b>\$ 334</b>	<b>1670.4%</b>

**CITY OF DES MOINES**  
**2009 Budget**  
**Debt Service Funds**

Fund 219 - 2008 G.O. & Refunding Bond - Transportation Capital Improvement  
 Department: Finance  
 Revenues, Expenditures, and Fund Balance

Fund Description	2007 Actual	2008 Estimate	2008 Budget	2009 Budget	\$ Chg '08-'09	% Chg '08-'09
<b>Revenues:</b>						
Interest Earnings	0	0	0	362	362	N/A
Interfund Transfers	0	0	0	319,713	319,713	N/A
<b>Total Revenues</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 320,075</b>	<b>\$ 320,075</b>	N/A
<b>Expenditures:</b>						
Other Services and Charges	0	0	0	700	700	N/A
Debt Service	0	0	0	319,013	319,013	N/A
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 319,713</b>	<b>\$ 319,713</b>	N/A
Fund Balance, January 1	0	0	0	20,663	20,663	N/A
Revenues	0	0	0	320,075	320,075	N/A
Expenditures	0	0	0	319,713	319,713	N/A
<b>Fund Balance, December 31</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 21,025</b>	<b>\$ 21,025</b>	N/A

**NOTE:** This fund is the 1997 GO Bonds refunded with 2008 Refunding GO Bond issue.

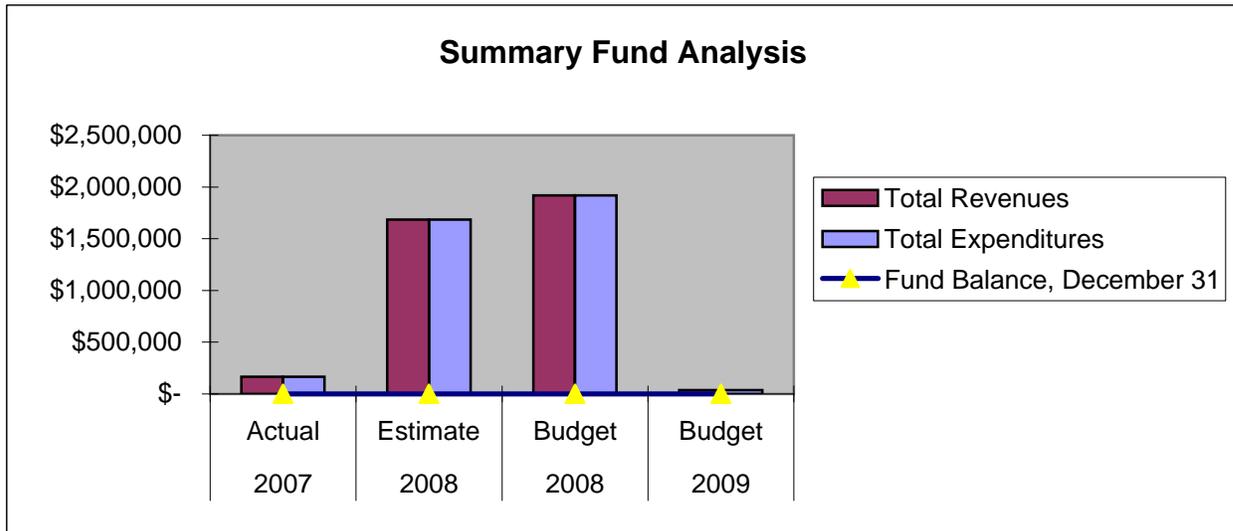
**CITY OF DES MOINES**  
**2009 Budget**  
 Debt Service Funds

Miscellaneous Debt Service Fund

The MISCELLANEOUS DEBT SERVICE FUND was established to account for general obligation loans and notes that are not specifically accounted for in other debt service funds.

Fund 220 - Miscellaneous Debt Service Fund  
 Department: Finance  
 Revenues, Expenditures, and Fund Balance

Fund Description	2007 Actual	2008 Estimate	2008 Budget	2009 Budget	\$ Chg '08-'09	% Chg '08-'09
<b>Revenues:</b>						
Interfund Transfers	167,183	1,685,098	1,920,084	37,705	(1,882,379)	-98.0%
<b>Total Revenues</b>	<b>\$ 167,183</b>	<b>\$ 1,685,098</b>	<b>\$ 1,920,084</b>	<b>\$ 37,705</b>	<b>\$ (1,882,379)</b>	<b>-98.0%</b>
<b>Expenditures:</b>						
Debt Service	167,183	1,685,098	1,920,084	37,705	(1,882,379)	-98.0%
<b>Total Expenditures</b>	<b>\$ 167,183</b>	<b>\$ 1,685,098</b>	<b>\$ 1,920,084</b>	<b>\$ 37,705</b>	<b>\$ (1,882,379)</b>	<b>-98.0%</b>
		\$				
Fund Balance, January 1	2	2	2	2	(0)	-2.5%
Revenues	167,183	1,685,098	1,920,084	37,705	(1,882,379)	-98.0%
Expenditures	167,183	1,685,098	1,920,084	37,705	(1,882,379)	-98.0%
<b>Fund Balance, December 31</b>	<b>\$ 2</b>	<b>\$ 2</b>	<b>\$ 2</b>	<b>\$ 2</b>	<b>\$ 0</b>	<b>-2.5%</b>



For 2009, the debt service payment represents principal and interest due on three Public Works Trust Fund Loans for transportation improvements.



# CAPITAL PROJECT FUNDS

**CITY OF DES MOINES**  
**2009 Budget**  
 Capital Projects Fund

## Municipal Capital Improvements Fund

The MUNICIPAL CAPITAL IMPROVEMENTS (MCI) Fund is established for the purpose of funding local public facility improvements. A capital improvement is defined as any major project expenditure exceeding \$25,000 that will have a useful life of at least five years.

Improvements within the MCI fund include the acquisition, rehabilitation, replacement or construction of parks, general governmental offices and facilities, or equipment.

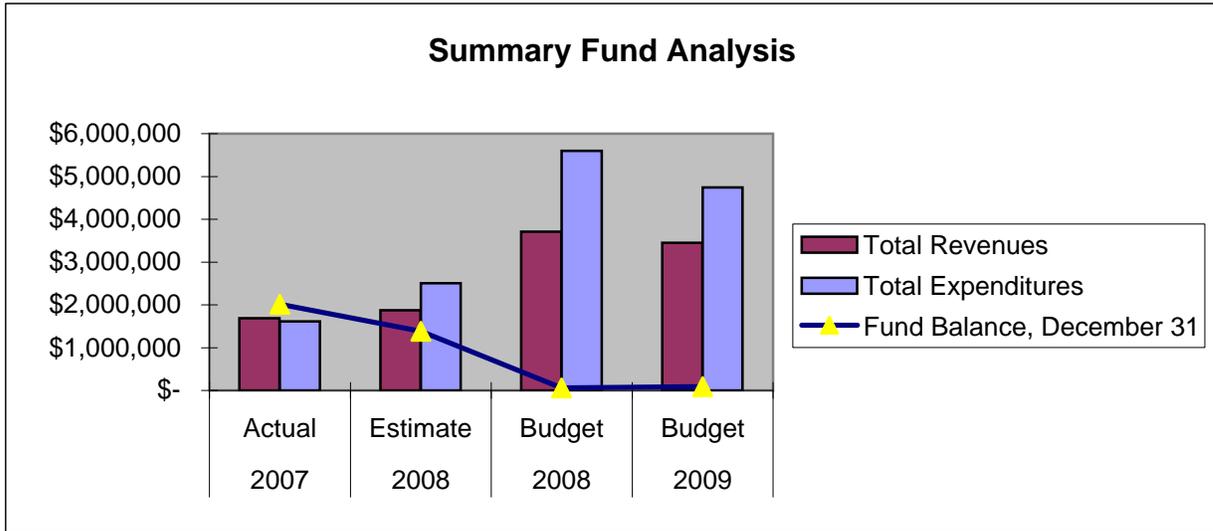


Fund 310 - Municipal Capital Improvements Fund  
 Revenues, Expenditures, and Fund Balance

Fund Description	2007 Actual	2008 Estimate	2008 Budget	2009 Budget	\$ Chg '08-'09	% Chg '08-'09
<b>Revenues:</b>						
Taxes	1,287,073	735,000	1,360,000	<b>700,000</b>	(660,000)	-48.5%
Intergovernmental Revenues	150,084	1,003,126	2,172,401	<b>2,550,843</b>	378,442	17.4%
Charges for Services	96,230	35,235	88,723	<b>20,000</b>	(68,723)	-77.5%
Interest Earnings	94,885	54,000	47,600	<b>29,300</b>	(18,300)	-38.4%
Miscellaneous Revenues	4,827	0	0	<b>0</b>	0	N/A
Other Financing Sources	33,994	0	0	<b>150,000</b>	150,000	N/A
Interfund Transfers	19,416	45,000	45,000	<b>0</b>	(45,000)	-100.0%
<b>Total Revenues</b>	<b>\$ 1,686,509</b>	<b>\$ 1,872,361</b>	<b>\$ 3,713,724</b>	<b>\$ 3,450,143</b>	<b>\$ (263,581)</b>	<b>-7.1%</b>
<b>Expenditures:</b>						
Other Services and Charges	0	0	25,000	<b>0</b>	(25,000)	-100.0%
Capital Outlay	889,480	1,683,947	4,746,793	<b>4,216,004</b>	(530,789)	-11.2%
Interfund Transfers	724,652	824,170	824,563	<b>526,135</b>	(298,428)	-36.2%
<b>Total Expenditures</b>	<b>\$ 1,614,132</b>	<b>\$ 2,508,117</b>	<b>\$ 5,596,356</b>	<b>\$ 4,742,139</b>	<b>\$ (854,217)</b>	<b>-15.3%</b>
Fund Balance, January 1	1,945,012	2,017,389	1,944,060	<b>1,381,633</b>	(562,427)	-28.9%
Revenues	1,686,509	1,872,361	3,713,724	<b>3,450,143</b>	(263,581)	-7.1%
Expenditures	1,614,132	2,508,117	5,596,356	<b>4,742,139</b>	(854,217)	-15.3%
<b>Fund Balance, December 31</b>	<b>\$ 2,017,389</b>	<b>\$ 1,381,633</b>	<b>\$ 61,428</b>	<b>\$ 89,637</b>	<b>\$ 28,209</b>	<b>45.9%</b>

**CITY OF DES MOINES**  
**2009 Budget**  
 Capital Projects Fund

Municipal Capital Improvements Fund



Major revenue sources include the 5.0% real estate excise tax that is applied to properties sold within the City limits, federal and state grants, local grants and contributions.

Details of Capital Outlay and Interfund Transfers are provided in the 2009 - 2014 Capital Improvement Plan document.

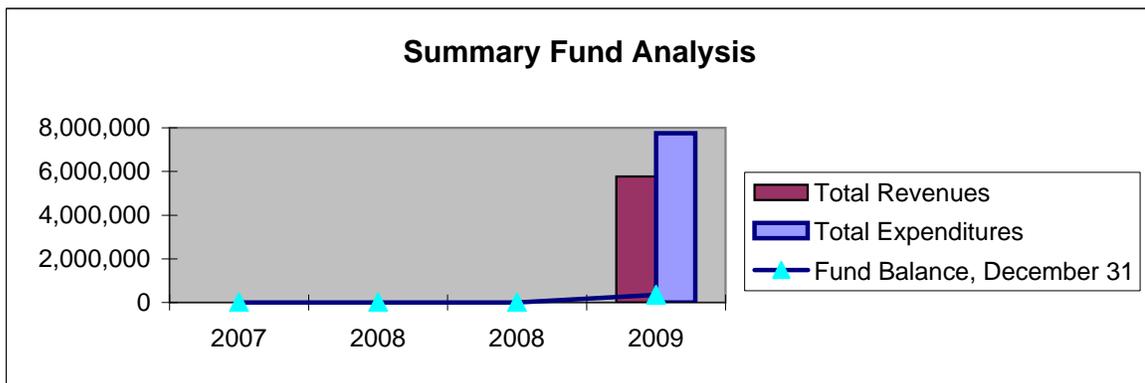
**CITY OF DES MOINES**  
**2009 Budget**  
 Capital Projects Fund

## Transportation Capital Improvement Fund, 2008B

The TRANSPORTATION CAPITAL IMPROVEMENT, 2008B Fund was created with Ordinance No. 1444 authorizing the sale of bonds to fund transportation projects. This fund will be used to account for the planning, design and capital expenditures within the City's transportation infrastructure.

Fund 319 - Transportation Capital Improvement Fund, 2008B  
 Revenues, Expenditures, and Fund Balance

Fund Description	2007 Actual	2008 Estimate	2008 Budget	2009 Budget	\$ Chg '08-'09	% Chg '08-'09
<b>Revenues:</b>						
Taxes	0	0	0	0	0	N/A
Intergovernmental Revenues	0	0	0	2,160,565	2,160,565	N/A
Charges for Services	0	0	0	2,590,000	2,590,000	N/A
Interest Earnings	0	0	0	23,180	23,180	N/A
Miscellaneous Revenues	0	0	0	0	0	N/A
Other Financing Sources	0	0	0	1,000,000	1,000,000	N/A
Interfund Transfers	0	0	0	0	0	N/A
<b>Total Revenues</b>	\$ -	\$ -	\$ -	\$ 5,773,745	\$ 5,773,745	N/A
<b>Expenditures:</b>						
Other Services and Charges	0	0	0	0	0	N/A
Capital Outlay	0	0	0	7,564,006	7,564,006	N/A
Interfund Transfers	0	0	0	195,363	195,363	N/A
<b>Total Expenditures</b>	\$ -	\$ -	\$ -	\$ 7,759,369	\$ 7,759,369	N/A
Fund Balance, January 1	0	0	0	2,328,683	2,328,683	N/A
Revenues	0	0	0	5,773,745	5,773,745	N/A
Expenditures	0	0	0	7,759,369	7,759,369	N/A
<b>Fund Balance, December 31</b>	\$ -	\$ -	\$ -	\$ 343,059	\$ 343,059	N/A



Major revenue sources include unrestricted fuel taxes when available, real estate excise taxes and various Federal, State & local grants.

Details of Capital Outlay and Interfund Transfers are provided in the 2009 - 2014 Capital Improvement Plan document.

# ENTERPRISE FUNDS

**CITY OF DES MOINES**  
**2009 Budget**  
**Enterprise Funds**

**Marina Revenue Fund**

The MARINA REVENUE FUND was established to account for all necessary operating expenses including administration, services, and maintenance of the Marina and Redondo launch facilities.



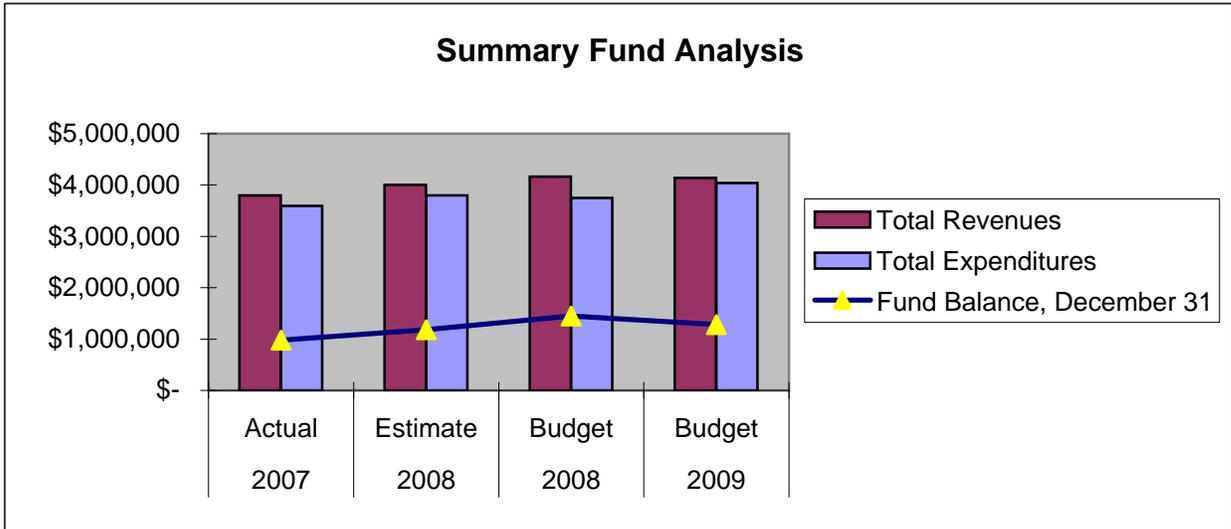
Major revenue sources for the Marina include launching fees, moorage, electricity, fuel, parking fees, and lease fees.

Fund 401 - Marina Revenue Fund  
 Department: Marina  
 Revenues, Expenditures, and Fund Balance

Fund Description	2007 Actual	2008 Estimate	2008 Budget	2009 Budget	\$ Chg '08-'09	% Chg '08-'09
<b>Revenues:</b>						
Intergovernmental Revenues	10,582	0	0	0	0	N/A
Charges for Services	80,422	87,913	83,000	84,360	1,360	1.6%
Fines and Forfeits	21,071	16,500	17,000	17,340	340	2.0%
Interest Earnings	70,610	47,500	65,226	22,620	(42,606)	-65.3%
Moorage and Dry Storage	2,296,962	2,416,673	2,262,096	2,600,430	338,334	15.0%
Fuel	994,343	1,179,217	903,000	1,124,500	221,500	24.5%
Electricity	89,116	89,500	98,250	100,215	1,965	2.0%
Miscellaneous Revenues	169,274	146,001	349,995	170,810	(179,185)	-51.2%
Interfund Revenues	64,683	20,000	0	21,000	21,000	N/A
Interfund Transfers	0	0	383,504	0	(383,504)	-100.0%
<b>Total Revenues</b>	<b>\$ 3,797,063</b>	<b>\$ 4,003,304</b>	<b>\$ 4,162,071</b>	<b>\$ 4,141,275</b>	<b>\$ (20,796)</b>	<b>-0.5%</b>
<b>Expenditures:</b>						
Salaries and Wages	618,705	643,265	627,030	664,481	37,451	6.0%
Personnel Benefits	222,511	240,743	236,991	255,961	18,970	8.0%
Supplies	1,059,212	1,254,029	981,950	1,207,820	225,870	23.0%
Other Services and Charges	260,308	322,022	273,600	303,662	30,062	11.0%
Intergovernmental	28,795	33,066	35,566	30,166	(5,400)	-15.2%
Capital Outlay	47,915	6,523	17,500	30,000	12,500	71.4%
Debt Service	329,327	197,429	196,549	918	(195,631)	-99.5%
Interfund Payments	537,605	605,693	777,351	637,554	(139,797)	-18.0%
Interfund Transfers	486,532	493,496	604,928	911,344	306,416	50.7%
<b>Total Expenditures</b>	<b>\$ 3,590,910</b>	<b>\$ 3,796,266</b>	<b>\$ 3,751,465</b>	<b>\$ 4,041,906</b>	<b>\$ 290,441</b>	<b>7.7%</b>
Fund Balance, January 1	772,960	979,113	1,038,811	1,186,151	147,340	14.2%
Revenues	3,797,063	4,003,304	4,162,071	4,141,275	(20,796)	-0.5%
Expenditures	3,590,910	3,796,266	3,751,465	4,041,906	290,441	7.7%
<b>Fund Balance, December 31</b>	<b>\$ 979,113</b>	<b>\$ 1,186,151</b>	<b>\$ 1,449,417</b>	<b>\$ 1,285,520</b>	<b>\$ (163,897)</b>	<b>-11.3%</b>

**CITY OF DES MOINES**  
**2009 Budget**  
 Enterprise Funds

Marina Revenue Fund

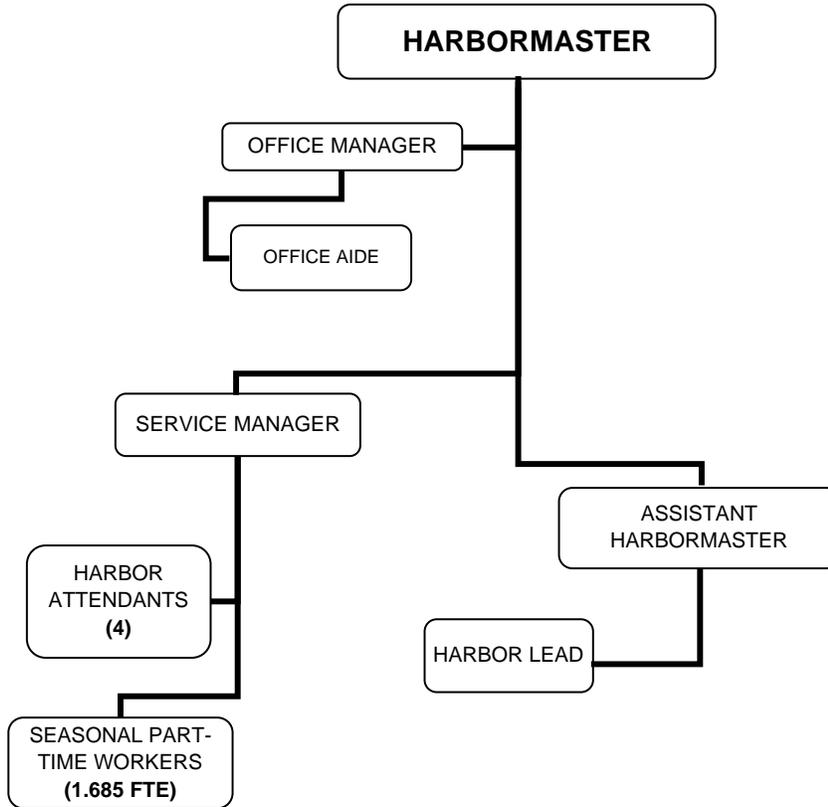


Decrease in ending fund balance is due to the increase in expenditures. That increase is mainly due to the fund transfer of \$298,966 to the Marina Deprecation & Improvement Fund which is for the debt service payment of new bond issue in 2008.

CITY OF DES MOINES  
2009 Budget  
Enterprise Funds

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Fund: Marina Revenue  
Department: Marina  
Organizational Chart



# CITY OF DES MOINES

## 2009 Budget

### Enterprise Funds

Fund: Marina Revenue  
 Department: Marina  
 Program: Administration

**GOALS/PURPOSE:**

The Marina is a full service Marina on Puget Sound and consists of wet and dry moorage for 860 recreational boats. The Marina also has a fuel dock, a guest moorage area and a boat yard with twenty-five ton haul-out capacity. The City also owns and operates a launch ramp at the Redondo Beach Park Facility. The goal of the Marina staff is to create a high level of customer satisfaction by providing timely and competent Marina services.



**Marina Administration:** provides direction and oversight of the service and maintenance activities, customer and internal services, special events and other selected programs. It also prepares the monthly billing for the current Marina tenants and manages the Marina waiting list.

Performance Measure	2004	2005	2006	2007	2008
<b>Efficiency Measure</b>					
Cost of Admin. as % of total budget	30%				28%
Economic Occupancy	100.40%				N/A
Average Occupancy Rate	98.70%				N/A
<b>Workload Measures</b>					
Total number of moorage offerings	211				Approx. 280
Total Service Revenue	\$948,932				\$1,353,723
Total Marina Budget	\$2,815,749	\$3,218,140	\$3,474,996	\$3,643,302	\$6,604,813

\*Economic occupancy (EO) defined as total moorage revenue (ytd) divided by potential moorage revenue. Potential moorage is the total # of slips multiplied by the appropriate rate. If the Marina were 100% occupied all the time, the EO would approach 110% because of overlength boats and subleasing.



**2008 ACCOMPLISHMENTS**

- Continued Growth of Shared Moorage Program.
- Increased Service Levels at Redondo.
- Completed M Dock upgrades.
- Completed second phase of Security Camera Project.
- Marina Maintenance Dredging out to bid.
- Begin final design of North Marina Project.

**2009 WORKPLAN**

**OPERATIONS**

- Continue growth of Shared Moorage Program.
- Continue growth of Guest Moorage Program.
- Implement "Pay-at-Pump" program at fuel dock.
- Maintain revenue levels during construction projects.

**CAPITAL PROJECTS**

- Complete Marina Maintenance Dredging Project.
- Complete Water Main Relocation Project.
- Start North Marina Combined Projects.
- Install Standpipes on I & J Docks.
- Demolish restaurant building.
- Complete third phase of security camera project.
- Begin Fire Alarm Project.

# CITY OF DES MOINES

## 2009 Budget

### Enterprise Funds

Fund: Marina Revenue  
 Department: Marina  
 Program: Administration

Expenditure Description	2007 Actual	2008 Estimate	2008 Budget	2009 Budget	\$ Chg '08-'09	% Chg '08-'09
Salaries and Wages	189,234	204,167	191,208	199,095	7,887	4.1%
Personnel Benefits	63,740	73,165	68,654	76,608	7,954	11.6%
Supplies	10,538	9,132	10,000	10,000	0	0.0%
Other Services and Charges	132,431	178,702	147,855	160,267	12,412	8.4%
Capital Outlay	34,914	0	0	30,000	30,000	N/A
Intergovernmental	33,941	33,066	35,566	30,166	(5,400)	-15.2%
Debt Service	330,391	197,429	196,549	918	(195,631)	-99.5%
Interfund Payments	514,116	581,516	746,516	604,901	(141,615)	-19.0%
Interfund Transfers	486,532	493,496	604,928	911,344	306,416	50.7%
	\$ 1,795,838	\$ 1,770,673	\$ 2,001,276	\$ 2,023,299	\$ 22,023	1.1%

<b>Employee FTE:</b>	2.84	2.80	2.80	2.80	0.00	0.0%
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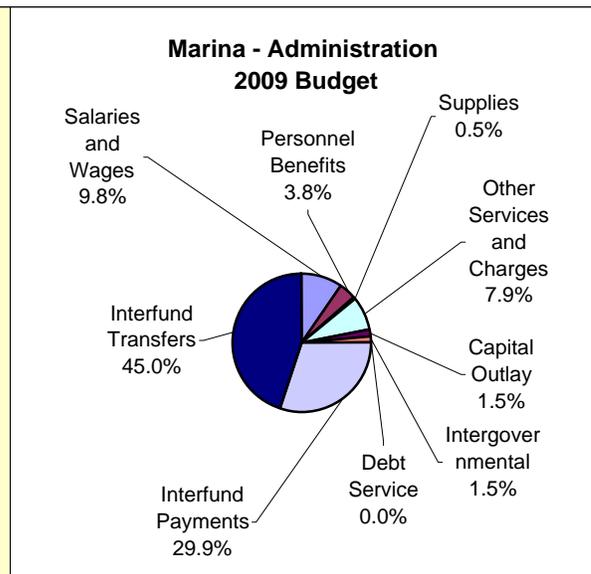
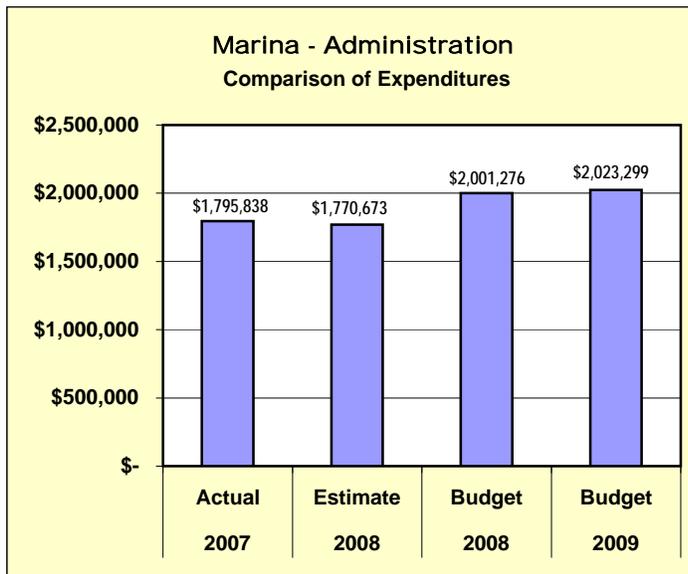


**SIGNIFICANT BUDGET CHANGES:**

Capital Outlay: This is for the new Marina computer software.

Debt Services: Decrease due to the retirement of the 2002 Refunding Bonds in 2008.

Interfund Transfers: Increase relates mainly to the debt payment of new bond issue in 2008 (\$298,716).



# CITY OF DES MOINES

## 2009 Budget

### Enterprise Funds

Fund: Marina Revenue  
 Department: Marina  
 Program: Service



**GOALS/PURPOSE:**

**Marina Service:** serves the needs of the active boaters in regards to the sale of fuel, overnight accommodations, and boat launching services. Marina Service is responsible for the maintenance and supply needs to carry out this mission as well as the training of seasonal workers. Marina Service personnel assist the Marina Maintenance division in light maintenance and cleaning of the Marina facility.

Performance Measure	2004	2005	2006	2007	2008
<b>Efficiency Measure</b>					
Profit on fuel sales	\$109,487				\$82,515
Profit on boat launching	\$80,386				\$60,251
Profit on guest moorage	\$94,825				\$104,692
Total Gross Profit	30%				\$247,458
<b>Effectiveness Measure</b>					
Customer survey rankings	N/A	N/A	N/A	N/A	N/A
<b>Workload Measures</b>					
Number of gallons of fuel sold	375,555				315,674
Number of boats launched	4,066				1,995
Number of visitor nights in overnight	7,554				N/A

\*NA = not available

\*Defined as total revenue from fuel sales minus cost of fuel.

\*\*Defined as total revenue from launching services minus maintenance & repairs

\*\*\*Defined as total revenue from guest moorage minus maintenance & repairs

\*\*\*\*Total gross profit as % of service revenue

# CITY OF DES MOINES

## 2009 Budget

### Enterprise Funds

Fund: Marina Revenue  
 Department: Marina  
 Program: Service

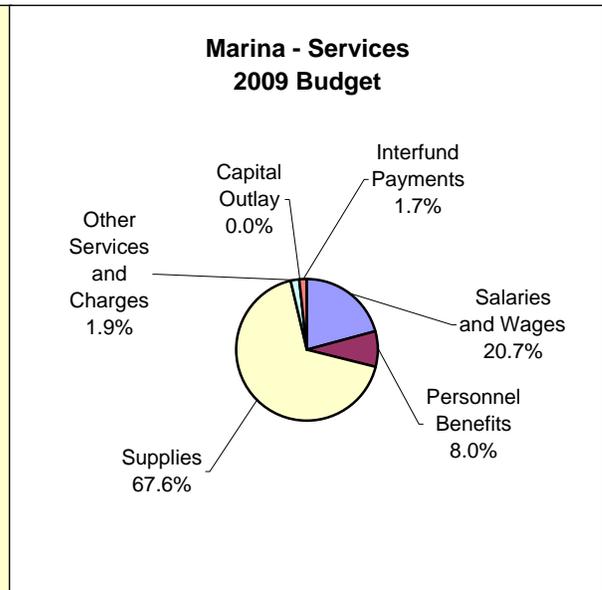
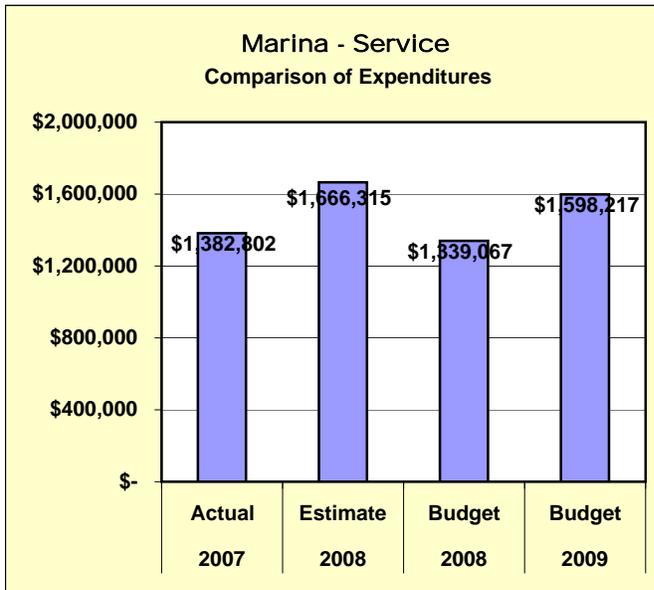
Expenditure Description	2007 Actual	2008 Estimate	2008 Budget	2009 Budget	\$ Chg '08-'09	% Chg '08-'09
Salaries and Wages	304,352	340,245	308,226	331,562	23,336	7.6%
Personnel Benefits	115,707	129,863	122,039	128,068	6,029	4.9%
Supplies	922,509	1,125,297	854,000	1,081,000	227,000	26.6%
Other Services and Charges	22,983	40,210	14,125	30,625	16,500	116.8%
Capital Outlay	0	6,523	16,500	0	(16,500)	-100.0%
Interfund Payments	17,251	24,177	24,177	26,962	2,785	11.5%
	\$ 1,382,802	\$ 1,666,315	\$ 1,339,067	\$ 1,598,217	\$ 259,150	19.4%

<b>Employee FTE:</b>	6.67	6.67	6.67	6.67	-	0.0%
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**SIGNIFICANT BUDGET CHANGES:**

Supplies: Fuel increase by 27.6%

Other Services & Charges: Appropriated \$15,000 for Special Events.



# CITY OF DES MOINES

## 2009 Budget

### Enterprise Funds

Fund: Marina Revenue  
 Department: Marina  
 Program: Maintenance



**GOALS/PURPOSE:**

**Marina Maintenance:** provides for the long-term viability of the Des Moines Marina by keeping the facility in an "as new" condition.

Performance Measure	2004	2005	2006	2007	2008
<b>Efficiency Measure</b>					
Maintenance cost as percentage of permanent moorage revenue	18%				18%
<b>Effectiveness Measure</b>					
Customer survey rankings	N/A	N/A	N/A	N/A	N/A
<b>Workload Measures</b>					
Total number of repair orders issued	175	N/A	N/A	N/A	223

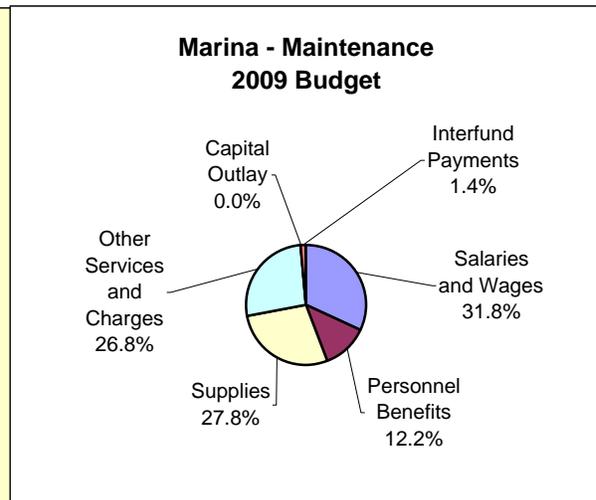
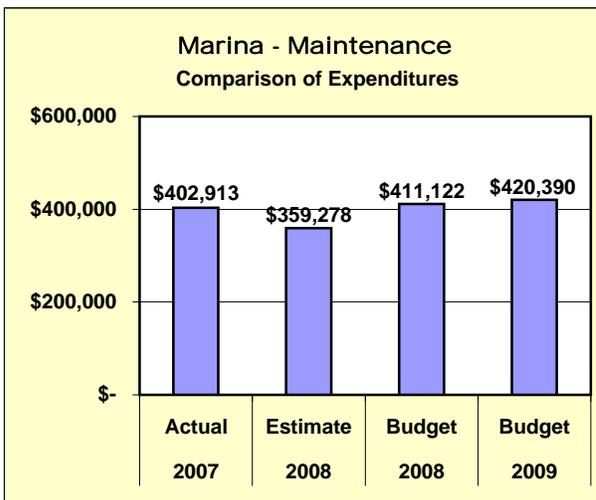
\*NA = Not Available

Expenditure Description	2007 Actual	2008 Estimate	2008 Budget	2009 Budget	\$ Chg '08-'09	% Chg '08-'09
Salaries and Wages	121,553	98,853	127,596	133,824	6,228	4.9%
Personnel Benefits	43,063	37,715	46,298	51,285	4,987	10.8%
Supplies	126,165	119,600	117,950	116,820	(1,130)	-1.0%
Other Services and Charges	104,894	103,110	111,620	112,770	1,150	1.0%
Capital Outlay	1,000	0	1,000	0	(1,000)	-100.0%
Interfund Payments	6,238	0	6,658	5,691	(967)	-14.5%
	\$ 402,913	\$ 359,278	\$ 411,122	\$ 420,390	\$ 9,268	2.3%

<b>Employee FTE:</b>	2.00	2.00	2.00	2.00	0.0	0.0%
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**SIGNIFICANT BUDGET CHANGES:**

No significant changes in 2009.



**CITY OF DES MOINES**  
**2009 Budget**  
Enterprise Funds

## Marina Repair & Replacement Fund

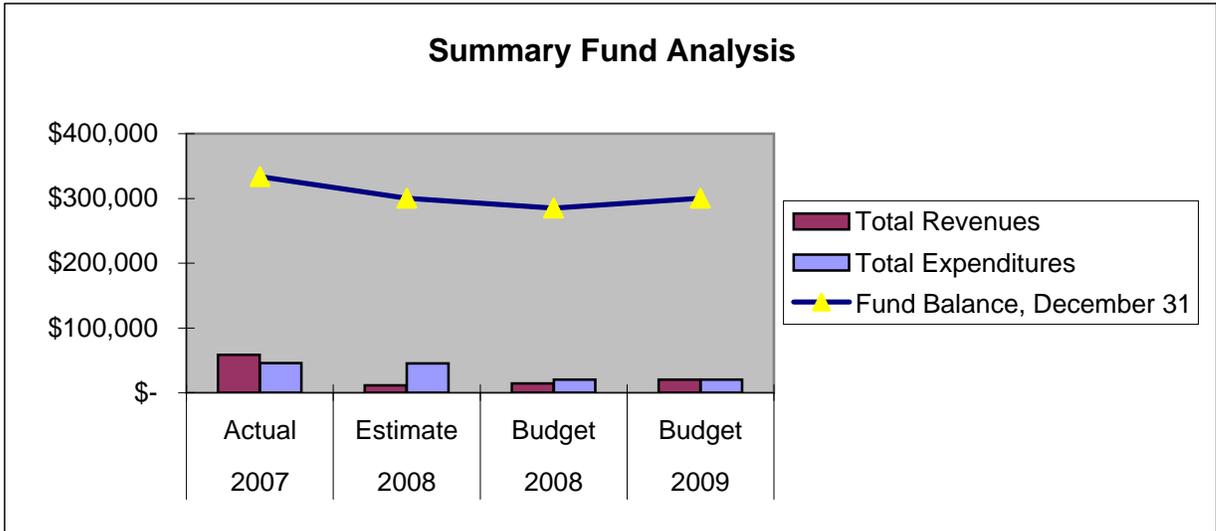
The MARINA REPAIR & REPLACEMENT FUND as established under the original Marina bond covenants provides monies for unusual or extraordinary maintenance or repairs that are not ordinary and normal expenses of the Marina operation. This fund was created in 1970 by Ordinance 265 (Bond Covenant). Ordinance No. 1312, adopted November 21, 2002, continued the requirement for the fund, but increased the annual maximum to \$100,000 to be transferred from excess Marina Funds until the fund reaches a maximum balance of \$1,000,000.

Fund 403 - Marina Repair and Replacement Fund  
Department: Marina  
Revenues, Expenditures, and Fund Balance

Fund Description	2007 Actual	2008 Estimate	2008 Budget	2009 Budget	\$ Chg '08-'09	% Chg '08-'09
<b>Revenues:</b>						
Interest Earnings	15,609	11,363	14,401	5,252	(9,149)	-63.5%
Other Financing Sources	42,695	0	0	0	0	N/A
Interfund Transfers	0	0	0	15,000	15,000	N/A
<b>Total Revenues</b>	<b>\$ 58,304</b>	<b>\$ 11,363</b>	<b>\$ 14,401</b>	<b>\$ 20,252</b>	<b>\$5,851</b>	<b>40.6%</b>
<b>Expenditures:</b>						
Salaries and Wages	33	33	0	0	0	N/A
Personnel Benefits	8	8	0	0	0	N/A
Supplies	2,457	0	0	0	0	N/A
Other Services and Charges	22,544	35,000	20,000	20,000	0	0.0%
Capital Outlay	20,845	10,000	0	0	0	N/A
<b>Total Expenditures</b>	<b>\$ 45,887</b>	<b>\$ 45,041</b>	<b>\$ 20,000</b>	<b>\$ 20,000</b>	<b>\$ -</b>	<b>0.0%</b>
Fund Balance, January 1	321,274	333,690	290,811	300,012	9,201	3.2%
Revenues	58,304	11,363	14,401	20,252	5,851	40.6%
Expenditures	45,887	45,041	20,000	20,000	0	0.0%
<b>Fund Balance, December 31</b>	<b>\$ 333,690</b>	<b>\$ 300,012</b>	<b>\$ 285,212</b>	<b>\$ 300,264</b>	<b>\$ 15,052</b>	<b>5.3%</b>

**CITY OF DES MOINES**  
**2009 Budget**  
 Enterprise Funds

Marina Repair & Replacement Fund



CITY OF DES MOINES  
2009 Budget  
Enterprise Funds

Marina Depreciation & Improvement Fund

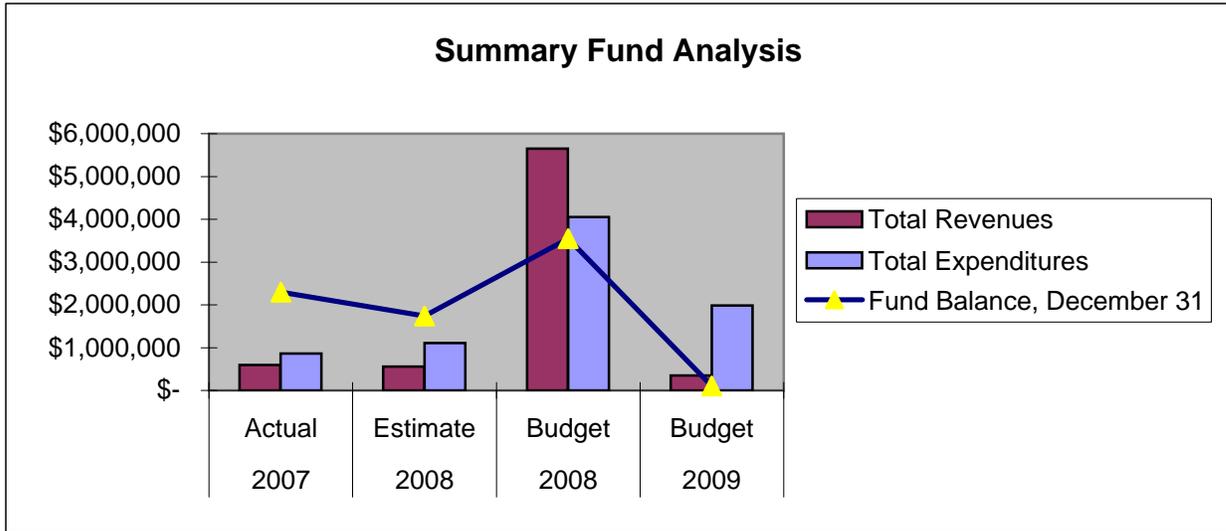
The Marina Depreciation and Improvement Fund is established for the purpose of restoring, improving, or providing additional facilities at the Des Moines Marina.

Fund 404 - Marina Depreciation and Improvement Fund  
Department: Marina  
Revenues, Expenditures, and Fund Balance

Fund Description	2007 Actual	2008 Estimate	2008 Budget	2009 Budget	\$ Chg '08-'09	% Chg '08-'09
<b>Revenues:</b>						
Interest Earnings	113,241	60,600	130,000	16,000	(114,000)	-87.7%
Other Financing Sources	0	0	4,915,000	0	(4,915,000)	-100.0%
Interfund Transfers	479,020	493,496	604,928	332,378	(272,550)	-45.1%
<b>Total Revenues</b>	<b>\$ 592,261</b>	<b>\$ 554,096</b>	<b>\$ 5,649,928</b>	<b>\$ 348,378</b>	<b>\$ (5,301,550)</b>	<b>-93.8%</b>
<b>Expenditures:</b>						
Salaries and Wages	28,018	0	0	0	0	N/A
Personnel Benefits	11,719	0	0	0	0	N/A
Other Services and Charges	13,721	0	0	0	0	N/A
Capital Outlay	477,651	779,822	3,147,661	1,652,455	(1,495,206)	-47.5%
Intergovernmental	0	0	383,504	0	(383,504)	-100.0%
Debt Service	328,560	328,496	519,214	332,378	(186,836)	-36.0%
<b>Total Expenditures</b>	<b>\$ 859,670</b>	<b>\$ 1,108,318</b>	<b>\$ 4,050,379</b>	<b>\$ 1,984,833</b>	<b>\$ (2,065,546)</b>	<b>-51.0%</b>
Fund Balance, January 1	2,564,552	2,297,144	1,947,031	1,742,922	(204,109)	-10.5%
Revenues	592,261	554,096	5,649,928	348,378	(5,301,550)	-93.8%
Expenditures	859,670	1,108,318	4,050,379	1,984,833	(2,065,546)	-51.0%
<b>Fund Balance, December 31</b>	<b>\$ 2,297,144</b>	<b>\$ 1,742,922</b>	<b>\$ 3,546,580</b>	<b>\$ 106,467</b>	<b>\$ (3,440,113)</b>	<b>-97.0%</b>

**CITY OF DES MOINES**  
**2009 Budget**  
 Enterprise Funds

**Marina Depreciation & Improvement Fund**



Revenue sources are derived primarily from annual transfers from the Marina Revenue Fund and interest earnings.

Additional detail is provided in the 2009 - 2014 Capital Improvement Plan document.

**CITY OF DES MOINES**  
**2009 Budget**  
Enterprise Funds

## Marina Depreciation & Improvement Fund, 2008A

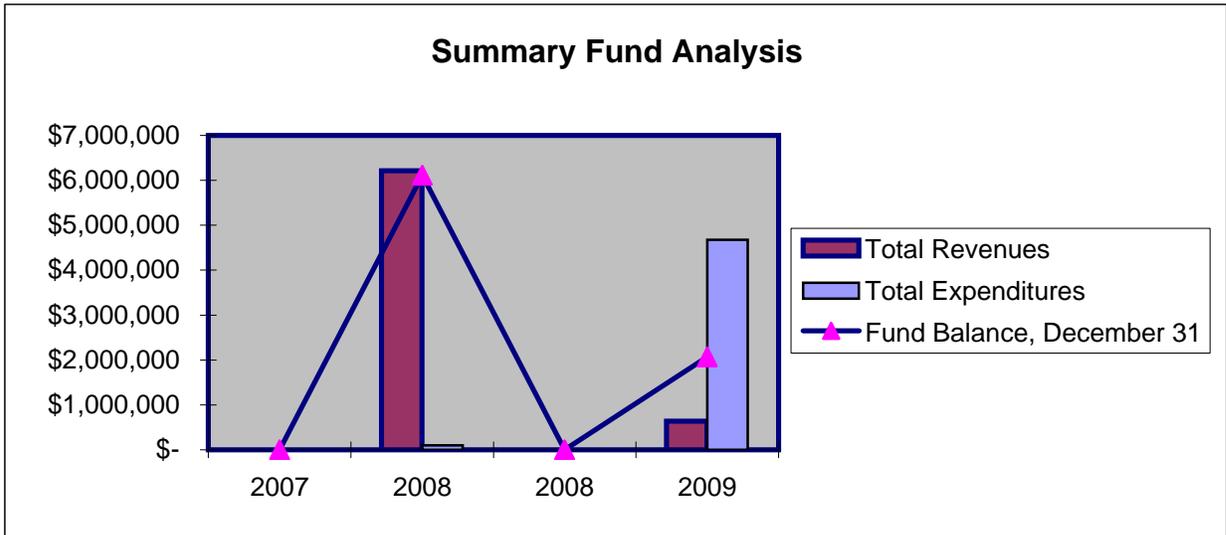
The Marina Depreciation and Improvement Fund is established in 2008 by Ordinance 1445 authorizing the issuance of limited tax obligation bonds to fund improvements at the Marina identified in the updated Marina Master Plan. The 2008 bonds represent the second of a series of three bond issues that provide funding for the Marina capital improvement.

Fund 406 - Marina Depreciation and Improvement Fund, 2008A  
Department: Marina  
Revenues, Expenditures, and Fund Balance

Fund Description	2007 Actual	2008 Estimate	2008 Budget	2009 Budget	\$ Chg '08-'09	% Chg '08-'09
<b>Revenues:</b>						
Interest Earnings	0	10,000	0	70,900	70,900	N/A
Other Financing Sources	0	6,202,049	0	0	0	N/A
Interfund Transfers	0	0	0	563,966	563,966	N/A
<b>Total Revenues</b>	\$ -	\$ 6,212,049	\$ -	\$ 634,866	\$ 634,866	N/A
<b>Expenditures:</b>						
Salaries and Wages	0	0	0	0	0	N/A
Personnel Benefits	0	0	0	0	0	N/A
Other Services and Charges	0	0	0	0	0	N/A
Capital Outlay	0	0	0	4,376,544	4,376,544	N/A
Intergovernmental	0	0	0	0	0	N/A
Debt Service	0	101,164	0	298,966	298,966	N/A
<b>Total Expenditures</b>	\$ -	\$ 101,164	\$ -	\$ 4,675,510	\$ 4,675,510	N/A
Fund Balance, January 1	0	0	0	6,110,885	6,110,885	N/A
Revenues	0	6,212,049	0	634,866	634,866	N/A
Expenditures	0	101,164	0	4,675,510	4,675,510	N/A
<b>Fund Balance, December 31</b>	\$ -	\$ 6,110,885	\$ -	\$ 2,070,241	\$ 2,070,241	N/A

CITY OF DES MOINES  
2009 Budget  
Enterprise Funds

Marina Depreciation & Improvement Fund, 2008A



Revenue sources are derived primarily from annual transfers from from interest earnings and bond proceeds.

Additional detail is provided in the 2009 - 2014 Capital Improvement Plan document.

**CITY OF DES MOINES**  
**2009 Budget**  
**Enterprise Funds**

## Surface Water Management Operations Fund

The SURFACE WATER MANAGEMENT FUND comprises a self-supporting enterprise fund that receives its income from user fees. The fund is established to account for the maintenance, operation, and management of the utility.

The Surface Water Management program works with local and state agencies to develop and construct solutions to regional drainage problems.



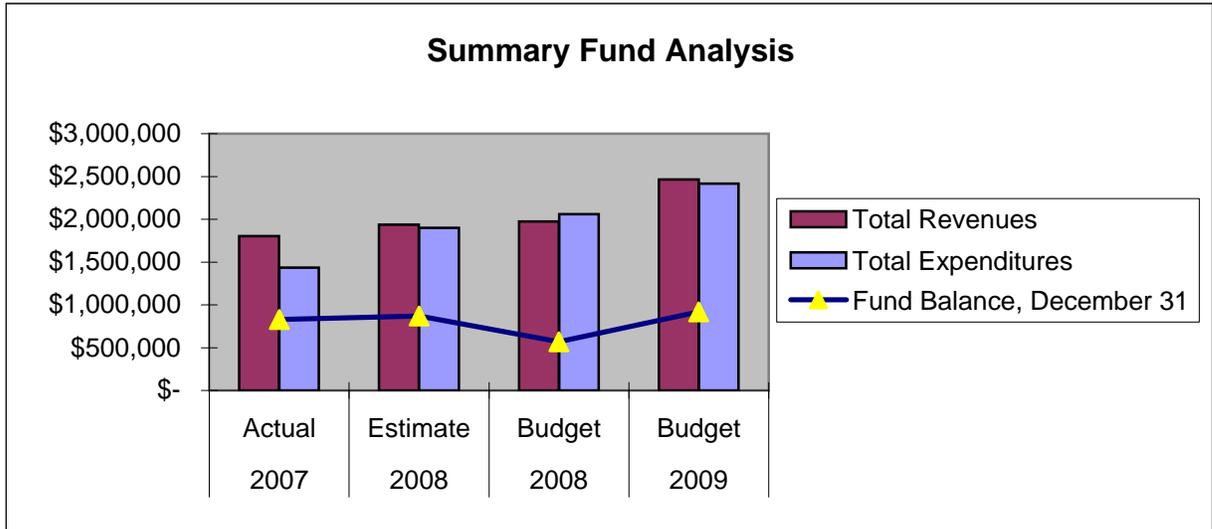
*Taking care of fish habitat*

Fund 450 - Surface Water Management Operations Fund  
 Department: Planning, Building, and Public Works  
 Revenues, Expenditures, and Fund Balance

Fund Description	2007 Actual	2008 Estimate	2008 Budget	2009 Budget	\$ Chg '08-'09	% Chg '08-'09
<b>Revenues:</b>						
Charges for Services	1,715,098	1,837,658	1,868,239	<b>2,413,171</b>	544,932	29.2%
Intergovernmental Revenues	6,431	75,000	40,000	<b>0</b>	(40,000)	-100.0%
Interest Earnings	22,674	22,850	28,880	<b>15,000</b>	(13,880)	-48.1%
Interfund Revenues	52,764	0	35,117	<b>35,117</b>	0	0.0%
Miscellaneous Revenues	6,367	3,000	3,000	<b>3,000</b>	0	0.0%
<b>Total Revenues</b>	<b>\$ 1,803,334</b>	<b>\$ 1,938,508</b>	<b>\$ 1,975,236</b>	<b>\$ 2,466,288</b>	<b>\$ 491,052</b>	<b>24.9%</b>
<b>Expenditures:</b>						
Salaries and Wages	474,972	511,312	559,778	<b>610,408</b>	50,630	9.0%
Personnel Benefits	162,901	201,813	211,213	<b>229,829</b>	18,616	8.8%
Supplies	35,633	82,197	74,360	<b>76,648</b>	2,288	3.1%
Other Services and Charges	229,288	284,010	393,692	<b>433,590</b>	39,898	10.1%
Intergovernmental	26,534	29,750	30,150	<b>151,000</b>	120,850	400.8%
Capital Outlay	12,727	10,600	10,600	<b>0</b>	(10,600)	-100.0%
Debt Service	0	572	572	<b>572</b>	0	0.0%
Interfund Payments	246,401	299,771	299,771	<b>292,179</b>	(7,592)	-2.5%
Interfund Transfers	248,000	480,500	480,500	<b>622,051</b>	141,551	29.5%
<b>Total Expenditures</b>	<b>\$ 1,436,457</b>	<b>\$ 1,900,525</b>	<b>\$ 2,060,636</b>	<b>\$ 2,416,277</b>	<b>\$ 355,641</b>	<b>17.3%</b>
Fund Balance, January 1	463,735	830,612	653,345	<b>868,594</b>	215,249	32.9%
Revenues	1,803,334	1,938,508	1,975,236	<b>2,466,288</b>	491,052	24.9%
Expenditures	1,436,457	1,900,525	2,060,636	<b>2,416,277</b>	355,641	17.3%
<b>Fund Balance, December 31</b>	<b>\$ 830,612</b>	<b>\$ 868,594</b>	<b>\$ 567,945</b>	<b>\$ 918,605</b>	<b>\$ 350,660</b>	<b>61.7%</b>

**CITY OF DES MOINES**  
**2009 Budget**  
 Enterprise Funds

**Surface Water Management Operations Fund**



Surface Water Management Operations Fund 2009 revenues are projected to increase \$491,052, or 24.9% over 2008 adopted revenues. The increase primarily results from a fee increase of 17.74% and a 6.0% SWM utility tax imposed by the City in 2009.

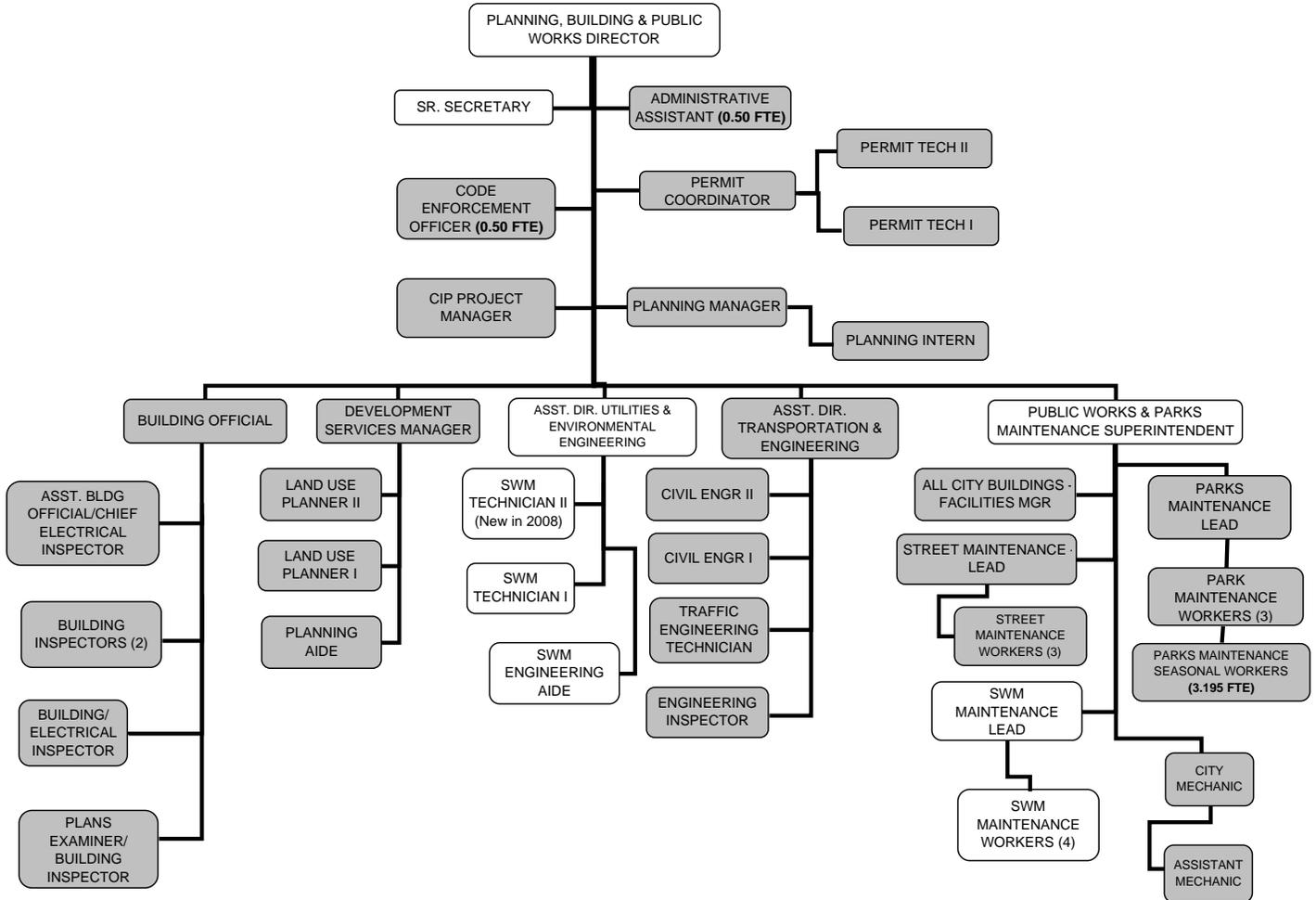
Surface Water Management Operations Fund 2009 expenditures are estimated to increase by 17.3% due to: cost of living adjustment; rate increases in medical and retirement plans; increase in fund transfer-out to the General Fund for utility tax payment to the City; and increase in fund transfer-out to the SWM Capital Improvement for capital contribution.

# CITY OF DES MOINES

## 2009 Budget

### Enterprise Funds

Fund: Surface Water Management  
 Department: Planning, Building, and Public Works  
 Program: Engineering and Maintenance



# CITY OF DES MOINES

## 2009 Budget

### Enterprise Funds

Fund: Surface Water Management  
 Department: Planning, Building, and Public Works  
 Program: Engineering



**GOALS/PURPOSE:**

The purpose of this program is to reduce damage and inconvenience caused by flooding and rapid storm run-off by creating a comprehensive surface water maintenance and capital improvement program. In addition, increased surface water management will improve water quality in the receiving streams and Puget Sound. Revenues are provided by user fees and development charges. This budget represents the engineering costs of Surface Water Management.

Other Services:

1. Capital planning and grant writing
2. Public information on surface water management
3. Drainage system inventory
4. Neighborhood pipe program-plan

Performance Measure	2004	2005	2006	2007	2008
Workload Measures					
Number SWM facility inspections	NA	NA	NA	NA	58

NA=Not available

Expenditure Description	2007 Actual	2008 Estimate	2008 Budget	2009 Budget	\$ Chg '08-'09	% Chg '08-'09
Salaries and Wages	187,974	213,370	283,213	246,024	(37,189)	-13.1%
Personnel Benefits	74,010	81,665	119,171	101,217	(17,954)	-15.1%
Supplies	4,314	7,450	9,420	8,964	(456)	-4.8%
Other Services and Charges	106,940	114,558	153,492	106,283	(47,209)	-30.8%
Intergovernmental	26,534	29,750	30,150	151,000	120,850	400.8%
Interfund Payments	144,212	169,250	169,250	178,429	9,179	5.4%
Debt Service	0	572	572	572	0	0.0%
Capital Outlay	208	0	0	0	0	N/A
	\$ 544,192	\$ 616,615	\$ 765,268	\$ 792,489	\$ 27,221	3.6%

<b>Employee FTE:</b>	3.76	4.25	4.25	3.25	(1.00)	-23.5%
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<b>Interfund Transfers</b>	\$ 248,000	\$ 480,500	\$ 480,500	\$ 622,051	\$141,551	29.5%
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**ANALYSIS OF BUDGET CHANGES:**

Created a NPDES section in 2008. Transferred the following to new section in 2009:

1. one FTE engineering technician;
2. NPDES compliance consulting services (\$40,000); and
3. NPDES permit fee (\$12,552)

Intergovernmental: Starting 2009, 6% utility tax payment to the City for SWM drainage.

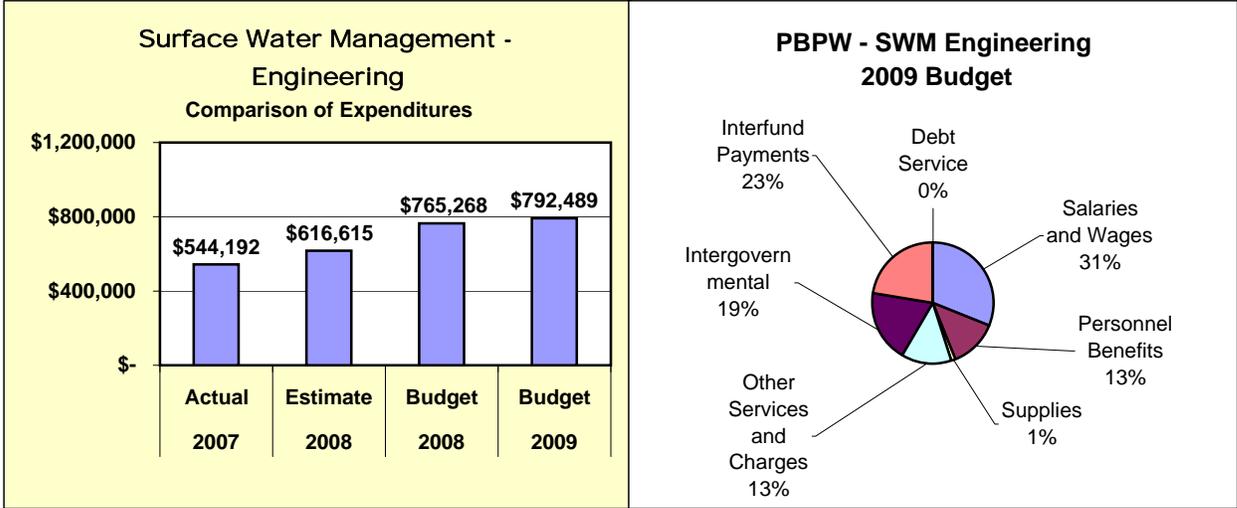


# CITY OF DES MOINES

## 2009 Budget

### Enterprise Funds

Fund: Surface Water Management  
 Department: Planning, Building, and Public Works  
 Program: Engineering



# CITY OF DES MOINES

## 2009 Budget

### Enterprise Funds

Fund: Surface Water Management  
 Department: Planning, Building, and Public Works  
 Program: Maintenance

**GOALS/PURPOSE:**

The purpose of this program is to reduce damage and inconvenience caused by flooding and rapid storm run-off by creating a comprehensive surface water maintenance and capital improvement program. In addition, increased surface water management will improve water quality in the receiving streams and Puget Sound. Revenues are provided by user fees and development charges. This budget represents the maintenance costs of Surface Water Management.



Performance Measure	2004	2005	2006	2007	2008
<b>Workload Measures</b>					
No. of Maintenance Requests	111	47	41	48	40
No. of Trans Maint Projects	78	46	25	11	18
No. of Catch Basins Cleaned	1265	1176	2524	2791	585
No. of SWM Facilities Maintained **	N/A	N/A	N/A	N/A	33

N/A - Not Available

Other Services:

1. Vegetation control around storm water facilities
2. Street sweeping
3. Neighborhood pipe program - installation

Expenditure Description	2007 Actual	2008 Estimate	2008 Budget	2009 Budget	\$ Chg '08-'09	% Chg '08-'09
Salaries and Wages	235,371	242,350	276,565	304,235	27,670	10.0%
Personnel Benefits	88,891	94,653	92,042	102,831	10,789	11.7%
Supplies	31,320	70,247	64,940	66,684	1,744	2.7%
Other Services and Charges	122,348	131,400	240,200	262,050	21,850	9.1%
Capital Outlay	12,519	10,600	10,600	0	(10,600)	-100.0%
Interfund Payments	102,189	130,521	130,521	111,140	(19,381)	-14.8%
	\$ 592,638	\$ 679,771	\$ 814,868	\$ 846,940	\$ 32,072	3.9%

<b>Employee FTE:</b>	5.25	5.25	5.25	5.25	-	0.0%
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**ANALYSIS OF BUDGET CHANGES:**

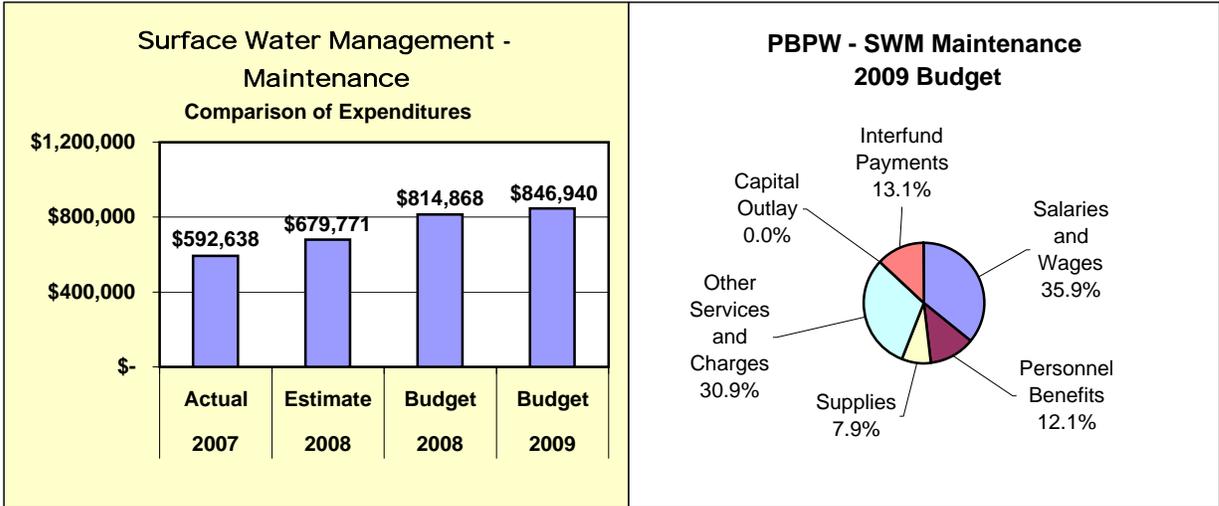
No significant item in 2009.

# CITY OF DES MOINES

## 2009 Budget

### Enterprise Funds

Fund: Surface Water Management  
 Department: Planning, Building, and Public Works  
 Program: Maintenance



# CITY OF DES MOINES

## 2009 Budget

### Enterprise Funds

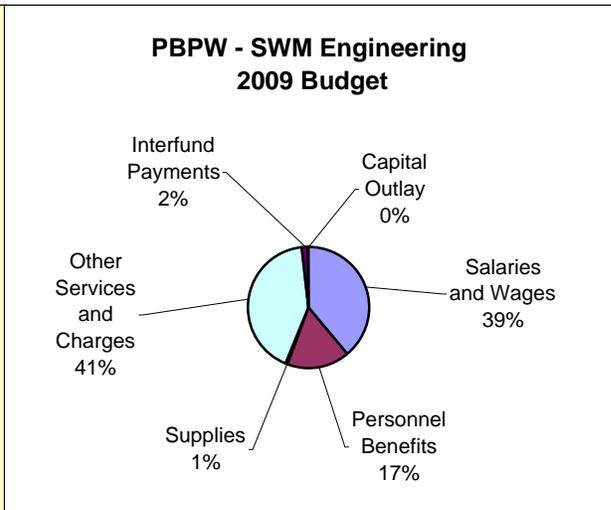
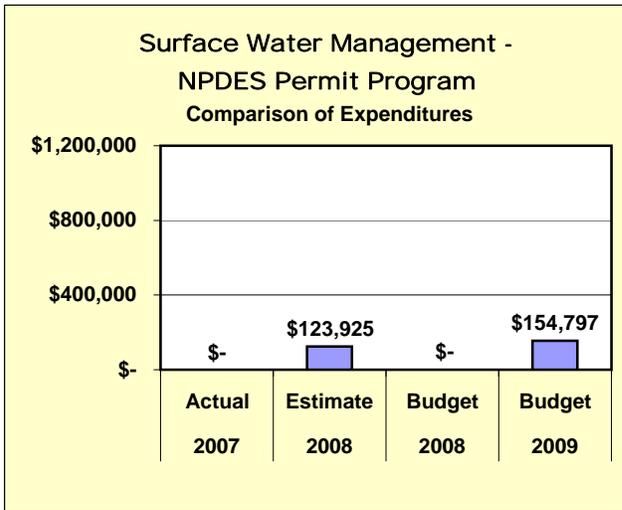
Fund: Surface Water Management  
 Department: Planning, Building, and Public Works  
 Program: NPDES Permit Program



This program is intended to reduce the discharge of pollutants from the City's Municipal Separate Storm Sewer System to the maximum extent practicable, meet Washington State requirements for All Known, Available and Reasonable methods of Treatment, and protect water quality. This goal will be accomplished by the inclusion of all permit SWMP components and implementation schedules into the City's existing SWM.

Expenditure Description	2007 Actual	2008 Estimate	2008 Budget	2009 Budget	\$ Chg '08-'09	% Chg '08-'09
Salaries and Wages	0	55,592	0	60,149	60,149	N/A
Personnel Benefits	0	25,781	0	25,781	25,781	N/A
Supplies	0	4,500	0	1,000	1,000	N/A
Other Services and Charges	0	38,052	0	65,257	65,257	N/A
Interfund Payments	0	0	0	2,610	2,610	N/A
Capital Outlay	0	0	0	0	0	N/A
	\$ -	\$ 123,925	\$ -	\$ 154,797	\$ 154,797	N/A

<b>Employee FTE:</b>	-	-	-	1.00	1.00	N/A
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**CITY OF DES MOINES**  
**2009 Budget**  
 Enterprise Funds

## Surface Water Management Capital Fund

The Surface Water Management Capital fund is established for the purpose of improving surface water capital facilities, funding related studies, and engineering to control and prevent flooding, erosion, sedimentation, and water quality degradation and to protect streams and wetlands within the City limits.



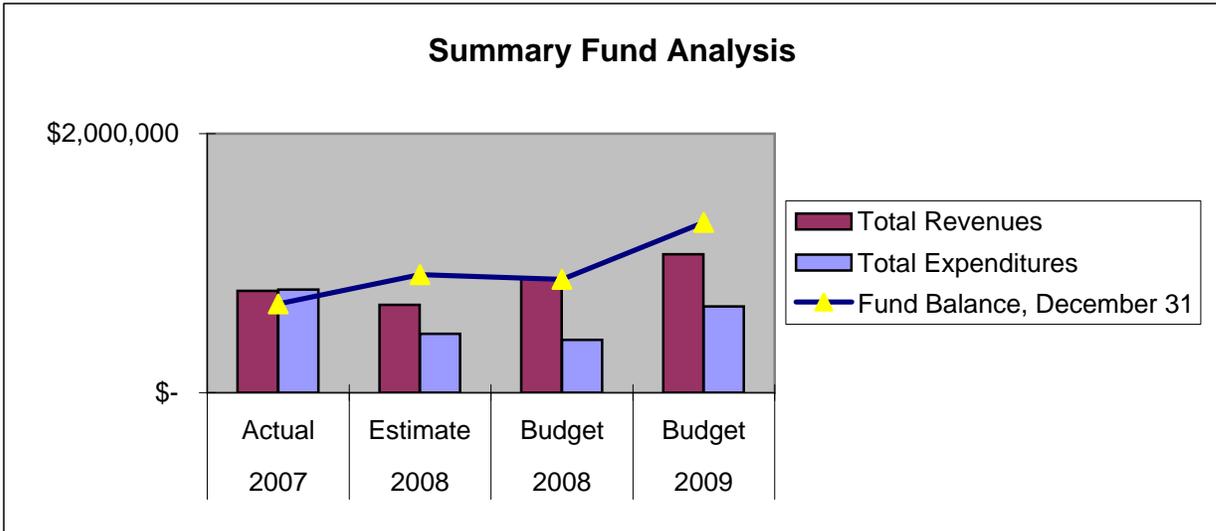
Marine View Drive Bridge

Fund 451 - Surface Water Management Capital Fund  
 Department: Planning, Building, and Public Works  
 Revenues, Expenditures, and Fund Balance

Fund Description	2007 Actual	2008 Estimate	2008 Budget	2009 Budget	\$ Chg '08-'09	% Chg '08-'09
<b>Revenues:</b>						
Charges for Services	50,885	80,600	240,600	<b>220,000</b>	(20,600)	-8.6%
Intergovernmental Revenues	455,495	0	100,000	<b>192,000</b>	92,000	92.0%
Interest Earnings	31,398	18,000	30,500	<b>14,000</b>	(16,500)	-54.1%
Interfund Transfers	248,000	580,500	512,000	<b>642,051</b>	130,051	25.4%
<b>Total Revenues</b>	<b>\$ 785,778</b>	<b>\$ 679,100</b>	<b>\$ 883,100</b>	<b>\$ 1,068,051</b>	<b>\$ 184,951</b>	<b>20.9%</b>
<b>Expenditures:</b>						
Capital Outlay	796,227	303,701	408,000	<b>665,051</b>	257,051	63.0%
Interfund Transfers	0	150,000	0	<b>0</b>	0	N/A
<b>Total Expenditures</b>	<b>\$ 796,227</b>	<b>\$ 453,701</b>	<b>\$ 408,000</b>	<b>\$ 665,051</b>	<b>\$ 257,051</b>	<b>63.0%</b>
Fund Balance, January 1 (Corrected)	697,026	686,577	398,960	<b>911,976</b>	513,016	128.6%
Revenues	785,778	679,100	883,100	<b>1,068,051</b>	184,951	20.9%
Expenditures	796,227	453,701	408,000	<b>665,051</b>	257,051	63.0%
<b>Fund Balance, December 31</b>	<b>\$ 686,577</b>	<b>\$ 911,976</b>	<b>\$ 874,060</b>	<b>\$ 1,314,976</b>	<b>\$ 440,916</b>	<b>50.4%</b>

**CITY OF DES MOINES**  
**2009 Budget**  
 Enterprise Funds

**Surface Water Management Capital Fund**



For 2009, revenue sources are derived from annual transfers from the SWM Operations Fund, hook-up fees, local grants and development mitigation fees.

Details of Capital Outlay are provided in the 2009 - 2014 Capital Improvement Plan document.



# INTERNAL SERVICE FUNDS

**CITY OF DES MOINES**  
**2009 Budget**  
Internal Service Funds

## Equipment Rental Operations Fund

The Equipment Rental Operations Fund is an internal service fund established to account for the maintenance of all City vehicles and auxiliary equipment.

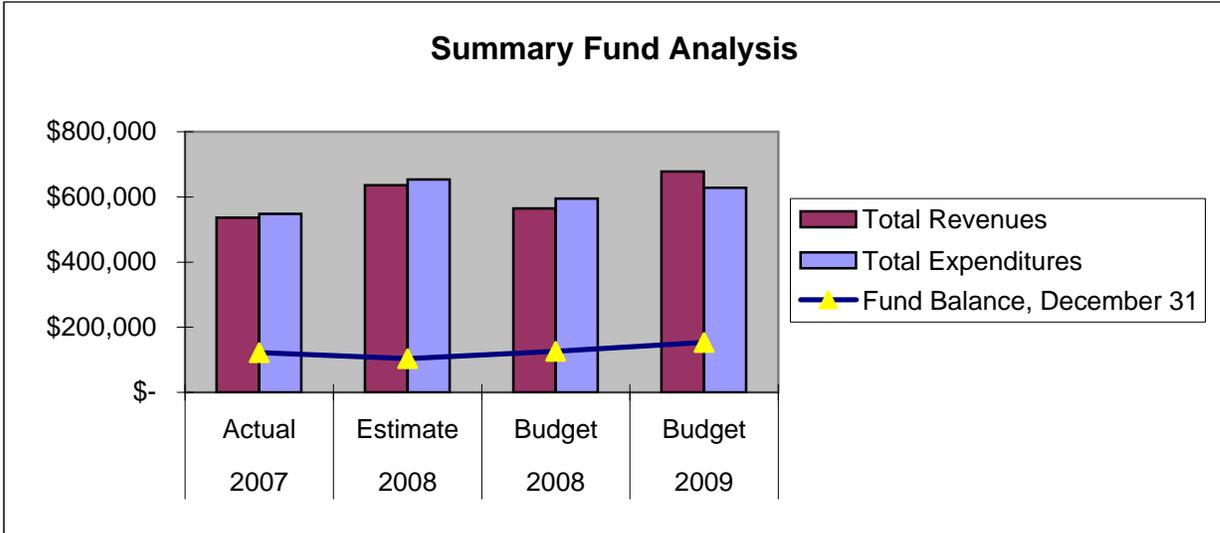


Fund 500 - Equipment Rental Operations Fund  
Department: Planning, Building, and Public Works  
Revenues, Expenditures, and Fund Balance

Fund Description	2007 Actual	2008 Estimate	2008 Budget	2009 Budget	\$ Chg '08-'09	% Chg '08-'09
<b>Revenues:</b>						
Charges for Services	238,993	353,603	274,890	<b>303,499</b>	28,609	10.4%
Interest Earnings	5,465	2,517	7,100	<b>2,100</b>	(5,000)	-70.4%
Interfund Revenues	288,370	279,530	282,530	<b>371,990</b>	89,460	31.7%
Other Financing Sources	3,290	0	0	<b>0</b>	0	N/A
<b>Total Revenues</b>	<b>\$ 536,256</b>	<b>\$ 635,650</b>	<b>\$ 564,520</b>	<b>\$ 677,589</b>	<b>\$ 113,069</b>	<b>20.0%</b>
<b>Expenditures:</b>						
Salaries and Wages	97,931	104,735	104,086	<b>113,277</b>	9,191	8.8%
Personnel Benefits	36,161	42,957	43,588	<b>45,901</b>	2,313	5.3%
Supplies	268,657	365,171	295,750	<b>322,218</b>	26,468	8.9%
Other Services and Charges	62,677	47,939	58,800	<b>59,760</b>	960	1.6%
Capital Outlay	13,474	12,000	12,000	<b>0</b>	(12,000)	-100.0%
Interfund Payments	68,973	81,069	81,069	<b>87,327</b>	6,258	7.7%
<b>Total Expenditures</b>	<b>\$ 547,873</b>	<b>\$ 653,871</b>	<b>\$ 595,293</b>	<b>\$ 628,483</b>	<b>\$ 33,190</b>	<b>5.6%</b>
Fund Balance, January 1 (Corrected)	133,793	122,176	157,189	<b>103,954</b>	(53,235)	-33.9%
Revenues	536,256	635,650	564,520	<b>677,589</b>	113,069	20.0%
Expenditures	547,873	653,871	595,293	<b>628,483</b>	33,190	5.6%
<b>Fund Balance, December 31</b>	<b>\$ 122,176</b>	<b>\$ 103,954</b>	<b>\$ 126,416</b>	<b>\$ 153,060</b>	<b>\$ 26,644</b>	<b>21.1%</b>

**CITY OF DES MOINES**  
**2009 Budget**  
 Internal Service Funds

**Equipment Rental Operations Fund**



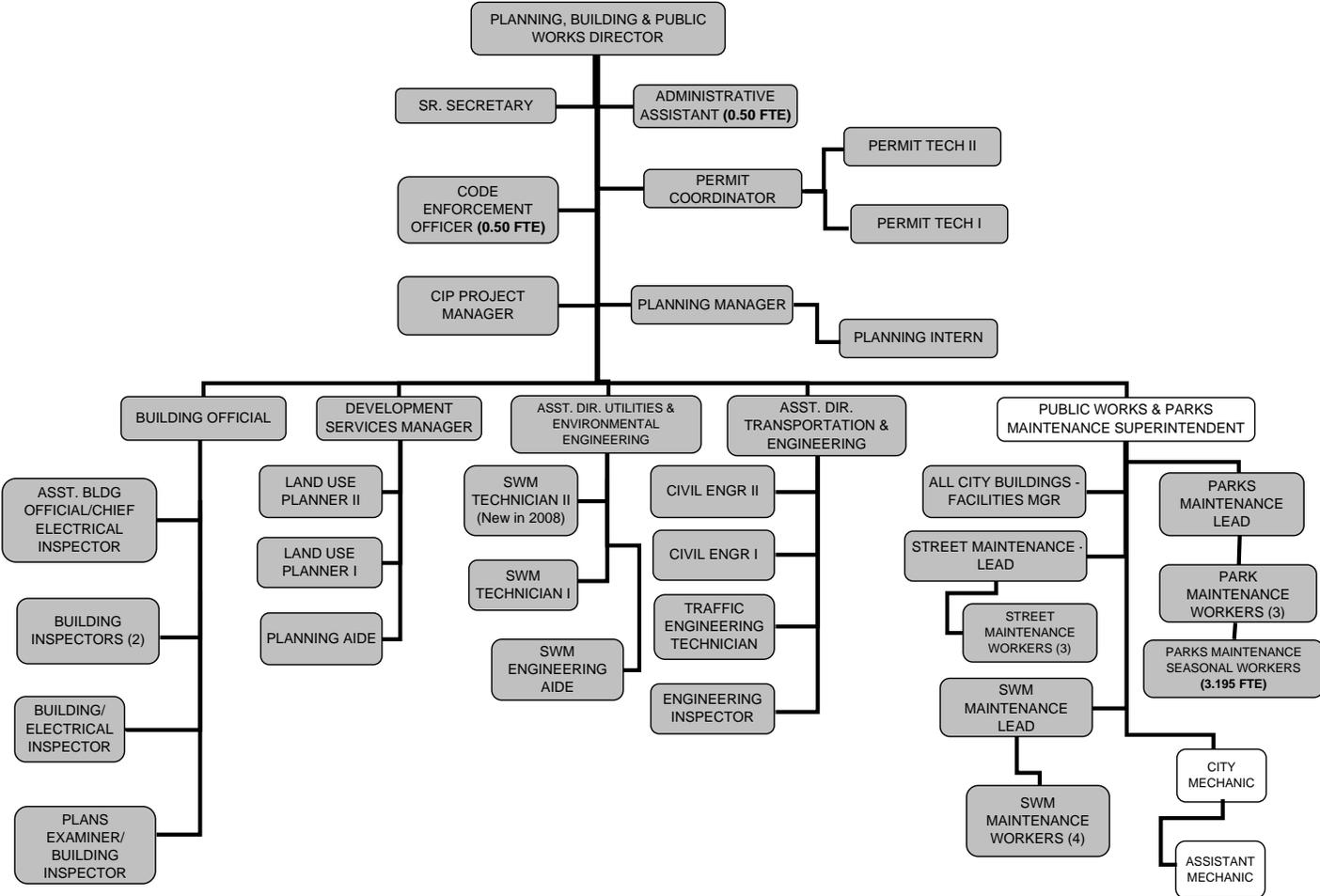
Revenue sources are primarily user fees charged to departments as interfund payments. Assessments are based on vehicles serviced. Fuel sales are charged out based on 115% of cost.

The Equipment Rental Operations Fund 2009 revenues are projected to increase by \$113,069 or 20% over 2008 adopted revenues.

The Equipment Rental Operations Fund 2009 expenditures are projected to increase \$33,190 or 5.6% over 2008's adopted level, and results primarily from: cost of living adjustment; rate increases in medical and retirement plan; increase in fuel for resale; and increase in supplies needed for repairs and maintenance.

**CITY OF DES MOINES**  
**2009 Budget**  
 Internal Service Funds

Fund: Equipment Rental Operations & Replacement  
 Department: Planning, Building, and Public Works  
 Program: Operations and Replacement



**CITY OF DES MOINES**  
**2009 Budget**  
**Internal Service Funds**

Fund: Equipment Rental Operations  
 Department: Planning, Building, and Public Works  
 Program: Equipment Rental Operations

**GOALS/PURPOSE:**

This fund provides for repair and maintenance of city owned vehicles and major equipment through charges against user departments.

Performance Measure	2004	2005	2006	2007	2008
<b>Efficiency Measure</b>					
Maintenance Cost/ Vehicle	\$3,560	\$3,845	\$4,147	\$4,442	\$4,140
<b>Effectiveness Measure</b>					
% of Scheduled Maint on Schedule	70%	65%	75%	75%	85%
<b>Workload Measures</b>					
No. Of Preventative Maint. Events	381	434	467	593	424
No. Of Vehicles in Fleet	71	71	74	74	84

Other Services:

1. Aid in the purchase of new city vehicles
2. Oversee the sale of surplus city vehicles.

Expenditure Description	2007 Actual	2008 Estimate	2008 Budget	2009 Budget	\$ Chg '08-'09	% Chg '08-'09
Salaries and Wages	87,777	104,735	104,086	113,277	9,191	8.8%
Personnel Benefits	36,161	42,957	43,588	45,901	2,313	5.4%
Supplies	268,674	365,171	295,750	322,218	26,468	7.2%
Other Services and Charges	62,641	47,939	58,800	59,760	960	2.0%
Capital Outlay	13,474	12,000	12,000	0	(12,000)	-100.0%
Interfund Payments	68,973	81,069	81,069	87,327	6,258	7.7%
Transfers	0	0	0	20,000	20,000	N/A
	\$ 537,701	\$ 653,871	\$ 595,293	\$ 648,483	\$ 53,190	8.1%

<b>Employee FTE:</b>	2.10	2.10	2.10	2.10	0	0.0%
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**ANALYSIS OF BUDGET CHANGES**

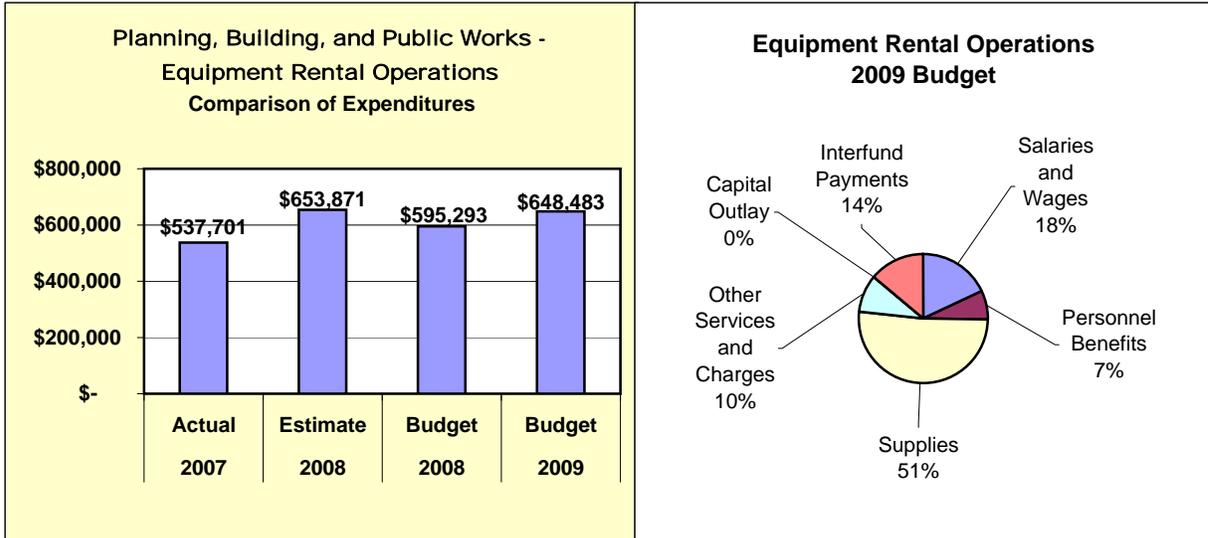
Transfer is a fund transfer out to fund 451 for its share of the construction cost of a vehicle wash/ vector waster decant facility.

# CITY OF DES MOINES

## 2009 Budget

### Internal Service Funds

Fund: Equipment Rental Operations  
 Department: Planning, Building, and Public Works  
 Program: Equipment Rental Operations



CITY OF DES MOINES  
2009 Budget  
Internal Service Funds

## Equipment Rental Replacement Fund

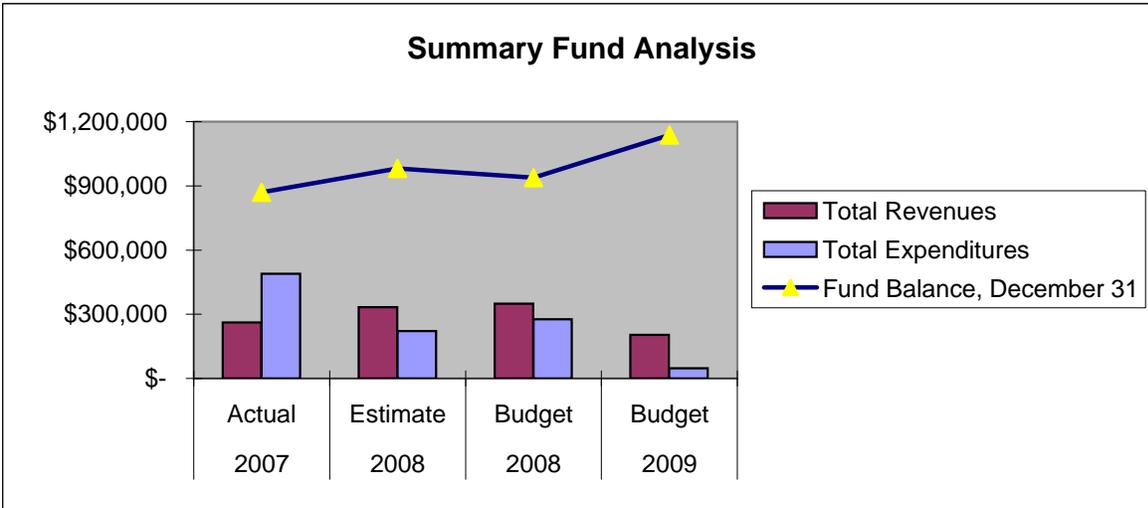
The Equipment Rental Replacement Fund is an internal service fund established to account for the replacement of all City vehicles and auxiliary equipment.

Fund 501 - Equipment Rental Replacement Fund  
Department: Planning, Building, and Public Works  
Revenues, Expenditures, and Fund Balance

Fund Description	2007 Actual	2008 Estimate	2008 Budget	2009 Budget	\$ Chg '08-'09	% Chg '08-'09
<b>Revenues:</b>						
Intergovernmental Revenues	0	0	0	28,535	28,535	N/A
Interest Earnings	47,410	8,395	0	12,400	12,400	N/A
Interfund Revenues	190,474	308,680	308,680	156,973	(151,707)	-49.1%
Miscellaneous Revenues	0	520	0	5,250	5,250	N/A
Other Financing Sources	15,512	16,005	40,250	750	(39,500)	-98.1%
<b>Total Revenues</b>	<b>\$ 261,058</b>	<b>\$ 333,600</b>	<b>\$ 348,930</b>	<b>\$ 203,908</b>	<b>\$ (145,022)</b>	<b>-41.6%</b>
<b>Expenditures:</b>						
Capital Outlay	489,246	222,003	276,250	47,559	(228,691)	-82.8%
<b>Total Expenditures</b>	<b>\$ 489,246</b>	<b>\$ 222,003</b>	<b>\$ 276,250</b>	<b>\$ 47,559</b>	<b>\$ (228,691)</b>	<b>-82.8%</b>
Fund Balance, January 1	1,098,008	869,820	865,814	981,417	115,603	13.4%
Revenues	261,058	333,600	348,930	203,908	(145,022)	-41.6%
Expenditures	489,246	222,003	276,250	47,559	(228,691)	-82.8%
<b>Fund Balance, December 31</b>	<b>\$ 869,820</b>	<b>\$ 981,417</b>	<b>\$ 938,494</b>	<b>\$ 1,137,766</b>	<b>\$ 199,272</b>	<b>21.2%</b>

**CITY OF DES MOINES**  
**2009 Budget**  
 Internal Service Funds

**Equipment Rental Replacement Fund**



All assessments for the General and Street Funds are deferred in 2009. Scheduled replacement of vehicles and equipment in 2009 are also deferred, except for the purchase of Municipal Court's van depending upon approval of State grant.

Summary of Cumulative Balances

	Balance	2009	2009	2009	2009	2009	Balance
	12/31/2008	Assessment	Interest	Interest (Loan)	Salvage	Expenditures	12/31/2009
General Fund	227,657	0	2,876	1,218	28,535	(47,559)	212,727
Street Fund	180,605	0	2,282	966	0	0	183,853
Police Services Restoration	191,942	75,234	2,425	1,027	0	0	270,628
Marina Revenue Fund	96,712	21,100	1,222	517	0	0	119,551
Surface Water Management	232,201	57,068	2,934	1,242	0	0	293,445
Equipment Maintenance	36,159	3,571	457	193	0	0	40,380
Unassigned balance	16,141	0	204	86	0	0	16,431
<b>\$</b>	<b>981,417</b>	<b>\$ 156,973</b>	<b>\$ 12,400</b>	<b>\$ 5,249</b>	<b>\$ 28,535</b>	<b>\$ (47,559)</b>	<b>\$ 1,137,015</b>

# CITY OF DES MOINES

## 2009 Budget

### Internal Service Funds

Fund: Equipment Rental Replacement  
 Department: Planning, Building, and Public Works  
 Program: Equipment Rental Replacement

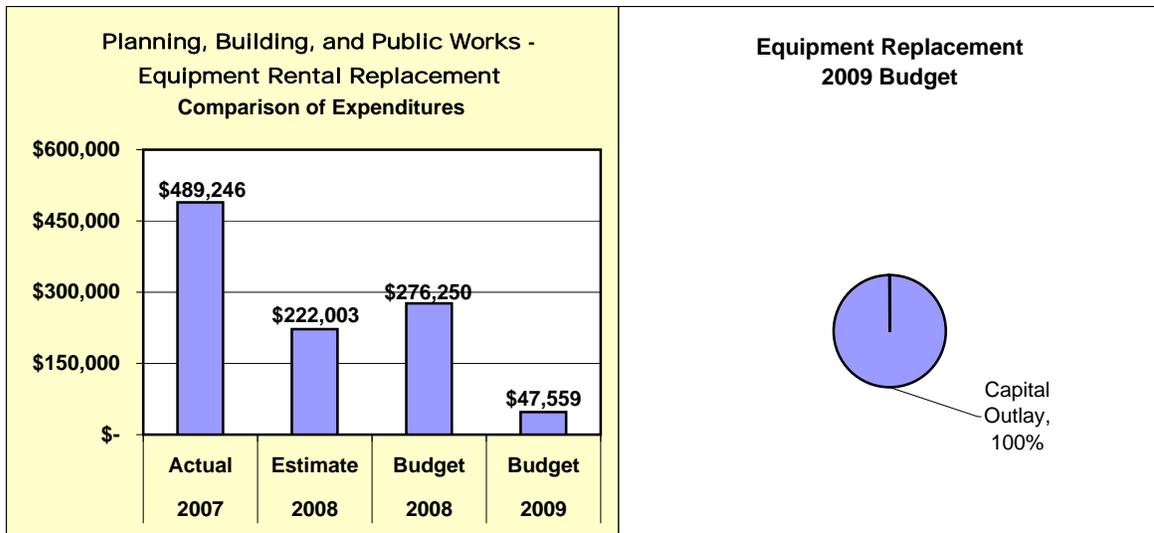
**GOALS/PURPOSE:**

This fund provides a funding mechanism for the eventual replacement of all city vehicles through the accumulation of department assessments based on vehicles to be replaced.

Expenditure Description	2007 Actual	2008 Estimate	2008 Budget	2009 Budget	\$ Chg '08-'09	% Chg '08-'09
Capital Outlay	489,246	222,003	276,250	47,559	(228,691)	-103.0%
	<b>\$ 489,246</b>	<b>\$ 222,003</b>	<b>\$ 276,250</b>	<b>\$ 47,559</b>	<b>\$ (228,691)</b>	<b>-103.0%</b>

**ANALYSIS OF BUDGET CHANGES:**

Vehicle replacements in 2009 are deferred to 2010, except for the Court's van, but upon contingent of receiving State grant.



**CITY OF DES MOINES**  
**2009 Budget**  
Internal Service Funds

## Computer Equipment Operations Fund

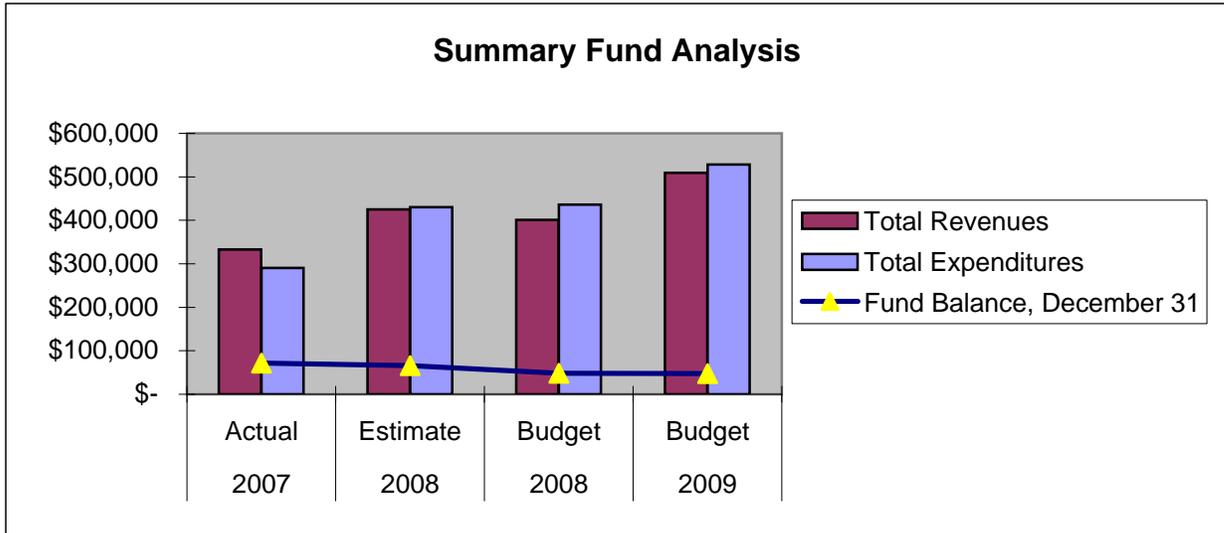
The Computer Equipment Operations Fund is an internal service fund established to provide for the administration, maintenance and upgrades of all city computers, servers, and networks and includes: (1) software maintenance services, (2) consulting and programming on new computer systems and installation, (3) maintenance agreements on existing equipment, and (4) recovery of data and replacement of damaged hardware.

Fund 510 - Computer Equipment Operations Fund  
Department: Finance  
Revenues, Expenditures, and Fund Balance

Fund Description	2007 Actual	2008 Estimate	2008 Budget	2009 Budget	\$ Chg '08-'09	% Chg '08-'09
<b>Revenues:</b>						
Intergovernmental Revenues	0	5,000	0	0	0	N/A
Interest Earnings	1,310	2,345	3,200	900	(2,300)	-71.9%
Interfund Revenues	324,013	404,337	390,324	500,186	109,862	28.1%
Transfers	7,316	13,267	7,315	8,465	1,150	15.7%
<b>Total Revenues</b>	<b>\$ 332,639</b>	<b>\$ 424,949</b>	<b>\$ 400,839</b>	<b>\$ 509,551</b>	<b>\$ 108,712</b>	<b>27.1%</b>
<b>Expenditures:</b>						
Salaries and Wages	106,439	186,759	173,258	234,961	61,703	35.6%
Personnel Benefits	35,367	70,017	61,802	85,503	23,701	38.3%
Supplies	14,345	20,350	19,150	17,830	(1,320)	-6.9%
Other Services and Charges	110,406	120,126	138,650	136,753	(1,897)	-1.4%
Capital Outlay	0	0	10,000	10,000	0	0.0%
Interfund Payments	24,089	32,878	32,878	43,240	10,362	31.5%
<b>Total Expenditures</b>	<b>\$ 290,645</b>	<b>\$ 430,130</b>	<b>\$ 435,738</b>	<b>\$ 528,287</b>	<b>\$ 92,549</b>	<b>21.2%</b>
Fund Balance, January 1	29,378	71,372	83,429	66,191	(17,238)	-20.7%
Revenues	332,639	424,949	400,839	509,551	108,712	27.1%
Expenditures	290,645	430,130	435,738	528,287	92,549	21.2%
<b>Fund Balance, December 31</b>	<b>\$ 71,372</b>	<b>\$ 66,191</b>	<b>\$ 48,530</b>	<b>\$ 47,455</b>	<b>\$ (1,075)</b>	<b>-2.2%</b>

**CITY OF DES MOINES**  
**2009 Budget**  
Internal Service Funds

**Computer Equipment Operations Fund**



Revenue sources are primarily user fees charged to departments as interfund payments. Assessments are based on a \$2,210 per unit charge (personal computer, printer) to each department.

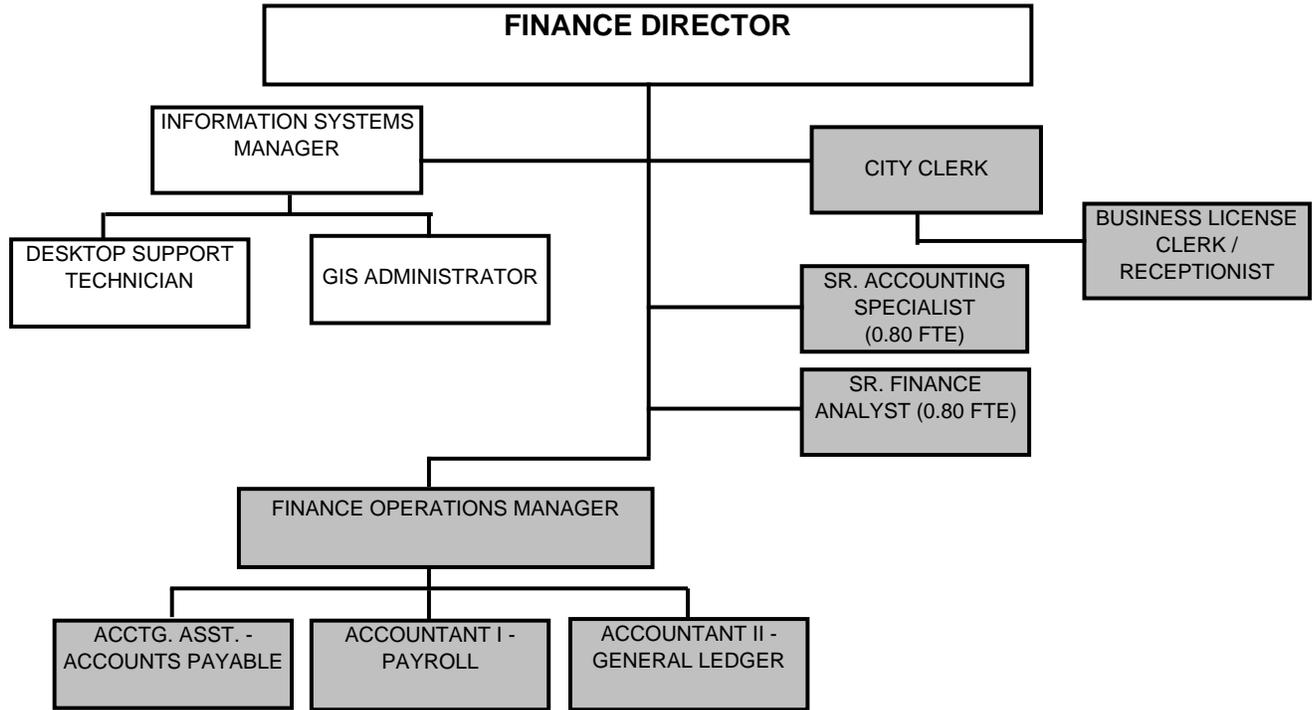
The Computer Equipment Operations Fund 2009 revenues are projected to increase by \$108,712 or 27.1% over 2008 adopted revenues. The increase primarily relates to the \$255 per unit increase in assessments.

The Computer Equipment Operations Fund 2009 expenditures are projected to increase \$92,549 or 21.2% over 2008's adopted level, and primarily results from: cost of living adjustment; FTE increase of computer desktop support tech from 0.75 to 1.0; rate increases in medical and retirement plans; increase in interfund payments. Capital Outlay in 2009 provides for the internet and software upgrades as well as for monthly hosting and maintenance.

CITY OF DES MOINES  
2009 Budget  
Internal Service Funds

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Fund: Computer Equipment Operations and Capital  
Department: Finance  
Program: Computer Equipment Operations



# CITY OF DES MOINES

## 2009 Budget

### Internal Service Funds

Fund: Computer Equipment Operations  
 Department: Finance  
 Program: Computer Equipment Operations

**GOALS/PURPOSE:**

This fund provides for the repair and maintenance of all existing City owned computers, servers, and networks (hardware and software) through charges against all user departments.

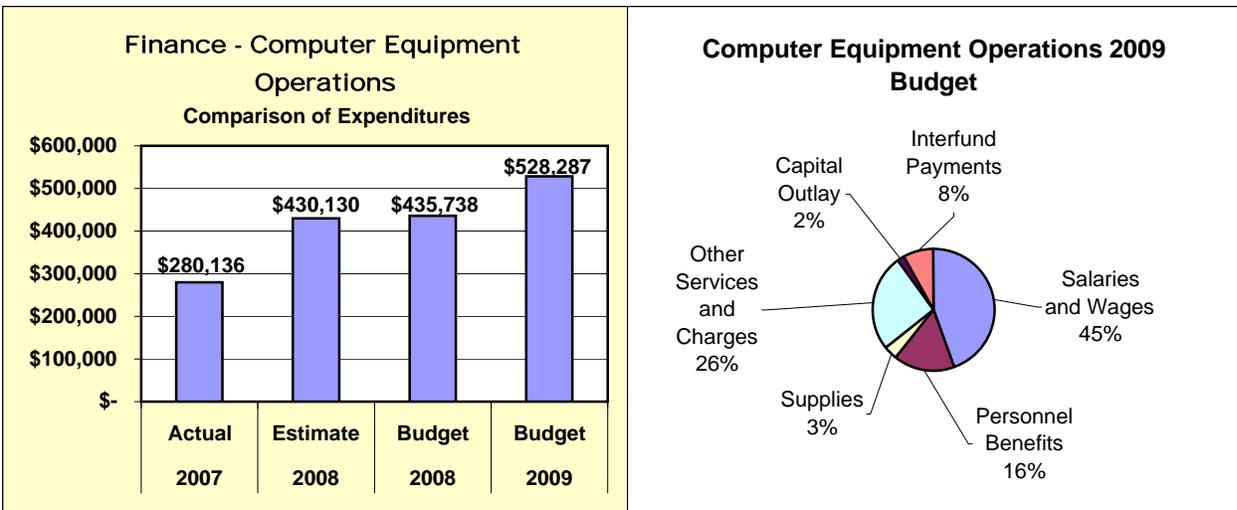
Expenditure Description	2007 Actual	2008 Estimate	2008 Budget	2009 Budget	\$ Chg '08-'09	% Chg '08-'09
Salaries and Wages	95,930	186,759	173,258	234,961	61,703	35.6%
Personnel Benefits	35,367	70,017	61,802	85,503	23,701	38.3%
Supplies	14,345	20,350	19,150	17,830	(1,320)	-6.9%
Other Services and Charges	110,406	120,126	138,650	136,753	(1,897)	-1.4%
Capital Outlay	0	0	10,000	10,000	0	0.0%
Interfund Payments	24,089	32,878	32,878	43,240	10,362	31.5%
	\$ 280,136	\$ 430,130	\$ 435,738	\$ 528,287	\$ 92,549	21.2%

<b>Employee FTE:</b>	1.15	3.00	3.00	3.00	0.00	0.0%
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**SIGNIFICANT BUDGET CHANGES:**

Salaries and Personnel Benefits: Increase in FTE of the Desktop Support Tech position and salary grade step increase are primarily the reasons for the increase.

Interfund Payments: Increase is due to increase in all assessment charges (\$8,362) and transfer to the General Fund for indirect cost coverage (\$2,000).



**CITY OF DES MOINES**  
**2009 Budget**  
Internal Service Funds

## Computer Equipment Replacement Fund

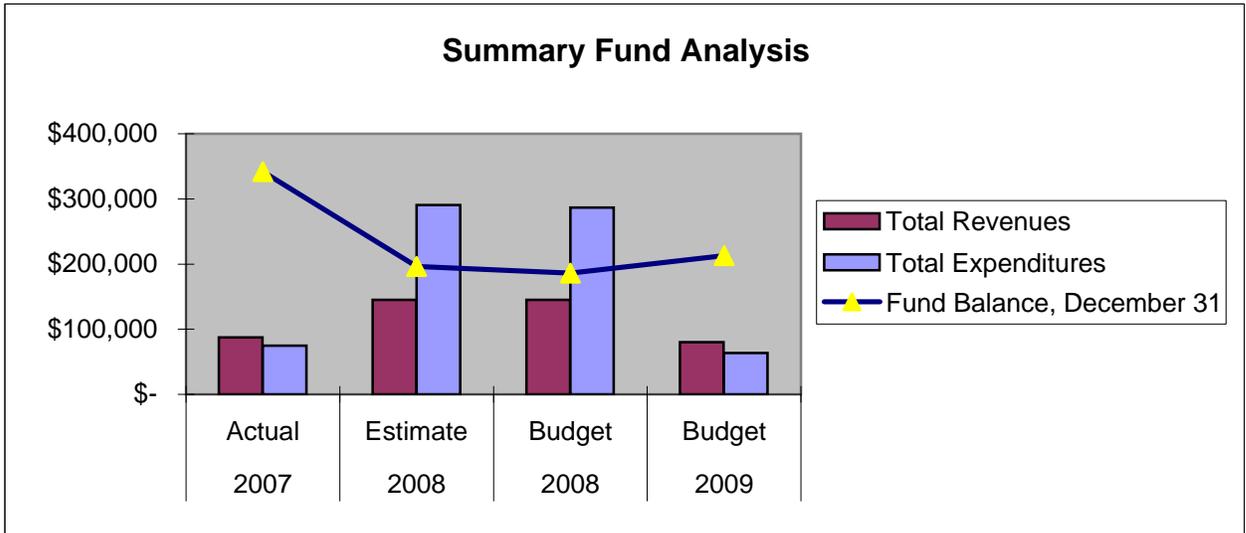
The Computer Equipment Replacement Fund is an internal service fund established to account for the replacement of all City owned computers and printers by assessing a per unit charge to each department.

Fund 511 - Computer Equipment Replacement Fund  
Department: Finance  
Revenues, Expenditures, and Fund Balance

Fund Description	2007 Actual	2008 Estimate	2008 Budget	2009 Budget	\$ Chg '08-'09	% Chg '08-'09
<b>Revenues:</b>						
Interest Earnings	16,564	0	0	3,500	3,500	N/A
Interfund Revenues	41,781	120,017	120,017	58,505	(61,512)	-51.3%
Transfers	28,836	25,000	25,000	18,000	(7,000)	-28.0%
<b>Total Revenues</b>	<b>\$ 87,181</b>	<b>\$ 145,017</b>	<b>\$ 145,017</b>	<b>\$ 80,005</b>	<b>\$ (65,012)</b>	<b>-44.8%</b>
<b>Expenditures:</b>						
Supplies	51,090	162,500	192,500	20,000	(172,500)	-89.6%
Capital Outlay	16,367	115,000	87,093	35,000	(52,093)	-59.8%
Interfund Transfers	7,316	13,267	7,315	8,465	1,150	15.7%
<b>Total Expenditures</b>	<b>\$ 74,774</b>	<b>\$ 290,767</b>	<b>\$ 286,908</b>	<b>\$ 63,465</b>	<b>\$ (223,443)</b>	<b>-77.9%</b>
Fund Balance, January 1	329,659	342,066	328,033	196,316	(131,717)	-40.2%
Revenues	87,181	145,017	145,017	80,005	(65,012)	-44.8%
Expenditures	74,774	290,767	286,908	63,465	(223,443)	-77.9%
<b>Fund Balance, December 31</b>	<b>\$ 342,066</b>	<b>\$ 196,316</b>	<b>\$ 186,142</b>	<b>\$ 212,856</b>	<b>\$ 26,714</b>	<b>14.4%</b>

**CITY OF DES MOINES**  
**2009 Budget**  
 Internal Service Funds

**Computer Equipment Replacement Fund**



Assessments for the General and Street Funds are deferred in 2009. Capital outlay in 2009 are for the upgrades to the GIS System.

# CITY OF DES MOINES

## 2009 Budget

### Internal Service Funds

Fund: Computer Equipment Capital  
 Department: Finance  
 Program: Computer Equipment Capital

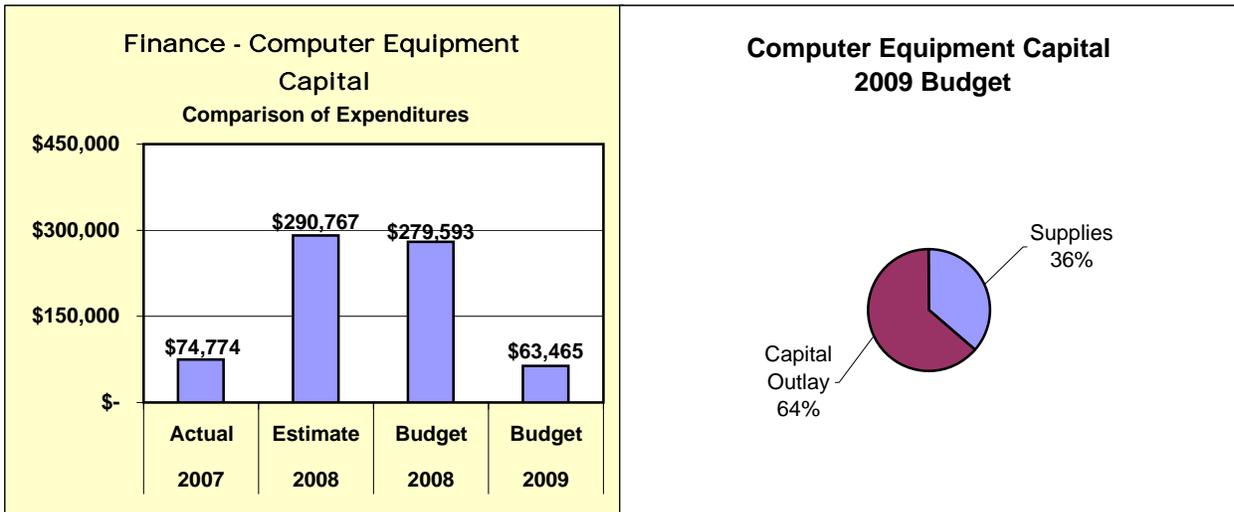
**GOALS/PURPOSE:**

This fund accumulates resources for the eventual replacement of all City owned computer, printers, and servers, by assessing a per unit charge to each department.

Expenditure Description	2007 Actual	2008 Estimate	2008 Budget	2009 Budget	\$ Chg '08-'09	% Chg '08-'09
Supplies	51,090	162,500	192,500	20,000	(172,500)	-89.6%
Capital Outlay	16,367	115,000	87,093	35,000	(52,093)	-59.8%
Transfers	7,316	13,267	0	8,465	8,465	N/A
	\$ 74,774	\$ 290,767	\$ 279,593	\$ 63,465	\$ (216,128)	-77.3%

**ANALYSIS OF BUDGET CHANGES:**

There is a freeze in major capital outlay in 2009.



**CITY OF DES MOINES**  
**2009 Budget**  
Internal Service Funds

## Self-Insurance Fund

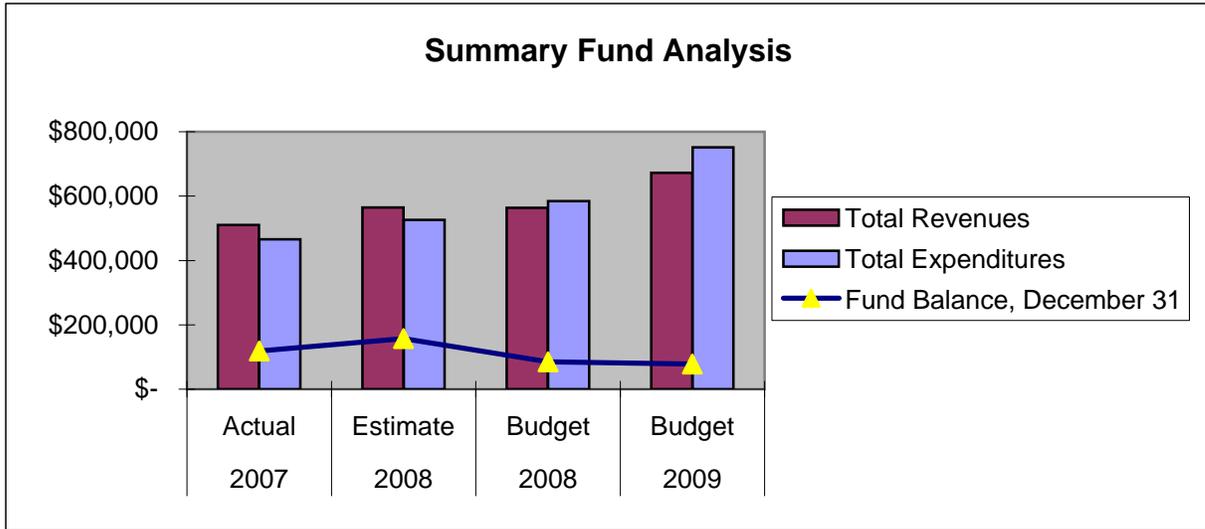
The Self-Insurance fund is an internal service fund established by Ordinance 608 in 1984. The purpose of the fund is to create a reserve to pay for claims or judgements against the City, to pay for repairs or replacement of City property damaged or destroyed, or to pay for improvements necessary to protect the public from risk or injury that is not covered by external insurance coverage. In addition, the fund pays the premiums for external insurance coverage through the Washington Cities Insurance Authority (WCIA).

Fund 520 - Self-Insurance Fund  
Department: Executive  
Revenues, Expenditures, and Fund Balance

Fund Description	2007 Actual	2008 Estimate	2008 Budget	2009 Budget	\$ Chg '08-'09	% Chg '08-'09
<b>Revenues:</b>						
Intergovernmental Revenues	10,880	11,145	10,000	<b>10,000</b>	10,000	100.0%
Interest Earnings	5,624	4,486	4,764	<b>2,290</b>	700	14.7%
Interfund Revenues	493,508	548,806	548,803	<b>630,996</b>	66,576	12.1%
Miscellaneous Revenues	0	0	0	<b>0</b>	0	N/A
Other Financing Sources	0	0	0	<b>29,000</b>	0	N/A
<b>Total Revenues</b>	<b>\$ 510,012</b>	<b>\$ 564,437</b>	<b>\$ 563,567</b>	<b>\$ 672,286</b>	<b>\$ 108,719</b>	<b>19.3%</b>
<b>Expenditures:</b>						
Other Services and Charges	453,339	510,748	569,836	<b>736,541</b>	166,705	29.3%
Settlements	0	0	0	<b>0</b>	0	N/A
Interfund Payments	12,000	15,000	15,000	<b>15,000</b>	0	0.0%
<b>Total Expenditures</b>	<b>\$ 465,339</b>	<b>\$ 525,748</b>	<b>\$ 584,836</b>	<b>\$ 751,541</b>	<b>\$ 166,705</b>	<b>28.5%</b>
Fund Balance, January 1 (Corrected)	73,764	118,437	105,907	<b>157,126</b>	51,219	48.4%
Revenues	510,012	564,437	563,567	<b>672,286</b>	108,719	19.3%
Expenditures	465,339	525,748	584,836	<b>751,541</b>	166,705	28.5%
<b>Fund Balance, December 31</b>	<b>\$ 118,437</b>	<b>\$ 157,126</b>	<b>\$ 84,638</b>	<b>\$ 77,871</b>	<b>\$ (6,767)</b>	<b>-8.0%</b>

**CITY OF DES MOINES**  
**2009 Budget**  
 Internal Service Funds

**Self-Insurance Fund**



Resolution 637 stipulates that the City Manager is to assess all City departments in the amount of the annual estimated insurance cost plus 20%.

**CITY OF DES MOINES**  
**2009 Budget**  
Internal Service Funds

## Unemployment Compensation Fund

The Unemployment Compensation Fund is an internal service fund established by Ordinance 879 in 1991 to accumulate funds to pay claims for reimbursement of unemployment compensation. The optimum accumulative reserve level is determined by the following formula:

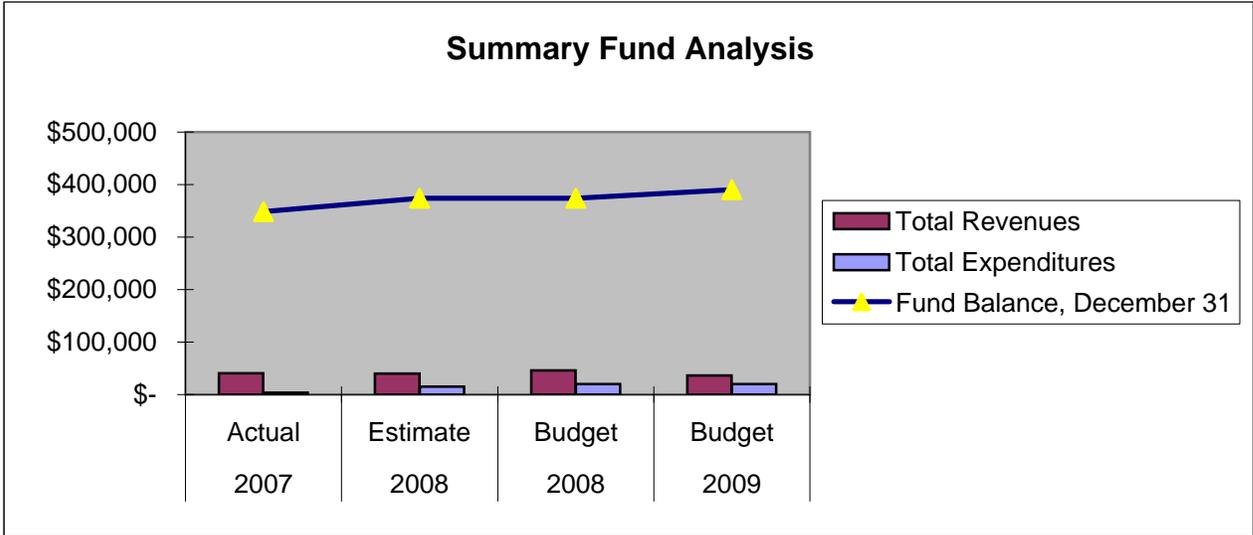
Number of City employees (full time equivalents) x 5% x annual maximum unemployment benefits x 3 years + average annual pay out for past ten years.

Fund 530 - Unemployment Compensation Fund  
Department: Finance  
Revenues, Expenditures, and Fund Balance

Fund Description	2007 Actual	2008 Estimate	2008 Budget	2009 Budget	\$ Chg '08-'09	% Chg '08-'09
<b>Revenues:</b>						
Interest Earnings	16,466	11,925	18,025	6,685	(11,340)	-62.9%
Interfund Revenues	23,894	28,185	28,185	29,845	1,660	5.9%
<b>Total Revenues</b>	<b>\$ 40,360</b>	<b>\$ 40,110</b>	<b>\$ 46,210</b>	<b>\$ 36,530</b>	<b>\$ (9,680)</b>	<b>-20.9%</b>
<b>Expenditures:</b>						
Other Services and Charges	3,798	15,000	20,000	20,000	0	0.0%
<b>Total Expenditures</b>	<b>\$ 3,798</b>	<b>\$ 15,000</b>	<b>\$ 20,000</b>	<b>\$ 20,000</b>	<b>\$ -</b>	<b>0.0%</b>
Fund Balance, January 1	312,120	348,682	347,645	373,792	26,147	7.5%
Revenues	40,360	40,110	46,210	36,530	(9,680)	-20.9%
Expenditures	3,798	15,000	20,000	20,000	0	0.0%
<b>Fund Balance, December 31</b>	<b>\$ 348,682</b>	<b>\$ 373,792</b>	<b>\$ 373,855</b>	<b>\$ 390,322</b>	<b>\$ 16,467</b>	<b>4.4%</b>

**CITY OF DES MOINES**  
**2009 Budget**  
 Internal Service Funds

**Unemployment Compensation Fund**



Revenue sources are determined by department assessments of 0.25% of gross salaries, net of employee medical premium co-pay.

The 2009 expenditures are for potential unemployment claims in 2009.

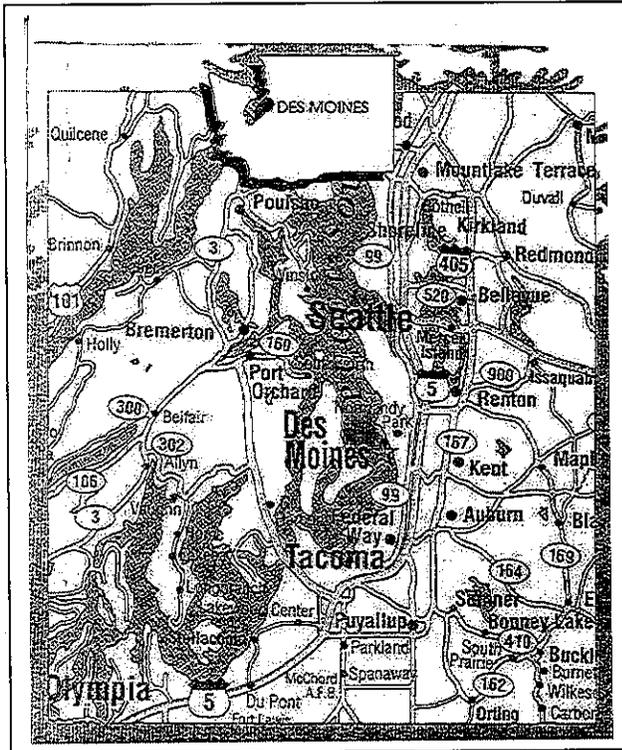
# APPENDIX

# CITY OF DES MOINES

## 2009 Budget

### Appendix

#### COMMUNITY PROFILE



The City of Des Moines, often referred to as the “WATERLAND CITY”, is located in western King County approximately 20 miles south of Seattle and 15 miles north of Tacoma and is bordered on the west by Puget Sound. The City is easily accessible, located two miles south of SeaTac International Airport and adjacent to both I-5 and Highway 99.

Des Moines is a long and narrow city 6.3 miles long and 2.1 wide covering 4,340 acres, including the 1995 annexations of the Woodmont and Redondo communities. The current population as of April 1, 2008 is 29,180.

The climate is moderate. Rainfall occurs an average of 162 days per year with an annual average of 36 inches.

The City was incorporated on June 17, 1959 and operates under the State statutes as an optional municipal code noncharter city. The city utilizes a Council-Manager form of government. Under this form of government, the voters elect at-large, seven part-time City Council members. All seven positions are elected for four-year terms. The City Council elects one of its members to serve as Mayor for a two-year term. The City Manager is appointed by the Council to act as the chief executive officer of the City and is responsible to the Council for proper administration of all City affairs.

City residents are served by the following utilities: Midway Water and Sewer District, Lakehaven Water and Sewer District, Highline Water District, and Water District #54. Fire protection is provided by South King Fire Rescue. The public libraries are operated by the King County Library System. The City currently has franchise agreements with Allied Waste Disposal for solid waste collection and Comcast, formerly AT&T, for television cable services. Puget Sound Energy, a private utility, provides electricity and natural gas services.

Des Moines is primarily located within the Highline School District with a student population of approximately 16,000 students. The district operates 30 schools, four high schools, four middle schools, and 22 elementary, intermediate, and primary schools. Highline schools within the Des Moines city limits include Mt. Rainier High School, Pacific Middle School, Des Moines Elementary, North Hill Primary, Olympic

**CITY OF DES MOINES**  
**2009 Budget**  
**Appendix**

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Intermediate, and Midway Intermediate schools. The Federal Way School District operates only one school, Woodmont Elementary, within the city limits.

Higher education opportunities in Des Moines are provided by Highline Community College, a public two-year institution. It is also a satellite campus for Central Washington University.

The city has two business districts. The downtown business district is located near Puget Sound and the Marina. The other district is located along Highway 99, officially named Pacific Highway South, and includes retail stores, lodging, offices, and light industry. The Des Moines economy is predominately service and retail/commercial oriented.

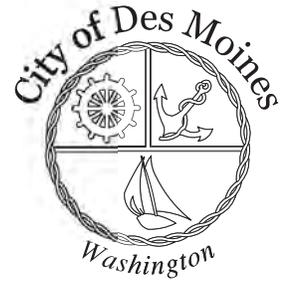
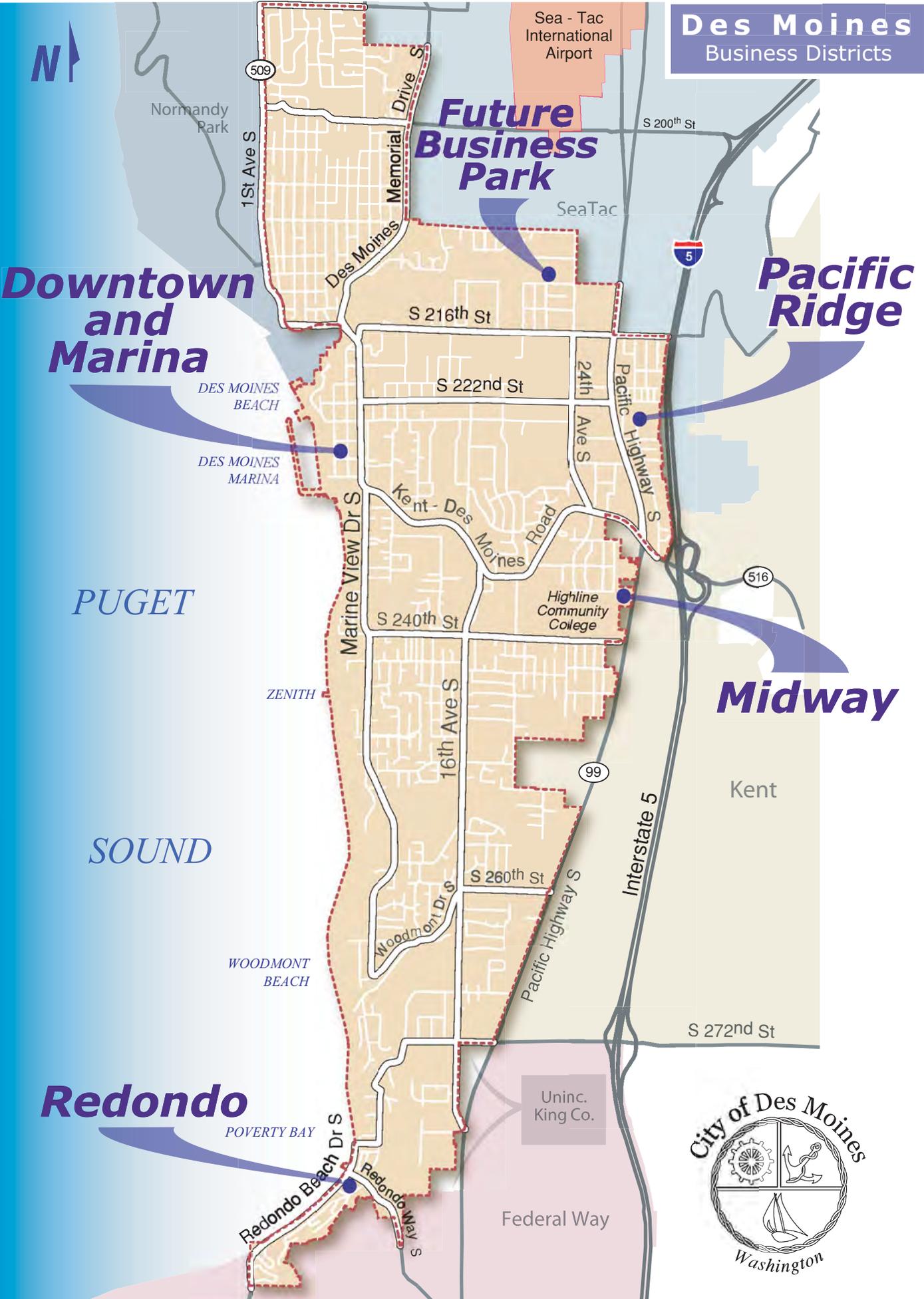
Within the city limits are several major retirement complexes and convalescent centers, including the Judson Park Retirement Center, Wesley Homes, Des Moines Vista, and the Masonic retirement center.

**Major Employers in the City of Des Moines**

<b>Employer</b>	<b>Approx No. of Employees</b>
Highline School District	3,200
Highline Community College	900
Wesley Homes	400
Safeway Stores	240
Judson Park Retirement Community	200
City of Des Moines	169
Anthony's Home Port	150
Masonic Retirement Center of Washington	102
Salty's at Redondo	107
Furney's Nursery	50
Petersen Northwest Corporation	40
Bartell Drugs	35
Seattle Sterling Mack Sales & Service	31
Walgreen's	30
Grakon International Inc.	22

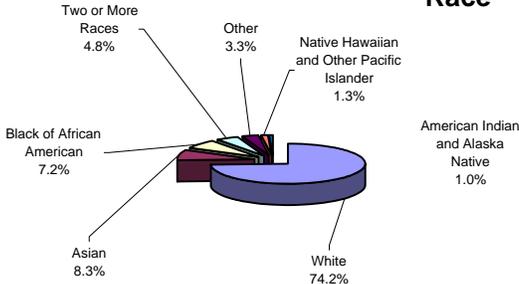
Source: Business license applications and phone calls.

**Des Moines**  
Business Districts

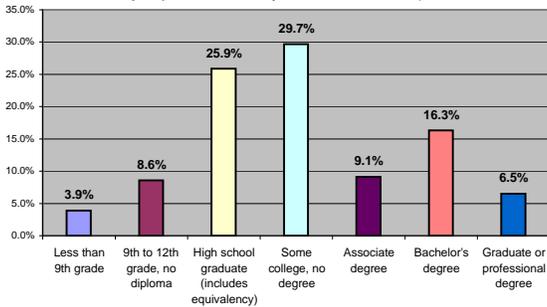


# CITY OF DES MOINES 2009 Budget Appendix

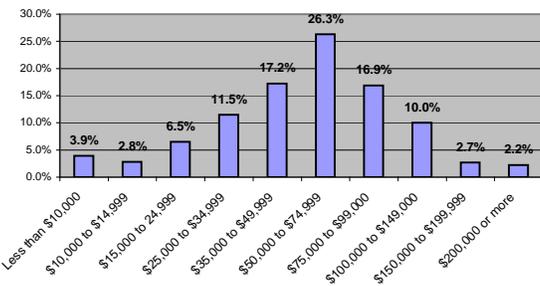
## Race



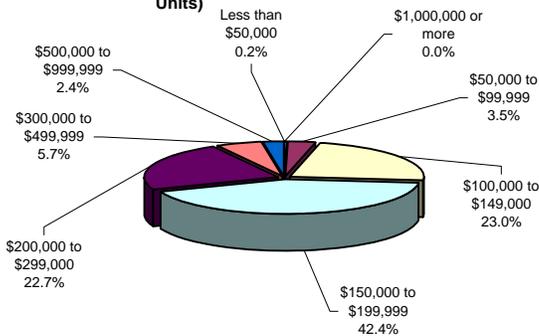
## EDUCATIONAL ATTAINMENT (Population 25 years and older)



## HOUSEHOLD INCOME in 1999



## VALUE (Owner-occupied Dwelling Units)



## GENERAL CHARACTERISTICS

(Based on Census 2000 Data)

<b>Total Population</b>	29,267
<b>Median Age</b>	37 years
<b>Average Household Size</b>	2.47
<b>Average Family Size</b>	3.02
<b>Total Housing Units</b>	11,777
<b>Total Households</b>	11,337
<b>Owner-occupied housing units</b>	6,918 (61%)
<b>Renter-occupied housing units</b>	4,419 (39%)
<b>Vacant Housing Units</b>	440 (3.7%)

## SOCIAL CHARACTERISTICS

(Data based on a representative sample)

<b>Population 3 years and over enrolled in school</b>	7,151
<b>Population 25 years and over</b>	19,991
<b>Percent high school graduate or higher</b>	22.9%
<b>Married (except separated)</b>	51.2%
<b>Residence in 1995</b>	
<b>Same house in 1995</b>	49.2%
<b>Different house in the U.S. in 1995</b>	48.0%
<i>Same County</i>	33.0%
<i>Different County</i>	15.0%
<i>Same State</i>	5.7%
<i>Different State</i>	9.3%
<b>Elsewhere in 1995</b>	2.8%

## ECONOMIC CHARACTERISTICS

(Data based on a representative sample in 1999)

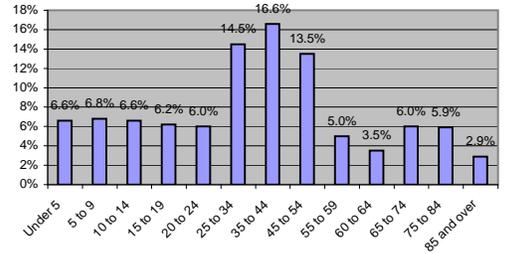
<b>Median household income</b>	\$48,971
King County Median	\$53,157
Washington State Median	\$45,776
<b>Per capita income</b>	\$24,127
<b>Median Family income</b>	\$57,003
<b>Families below poverty level</b>	5.6%
<b>Persons below poverty level</b>	7.6%
<b>Commuting to Work</b>	
Car, truck, or van-drove alone	76.4%
Car, truck, or van-carpoled	12.7%
Public transportation (including taxicab)	5.5%
Walked	1.2%
Other means	0.9%
Worked at home	3.2%

## HOUSING CHARACTERISTICS

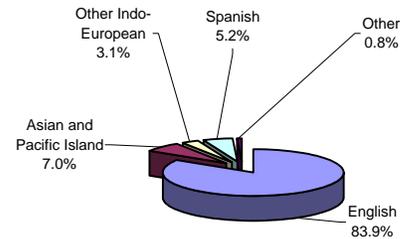
(Data based on a representative sample)

<b>Median Value</b>	\$174,700
<i>King County</i>	\$236,900
<i>Washington State</i>	\$168,300
<b>Median Monthly Owner Costs</b>	\$1,351
<i>With Mortgage</i>	
<i>Without Mortgage</i>	\$348
<b>Median Gross Rent</b>	\$705
<b>House Heating Fuel</b>	
Electricity	46.8%
Natural Gas	41.6%
Fuel oil, kerosene, etc.	9.5%
Other fuel	2.0%

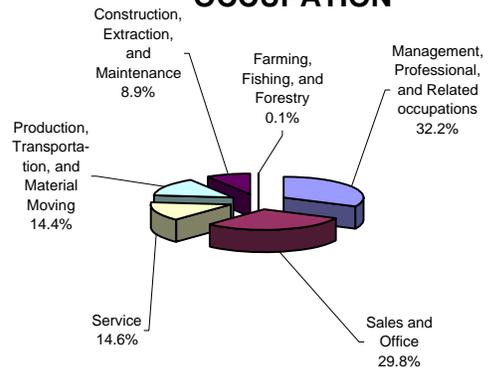
## AGE



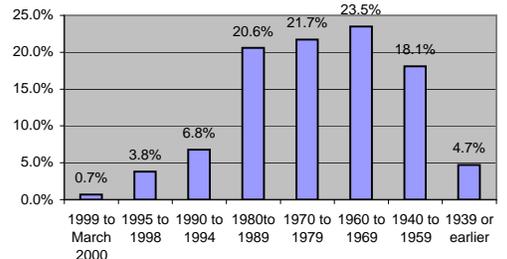
## LANGUAGE SPOKEN at Home



## OCCUPATION

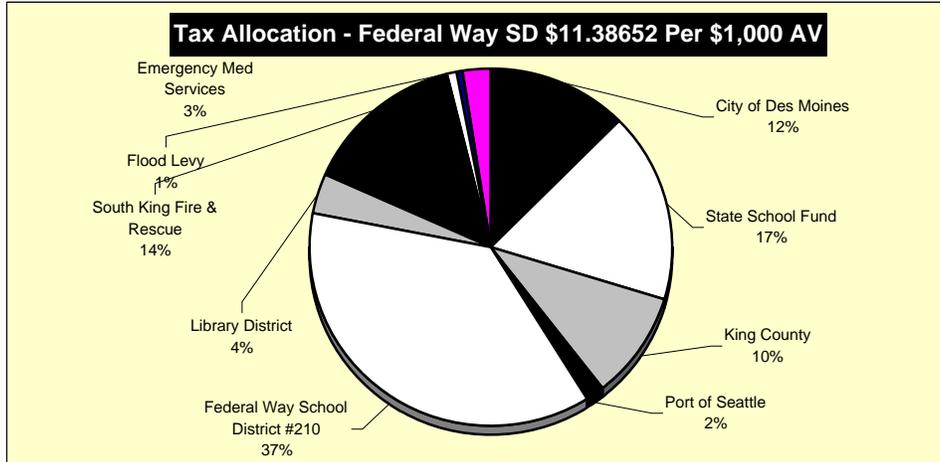


## YEAR DWELLING UNITS BUILT

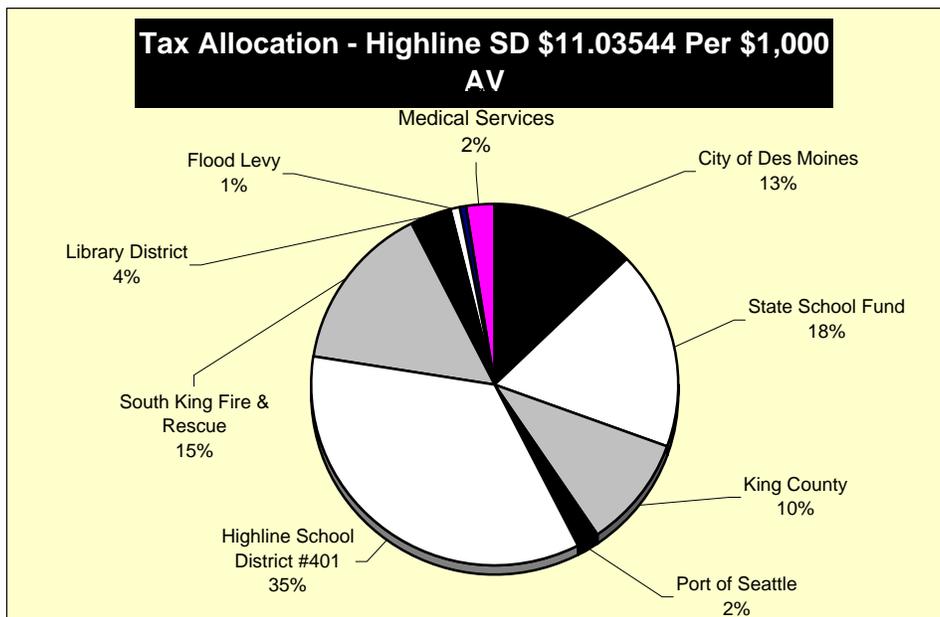


# CITY OF DES MOINES 2009 Budget Appendix

## 2009 Property Tax Distribution - Overlapping Taxing Districts



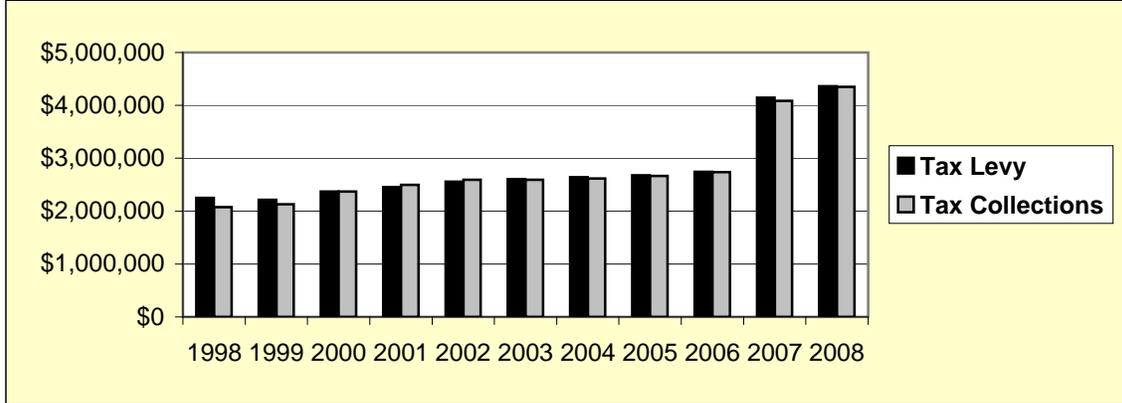
Taxing Districts	FW SD	Highline SD	Highline SD	Highline SD
City of Des Moines Regular Levy	\$1.42155	\$1.42155	\$1.42155	\$1.42155
City of Des Moines Excess Levy	0.00000	0.00000	0.00000	0.00000
State School Fund	1.96268	1.96268	1.96268	1.96268
King County	1.09772	1.09772	1.09772	1.09772
Port of Seattle	0.19700	0.19700	0.19700	0.19700
Highline School District #401	0.00000	3.88471	3.88471	3.88471
Federal Way School District #210	4.19624	0.00000	0.00000	0.00000
South King Fire & Rescue	1.63897	1.63897	1.63897	1.63897
King County Library District w/Bond	0.41736	0.41736	0.00000	0.00000
King County Library District	0.00000	0.00000	0.39530	0.39530
Emergency Medical Services	0.30000	0.30000	0.27404	0.27404
Flood Levy	0.10000	0.10000	0.09123	0.09123
Ferry Levy	0.05500	0.05500	0.05018	0.05018
<b>Total Levy Rates</b>	<b>\$11.38652</b>	<b>\$11.07499</b>	<b>\$11.01338</b>	<b>\$11.01338</b>



AV = Assessed Valuation

# CITY OF DES MOINES 2009 Budget Appendix

## Historical Assessed Valuation and Property Tax Collection Record

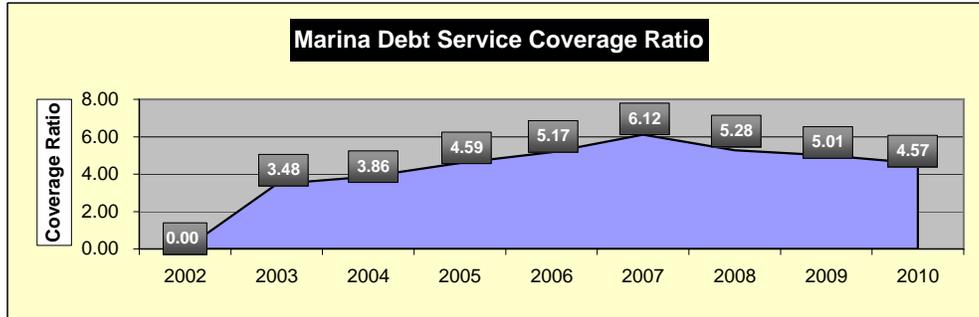


Collection Year Ending December 31	Assessed Valuation	Tax Levy Rate	Total Levy	Tax Collected in Year of Levy	
				Amount	%
1998	\$1,311,564,504	\$1.58322	\$2,250,000	\$2,074,283	92.2%
1999	\$1,383,362,446	\$1.56374	\$2,215,000	\$2,127,201	96.0%
2000	\$1,479,572,614	\$1.60000	\$2,369,569	\$2,369,529	100.0%
2001	\$1,642,337,445	\$1.49392	\$2,453,522	\$2,499,157	101.9%
2002	\$1,827,821,406	\$1.39885	\$2,554,330	\$2,594,888	101.6%
2003	\$1,959,119,508	\$1.32819	\$2,603,812	\$2,595,649	99.7%
2004	\$2,084,794,839	\$1.26733	\$2,642,655	\$2,618,593	99.1%
2005	\$2,183,777,950	\$1.22935	\$2,679,155	\$2,667,359	99.6%
2006	\$2,358,258,142	\$1.16446	\$2,746,087	\$2,736,970	99.7%
2007	\$2,590,055,621	\$1.60000	\$4,144,121	\$4,083,203	98.5%
2008	\$2,908,070,226	\$1.50077	\$4,364,359	\$4,348,329	99.6%

NOTE: At the May 16, 2006 Special Election, a levy lid lift was authorized to the maximum allowable levy of \$1.60 annually for six consecutive years starting 2007.

**CITY OF DES MOINES**  
**2009 Budget**  
Appendix

Marina 2002 & 2008 General Obligation Bond Debt Service Coverage & Reserve Requirement



Fiscal Year	Basis	Gross Revenue	(a) Operating Expenses	Net Revenue Available for Debt Service	(b) Beginning Cash Balance	Less Debt Svc Reserve Requirement	Total Available Funds	Average Annual Debt Service Requirements			(c) Coverage
								Principal	Interest	Total	
2002	Actual	\$ 2,738,179	\$ 1,981,138	\$ 757,041	\$ 317,806	\$ 485,840	\$ 589,007	\$ -	\$ -	\$ -	N/A
2003	Actual	3,409,535	1,679,387	1,730,148	589,007	485,840	1,833,315	320,000	207,378	527,378	3.48
2004	Actual	3,109,960	1,875,677	1,234,283	1,305,938	476,500	2,063,721	335,000	199,378	534,378	3.86
2005	Actual	3,424,610	2,119,260	1,305,350	1,529,343	443,000	2,391,693	335,000	186,191	521,191	4.59
2006	Actual	3,512,476	2,250,319	1,262,157	1,870,502	408,500	2,724,159	345,000	181,791	526,791	5.17
2007	Actual	3,855,367	2,459,965	1,395,402	2,197,368	373,000	3,219,770	355,000	171,441	526,441	6.12
2008	Estimate	4,106,299	2,606,320	1,499,979	2,197,368	866,506	2,830,841	365,000	171,099	536,099	5.28
2009	Budget	3,934,242	2,615,562	1,318,680	2,693,329	852,378	3,159,631	210,000	420,844	630,844	5.01
2010	Pro Forma	4,305,042	2,673,392	1,631,650	2,294,742	825,790	3,100,602	265,000	412,906	677,906	4.57

- (a) Operating Expenses exclude depreciation, interfund administrative charges, and debt service.
- (b) Beginning cash balance includes funds available in the Marina Revenue Fund and Marina Repair and Replacement Fund.
- (c) Bond covenants for the 2002 issue require that annual net revenues together with other available Marina funds are at least equal to 1.25 times the annual debt service on the outstanding bonds.

Debt Service Reserve Requirement = the Least of:

(For 2002 Bond Issue)

Fiscal Year	(1)	(2)	(3)	Reserve Requirement
	1.25 * Average Annual Debt Service	Maximum Annual Debt Service	10% Proceeds of Outstanding Bonds	
2002	485,714	534,378	542,000	485,840
2003	485,714	534,378	510,000	485,840
2004	476,582	526,790	476,500	476,500
2005	465,949	526,790	443,000	443,000
2006	454,681	526,440	408,500	408,500
2007	441,943	524,903	373,000	373,000
2008	427,536	332,128	336,500	332,128
2009	411,208	331,190	318,000	318,000
2010	410,904	331,190	299,000	299,000

Debt Service Reserve Requirement = the Least of:

(For 2008 Bond Issue)

Fiscal Year	(1)	(2)	(3)	Reserve Requirement
	1.25 * Average Annual Debt Service	Maximum Annual Debt Service	10% Proceeds of Outstanding Bonds	
2008	602,907	534,378	608,000	534,378
2009	602,907	534,378	605,500	534,378
2010	614,986	526,790	598,000	526,790

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**2009 CITY OF DES MOINES INDEX OF POSITIONS AND PAY RANGES**

GRADE	POSITION TITLE	# OF EMPL (FTE)	STEP A		STEP B		STEP C		STEP D		STEP E	
			Monthly Salary	Annual Salary								
<b>CITY MANAGER</b>												
1.0% Increase for 2009												
M43	CITY MANAGER	1	10,033	120,396	10,535	126,420	11,062	132,744	11,615	139,380	12,196	146,352
<b>JUDGE</b>												
1.0% Increase for 2009												
40	JUDGE	0.80	-	-	-	-	10,100	121,200	10,605	127,260	11,135	133,620
<b>NON-UNION</b>												
1.03% Increase for 2009, Excluding Directors, Assistant City Manager and Court Administrator												
38	CHIEF OF POLICE	1	8,470	101,640	8,894	106,728	9,339	112,068	9,806	117,672	10,296	123,552
	PLANNING, BLDG & PUBLIC WORKS DIR.	1										
	CITY ATTORNEY	1										
	FINANCE DIRECTOR	1										
37	PARKS, RECREATION & SR SERV. DIR.	1	8,144	97,728	8,551	102,612	8,979	107,748	9,428	113,136	9,899	118,788
36			8,066	96,792	8,469	101,628	8,892	106,704	9,337	112,044	9,804	117,648
35			7,755	93,060	8,143	97,716	8,550	102,600	8,978	107,736	9,427	113,124
34	COMMANDER	2	7,457	89,484	7,830	93,960	8,222	98,664	8,633	103,596	9,065	108,780
	ASST. DIR. TRANSPORTATION & ENGRNG	1										
	ASST. DIR. UTILITIES & ENVIRON. ENGR.	1										
34	ASST. CITY MANAGER	1	7,240	86,880	7,602	91,224	7,982	95,784	8,381	100,572	8,800	105,600
33	HARBORMASTER	1	6,961	83,532	7,309	87,708	7,674	92,088	8,058	96,696	8,461	101,532
32	ASSOCIATE TRANSPORTATION ENGR	1	6,895	82,740	7,240	86,880	7,602	91,224	7,982	95,784	8,381	100,572
31	ASSISTANT CITY ATTORNEY	1	6,629	79,548	6,960	83,520	7,308	87,696	7,673	92,076	8,057	96,684
30	INFO SYSTEMS MANAGER	1	6,374	76,488	6,693	80,316	7,028	84,336	7,379	88,548	7,748	92,976
	FINANCE OPERATIONS MANAGER	1										
	BUILDING OFFICIAL	1										
30	COURT ADMINISTRATOR	1	6,189	74,268	6,498	77,976	6,823	81,876	7,164	85,968	7,522	90,264
29			6,129	73,548	6,435	77,220	6,757	81,084	7,095	85,140	7,450	89,400
28	DEVELOPMENT SERVICES MANAGER	1	5,893	70,716	6,188	74,256	6,497	77,964	6,822	81,864	7,163	85,956
	CIP PROJECT MANAGER	1										
27			5,667	68,004	5,950	71,400	6,248	74,976	6,560	78,720	6,888	82,656
26	PLANNING MANAGER	1	5,449	65,388	5,721	68,652	6,007	72,084	6,307	75,684	6,622	79,464
	PUBLIC WORKS & PARKS MAINTENANCE SUPERINTENDENT	1										
25	RECREATION MANAGER	1	5,239	62,868	5,501	66,012	5,776	69,312	6,065	72,780	6,368	76,416
	SENIOR SERVICES MANAGER	1										
	CITY CLERK	1										
	GIS ADMINISTRATOR	1										
	CIVIL ENGINEER I	1										
24	FINANCIAL ANALYST	0.80	5,038	60,456	5,290	63,480	5,555	66,660	5,833	69,996	6,125	73,500
23	ASST BUILDING OFFICIAL-LEAD	1	4,844	58,128	5,086	61,032	5,340	64,080	5,607	67,284	5,887	70,644
	ELECTRICAL/BLDG INSPECTOR	1										
	ENGINEERING INSPECTOR	1										
22	ASSISTANT HARBORMASTER	1	4,658	55,896	4,891	58,692	5,136	61,632	5,393	64,716	5,663	67,956
	PROSECUTING ATTORNEY	1										
	CODE ENFORCEMENT OFFICER	1										
	LAND USE PLANNER II	1										

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**2009 CITY OF DES MOINES INDEX OF POSITIONS AND PAY RANGES**

GRADE	POSITION TITLE	# OF EMPL (FTE)	STEP A		STEP B		STEP C		STEP D		STEP E	
			Monthly Salary	Annual Salary								
<b>NON-UNION (Continued)</b>												
1.03% Increase for 2009, Excluding Directors, Assistant City Manager and Court Administrator												
21	BUILDING INSPECTOR/PLANS EXAMINER	2	4,479	53,748	4,703	56,436	4,938	59,256	5,185	62,220	5,444	65,328
	SENIOR ACCOUNTING SPECIALIST	0.80										
	ACCOUNTANT II-GENERAL LEDGER	1										
20	COMBO BUILDING INSPECTOR	1	4,306	51,672	4,521	54,252	4,747	56,964	4,984	59,808	5,233	62,796
	BUILDING INSPECTOR/PLANS EXAMINER	1										
	LAND USE PLANNER I	1										
	ENGINEERING/TRAFFIC TECHNICIAN	1										
	TRANSPORTATION TECHNICIAN	1										
	ENGINEERING/SWM TECHNICIAN	2										
	EXECUTIVE ASSISTANT	1										
	HUMAN RESOURCES SPECIALIST	0.5										
	PARALEGAL	1.4										
19	HARBOR LEAD	1	4,141	49,692	4,348	52,176	4,565	54,780	4,793	57,516	5,033	60,396
	MARINA SERVICE MANAGER	1										
	MARINA OFFICE MANAGER	1										
	LEAD COURT CLERK	1										
	RECREATION COORDINATOR	3										
	RECREATION PROG ADMIN ASSISTANT	1										
	SR. CENTER REC COORDINATOR	1										
	DESKTOP SUPPORT TECHNICIAN	1										
	PAYROLL BENEFITS SPECIALIST	1										
	OFFICE MANAGER-PD	1										
18	COURT SECURITY OFFICER	0.60	3,981	47,772	4,180	50,160	4,389	52,668	4,608	55,296	4,838	58,056
	COURT TRANSPORT OFFICER	0.60										
17	MECHANIC	1	3,828	45,936	4,019	48,228	4,220	50,640	4,431	53,172	4,653	55,836
	ENGINEERING AIDE	1										
	ACCOUNTING ASST-ACCTS PAYABLE	1										
	ADMINISTRATIVE ASSISTANT II-PBPW	1										
	PARKS & REC ADMIN ASSISTANT	0.80										
16			3,681	44,172	3,865	46,380	4,058	48,696	4,261	51,132	4,474	53,688
15	PERMIT COORDINATOR	1	3,539	42,468	3,716	44,592	3,902	46,824	4,097	49,164	4,302	51,624
	PLANNING AIDE	1										
	DOMESTIC VIOLENCE ADVOCATE	0.50										
14	ASSISTANT MECHANIC	1	3,403	40,836	3,573	42,876	3,752	45,024	3,940	47,280	4,137	49,644
	PERMIT SPECIALIST II	1										
13	SENIOR SECRETARY-PD	1	3,272	39,264	3,436	41,232	3,608	43,296	3,788	45,456	3,977	47,724
	ADMINISTRATIVE ASSISTANT-BLDG. DIV.	1										
	PERMIT TECHNICIAN I	1										
	COURT CLERK	3										
	EVIDENCE TECHNICIAN	1										
12	RECORDS SPECIALIST	7	3,147	37,764	3,304	39,648	3,469	41,628	3,642	43,704	3,824	45,888
	RECREATION SPECIALIST	1										

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**2009 CITY OF DES MOINES INDEX OF POSITIONS AND PAY RANGES**

GRADE	POSITION TITLE	# OF EMPL (FTE)	STEP A		STEP B		STEP C		STEP D		STEP E	
			Monthly Salary	Annual Salary								
<b>NON-UNION (Continued)</b>												
1.03% Increase for 2009, Excluding Directors, Assistant City Manager and Court Administrator												
11	MARINA CLERK	0.80	3,026	36,312	3,177	38,124	3,336	40,032	3,503	42,036	3,678	44,136
	BUSINESS LICENSE CLERK/RECEPTIONIST	1										
10			2,909	34,908	3,054	36,648	3,207	38,484	3,367	40,404	3,535	42,420
9	INTERN-PLANNING DEVELOPMENT	0.30	2,797	33,564	2,937	35,244	3,084	37,008	3,238	38,856	3,400	40,800
8			2,690	32,280	2,825	33,900	2,966	35,592	3,114	37,368	3,270	39,240
7	COURT FILE CLERK	0.20	2,586	31,032	2,715	32,580	2,851	34,212	2,994	35,928	3,144	37,728
6			2,487	29,844	2,611	31,332	2,742	32,904	2,879	34,548	3,023	36,276
5	SENIOR CENTER PROGRAMMER	0.50	2,391	28,692	2,511	30,132	2,637	31,644	2,769	33,228	2,907	34,884
4	HARBOR AIDE/SEASONAL RECREATION LEADER I	1.685 0.509	2,299	27,588	2,414	28,968	2,535	30,420	2,662	31,944	2,795	33,540
3			2,211	26,532	2,322	27,864	2,438	29,256	2,560	30,720	2,688	32,256
2	RECREATION LEADER II PARKS OPERATIONS MAINTENANCE WORKER/PART-TIME	3.563 2.853	2,126	25,512	2,232	26,784	2,344	28,128	2,461	29,532	2,584	31,008
1			2,044	24,528	2,146	25,752	2,253	27,036	2,366	28,392	2,484	29,808
g			1,965	23,580	2,063	24,756	2,166	25,992	2,274	27,288	2,388	28,656
f			1,890	22,680	1,985	23,820	2,084	25,008	2,188	26,256	2,297	27,564
e			1,817	21,804	1,908	22,896	2,003	24,036	2,103	25,236	2,208	26,496
d	RECREATION LEADER III RECREATION ATTENDANTS	1.841 0.620	1,747	20,964	1,834	22,008	1,926	23,112	2,022	24,264	2,123	25,476
c			1,680	20,160	1,764	21,168	1,852	22,224	1,945	23,340	2,042	24,504
b			1,615	19,380	1,696	20,352	1,781	21,372	1,870	22,440	1,964	23,568
a	RECREATION LEADER IV	2.179	1,553	18,636	1,631	19,572	1,713	20,556	1,799	21,588	1,889	22,668
<b>UNION - LOCAL NO. 763</b>												
1.05% Increase for 2009												
T18	SENIOR PARKS MAINTENANCE	1	4,113	49,356	4,319	51,828	4,535	54,420	4,762	57,144	5,000	60,000
	SENIOR PUBLIC WORKS MTC (SWM)	2										
	SENIOR PUBLIC WORKS MTC	1										
T17	FACILITY MAINTENANCE WORKER	1	3,954	47,448	4,152	49,824	4,360	52,320	4,578	54,936	4,807	57,684
T16			3,802	45,624	3,992	47,904	4,192	50,304	4,402	52,824	4,622	55,464
T15	PUBLIC WORKS MAINTENANCE WORKER	6	3,656	43,872	3,839	46,068	4,031	48,372	4,233	50,796	4,445	53,340
	PARKS MAINTENANCE WORKER	3										
	HARBOR ATTENDANT	4										
T14	PUBLIC WORKS MAINTENANCE WORKER		3,515	42,180	3,691	44,292	3,876	46,512	4,070	48,840	4,274	51,288

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**2009 CITY OF DES MOINES INDEX OF POSITIONS AND PAY RANGES**

GRADE	POSITION TITLE	# OF EMPL (FTE)	STEP A		STEP B		STEP C		STEP D		STEP E		STEP F	
			Monthly Salary	Annual Salary										
<b>POLICE GUILD</b>														
1.05% Increase for 2009														
P30	MASTER POLICE SERGEANT I	7					7,130	85,560	7,487	89,844	7,861	94,332	8,018	96,216
	MASTER POLICE SERGEANT I/DETECTIVE	1												
P29	MASTER POLICE SERGEANT						6,855	82,260	7,198	86,376	7,558	90,696		
P27	MASTER POLICE OFFICER III	6			6,037	72,444	6,339	76,068	6,656	79,872	6,989	83,868		
	MASTER POLICE OFFICER/DETECTIVE	3												
P26	MASTER POLICE OFFICER II	7			5,805	69,660	6,095	73,140	6,400	76,800	6,720	80,640	6,854	82,248
P25	MASTER POLICE OFFICER	6					5,861	70,332	6,154	73,848	6,462	77,544	6,591	79,092
	MASTER POLICE OFFICER/DETECTIVE	1												
P22	POLICE OFFICER II	3					5,209	62,508	5,469	65,628	5,742	68,904		
P21	MASTER ANIMAL CONTROL OFFICER	1					4,816	57,792	5,057	60,684	5,310	63,720		
P20	POLICE OFFICER I	8	4,199	50,388	4,409	52,908	4,629	55,548	4,860	58,320	5,103	61,236		
P20	MASTER ANIMAL CONTROL OFFICER												5,205	62,460
P18	MASTER COMMUNITY SERV OFFICER II	1	3,883	46,596	4,077	48,924	4,281	51,372	4,495	53,940	4,720	56,640		
P17	MASTER COMMUNITY SERV OFFICER I						4,117	49,404	4,323	51,876	4,539	54,468	4,630	55,560
P16	COMMUNITY SERVICE OFFICER	3												
	ANIMAL CONTROL OFFICER		3,590	43,080	3,770	45,240	3,959	47,508	4,157	49,884	4,365	52,380		

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**2009 CITY OF DES MOINES INDEX OF POSITIONS AND PAY RANGES - Continued**

**ADDITIONAL COMPENSATION**

DESCRIPTION	COMPENSATION
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<b>ALL EMPLOYEES</b>
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<b>SAFETY COMMITTEE</b>	Per Quarter	
Representative	\$200.00	
Alternate Representative	\$100.00	
<b>COMPUTER SUPPORT</b>	2% of base wages while supporting computer services (Police Department Only)	<i>Minimum No. of</i>
<b>WORKING AT A HIGHER CLASSIFICATION</b>		<i>Days to Qualify:</i>
Non-Union	1st step of the higher pay range, or a 1 step pay increase, whichever is higher	5 Days
Union - Local No. 763	1st step of the higher pay range, or a 1 step pay increase, whichever is higher	3 Days
Police Guild	5% of base pay, or the 1st step in the supervisory classification, whichever is higher	1 Full Shift
<b>DEFERRED COMPENSATION (Social Security Replacement - 401-A)</b>		
Non-Union	5.00 % of gross wages	
Union - Local No. 763	5.00 % of gross wages	
Police Guild	6.52 % of gross wages	

<b>NON - UNION</b>
--------------------

<b>DEFERRED COMPENSATION (457)</b>	1.52% of gross wages
(For those non-union employees qualifying for social security replacement)	

<b>UNION - LOCAL NO. 763</b>
------------------------------

<b>STANDBY STATUS</b>	
Per Non-Working Hour On Call	\$1.00 per Hour
<b>UNION CALLBACK COMPENSATION</b>	1-1/2 x hrly rate with a 2 hour minimum

**DEFERRED COMPENSATION (457)**  
The City cashes and deposits 1 or 2 hours of sick leave, depending on sick leave balances, to a 457 Deferred Compensation plan for Teamsters Union employees.

<b>POLICE GUILD</b>
---------------------

<b>POLICE EDUCATIONAL INCENTIVE PAY SCHEDULE</b>	
AA or AS Degree	2.5% of base wages
BA or BS Degree	4.0% of base wages
MA, MS, or MPA Degree	5.0% of base wages

**POLICE TRAINING OFFICER'S INCENTIVE PAY**  
5% of hourly rate  
(To qualify, a training officer must have an active assigned trainee a minimum of 24 hours per qualifying pay period or must have an active assigned training reserve officer a minimum of 12 hours per qualifying pay period.)

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**2009 CITY OF DES MOINES INDEX OF POSITIONS AND PAY RANGES - Continued**

**ADDITIONAL COMPENSATION**

DESCRIPTION	COMPENSATION
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POLICE GUILD (Continued)
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**POLICE STANDBY STATUS**

Per Non-Working Hour On Call                      \$10.00 per Hour

**EMERGENCY CALL-BACK**

1-1/2 x hrly rate with a 3 hour minimum

(Called back to work in an emergency, more that one (1) hour before or one-half hour after normal duty hours.)

**COURT APPEARANCE, TRAINING, OR MANDATORY MEETINGS**

Outside normal schedule                              1-1/2 x hrly rate with a 3 hour minimum

**DEFERRED COMPENSATION (457)**

The City cashes and deposits 2 or 3 hours of sick leave, depending on sick leave balances, to a 457 Deferred Compensation plan for Police Guild employees.

*Based on the following schedule:*

Sick Leave Bal.	No. of Hours
Over 300	3
From 200 to 299	2

**POLICE PATROL**

Patrol schedule consists of an 8 day work week, with 4 days on and 4 days off. Each workday is 12 hours in duration, resulting in a total of 2,190 hours scheduled per year. Because of this, each employee assigned to a 12 hour schedule receives an additional 55 hours of leave (Kelly time) every 6 months (Jan 1 - Jun 30 and Jul 1 - Dec 31).

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GLOSSARY OF TERMS

**Accrual Basis:** The method of accounting under which financial transactions are recorded when they occur, regardless of the timing of related cash flows. Expenses are recorded at the time liabilities are incurred and revenues are recorded when earned.

**Ad Valorem Tax:** A tax levied on the assessed value of real property. This tax is also known as the property tax.

**Advanced Refunding bonds:** Bonds issued to refund an outstanding bond issue prior to the date on which the outstanding bonds become due or callable. Proceeds of the advanced refunding bonds are deposited with a trustee, invested in U.S. Treasury Bonds or other authorized securities, and used to redeem the underlying bonds at maturity or call date and to pay interest on the bonds being refunded or the advance refunding bonds.

**Appropriation:** A legal authorization granted by the City Council to make expenditures and to incur obligations for specific purposes. An appropriation is limited in the amount of time when it may be used unless it is for a capital project such as constructing a building or developing a park in which case the appropriation may last for more than one year.

**Assessed Valuation:** The fair market value of both real (land and Building) and personal property as determined by the King County Assessor's Office for the purpose of levying property taxes.

**Asset:** Resources owned or held by a government that have monetary value.

**Available (Undesignated) Fund Balance:** Refers to the funds remaining from the prior year that are available for appropriation and expenditure in the current year.

**Audit:** An examination of the utilization and changes in resources. It concludes in a written report of the findings. A financial audit is a test of management's financial statements and internal accounting control procedures to determine to the extent to which internal accounting control procedures are both available and used; and to determine whether the financial statements fairly present the City's financial conditions and financial policies established by itself as well as those by other governmental agencies (county, state & federal).

**Balanced Budget:** A budget in which the projected revenues equal planned expenditures.

**BARS:** Budgeting, Accounting, and Reporting System. Refers to the accounting rules established by the Washington State Auditor's Office.

**Bonds:** A written promise to pay a specified sum of money (called the face value or principal amount) at a specified date in the future (called the maturity date) together with periodic interest at a specific date.

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**GLOSSARY OF TERMS**

**Bond Refinancing:** The payoff and re-issuance of bonds, to obtain better interest rates and, or bond covenants.

**Budget:** A government's plan of financial operations for a given period including proposed expenditures and a proposed means of financing them. Legal authority and requirements are found in the Revised Code of Washington (RCW 35A.33).

**Budget Adjustment:** A procedure to revise a budget appropriation either by City Council approval through adoption of a supplemental appropriation ordinance for any interfund adjustments or by City Manager authorization to adjust appropriations within a fund.

**Budgetary Basis:** This refers to the form of accounting utilized throughout the budget process. These generally take one of three forms: Generally Accepted Accounting Principles (GAAP), Cash, Modified Accrual, or some type of statutory form.

**Budget Calendar:** The schedule of key dates or milestones that the City follows in the preparation, adoption, and administration of the budget.

**Budgetary Control:** The management of a budget to ensure that actual expenditures are kept within legal limitations of available appropriations and available revenues.

**Capital Equipment:** Any item with an expected life of more than one year and a value of more than \$1,500.00, such as automobiles, trucks, radio equipment, etc.

**Capital Improvement Program (CIP):** The plan or schedule of project expenditures for public facilities and infrastructure (buildings, roads, etc.) with estimated project costs, sources of funding, and timing of work over a six year period. For financial planning -and general management the capital program is presented as a plan of work and proposed expenditures and is the basis for annual appropriation requests and bond issues.

**Capital Project:** The largely, one-time cost for acquisition, construction, improvement, replacement or renovation of land structures and improvements thereon. The cost must usually be \$25,000 or more in order to be considered a capital project; amounts under \$25,000 would be considered a capital operating expense.

**Capital Outlay:** Expenditures that result in the acquisition of or addition to fixed assets.

**Cash Basis:** A basis of accounting in which transactions are recognized only when cash is increased or decreased.

**Charges for Services:** A revenue category that includes a charge for a specific service. These primarily include park recreation fees, plan check fees, and other miscellaneous fees.

# CITY OF DES MOINES

## 2009 Budget

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#### GLOSSARY OF TERMS

**Comprehensive Budget:** Combines both the annual financial plan for operations and the annual portion of the Capital Improvement Program Budget. Excluded from the operating budget are the carry over of unspent capital project expenditures that have been previously approved.

**Consumer Price Index (CPI):** A statistical description of price levels provided by the U.S. Department of Labor. The index is used as a measure of the increase in the cost of living, i.e., economic conditions.

**Contingency:** A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted.

**Cost Allocation:** Assignment of cost charges from one department that reimburses another for services rendered. Some examples are attorney services, finance services and personnel services.

**Councilmanic Bonds:** Councilmanic bonds refer to bonds issued with the approval of the City Council, as opposed to voted bonds that must be approved by the public. Councilmanic bonds must not exceed .75 percent of assessed valuation and voted bonds 1.75 percent per the State RCW.

**CTP:** Acronym for "Comprehensive Transportation Plan"

**Debt Service:** The annual payment of principal and interest on the City's bonded indebtedness. Bonds are issued to finance construction of capital projects such as public buildings, parks and roads.

**Deficit:** 1) The excess liabilities over assets (See Fund Balance) 2) The excess expenditures or expenses over revenues during a single accounting period.

**Direct Debt:** The debt that a government has incurred in its own name or assumed through annexation of territory or consolidation with another government. (See Overlapping Debt)

**Distinguished Budget Presentation Program:** A voluntary program administered by the Government Finance Officers Association to encourage governments to publish efficiently organized and easily readable budget documents and to provide peer recognition to the fiscal officers preparing them.

**Effectiveness Indicator:** Also known as an outcome measure, effectiveness indicators measure the results of accomplishments, or quality of the item or service provided.

**Efficiency Indicator:** Measures how much output or outcome can be produced or provided by a given resource level.

**Enterprise Fund:** A self-supporting fund designed to account for activities supported by user charges; examples are the Marina and Surface Water Management Funds.

**Estimated Revenue:** The amount of projected revenue to be collected during the fiscal year.

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GLOSSARY OF TERMS

**Expenditure/Expense:** This term refers to the outflow of funds paid for an asset obtained or goods and services obtained.

**Fees:** A general term used for any charge for services. Major types of fees include business and non-business license, fines and use charges.

**Fines and Forfeitures:** Revenue category that primarily includes court, police, traffic, parking fines and forfeitures.

**Fiscal Year:** A 12-month period to which the annual operating budget applies and at the end of which a government determines its financial position and results of its operations. For the City of Des Moines, the fiscal year begins on January 1 and ends on December 31.

**Fixed Assets:** Assets of long-term character that are intended to continue to be held or used, such as land, buildings, machinery, furniture, and other equipment.

**Full Time Equivalent (FTE):** A position that works 40 hours per week or 2080 hours per year. Part-time personnel are considered a fraction of an FTE based on the estimated or budgeted hours they will work.

**Fund:** An independent fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and changes in their assets and liabilities.

**Fund Balance:** This refers to the funds remaining from the prior year that are available for appropriation and expenditure in the current year.

**GAAP:** Generally Accepted Accounting Principles as determined through common practice or as promulgated by the Government Accounting Standards Board, Financial Accounting Standards Board or various other accounting standards setting bodies.

**General Fund:** The General Fund accounts for all revenues and expenditures not required to be accounted for in another fund. As is usual in state and local governments, it is the largest and most important accounting entity of the City. In the City budget this fund is divided into departments, programs and line items.

**General Governmental Revenue:** The revenues of a government other than those derived from and retained in an enterprise fund. General Governmental revenues include those from the General, Debt Service, and Special Revenue Funds.

**General Obligation Bonds:** Bonds that finance a variety of public projects that are backed by the full faith and credit of the issuing government.

**Goal:** A long-term, attainable target for an organization – its vision of the future.

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**Grant:** A contribution by Federal and State governments, or other organization to support a particular function.

**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.

**Interfund Payments:** The charges to user departments for services provided by an internal service fund, such as maintenance and replacement of equipment, vehicles, computers, and insurance.

**Interfund Transfer:** The movement of monies between funds of the same government entity.

**Internal Service Fund:** Funds used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the City, or to other governments, on a cost-reimbursement basis.

**LEOFF:** Law Enforcement Officers and Firefighters Retirement System provided in the State of Washington.

**Levy:** The total amount to be raised by general and special (voter approved) property taxes for purposes as specified by the Tax Levy Ordinance.

**Levy Rate:** The total amount of tax levied for each \$1,000 of assessed valuation.

**Licenses and Permits:** A revenue category that includes building permits, business licenses, amusement licenses, and other miscellaneous licenses or permits.

**LID:** A 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.

**Object:** As used in expenditure classification, this term applies to the type of item purchased or the service obtained as distinguished from the results obtained from expenditures.

**Objective:** A specific measurable and observable result of an organization's activity that advances the organization toward its goal.

**Operating Budget:** Plans of current expenditures and the proposed means of financing them. The annual operating budget is the means by which the financing of acquisitions, spending, and service delivery activities of a government are controlled.

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**Operating Expense:** Those costs, including expenditures for salaries and wages, benefits, supplies, services and charges, that are necessary to support primary services. For example, telephone charges, printing and office supplies are operating expenses.

**Ordinance:** A formal legislative enactment by the City Council.

**Other Services and Charges:** A basic classification for services other than personnel services that are procured by the City. This item includes professional services, communication, travel, advertising, rentals and leases, insurance, utilities, repairs and maintenance, and miscellaneous.

**Overlapping Debt:** The proportionate share of the debts of other local governments located wholly or part within the limits of the reporting government that must be borne by all properties within the reporting government.

**Pay-As-You-Go Basis:** A term used to describe the financial policy of a government that finances all of its capital outlays from current revenues rather than borrowing. A government that pays for some improvements from current revenues and by borrowing is said to be on a modified pay-as-you-go basis.

**Performance Measure:** A process for determining how a program is accomplishing its mission through the delivery of products, services, or processes.

**PERS:** The Public Employees Retirement System administered by the State of Washington that covers most local government employees other than Police and Fire.

**Personnel Benefits:** Those benefits paid by the City as part of the conditions of employment. Examples include insurance and retirement benefits.

**Property Tax:** A tax levied on the assessed value of real property. This tax is also known as the ad valorem tax.

**Reclassification:** The movement of an existing position from one personnel classification range to another based on a study by the Personnel Director (Asst. City Manager) that the person is performing the duties of a classification other than that for which the employee is currently placed.

**Reserve:** An account used to indicate that a portion of fund equity is legally restricted for a specific purpose.

**Resources:** Total dollars available for appropriations including estimated revenues, fund transfers, and beginning fund balances.

**Retained Earnings:** An equity account reflecting the accumulated earnings of an Enterprise Fund or an Internal Service Fund.

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Revenue: Income received through such sources as; taxes, fines, fees, grants or service charges that can be used to finance operations or capital assets.

Revenue Bonds: Bonds whose principal and interest are payable exclusively from earnings of an enterprise fund.

R.C.W. – Revised Code of Washington: The legal authority under which the governmental units of the State are ruled.

Salaries and Wages: Amounts paid for personal services rendered by employees in accordance with rates, hours, terms and conditions authorized by law or stated in employment contracts. This category also includes overtime and temporary help.

Sinking Bond Fund: Bonds issued under an agreement which requires the government to periodically set aside out of its revenue, a sum which, with earnings thereon, will be sufficient to meet the legal requirements as contained in the bond covenants. The Marina's Bond and Interest Fund is an example of a Sinking Bond Fund.

Special Revenue Fund: A fund used to account for the proceeds of specific revenue sources that are legally restricted to expenditure or specified purpose.

Supplemental Appropriation: Approved by the City Council after the initial budget appropriation. Supplemental appropriations are approved during the year, and an annual budget amendment ordinance is approved each December.

Supplies: A basic classification of expenditures for articles and commodities purchased for consumption or resale. Examples include office and operating supplies, fuel, power, inventory or resale items, and small tools and equipment.

User Charges: The payment of a fee for direct receipt of a public service by the party benefiting from the service.

Workload Measure: Statistical information that denotes the demands for services within a given department or division.