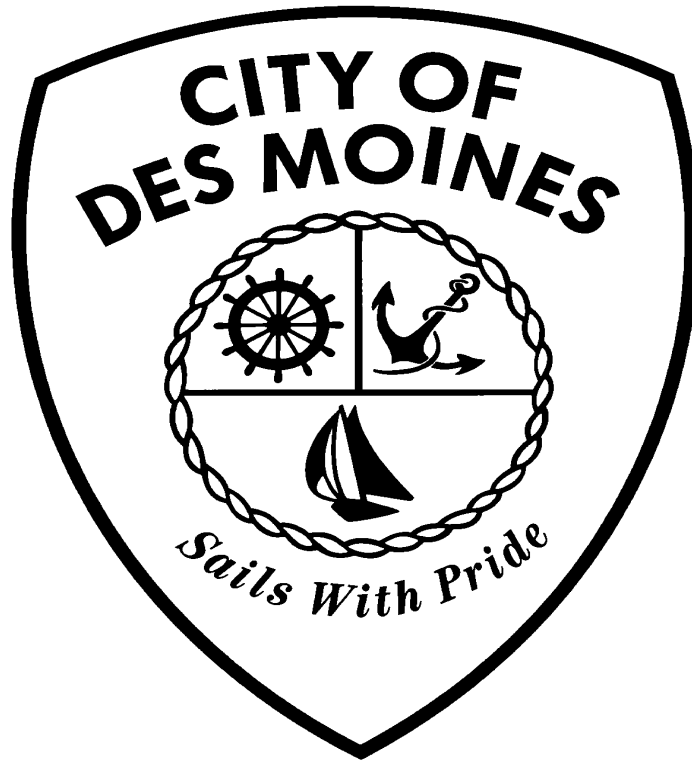


# CITY OF DES MOINES

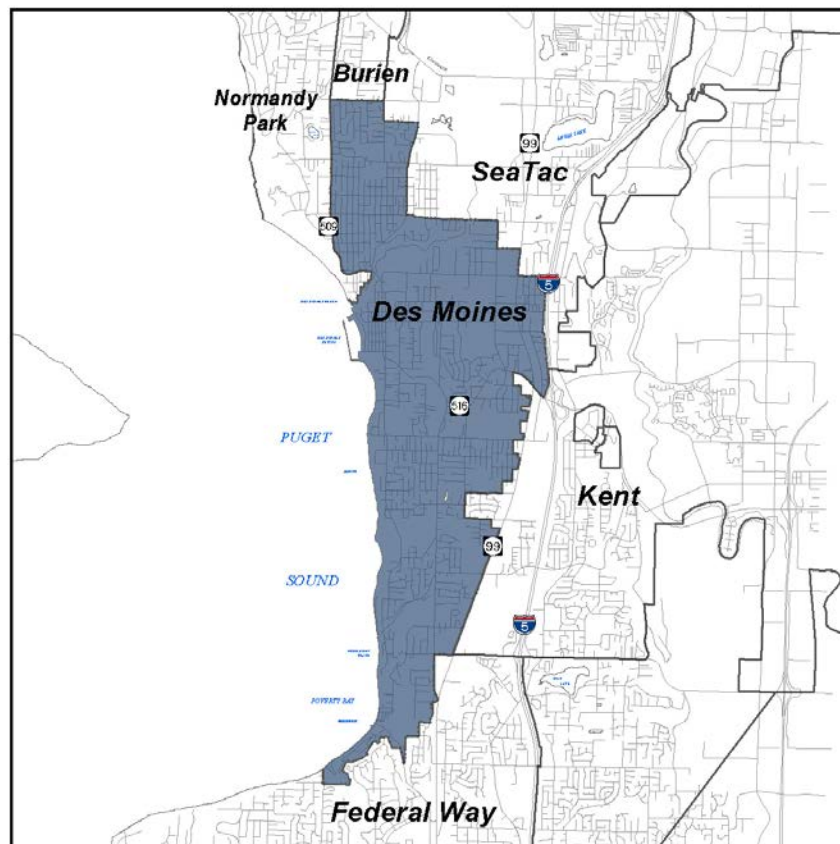


## 2019 ADOPTED ANNUAL BUDGET

## ***Profile of the City of Des Moines***

The City of Des Moines is located in King County, Washington in the region of the Pacific Northwest. Des Moines is located on the east shore of Puget Sound, approximately halfway between the major cities of Seattle and Tacoma. The city is bordered by the suburbs of Federal Way to the south, Kent to the east, Sea-Tac to the northeast, Burien to the north, and Normandy Park to the northwest. It is one of the few points along this shoreline where the topography facilitates access to the water, and the city operates a recreational marina with moorage, boat launching and fishing facilities. Forested Saltwater State Park located in the city is the most used State Park on the sound. The City encompasses approximately 6.50 square miles and the 2018 population was 31,140. It is also the home to Highline College.

The City of Des Moines was incorporated on June 17, 1959 and operates under the State statutes (Revised Code of Washington 35A) as an Optional Municipal Code city (i.e. a “Noncharter Code City”). The City utilizes a council-manager form of government, under which the voters elect, at large, a seven-member Council and the Council elect one of its members to serve as Mayor. All seven Council positions are elected to terms of four years. The City Manager is appointed by the Council to act as chief executive officer of the City and is responsible to the Council for proper administration of all City affairs.



**LIST OF CITY OFFICIALS**

**Elected Officials**

*Matt Pina*

*Vic Pennington*

*Robert K. Back*

*M. Luisa Bangs*



*Traci Buxton*

*Matt Mahoney*

*Jeremy Nutting*

***Mayor:***

*Matt Pina*

***Deputy Mayor:***

*Vic Pennington*

**Administrative Officials**

City Manager

Chief Operations Officer

Chief Strategic Officer

City Attorney

Police Chief

Finance Director

City Clerk/Communications Director

Director of Emergency Management

Acting Harbormaster

Municipal Court Judge

Public Works Director

Human Resources Director

Michael Matthias

Dan Brewer

Susan Cezar

Tim George

Ken Thomas

Beth Anne Wroe

Bonnie Wilkins

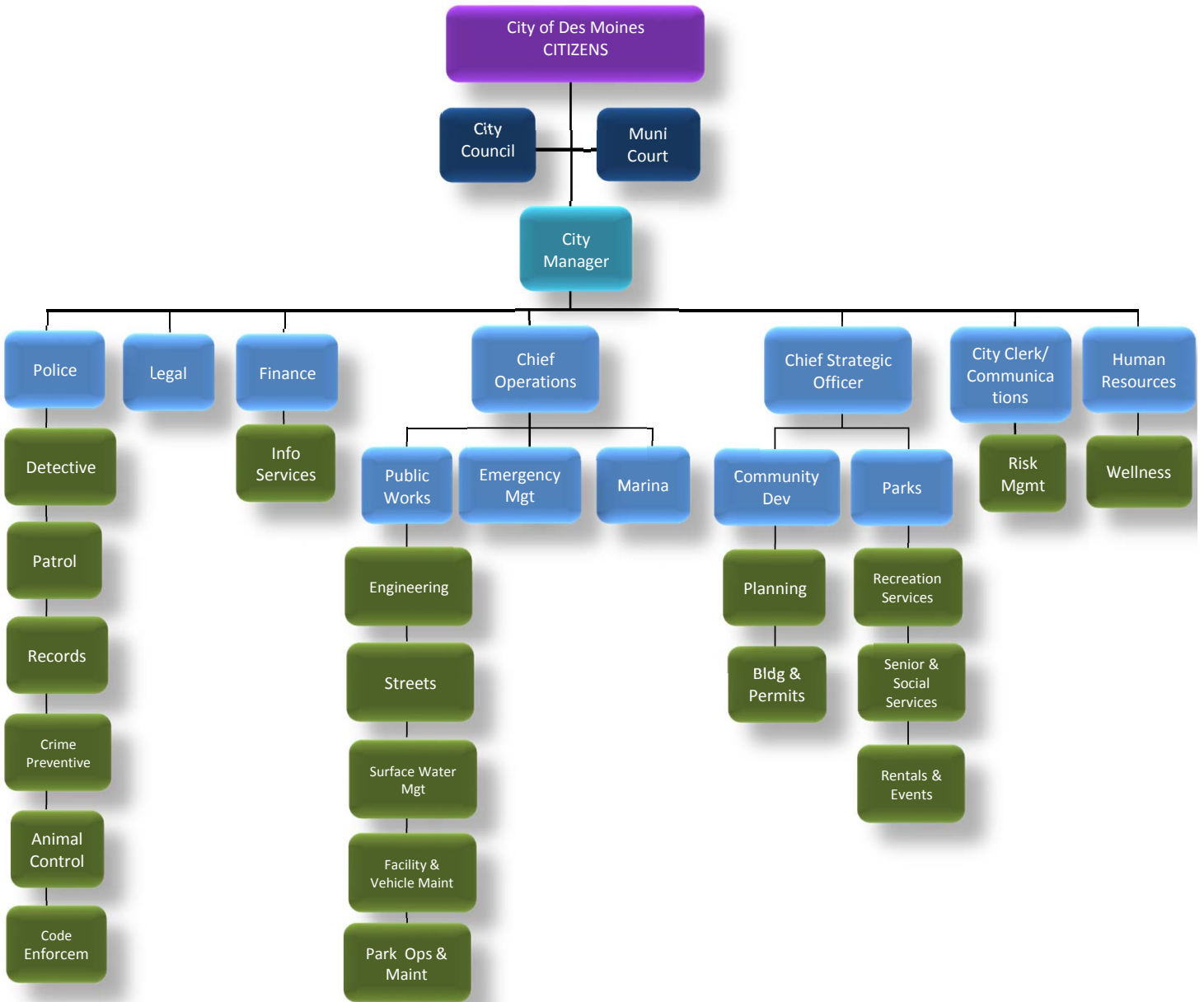
George Delgado

Scott Wilkins

Lisa Leone

Brandon Carver

Adrienne Johnson-Newton



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## READER'S GUIDE TO THE BUDGET

The City of Des Moines adopts a balanced budget each year, with an overarching principle to ensure the budget is sustainable now and into the future.

This budget document is organized into seven sections to help the reader find information about the City and its 2019 Adopted Annual Budget: Budget Message, Budget Guide, Executive Summary, General Fund Operating Budget, Capital Budget, Budget by Fund and Appendix.

**Section 1: Budget Message** – The Budget Message section is written by the City Manager and includes:

- ❖ Budget Message

**Section 2: Budget Guide** – The Budget Guide is intended to familiarize the reader with the City's budget process, financial policies and fund structure. This section includes:

- ❖ Budget Process
- ❖ Financial Policies
- ❖ Fund Structure

**Section 3: Executive Summary** – The Executive Summary section provides an overview of the City's financial condition, comparative statistics, and includes:

- ❖ Summary of Sources and Uses (Appendix A)
- ❖ 2019 Revenue Sources by Fund
- ❖ 2019 Expenditure Categories by Fund
- ❖ 2019 Total Sources and Uses (Graphs)
- ❖ General Fund:
  - 2019 Highlights at a Glance
  - 2019-2023 Financial Plan Forecast
  - Net Activity By Program

**Section 4: Operating Expenditures by Department** – This section is organized function within each General Fund department. Each department is organized as follows:

- ❖ Responsibilities and Services
- ❖ Multi-Year Expenditure Comparison
- ❖ Personnel

**Section 5: Budget by Fund** – The Budget by Fund section illustrates the overall financial condition of each fund. This section is organized as follows:

- ❖ Purpose and Description
- ❖ Multi-Year Revenues and Expenditures

**Section 6: Capital Budget** – This section contains the project summary pages from the 2019-2024 Capital Improvements Plan (CIP) adopted by City Council on July 26, 2018 per Resolution

No. 1390. The revenue and expenditures from Plan Year 2019 has been integrated into appropriate budget for each capital project:

- ❖ CIP Costs Summary: 2019-2024
- ❖ CIP Revenue Summary: 2019-2024
- ❖ CIP Revenue Source Summary: 2019-2024

**Section 7: Appendix** – The Appendix section includes:

- ❖ General Information
  - Assessed value and property taxes levied for the current and previous years
  - City of Des Moines Debt Limitation
  - City of Des Moines' Current Outstanding Bond Debt
- ❖ Index of Positions & Pay Schedules
- ❖ Glossary of Terms



# **SECTION 1: BUDGET MESSAGE**

## **Honorable Mayor and Council:**

On behalf of the entire management team, I am pleased to submit the budget for fiscal year 2019. As required by state law, the budget presented herein is balanced between revenues and expenditures. This budget was developed in support of the City Council's goals, current and projected service and infrastructure needs, and is reflective of current and projected economic conditions impacting the City.

A budget is a statement of values. The budget that has been approved by the Des Moines City Council for calendar year 2019 reflects the policy choices of the City Council guided by principles that safeguard the public trust and public resources; that provides for actions that enhance the safety, quality of life and overall general well-being of the city; and, that maximizes the efficient use of budgetary resources. Governments allocate scarce resources to programs and services through the budget process. <sup>[1]</sup>

The City of Des Moines is a City Council/City Manager form of government. In this form of government, the City Council establishes policy and provides budgetary authority. The City Manager directs the City Administration to implement the policies the City Council has established. The budgetary process requires the City Manager to provide a recommended annual budget to City Council. City Council then reviews and determines the appropriate allocation of financial resources for governmental services and projects. The review of the budget by City Council takes place in open, public hearings and is one of the most important activities undertaken by our local government.

As the focal point for key resource decisions, the budget process is a powerful tool. As we consider the development of the budget, our City Administration has focused on aligning our organizational structure in the manner most conducive to achieving the goals and policies established by the City Council. This allows our government to initiate and respond to challenges in an efficient, integrated manner and avoids a significant pitfall many governments experience by being constrained in their ability to serve their residents because the organizational framework limits their activities and cohesive operations. We have done the exact opposite – working to create a governmental structure that supports providing the best possible services and projects for our residents. In fact, we had no other choice. Let me recount the challenges we have faced in the past few years.

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

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

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

Over the past three years, the City has made tremendous strides in improving its finances. This stabilization has occurred partly due to significantly enhanced economic development in the Des Moines Creek Business Park and elsewhere in the City, and partly due to prudent management of existing resources. But, to a far greater extent, the City's current financial condition results from difficult decision-making and exemplary leadership by the City Council in partnership with the City Administration.

Management and the Council's intense focus on a balanced and, more importantly, sustainable budget required radical new revenue increases and extreme and painful expenditure reductions. As well as the creation of a five-year forecast model that established an overarching structure to ensure the budget became and remained sustainable.

The 2019 budget is a sustainable budget; one which does not rely on "one-time" money to pay for on-going spending. At the same time that the City faced the challenge of financial viability (it appeared that in 2015 looking forward the City would be bankrupt by 2017) the City also faced the challenge of succession planning with a large number of senior staff planning to retire, many of whom had served the City for decades. We focused our attention on revamping the organizational structure to increase efficiencies, assure that new leadership would be in place and focused our organizational development on strategic ways to save money, integrate operations, increase communication across departments and activities, and assure that operational, financial and strategic efforts of the City were consistent with enhancing our financial position and avoiding bankruptcy.

The Mayor, Deputy Mayor and City Council left no stone unturned to identify and implement new sources of revenue and held the City Administration accountable to ensure achieving efficiencies on the expenditure side of the equation. As we enter the 2019 budget year, the picture of the City's finances has changed considerably. The 2019 Budget continues to identify sustainable, recurring revenues to pay for all

recurring expenditures while maintaining an ending General Fund balance of approximately \$4.3 million dollars, and meets the City Council's updated policy for minimum fund balance levels. The City has instituted revisions to budgetary contingency planning, raising our fund balance requirements from 12% to 16.67%, consistent with Government Finance Officer Association best management practices. The City also received a significant bond rating upgrade from A1 (Moody's) to AA+ (Standard and Poors) which affirms the city's financial health from the perspective of the bond market. This significant upgrade has already resulted in savings of over half a million dollars in a recent bond issue that the City will utilize to renovate a portion of the north Bulkhead of the Marina, and also to refinance (at a lower rate) bonds issued in 2008 for improvements to Marina and transportation infrastructure.

This \$4.3 million dollar fund balance does not include the Development Fund. The Development Fund was created in 2017 to ensure permit revenues paid at the beginning of the project are set aside to pay the costs to service projects over several years. By having a separate fund for development related activities the Development Fund's estimated ending fund balance \$4.2 million is an additional reserve that provides financial flexibility and allows the City the ability to adapt to changes which affect development activities.

In the long term, the City still faces financial challenges, including uncertainty regarding state shared revenues as well as increasing costs relating to medical and retirement compensation. Most importantly, the annual budgetary shortfalls experienced over the past decade have been eliminated through policies adopted by the City Council that have emphasized sustainability and establishing and maintaining balance between structural expenditures and structural revenues, as the overarching principle of choices made during the budget process.

As presented, this budget continues to use a conservative and sustainable approach in our financial planning. As part of this plan, the 2019 Budget and long-term 2019-2023 Financial Forecast were prepared with a focus on essential services, enhancement of public safety and emergency management and an investment in capital improvements, and demonstrates our commitment to efficiently allocate our resources that provides a high level of service to our citizens and businesses.

The City of Des Moines' budget includes the City's General Fund, which supports basic government services, such as police, municipal court, parks and recreation, administration and economic development. It also includes more than 36 additional funds for special revenues, debt service, capital projects, enterprise and internal service funds.

The City's total appropriated budget is \$101,195,795 with the General Fund representing \$29,059,950 of that total – approximately 28.7 percent of the City's total budget. Included in this budget document are the following key staffing, program enhancements and capital projects:

**Key 2019 staffing and program enhancements for the General Fund include:**

On-Going Expenditures

- ❖ Public Records Clerk – 1.0 FTE - \$99,000
- ❖ Management Analyst – 0.6 FTE - \$59,300
- ❖ Staff Accountant – 0.5 FTE - \$56,400
- ❖ Parks Maintenance Lead – 1.0 FTE – replacement of landscape contract with no increase to the General Fund.
- ❖ Parks Maintenance Workers – 3.0 FTE – replacement of landscape contract with no increase to the General Fund.
- ❖ Executive Support, Police Department – 1.0 FTE - \$120,000
- ❖ K-9 Program - \$20,000
- ❖ Leased Vehicles for Street Crimes – 2 Vehicles - \$15,000

One-Time Expenditures

- ❖ Police Officers, Hire Ahead Program – 4.0 FTE Authorized, but 3.0 FTE Funded - \$325,000
- ❖ Emergency Management Director – 1.0 FTE Limited Term - \$218,830
- ❖ Court Clerk – 1.0 FTE Limited Term - \$77,660
- ❖ Police Department – Special Project Position - \$103,520
- ❖ Metro Shuttle – Midday & Saturday Service - \$132,580
- ❖ Budget Proviso - \$22,000
- ❖ Additional Professional Services related to economic development, Park Impact Fee Study, Marina Redevelopment and Utility Tax Audit - \$191,000
- ❖ SCORE Contribution Increase - \$267,701
- ❖ Audio System at the Senior Center - \$35,000
- ❖ Police Department – Duty Weapons, Spillman Upgrade, Vehicle Purchase, Fitness Facility Improvement, Software for Investigation and Camera at Redondo - \$160,000
- ❖ Beach Park Auditorium Sound System and Chairs \$43,500

**Key 2019 staffing for the Development Fund include:**

One-Time Expenditures

- ❖ Building Official, Hire Ahead Program – 1.0 FTE - \$150,000
- ❖ Engineer, Capital Projects Manager – 1.0 FTE - \$158,000
- ❖ Land Use Planner - 1.0 FTE – Cost to be reimbursed through the agreement with Sound Transit - \$150,000
- ❖ Civil Engineer - 1.0 FTE - Cost to be reimbursed through the agreement with Sound Transit - \$135,000

**Key 2019 Capital Projects total \$17,971,000, taken from the approved Capital Improvement Plan, per Resolution No. 1390 (please see pages 94 – 101 for more detail):**

- ❖ Economic Development Projects - \$50,000
- ❖ Building Facility Projects - \$523,000

- ❖ Building Facility Projects - \$523,000
- ❖ Technology Projects - \$252,000
- ❖ Park Facility & Playground Projects - \$2,287,000
- ❖ Waterfront Facility Projects - \$3,798,000
- ❖ Transportation Operating Projects - \$971,000
- ❖ Transportation Capital Projects - \$8,488,000
- ❖ Marina Capital Improvements - \$240,000
- ❖ Surface Water Management Capital - \$1,362,000

This 2019 Annual Budget is a responsible financial plan that will enable the City to continue to provide the community with a full scope of services, programs and special events that enhance the quality of life of all residents. It will also provide the required resources to construct significant capital improvement projects which will improve infrastructure and facilities. With the vision and direction provided by the City Council through strategic priorities, and with the effective work of each of the City departments, City of Des Moines is operating with a clear understanding of our community's values while continuing to maintain financial stability.

Finally, I want to acknowledge the dedication and service of the City's employees. In spite of continued financial adversity for a period of over a decade where cuts and reduction in staffing levels became the norm, the City's workforce has pulled together, worked smarter and more efficiently to where the public has seen little reduction in service. I also wish to recognize City Council, whose collective leadership as policy makers and ambassadors for the public worked tirelessly through late nights and many meetings to provide the policy direction for the City to move to sound financial footing going forward. Finally special thanks to the Finance staff as this comprehensive document could not have been developed without their skill and dedication.

Respectively submitted,



Michael Matthias  
City Manager

[1] **National Advisory Council on State and Local Budgeting, Government Finance Officers Association**

# SECTION 2: BUDGET GUIDE

## BUDGET PROCESS

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

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

The proposed budget includes the annual operating expenditures and estimated revenues, as well as the calendar year appropriation of the projects included in the Capital Budget. The Capital Budget is based on the six year 2019-2024 Capital Improvement Plan adopted in the summer. The six year Capital Improvement Plan is a flexible, dynamic tool that encourages long-term decision-making and assures the continuity of Council goals and objectives. While the six year capital improvement plan sets project priorities; the Capital Budget provides the legal authority to spend money on selected projects. The capital projects for the upcoming year are included in the annual budget and formally adopted along with the Operating Budget before December 31.

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

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

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



## FINANCIAL POLICIES

### GENERAL FUND

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

The 2019 Budget has been prepared with the projection of receiving \$500,000 in “one-time” tax revenues and these revenues will be transferred to the Capital Projects fund to be used for capital.

**Ending Balance Policy (16.67% Reserve).** Ordinance 1703 updated the General Fund Ending Balance Policy from a combined 12% reserve requirement to 16.67%. This change was made to establish a new target for the fund balance reserve per the Government Finance Officer Association (GFOA) “best practice”. The City Manager is directed to establish expenditure policies that will result in a general fund unrestricted ending balance or operating reserve of no less than two months (amounting to 16.67%) of the recurring operating expenditures for each fiscal year. The 2019 Budget provides for an ending fund balance of approximately \$4,278,273 or 18.8%, thereby meeting this requirements.

### DEBT POLICIES

The following debt managing polices are adopted:

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

## FUND STRUCTURE

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

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

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

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

<sup>1</sup> National Council on Government Accounting (NCGA) Statement 1, Governmental Accounting and Financial Reporting Principles, Principle 2.

<sup>2</sup> NCGA Statement 1, Principle 3

<sup>3</sup> Governmental Accounting, Auditing, and Financial Reporting (GAAFR 2012). The Governmental Financial Reporting Model, page 39.

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

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

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

**Special Revenue Funds** accounts for the proceeds of specific revenue sources – other than revenues designated for major capital projects - that are legally restricted to expenditures for specific purposes. The City of Des Moines has the following special revenue funds:

- **Street Fund**
- **Arterial Street Pavement Fund**
- **Development Fund**
- **Police Drug Seizure Fund**
- **Hotel-Motel Tax Fund**
- **Redondo Zone**
- **Waterfront Zone**
- **Planning, Building and Public Works (PBPW) Automation Fund**
- **Urban Forestry Fund**
- **Nuisance Property Abatement Fund**
- **Automated Speed Enforcement (ASE) Fund**
- **Transportation Benefit District Fund**

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

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

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

- **REET 1 Revenue Fund**
- **REET 2 Revenue Fund**

- **Park Levy Revenue Fund**
- **Park In Lieu Revenue Fund**
- **One-time Sales Tax & B&O Tax Revenue Fund**
- **Municipal Capital Improvement Fund**
- **Transportation Capital Improvement Fund**
- **Traffic In Lieu Revenue Fund**
- **Traffic Impact – Citywide Revenue Fund**
- **Traffic Impact – Pacific Ridge Revenue Fund**

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

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

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

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

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

# SECTION 3: EXECUTIVE SUMMARY

**ORDINANCE NO. 1710 - APPENDIX A  
SUMMARY OF SOURCES AND USES**

		<b>Estimated</b>			
		<b>Beginning Fund</b>			
	<b>Funds</b>	<b>Balance</b>	<b>Revenue</b>	<b>Total Sources</b>	
	General Fund	\$ 4,946,525	\$ 24,113,425	\$ 29,059,950	
Special Revenue	Streets	771,356	1,683,608	2,454,964	
	Street Pavement	1,071,232	1,083,800	2,155,032	
	Development	4,446,615	2,906,742	7,353,357	
	Police Drug Seizure	10,446	1,000	11,446	
	Hotel-Motel Tax	(3,491)	112,000	108,509	
	Redondo Zone	36,433	93,150	129,583	
	Waterfront Zone	190,729	198,600	389,329	
	PBPW Automation Fee	295,895	100,000	395,895	
	Urban Forestry	10,000	10,000	20,000	
	Abatement	25,760	5,300	31,060	
	Automated Speed Enforce (ASE)	375,147	350,000	725,147	
	Transportation Benefit District	158,827	944,000	1,102,827	
	Debt Service	REET 1 Debt Service	19,130	17,354	36,484
		REET 2 Debt Service	38,570	247,102	285,672
2018 LTGO Debt Service		1,964,004	228,000	2,192,004	
<b>Total Debt Service</b>		<b>2,021,704</b>	<b>492,456</b>	<b>2,514,160</b>	
Capital Project	REET 1	1,271,111	562,000	1,833,111	
	REET 2	871,639	507,000	1,378,639	
	Park Levy	4,757	57,000	61,757	
	Park In Lieu	620,810	125,000	745,810	
	One Time Sales Tax	1,345,537	500,000	1,845,537	
	Municipal Capital Improvement	1,160,372	7,530,000	8,690,372	
	Transportation Capital Improvement	1,396,346	7,936,000	9,332,346	
	Traffic In Lieu	395,978	1,815,750	2,211,728	
	Traffic Impact - City-wide	1,575,929	1,086,000	2,661,929	
	Traffic Impact - Pacific Ridge	296,859	1,500	298,359	
<b>Total Capital Project Funds</b>	<b>8,939,338</b>	<b>20,120,250</b>	<b>29,059,588</b>		
Enterprise	Marina	3,635,762	5,705,861	9,341,623	
	Surface Water Management	3,617,217	5,911,964	9,529,181	
Internal Service	Equipment Rental Operations	286,772	526,185	812,957	
	Equipment Rental Replacement	1,761,845	721,238	2,483,083	
	Facility Repair & Replacement	336,220	311,641	647,861	
	Computer Replacement	625,957	389,311	1,015,268	
	Self Insurance	650,217	714,120	1,364,337	
	Unemployment Insurance	417,457	73,181	490,638	
	<b>Total Budget</b>	<b>\$ 34,627,963</b>	<b>\$ 66,567,832</b>	<b>\$ 101,195,795</b>	

		<b>Estimated</b>			
		<b>Ending Fund</b>			
	<b>Funds</b>	<b>Expenditure</b>	<b>Balance</b>	<b>Total Uses</b>	
	General Fund	\$ 24,781,677	\$ 4,278,273	\$ 29,059,950	
Special Revenue	Streets	1,677,883	777,081	2,454,964	
	Street Pavement	926,000	1,229,032	2,155,032	
	Development	3,115,952	4,237,405	7,353,357	
	Police Drug Seizure	1,000	10,446	11,446	
	Hotel-Motel Tax	112,000	(3,491)	108,509	
	Redondo Zone	54,429	75,154	129,583	
	Waterfront Zone	110,729	278,600	389,329	
	PBPW Automation Fee	90,881	305,014	395,895	
	Urban Forestry	5,000	15,000	20,000	
	Abatement	200	30,860	31,060	
	Automated Speed Enforce (ASE)	482,000	243,147	725,147	
	Transportation Benefit District	931,328	171,499	1,102,827	
	Debt Service	REET 1 Debt Service	16,870	19,614	36,484
		REET 2 Debt Service	246,668	39,004	285,672
2018 LTGO Debt Service		2,150,050	41,954	2,192,004	
<b>Total Debt Service</b>		<b>2,413,588</b>	<b>100,572</b>	<b>2,514,160</b>	
Capital Project	REET 1	355,915	1,477,196	1,833,111	
	REET 2	818,102	560,537	1,378,639	
	Park Levy	54,000	7,757	61,757	
	Park In Lieu	249,000	496,810	745,810	
	One Time Sales Tax	706,000	1,139,537	1,845,537	
	Municipal Capital Improvement	6,337,000	2,353,372	8,690,372	
	Transportation Capital Improvement	8,195,000	1,137,346	9,332,346	
	Traffic In Lieu	1,750,000	461,728	2,211,728	
	Traffic Impact - City-wide	2,157,000	504,929	2,661,929	
	Traffic Impact - Pacific Ridge	-	298,359	298,359	
<b>Total Capital Project Funds</b>	<b>20,622,017</b>	<b>8,437,571</b>	<b>29,059,588</b>		
Enterprise	Marina	6,451,930	2,889,693	9,341,623	
	Surface Water Management	6,625,940	2,903,241	9,529,181	
Internal Service	Equipment Rental Operations	490,548	322,409	812,957	
	Equipment Rental Replacement	681,000	1,802,083	2,483,083	
	Facility Repair & Replacement	523,000	124,861	647,861	
	Computer Replacement	122,744	892,524	1,015,268	
	Self Insurance	673,556	690,781	1,364,337	
	Unemployment Insurance	30,000	460,638	490,638	
<b>Total Budget</b>		<b>\$ 70,923,402</b>	<b>\$ 30,272,393</b>	<b>\$ 101,195,795</b>	

## 2019 REVENUE SOURCES BY FUND

	Taxes	Licenses & Permits	Inter- Government Revenue	Charges For Services	Fines and Forefits	Misc Revenue
<b><u>GENERAL FUND</u></b>						
General	14,451,355	1,447,500	594,381	5,028,099	2,130,100	461,990
<b><u>SPECIAL REVENUE FUNDS</u></b>						
Street Maintenance	467,735	-	725,873	440,000	-	5,000
Arterial Street Pavement Development	-	605,800	-	-	-	6,000
Police Drug Seizure	-	1,448,300	76,330	1,376,712	-	5,400
Hotel-Motel Tax	-	-	-	-	-	1,000
Hotel-Motel Tax	112,000	-	-	-	-	-
Redondo Zone	-	-	-	-	3,000	90,150
Waterfront Zone	-	-	-	-	4,000	194,600
PBPW Automation	-	-	-	100,000	-	-
Urban Forestry	-	-	-	10,000	-	-
Abatement	-	-	-	-	500	4,800
Automated Speed Enforce	-	-	-	-	350,000	-
Transportation Benefit District	944,000	-	-	-	-	-
<b><u>DEBT SERVICE FUND</u></b>						
Debt Service	-	-	-	-	-	-
<b><u>CONSTRUCTION FUND</u></b>						
Construction	1,000,000	-	6,812,000	3,016,000	-	517,250
<b><u>ENTERPRISE FUND</u></b>						
Marina	-	-	-	4,224,512	20,000	84,315
Surface Water Management	-	-	-	4,071,914	-	70,050
<b><u>INTERNAL SERVICE FUNDS</u></b>						
Equip Rental Operations	-	-	-	525,185	-	1,000
Equip Rental Replacement	-	-	-	651,238	-	-
Facility Repair & Replacement	-	-	-	111,641	-	-
Computer Replacement	-	-	-	389,211	-	100
Self Insurance	-	-	-	714,120	-	-
Unemployment Insurance	-	-	-	68,181	-	5,000
<b>TOTAL ALL FUNDS</b>	<b>16,975,090</b>	<b>3,501,600</b>	<b>8,208,584</b>	<b>20,726,813</b>	<b>2,507,600</b>	<b>1,446,655</b>



## 2019 REVENUE SOURCES BY FUND

	Other Financing Sources	Transfers	Beginning Fund Balance	TOTAL AVAILABLE RESOURCES
<b><u>GENERAL FUND</u></b>				
General	-	-	4,946,525	29,059,950
<b><u>SPECIAL REVENUE FUNDS</u></b>				
Street Maintenance	-	45,000	771,356	2,454,964
Arterial Street Pavement Development	-	472,000	1,071,232	2,155,032
Police Drug Seizure	-	-	4,446,615	7,353,357
Hotel-Motel Tax	-	-	10,446	11,446
Redondo Zone	-	-	(3,491)	108,509
Waterfront Zone	-	-	36,433	129,583
PBPW Automation	-	-	190,729	389,329
Urban Forestry	-	-	295,895	395,895
Abatement	-	-	10,000	20,000
Automated Speed Enforce	-	-	25,760	31,060
Transportation Benefit District	-	-	375,147	725,147
	-	-	158,827	1,102,827
<b><u>DEBT SERVICE FUND</u></b>				
Debt Service	-	492,456	2,021,704	2,514,160
<b><u>CONSTRUCTION FUND</u></b>				
Construction	-	8,775,000	8,939,338	29,059,588
<b><u>ENTERPRISE FUND</u></b>				
Marina	4,459	1,372,575	3,635,762	9,341,623
Surface Water Management	65,000	1,705,000	3,617,217	9,529,181
<b><u>INTERNAL SERVICE FUNDS</u></b>				
Equip Rental Operations	-	-	286,772	812,957
Equip Rental Replacement	-	70,000	1,761,845	2,483,083
Facility Repair & Replacement	-	200,000	336,220	647,861
Computer Replacement	-	-	625,957	1,015,268
Self Insurance	-	-	650,217	1,364,337
Unemployment Insurance	-	-	417,457	490,638
<b>TOTAL ALL FUNDS</b>	<b>69,459</b>	<b>13,132,031</b>	<b>34,627,963</b>	<b>101,195,795</b>

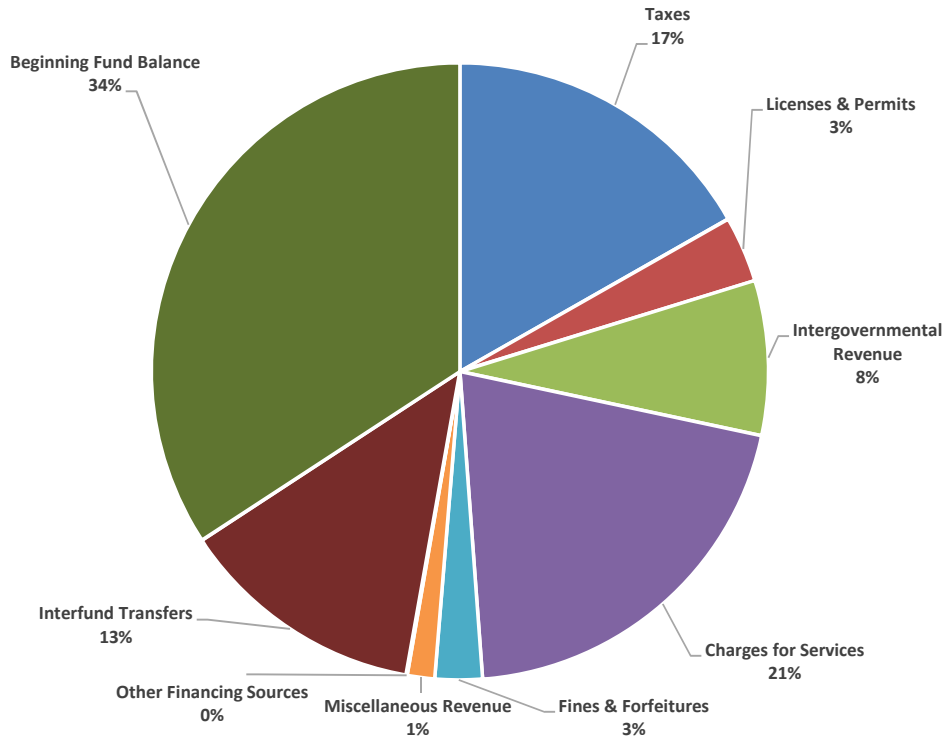
**2019 EXPENDITURE CATEGORIES BY FUND**

	Salaries & Wages	Personnel Benefits	Supplies	Other Services & Charges	Transfers
<b><u>GENERAL FUND:</u></b>					
General	10,411,614	4,044,094	722,397	8,632,133	909,439
<b><u>SPECIAL REVENUE FUNDS:</u></b>					
Street Maintenance	363,375	165,630	95,213	1,053,665	-
Arterial Street Pavement Development	-	-	-	926,000	-
Police Drug Seizure	1,617,768	681,845	26,822	789,517	-
Hotel-Motel Tax	-	-	500	500	-
Redondo Zone	-	-	-	112,000	-
Waterfront Zone	-	-	9,000	45,429	-
PBPW Automation	-	-	10,000	100,729	-
Urban Forestry	-	-	-	90,881	-
Abatement	-	-	5,000	-	-
Automated Speed Enforce	-	-	-	200	-
Transportation Benefit District	-	-	-	272,000	210,000
	-	-	-	459,328	472,000
<b><u>DEBT SERVICE FUNDS:</u></b>					
Debt Service	-	-	-	14,076	1,923,000
<b><u>CONSTRUCTION FUNDS:</u></b>					
Construction	-	-	-	-	6,090,017
<b><u>ENTERPRISE FUNDS:</u></b>					
Marina	689,173	289,075	1,148,143	980,389	1,822,575
Surface Water Management	909,593	467,030	115,785	1,723,532	1,705,000
<b><u>INTERNAL SERVICE FUNDS:</u></b>					
Equip Rental Operations	119,307	63,680	227,206	80,355	-
Equip Rental Replacement	-	-	-	-	-
Facility Repair & Replacement	-	-	-	46,000	-
Computer Replacement	-	-	-	-	-
Self Insurance	-	-	-	673,556	-
Unemployment Insurance	-	-	-	30,000	-
<b>TOTAL ALL FUNDS</b>	<b>14,110,830</b>	<b>5,711,354</b>	<b>2,360,066</b>	<b>16,030,290</b>	<b>13,132,031</b>

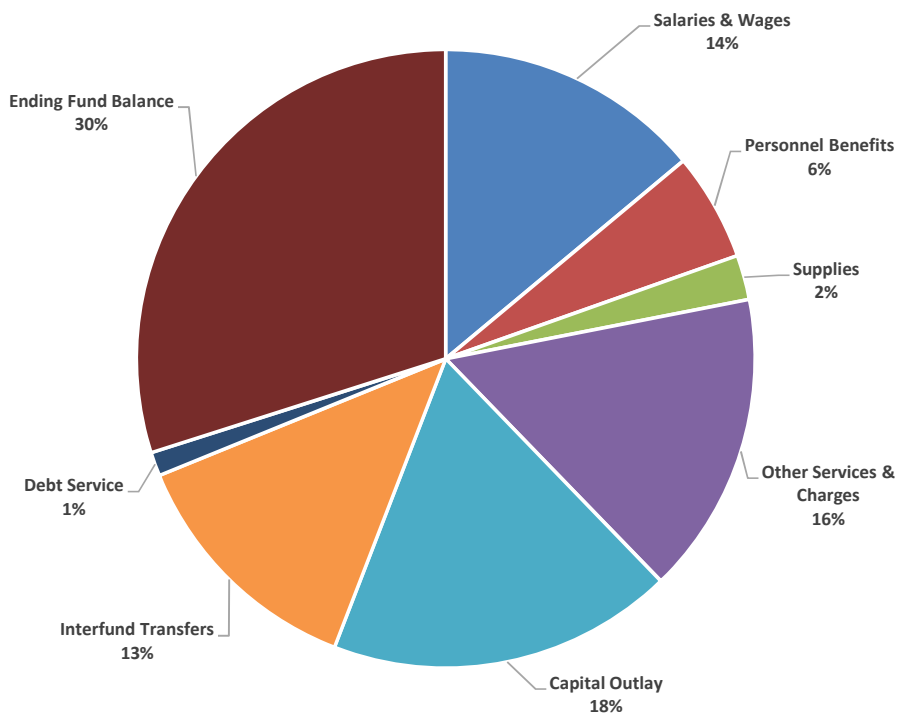
**2019 EXPENDITURE CATEGORIES BY FUND**

	Capital Outlay	Debt Service	Ending Fund Balance	TOTAL USES
<b><u>GENERAL FUND:</u></b>				
General	62,000	-	4,278,273	29,059,950
<b><u>SPECIAL REVENUE FUNDS:</u></b>				
Street Maintenance	-	-	777,081	2,454,964
Arterial Street Pavement Development	-	-	1,229,032	2,155,032
Police Drug Seizure	-	-	4,237,405	7,353,357
Hotel-Motel Tax	-	-	10,446	11,446
Redondo Zone	-	-	(3,491)	108,509
Waterfront Zone	-	-	75,154	129,583
PBPW Automation	-	-	278,600	389,329
Urban Forestry	-	-	305,014	395,895
Abatement	-	-	15,000	20,000
Automated Speed Enforce	-	-	30,860	31,060
Transportation Benefit District	-	-	243,147	725,147
	-	-	171,499	1,102,827
<b><u>DEBT SERVICE FUNDS:</u></b>				
Debt Service	-	476,512	100,572	2,514,160
<b><u>CONSTRUCTION FUNDS:</u></b>				
Construction	14,532,000	-	8,437,571	29,059,588
<b><u>ENTERPRISE FUNDS:</u></b>				
Marina	740,000	782,575	2,889,693	9,341,623
Surface Water Management	1,705,000	-	2,903,241	9,529,181
<b><u>INTERNAL SERVICE FUNDS:</u></b>				
Equip Rental Operations	-	-	322,409	812,957
Equip Rental Replacement	681,000	-	1,802,083	2,483,083
Facility Repair & Replacement	477,000	-	124,861	647,861
Computer Replacement	120,025	2,719	892,524	1,015,268
Self Insurance	-	-	690,781	1,364,337
Unemployment Insurance	-	-	460,638	490,638
<b>TOTAL ALL FUNDS</b>	<b>18,317,025</b>	<b>1,261,806</b>	<b>30,272,393</b>	<b>101,195,795</b>

**2019 TOTAL SOURCES -  
\$101,195,795**



**2019 TOTAL USES  
- \$101,195,795**



# GENERAL FUND

## 2019 HIGHLIGHTS AT A GLANCE

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<b>ONGOING REVENUE</b>	<b>\$ 23,113,425</b>
<b>ONGOING EXPENDITURE</b>	<b><u>\$ 22,704,886</u></b>
<b>NET ANNUAL ONGOING SURPLUS</b>	<b>\$ 408,539</b>

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### **ONGOING REVENUE - \$23,113,425 COMPARED TO 2018 REVISED BUDGET = \$22,473,109:**

➤ Property taxes	\$ 169,000
➤ Sales taxes	167,000
➤ B&O	46,250
➤ Utility and other taxes	(4,895)
➤ Business License Fees	271,000
➤ Interfund Admin charges	77,135
➤ Public Safety Revenue	(82,117)
➤ Other revenue changes	<u>(3,057)</u>
<b>TOTAL CHANGES TO ONGOING REVENUES</b>	<b>\$ 640,316</b>

### **ONGOING EXPENDITURE - \$22,704,886 COMPARED TO 2018 REVISED BUDGET = \$21,797,961:**

➤ Salary & benefits	\$ 501,750
➤ Office & operating supplies	85,327
➤ Services & other charges	94,472
➤ Debt Service – 2018 LTGO Bond	228,000
➤ Interfund computer, equipment replacement/maint	<u>(2,624)</u>
<b>TOTAL CHANGES TO ONGOING EXPENDITURES</b>	<b>\$ 906,925</b>

### **ONE-TIME REVENUES - \$1,000,000 COMPARED TO 2018 REVISED BUDGET = \$1,585,000:**

➤ Red Light Running over \$1.5 million	\$ (200,000)
➤ One-time Sales and B&O Tax Revenues	<u>(385,000)</u>
<b>TOTAL ONE-TIME REVENUES</b>	<b>\$ (585,000)</b>

## GENERAL FUND

### **2019 HIGHLIGHTS AT A GLANCE (continued)**

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#### **ONE-TIME EXPENDITURES - \$2,076,791 COMPARED TO 2018 REVISED BUDGET = \$2,706,150:**

➤	Transfers Out - Traffic Calming Signs	\$ (151,500)
➤	Transfers Out – Abatement Fund	(30,000)
➤	Transfers Out – Police and Court Security CIP	(314,000)
➤	Transfers Out – N Bulkhead CIP	(500,000)
➤	Legislative Lobbyist	(10,000)
➤	Communication Consultant	(15,000)
➤	Metro Pilot Program Consultant	(15,000)
➤	Transfers Out – Parking/Event Signs	(50,000)
➤	Transfers Out – Economic Dev CIPs – Alley Improvements	(393,650)
➤	Emergency Management Director	98,830
➤	Temporary Court Clerk	5,660
➤	Police Department: Special Project/Office Manager	103,520
➤	Police Department: Hire Ahead Program	175,000
➤	Police Department: Duty Weapons	30,000
➤	Police Department: Spillman Upgrade	30,000
➤	Police Department: Vehicle Purchase	70,000
➤	Police Department: Fitness Facility Improvement	10,000
➤	Police Department: Investigation Software	12,000
➤	Police Department: Cameras for Redondo	8,000
➤	SCORE – 2019 Contribution	267,701
➤	Professional Services	213,000
➤	Senior Center: Audio System	35,000
➤	Beach Park Auditorium Sound System & Chairs	43,500
➤	Metro Shuttle Services – Pilot Program	132,580
➤	Transfer out to CIP: One-time Tax Revenue Fund	(385,000)

TOTAL ONE-TIME EXPENDITURES

\$ (629,359)

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## 2018-2023 FINANCIAL PLAN FORECAST

2018-2023 GENERAL FUND							
	BUDGET	REVISED EST	BUDGET	FORECAST			
	2018	2018	2019	2020	2021	2022	2023
<b>BEGINNING RESERVE</b>	\$ 4,532,095	\$ 5,392,527	\$ 4,946,525	\$ 4,278,273	\$ 4,296,825	\$ 4,554,211	\$ 5,113,717
Operating Revenues	21,632,109	22,473,109	23,113,425	23,362,365	23,650,994	23,907,988	24,169,375
Operating Expenditures	(21,383,460)	(21,797,961)	(22,704,886)	(23,343,813)	(23,393,608)	(23,348,482)	(23,915,071)
<b>Net Activity ("Operating revenues over (under) operating expenditures")</b>	<b>248,649</b>	<b>675,148</b>	<b>408,539</b>	<b>18,552</b>	<b>257,386</b>	<b>559,506</b>	<b>254,304</b>
<b>ONE-TIME ACTIVITIES - CIP &amp; PUBLIC SAFETY</b>							
<b>Revenues</b>							
Red Light Running (>\$1.5m)	1,000,000	700,000	500,000	600,000	400,000	200,000	-
One-Time Sales & B&O Tax Revenues	-	885,000	500,000	75,000	125,000	175,000	200,000
<b>Total One-Time Revenues - CIP &amp; Public Safety</b>	<b>1,000,000</b>	<b>1,585,000</b>	<b>1,000,000</b>	<b>675,000</b>	<b>525,000</b>	<b>375,000</b>	<b>200,000</b>
<b>Expenditures</b>							
<b>One Time Expenditures - CIP &amp; Public Safety</b>							
Transfer Out - One-Time Sales & B&O Tax to Fund 309	-	(885,000)	(500,000)	(75,000)	(125,000)	(175,000)	(200,000)
Transfer Out - Traffic Calming Signs	(151,500)	(151,500)	-	-	-	-	-
EMS Radios - Public Works	(25,000)	-	-	-	-	-	-
Police Radio Replacements	(55,000)	-	-	-	-	-	-
SWAT Gear/Equipment	(12,000)	-	-	-	-	-	-
Transfer Out - Abatement Fund "Seed Money"	(30,000)	(30,000)	-	-	-	-	-
Police Dept Security CIP (REET 1 to Bulkhead)	(138,000)	(138,000)	-	-	-	-	-
Court Security CIP (REET 1 to Bulkhead)	(176,000)	(176,000)	-	-	-	-	-
Police Dept HVAC CIP (Save One Time Sales Tax)	-	-	-	-	-	-	-
Transfer Out - N Bulkhead	(1,000,000)	(500,000)	-	-	-	-	-
Legislative Lobbyist	(10,000)	(10,000)	-	-	-	-	-
Metro Pilot Program Consultant	(15,000)	(15,000)	-	-	-	-	-
Communciation Consultant	(15,000)	(15,000)	-	-	-	-	-
Communication Software	(10,000)	-	-	-	-	-	-
Parks Deep Tine Aerator	(27,000)	-	-	-	-	-	-
Transfer Out - Parking/Event Signs	(50,000)	(50,000)	-	-	-	-	-
Transfer Out - Economic Dev CIPs- Alley Improve	(393,650)	(393,650)	-	-	-	-	-
Temp Asst Police Chief - (converted to Emergency Mgmt Director)	(196,000)	(120,000)	(218,830)	-	-	-	-
Temp Court Clerk	(72,000)	(72,000)	(77,660)	-	-	-	-
Police Dept - Special Project	-	-	(103,520)	(106,100)	(108,020)	-	-
Police Dept - Hire Ahead Program	-	(150,000)	(325,000)	(345,000)	-	-	-
Police Dept - Duty Weapons	-	-	(30,000)	-	-	-	-
Police Dept - Spillman Upgrade	-	-	(30,000)	-	-	-	-
Police Dept - Vehicle purchase	-	-	(70,000)	-	-	-	-
Police Dept - Fitness Facility Improvement	-	-	(10,000)	-	-	-	-
Police Dept - Investigation Software	-	-	(12,000)	-	-	-	-
Police Dept - Cameras for Redondo	-	-	(8,000)	-	-	-	-
Public Safety Program	-	-	-	(148,900)	(291,980)	(200,000)	-
<b>Total One-Time Expenditures - CIP &amp; Public Safety</b>	<b>(2,376,150)</b>	<b>(2,706,150)</b>	<b>(1,385,010)</b>	<b>(675,000)</b>	<b>(525,000)</b>	<b>(375,000)</b>	<b>(200,000)</b>
<b>Total Net One Time Activities - CIP &amp; Public Safety</b>	<b>(1,376,150)</b>	<b>(1,121,150)</b>	<b>(385,010)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other One-Time Expenditures:</b>							
Professional Svcs	-	-	(213,000)	-	-	-	-
Audio System at Sr. Center	-	-	(35,000)	-	-	-	-
Beach Park Auditorium Sound System & Chairs	-	-	(43,500)	-	-	-	-
Metro Shuttle Svcs Pilot Program	-	-	(132,580)	-	-	-	-
SCORE Contribution	-	-	(267,701)	-	-	-	-
<b>Total Other One-Time Expenditures</b>	<b>-</b>	<b>-</b>	<b>(691,781)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>ENDING RESERVE</b>	<b>\$ 3,404,594</b>	<b>\$ 4,946,525</b>	<b>\$ 4,278,273</b>	<b>\$ 4,296,825</b>	<b>\$ 4,554,211</b>	<b>\$ 5,113,717</b>	<b>\$ 5,368,021</b>
<b>Required Reserve Calculation</b>							
5% Stabilization	1,081,605	New reserve policy for the General Fund Ending Fund Balance per Ordinance No. 1703.					
7% Regular	1,496,842						
<b>Combined Required Reserve (12%)</b>	<b>2,578,447</b>						
<b>GFOA Target of 60 days (approx. 16.67%)</b>	<b>3,564,623</b>	<b>3,633,720</b>	<b>3,784,904</b>	<b>3,891,414</b>	<b>3,899,714</b>	<b>3,892,192</b>	<b>3,986,642</b>
Reserve (shortfall) surplus to GFOA Target	(160,029)	1,312,805	493,369	405,411	654,497	1,221,525	1,381,379
Ending Reserve - % Total Expenditures	14.33%	22.69%	18.84%	18.41%	19.04%	21.56%	22.26%

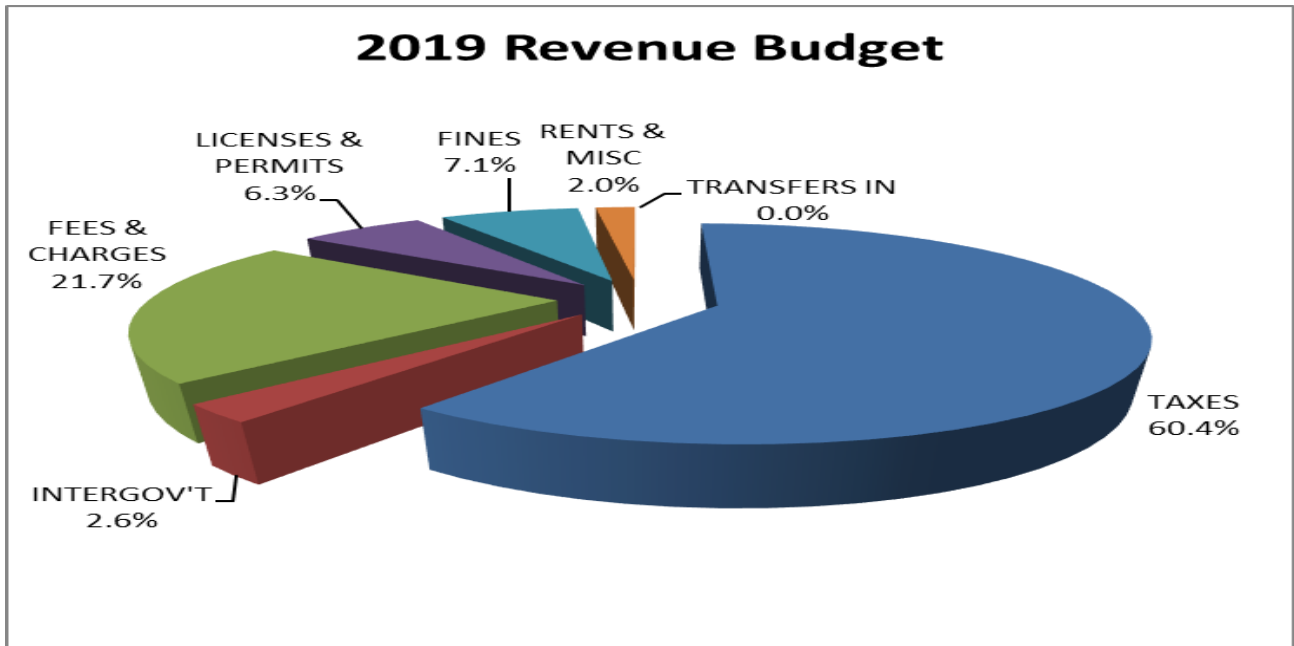
## GENERAL FUND NET ACTIVITY BY PROGRAM

	2018 BUDGET			2019 BUDGET		
	REVENUES	EXPENDITURES	NET	REVENUES	EXPENDITURES	NET
<b><u>Unrestricted Revenues</u></b>						
Unrestricted Taxes	\$ 12,117,000		\$ 12,117,000	\$ 13,046,355		\$ 929,355
One Time Sales/B&O Taxes	-		-	500,000		500,000
Unrestricted Franchise Fees	1,130,000		1,130,000	1,140,000		1,140,000
Business License Fees	-		-	271,000		271,000
State/City Assistance	90,000		90,000	100,000		100,000
Miscellaneous	21,000		21,000	105,200		105,200
Transfer In	-		-	-		-
Total Unrestricted Revenues	13,358,000		13,358,000	15,162,555		15,162,555
<b><u>Policy &amp; Support Services</u></b>						
Support Services Chargebacks	2,620,190		2,620,190	2,681,667		2,681,667
City Council		95,148	(95,148)	-	93,830	(93,830)
City Manager	-	1,178,806	(1,178,806)	-	2,092,625	(2,092,625)
Financial Services	70,000	996,334	(926,334)	65,000	1,192,657	(1,127,657)
Technology Services	758,527	758,527	-	774,185	910,885	(136,700)
Legal (Civil)	-	387,812	(387,812)	12,000	775,282	(763,282)
Bldg & Facility Maint	-	394,665	(394,665)	-	342,407	(342,407)
Total Policy & Support Services	3,448,717	3,811,292	(362,575)	3,532,852	5,407,686	(1,874,834)
<b><u>Public Safety Services</u></b>						
Restricted - Public Safety	3,884,460		3,884,460	3,485,838		3,485,838
Court	115,005	1,287,728	(1,172,723)	112,100	1,372,505	(1,260,405)
Probation	72,500	224,938	(152,438)	67,000	232,377	(165,377)
EMS/Fire/Jail/Public Defenders	4,500	968,037	(963,537)	4,600	1,179,606	(1,175,006)
Legal (Prosecution, DV, etc.)	36,050	312,113	(276,063)	37,132	-	37,132
Police	238,015	10,518,937	(10,280,922)	239,243	10,969,950	(10,730,707)
Total Public Safety Services	4,350,530	13,311,753	(8,961,223)	3,945,913	13,754,438	(9,808,525)
<b><u>Community Services</u></b>						
Planning & Bldg (NonFee Based)		750,947	(750,947)		567,669	(567,669)
Engineering (NonFee Based)		256,360	(256,360)		268,492	(268,492)
Subtotal	-	1,007,307	(1,007,307)	-	836,161	(836,161)
Park Maintenance	26,665	946,555	(919,890)	26,728	933,297	(906,569)
Parks & Community Relations	6,500	218,553	(212,053)	6,500	213,813	(207,313)
Arts Program	12,500	55,511	(43,011)	9,500	65,781	(56,281)
Senior & Human Services	104,050	604,892	(500,842)	104,230	675,547	(571,317)
Recreation Programs	1,059,047	1,289,210	(230,163)	1,059,047	1,373,431	(314,384)
Beach Park Rentals	266,100	563,949	(297,849)	266,100	612,084	(345,984)
Subtotal	1,474,862	3,678,670	(2,203,808)	1,472,105	3,873,953	(2,401,848)
Total Community Services	1,474,862	4,685,977	(3,211,115)	1,472,105	4,710,114	(3,238,009)
<b><u>Transfers Out</u></b>						
Operating Subsidies		30,000	(30,000)		-	-
Debt Service		11,440	(11,440)		239,439	(239,439)
One Time Sales/B&O Taxes for Capital Purposes		-	-		500,000	(500,000)
Capital Projects		1,909,148	(1,909,148)		170,000	(170,000)
Total Transfers	-	1,950,588	(1,950,588)	-	909,439	(909,439)
<b>TOTAL GENERAL FUND</b>	<b>\$ 22,632,109</b>	<b>\$23,759,610</b>	<b>\$ (1,127,501)</b>	<b>\$ 24,113,425</b>	<b>\$ 24,781,677</b>	<b>\$ (668,252)</b>

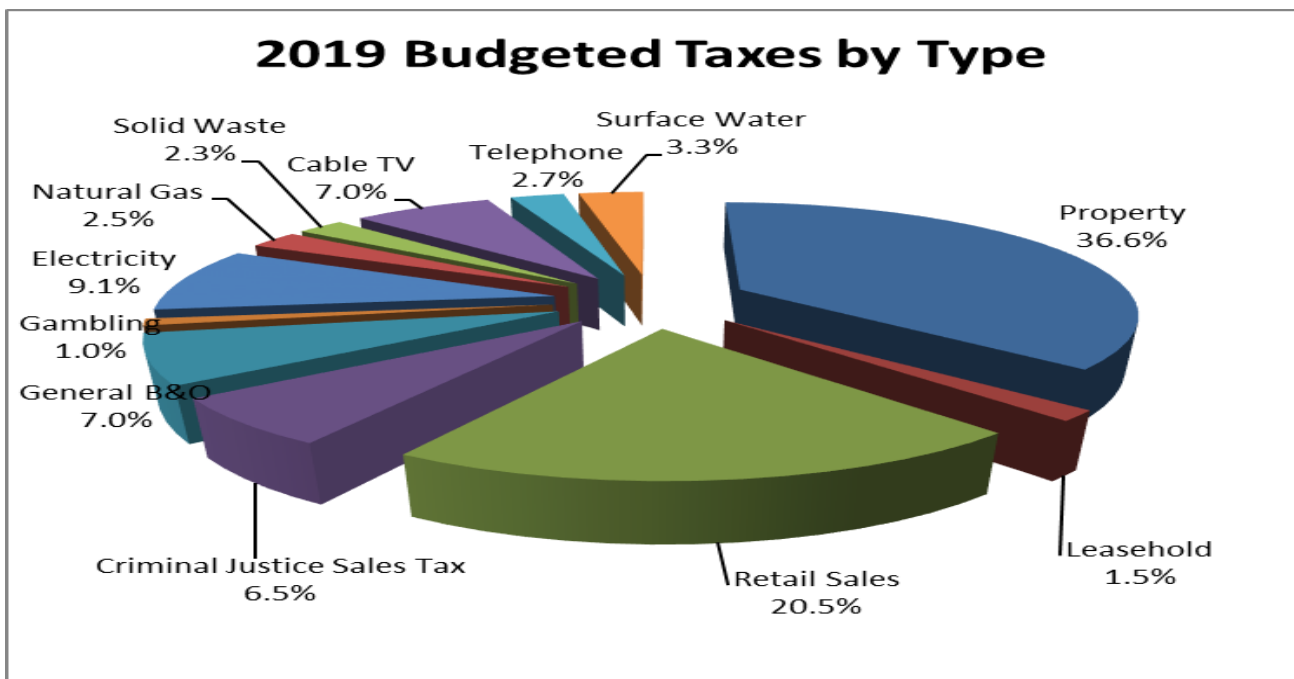


## GENERAL FUND REVENUES

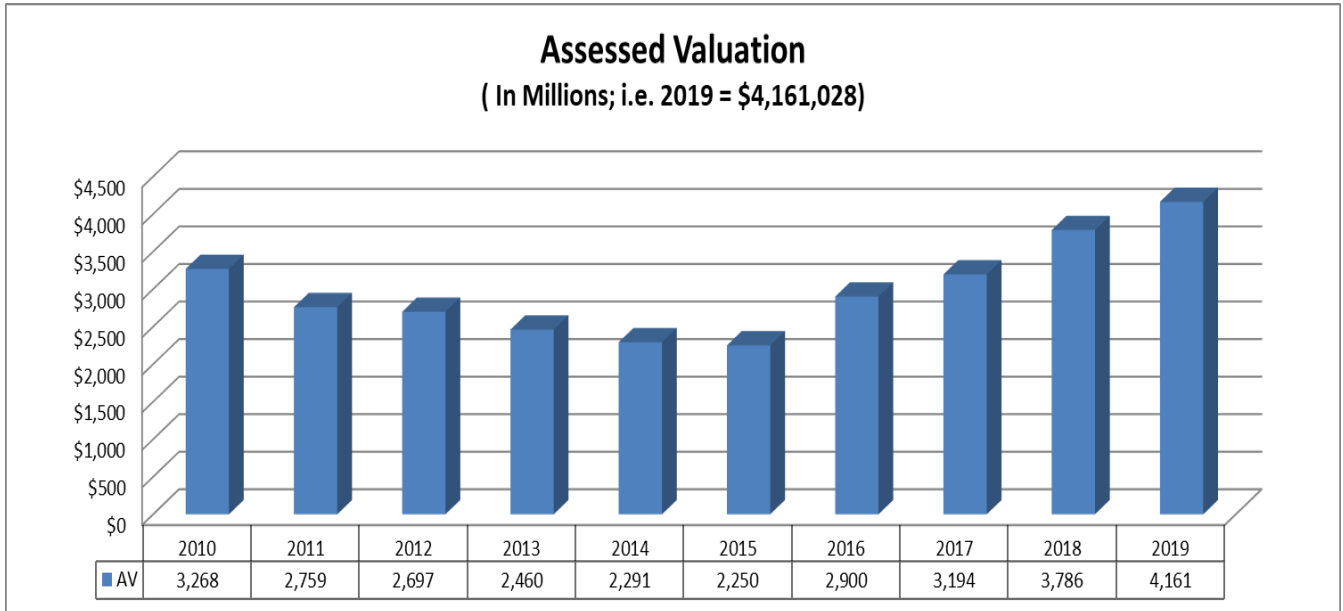
**Taxes.** Taxes represent 60.4% of the overall funding to the General Fund.



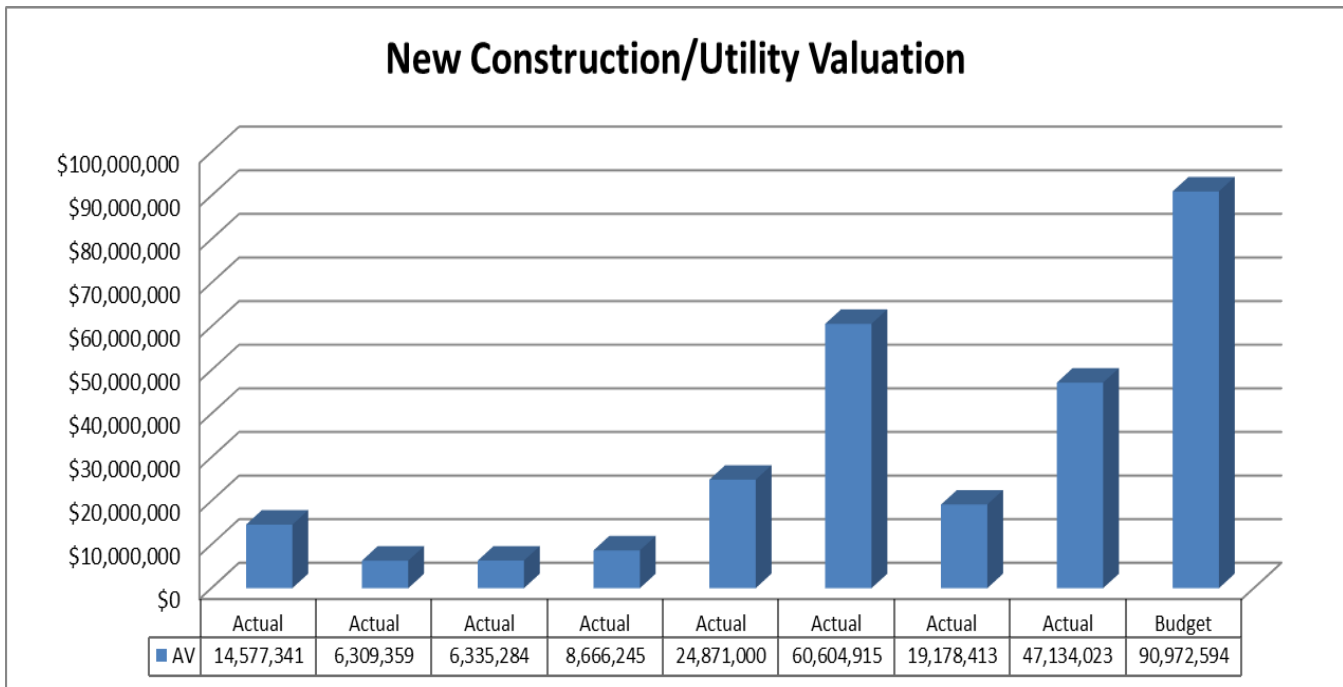
Property tax still remains the largest single source of tax revenue to the general fund (\$5,111,000) but utility taxes are a close second (\$3,762,105). The relative percentage of tax sources funding the General Fund is: 38.1% Property and Leasehold Taxes, 35.0% Utility, B&O and Gambling Taxes and 27.0% Sales Tax. Diversification of revenue sources helps to protect the City from revenue swings. For example, if property taxes sharply decline, utility taxes would likely remain largely unaffected, warm weather may affect electricity but not cable TV, etc.



**Property taxes.** In 2019 property taxes are budgeted to increase approximately \$168,320 due to a combination of the proposed 1% property tax increase of approximately \$43,170, increased assessed valuation on new construction of \$118,760 and relevy of prior year refunds of \$6,390. Assessed valuation has recovered and surpassed the 2010 peak valuation.

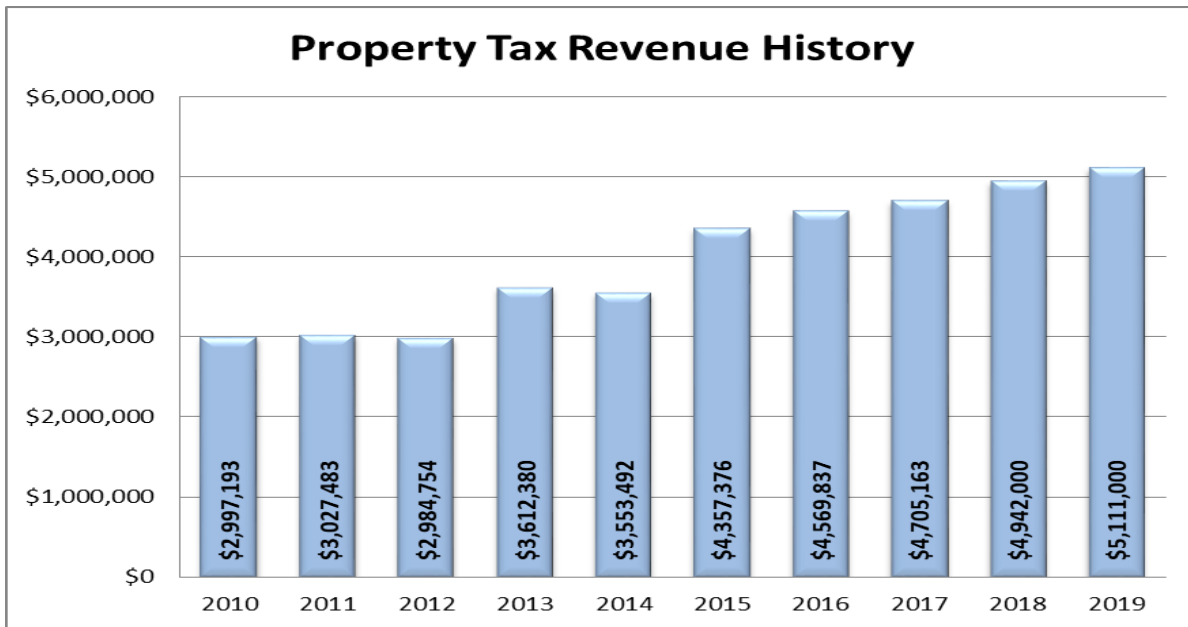


The City’s success and continued focus on economic development is reflected in the increase in new construction values. The new construction factor adds \$118,760, in new, ongoing property tax revenues.

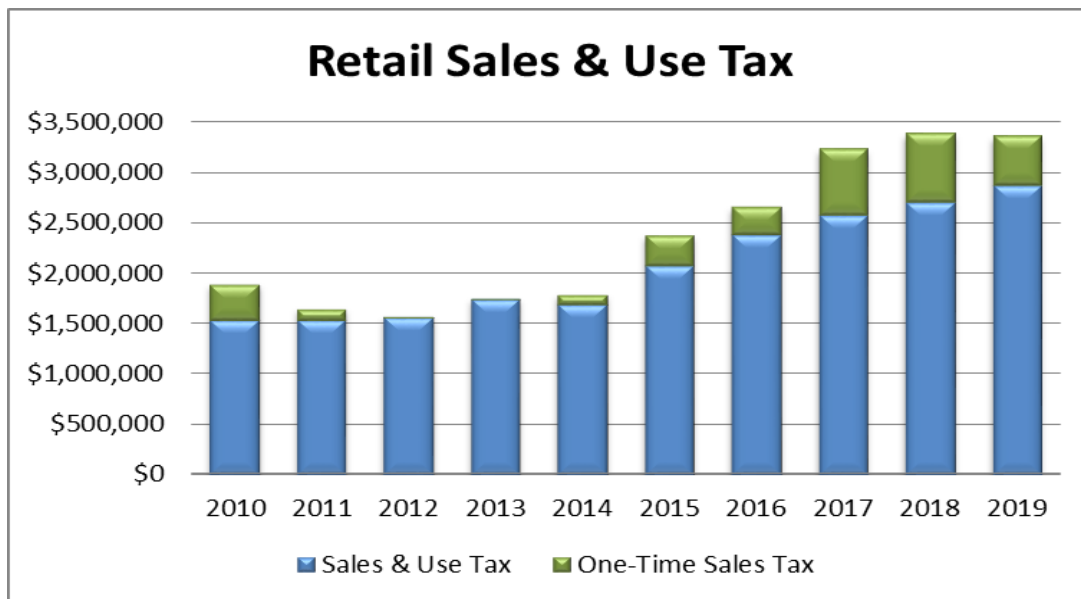


The City is limited by state law to a property tax levy which is subject to three different limitation calculations. The first limits is an overall limit of \$3.60/1,000 assessed valuation. When there is a library and/or fire district

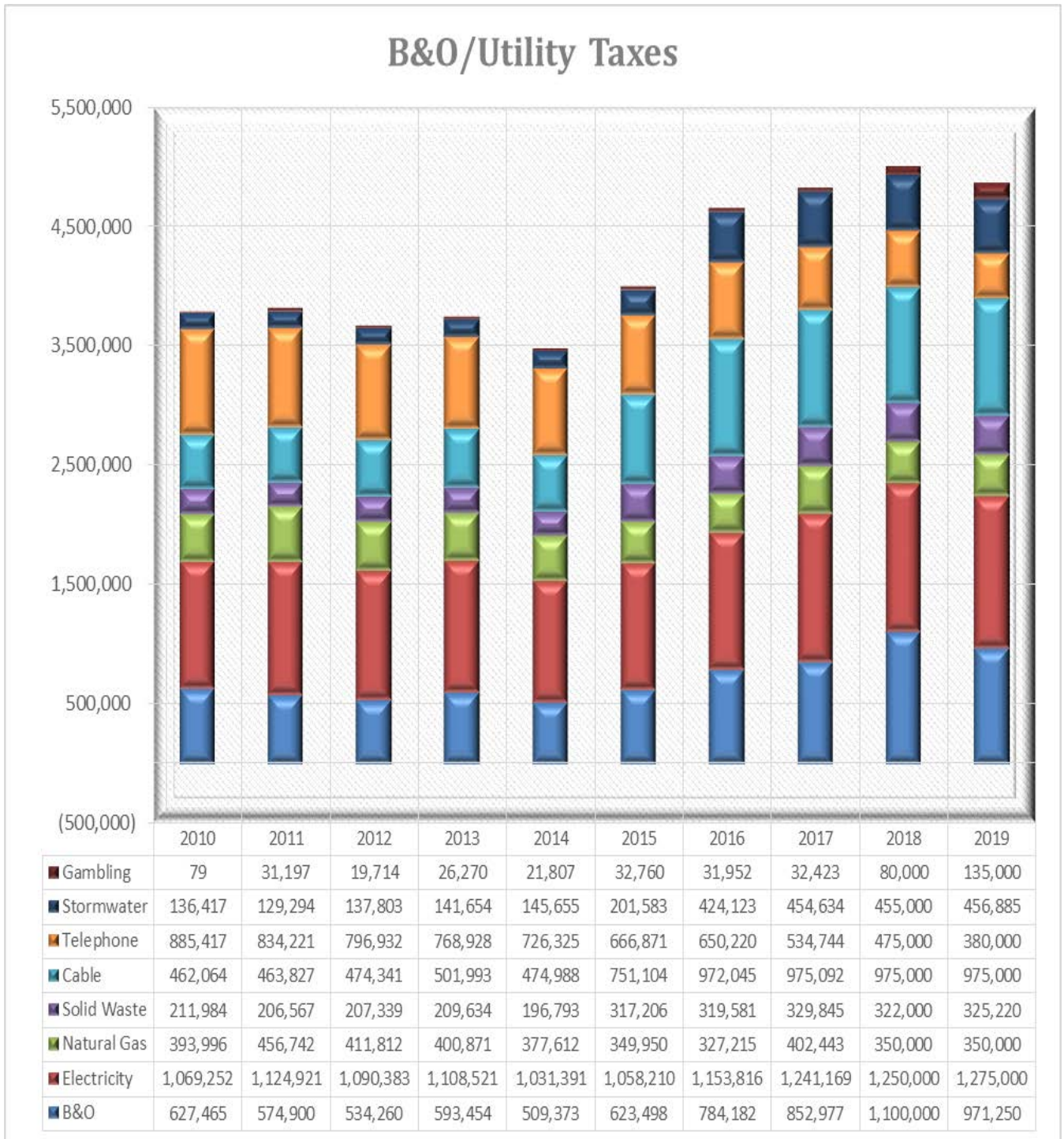
located within the City, those districts' property tax levies are deducted from the City's allowable rate (but only to the point the City rate becomes \$1.60/1,000 of assessed valuation). The second limit is that the total levy from last year cannot be raised by more than the Implicit Price Deflator (a type of inflation index) plus a factor related to new construction. The third limit is that the total levy from last year cannot be raised by more than 1% (about \$43,170) plus a factor for new construction (about \$118,760).



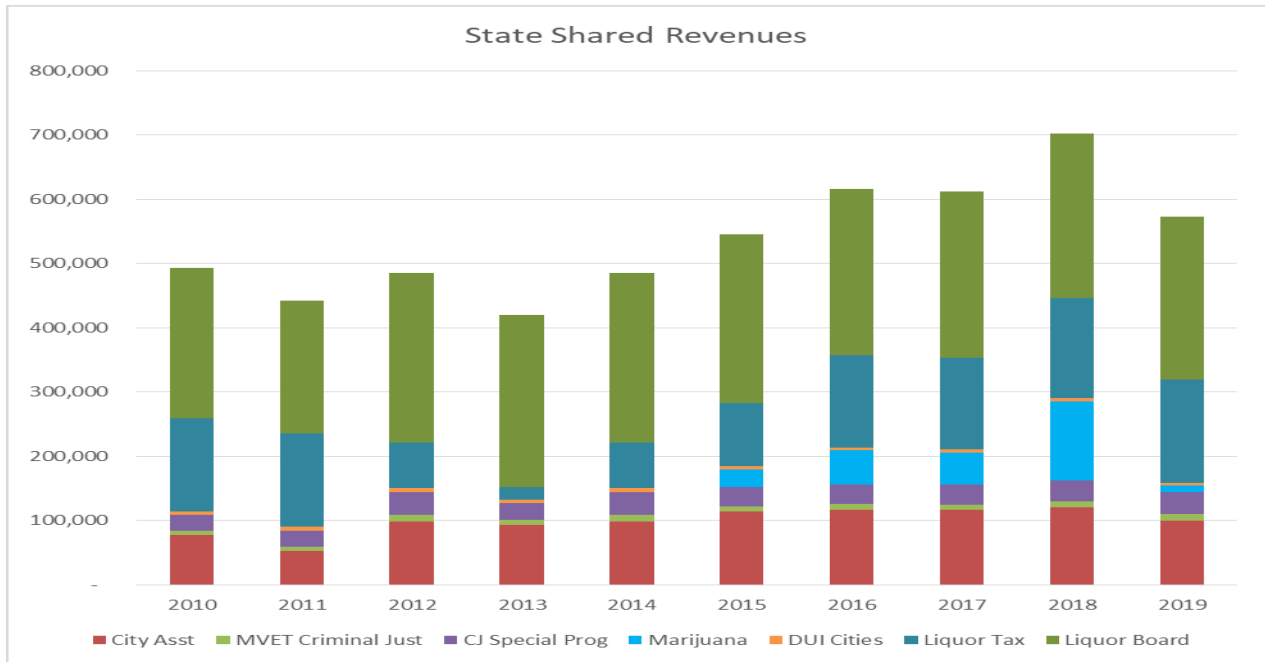
**Retail Sales Tax.** The recovering economy and the City's continued economic development efforts are leading to increases in both one-time (construction) and ongoing increases in sales tax. One-time sales tax and B&O tax revenue is included in the 2019 Budget. To be conservative, the revenue budget is \$500,000 with a corresponding \$500,000 budgeted transfer out to fund capital improvements.



**B&O Taxes, Utility and Gambling Taxes**



**State Shared Revenues**



State shared revenues expected in 2019 is approximately \$573,000 which is 2.4% of the General Fund Budgeted revenues. The State of Washington shares these revenues which from several sources and are often distributed on a per capital basis, although some shared revenues are distributed according to other criteria. As the state continues to address its budget challenges there is some risk the state may decide to withhold some or all of the above contributions it currently makes to cities.

**Fines & Forfeitures.** The 2019 budget for this revenue category is expected to decrease an estimated \$219,000, which is primarily attributed to the decline in “one-time” Red Light Running program revenue. The Red Light Running program issues tickets for violations for failure to stop at a red light and are legally treated similar to a parking ticket. The program generates \$1.5 million which is considered “on-going” revenues and therefore available to support “on-going” law enforcement expenditures. An additional \$500,000 is considered “one-time” revenues and therefore is available to support “one-time” public safety expenditures.

**Licenses & Permits.** Development revenues are variable by nature. In 2017 the development related revenues were no longer considered part of the General Fund and were instead included in their own Special Revenue Fund (Development Fund). Cable and Solid Waste Franchise fees continue to be included in this section of the General Fund.

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**SECTION 4:  
OPERATING EXPENDITURES  
BY DEPARTMENT**

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**GENERAL FUND EXPENDITURE SUMMARY  
BY DEPARTMENT**

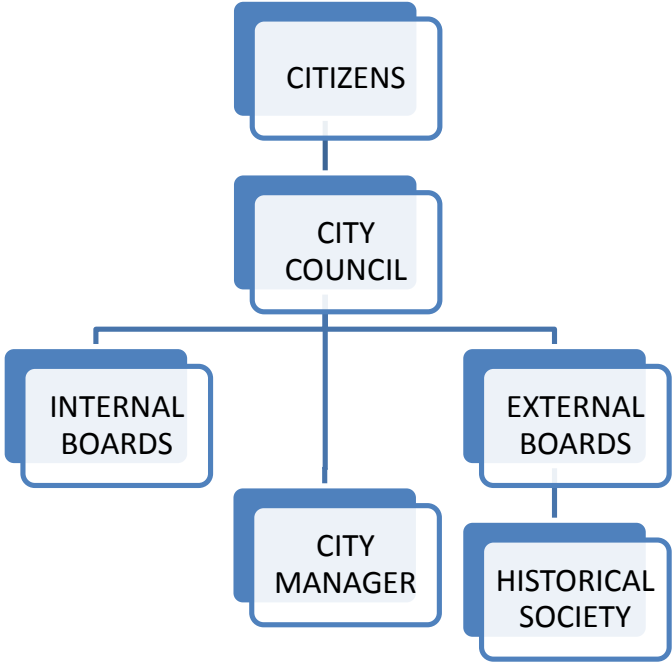
<b>DEPARTMENT</b>	<b>2015 ACTUAL</b>	<b>2016 ACTUAL</b>	<b>2017 ACTUAL</b>	<b>2018 BUDGET</b>	<b>2019 BUDGET</b>
City Council	65,728	80,810	72,890	95,148	93,830
City Manager	1,008,237	966,005	1,275,600	1,178,806	2,092,625
Finance & Technology	1,353,537	1,658,127	1,781,135	1,754,861	2,103,542
Legal	590,590	575,225	659,695	699,925	775,282
Municipal Court	970,664	963,709	1,413,986	1,512,666	1,604,882
Public Safety Services	639,664	729,685	752,516	968,037	1,179,606
Police	7,809,452	8,056,571	10,173,320	10,518,937	10,971,950
Plan, Bldg & PW Admin	3,338,186	3,617,930	1,872,288	2,348,527	2,109,865
Parks, Rec & Sr Services	1,960,894	1,889,359	2,513,151	2,732,115	2,940,656
Transfers Out	77,439	722,436	960,192	1,950,588	909,439
Total Operations	17,814,391	19,259,857	21,474,773	23,759,610	24,781,677
Ending Fund Balance	1,339,266	4,440,724	5,532,545	3,404,594	4,278,273
Total Expenditures	19,153,657	23,700,581	27,007,318	27,164,204	29,059,950

**GENERAL FUND EXPENDITURE SUMMARY  
BY CATEGORY**

<b>CATEGORY</b>	<b>2015 ACTUAL</b>	<b>2016 ACTUAL</b>	<b>2017 ACTUAL</b>	<b>2018 BUDGET</b>	<b>2019 BUDGET</b>
Salaries & Wages	9,074,160	9,312,651	9,157,942	9,808,873	10,411,614
Personnel Benefits	3,340,003	3,297,385	3,078,332	3,412,719	4,044,094
Supplies	438,388	444,922	506,347	537,124	722,397
Other Services & Charges	4,827,256	5,441,091	7,763,256	8,018,606	8,632,133
Capital Outlay	57,147	41,374	8,705	31,700	62,000
Transfers Out	77,439	722,436	960,192	1,950,588	909,439
Total Operations	17,814,394	19,259,860	21,474,772	23,759,610	24,781,677
Ending Fund Balance	1,339,266	4,440,724	5,532,545	3,404,594	4,278,273
Total Expenditures	19,153,660	23,700,584	27,007,317	27,164,204	29,059,950

# CITY COUNCIL

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



The City Council is responsible for:

Developing municipal policy and providing direction to the City Manager.

Overseeing municipal finances, approving contracts, acquisition and/or conveyance of land and other property, adoption and amendment of the city's Comprehensive Land Use Plan and exercising municipal legislative authority to continue provision of cost-effective municipal services.

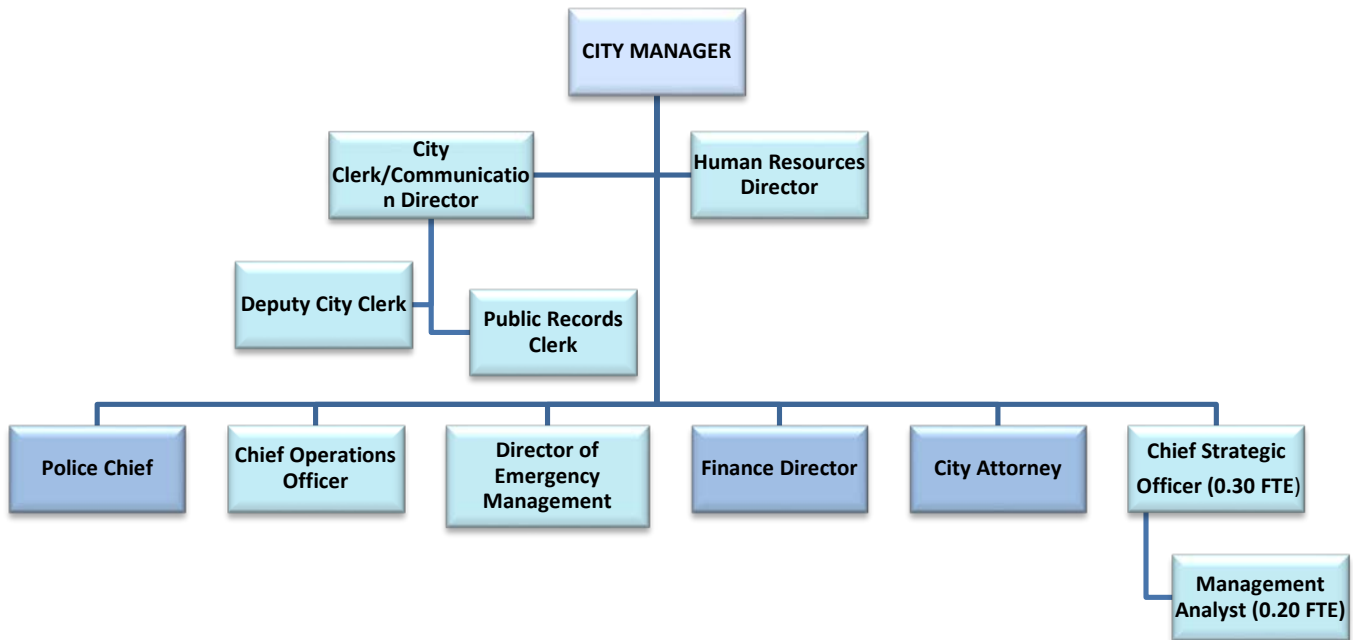
Providing leadership in the on-going efforts to diversify and expand Des Moines' economy.

**CITY COUNCIL EXPENDITURES**

<b>CATEGORY</b>	<b>2015 ACTUAL</b>	<b>2016 ACTUAL</b>	<b>2017 ACTUAL</b>	<b>2018 BUDGET</b>	<b>2019 BUDGET</b>
Salaries & Wages	50,150	61,900	53,300	74,000	74,000
Personnel Benefits	4,070	6,280	4,889	7,072	5,830
Supplies	1,954	2,750	3,426	1,530	1,530
Other Services & Charges	9,554	9,881	11,275	12,546	12,470
<b>Total Expenditures</b>	<b>65,728</b>	<b>80,811</b>	<b>72,890</b>	<b>95,148</b>	<b>93,830</b>

<b>PERSONNEL SUMMARY</b>					
<b>NUMBER OF EMPLOYEES</b>					
<b>POSITION</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>
Mayor	1.00	1.00	1.00	1.00	1.00
Council Member	6.00	6.00	6.00	6.00	6.00
<b>Total</b>	<b>7.00</b>	<b>7.00</b>	<b>7.00</b>	<b>7.00</b>	<b>7.00</b>

# CITY MANAGER



The City Manager is the chief administrative and executive officer and is responsible for:

- Implementing City Council policies and overseeing municipal operations.
- Representing the City on intergovernmental issues.
- Pursuing economic development opportunities.
- Coordinating all city services through the respective department Directors.

The City Manager's office administers the following programs:

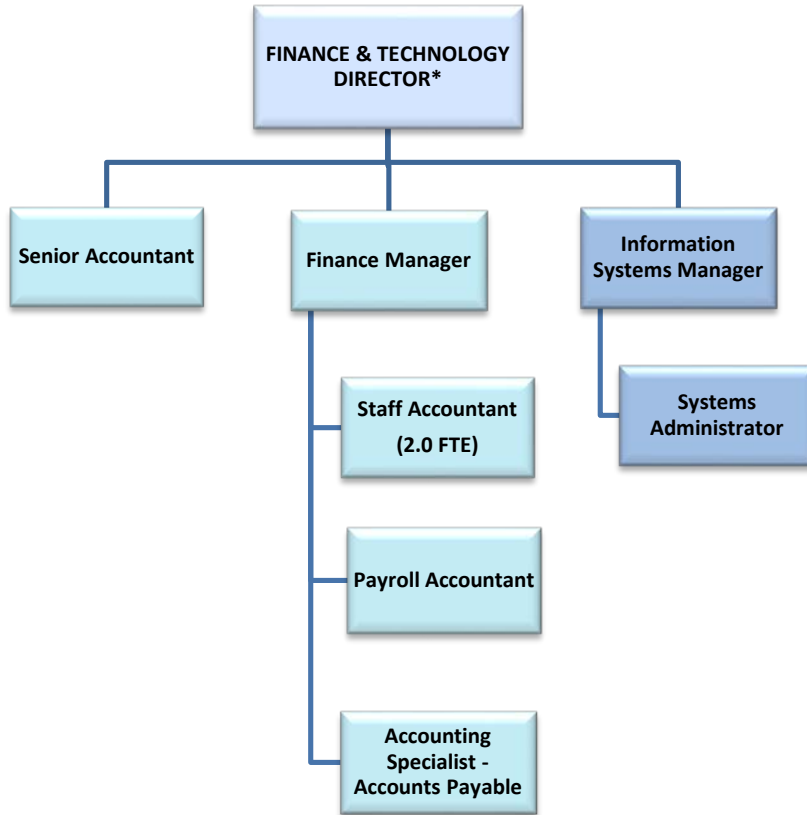
- Executive Office
- Economic Development
- Emergency Management Disaster Preparedness
- Human Resources
- City Clerk
- Communications
- Employee Wellness
- Printing and Duplicating
- Community Information Services
- City Memberships

### CITY MANAGER EXPENDITURES

CATEGORY	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2019 BUDGET
Salaries & Wages	540,207	513,280	595,871	648,555	970,216
Personnel Benefits	181,645	145,162	169,131	189,714	344,984
Supplies	7,765	9,361	12,878	18,590	34,590
Other Services & Charges	278,620	298,202	497,721	321,947	742,835
Total Expenditures	1,008,237	966,005	1,275,601	1,178,806	2,092,625

PERSONNEL SUMMARY					
NUMBER OF EMPLOYEES					
POSITION	2015	2016	2017	2018	2019
City Manager	1.00	1.00	1.00	1.00	1.00
Chief Operations Officer	-	-	1.00	1.00	1.00
Chief Strategic Officer	-	-	-	0.30	0.30
Emergency Management Director	-	-	-	-	1.00
ACM/Economic Develop Director	1.00	1.00	-	-	-
ACM/Human Resource Mgr	1.00	-	-	-	-
Human Resources Director	-	-	-	1.00	1.00
Human Resources Manager	-	1.00	1.00	-	-
City Clerk/Communication Director			1.00	1.00	1.00
City Clerk	1.00	1.00			
Deputy City Clerk	-	-	1.00	1.00	1.00
Public Records Clerk	-	-	-	-	1.00
Management Analyst	-	-	-	0.20	0.20
Executive Asst/HR Technician	1.00	1.00	-	-	-
<b>Total</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>5.50</b>	<b>7.50</b>

# FINANCE & INFO TECHNOLOGY



The Finance Department is responsible for:

- Accounting, budgeting, and reporting services.
- Forecasting and data analysis.
- Cash deposits, payments, billings, investment, capital assets, and system reconciliations.
- Debt issuance, payments and reporting.
- City-wide internal controls design, implementation, and monitoring.
- Contracted services for audits and election activities.

The Info Technology Department is responsible for:

- Maintenance of all city computers, servers, and networks.
- Software maintenance services.
- Consulting and programming on new projects.
- Recovery of data and replacement of damaged hardware.

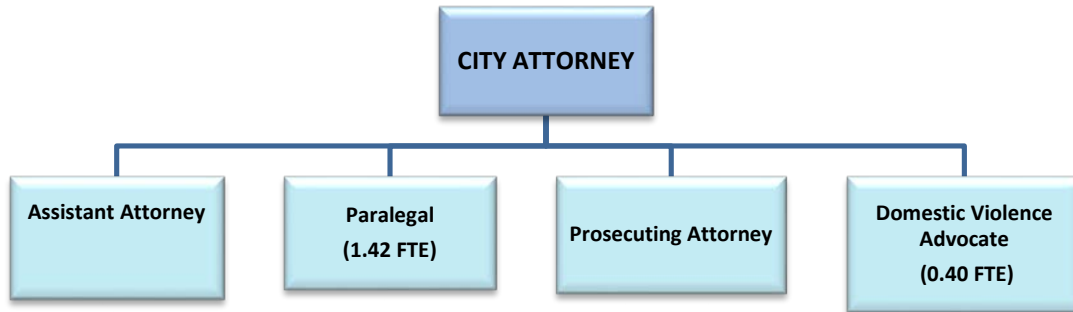
*\* In 2016, moved the information systems costs from the internal service funds to the general fund. 2015 information is restated to include the Info Technology expenditures with Finance's.*

**FINANCE & INFO TECHNOLOGY DEPARTMENT EXPENDITURES**

CATEGORY	2015	2016	2017	2018	2019
	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET
Salaries & Wages	657,547	684,595	751,652	796,259	873,466
Personnel Benefits	236,274	231,697	237,611	260,655	298,409
Supplies	29,987	61,379	66,352	77,500	79,500
Other Services & Charges	429,730	680,457	725,520	620,447	852,167
Total Expenditures	<u>1,353,538</u>	<u>1,658,128</u>	<u>1,781,135</u>	<u>1,754,861</u>	<u>2,103,542</u>

PERSONNEL SUMMARY					
NUMBER OF EMPLOYEES					
POSITION	2015	2016	2017	2018	2019
Financial & Info Systems Director	1.00	1.00	1.00	1.00	1.00
Finance Manager	1.00	1.00	1.00	1.00	1.00
Senior Accountant	1.00	1.00	1.00	1.00	1.00
Senior Accounting Specialist	0.50	0.50	0.50	0.50	-
Staff Accountant			2.00	2.00	2.00
Accounting Technician	1.00	1.00	-		
Payroll & Benefits Specialist	1.00	1.00	-	-	-
Payroll Accountant					1.00
Acctg Specialist - Accts Payable	1.00	1.00	1.00	1.00	1.00
Information Services Manager	1.00	1.00	1.00	1.00	1.00
Systems Administrator	1.00	1.00	1.00	1.00	1.00
<b>Total</b>	<b>8.50</b>	<b>8.50</b>	<b>8.50</b>	<b>8.50</b>	<b>9.00</b>

# LEGAL



The Legal Department provides the following services:

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

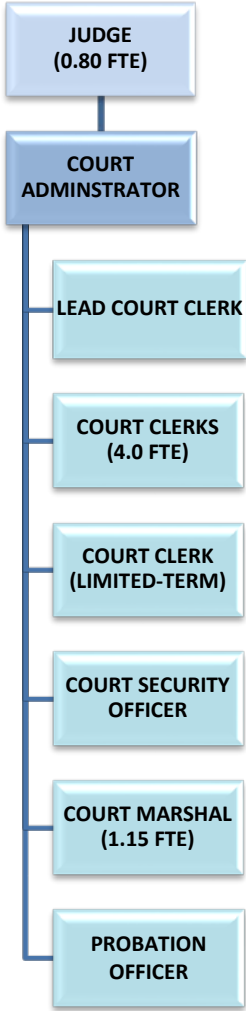


**LEGAL DEPARTMENT EXPENDITURES**

<b>CATEGORY</b>	<b>2015 ACTUAL</b>	<b>2016 ACTUAL</b>	<b>2017 ACTUAL</b>	<b>2018 BUDGET</b>	<b>2019 BUDGET</b>
Salaries & Wages	411,969	385,786	412,980	442,719	476,098
Personnel Benefits	131,656	112,633	129,074	134,977	174,850
Supplies	4,784	4,764	4,750	7,140	7,140
Other Services & Charges	42,181	72,042	112,891	115,089	117,194
<b>Total Expenditures</b>	<b>590,590</b>	<b>575,225</b>	<b>659,695</b>	<b>699,925</b>	<b>775,282</b>

<b>PERSONNEL SUMMARY</b>					
<b>NUMBER OF EMPLOYEES</b>					
<b>POSITION</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>
City Attorney	1.00	1.00	1.00	1.00	1.00
Assistant City Attorney	1.00	1.00	1.00	1.00	1.00
Prosecuting Attorney	1.00	1.00	1.00	1.00	1.00
Domestic Violence Advocate	0.15	-	0.44	0.40	0.40
Paralegals	1.42	1.42	1.42	1.42	1.42
<b>Total</b>	<b>4.57</b>	<b>4.42</b>	<b>4.86</b>	<b>4.82</b>	<b>4.82</b>

# MUNICIPAL COURT



Des Moines Municipal is a court of limited jurisdiction created by statute.

It has jurisdiction to hear:

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

The court contains the following programs:

- General Municipal Court
- Probation Services
- DUI Court Services

**MUNICIPAL COURT EXPENDITURES**

<b>CATEGORY</b>	<b>2015 ACTUAL</b>	<b>2016 ACTUAL</b>	<b>2017 ACTUAL</b>	<b>2018 BUDGET</b>	<b>2019 BUDGET</b>
Salaries & Wages	564,718	623,788	741,479	791,783	863,245
Personnel Benefits	213,427	212,764	276,675	319,646	330,441
Supplies	25,459	15,099	28,443	20,555	20,355
Other Services & Charges	132,560	112,057	367,388	380,682	390,841
Capital Outlay	34,500	-	-	-	-
<b>Total Expenditures</b>	<b>970,664</b>	<b>963,708</b>	<b>1,413,985</b>	<b>1,512,666</b>	<b>1,604,882</b>

<b>PERSONNEL SUMMARY</b>					
<b>NUMBER OF EMPLOYEES</b>					
<b>POSITION</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>
Judge	0.80	0.80	0.80	0.80	0.80
Court Administrator	1.00	1.00	1.00	1.00	1.00
Lead Court Clerk	1.00	1.00	1.00	1.00	1.00
Court Clerks	3.00	4.00	4.00	4.00	4.00
Court Clerk (Extra Hire)	-	-	0.50	-	-
Court Marshal	0.60	0.50	0.58	0.58	1.15
Court Security Officer	0.60	0.70	1.00	1.00	1.00
Probation Officer	0.60	0.60	1.00	1.00	1.00
<b>Total</b>	<b>7.60</b>	<b>8.60</b>	<b>9.88</b>	<b>9.38</b>	<b>9.95</b>

\* Court Clerk Limited-term (4/17/2017-10/15/2019) 1.00      1.00

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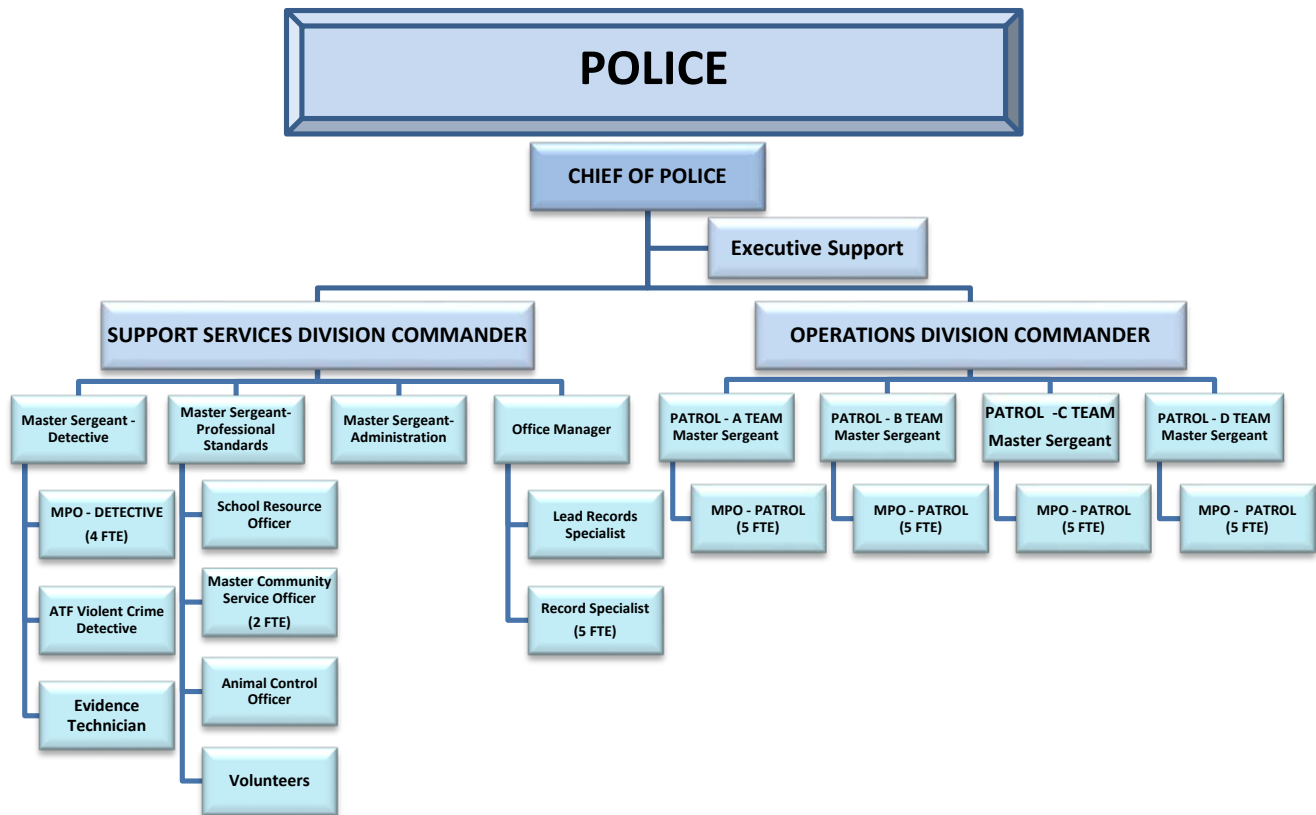
# PUBLIC SAFETY CONTRACT SERVICES

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

- Fire inspection & investigation activities.
- Jail services.
- Public Defender services.

## PUBLIC SAFETY CONTRACT SERVICES

CATEGORY	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2019 BUDGET
Other Services & Charges	639,664	729,685	752,516	968,037	1,179,606
Total Expenditures	639,664	729,685	752,516	968,037	1,179,606



The Police Department is composed of the following Divisions:

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

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

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

**Crime Prevention.** This division manages community related activities such as the safe-walk-to-school program, neighborhood watch associations, etc. It is also responsible for development of crime bulletins and code enforcement relating to public safety and health issues.

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

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

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

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

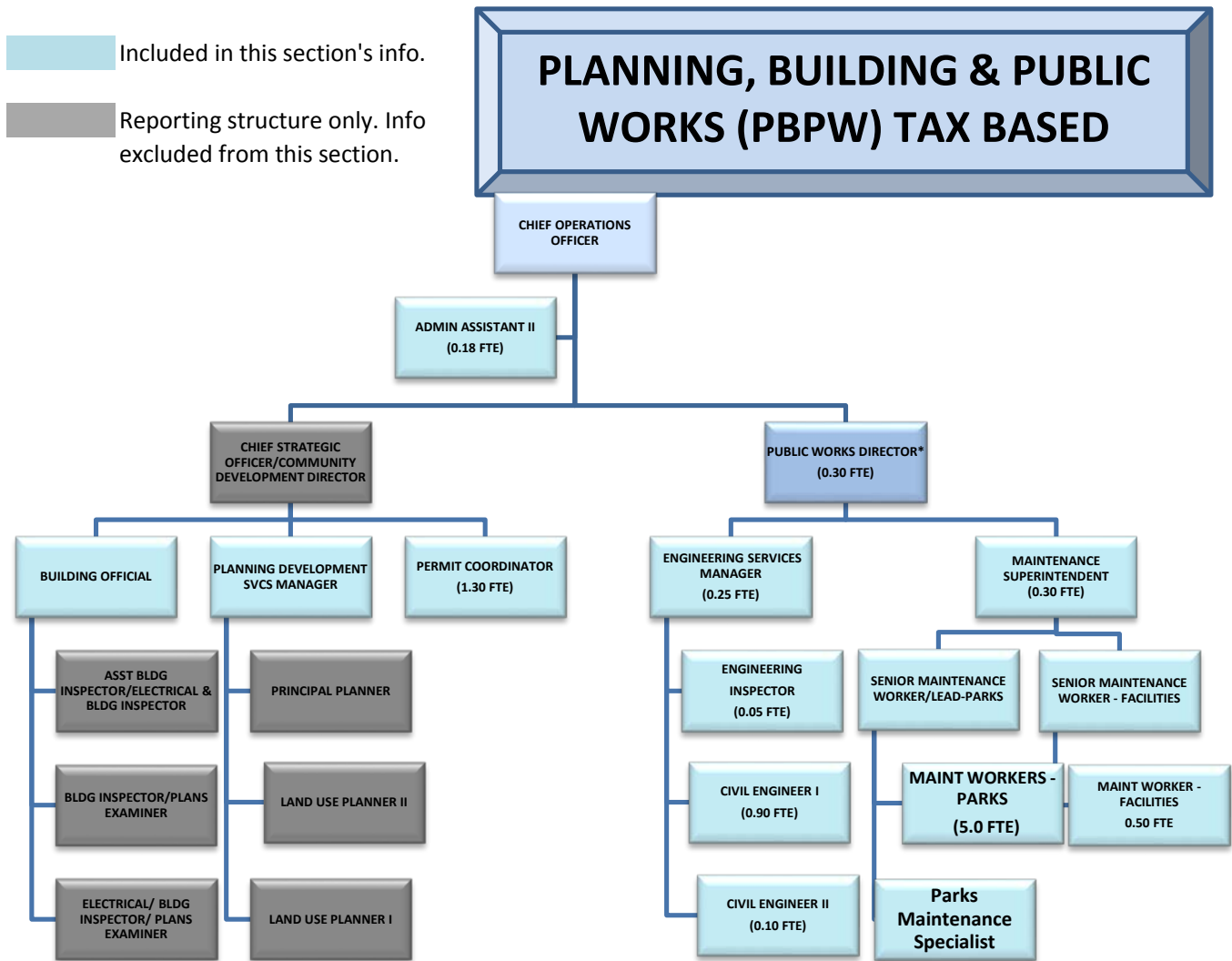
**POLICE DEPARTMENT EXPENDITURES**

CATEGORY	2015	2016	2017	2018	2019
	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET
Salaries & Wages	4,250,614	4,300,403	4,757,712	4,994,463	5,127,620
Personnel Benefits	1,662,966	1,655,985	1,673,682	1,767,436	2,094,707
Supplies	167,677	164,343	214,123	230,440	327,968
Other Services & Charges	1,728,195	1,935,841	3,527,804	3,526,598	3,421,655
<b>Total Expenditures</b>	<b>7,809,452</b>	<b>8,056,572</b>	<b>10,173,321</b>	<b>10,518,937</b>	<b>10,971,950</b>

PERSONNEL SUMMARY					
NUMBER OF EMPLOYEES					
POSITION	2015	2016	2017	2018	2019
Chief of Police	1.00	1.00	1.00	1.00	1.00
Assistant Chief of Police*	-	-	-	-	-
Executive Support	-	-	-	-	1.00
Commander	2.00	2.00	2.00	2.00	2.00
Master Sergeant/ Detective	1.00	1.00	1.00	1.00	1.00
MPO/ Detectives	4.00	4.00	5.00	4.00	4.00
ATF Violent Crime/ Detectives	-	-	-	1.00	1.00
Master Sergeant/ Prof Standards	1.00	1.00	1.00	1.00	1.00
Master Sergeant/ Administrative	1.00	1.00	1.00	1.00	1.00
Master Sergeant/ Patrol	4.00	4.00	4.00	4.00	4.00
MPO/ Patrol	17.00	18.00	20.00	20.00	20.00
Hire-Ahead / Patrol	-	-	-	3.00	3.00
School Resource Officer	1.00	1.00	1.00	1.00	1.00
Master Community Service Officer	2.00	2.00	2.00	2.00	2.00
Master Animal Control	1.00	1.00	1.00	1.00	1.00
Evidence Technician	0.80	1.00	1.00	1.00	1.00
Office Manager	1.00	1.00	1.00	1.00	1.00
Senior Secretary	1.00	1.00	-	-	-
Lead Records Specialist	-	-	1.00	1.00	1.00
Record Specialists	5.00	5.00	5.00	5.00	5.00
<b>Total</b>	<b>42.80</b>	<b>44.00</b>	<b>47.00</b>	<b>50.00</b>	<b>51.00</b>

\* Assistant Chief of Police Limited-term (5/01/2017-2/01/2018)

1.00



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

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

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

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

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

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

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

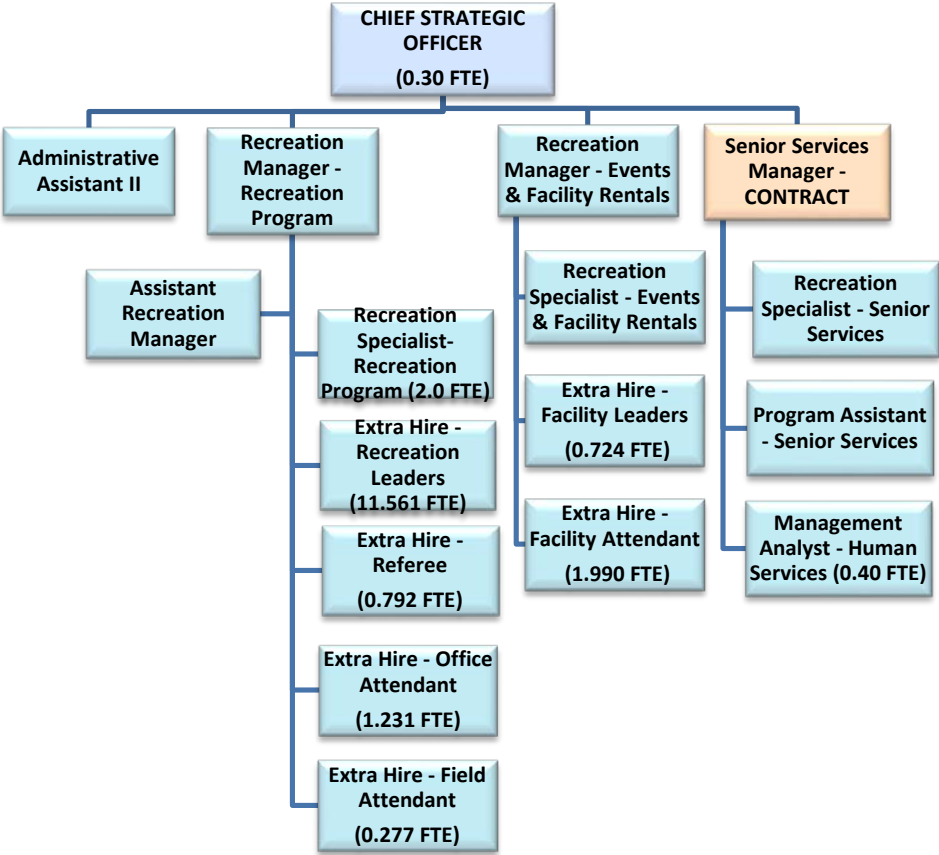


**PBPW TAX BASED DEPARTMENT EXPENDITURES**

<b>CATEGORY</b>	<b>2015 ACTUAL</b>	<b>2016 ACTUAL</b>	<b>2017 ACTUAL</b>	<b>2018 BUDGET</b>	<b>2019 BUDGET</b>
Salaries & Wages	1,670,159	1,816,705	785,314	875,929	938,456
Personnel Benefits	643,155	683,564	289,801	342,450	425,523
Supplies	97,216	91,811	68,560	63,100	83,781
Other Services & Charges	916,753	984,476	719,908	1,040,348	655,105
Capital Outlay	10,904	41,374	8,705	26,700	7,000
<b>Total Expenditures</b>	<b>3,338,187</b>	<b>3,617,930</b>	<b>1,872,288</b>	<b>2,348,527</b>	<b>2,109,865</b>

<b>PERSONNEL SUMMARY</b>					
<b>NUMBER OF EMPLOYEES</b>					
<b>POSITION</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>
<b>Administration</b>					
Plan, Bldg, PW Director	0.65	0.65	-	-	-
Admin Assistant II	0.60	0.60	-	-	-
GIS Administrator	0.30	0.30	-	-	-
CIP Manager	1.00	1.00	-	-	-
Code Enforcement	1.00	-	-	-	-
<b>Planning, Building &amp; Permits</b>					
Planning & Development Svcs Mgr	1.00	1.00	1.00	1.00	1.00
Senior Planner	1.00	1.00			
Land Use Planner II	1.00	1.00			
Building Official	1.00	1.00	1.00	1.00	1.00
Asst Bldg Official/Electr & Bldg Inspector	1.00	1.00			
Building Inspector/Plans Examiner	1.00	1.00			
Electrical/Bldg Inspector/Plans Exam	1.00	1.00			
Permit Coordinator	1.90	1.90	1.00	1.00	1.30
Joint Minor Home Repair Program	0.10	0.10			
Office Assistant - Comm Development	1.00	1.00			
<b>Public Works Maintenance (Building/Facility &amp; Parks)</b>					
Public Works Director	-	-	0.10	0.10	0.10
Maintenance Superintendent	0.30	0.30	0.30	0.30	0.30
Senior Maint Worker-Facilities	1.00	1.00	1.00	1.00	1.00
Senior Maint Worker/Lead - Parks	1.00	1.00	1.00	1.00	1.00
Parks Maintenance Specialist	-	-	-	-	1.00
Maint Worker - Parks	2.00	2.00	2.00	2.00	5.00
Maint Worker - Facilities	-	-	0.50	0.50	0.50
Admin Assistant II	-	-	0.12	0.12	0.12
Extra-Hire Maint Worker	1.00	1.00	1.00	1.00	-
<b>Engineering &amp; CIP Services</b>					
Public Works Director	-	-	0.20	0.20	0.20
Transportation/Engineer Svcs Mgr	0.90	0.90	0.25	0.25	0.25
Assoc Transportation Engineer	1.00	1.00	-	-	-
Surface Water/Environ Engrng Mgr	0.10	0.10	-	-	-
Engineering Inspector	1.00	1.00	0.05	0.05	0.05
Civil Engineer I	1.00	1.00	0.90	0.90	0.90
Civil Engineer II	1.00	1.00	0.10	0.10	0.10
Admin Assistant II	0.15	0.15	0.06	0.06	0.06
<b>Total</b>	<b>24.00</b>	<b>23.00</b>	<b>10.58</b>	<b>10.58</b>	<b>13.88</b>

# RECREATION & SR. SERVICES



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

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

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

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

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

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

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

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

**PARKS, RECREATION AND SENIOR SERVICES DEPT EXPENDITURES**

<b>CATEGORY</b>	<b>2015 ACTUAL</b>	<b>2016 ACTUAL</b>	<b>2017 ACTUAL</b>	<b>2018 BUDGET</b>	<b>2019 BUDGET</b>
Salaries & Wages	928,796	926,194	1,059,634	1,185,165	1,088,513
Personnel Benefits	266,810	249,300	297,469	390,769	369,350
Supplies	103,546	95,415	107,815	118,269	167,533
Other Services & Charges	649,999	618,450	1,048,233	1,032,912	1,260,260
Capital Outlay	11,743	-	-	5,000	55,000
<b>Total Expenditures</b>	<b>1,960,894</b>	<b>1,889,359</b>	<b>2,513,151</b>	<b>2,732,115</b>	<b>2,940,656</b>

<b>PERSONNEL SUMMARY</b>					
<b>NUMBER OF EMPLOYEES</b>					
<b>POSITION</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>
Chief Strategic Officer	-	-	-	0.30	0.30
Parks, Rec & Sr Services Director	1.00	1.00	1.00	1.00	-
Administrative Assistant II	2.00	1.00	1.00	1.00	1.00
<b>Recreation Program</b>					
Recreation Coordinator	1.00	1.00	1.00	-	-
Recreation Manager				1.00	1.00
Assistant Recreation Manager				1.00	1.00
Office Specialist	1.00	1.00	1.00	-	-
Recreation Specialist	0.76	1.45	1.45	2.00	2.00
Extra-Hire Recreation Leader	5.62	5.57	5.57	8.99	11.57
Extra-Hire Referees/Sport Leaders			0.15	1.06	0.79
Extra-Hire Office/Field Attendant	3.63	3.51	3.51	1.23	1.51
<b>Events and Facilities Rental</b>					
Recreation Coordinator	1.00	1.00	1.00	-	-
Recreation Manager	-	-	-	1.00	1.00
Recreation Specialist	-	0.72	0.72	1.00	1.00
Extra-Hire Recreation Leader	0.51	0.27	0.27	0.72	0.72
Extra-Hire Recreation Attendant	1.33	1.62	1.62	1.99	1.99
<b>Senior Services &amp; Program</b>					
Senior Services Manager	1.00	1.00	1.00	1.00	-
Recreation Coordinator	1.00	1.00	-	-	-
Recreation Specialist	-	-	0.72	1.00	1.00
Program Assistant	0.50	0.50	0.50	0.50	1.00
Management Analyst - Human Svcs	-	-	-	0.40	0.40
Exercise Instructor	0.20	0.20	-	-	-
<b>Total</b>	<b>20.55</b>	<b>20.84</b>	<b>20.51</b>	<b>25.19</b>	<b>26.28</b>

# GENERAL FUND INTERFUND TRANSFERS

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

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

## GENERAL FUND INTERFUND TRANSFERS

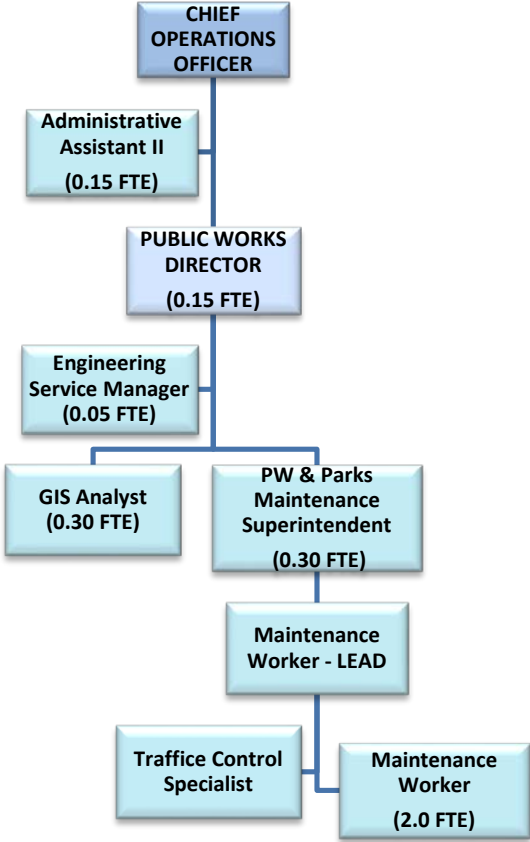
CATEGORY	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2019 BUDGET
Transfers Out	77,439	722,436	960,192	1,950,588	909,439
Total Expenditures	77,439	722,436	960,192	1,950,588	909,439

# SECTION 5: BUDGET BY FUND

# SPECIAL REVENUE FUNDS

*Special Revenue Funds are funds used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes.*

# STREET MAINTENANCE FUND



The Street Maintenance Fund contains the following programs:

- Roadway maintenance
- Roadside vegetation
- Traffic and pedestrian services
- Roadside litter clean up
- Traffic control devices
- Maintenance administration
- Snow and ice control

<b>PERSONNEL SUMMARY</b>					
<b>NUMBER OF EMPLOYEES</b>					
<b>POSITION</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>
Plan, Bldg, PW Director	0.15	0.15	0.15	-	-
Public Works Director	-	-	-	0.15	0.15
Transportation/Engineer Svcs Mgr	-	0.10	0.10	0.05	0.05
GIS Analyst	0.10	0.30	0.30	0.30	0.30
Maintenance Superintendent	0.25	0.30	0.30	0.30	0.30
Senior Maintenance Worker Lead	1.00	1.00	1.00	1.00	1.00
Maintenance Worker	2.00	2.00	2.00	2.00	2.00
Traffic Control Specialist	0.70	1.00	1.00	1.00	1.00
Administrative Assistant II	0.05	0.05	0.05	0.15	0.15
<b>Total</b>	<b>4.25</b>	<b>4.90</b>	<b>4.90</b>	<b>4.95</b>	<b>4.95</b>



**STREET MAINTENANCE FUND REVENUES**

<b>CATEGORY</b>	<b>2015 ACTUAL</b>	<b>2016 ACTUAL</b>	<b>2017 ACTUAL</b>	<b>2018 BUDGET</b>	<b>2019 BUDGET</b>
Taxes	32,968	454,352	534,431	566,360	467,735
Intergovernmental	633,558	680,739	694,774	713,785	725,873
Charges for Services	434,778	479,150	451,581	440,000	440,000
Miscellaneous Revenues	19,350	6,256	4,542	1,000	5,000
Other Financing Sources	-	-	284	-	-
Transfers In	133,838	29,929	16,419	45,000	45,000
Total Revenues	<u>1,254,492</u>	<u>1,650,426</u>	<u>1,702,031</u>	<u>1,766,145</u>	<u>1,683,608</u>
Beginning Fund Balance	<u>264,628</u>	<u>273,873</u>	<u>563,269</u>	<u>554,270</u>	<u>771,356</u>
Total Resources	<u><u>1,519,119</u></u>	<u><u>1,924,299</u></u>	<u><u>2,265,300</u></u>	<u><u>2,320,415</u></u>	<u><u>2,454,964</u></u>

**STREET MAINTENANCE FUND EXPENDITURES**

<b>CATEGORY</b>	<b>2015 ACTUAL</b>	<b>2016 ACTUAL</b>	<b>2017 ACTUAL</b>	<b>2018 BUDGET</b>	<b>2019 BUDGET</b>
Salaries & Wages	340,316	345,201	329,269	362,761	363,375
Personnel Benefits	126,028	122,366	125,726	154,854	165,630
Supplies	73,620	73,643	79,413	86,300	95,213
Other Services & Charges	680,555	819,820	1,039,235	1,011,022	1,053,665
Transfers Out	657	-	-	-	-
Total Operations	<u>1,221,176</u>	<u>1,361,030</u>	<u>1,573,643</u>	<u>1,614,937</u>	<u>1,677,883</u>
Ending Fund Balance	<u>273,873</u>	<u>563,269</u>	<u>691,657</u>	<u>705,478</u>	<u>777,081</u>
Total Expenditures	<u><u>1,495,049</u></u>	<u><u>1,924,299</u></u>	<u><u>2,265,300</u></u>	<u><u>2,320,415</u></u>	<u><u>2,454,964</u></u>

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# ARTERIAL STREET PAVEMENT

The Arterial Street Fund contains the following programs:  
 Street pavement preservation  
 Reconstruction of street pavement

## FUND REVENUES

CATEGORY	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2019 BUDGET
Licenses & Permits	-	-	527,397	670,000	605,800
Miscellaneous Revenues	-	463	4,902	-	6,000
Transfers In	-	211,683	595,716	455,000	472,000
Total Revenues	-	212,146	1,128,015	1,125,000	1,083,800
Beginning Fund Balance	-	-	212,146	1,005,361	1,071,232
Total Resources	-	212,146	1,340,161	2,130,361	2,155,032

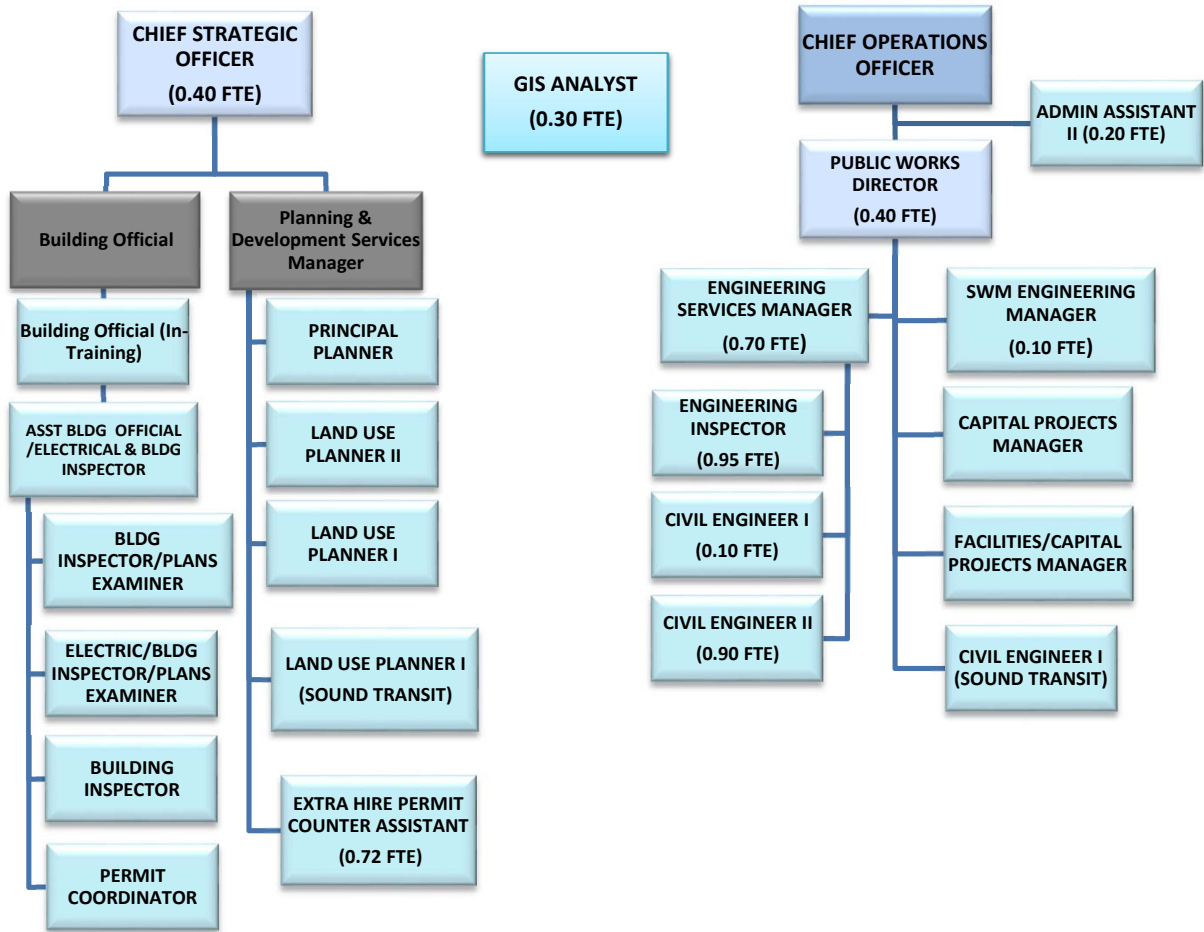
## FUND EXPENDITURES

CATEGORY	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2019 BUDGET
Other Services & Charges	-	-	232,389	1,310,413	926,000
Total Operations	-	-	232,389	1,310,413	926,000
Ending Fund Balance	-	212,146	1,107,772	819,948	1,229,032
Total Expenditures	-	212,146	1,340,161	2,130,361	2,155,032

# DEVELOPMENT FUND

  Included in this section's info.

  Reporting structure only. Info excluded from this section.



\* Starting 2017, PBPW is split into tax-based and fee-based. In this fund, it includes the fee-based activities. The tax-based activities are in the General Fund.

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

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

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

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

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

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

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

PERSONNEL SUMMARY					
NUMBER OF EMPLOYEES					
POSITION	2015	2016	2017	2018	2019
<b>Planning, Building &amp; Permits</b>					
Chief Strategic Officer	-	-	-	0.40	0.40
Community Development Director	-	-	1.00	-	-
Senior Planner	-	-	1.00	1.00	1.00
Land Use Planner II	-	-	1.00	1.00	1.00
Land Use Planner I	-	-	1.00	1.00	1.00
Land Use Planner I (Sound Transit)	-	-	-	-	1.00
Building Official (In-Training)	-	-	-	-	1.00
Asst Bldg Official/Electr & Bldg Inspector	-	-	1.00	1.00	1.00
Building Inspector/Plans Examiner	-	-	1.00	1.00	1.00
Electrical/Bldg Inspector/Plans Exam	-	-	1.00	1.00	1.00
Building Inspector	-	-	1.00	1.00	1.00
Permit Coordinator	-	-	0.95	0.95	0.70
Joint Minor Home Repair Program	-	-	0.05	0.05	-
GIS Analyst	-	-	0.15	0.15	0.15
Extra-Hire Permit Counter Assistant	-	-	-	-	0.72
<b>Engineering &amp; CIP Services</b>					
Public Works Director	-	-	0.40	0.40	0.40
Transportation/Engineer Svcs Mgr	-	-	0.70	0.70	0.70
Surface Water/Environ Engrng Mgr	-	-	0.10	0.10	0.10
Facilities/CIP Manager	-	-	1.00	1.00	1.00
Capital Projects Manager	-	-	-	-	1.00
Civil Engineer I	-	-	0.10	0.10	0.10
Civil Engineer II	-	-	0.90	0.90	0.90
Civil Engineer I (Sound Transit)	-	-	-	-	1.00
Engineering Inspector	-	-	0.95	0.95	0.95
GIS Analyst	-	-	0.15	0.15	0.15
Admin Assistant II	-	-	0.20	0.20	0.20
<b>Total</b>	-	-	<b>13.65</b>	<b>13.05</b>	<b>17.47</b>

### DEVELOPMENT FUND REVENUES

CATEGORY	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2019 BUDGET
Licenses & Permits	-	-	1,825,168	1,140,000	1,448,300
Intergovernmental	-	-	68,455	76,360	76,330
Charges for Services	-	-	1,664,923	1,142,650	1,376,712
Miscellaneous Revenues	-	-	10,811	9,000	5,400
Total Revenues	-	-	3,569,357	2,368,010	2,906,742
Beginning Fund Balance	-	-	1,507,685	1,868,569	4,446,615
Total Resources	-	-	5,077,042	4,236,579	7,353,357

### DEVELOPMENT FUND EXPENDITURES

CATEGORY	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2019 BUDGET
Salaries & Wages	-	-	1,116,330	1,255,389	1,617,768
Personnel Benefits	-	-	441,672	526,856	681,845
Supplies	-	-	33,256	24,763	26,822
Other Services & Charges	-	-	615,888	739,459	789,517
Total Operations	-	-	2,207,146	2,546,467	3,115,952
Ending Fund Balance	-	-	2,869,893	1,690,112	4,237,405
Total Expenditures	-	-	5,077,039	4,236,579	7,353,357

# POLICE DRUG SEIZURE FUND

The Police Drug Seizure Fund contains the following programs:

- Drug crime prevention
- K-9 Activities

## FUND REVENUES

CATEGORY	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2019 BUDGET
Intergovernmental	23,624	-	-	-	-
Miscellaneous Revenues	2,015	34	70	1,000	1,000
Total Revenues	25,639	34	70	1,000	1,000
Beginning Fund Balance	9,475	12,270	12,304	7,385	10,446
Total Resources	35,114	12,304	12,374	8,385	11,446

## FUND EXPENDITURES

CATEGORY	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2019 BUDGET
Supplies	-	-	-	500	500
Other Services & Charges	60	-	-	500	500
Capital Outlay	22,784	-	-	-	-
Total Operations	22,844	-	-	1,000	1,000
Ending Fund Balance	12,270	12,304	12,374	7,385	10,446
Total Expenditures	35,114	12,304	12,374	8,385	11,446



# HOTEL/MOTEL TAX FUND

The Hotel/Motel Tax Fund contains the following programs:

- Tourist Promotion
- Tourism-related facility maintenance

## FUND REVENUES

CATEGORY	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2019 BUDGET
Taxes	27,677	83,113	116,281	105,000	112,000
Charges for Services	-	20,000	1,260	28,000	-
Total Revenues	27,677	103,113	117,541	133,000	112,000
Beginning Fund Balance	8,375	9,806	17,588	6,875	(3,491)
Total Resources	36,052	112,919	135,129	139,875	108,509

## FUND EXPENDITURES

CATEGORY	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2019 BUDGET
Supplies	-	-	24,000	-	-
Other Services & Charges	26,246	95,331	135,457	112,000	112,000
Total Operations	26,246	95,331	159,457	112,000	112,000
Ending Fund Balance	9,806	17,588	(24,328)	27,875	(3,491)
Total Expenditures	36,052	112,919	135,129	139,875	108,509

# REDONDO ZONE FUND

The Redondo Zone Fund contains the following programs:

- Zone maintenance
- Zone parking
- Zone vegetation

## FUND REVENUES

CATEGORY	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2019 BUDGET
Intergovernmental	22,469	-	-	-	-
Fines & Forfeitures	2,160	964	1,631	750	3,000
Miscellaneous Revenues	73,877	48,769	89,331	60,120	90,150
Transfers In	2,729	21,000	20,000	-	-
Total Revenues	101,235	70,733	110,962	60,870	93,150
Beginning Fund Balance	-	22,063	18,753	22,545	36,433
Total Resources	101,235	92,796	129,715	83,415	129,583

## FUND EXPENDITURES

CATEGORY	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2019 BUDGET
Salaries & Wages	-	-	8,956	-	-
Personnel Benefits	-	-	1,328	-	-
Supplies	5,085	5,606	9,647	5,100	9,000
Other Services & Charges	74,087	68,437	94,130	64,753	45,429
Total Operations	79,172	74,043	114,061	69,853	54,429
Ending Fund Balance	22,063	18,753	15,654	13,562	75,154
Total Expenditures	101,235	92,796	129,715	83,415	129,583

# WATERFRONT ZONE FUND

The Waterfront Zone Fund:

The purpose of this fund is to provide public access to the fishing pier, Beach Park waterfront area and related parking lots, and space on the upland areas not designated as part of the Marina.

## FUND REVENUES

CATEGORY	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2019 BUDGET
Fines & Forfeitures	-	-	898	1,000	4,000
Miscellaneous Revenues	-	-	98,952	275,000	194,600
Transfers In			20,000		-
Total Revenues	-	-	119,850	276,000	198,600
Beginning Fund Balance	-	-	-	16,392	190,729
Total Resources	-	-	119,850	292,392	389,329

## FUND EXPENDITURES

CATEGORY	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2019 BUDGET
Salaries & Wages	-	-	4,617	-	-
Personnel Benefits	-	-	762	-	-
Supplies	-	-	22,968	5,000	10,000
Other Services & Charges	-	-	73,695	153,938	100,729
Total Operations	-	-	102,042	158,938	110,729
Ending Fund Balance			17,808	133,454	278,600
Total Expenditures	-	-	119,850	292,392	389,329

# PBPW AUTOMATION FEE FUND

The PBPW Automation Fee Fund:

The purpose of this fund is to provide for PBPW technology operations, maintenance, and replacement as well as acquisition of additional technology benefitting PBPW.

## FUND REVENUES

CATEGORY	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2019 BUDGET
Charges for Services	22,985	172,920	199,888	100,000	100,000
Total Revenues	22,985	172,920	199,888	100,000	100,000
Beginning Fund Balance	-	22,985	96,179	181,446	295,895
Total Resources	22,985	195,905	296,067	281,446	395,895

## FUND EXPENDITURES

CATEGORY	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2019 BUDGET
Supplies	-	3,000	4,721	-	-
Other Services & Charges	-	96,726	96,673	95,778	90,881
Total Operations	-	99,726	101,394	95,778	90,881
Ending Fund Balance	22,985	96,179	194,673	185,668	305,014
Total Expenditures	22,985	195,905	296,067	281,446	395,895

# URBAN FORESTRY FUND

**The Urban Forestry Fund:**

This fund was established in late 2017 to collect tree replacement fees to be expended for the purposes of acquiring, maintaining and preserving wooded areas within the City, planting and maintaining trees within the City, urban forestry education and other purposes related to trees as determined by City Council.

**FUND REVENUES**

CATEGORY	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2019 BUDGET
Charges for Services	-	-	-	10,000	10,000
Total Revenues	-	-	-	10,000	10,000
Beginning Fund Balance	-	-	-	-	10,000
Total Resources	-	-	-	10,000	20,000

**FUND EXPENDITURES**

CATEGORY	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2019 BUDGET
Supplies	-	-	-	5,000	5,000
Total Operations	-	-	-	5,000	5,000
Ending Fund Balance	-	-	-	5,000	15,000
Total Expenditures	-	-	-	10,000	20,000

# ABATEMENT FUND

The Abatement Fund:

The purpose of this fund is to provide for the receipt and expenditure of moneys to abate nuisance property.

## FUND REVENUES

CATEGORY	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2019 BUDGET
Charges for Services	700	-	297	-	-
Fines & Forfeitures	650	-	1,531	500	500
Miscellaneous Revenues	-	-	1,600	-	4,800
Transfers In	-	25,000	-	-	-
Total Revenues	1,350	25,000	3,428	500	5,300
Beginning Fund Balance	-	1,350	19,121	5,208	25,760
Total Resources	1,350	26,350	22,549	5,708	31,060

## FUND EXPENDITURES

CATEGORY	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2019 BUDGET
Other Services & Charges	-	7,229	15,889	200	200
Total Operations	-	7,229	15,889	200	200
Ending Fund Balance	1,350	19,121	6,660	5,508	30,860
Total Expenditures	1,350	26,350	22,549	5,708	31,060

## AUTOMATED SPEED ENFORCE FUND

The Automated Speed Enforcement Fund contains the following programs:

- ASE program administration
- Program maintenance

### FUND REVENUES

CATEGORY	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2019 BUDGET
Charges for Services	310	3,550	305	-	-
Fines & Forfeitures	361,556	377,010	384,359	350,000	350,000
Miscellaneous Revenues	283	3,203	3,649	-	-
Transfers In		-	19,000		
Total Revenues	362,149	383,763	407,313	350,000	350,000
Beginning Fund Balance	-	64,388	152,985	214,687	375,147
Total Resources	362,149	448,151	560,298	564,687	725,147

### FUND EXPENDITURES

CATEGORY	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2019 BUDGET
Salaries & Wages	24,379	-	-	-	-
Personnel Benefits	6,827	-	-	-	-
Other Services & Charges	228,810	252,870	270,491	272,000	272,000
Transfers Out	37,745	42,296	22,661	124,686	210,000
Total Operations	297,761	295,166	293,152	396,686	482,000
Ending Fund Balance	64,388	152,985	267,146	168,001	243,147
Total Expenditures	362,149	448,151	560,298	564,687	725,147

## TRANSPORTATION BENEFIT DISTRICT FUND

The Transportation Benefit District Fund contains the following programs:

- Transportation infrastructure improvement
- Infrastructure maintenance
- Transportation administration

### FUND REVENUES

CATEGORY	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2019 BUDGET
Taxes	456,766	881,890	915,859	916,000	944,000
Miscellaneous Revenues	66	378	662	-	-
Total Revenues	456,832	882,268	916,521	916,000	944,000
Beginning Fund Balance	68,841	117,002	295,681	278,847	158,827
Total Resources	525,673	999,270	1,212,202	1,194,847	1,102,827

### FUND EXPENDITURES

CATEGORY	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2019 BUDGET
Other Services & Charges	408,671	491,906	445,196	459,812	459,328
Transfers Out	-	211,683	595,716	455,000	472,000
Total Operations	408,671	703,589	1,040,912	914,812	931,328
Ending Fund Balance	117,002	295,681	171,290	280,035	171,499
Total Expenditures	525,673	999,270	1,212,202	1,194,847	1,102,827



**DEBT  
SERVICE  
FUNDS**

# DEBT SERVICE FUND

Debt Service Funds are funds used to account for the accumulation of resources to pay long term debt.

### FUND REVENUES

CATEGORY	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2019 BUDGET
Miscellaneous Revenues	149	-	-	-	-
Transfers In	384,969	405,276	433,069	280,696	492,456
Total Revenues	385,118	405,276	433,069	280,696	492,456
Beginning Fund Balance	21,480	20,962	19,267	26,344	2,021,704
Total Resources	406,598	426,238	452,336	307,040	2,514,160

### FUND EXPENDITURES

CATEGORY	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2019 BUDGET
Other Services & Charges	425	15,920	16,400	16,958	14,076
Transfers Out	242	-	-	-	1,923,000
Debt Service	384,969	391,051	391,211	265,946	476,512
Total Operations	385,636	406,971	407,611	282,904	2,413,588
Ending Fund Balance	20,962	19,267	44,725	24,136	100,572
Total Expenditures	406,598	426,238	452,336	307,040	2,514,160

# CAPITAL PROJECT FUNDS

*Capital Project Funds are funds used to account for major acquisition and construction of capital projects. Project spending typically occurs in multiple years.*

## CAPITAL PROJECT FUNDS

### FUND REVENUES

CATEGORY	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2019 BUDGET
Taxes	1,189,540	1,475,453	1,797,869	900,000	1,000,000
Intergovernmental	5,111,312	7,232,165	983,702	2,182,772	6,812,000
Charges for Services	351,233	508,253	1,580,310	2,499,000	3,016,000
Miscellaneous Revenues	230,629	196,225	20,865	23,000	517,250
Transfers In	1,557,085	1,738,256	1,136,404	2,916,263	8,775,000
Total Revenues	8,439,799	11,150,352	5,519,150	8,521,035	20,120,250
Beginning Fund Balance	5,117,909	5,314,324	6,107,913	3,832,804	8,939,338
Total Resources	13,557,708	16,464,676	11,627,063	12,353,839	29,059,588

### FUND EXPENDITURES

CATEGORY	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2019 BUDGET
Supplies	76,692	1,427	25,369	-	-
Other Services & Charges	3,355	41,685	291,248	25,000	-
Transfers Out	2,054,528	1,403,663	2,485,410	1,609,685	6,090,017
Capital Outlay	6,108,809	8,909,988	2,951,540	6,250,035	14,532,000
Total Operations	8,243,384	10,356,763	5,753,567	7,884,720	20,622,017
Ending Fund Balance	5,314,324	6,107,913	5,873,496	5,186,119	8,437,571
Total Expenditures	13,557,708	16,464,676	11,627,063	13,070,839	29,059,588

<b><i>Municipal Capital Improvement Fund Projects</i></b>	<b>2019 Budget</b>
North Bulkhead	2,928,000
The Van Gasken Park	1,404,000
N. Lot Restrooms, Plazas & Promenade	750,000
Financial System Replacement	252,000
Kiddie Park Play Equipment/City Park Improvements	200,000
Wooten Park	187,000
Field House Play Field/Skate Park	187,000
Redondo Floats	110,000
Beach Park Promenade & Play Equipment	100,000
Westwood Play Equipment	89,000
Mary Gay Park	50,000
Marina Dynamic Messaging Signs	50,000
SJ Underwood Park Play Equipment	20,000
Redondo Fishing Pier Replace Decking	10,000
<b><i>Total Municipal Capital Improvement Fund Projects</i></b>	<b>6,337,000</b>

<b><i>Transportation Capital Improvement Fund Projects</i></b>	<b>2019 Budget</b>
South 216th -Segment 3 *	6,216,000
Des Moines Memorial Drive & S 200th Street Signal Improvements	550,000
24th Ave Sidewalk (223rd - Kent Des Moines Rd) *	436,000
Downtown Alley Improvements	284,000
16th Ave S - Segment 5A	279,000
S 223rd Walkway Improvements	150,000
North Hill Elementary Walkway Improvements	120,000
24th Ave/S 208th St Intersection Improvements	60,000
Barnes Creek Trail	50,000
Redondo Paid Parking	50,000
<b><i>Total Transportation Capital Improvement Fund Projects</i></b>	<b>8,195,000</b>
<b><i>Total Capital Outlay</i></b>	<b>14,532,000</b>

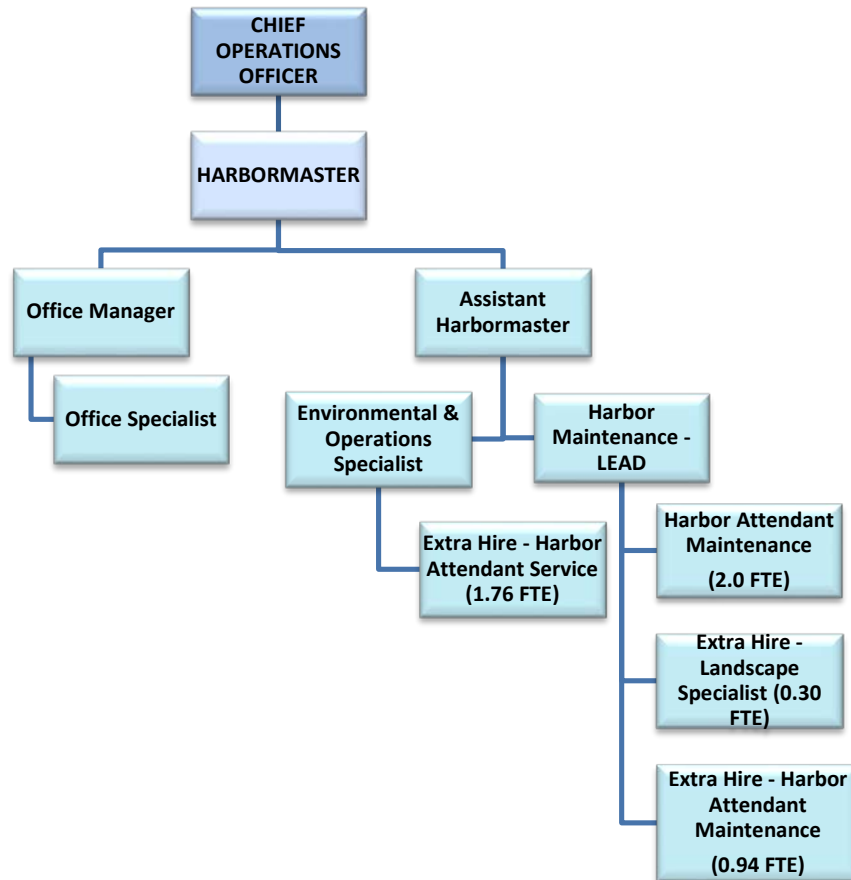
***\* Capital Project budgets have been revised and do not agree to adopted CIP shown on page 105, this budget does not reflect the SWM portion of the project.***

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# ENTERPRISE FUNDS

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

# MARINA FUND



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



<b>PERSONNEL SUMMARY</b>					
<b>NUMBER OF EMPLOYEES</b>					
<b>POSITION</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>
Harbormaster	1.00	1.00	1.00	1.00	1.00
Office Manager	1.00	1.00	1.00	1.00	1.00
Office Assistant	0.80	0.60	0.60	1.00	1.00
Service Manager	1.00	1.00	1.00	-	-
Maintenance Manager	1.00	1.00	1.00	-	-
Events Specialist	0.20	0.40	0.40	-	-
Assistant Harbormaster	-	-	-	1.00	1.00
Senior Maintenance Lead	-	-	-	1.00	1.00
Environmental Operations Specialist				1.00	1.00
Harbor Attendant	4.00	4.00	4.00	2.00	2.00
Extra-Hire Intern	-	-	-	0.47	-
Extra-Hire Landscaping Specialist	-	0.30	0.30	0.30	0.30
Extra-Hire Harbor Attendant Maintenance	-	-	-	0.30	0.94
Extra-Hire Harbor Attendant Service	-	-	-	0.30	-
Extra-Hire Harbor Aide	2.13	1.83	1.83	1.76	1.76
<b>Total</b>	<b>11.13</b>	<b>11.13</b>	<b>11.13</b>	<b>11.13</b>	<b>11.00</b>

## FUND REVENUES

CATEGORY	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2019 BUDGET
Intergovernmental	50,911	8,046	590	30,000	-
Charges for Services	1,165,902	938,523	1,135,049	3,892,065	4,224,512
Fines & Forfeits	17,716	17,038	18,782	177,220	20,000
Moorage Revenues	2,831,745	2,821,442	2,850,138	20,460	84,315
Other Financing Sources	134,763	-	2,063	28,000	4,459
Transfers In	4,003,042	1,016,643	1,286,055	1,225,416	1,372,575
Total Revenues	<u>8,204,079</u>	<u>4,801,692</u>	<u>5,292,677</u>	<u>5,373,161</u>	<u>5,705,861</u>
Beginning Fund Balance	1,635,174	1,554,363	1,922,964	2,114,894	3,635,762
Total Resources	<u><u>9,839,253</u></u>	<u><u>6,356,055</u></u>	<u><u>7,215,641</u></u>	<u><u>7,488,055</u></u>	<u><u>9,341,623</u></u>

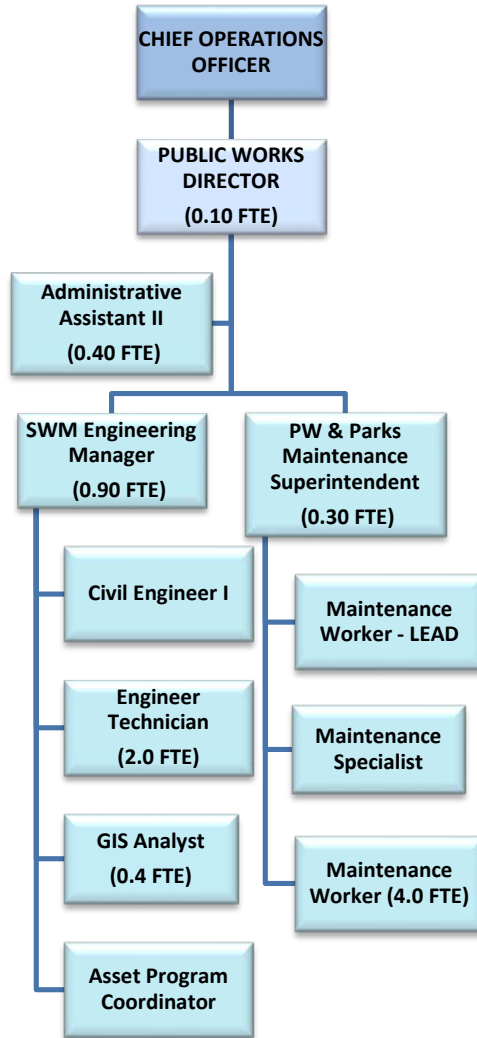
## FUND EXPENDITURES

CATEGORY	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2019 BUDGET
Salaries & Wages	609,486	563,873	605,354	757,095	689,173
Personnel Benefits	247,773	215,453	224,123	277,853	289,075
Supplies	1,048,961	859,462	978,655	794,400	1,148,143
Other Services & Charges	817,501	896,015	750,192	913,536	980,389
Transfers Out	4,003,042	1,031,643	1,301,055	1,225,416	1,822,575
Capital Outlay	737,693	46,816	54,719	60,000	740,000
Debt Service	820,434	819,829	821,116	815,415	782,575
Total Expenditures	<u>8,284,890</u>	<u>4,433,091</u>	<u>4,735,214</u>	<u>4,843,715</u>	<u>6,451,930</u>
Ending Fund Balance*	1,554,363	1,922,964	2,480,427	2,644,340	2,889,693
Total Uses	<u><u>9,839,253</u></u>	<u><u>6,356,055</u></u>	<u><u>7,215,641</u></u>	<u><u>7,488,055</u></u>	<u><u>9,341,623</u></u>

<i>Marina Capital Improvement Projects</i>	<i>2019 Budget</i>
Fuel & Electrical Replacement	190,000
Tenant Restroom Replacement	50,000
N Bulkhead Replacement *	500,000
<b>Total Marina Capital Improvement Projects</b>	<u><u>740,000</u></u>

\* This capital budget is not in the adopted CIP shown on page 105.

# SURFACE WATER MANAGEMENT FUND



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

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

<b>PERSONNEL SUMMARY</b>					
<b>NUMBER OF EMPLOYEES</b>					
<b>POSITION</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>
Plan, Bldg, PW Director	0.15	0.15	0.15	-	-
Public Works Director	-	-	-	0.10	0.10
Administrative Assistant	0.15	0.15	0.15	0.40	0.40
Asst Director Utilities & Env Eng.	0.90	-	-	-	-
Surface Water/Enviromnt Engrng Mgr	-	0.90	0.90	0.90	0.90
Civil Engineer I	-	0.60	1.00	-	-
Civil Engineer II	-	-	-	1.00	1.00
GIS Administrator	-	0.40	0.40	0.40	0.40
Engineering Technician	2.00	2.00	2.00	2.00	2.00
Engineering Aide	1.00	1.00	1.00	-	-
Asset Program Coordinator	-	-	-	1.00	1.00
Maintenance Superintendent	0.35	0.30	0.30	0.30	0.30
Lead Maintenance Worker	1.00	1.00	1.00	1.00	1.00
Maintenance Specialist	-	-	-	1.00	1.00
Maintenance Worker	4.30	4.60	5.00	4.00	4.00
Traffic Technician	1.00	-	-	-	-
Assistant Mechanic/Maint Worker	0.60	0.60	0.60	-	-
Land Use Planner II	0.10	-	-	-	-
<b>Total</b>	<b>11.55</b>	<b>11.70</b>	<b>12.50</b>	<b>12.10</b>	<b>12.10</b>

## FUND REVENUES

CATEGORY	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2019 BUDGET
Intergovernmental	-	396,181	-	-	-
Charges for Services	2,756,227	3,450,877	3,621,787	3,741,629	4,071,914
Miscellaneous Revenues	9,532	33,307	34,172	90,050	70,050
Other Financing Sources	337,357	854,498	265,149	80,000	65,000
Transfers In	107,446	-	84,077	553,900	1,705,000
Total Revenues	<u>3,210,562</u>	<u>4,734,863</u>	<u>4,005,185</u>	<u>4,465,579</u>	<u>5,911,964</u>
Beginning Fund Balance	<u>2,527,274</u>	<u>3,212,959</u>	<u>3,918,500</u>	<u>3,250,239</u>	<u>3,617,217</u>
Total Resources	<u><u>5,737,836</u></u>	<u><u>7,947,822</u></u>	<u><u>7,923,685</u></u>	<u><u>7,715,818</u></u>	<u><u>9,529,181</u></u>

## FUND EXPENDITURES

CATEGORY	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2019 BUDGET
Salaries & Wages	761,468	801,673	807,096	922,742	909,593
Personnel Benefits	342,924	359,245	357,675	424,417	467,030
Supplies	39,127	78,609	94,952	88,112	115,785
Other Services & Charges	1,132,892	1,461,078	1,556,452	1,585,117	1,723,532
Transfers Out	108,498	15,000	15,000	553,900	1,705,000
Capital Outlay	139,969	1,313,717	297,783	1,235,860	1,705,000
Debt Service	-	-	-	-	-
Total Expenditures	<u>2,524,878</u>	<u>4,029,322</u>	<u>3,128,958</u>	<u>4,810,148</u>	<u>6,625,940</u>
Ending Fund Balance*	<u>3,212,959</u>	<u>3,918,500</u>	<u>4,794,727</u>	<u>2,905,670</u>	<u>2,903,241</u>
Total Uses	<u><u>5,737,837</u></u>	<u><u>7,947,822</u></u>	<u><u>7,923,685</u></u>	<u><u>7,715,818</u></u>	<u><u>9,529,181</u></u>

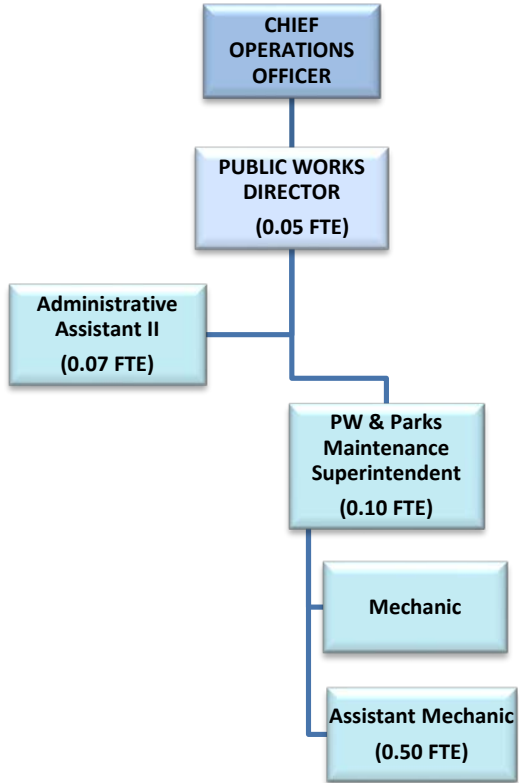
<b>Surface Water Management Capital Improvement Projects</b>	<b>2019 Budget</b>
24th Ave Sidewalk Project & South 216th Segment 3 *	343,000
216th/11th Ave Intersection Pipe Replacement	280,000
8th Ave (264th to 265th)	258,000
6th Ave/239th Pipe Replacement	257,000
Deepdene Plat Outfall Replacement	224,000
14th Ave (268th to 272nd) Pipe Upgrade	94,000
N Fork McSorley Ck Diversion	85,000
24th Ave Pipeline Replacement/Upgrade	64,000
Soundview Dr/Redondo Beach Dr Pipe Upgrade	45,000
Pond Safety Improvements	35,000
Barnes Creek/Kent- Des Moines Rd Culvert	20,000
<b>Total Surface Water Management Capital Improvement Projects</b>	<b>1,705,000</b>

\* This is the SWM portion of the transportation projects shown on page 85.

# INTERNAL SERVICE FUNDS

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

# EQUIPMENT RENTAL FUND



PERSONNEL SUMMARY					
NUMBER OF EMPLOYEES					
POSITION	2015	2016	2017	2018	2019
Plan, Bldg, PW Director	0.05	0.05	0.05	0.05	0.05
Administrative Assistant II	0.05	0.05	0.05	0.07	0.07
Maintenance Superintendent	0.10	0.10	0.10	0.10	0.10
Asst. PW & Parks Maint Super		0.10			
Mechanic	1.00	1.00	1.00	1.00	1.00
Assistant Mechanic	1.00	0.60	0.40	0.50	0.50
<b>Total</b>	<b>2.20</b>	<b>1.90</b>	<b>1.60</b>	<b>1.72</b>	<b>1.72</b>



## FUND REVENUES

CATEGORY	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2019 BUDGET
Charges for Services	521,772	520,272	518,347	481,673	525,185
Miscellaneous Revenues	1,138	1,065	2,229	1,000	1,000
Other Financing Sources	3,572	38,673	8,909	-	-
Total Revenues	<u>526,482</u>	<u>560,010</u>	<u>529,485</u>	<u>482,673</u>	<u>526,185</u>
Beginning Fund Balance	159,351	199,988	320,443	354,851	286,772
Total Resources	<u><u>685,833</u></u>	<u><u>759,998</u></u>	<u><u>849,928</u></u>	<u><u>837,524</u></u>	<u><u>812,957</u></u>

## FUND EXPENDITURES

CATEGORY	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2019 BUDGET
Salaries & Wages	105,959	95,956	99,612	116,923	119,307
Personnel Benefits	56,484	42,852	52,817	59,129	63,680
Supplies	213,150	176,252	219,357	217,345	227,206
Other Services & Charges	69,266	124,495	148,162	121,745	80,355
Total Operations	<u>485,846</u>	<u>439,555</u>	<u>519,948</u>	<u>515,142</u>	<u>490,548</u>
Ending Fund Balance	199,988	320,443	329,980	322,382	322,409
Total Expenditures	<u><u>685,834</u></u>	<u><u>759,998</u></u>	<u><u>849,928</u></u>	<u><u>837,524</u></u>	<u><u>812,957</u></u>

## EQUIPMENT REPLACEMENT FUND

### FUND REVENUES

CATEGORY	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2019 BUDGET
Charges for Services	380,276	865,334	922,698	750,978	651,238
Miscellaneous Revenues	1,042	9,172	14,702	-	-
Other Financing Sources	22,363	80,965	22,796	-	-
Transfers In	60,000	40,000	-	-	70,000
Total Revenues	463,681	995,471	960,196	750,978	721,238
Beginning Fund Balance	1,430,229	1,421,608	1,637,991	1,676,754	1,761,845
Total Resources	1,893,910	2,417,079	2,598,187	2,427,732	2,483,083

### FUND EXPENDITURES

CATEGORY	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2019 BUDGET
Capital Outlay	472,302	779,088	562,276	523,000	681,000
Total Operations	472,302	779,088	562,276	523,000	681,000
Ending Fund Balance	1,421,608	1,637,991	2,035,911	1,904,732	1,802,083
Total Expenditures	1,893,910	2,417,079	2,598,187	2,427,732	2,483,083

#### **2019 Capital Outlay Schedule**

Facilities	Ford Transit to Replace 2002 Grumm Walk-in Van	58,000
Police Crime Prevention	Ford F-150 Truck w/ Crewcab & 4WD	46,000
Police Detective	Ford Interceptor	70,000
SWM	Ford F-150 Truck w/ Extra Cab	35,000
Streets	10/12 Yard Dump Truck	221,000
PBPW	Ford Escape 4WD SUV	30,000
Marina	Orca Boat	100,000
Marina	Utility Vehicle	8,000
Parks	Ford F-350 Truck w/ Flatbed Dump	50,000
Parks	Ford F-550 Truck w/ Flatbed Dump	63,000
	Total 2019 Capital Outlay	681,000

## FACILITY REPAIR & REPLACEMENT FUND

### FUND REVENUES

CATEGORY	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2019 BUDGET
Charges for Services	75,835	75,145	109,051	473,013	111,641
Miscellaneous Revenues	125	397	1,019	-	-
Other Financing Sources	39,172	-	-	-	-
Transfers In	26,800	9,935	41,017	-	200,000
Total Revenues	141,932	85,477	151,087	473,013	311,641
Beginning Fund Balance	85,063	11,173	9,439	37,731	336,220
Total Resources	226,995	96,650	160,526	510,744	647,861

### FUND EXPENDITURES

CATEGORY	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2019 BUDGET
Other Services & Charges	215,822	87,211	49,196	473,013	46,000
Capital Outlay	-	-	-	-	477,000
Total Operations	215,822	87,211	49,196	473,013	523,000
Ending Fund Balance	11,173	9,439	111,330	37,731	124,861
Total Expenditures	226,995	96,650	160,526	510,744	647,861

#### **2019 Capital Outlay Schedule**

Police	Police HVAC	277,000
Parks	Founders' Lodge Improvements	200,000
	Total 2019 Capital Outlay	477,000

## COMPUTER REPLACEMENT FUND

### FUND REVENUES

CATEGORY	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2019 BUDGET
Charges for Services	156,427	494,038	475,640	247,644	389,211
Miscellaneous Revenues	(343)	2,292	4,181	100	100
Transfers In	6,000	-	-	-	-
Total Revenues	162,084	496,330	479,821	247,744	389,311
Beginning Fund Balance	338,306	292,047	571,289	598,481	625,957
Total Resources	500,390	788,377	1,051,110	846,225	1,015,268

### FUND EXPENDITURES

CATEGORY	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2019 BUDGET
Supplies	88,078	33,434	85,705	-	-
Transfers Out	-	71,000	121,000	-	-
Capital Outlay	116,339	109,030	55,924	203,105	120,025
Debt Service	3,926	3,624	3,624	2,719	2,719
Total Operations	208,343	217,088	266,253	205,824	122,744
Ending Fund Balance	292,047	571,289	784,857	640,401	892,524
Total Expenditures	500,390	788,377	1,051,110	846,225	1,015,268

## SELF INSURANCE FUND

### FUND REVENUES

CATEGORY	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2019 BUDGET
Charges for Services	637,612	823,025	854,710	861,790	714,120
Miscellaneous Revenues	(61)	-	-	-	-
Other Financing Sources	-	1,653	29,300	-	-
Total Revenues	<u>637,551</u>	<u>824,678</u>	<u>884,010</u>	<u>861,790</u>	<u>714,120</u>
Beginning Fund Balance	<u>148,469</u>	<u>137,250</u>	<u>300,393</u>	<u>287,372</u>	<u>650,217</u>
Total Resources	<u><u>786,020</u></u>	<u><u>961,928</u></u>	<u><u>1,184,403</u></u>	<u><u>1,149,162</u></u>	<u><u>1,364,337</u></u>

### FUND EXPENDITURES

CATEGORY	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2019 BUDGET
Other Services & Charges	<u>648,770</u>	<u>661,535</u>	<u>725,539</u>	<u>701,975</u>	<u>673,556</u>
Total Operations	<u>648,770</u>	<u>661,535</u>	<u>725,539</u>	<u>701,975</u>	<u>673,556</u>
Ending Fund Balance	<u>137,250</u>	<u>300,393</u>	<u>458,864</u>	<u>447,187</u>	<u>690,781</u>
Total Expenditures	<u><u>786,020</u></u>	<u><u>961,928</u></u>	<u><u>1,184,403</u></u>	<u><u>1,149,162</u></u>	<u><u>1,364,337</u></u>

# UNEMPLOYMENT COMPENSATION FUND

## FUND REVENUES

CATEGORY	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2019 BUDGET
Charges for Services	55,835	56,381	61,174	63,682	68,181
Miscellaneous Revenues	308	2,203	6,693	5,000	5,000
Total Revenues	56,143	58,584	67,867	68,682	73,181
Beginning Fund Balance	247,711	301,403	333,103	353,446	417,457
Total Resources	303,854	359,987	400,970	422,128	490,638

## FUND EXPENDITURES

CATEGORY	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2019 BUDGET
Other Services & Charges	2,451	26,884	149	30,000	30,000
Total Operations	2,451	26,884	149	30,000	30,000
Ending Fund Balance	301,403	333,103	400,821	392,128	460,638
Total Expenditures	303,854	359,987	400,970	422,128	490,638

# SECTION 6: CAPITAL BUDGET

**CITY OF DES MOINES**  
**CIP COSTS SUMMARY: 2019-2024**  
(Amounts in Thousands)

Project Name	Total Budget	Project to Date 12/31/17	Sched Year 2018	Plan Year 2019	Plan Year 2020	Plan Year 2021	Plan Year 2022	Plan Year 2023	Plan Year 2024
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**GENERAL MUNICIPAL IMPROVEMENTS**

**Economic Development Projects**

Redondo Paid Parking	350	-	-	50	300	-	-	-	-
Total Econ Dev & Tourism	350	-	-	50	300	-	-	-	-

**Building Facility Projects**

Building Access System	58	-	12	46	-	-	-	-	-
Police HVAC	277	-	-	277	-	-	-	-	-
Founders' Lodge Improvements	200	-	-	200	-	-	-	-	-
City Hall Heat Pumps	60	-	-	-	60	-	-	-	-
LED Exterior Lighting	34	-	-	-	34	-	-	-	-
Engineer Bldg Windows	25	-	-	-	25	-	-	-	-
PW Service Center Interior Painting	60	-	-	-	-	60	-	-	-
Field House Interior Paint	35	-	-	-	-	35	-	-	-
City Hall Canopy Repairs	55	-	-	-	-	-	55	-	-
Police Dept Storage Building	445	-	-	-	-	-	-	445	-
City Hall Parking Lot	360	-	-	-	-	-	-	360	-
Activity Center Irrigation/Landscape	65	-	-	-	-	-	-	65	-
Service Center Fueling Station Canopy	87	-	-	-	-	-	-	-	87
Service Center Material Storage Improvements	400	-	-	-	-	-	-	-	400
Total Building Facilities	2,161	-	12	523	119	95	55	870	487

**Technology Projects**

Financial System Replacement	252	-	-	252	-	-	-	-	-
Total Technology	252	-	-	252	-	-	-	-	-

**Park Facility & Playground Projects**

The Van Gasken Park	2,438	34	-	1,404	-	1,000	-	-	-
Kiddie Park Play Equipment(City Park Improvements	227	4	23	200	-	-	-	-	-
Field House Play Equipment	194	3	-	-	191	-	-	-	-
Cecil Powell Play Equipment	103	3	-	-	10	90	-	-	-
Wooton Park	210	2	21	187	-	-	-	-	-
Westwood Play Equipment	104	2	13	89	-	-	-	-	-
SJU Play	479	5	454	20	-	-	-	-	-
DMBP Sun Home Lodge Rehab	638	-	66	-	572	-	-	-	-
Field House Play Field/Skate Park	187	-	-	187	-	-	-	-	-
Mary Gay Park	100	-	50	50	-	-	-	-	-
Beach Park Bulkhead, Promenade, & Play Equip/Water Feature	3,045	-	70	100	190	2,685	-	-	-
Marina Dynamic Messaging Signs	50	-	-	50	-	-	-	-	-
Total City Wide Park Facilities	7,775	53	697	2,287	963	3,775	-	-	-

**Waterfront Facility Projects**

North Bulkhead	8,430	15	1,377	2,928	4,110	-	-	-	-
N Lot Restrooms, Plazas & Promenade	856	-	106	750	-	-	-	-	-
Redondo Floats	110	-	-	110	-	-	-	-	-
Redondo Fishing Pier Replace Decking	235	-	-	10	225	-	-	-	-
Redondo Restroom & Plaza	400	-	-	-	-	-	-	400	-
Total Waterfront Facilities	10,031	15	1,483	3,798	4,335	-	-	400	-



**CITY OF DES MOINES**  
**CIP COSTS SUMMARY: 2019-2024**  
(Amounts in Thousands)

<i>Project Name</i>	<i>Total Budget</i>	<i>Project to Date 12/31/17</i>	<i>Sched Year 2018</i>	<i>Plan Year 2019</i>	<i>Plan Year 2020</i>	<i>Plan Year 2021</i>	<i>Plan Year 2022</i>	<i>Plan Year 2023</i>	<i>Plan Year 2024</i>
<b><i>Transportation - Operating Projects</i></b>									
Arterial Street Pavement Preservation	6,870	101	1,218	926	925	925	925	925	925
Sidewalk Program	137	17	20	20	20	20	20	20	-
Arterial Traffic Calming	201	-	151	-	50	-	-	-	-
Guardrail Program	75	-	-	25	25	-	25	-	-
<b>Total Transport - O&amp;M Projects</b>	<b>7,283</b>	<b>118</b>	<b>1,389</b>	<b>971</b>	<b>1,020</b>	<b>945</b>	<b>970</b>	<b>945</b>	<b>925</b>
<b><i>Transportation - Capital Projects</i></b>									
Barnes Creek Trail	4,875	905	210	50	50	190	480	896	2,094
South 216th - Segment 3	7,292	523	274	6,495	-	-	-	-	-
24th Ave Sidewalk (223rd - Kent Des Moines Rd)	5,712	67	-	500	75	5,070	-	-	-
Downtown Alley Improvement	541	-	257	284	-	-	-	-	-
Marine View Dr / South 240th St. Intersection Improvement	2,098	-	-	-	365	1,733	-	-	-
S 223rd Walkway Improvements	150	-	-	150	-	-	-	-	-
16th Ave - Seg 5A	279	-	-	279	-	-	-	-	-
North Hill Elementary Walkway Improvements	890	-	-	120	770	-	-	-	-
24th Ave/S. 208th St Intersection Improvements	540	-	-	60	480	-	-	-	-
DMMD & S 200th Street Signal Improvements	550	-	-	550	-	-	-	-	-
South 240th Street Improve - Seg 2	4,850	-	-	-	435	4,415	-	-	-
College Way	1,450	-	-	-	-	1,450	-	-	-
South 240th Street Improve - Seg 1	6,300	-	-	-	-	-	735	5,565	-
Redondo Area Street Improvements	70	-	-	-	-	70	-	-	-
Kent-Des Moines Rd - Seg 2	7,200	-	-	-	-	-	985	6,215	-
S 224th St Improvements	756	-	-	-	-	-	756	-	-
Puget Sound Gateway - SR509 Extension	500	-	-	-	-	-	500	-	-
30th Ave S Improvements - South Segments	4,485	-	-	-	-	-	-	385	4,100
<b>Total Transport - Capital Projects</b>	<b>48,538</b>	<b>1,495</b>	<b>741</b>	<b>8,488</b>	<b>2,175</b>	<b>12,928</b>	<b>3,456</b>	<b>13,061</b>	<b>6,194</b>
<b>Total General Municipal Improvements</b>	<b>76,390</b>	<b>1,681</b>	<b>4,322</b>	<b>16,369</b>	<b>8,912</b>	<b>17,743</b>	<b>4,481</b>	<b>15,276</b>	<b>7,606</b>
<b>MARINA CAPITAL IMPROVEMENTS</b>									
Dock Electrical Replacements	240	-	60	-	60	60	60	-	-
Fuel & Electrical Replacement	240	-	50	190	-	-	-	-	-
Tenant Restroom Replacement	380	-	-	50	330	-	-	-	-
Marina Dock Replacement	1,400	-	-	-	-	-	-	1,400	-
<b>Total Marina</b>	<b>2,260</b>	<b>-</b>	<b>110</b>	<b>240</b>	<b>390</b>	<b>60</b>	<b>60</b>	<b>1,400</b>	<b>-</b>
<b>SURFACE WATER MANAGEMENT CAPITAL</b>									
Barnes Crk/Kent-Des Moines Rd Culvert	1,963	405	318	20	1,220	-	-	-	-
24th Ave Pipeline Replacement/Upgrade	861	28	25	64	-	-	744	-	-
216th/11th Ave Intersection Pipe Replacement	329	20	29	280	-	-	-	-	-
Deepdene Plat Outfall Replacement	410	1	185	224	-	-	-	-	-
Pond Safety Improvements	93	-	58	35	-	-	-	-	-
8th Ave (264th to 265th)	258	-	-	258	-	-	-	-	-
6th Ave/239th Pipe Replacement	257	-	-	257	-	-	-	-	-
14th Ave (268th to 272nd) Pipe Upgrade	478	-	-	94	384	-	-	-	-
N. Fork McSorley Ck Diversion	432	-	-	85	347	-	-	-	-
Soundview Dr./Redondo Beach Dr. Pipe Upgrade Project	205	-	-	45	160	-	-	-	-
Pipe Replacement Program	667	-	-	-	49	328	290	-	-
DMMD 208th to 212th Pipe Project	603	-	-	-	-	603	-	-	-
KDM /16th Avenue A Pipe Replacement	272	-	-	-	-	272	-	-	-
5th Ave/212th Street Pipe Upgrade	884	-	-	-	-	170	714	-	-
216th Pl./ Marine View Dr. Pipe Upgrade	324	-	-	-	-	-	324	-	-
KDM/16th Ave B Pipe Replacement	991	-	-	-	-	-	211	780	-
232nd Street (10th to 14th) Pipe Project	629	-	-	-	-	-	-	629	-
258th Street (13th Pl to 16th) Pipe Project	343	-	-	-	-	-	-	-	343
<b>Total Surface Water Mgmt</b>	<b>9,999</b>	<b>454</b>	<b>615</b>	<b>1,362</b>	<b>2,160</b>	<b>1,373</b>	<b>2,283</b>	<b>1,409</b>	<b>343</b>
<b>TOTAL CITY WIDE</b>	<b>88,649</b>	<b>2,135</b>	<b>5,047</b>	<b>17,971</b>	<b>11,462</b>	<b>19,176</b>	<b>6,824</b>	<b>18,085</b>	<b>7,949</b>

**CITY OF DES MOINES**  
**CIP REVENUE SUMMARY: 2019-2024**  
(Amounts in Thousands)

Project Name	Total Budget	Project to Date 12/31/17	Sched Year 2018	Plan Year 2019	Plan Year 2020	Plan Year 2021	Plan Year 2022	Plan Year 2023	Plan Year 2024
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**GENERAL MUNICIPAL IMPROVEMENTS**

**Economic Development Projects**

Redondo Paid Parking	350	-	-	50	300	-	-	-	-
Total Econ Dev & Tourism	350	-	-	50	300	-	-	-	-

**Building Facility Projects**

Building Access System	58	-	12	46	-	-	-	-	-
Police HVAC	277	-	138	139	-	-	-	-	-
Founders' Lodge Improvements	200	-	-	200	-	-	-	-	-
City Hall Heat Pumps	60	-	-	-	60	-	-	-	-
LED Exterior Lighting	34	-	-	-	34	-	-	-	-
Engineer Bldg Windows	25	-	-	-	25	-	-	-	-
PW Service Center Interior Painting	60	-	-	-	-	60	-	-	-
Field House Interior Paint	35	-	-	-	-	35	-	-	-
City Hall Canopy Repairs	55	-	-	-	-	-	55	-	-
Police Dept Storage Building	445	-	-	-	-	-	-	445	-
City Hall Parking Lot	360	-	-	-	-	-	-	360	-
Activity Center Irrigation/Landscape	65	-	-	-	-	-	-	65	-
Service Center Fueling Station Canopy	87	-	-	-	-	-	-	-	87
Service Center Material Storage Improvements	400	-	-	-	-	-	-	-	400
Total Building Facilities	2,161	-	150	385	119	95	55	870	487

**Technology Projects**

Financial System Replacement	252	101	151	-	-	-	-	-	-
Total Technology	252	101	151	-	-	-	-	-	-

**Park Facility & Playground Projects**

The Van Gasken Park	2,438	34	186	1,218	-	1,000	-	-	-
Kiddie Park Play Equipment(City Park Improvements)	227	4	23	200	-	-	-	-	-
Field House Play Equipment	194	3	-	-	191	-	-	-	-
Cecil Powell Play Equipment	103	3	-	-	10	90	-	-	-
Wooton Park	210	2	21	187	-	-	-	-	-
Westwood Play Equipment	104	2	13	89	-	-	-	-	-
SJU Play	479	5	454	20	-	-	-	-	-
DMBP Sun Home Lodge Rehab	638	-	66	-	572	-	-	-	-
Field House Play Field/Skate Park	187	-	-	187	-	-	-	-	-
Mary Gay Park	100	-	50	50	-	-	-	-	-
Beach Park Bulkhead, Promenade, & Play Equip/Water Feature	3,045	-	70	100	190	2,685	-	-	-
Marina Dynamic Messaging Signs	50	-	-	50	-	-	-	-	-
Total City Wide Park Facilities	7,775	53	883	2,101	963	3,775	-	-	-

**Waterfront Facility Projects**

North Bulkhead	8,430	-	4,700	1,950	1,780	-	-	-	-
N Lot Restrooms, Plazas & Promenade	856	-	106	750	-	-	-	-	-
Redondo Floats	110	-	-	110	-	-	-	-	-
Redondo Fishing Pier Replace Decking	235	-	-	10	225	-	-	-	-
Redondo Restroom & Plaza	400	-	-	-	-	-	-	400	-
Total Waterfront Facilities	10,031	-	4,806	2,820	2,005	-	-	400	-

**Transportation - Operating Projects**

Arterial Street Pavement Preservation	7,618	1,193	875	925	925	925	925	925	925
Sidewalk Program	137	17	20	20	20	20	20	20	-
Arterial Traffic Calming	201	-	151	-	50	-	-	-	-
Guardrail Program	75	-	-	25	25	-	25	-	-
Total Transport - O&M Projects	8,031	1,210	1,046	970	1,020	945	970	945	925

**CITY OF DES MOINES**  
**CIP REVENUE SUMMARY: 2019-2024**  
(Amounts in Thousands)

<i>Project Name</i>	<i>Total Budget</i>	<i>Project to Date 12/31/17</i>	<i>Sched Year 2018</i>	<i>Plan Year 2019</i>	<i>Plan Year 2020</i>	<i>Plan Year 2021</i>	<i>Plan Year 2022</i>	<i>Plan Year 2023</i>	<i>Plan Year 2024</i>
<b><i>Transportation - Capital Projects</i></b>									
Barnes Creek Trail	4,875	1,029	86	50	50	190	480	896	2,094
S 224th St Improvements	756	-	-	-	-	-	756	-	-
South 216th - Segment 3	7,292	523	272	6,497	-	-	-	-	-
24th Ave Sidewalk (223rd - Kent Des Moines Rd)	5,712	210	-	471	68	4,963	-	-	-
16th Ave - Seg 5A	279	129	150	-	-	-	-	-	-
Downtown Alley Improvement	541	-	435	106	-	-	-	-	-
Puget Sound Gateway - SR509 Extension	500	-	400	25	25	25	25	-	-
Marine View Dr / South 240th St. Intersection Improvement	2,098	-	-	-	365	1,733	-	-	-
S 223rd Walkway Improvements	150	-	-	150	-	-	-	-	-
North Hill Elementary Walkway Improvements	890	-	-	120	770	-	-	-	-
24th Ave/S. 208th St Intersection Improvements	540	-	-	60	480	-	-	-	-
South 240th Street Improve - Seg 2	4,850	-	-	-	635	4,215	-	-	-
DMMD & S 200th Street Signal Improvements	550	-	-	550	-	-	-	-	-
College Way	1,450	-	-	-	-	1,450	-	-	-
South 240th Street Improve - Seg 1	6,300	-	-	-	-	-	735	5,565	-
Redondo Area Street Improvements	70	-	-	-	-	70	-	-	-
Kent-Des Moines Rd - Seg 2	7,200	-	-	-	-	-	965	6,235	-
30th Ave S Improvements - South Segments	4,485	-	-	200	-	200	350	300	3,435
Total Transport - Capital Projects	48,538	1,891	1,343	8,229	2,393	12,846	3,311	12,996	5,529
<b>Total General Municipal Improvements</b>	<b>77,138</b>	<b>3,255</b>	<b>8,379</b>	<b>14,555</b>	<b>6,500</b>	<b>17,661</b>	<b>4,336</b>	<b>15,211</b>	<b>6,941</b>
<b>MARINA CAPITAL IMPROVEMENTS</b>									
Dock Electrical Replacements	240	-	60	-	60	60	60	-	-
Fuel & Electrical Replacement	240	-	50	190	-	-	-	-	-
Tenant Restroom Replacement	380	-	-	50	330	-	-	-	-
Marina Dock Replacement	1,400	200	200	200	200	200	200	200	-
<b>Total Marina</b>	<b>2,260</b>	<b>200</b>	<b>310</b>	<b>440</b>	<b>590</b>	<b>260</b>	<b>260</b>	<b>200</b>	-
<b>SURFACE WATER MANAGEMENT CAPITAL</b>									
Barnes Crk/Kent-Des Moines Rd Culvert	1,963	405	318	20	1,220	-	-	-	-
24th Ave Pipeline Replacement/Upgrade	861	28	25	64	-	-	744	-	-
Deepdene Plat Outfall Replacement	410	1	185	224	-	-	-	-	-
216th/11th Ave Intersection Pipe Replacement	329	20	29	280	-	-	-	-	-
Soundview Dr./Redondo Beach Dr. Pipe Upgrade Project	205	-	-	45	160	-	-	-	-
Pond Safety Improvements	93	-	58	35	-	-	-	-	-
5th Ave/212th Street Pipe Upgrade	884	-	-	-	-	170	714	-	-
Pipe Replacement Program	667	-	-	-	49	328	290	-	-
N. Fork McSorley Ck Diversion	432	-	-	85	347	-	-	-	-
6th Ave/239th Pipe Replacement	257	-	-	257	-	-	-	-	-
14th Ave (268th to 272nd) Pipe Upgrade	478	-	-	94	384	-	-	-	-
216th Pl./ Marine View Dr. Pipe Upgrade	324	-	-	-	-	-	324	-	-
KDM /16th Avenue A Pipe Replacement	272	-	-	-	-	272	-	-	-
DMMD 208th to 212th Pipe Project	603	-	-	-	-	603	-	-	-
8th Ave (264th to 265th)	258	-	-	258	-	-	-	-	-
KDM/16th Ave B Pipe Replacement	991	-	-	-	-	-	211	780	-
232nd Street (10th to 14th) Pipe Project	629	-	-	-	-	-	-	629	-
258th Street (13th Pl to 16th) Pipe Project	343	-	-	-	-	-	-	-	343
<b>Total Surface Water Mgmt</b>	<b>9,999</b>	<b>454</b>	<b>615</b>	<b>1,362</b>	<b>2,160</b>	<b>1,373</b>	<b>2,283</b>	<b>1,409</b>	<b>343</b>
<b>TOTAL CITY WIDE</b>	<b>89,397</b>	<b>3,909</b>	<b>9,304</b>	<b>16,357</b>	<b>9,250</b>	<b>19,294</b>	<b>6,879</b>	<b>16,820</b>	<b>7,284</b>

**CITY OF DES MOINES  
CIP REVENUE SOURCE SUMMARY: 2019-2024**

(Amounts in Thousands)

<i>Project Name</i>	<i>Total Budget</i>	<i>Project to Date 12/31/17</i>	<i>Sched Year 2018</i>	<i>Plan Year 2019</i>	<i>Plan Year 2020</i>	<i>Plan Year 2021</i>	<i>Plan Year 2022</i>	<i>Plan Year 2023</i>	<i>Plan Year 2024</i>
<b>GENERAL FUND</b>									
Marina Dynamic Messaging Signs	50	-	-	50	-	-	-	-	-
Arterial Traffic Calming	201	-	151	-	50	-	-	-	-
Redondo Paid Parking	350	-	-	50	300	-	-	-	-
North Bulkhead	1,000	-	1,000	-	-	-	-	-	-
Downtown Alley Improvement	393	-	393	-	-	-	-	-	-
<b>Total General Fund</b>	<b>1,994</b>	<b>-</b>	<b>1,544</b>	<b>100</b>	<b>350</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FRANCHISE FEES</b>									
Arterial Street Pavement Preservation	3,718	396	502	470	470	470	470	470	470
<b>Total Franchise Fee</b>	<b>3,718</b>	<b>396</b>	<b>502</b>	<b>470</b>	<b>470</b>	<b>470</b>	<b>470</b>	<b>470</b>	<b>470</b>
<b>COMPUTER REPLACEMENT FUND</b>									
Financial System Replacement	192	71	121	-	-	-	-	-	-
<b>Total Computer Replacement Fund</b>	<b>192</b>	<b>71</b>	<b>121</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>REDONDO ZONE</b>									
Redondo Area Street Improvements	70	-	-	-	-	70	-	-	-
<b>Total Redondo Zone Parking</b>	<b>70</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>70</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>AUTOMATED SPEED ENFORCE (ASE)</b>									
24th Ave Sidewalk (223rd - Kent Des Moines Rd)	358	208	-	-	-	150	-	-	-
Sidewalk Program	137	17	20	20	20	20	20	20	-
S 223rd Walkway Improvements	150	-	-	150	-	-	-	-	-
North Hill Elementary Walkway Improvements	160	-	-	40	120	-	-	-	-
<b>Total ASE</b>	<b>805</b>	<b>225</b>	<b>20</b>	<b>210</b>	<b>140</b>	<b>170</b>	<b>20</b>	<b>20</b>	<b>-</b>
<b>TRANSPORTATION BENEFIT DISTRICT</b>									
Arterial Street Pavement Preservation	3,900	797	373	455	455	455	455	455	455
<b>Total Transportation Benefit District</b>	<b>3,900</b>	<b>797</b>	<b>373</b>	<b>455</b>	<b>455</b>	<b>455</b>	<b>455</b>	<b>455</b>	<b>455</b>
<b>REET 1st QTR %</b>									
Barnes Creek Trail	900	263	86	50	50	35	116	100	200
North Bulkhead	1,960	-	400	-	1,560	-	-	-	-
DMBP Sun Home Lodge Rehab	3	-	3	-	-	-	-	-	-
Police Dept Storage Building	445	-	-	-	-	-	-	445	-
City Hall Parking Lot	360	-	-	-	-	-	-	360	-
Founders' Lodge Improvements	200	-	-	200	-	-	-	-	-
Beach Park Bulkhead, Promenade, & Play Equip/Water Featu	100	-	-	100	-	-	-	-	-
<b>Total REET 1st Qtr %</b>	<b>3,968</b>	<b>263</b>	<b>489</b>	<b>350</b>	<b>1,610</b>	<b>35</b>	<b>116</b>	<b>905</b>	<b>200</b>
<b>REET - 2nd QTR %</b>									
SJU Play	184	5	159	20	-	-	-	-	-
Kiddie Park Play Equipment(City Park Improvements	27	4	23	-	-	-	-	-	-
Wooton Park	160	2	21	137	-	-	-	-	-
Field House Play Equipment	58	3	-	-	55	-	-	-	-
Cecil Powell Play Equipment	13	3	-	-	10	-	-	-	-
Westwood Play Equipment	104	2	13	89	-	-	-	-	-
N Lot Restrooms, Plazas & Promenade	356	-	106	250	-	-	-	-	-
Guardrail Program	75	-	-	25	25	-	25	-	-
Redondo Fishing Pier Replace Decking	77	-	-	10	67	-	-	-	-
Redondo Floats	40	-	-	40	-	-	-	-	-
Redondo Restroom & Plaza	200	-	-	-	-	-	-	200	-
<b>Total REET 2nd Qtr %</b>	<b>1,294</b>	<b>19</b>	<b>322</b>	<b>571</b>	<b>157</b>	<b>-</b>	<b>25</b>	<b>200</b>	<b>-</b>

**CITY OF DES MOINES  
CIP REVENUE SOURCE SUMMARY: 2019-2024**

(Amounts in Thousands)

<i>Project Name</i>	<i>Total Budget</i>	<i>Project to Date 12/31/17</i>	<i>Sched Year 2018</i>	<i>Plan Year 2019</i>	<i>Plan Year 2020</i>	<i>Plan Year 2021</i>	<i>Plan Year 2022</i>	<i>Plan Year 2023</i>	<i>Plan Year 2024</i>
<b>KING COUNTY PARK LEVY</b>									
Barnes Creek Trail	287	287	-	-	-	-	-	-	-
<b>Total King County Park Levy</b>	<b>287</b>	<b>287</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>PARK IN LIEU</b>									
Beach Park Bulkhead, Promenade, & Play Equip/Water Featu	380	-	-	-	90	290	-	-	-
The Van Gasken Park	758	34	-	224	-	500	-	-	-
Mary Gay Park	50	-	25	25	-	-	-	-	-
<b>Total Park in Lieu</b>	<b>1,188</b>	<b>34</b>	<b>25</b>	<b>249</b>	<b>90</b>	<b>790</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>ONE TIME REVENUE</b>									
The Van Gasken Park	-	-	186	(186)	-	-	-	-	-
Tenant Restroom Replacement	380	-	-	50	330	-	-	-	-
Mary Gay Park	50	-	25	25	-	-	-	-	-
Service Center Fueling Station Canopy	87	-	-	-	-	-	-	-	87
Service Center Material Storage Improvements	200	-	-	-	-	-	-	-	200
N Lot Restrooms, Plazas & Promenade	500	-	-	500	-	-	-	-	-
Downtown Alley Improvement	148	-	42	106	-	-	-	-	-
Puget Sound Gateway - SR509 Extension	500	-	400	25	25	25	25	-	-
North Bulkhead	220	-	-	-	220	-	-	-	-
Beach Park Bulkhead, Promenade, & Play Equip/Water Featu	70	-	70	-	-	-	-	-	-
<b>Total One Time Revenue</b>	<b>2,155</b>	<b>-</b>	<b>723</b>	<b>520</b>	<b>575</b>	<b>25</b>	<b>25</b>	<b>-</b>	<b>287</b>
<b>TRAFFIC IN LIEU</b>									
16th Ave - Seg 5A	279	129	150	-	-	-	-	-	-
Marine View Dr / South 240th St. Intersection Improvement	612	-	-	-	265	347	-	-	-
College Way	950	-	-	-	-	950	-	-	-
South 240th Street Improve - Seg 2	2,900	-	-	-	235	2,665	-	-	-
South 216th - Segment 3	1,500	-	-	1,500	-	-	-	-	-
24th Ave/S. 208th St Intersection Improvements	200	-	-	50	150	-	-	-	-
30th Ave S Improvements - South Segments	350	-	-	200	-	-	150	-	-
<b>Total Traffic in Lieu</b>	<b>6,791</b>	<b>129</b>	<b>150</b>	<b>1,750</b>	<b>650</b>	<b>3,962</b>	<b>150</b>	<b>-</b>	<b>-</b>
<b>TRANSPORTATION CIP FUND</b>									
Barnes Creek Trail	68	68	-	-	-	-	-	-	-
<b>Total Transportation CIP Fund</b>	<b>68</b>	<b>68</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TRAFFIC IMPACT CITY WIDE</b>									
South 216th - Segment 3	1,916	242	152	1,522	-	-	-	-	-
24th Ave Sidewalk (223rd - Kent Des Moines Rd)	947	2	-	75	23	847	-	-	-
24th Ave/S. 208th St Intersection Improvements	210	-	-	10	200	-	-	-	-
College Way	500	-	-	-	-	500	-	-	-
Barnes Creek Trail	190	-	-	-	-	-	-	96	94
Kent-Des Moines Rd - Seg 2	330	-	-	-	-	-	330	-	-
DMMD & S 200th Street Signal Improvements	550	-	-	550	-	-	-	-	-
S 224th St Improvements	326	-	-	-	-	-	326	-	-
<b>Total Traffic Impact City Wide</b>	<b>4,969</b>	<b>244</b>	<b>152</b>	<b>2,157</b>	<b>223</b>	<b>1,347</b>	<b>656</b>	<b>96</b>	<b>94</b>
<b>TRAFFIC IMPACT PAC RIDGE</b>									
S 224th St Improvements	280	-	-	-	-	-	280	-	-
30th Ave S Improvements - South Segments	850	-	-	-	-	200	200	300	150
<b>Total Traffic Impact Pac Ridge</b>	<b>1,130</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>200</b>	<b>480</b>	<b>300</b>	<b>150</b>
<b>MARINA REVENUES</b>									
Marina Dock Replacement	1,400	200	200	200	200	200	200	200	-
Dock Electrical Replacements	240	-	60	-	60	60	60	-	-
Fuel & Electrical Replacement	240	-	50	190	-	-	-	-	-
Financial System Replacement	30	15	15	-	-	-	-	-	-
<b>Total Marina Revenues</b>	<b>1,910</b>	<b>215</b>	<b>325</b>	<b>390</b>	<b>260</b>	<b>260</b>	<b>260</b>	<b>200</b>	<b>-</b>

**CITY OF DES MOINES**  
**CIP REVENUE SOURCE SUMMARY: 2019-2024**

(Amounts in Thousands)

<i>Project Name</i>	<i>Total Budget</i>	<i>Project to Date 12/31/17</i>	<i>Sched Year 2018</i>	<i>Plan Year 2019</i>	<i>Plan Year 2020</i>	<i>Plan Year 2021</i>	<i>Plan Year 2022</i>	<i>Plan Year 2023</i>	<i>Plan Year 2024</i>
<b>SURFACE WATER UTILITY</b>									
Barnes Crk/Kent-Des Moines Rd Culvert	1,963	405	318	20	1,220	-	-	-	-
24th Ave Pipeline Replacement/Upgrade	861	28	25	64	-	-	744	-	-
Deepdene Plat Outfall Replacement	410	1	185	224	-	-	-	-	-
216th/11th Ave Intersection Pipe Replacement	329	20	29	280	-	-	-	-	-
Soundview Dr./Redondo Beach Dr. Pipe Upgrade Project	205	-	-	45	160	-	-	-	-
Financial System Replacement	30	15	15	-	-	-	-	-	-
Service Center Material Storage Improvements	100	-	-	-	-	-	-	-	100
Pond Safety Improvements	93	-	58	35	-	-	-	-	-
5th Ave/212th Street Pipe Upgrade	884	-	-	-	-	170	714	-	-
Pipe Replacement Program	667	-	-	-	49	328	290	-	-
N. Fork McSorley Ck Diversion	432	-	-	85	347	-	-	-	-
6th Ave/239th Pipe Replacement	257	-	-	257	-	-	-	-	-
14th Ave (268th to 272nd) Pipe Upgrade	478	-	-	94	384	-	-	-	-
216th Pl/ Marine View Dr. Pipe Upgrade	324	-	-	-	-	-	324	-	-
KDM /16th Avenue A Pipe Replacement	272	-	-	-	-	272	-	-	-
DMMD 208th to 212th Pipe Project	603	-	-	-	-	603	-	-	-
8th Ave (264th to 265th)	258	-	-	258	-	-	-	-	-
KDM/16th Ave B Pipe Replacement	991	-	-	-	-	-	211	780	-
232nd Street (10th to 14th) Pipe Project	629	-	-	-	-	-	-	629	-
24th Ave Sidewalk (223rd - Kent Des Moines Rd)	808	-	-	64	-	744	-	-	-
South 216th - Segment 3	279	-	-	279	-	-	-	-	-
258th Street (13th Pl to 16th) Pipe Project	343	-	-	-	-	-	-	-	343
<b>Total Surface Water Utility</b>	<b>11,216</b>	<b>469</b>	<b>630</b>	<b>1,705</b>	<b>2,160</b>	<b>2,117</b>	<b>2,283</b>	<b>1,409</b>	<b>443</b>
<b>FACILITY MAJOR MAINT/REPAIR</b>									
Police HVAC	277	-	138	139	-	-	-	-	-
Building Access System	58	-	12	46	-	-	-	-	-
City Hall Heat Pumps	60	-	-	-	60	-	-	-	-
City Hall Canopy Repairs	55	-	-	-	-	-	55	-	-
LED Exterior Lighting	34	-	-	-	34	-	-	-	-
Engineer Bldg Windows	25	-	-	-	25	-	-	-	-
PW Service Center Interior Painting	60	-	-	-	-	60	-	-	-
Field House Interior Paint	35	-	-	-	-	35	-	-	-
Activity Center Irrigation/Landscape	65	-	-	-	-	-	-	65	-
Service Center Material Storage Improvements	100	-	-	-	-	-	-	-	100
<b>Total Facility Major Maint/Repair</b>	<b>769</b>	<b>-</b>	<b>150</b>	<b>185</b>	<b>119</b>	<b>95</b>	<b>55</b>	<b>65</b>	<b>100</b>
<b>LOCAL GRANTS</b>									
Barnes Creek Trail	44	44	-	-	-	-	-	-	-
The Van Gasken Park	594	-	-	594	-	-	-	-	-
DMBP Sun Home Lodge Rehab	93	-	63	-	30	-	-	-	-
Field House Play Field/Skate Park	187	-	-	187	-	-	-	-	-
SJU Play	245	-	245	-	-	-	-	-	-
South 240th Street Improve - Seg 1	3,380	-	-	-	-	-	365	3,015	-
Kent-Des Moines Rd - Seg 2	3,620	-	-	-	-	-	635	2,985	-
<b>Total Local Grants</b>	<b>8,163</b>	<b>44</b>	<b>308</b>	<b>781</b>	<b>30</b>	<b>-</b>	<b>1,000</b>	<b>6,000</b>	<b>-</b>

**CITY OF DES MOINES**  
**CIP REVENUE SOURCE SUMMARY: 2019-2024**

(Amounts in Thousands)

Project Name	Total Budget	Project to Date 12/31/17	Sched Year 2018	Plan Year 2019	Plan Year 2020	Plan Year 2021	Plan Year 2022	Plan Year 2023	Plan Year 2024
<b>STATE GRANTS</b> (Includes: TIB, RCO, CTED, etc.)									
South 216th - Segment 3	3,157	281	120	2,756	-	-	-	-	-
North Bulkhead	1,950	-	-	1,950	-	-	-	-	-
The Van Gasken Park	1,086	-	-	586	-	500	-	-	-
Marine View Dr / South 240th St. Intersection Improvement	1,486	-	-	-	100	1,386	-	-	-
DMBP Sun Home Lodge Rehab	542	-	-	-	542	-	-	-	-
Redondo Fishing Pier Replace Decking	158	-	-	-	158	-	-	-	-
Redondo Floats	70	-	-	70	-	-	-	-	-
Beach Park Bulkhead, Promenade, & Play Equip/Water Featu	2,480	-	-	-	100	2,380	-	-	-
South 240th Street Improve - Seg 1	2,670	-	-	-	-	-	370	2,300	-
South 240th Street Improve - Seg 2	1,750	-	-	-	200	1,550	-	-	-
Kent-Des Moines Rd - Seg 2	3,000	-	-	-	-	-	-	3,000	-
Redondo Restroom & Plaza	200	-	-	-	-	-	-	200	-
24th Ave Sidewalk (223rd - Kent Des Moines Rd)	3,599	-	-	332	45	3,222	-	-	-
30th Ave S Improvements - South Segments	3,285	-	-	-	-	-	-	-	3,285
<b>Total State Grants</b>	<b>25,433</b>	<b>281</b>	<b>120</b>	<b>5,694</b>	<b>1,145</b>	<b>9,038</b>	<b>370</b>	<b>5,500</b>	<b>3,285</b>
<b>FEDERAL GRANTS</b> (Includes: STP, FMSIB, etc.)									
Barnes Creek Trail	3,386	367	-	-	-	155	364	700	1,800
Kiddie Park Play Equipment City Park Improvements	200	-	-	200	-	-	-	-	-
Field House Play Equipment	111	-	-	-	111	-	-	-	-
North Hill Elementary Walkway Improvements	730	-	-	80	650	-	-	-	-
<b>Total Federal Grants</b>	<b>4,427</b>	<b>367</b>	<b>-</b>	<b>280</b>	<b>761</b>	<b>155</b>	<b>364</b>	<b>700</b>	<b>1,800</b>
<b>PRIVATE CONTRIBUTIONS</b>									
Cecil Powell Play Equipment	90	-	-	-	-	90	-	-	-
Wooton Park	50	-	-	50	-	-	-	-	-
SJU Play	50	-	50	-	-	-	-	-	-
South 240th Street Improve - Seg 2	200	-	-	-	200	-	-	-	-
Beach Park Bulkhead, Promenade, & Play Equip/Water Featu	15	-	-	-	-	15	-	-	-
South 240th Street Improve - Seg 1	250	-	-	-	-	-	-	250	-
Kent-Des Moines Rd - Seg 2	250	-	-	-	-	-	-	250	-
South 216th - Segment 3	440	-	-	440	-	-	-	-	-
S 224th St Improvements	150	-	-	-	-	-	150	-	-
Field House Play Equipment	25	-	-	-	25	-	-	-	-
24th Ave/S. 208th St Intersection Improvements	130	-	-	-	130	-	-	-	-
<b>Total Private Contributions</b>	<b>1,650</b>	<b>-</b>	<b>50</b>	<b>490</b>	<b>355</b>	<b>105</b>	<b>150</b>	<b>500</b>	<b>-</b>
<b>DEBT PROCEEDS</b>									
North Bulkhead	3,300	-	3,300	-	-	-	-	-	-
<b>Total Debt Proceeds</b>	<b>3,300</b>	<b>-</b>	<b>3,300</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL REVENUE SOURCES</b>	<b>89,397</b>	<b>3,909</b>	<b>9,304</b>	<b>16,357</b>	<b>9,550</b>	<b>19,294</b>	<b>6,879</b>	<b>16,820</b>	<b>7,284</b>

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# SECTION 7: APPENDIX

# GENERAL INFORMATION

**COMPARATIVE SUMMARY OF AD VALOREM TAXES**  
(\$ per \$1000 ASSESSED VALUE)

	<b>2016 Tax Year Assessed in 2015</b>			<b>2017 Tax Year Assessed in 2016</b>		
	ASSESSED VALUE	LEVY PER \$1000 A.V.	ALLOWABLE LEVY	ASSESSED VALUE	LEVY PER \$1000 A.V.	ALLOWABLE LEVY
<b>GENERAL LEVY</b>						
<u>CURRENT EXPENSE</u>	\$ 2,871,886,336	\$1.6522	\$ 4,745,014	\$ 3,194,299,789	\$1.5108	\$ 4,825,809

	<b>2018 Tax Year Assessed in 2017</b>			<b>Estimated 2019 Tax Year Assessed in 2018</b>		
	ASSESSED VALUE	LEVY PER \$1000 A.V.	ALLOWABLE LEVY	ASSESSED VALUE	LEVY PER \$1000 A.V.	ALLOWABLE LEVY
<b>GENERAL LEVY</b>						
<u>CURRENT EXPENSE</u>	\$ 3,786,485,943	\$1.3054	\$ 4,942,969	\$ 4,316,526,274	\$1.1853	\$ 5,116,181

**RATIO of GOVERNMENTAL ACTIVITY GENERAL OBLIGATION DEBT  
to ASSESSED VALUE and NET BONDED DEBT PER CAPITA  
as of DECEMBER 31**

<u>FISCAL YEAR</u>	<u>APRIL 1 POPULATION</u>	<u>ASSESSED VALUATION</u>	<u>DEBT</u>	<u>RATIO OF DEBT TO ASSESSED VALUE</u>	<u>DEBT PER CAPITA</u>
2008	29,180	\$2,908,070,226	\$4,012,534	0.5%	137.51
2009	29,270	\$3,239,532,997	\$4,295,811	0.4%	146.76
2010	29,673	\$2,728,550,347	\$4,024,709	0.3%	135.64
2011	29,680	\$2,665,187,506	\$3,953,740	0.3%	133.21
2012	29,700	\$2,428,741,940	\$3,665,513	0.2%	123.42
2013	29,730	\$2,262,054,010	\$3,400,795	0.1%	114.39
2014	30,030	\$2,224,000,070	\$3,100,291	0.1%	103.24
2015	30,100	\$ 2,668,582,572	\$ 3,100,291	0.1%	103.00
2016	30,570	\$ 2,871,883,857	\$ 2,505,868	0.1%	81.97
2017	30,860	\$3,194,299,789	\$2,200,762	0.1%	71.31
2018	31,140	\$ 3,786,485,943	\$ 3,429,420	0.1%	110.13
2019 *	31,140	\$ 4,316,526,274	\$ 9,114,420	0.2%	292.69

\* Estimated

**CITY OF DES MOINES**

**DEBT LIMITATION PROJECTED AS OF DECEMBER 31, 2019**

ESTIMATED ASSESSED VALUATION for 2019 TAXES \$ 4,316,526,274

**GENERAL PURPOSES**

**Councilmanic:**

Capacity (1.50% of Assessed value)		64,747,894
Less:		
G.O. Bonds Outstanding	8,685,000	
State L.O.C.A.L. Program	24,563	
State PWTF	<u>404,857</u>	
		<u>9,114,420</u>
Available Councilmanic Capacity Excluding Capital Leases		55,633,474

**Voter-Approved: 60 percent approval**

Total Capacity (2.50% of Assessed Value)		107,913,157
Less:		
Councilmanic Outstanding	-	
Issued Voter-Approved	<u>-</u>	
<b>Available Voter-Approved Capacity</b>		<u>107,913,157</u> <span style="float: right;">\$ 107,913,157</span>

**UTILITY PURPOSES**

Voter-Approved: Capacity (2.5% of Assessed Value)		<u>107,913,157</u>
<b>Available Utility Capacity</b>		107,913,157

**OPEN SPACE AND PARK FACILITIES**

Voter-Approved: Capacity (2.5% of Assessed Value)		<u>107,913,157</u>
<b>Available Open Space and Park Facilities Capacity</b>		<u>107,913,157</u>
<b>TOTAL AVAILABLE DEBT CAPACITY</b>		<u><u>\$ 323,739,471</u></u>

**CITY OF DES MOINES**  
 Projected As of December 31, 2019

SUMMARY OF DEBT

<b>GENERAL OBLIGATION DEBT</b>		ORIGINAL ISSUE AMOUNT	DATED	INTEREST RATE(S)	MATURITY DATE
<b>COUNCILMANIC BONDS:</b>					
PURPOSE					
2018 LTGO	General Fund - 2018 Bond Issue	3,105,000	9/6/2018	3.00 - 4.00%	12/1/2038
2018 LTGO	Transportation - 2018 Refunding	1,446,573	9/6/2018	3.00 - 4.00%	12/1/2028
 <b>VOTER-APPROVED BONDS:</b>					
(None)					
 <b>OTHER GENERAL OBLIGATION DEBT:</b>					
2004 PWTF	Pac Highway Construction	2,250,000	6/29/2004	0.50%	6/30/2020
2009 PWTF	Gateway Construction	1,000,000	3/9/2009	0.50%	6/30/2024
2011 LOCAL	Energy Savings	106,138	11/16/2011	4.20%	11/30/2021
Capital Lease	Document Mgmt System	17,739	8/14/2013	0.84%	10/14/2018
 <b>BUSINESS DEBT</b>					
2012 LTGO	Marina - 2002 Refunding	2,810,000	4/19/2012	2.00 - 4.00%	11/30/2018
2018 LTGO	Marina - 2018 Refunding	3,838,427	9/6/2018	3.00 - 4.00%	12/1/2028

**CITY OF DES MOINES**  
 Projected As of December 31, 2019

SUMMARY OF DEBT

PRINCIPAL DUE DATE	INTEREST DUE DATE	PRINCIPAL	2019 DEBT SERVICE REQUIREMENTS			PRINCIPAL
		OUTSTANDING 12/31/2018	PRINCIPAL	INTEREST	TOTAL	OUTSTANDING 12/31/2019
12/1	12/1	3,105,000	105,000	122,050	227,050	3,000,000
12/1	12/1	1,446,573	123,171	55,358	178,529	1,323,402
		<u>4,551,573</u>	<u>228,171</u>	<u>177,408</u>	<u>405,579</u>	<u>4,323,402</u>
		-	-	-	-	-
		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
		<u>4,551,573</u>	<u>228,171</u>	<u>177,408</u>	<u>405,579</u>	<u>4,323,402</u>
6/29	6/29	141,712	23,618	709	24,327	118,094
6/29	6/29	318,626	31,863	1,593	33,456	286,763
12/1	6/1,12/1	36,141	11,578	1,571	13,149	24,563
Monthly	Monthly	-	-	-	-	-
		<u>496,479</u>	<u>67,059</u>	<u>3,873</u>	<u>70,932</u>	<u>429,420</u>
		<u>5,048,052</u>	<u>295,230</u>	<u>181,281</u>	<u>476,511</u>	<u>4,752,822</u>
12/1	6/1,12/1	1,115,000	265,000	43,850	308,850	850,000
12/1	12/1	3,838,427	326,829	146,892	652,250	3,511,598
		<u>4,953,427</u>	<u>591,829</u>	<u>190,742</u>	<u>961,100</u>	<u>4,361,598</u>
		<u>\$ 10,001,479</u>	<u>\$ 887,059</u>	<u>\$ 372,023</u>	<u>\$ 1,437,611</u>	<u>\$ 9,114,420</u>

# INDEX OF POSITIONS & PAY SCHEDULES



**2019**  
**City of Des Moines - Index of Positions and Pay Schedule**  
**Directors and City Manager**

<u>Range</u>	<u>Positions</u>	<u>FTE</u>	<u>Step A</u>	<u>Step B</u>	<u>Step C</u>	<u>Step D</u>	<u>Step E</u>
D-31	City Clerk-Communications Director	1.00	94,392 7,866 45.38	99,108 8,259 47.65	104,064 8,672 50.03	109,272 9,106 52.53	114,732 9,561 55.16
D-32	Human Resources Director	1.00	98,160 8,180 47.19	103,068 8,589 49.55	108,216 9,018 52.03	113,628 9,469 54.63	119,304 9,942 57.36
D-33	Harbormaster	1.00	102,084 8,507 49.08	107,184 8,932 51.53	112,548 9,379 54.11	118,176 9,848 56.82	124,080 10,340 59.65
D-36	Public Works Director	1.00	114,840 9,570 55.21	120,588 10,049 57.98	126,612 10,551 60.87	132,948 11,079 63.92	139,596 11,633 67.11
D-38	Finance Director	1.00	124,212 10,351 59.72	130,428 10,869 62.71	136,944 11,412 65.84	143,796 11,983 69.13	150,984 12,582 72.59
D-39	Chief Strategic Officer	1.00	129,180	135,636	142,416	149,532	157,008
	Emergency Management Director	1.00	10,765 62.11	11,303 65.21	11,868 68.47	12,461 71.89	13,084 75.48
D-40	City Attorney	1.00	134,340 11,195 64.59	141,060 11,755 67.82	148,116 12,343 71.21	155,520 12,960 74.77	163,296 13,608 78.51
D-42	Chief Operations Officer	1.00	145,308	152,568	160,200	168,216	176,628
	Chief of Police	1.00	12,109 69.86	12,714 73.35	13,350 77.02	14,018 80.87	14,719 84.92
N/A	Municipal Court Judge	0.80	142,716	(95% of WA Citizens Commission on Salaries for Elected Officials \$164,313 for 0.875 FTE adjusted to 0.80 FTE)			
M-44	City Manager	1.00	152,796 12,733 73.46	160,440 13,370 77.13	168,468 14,039 80.99	176,892 14,741 85.04	185,736 15,478 89.30

Total FTE 11.80

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

**2019**  
**City of Des Moines - Index of Positions and Pay Schedule**  
**Police Management Association**

<u>Range</u>	<u>Positions</u>	<u>FTE</u>	<u>Step A</u>	<u>Step B</u>	<u>Step C</u>	<u>Step D</u>	<u>Step E</u>
PMA-34	Commander	2.00			124,272	130,488	137,016
					10,356	10,874	11,418
					59.75	62.73	65.87
		Total FTE	2.00				

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

**2019**  
**City of Des Moines - Index of Positions and Pay Schedule**  
**Exempt Employees**

<u>Range</u>	<u>Positions</u>	<u>FTE</u>	<u>Step A</u>	<u>Step B</u>	<u>Step C</u>	<u>Step D</u>	<u>Step E</u>
E-21	Assistant Harbormaster	1.00	65,796	69,084	72,540	76,164	79,968
	Events & Facility Rentals Manager	1.00	5,483	5,757	6,045	6,347	6,664
			31.63	33.21	34.88	36.62	38.45
E-24	Executive Support	1.00	74,016	77,712	81,600	85,680	89,964
	Prosecuting Attorney	1.00	6,168	6,476	6,800	7,140	7,497
	Recreation Manager	1.00	35.58	37.36	39.23	41.19	43.25
	Senior Accountant	1.00					
E-26	Maintenance Superintendent	1.00	80,052	84,060	88,260	92,676	97,308
			6,671	7,005	7,355	7,723	8,109
			38.49	40.41	42.43	44.56	46.78
E-28	Asst Bldg Official/Electrical/Bldg Inspector	1.00	86,592	90,924	95,472	100,248	105,264
	Assistant City Attorney	1.00	7,216	7,577	7,956	8,354	8,772
	Building Official (In-training)	1.00	41.63	43.71	45.90	48.20	50.61
	Capital Improvement Projects Manager	2.00					
	Civil Engineer II	2.00					
	Senior Planner	1.00					
E-31	Court Administrator	1.00	97,392	102,264	107,376	112,740	118,380
	Finance Manager	1.00	8,116	8,522	8,948	9,395	9,865
	Information Technology Manager	1.00	46.82	49.17	51.62	54.20	56.91
E-32	Building Official	1.00	101,292	106,356	111,672	117,252	123,120
	Planning & Development Services Manager	1.00	8,441	8,863	9,306	9,771	10,260
			48.70	51.13	53.69	56.37	59.19
E-34	Surface Water/Environmental Engineering Mgr	1.00	109,560	115,044	120,792	126,828	133,164
	Transportation/Engineering Services Manager	1.00	9,130	9,587	10,066	10,569	11,097
			52.67	55.31	58.07	60.98	64.02

Total FTE 22.00

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

**2019**  
**City of Des Moines - Index of Positions and Pay Schedule**  
**General Employees**

<u>Range</u>	<u>Positions</u>	<u>FTE</u>	<u>Step A</u>	<u>Step B</u>	<u>Step C</u>	<u>Step D</u>	<u>Step E</u>
G-11	Program Assistant - Senior Services	1.00	44,856	47,100	49,452	51,924	54,516
			3,738	3,925	4,121	4,327	4,543
			21.57	22.64	23.78	24.96	26.21
G-12	Recreation Specialist - Events/Facility Rentals	1.00	46,644	48,972	51,420	53,988	56,688
	Recreation Specialist - Recreation Programs	2.00	3,887	4,081	4,285	4,499	4,724
	Recreation Specialist - Senior Services	1.00	22.43	23.54	24.72	25.96	27.25
G-13	Court Clerk	4.00	48,516	50,940	53,484	56,160	58,968
	Court Clerk (Limited-Term)	1.00	4,043	4,245	4,457	4,680	4,914
	Evidence Specialist	1.00	23.33	24.49	25.71	27.00	28.35
	Office Specialist - Marina	1.00					
	Records Specialist - Police	5.00					
G-15	Assistant Mechanic	0.50	52,476	55,104	57,864	60,756	63,792
	Permit Coordinator	2.00	4,373	4,592	4,822	5,063	5,316
			25.23	26.49	27.82	29.21	30.67
G-17	Accounting Specialist - Accounts Payable	1.00	56,760	59,604	62,580	65,712	69,000
	Administrative Assistant II	2.00	4,730	4,967	5,215	5,476	5,750
	Lead Records Specialist	1.00	27.29	28.66	30.09	31.59	33.17
	Mechanic	1.00					
	Office Manager I	1.00					
G-18	Assistant Recreation Manager	1.00	59,028	61,980	65,076	68,328	71,748
	Court Security Officer	1.00	4,919	5,165	5,423	5,694	5,979
	Court Marshal	1.15	28.38	29.80	31.29	32.85	34.49
G-19	Lead Court Clerk	1.00	61,392	64,464	67,692	71,076	74,628
	Office Manager II - Police	1.00	5,116	5,372	5,641	5,923	6,219
	Public Records Clerk	1.00	29.52	30.99	32.54	34.17	35.88
G-20	Asset Program Coordinator	1.00	63,840	67,032	70,380	73,896	77,592
	Deputy City Clerk	1.00	5,320	5,586	5,865	6,158	6,466
	DV Victim Advocate/Management Analyst	1.00	30.69	32.23	33.84	35.53	37.30
	Engineering Technician - SWM	2.00					
	GIS Analyst	1.00					
	Land Use Planner I	1.00					
	Land Use Planner I (Sound Transit)	1.00					
	Paralegal	1.42					
	Probation Officer	1.00					
G-21	Senior Accounting Specialist	1.00	66,396	69,720	73,212	76,872	80,712
	Staff Accountant	2.00	5,533	5,810	6,101	6,406	6,726
			31.92	33.52	35.20	36.96	38.80

**2019**  
**City of Des Moines - Index of Positions and Pay Schedule**  
**General Employees**

G-22	Building Inspector/Plans Examiner	1.00	69,048	72,504	76,128	79,932	83,928
	Electrical/Building Inspector/Plans Examiner	1.00	5,754	6,042	6,344	6,661	6,994
	Land Use Planner II	1.00	33.20	34.86	36.60	38.43	40.35
G-23	Engineering Inspector	1.00	71,808	75,396	79,164	83,124	87,276
			5,984	6,283	6,597	6,927	7,273
			34.52	36.25	38.06	39.96	41.96
G-25	Building Inspector/Plans Examiner	1.00	77,676	81,564	85,644	89,928	94,428
	Civil Engineer I	2.00	6,473	6,797	7,137	7,494	7,869
	Information Technology Systems Administrator	1.00	37.34	39.21	41.18	43.23	45.40

Total FTE 53.07

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

**2019**  
**City of Des Moines - Index of Positions and Pay Schedule**  
**Police Guild**

**2018 Wages Listed; 2019 Rates Not Settled**

<u>Range</u>	<u>Positions</u>	<u>FTE</u>	<u>Step A</u>	<u>Step B</u>	<u>Step C</u>	<u>Step D</u>	<u>Step E</u>	<u>Step F</u>
P20	CSO/Code Enforcement Officer	2.0	59,424	62,400	65,520	68,796	72,240	73,680
	Police Officer I	4.0	4,952	5,200	5,460	5,733	6,020	6,140
	Police Officer I (Vacant)	1.0	28.57	30.00	31.50	33.08	34.73	35.42
P21	Master Animal Control Officer II	1.0			68,148	71,556	75,132	
					5,679	5,963	6,261	
					32.76	34.40	36.12	
P22	Police Officer II Police Officer II (Vacant)	5.0 2.0			73,728	77,412	81,288	
					6,144	6,451	6,774	
					35.45	37.22	39.08	
P25	Master Police Officer I	4.0			82,944	87,096	91,452	93,276
					6,912	7,258	7,621	7,773
					39.88	41.87	43.97	44.84
P26	Master Police Officer II	4.0		82,152	86,256	90,564	95,088	96,984
				6,846	7,188	7,547	7,924	8,082
				39.50	41.47	43.54	45.72	46.63
P27	Master Police Officer III	10.0		85,428	89,700	94,188	98,892	
				7,119	7,475	7,849	8,241	
				41.07	43.13	45.28	47.54	
P28			84,624	88,860	93,300	97,968	102,864	
			7,052	7,405	7,775	8,164	8,572	
			40.68	42.72	44.86	47.10	49.45	
P29	Sergeant	2.0	87,996	92,400	97,020	101,868	106,956	
			7,333	7,700	8,085	8,489	8,913	
			42.31	44.42	46.64	48.98	51.42	
P30	Master Sergeant	4.0	91,524	96,096	100,896	105,936	111,228	113,448
			7,627	8,008	8,408	8,828	9,269	9,454
			44.00	46.20	48.51	50.93	53.48	54.54

Total FTE 39.00

**2019**  
**City of Des Moines - Index of Positions and Pay Schedule**  
**Teamsters Local 763**

<u>Range</u>	<u>Positions</u>	<u>FTE</u>	<u>Step A</u>	<u>Step B</u>	<u>Step C</u>	<u>Step D</u>	<u>Step E</u>
T-11	Harbor Attendant I	1.00	46,464	48,792	51,228	53,784	56,472
	Maintenance Worker I - Facilities	0.50	3,872	4,066	4,269	4,482	4,706
	Maintenance Worker I - Parks	3.00	22.34	23.46	24.63	25.86	27.15
	Maintenance Worker I - SWM	1.00					
T-15	Harbor Attendant II	1.00	54,360	57,084	59,940	62,940	66,084
	Maintenance Worker II - Parks	2.00	4,530	4,757	4,995	5,245	5,507
	Maintenance Worker II - Streets	2.00	26.13	27.44	28.82	30.26	31.77
	Maintenance Worker II - SWM	3.00					
T-16	Marina Environmental Operations Specialist	1.00	56,532	59,364	62,328	65,448	68,724
	Parks Maintenance Specialist	1.00	4,711	4,947	5,194	5,454	5,727
	SWM Maintenance Specialist	1.00	27.18	28.54	29.97	31.47	33.04
	Traffic Control Specialist	1.00					
T-18	Senior Maintenance Worker - Facilities	1.00	61,152	64,212	67,428	70,800	74,340
	Senior Maintenance Worker/Lead - Marina	1.00	5,096	5,351	5,619	5,900	6,195
	Senior Maintenance Worker/Lead - Parks	1.00	29.40	30.87	32.42	34.04	35.74
	Senior Maintenance Worker/Lead - Streets	1.00					
	Senior Maintenance Worker/Lead - SWM	1.00					
Total FTE		22.50					

<b>City of Des Moines Extra-Hire Pay Schedule</b>				
<b>Hourly Rates</b>				

EH-4	16.00	17.00	19.00	20.00
EH-5	Up to \$50.00 per hour			
EH-6	Up to \$75.00 per hour			

<b>2019</b>		<b>Steps</b>		
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Range	A	B	D	E
EH-1	12.00	12.50	13.50	14.00
EH-2	12.50	13.25	14.75	15.50
EH-3	14.00	15.00	17.00	18.00
EH-4	16.00	17.00	19.00	20.00
EH-5	Up to \$50.00 per hour			
EH-6	Up to \$75.00 per hour			

<b>2020</b>		<b>Steps</b>		
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Range	A	B	D	E
EH-1	13.50	14.00	15.00	15.50
EH-2	14.00	14.75	16.25	17.00
EH-3	15.50	16.50	18.50	19.50
EH-4	17.50	18.50	20.50	21.50
EH-5	Up to \$50.00 per hour			
EH-6	Up to \$75.00 per hour			

Range	Position Titles
-------	-----------------

EH-1	Facility Attendant I, Office Attendant I; Recreation Leader I; Scorekeeper. Minors aged 15 and 16 may be paid 85% of EH-1 Step A per state law.
EH-2	Facility Attendant II; Office Attendant II; Recreation Leader II
EH-3	Facility Attendant III; Office Attendant III; Recreation Leader III; Harbor Aide
EH-4	Facility Attendant IV; Office Attendant IV; Recreation Leader IV; Landscaping Specialist; Seasonal Maintenance Worker
EH-5	Intern; Instructor; Paralegal; Permit Assistance Coordinator; Re
EH-6	Project Specific Work





**2019**  
**City of Des Moines - Index of Positions and Pay Schedule**  
**Additional Compensation**

**POLICE GUILD**

**POLICE EDUCATIONAL INCENTIVE PAY SCHEDULE**

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 x # of hours

(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.)

**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

**Plan 457 - DEFERRED COMPENSATION**

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.
- Over 300
- From 200 to 299

**POLICE PATROL**

Patrol schedule consists of an 8 day work week, with 3 days on and 3 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).

## GLOSSARY OF BUDGET TERMS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**LIABILITY** - A debt or other legal financial obligation.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

jurisdiction in a given area. The tax rate limit for general purposes for the City of Des Moines is \$3.60.