



Saltwater State Park Bridge



Des Moines Farmer's Market



Des Moines Activity Center



Des Moines Creek



Des Moines Beach Park



Des Moines Marina

*City of Des Moines
Washington*

**2008 ANNUAL
BUDGET**

2008 Annual Budget City of Des Moines, Washington

Adopted by the City Council
December 6, 2007

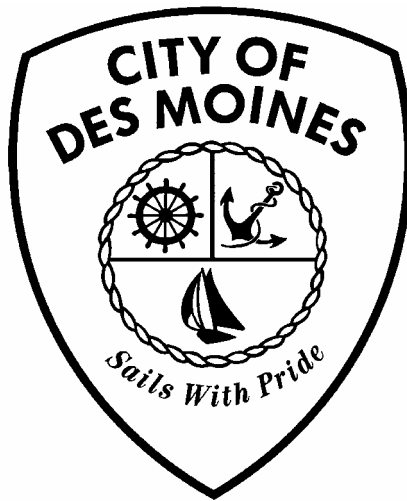
City Council:

(Officials at Time of Report Submission)

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

Administrative Staff:

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



CITY OF DES MOINES

2008 Budget

Table of Contents

I. INTRODUCTION

City Organizational Chart.....	I - 1
City Vision, Mission and Value Statements.....	I - 2
Budget Message.....	I - 3

II. BUDGET PROCESS

Budget Calendar.....	II - 3
----------------------	--------

III. BUDGET POLICIES

City Council Strategic Goals and Objectives.....	III - 1
General Budget Policies.....	III - 3
Operating Budget Policies.....	III - 3
Revenue Policies.....	III - 4
Reserve Policies.....	III - 5
Debt Service Policies.....	III - 6
Capital Expenditure Policies.....	III - 6
Financial Reporting Policies.....	III - 7

IV. FINANCIAL PLAN

Financial Structure.....	IV - 1
General Governmental Revenues and Assumptions.....	IV - 4
General Governmental Funds Five-Year Financial Forecast.....	IV - 19
Marina Moorage Rates.....	IV - 23
Surface Water Management Fees.....	IV - 24
Outstanding Debt.....	IV - 25
Debt Capacity.....	IV - 26

V. BUDGET SUMMARY

Total Revenues, Expenditures and Fund Balance.....	V - 1
Net of Interfund Transactions.....	V - 2
Revenues by Source - All Funds.....	V - 3
Expenditures by Category - All Funds.....	V - 4
Revenue Summary by Fund and Major Revenue Source.....	V - 5
Expenditure Summary By Fund.....	V - 11
Departmental Operating Budgets and Capital Improvement Program.....	V - 13
General Governmental Programs By Function and Revenue Source.....	V - 16
Staffing Comparisons By Department.....	V - 17
Capital Improvement Plan Summary.....	V - 18
Capital Expenditures By Category and By Revenue Source.....	V - 24
Marina Operations.....	V - 25
Surface Water Management Operations.....	V - 26

VI. GENERAL GOVERNMENTAL FUNDS

GENERAL FUND	VI - 1
Legislative	
City Council.....	VI - 3
Judicial	
Municipal Court.....	VI - 5
Jail Services.....	VI - 8

CITY OF DES MOINES

2008 Budget

Table of Contents

VI. GENERAL GOVERNMENTAL FUNDS (Continued)

Executive

City Manager.....	VI - 10
Personnel Services.....	VI - 13
Central Services.....	VI - 15
Community Information Services.....	VI - 16

Finance

Financial Services.....	VI - 17
Record Services.....	VI - 22
Miscellaneous Dues and Services.....	VI - 24

Legal Services

City Attorney.....	VI - 25
Domestic Violence Advocate.....	VI - 28

Law Enforcement

Administration.....	VI - 29
Civil Service Commission.....	VI - 32
Detectives.....	VI - 33
Patrol.....	VI - 35
Police Grants.....	VI - 37
Crime-free Housing.....	VI - 38
Animal Control.....	VI - 39

Planning, Building and Public Works

Administration.....	VI - 40
All City Buildings.....	VI - 43
Engineering.....	VI - 44
Building Division.....	VI - 46
Plan Development.....	VI - 48
Development Services.....	VI - 49
Community Development Grants.....	VI - 51
Park Operations.....	VI - 52

Parks, Recreation and Senior Services

Administration.....	VI - 53
Arts Commission.....	VI - 57
Human Services.....	VI - 58
Recreation Programs.....	VI - 59
Senior Services.....	VI - 61
Senior Programs.....	VI - 62

2007 General Fund Expenditure Summary by Department (Graph)	VI - 63
--	---------

STREET FUND	VI - 64
--------------------------	---------

VII. SPECIAL REVENUE FUNDS

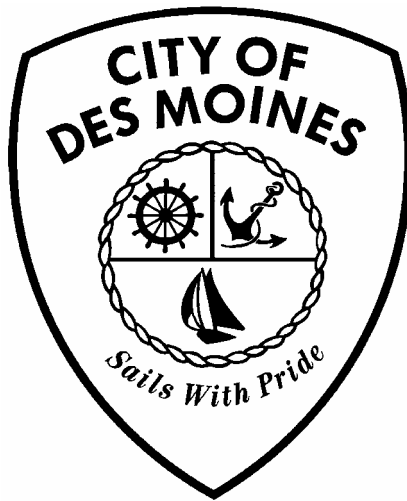
ARTERIAL STREET FUND	VII - 1
REVENUE STABILIZATION FUND	VII - 3
AIRPORT DEFENSE FUND	VII - 5
FACILITY REPAIR AND REPLACEMENT FUND	VII - 7
POLICE DRUG SEIZURE FUND	VII - 9
TRANSPORTATION IMPACT FEE FUND	VII - 11
MT. RAINIER POOL CONTRIBUTORS' FUND	VII - 13
HOTEL-MOTEL TAX FUND	VII - 15
POLICE SERVICES RESTORATION FUND	VII - 17

CITY OF DES MOINES

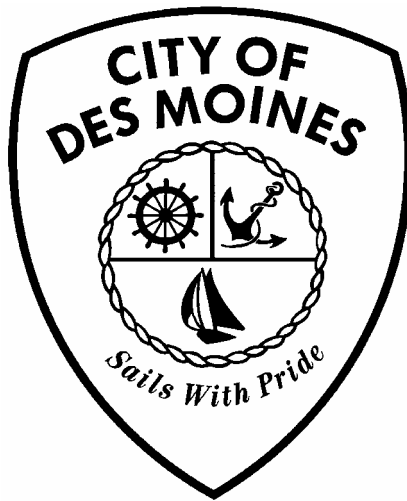
2008 Budget

Table of Contents

VIII. DEBT SERVICE FUNDS	VIII
IX. CAPITAL PROJECTS FUND	
Municipal Capital Improvements Fund.....	IX
X. ENTERPRISE FUNDS	
MARINA REVENUE FUND	X - 1
Administration.....	X - 3
Service Division.....	X - 6
Maintenance Division.....	X - 8
MARINA REPAIR AND REPLACEMENT	X - 9
MARINA DEPRECIATION AND IMPROVEMENT FUND	X - 11
SURFACE WATER MANAGEMENT OPERATIONS FUND	X - 13
Surface Water Management Engineering.....	X - 15
Surface Water Management Maintenance.....	X - 17
SURFACE WATER MANAGEMENT CAPITAL FUND	X - 19
XI. INTERNAL SERVICE FUNDS	
EQUIPMENT RENTAL OPERATIONS FUND	XI - 1
EQUIPMENT RENTAL REPLACEMENT FUND	XI - 6
COMPUTER EQUIPMENT OPERATIONS FUND	XI - 9
COMPUTER EQUIPMENT REPLACEMENT FUND	XI - 13
SELF-INSURANCE FUND	XI - 16
UNEMPLOYMENT COMPENSATION FUND	XI - 18
XII. APPENDIX	
Community Profile.....	XII - 1
City Map.....	XII - 3
City of Des Moines Census 2000 Profile.....	XII - 4
2007 Tax Levy Distribution and Overlapping Taxing Districts.....	XII - 5
Historical Assessed Valuation and Property Tax Collection Record.....	XII - 6
Marina 2002 General Obligation Bond Debt Service Coverage.....	XII - 7
2007 Personnel Index of Positions and Salary Ranges.....	XII - 8
Non-Union	
Teamsters	
Police Guild	
Additional Compensation	
Glossary of Terms.....	XII - 13

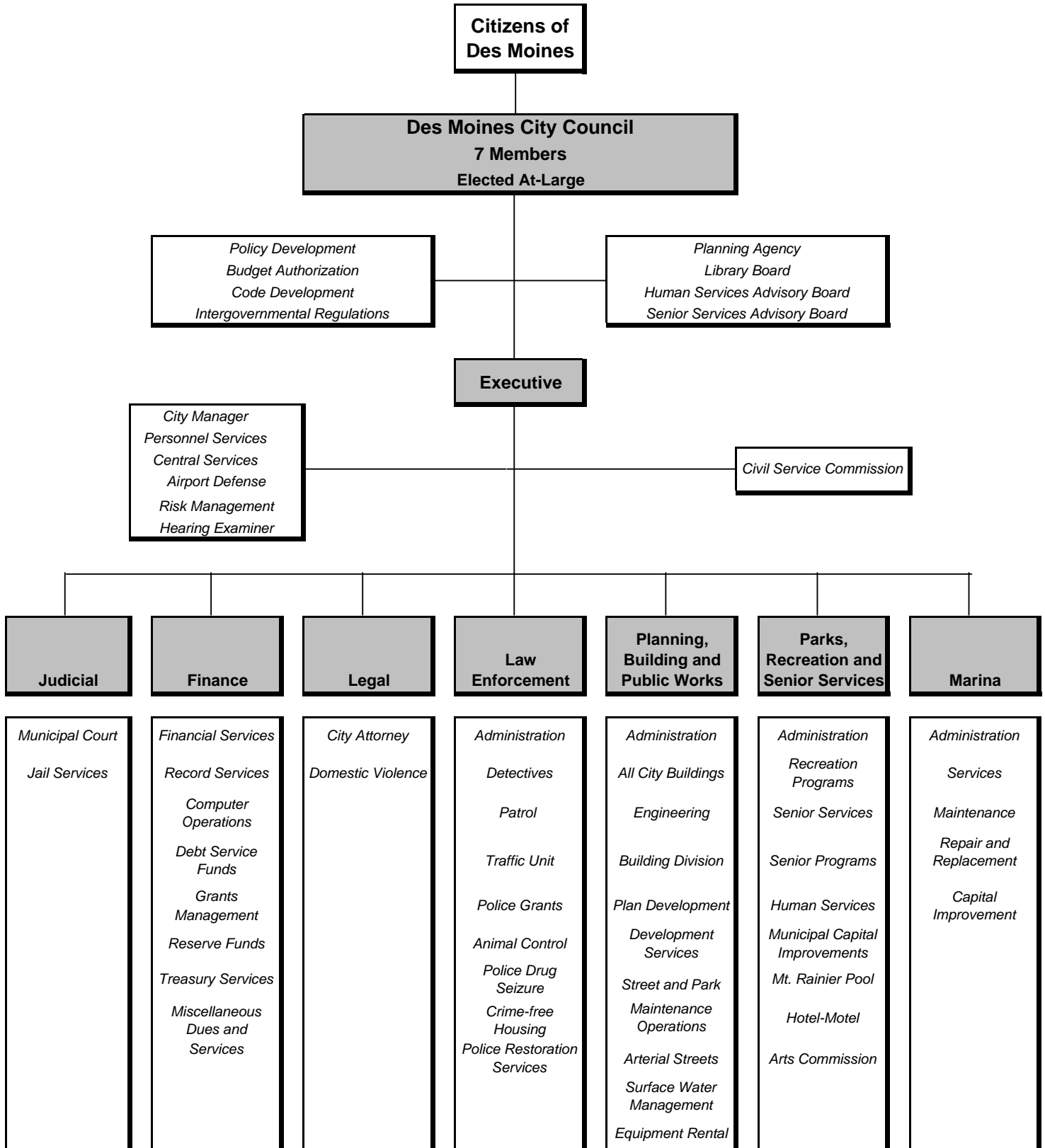


INTRODUCTION



CITY OF DES MOINES
2008 Budget
Introduction

City Organizational Chart



City of Des Moines 2008 Budget Introduction

Vision Statement

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

Mission Statement

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

City Values

Professionalism - Resourcefulness - Integrity - Dedication - Excellence

Imperatives

Community Oriented Government/Community First

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

Stewardship

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

Fiscal Responsibility

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

Protect Life and Property

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

We commit to:

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



City of Des Moines

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



March 4, 2008

Honorable City Council Members:

I am pleased to present the City's 2008 Adopted Budget for the City of Des Moines, Washington as approved at the December 6, 2007 City Council meeting. This budget represents a continuation of strategies incorporated in prior years. Non-discretionary expenditures were limited where feasible and new programs were only approved if funded by new revenue sources or a reduction in other expenditures. The 2008 budget also includes \$1,483,400 in additional property taxes from the voter approved property tax levy lid lift ballot measure approved by the voters on May 16, 2006. The year 2008 represents the second year of the six-year levy lid lift and these additional property tax revenues are dedicated to restoring and supporting Police Department staffing levels previously cut in prior years.

The initial budget balancing strategies for the General and Street Funds included a review of the city's recurring revenues and expenditures (base budget) and one-time revenues and expenditures. The goal of the city is to eventually balance the budget without the use of one-time revenues. While we are not yet able to implement that strategy, our estimates of one-time revenues utilized to balance the base budget were very conservative. Other budget balancing strategies included revising revenue estimates for fines and forfeits - \$50,000 and development services fees - \$200,000, allowing interest revenues earned on balances in the Equipment Rental and Computer Equipment Replacement Funds to be received in the General Fund - \$59,000, and recommending that the annual gas tax revenue transfer from the Street Fund to the Arterial Street Fund be limited to 25% - \$52,200. Additionally, I recommended transferring the following balances to the General Fund: Airport Defense Fund - \$37,195 and \$13,269 from the LID Guaranty Fund.

The 2008 Adopted Budget concludes a rigorous process to balance competing demands for increased service levels and the reality of limitations in revenue growth. Departmental budget requests initially included approximately \$346,000 that was subsequently cut in order to arrive at a sustainable budget. I would like to thank the City Council for their direction and support of the 2008 budget process. This budget document contains funding for all operating funds and incorporates the 2008 capital projects from the Adopted 2008 – 2013 Capital Improvement Plan.

Budget Highlights

The 2008 operating budget for all funds comprises estimated revenues totaling approximately \$30.1 million and expenditures totaling approximately \$30.5 million. The



2008 estimated ending fund balances for all operating funds total approximately \$7.2 million, a 5.3% decrease over the estimated ending fund balances for 2007.

The capital budget includes total resources of approximately \$23.7 million to fund on-going and new capital expenditures and repayment of debt financing of approximately \$17.7 million.

The final General and Street Funds' budget balancing strategies adopted for the 2008 budget are summarized in the following table.

Item	Base Budget	Revised Estimates	New	Policy Changes	Budget Cuts	Revised Base Budget	One-Time	Final Budget
Revenues	\$ 15,885,177	\$ 305,760	\$ 230,264	\$ 33,500		\$ 16,454,701	\$ 1,502,085	\$ 17,956,786
Expenditures	17,211,022	(91,209)	319,174	(52,200)	(420,175)	16,966,612	840,931	17,807,543
Excess (Shortfall)	\$ (1,325,845)	\$ 396,969	\$ (88,910)	\$ 85,700	\$ 420,175	\$ (511,911)	\$ 661,154	\$ 149,243

Revenues

The following table highlights the major revenue sources for the General and Street Funds for the 2008 budget in comparison to the 2007 budget, and the percentage change between the two years.

Revenues	2007 Budget	2008 Budget	% Change
Property Taxes	\$ 2,791,618	\$ 2,844,448	1.9%
Sales Taxes	2,657,500	3,487,660	31.2%
Business & Occupation Taxes	600,000	550,000	(8.3%)
Franchise Fees	642,000	757,100	17.9%
Utility Taxes	2,630,000	2,962,000	12.6%
Other Taxes	112,300	111,000	(1.2%)
Licenses & Permits	2,434,730	1,749,146	(28.2%)
Grants, State Entitlements	1,539,334	1,572,517	2.2%
Charges for Services	2,181,200	1,233,328	(43.5%)
Culture & Recreation Fees	601,425	794,545	32.1%
Fines & Forfeits	280,000	300,000	7.1%
Interfund Revenues	1,054,622	1,169,398	10.9%
Interest Earnings	139,800	202,500	44.8%
Miscellaneous Revenues	160,955	153,880	(4.4%)
Operating Transfers-in	0	69,264	N/A
Total Revenues	\$17,825,484	\$17,956,786	0.7%

The significant increase in **Sales Taxes** relates to the Streamlined Sales Tax implementation effective July 1, 2008 whereby sales tax collections will be based upon the location where products are delivered. Our sales tax revenue estimates include \$418,900 due to this change. Additionally, we are estimating approximately \$528,660 from sales taxes for major one-time new construction activities. The decline in **Business & Occupation Taxes** is attributable to the changes mandated by the model ordinance to implement the requirement for allocation and apportionment of income effective January 1, 2008 for businesses conducting activities in multiple jurisdictions. The increase in **Franchise Fees** relates to rate increases by the television cable provider and solid waste contractor. Growth in **Utility Taxes** result from rate increases primarily from electric, natural gas, television cable, and solid waste fees. The decline in **Licenses and Permits** is due to a reduction in building permits for major projects from



the year 2007. **Charges for Services** include engineering plan review fees and development services fees and these revenue sources are estimated to decline from 2007 due to major projects deferred to future years. **Culture and Recreation Fees** will increase in 2008 continuing a growth trend from program participants. **Fines and Forfeits** is estimated higher due to restoring police officers to previous years' levels for patrol activities and increased emphasis on traffic enforcement. **Interfund Revenues** include reimbursements from capital funds for accounting and engineering services and transfers for administrative services from the operating funds of the Marina, Surface Water Management, Equipment Rental, Computer Equipment, and Self-Insurance. The increase in these revenues is due to cost increases and higher level of services provided. **Interest earnings** are forecast to increase 44.8% and primarily relates to including interest revenues in the General Fund from other funds including the Revenue Stabilization Fund, Airport Defense Fund, Police Services Restoration Fund, Equipment Rental Replacement Fund, and Computer Equipment Rental Replacement Fund.

Expenditures

The 2008 proposed operating expenditures increased \$1,337,251, or 4.6% above 2007's adopted levels. Part of the increase was attributable to salary increases of 3.5% and medical benefit increases of 6.2% and 12%, depending upon medical plan. Policy direction for approval of new programs required funding from an additional revenue source or reduction in expenditures. Significant changes to the 2008 budget included the following.

- Addition of a Recreation Specialist position to assist with increase in recreation program activities funded by increase in recreation program revenues.
- Addition of Business License Clerk/Receptionist position to improve service to the public funded by decrease in expenditures.
- Addition of Intern to assist Planning Manager funded by a state grant.
- Addition of Surface Water Management Engineering Technician II position to manage the National Pollution Discharge Elimination System program funded by Washington State Department of Ecology grant and by increase in Surface Water Management rates.
- Addition of three Police Officers, one Police Record Specialist, and one half-time Animal Control officer funded by voter approved property taxes.
- Restoration of Assistant City Manager position per City Council's request.

Capital Improvements

The recommended six-year capital improvement plans include \$13.3 million for projects. Many of these projects are for the upkeep or upgrading of City facilities and infrastructure. The following table provides a summary of the total project expenditures and funding sources.



2008 Budget Message

Projects	USE OF FUNDS	SOURCE OF FUNDS						
	2008 Adopted	Desig Taxes	Grants	In-Lieu Fees	Bond Proceeds	Impact Fees	Mitigation Funds	Other
Transportation	\$ 4,989,917	\$ 595,000	\$ 1,233,649	\$ 60,000		\$ 885,119		\$ 2,216,149
Park Facilities	4,555,793	1,634,214	2,386,189	58,709				476,681
Admin Facilities	171,000	171,000						
Police Facilities	45,000							45,000
Marina	3,147,661				3,107,136			40,525
Surface Water Mgt	408,000		131,500				160,000	116,500
TOTALS	\$ 13,317,371	\$ 2,400,214	\$ 3,751,338	\$ 118,709	\$ 3,107,136	\$ 885,119	\$ 160,000	\$ 2,894,855

Fund Balances

Ending fund balances for the General and Street Funds are estimated at \$1,520,056. Combined with the \$803,732 estimated ending fund balance of the Revenue Stabilization Fund these balances will provide approximately \$2.3 million in reserves available to fund continuing operations, or 15.9% of expenditures.

Conclusion

The 2008 Operating and Capital Budget provide the policy direction for the delivery of services to the citizens. The City Council by adopting the 2008 Budget recognized a need to approve a slightly higher level of service this year while continuing to deliver a range of municipal services such as general government, public safety, building permitting, planning and development, public works, human services, and culture and recreation.

We are encouraged by the future outlook for continued economic development activity that will enhance City revenues and improve the City's ability to deliver services to its citizens and business community.

Acknowledgements

This budget is the financial and operational plan for the City of Des Moines for 2008. The appropriations contained in this budget will provide for essential municipal services for our citizens.

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

Respectively submitted,

Anthony A. Piasecki
City Manager

BUDGET PROCESS

CITY OF DES MOINES

2008 Budget

Budget Process

Overview

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

Financial Capacity Phase

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

Policy Phase

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

Needs Assessment Phase

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

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

Review and Development Phase

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

Adoption and Implementation Phase

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

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

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

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

The property tax levy is adopted no November 30.

CITY OF DES MOINES

2008 Budget

Budget Process

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

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

Capital Improvement Plan

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

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

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

Budget Monitoring and Compliance

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

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

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

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

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

CITY OF DES MOINES
2008 Budget
Budget Process

2008 BUDGET PROCESS CALENDAR

SET PRIORITIES

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

DISTRIBUTE BUDGET WORKSHEETS TO DEPARTMENT DIRECTORS

Capital Improvement Plan (CIP) worksheets are prepared by Finance and distributed to Department Directors. 06/01 - 06/16

Budget instructions, salary and benefit projections, and revenue and expenditure worksheets are prepared by Finance and distributed to Department Directors. 06/17 - 07/18

DEPARTMENTS PREPARE AND SUBMIT REQUESTS

Departments prepare and submit requests for new operating programs, new positions and reclassifications, six-year capital improvements and line item operating budget requests to Finance. 06/17 - 08/11

PROJECT REVENUE ESTIMATES

Finance prepare revenue estimates to define resources available to fund 2008 expenditure programs. 07/18 - 08/11

BALANCE CAPITAL AND OPERATING BUDGET

07/14 - 08/13

REVIEW BUDGET REQUESTS WITH EACH DEPARTMENT

City Manager reviews capital and operating budget requests with each department. 08/14 - 08/24

PRESENT 2008-2013 PROPOSED CIP BUDGET TO COUNCIL COMMITTEES

08/25 - 09/29

PRESENT 2008 OPERATING AND CAPITAL BUDGETS TO COUNCIL

City Manager provides Council 2008 revenue estimates from all sources 09/30
City Council conducts hearings on departmental budgets - capital & operating 10/05 - 11/30

COUNCIL ADOPTS THE CAPITAL IMPROVEMENT PLAN BY RESOLUTION

10/19

COUNCIL ADOPTS THE OPERATING BUDGET BY ORDINANCE

11/30

BUDGET POLICIES

CITY OF DES MOINES

2007 Budget

Budget Policies

Strategic Goals and Objectives

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

1. Promote economic vitality on a citywide basis.

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

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

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

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

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

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

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

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

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

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

CITY OF DES MOINES
2007 Budget
Budget Policies

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

CITY OF DES MOINES

2008 Budget

Budget Policies

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

General Budget Policies

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

Operating Budget Policies

- **Ongoing operations of the City shall be funded from ongoing revenues.**
Status: The 2008 budget planning process included one-time revenues in order to balance the 2008 budget.
- **Revenues should be conservatively estimated, and expenditures budgeted at 100%.**
Status: Current practice.
- **Investment interest revenues earned on fund balances in the Revenue Stabilization Fund and Airport Defense Fund are included in the General Fund.**
Status: Current practice.
- **Investment interest revenues transferred to the General Fund from the Police Services Restoration Fund will be utilized solely for Police Department one-time expenditures.**
Status: Current practice.
- **Building Permit and Development Services revenues for projects valued at \$5 million or greater are identified as one-time revenues.**
Status: Current practice.

CITY OF DES MOINES

2008 Budget

Budget Policies

Operating Budget Policies (Continued)

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

Status: Current practice.

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

Status: Current practice.

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

Status: Current practice.

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

Status: Current Practice.

Revenue Policies

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

Status: Current practice.

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

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

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

Status: Current practice.

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

Status: Current practice.

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

CITY OF DES MOINES

2008 Budget

Budget Policies

Revenue Policies (Continued)

Status: Marina rate revenues shall target a minimum of 1.25 for debt service coverage ratio. A rate study was completed in 2006. Marina 2008 capital contribution totals \$165,000.

Surface Water Management Fund's 2008 contribution for capital projects is \$480,500. A rate study was completed in 2005.

Reserve Policies

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

Status: The General and Street Funds' estimated ending operating reserves were equal to seven point seven percent (7.7%).

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

Status: For 2008, the Revenue Stabilization Fund's estimated ending fund balance totals \$803,732. The 2008 required reserves total \$1,284,919 resulting in a shortfall of \$481,187.

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

Status: Annual assessments for computer and equipment replacements were restored in the 2008 budget. Replacement reserves are estimated to be \$938,494 for vehicles, and \$186,142 for computer equipment, at 2008 year-end.

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

Status: Current practice.

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

Status: The 2008 annual maximum unemployment compensation reserve is calculated to be \$392,170. For 2008, ending fund balance is estimated at \$373,855 or 95% of the reserve requirement.

CITY OF DES MOINES

2008 Budget

Budget Policies

Debt Service Policies

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

Capital Expenditure Policies

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

CITY OF DES MOINES

2008 Budget

Budget Policies

Capital Expenditure Policies (Continued)

Status: Current practice.

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

Status: Current practice.

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

Status: Current practice.

Financial Reporting Policies

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

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

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

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

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

Status: Current practice.

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

Status: Current practice.

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

Status: The City received an unqualified opinion on its 2006 financial statements.

FINANCIAL PLAN

CITY OF DES MOINES

2008 Budget

Financial Plan

Financial Structure

Overview

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

Governmental Fund Types

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

General Fund

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

Special Revenue Funds

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

Street Fund

Arterial Street Fund

Airport Defense Fund

Revenue Stabilization Fund

Facility Repair and Replacement Fund

Police Drug Seizure Fund

Transportation Impact Fees Fund

Mt. Rainier Pool Contributors’ Fund

Hotel-Motel Tax Fund

Police Services Restoration Fund

Debt Service Funds

The Debt Service Funds account for the accumulation of resources for payment of interest and principal on general long-term debt and special assessment debt. The City has one unlimited

CITY OF DES MOINES 2008 Budget Financial Plan

Financial Structure

and three limited general obligation bond funds, a Local Improvement District (LID) Debt Service Fund, and a LID Guarantee Fund.

Capital Projects Funds

The Capital Project Funds account for the financial resources expended for the acquisition, development, and construction of major capital facilities other than those financed by Enterprise Funds and Special Assessment Funds. The City's capital project fund is the *Municipal Capital Improvements Fund*.

Proprietary Fund Types

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

Enterprise Funds

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

Marina Revenue Fund

Marina Repair and Replacement Fund

Marina Depreciation and Improvement Fund

Surface Water Management Operations Fund

Surface Water Management Capital Fund

Internal Service Funds

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

Equipment Rental Operations Fund

Equipment Rental Replacement Fund

Computer Equipment Operations Fund

Computer Equipment Capital Fund

Self-Insurance Fund

Unemployment Insurance Fund

CITY OF DES MOINES

2008 Budget

Financial Plan

Financial Structure

Basis of Accounting

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

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

Basis of Budgeting

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

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

CITY OF DES MOINES

2008 Budget

Financial Plan

General Governmental Revenues and Assumptions

Revenue Source	2006 Actual	2007 Estimate	2007 Budget	2008 Budget	\$ Chg '07-'08	% Chg '07-'08
Property Tax - Regular Levy						
General Fund	\$ 2,336,270	\$ 2,601,070	\$ 2,591,618	\$ 2,644,448	\$ 52,830	2.0%
Street Fund	400,700	206,033	200,000	200,000	-	0.0%
Police Services Restoration Fund	-	1,356,700	1,356,700	1,483,400	126,700	9.3%
Total Property Taxes	\$ 2,736,970	\$ 4,163,803	\$ 4,148,318	\$ 4,327,848	\$ 179,530	4.3%

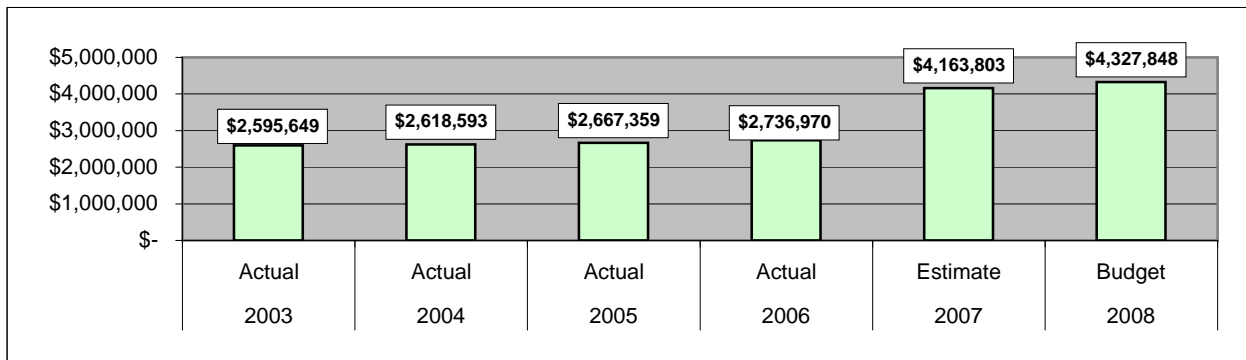
The City's regular property tax levy projection for 2008 increased \$179,530, or 4.3% from 2007's adopted budget. Increase is based on 1% limit factor, per RCW 84.55.0101, 3% levy lid lift factor, local new construction based on the prior year levy rate, as well as on prior year refunds. For 2008, this levy increase was estimated at \$155,616. The City's actual regular levy for 2008 per the King County Assessor totaled \$4,364,359 based on an assessed valuation of \$2,908,070,226. Accordingly, the regular levy rate is \$1.50077.

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

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

Historical Property Taxes 2003 - 2008

	2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Estimate	2008 Budget
Property Tax Levy	\$ 2,595,649	\$ 2,618,593	\$ 2,667,359	\$ 2,736,970	\$ 4,163,803	\$ 4,327,848
Property Tax Rate	\$1.328	\$1.267	\$1.229	\$1.164	\$1.600	\$1.501



CITY OF DES MOINES

2008 Budget

Financial Plan

General Governmental Revenues and Assumptions

Revenue Source	2006 Actual	2007 Estimate	2007 Budget	2008 Budget	\$ Chg '07-'08	% Chg '07-'08
Sales Taxes						
General Fund - Recurring	\$ 1,669,191	\$ 1,768,004	\$ 1,680,000	\$ 2,259,000	\$ 579,000	34.5%
General Fund - One-Time	242,107	363,332	347,500	528,660	181,160	52.1%
Total Sales Taxes	\$ 1,911,298	\$ 2,131,336	\$ 2,027,500	\$ 2,787,660	\$ 760,160	37.5%

Sales tax revenues are dependent upon economic conditions of the local community and overall consumer confidence. Sales tax revenue estimates for 2008 of \$2,259,000 assume an increase of 34.5% over 2007's budget of approximately \$1,680,000. The 2008 revenue assumptions include an additional \$418,900 relating to implementation of the Streamlined Sales Tax Project. The Streamlined Sales Tax Project introduces a change in how retailers collect local sales taxes when they deliver or ship products to customers. Effective July 1, 2008, retailers will collect sales taxes based on the destination of the shipment or delivery. Bedroom communities such as the City of Des Moines will realize additional sales taxes while commercial cities such as Tukwila will see a reduction in sales taxes for products delivered to customers' homes. One-Time sales taxes relate to large construction activities valued at \$5 million or greater.

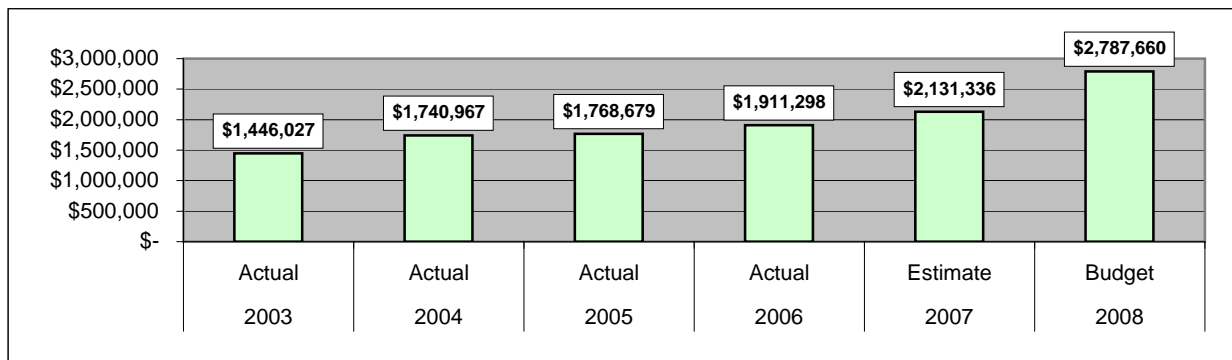
The City's maximum effective sales tax rate is equal to .85 percent, less a .01 percent administrative fee paid to the State of Washington Department of Revenue.

The sales tax rates assessed within the City total to 8.9%, effective April 1, 2007. Breakdown by government entity is as follows:

- 6.50% State of Washington
- 0.85% City of Des Moines
- 0.15% King County
- 0.10% Local Criminal Justice Assistance
- 0.90% METRO
- 0.40% Sound Transit
- 8.90%

Historical Sales Taxes 2003 - 2008

	2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Estimate	2008 Budget
Sales Taxes	\$ 1,446,027	\$ 1,740,967	\$ 1,768,679	\$ 1,911,298	\$ 2,131,336	\$ 2,787,660



CITY OF DES MOINES

2008 Budget

Financial Plan

General Governmental Revenues and Assumptions

Revenue Source	2006 Actual	2007 Estimate	2007 Budget	2008 Budget	\$ Chg '07-'08	% Chg '07-'08
Local Criminal Justice Sales Taxes						
General Fund	\$ 656,315	\$ 703,707	\$ 630,000	\$ 700,000	\$ 70,000	11.1%
Total Local Criminal Justice	\$ 656,315	\$ 703,707	\$ 630,000	\$ 700,000	\$ 70,000	11.1%

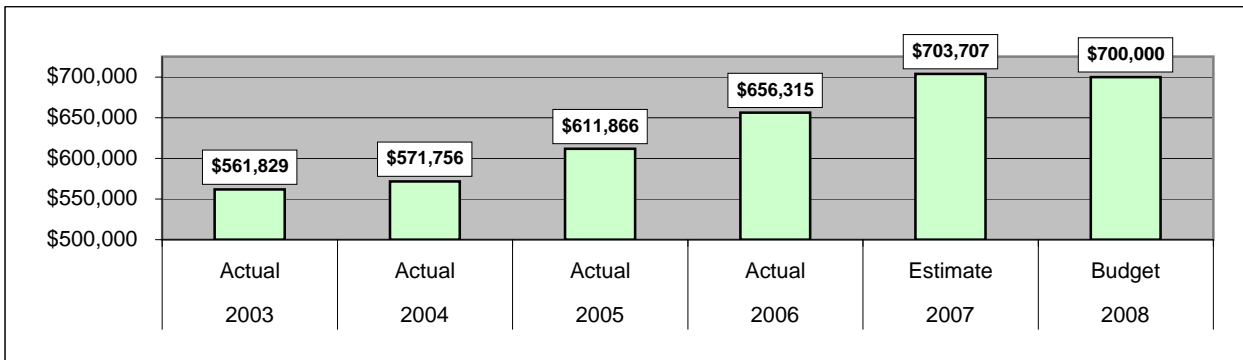
RCW 82.14.340 approved by voters in November 1990 provides for criminal justice sales taxes at a rate of tax equal to one tenth of a percent. These taxes must be used exclusively for criminal justice purposes and cannot be used to replace or supplant existing funding.

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

The budget estimate for this revenue source assumes a 11.1% increase from the 2007 adopted level.

Historical Local Criminal Justice Sales Taxes 2003 - 2008

	2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Estimate	2008 Budget
Criminal Justice Sales Taxes	\$ 561,829	\$ 571,756	\$ 611,866	\$ 656,315	\$ 703,707	\$ 700,000



CITY OF DES MOINES
2008 Budget
Financial Plan

General Governmental Revenues and Assumptions

Revenue Source	2006 Actual	2007 Estimate	2007 Budget	2008 Budget	\$ Chg '07-'08	% Chg '07-'08
Business and Occupation Tax						
General Fund	\$ 608,598	\$ 650,688	\$ 600,000	\$ 550,000	\$ (50,000)	-8.3%
Total Business and Occupation Tax	\$ 608,598	\$ 650,688	\$ 600,000	\$ 550,000	\$ (50,000)	-8.3%

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

The tax is imposed upon the gross proceeds of sales gross income of the business, and value of products, including by-products from all activities conducted within the City during any calendar year. The tax is not applied to businesses generating \$50,000 or less in gross receipts during a calendar year. The 2008 Budget estimate assumes a reduction of \$50,000 from the 2007 Budget due to the implementation of new allocation and apportionment of income requirements adopted November 29, 2007 with Ordinances No. 1416 and 1417 amending previous Business & Occupation Tax Ordinance No. 1355.

Historical Business and Occupation Taxes 2003 - 2008

	2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Estimate	2008 Budget
Business and Occupation Tax	\$ -	\$ -	\$ 539,432	\$ 608,598	\$ 650,688	\$ 550,000

General Governmental Revenues and Assumptions

Revenue Source	2006 Actual	2007 Estimate	2007 Budget	2008 Budget	\$ Chg '07-'08	% Chg '07-'08
Parking Taxes						
Street Fund	\$ 12,445	\$ 12,809	\$ 13,500	\$ 13,000	\$ (500)	-3.7%
Total Parking Taxes	\$ 12,445	\$ 12,809	\$ 13,500	\$ 13,000	\$ (500)	-3.7%

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

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

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

The 2008 Budget estimate is derived from 2007 parking revenues generated at Redondo and the Marina.

Historical Parking Taxes 2003 - 2008

	2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Estimate	2008 Budget
Parking Taxes	\$ -	\$ -	\$ 13,136	\$ 12,445	\$ 12,809	\$ 13,000

CITY OF DES MOINES 2008 Budget Financial Plan

General Governmental Revenues and Assumptions

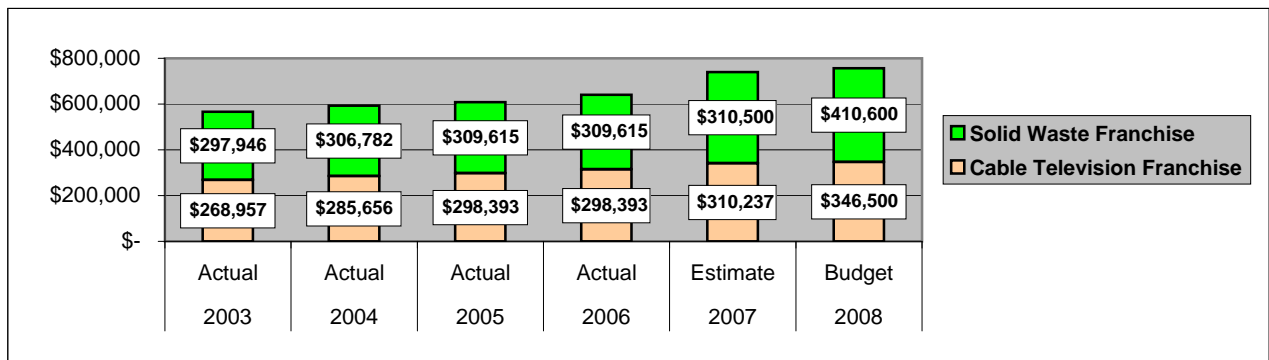
Revenue Source	2006 Actual	2007 Estimate	2007 Budget	2008 Budget	\$ Chg '07-'08	% Chg '07-'08
Franchise Fees						
General Fund - Cable Television	\$ 314,562	\$ 341,489	\$ 312,000	\$ 346,500	\$ 34,500	11.1%
General Fund - Solid Waste Collector	325,844	398,689	330,000	410,600	80,600	24.4%
Total Franchise Fees	\$ 640,406	\$ 740,178	\$ 642,000	\$ 757,100	\$ 115,100	17.9%

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

For 2008, revenue estimates for franchise fees on cable television services assume a 11.1% increase over 2007's adopted level. Solid waste franchise fees revenue estimates for 2008 project a 24.4% increase over 2007's budget.

Historical Franchise Fees 2003 - 2008

	2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Estimate	2008 Budget
Cable Television Franchise	\$ 268,957	\$ 285,656	\$ 298,393	\$ 314,562	\$ 341,489	\$ 346,500
Solid Waste Franchise	\$ 297,946	\$ 306,782	\$ 309,615	\$ 325,844	\$ 398,689	\$ 410,600



CITY OF DES MOINES 2008 Budget Financial Plan

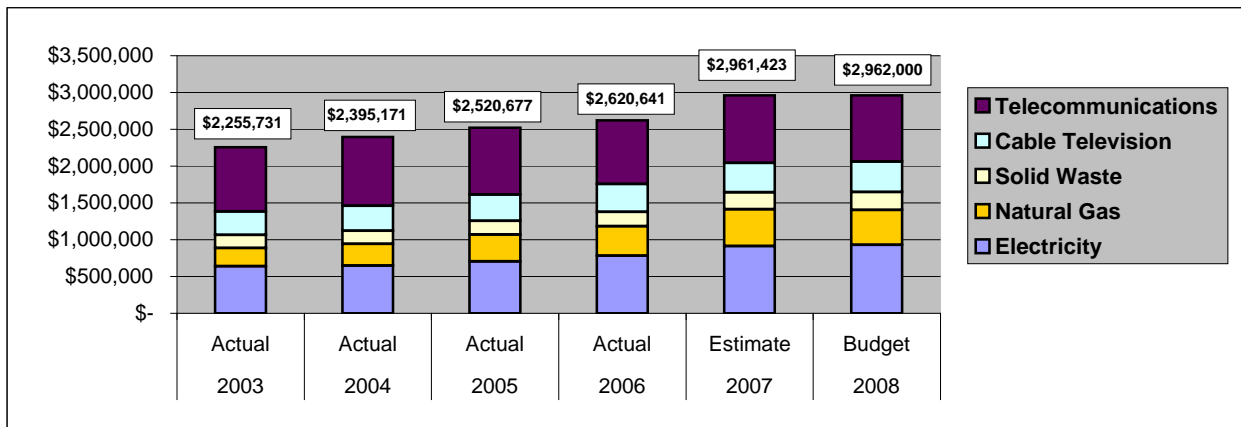
General Governmental Revenues and Assumptions

Revenue Source	2006 Actual	2007 Estimate	2007 Budget	2008 Budget	\$ Chg '07-'08	% Chg '07-'08
Utility Taxes						
General Fund - Electricity	\$ 780,786	\$ 915,018	\$ 760,000	\$ 930,000	\$ 170,000	22.4%
General Fund - Natural Gas	400,937	497,977	420,000	475,000	55,000	13.1%
General Fund - Solid Waste	195,110	232,328	200,000	245,000	45,000	22.5%
General Fund - Cable Television	378,521	398,032	380,000	412,000	32,000	8.4%
General Fund - Telecommunications	865,287	918,068	870,000	900,000	30,000	3.4%
Total Utility Taxes	\$ 2,620,641	\$ 2,961,423	\$ 2,630,000	\$ 2,962,000	\$ 332,000	12.6%

The City's current utility tax rate is 6%. The utility tax revenue estimate on electricity for 2008 assumes an increase of 22.4% over 2007's budget, but a 1.6% increase over 2007's estimate. Utility taxes on natural gas for 2008 are estimated to increase by 13.1% compared to the 2007's adopted budget. Puget Sound Energy imposed a rate reduction of 13% effective October 1, 2007 for natural gas, and 2008 budget assumes a 4.6% reduction from the 2007 revenue estimates. Utility taxes on solid waste were based on a rate increase of 2.5% based on actual 2007 trends for revenue growth. Cable television utility taxes for 2008 are estimated to increase 8.4% over 2007's adopted budget due to increase in customers for digital programming. The 2008 utility tax revenue estimates for telephone services assumes an increase of 3.4%. The 2007 budget assumed a decrease in telephone utility taxes due to customers migrating to internet based telephone services that the industry assumed would be exempt from utility taxes. City of Seattle won lawsuit against an internet telephone service provider that determined these businesses are subject to city utility taxes.

Historical Utility Taxes 2003 - 2008

	2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Estimate	2008 Budget
Electricity	\$ 640,429	\$ 649,194	\$ 706,082	\$ 780,786	\$ 915,018	\$ 930,000
Natural Gas	246,178	292,310	364,486	400,937	497,977	475,000
Solid Waste	177,390	180,721	184,440	195,110	232,328	245,000
Cable Television	320,349	340,387	358,071	378,521	398,032	412,000
Telecommunications	871,385	932,559	907,598	865,287	918,068	900,000
	\$ 2,255,731	\$ 2,395,171	\$ 2,520,677	\$ 2,620,641	\$ 2,961,423	\$ 2,962,000



CITY OF DES MOINES

2008 Budget

Financial Plan

General Governmental Revenues and Assumptions

Revenue Source	2006 Actual	2007 Estimate	2007 Budget	2008 Budget	\$ Chg '07-'08	% Chg '07-'08
Real Estate Excise Taxes (REET)						
Municipal Capital Improvements Fund	\$ 1,433,084	\$ 1,310,000	\$ 1,250,000	\$ 1,360,000	\$ 110,000	8.8%
Total REET	\$ 1,433,084	\$ 1,310,000	\$ 1,250,000	\$ 1,360,000	\$ 110,000	8.8%

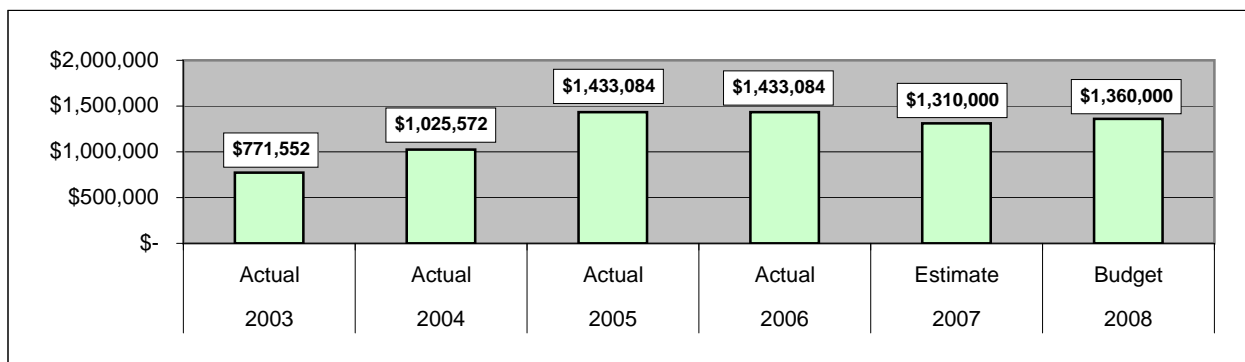
The State Real Estate Excise tax of 1.28% is levied on all sales of real estate, measured by the full selling price including the amount of any liens, mortgages, and other debts given to secure the purchase. A locally-imposed tax of one quarter percent is also authorized and Cities that are planning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

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

The revenue estimate for 2008 increased by \$110,000 or 8.8% over the 2007 adopted level. The expectation is that sales of residential and commercial properties will continue into 2008 due to commercial development activity and the availability of affordable residential properties.

Historical Real Estate Excise Taxes 2003 - 2008

	2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Estimate	2008 Budget
Real Estate Excise Taxes	\$ 771,552	\$ 1,025,572	\$ 1,433,084	\$ 1,433,084	\$ 1,310,000	\$ 1,360,000



CITY OF DES MOINES 2008 Budget Financial Plan

General Governmental Revenues and Assumptions

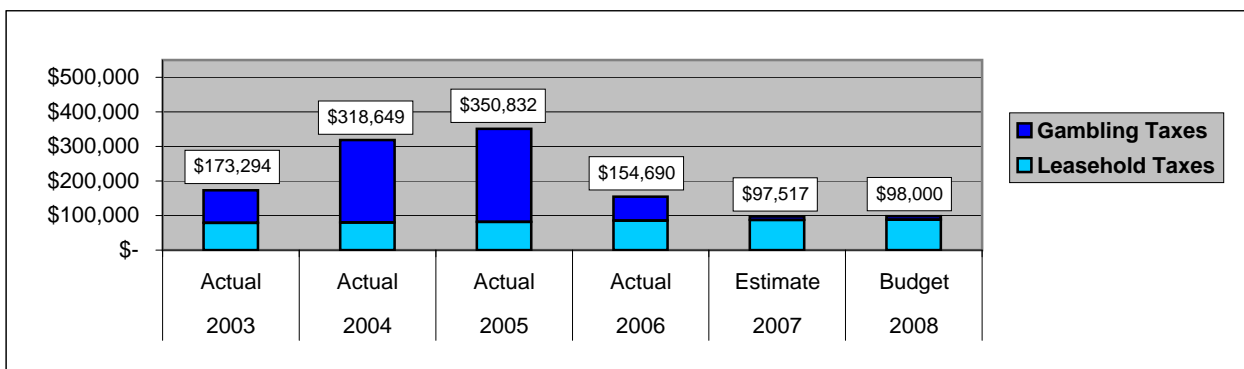
Revenue Source	2006 Actual	2007 Estimate	2007 Budget	2008 Budget	\$ Chg '07-'08	% Chg '07-'08
Other Taxes						
General Fund - Leasehold Taxes	\$ 84,794	\$ 87,220	\$ 88,000	\$ 88,000	\$ -	0.0%
General Fund - Gambling Taxes	69,896	10,297	10,800	10,000	(800)	-7.4%
Total Other Taxes	\$ 154,690	\$ 97,517	\$ 98,800	\$ 98,000	\$ (800)	-0.8%

Leasehold taxes are assessed against rentals of publicly owned real or personal property within the City. A rate of 12.84% is assessed against taxable rentals and remitted to the State of Washington Department of Revenue. The City receives 4% from the State on a quarterly basis.

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

Historical Other Taxes 2003 - 2008

	2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Estimate	2008 Budget
Leasehold Taxes	\$ 78,781	\$ 79,738	\$ 81,159	\$ 84,794	\$ 87,220	\$ 88,000
Gambling Taxes	94,513	238,911	269,673	69,896	10,297	10,000
	\$ 173,294	\$ 318,649	\$ 350,832	\$ 154,690	\$ 97,517	\$ 98,000



CITY OF DES MOINES 2008 Budget Financial Plan

General Governmental Revenues and Assumptions

Revenue Source	2006 Actual	2007 Estimate	2007 Budget	2008 Budget	\$ Chg '07-'08	% Chg '07-'08
Licenses and Permits						
General Fund - Business License Fee	\$ 110,648	\$ 104,951	\$ 110,000	\$ 110,000	\$ -	0.0%
General Fund - Crime-Free Endorsement	332,200	229,375	336,330	253,135	(83,195)	-24.7%
General Fund - Permits Recurring	507,402	670,473	698,100	711,466	13,366	1.9%
General Fund - Permits One-Time	130,174	379,843	1,208,300	605,645	(602,655)	-49.9%
General Fund - Other Licenses & Permits	50,164	63,459	82,000	68,900	(13,100)	-16.0%
Total Licenses and Permits	\$ 1,130,588	\$ 1,448,101	\$ 2,434,730	\$ 1,749,146	\$ (685,584)	-28.2%

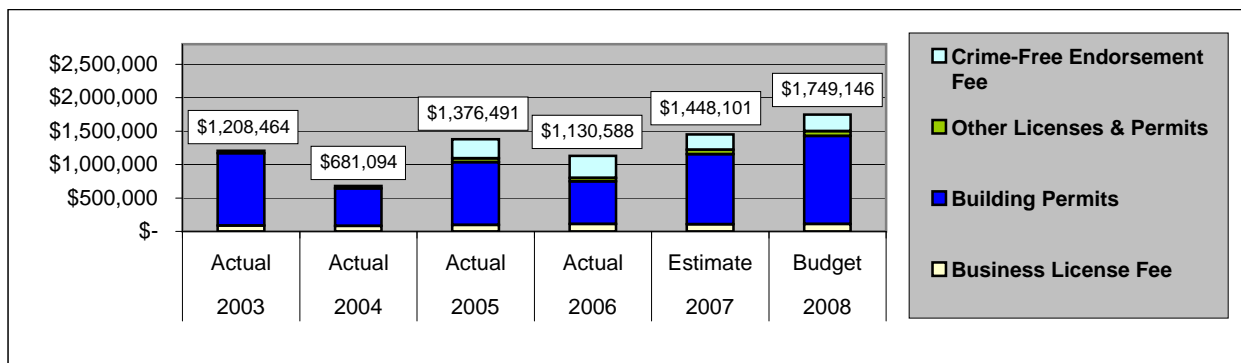
Licenses and permits revenue include the following: amusement devices, business license fee, crime-free housing endorsement fee, building permits, fire district permits, plumbing permits, mechanical permits, electrical permits, animal licenses, gun permits, land clearing permits, house moving permits,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

The Crime-free Housing Endorsement fee was enacted by the City Council for 2005 with Ordinance No. 1351, which was adopted on November 11, 2004. The Ordinance relates to the licensing of rental housing in the City, providing for a fee based on actual costs per rental unit to fund a crime abatement program that improves the quality of life for residents of rental housing. The revenue estimate for this source in 2008 is \$253,135 and is based on a per rental fee of \$82.16.

The revenue estimate for 2008 building permits is based on the expectation of new permits for construction activities estimated at \$121.4 million.

Historical Licenses and Permits 2003 - 2008

	2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Estimate	2008 Budget
Business License Fee	\$ 84,730	\$ 83,660	\$ 96,843	\$ 110,648	\$ 104,951	\$ 110,000
Crime-Free Endorsement Fee	-	-	284,600	332,200	229,375	253,135
Building Permits	1,084,528	557,113	937,956	637,576	1,050,316	1,317,111
Other Licenses & Permits	39,206	40,321	57,092	50,164	63,459	68,900
Total Licenses and Permits	\$ 1,208,464	\$ 681,094	\$ 1,376,491	\$ 1,130,588	\$ 1,448,101	\$ 1,749,146



CITY OF DES MOINES

2008 Budget

Financial Plan

General Governmental Revenues and Assumptions

Revenue Source	2006 Actual	2007 Estimate	2007 Budget	2008 Budget	\$ Chg '07-'08	% Chg '07-'08
<i>Intergovernmental Revenues</i>						
General Fund - Comm Dev Block Grant	\$ 28,573	\$ -	\$ -	\$ -	\$ -	N/A
General Fund - MVET/Criminal Justice	27,305	28,090	28,149	29,020	871	3.1%
General Fund - Federal Grants	8,106	28,745	5,750	5,836	86	1.5%
General Fund - State Grants	36,055	44,130	67,772	67,717	(55)	-0.1%
General Fund - State DUI	4,813	6,705	4,500	4,500	-	0.0%
General Fund - State Local Assistance	139,689	104,550	104,550	103,500	(1,050)	-1.0%
Street Fund - Street Fuel Tax	673,093	707,663	724,000	728,000	4,000	0.6%
General Fund - Liquor Excise Tax	124,194	132,212	123,900	136,400	12,500	10.1%
General Fund - Liquor Board Profits	187,895	217,134	215,900	205,500	(10,400)	-4.8%
General Fund - Local Grants	38,841	28,079	32,613	34,002	1,389	4.3%
General Fund - State Criminal Justice	104,257	108,705	103,200	108,000	4,800	4.7%
General Fund - Highline School District	75,000	86,362	75,000	86,000	11,000	14.7%
General Fund - Normandy Park	48,750	53,127	54,000	64,042	10,042	18.6%
Total Intergovernmental	\$ 1,496,571	\$ 1,545,502	\$ 1,539,334	\$ 1,572,517	\$ 33,183	2.2%

The Community Development Block Grant allocations for the Senior Center operations are no longer available starting in 2007.

Per RCW 82.14.330, cities receive a per capita distribution from the State's General Fund for criminal justice purposes. This funding replaced the motor vehicle excise tax that was repealed. The 2008 per capita allocation is estimated at \$0.23, or \$6,675. The balance of \$22,345 represents funds received through the Office of Community Development for implementing innovative law enforcement programs such as domestic violence or child abuse prevention programs.

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

The street fuel tax is distributed by the state based on population. These fuel taxes are designated for city street purposes. The 2008 per capita allocation is estimated at \$25.09. The gasoline and diesel tax is a flat amount per gallon rather than a percentage of the price at the pump. The increase for 2008 is attributable to two factors: 1) the State eliminating the requirement for restrictive fuel taxes that formerly were allocated to the Arterial Street Fund; and 2) new fuel taxes enacted by ESSB 6103 passed by the 2005 Washington Legislative.

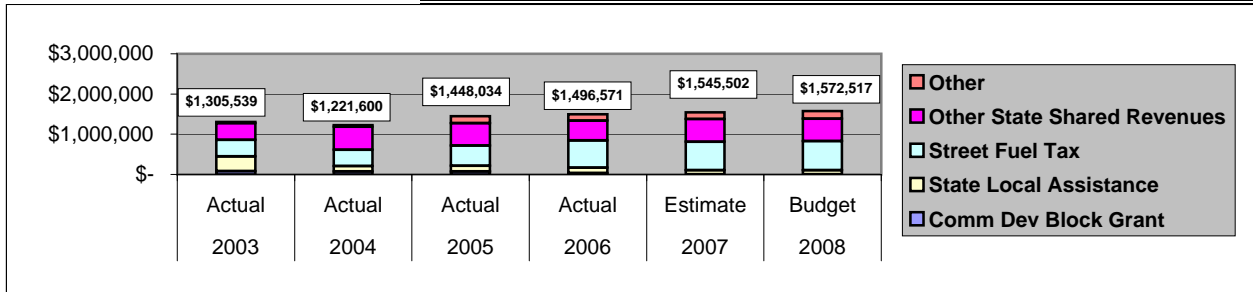
Liquor excise taxes and liquor board profits are both distributed on a per capita basis. The liquor excise tax is a percentage tax on the price of a bottle. Two percent of the amount must be spent on substance abuse treatment programs. The 2008 per capita allocation is estimated at \$4.70. Liquor control board profits represent the distribution of license and permit fees, penalties, forfeitures, and other income received by the state Liquor Control Board. The 2008 per capital allocation is estimated at \$7.08.

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

CITY OF DES MOINES 2008 Budget Financial Plan

Historical Intergovernmental Revenues 2003 - 2008

	2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Estimate	2008 Budget
Comm Dev Block Grant	\$ 75,887	\$ 68,172	\$ 70,568	\$ 28,573	\$ -	\$ -
State Local Assistance	367,000	137,500	147,252	139,689	104,550	103,500
Street Fuel Tax	419,941	408,631	494,939	673,093	707,663	728,000
Other State Shared Revenues	406,935	568,721	563,656	492,625	565,721	556,973
Other	35,776	38,576	171,619	162,591	167,568	184,044
	\$ 1,305,539	\$ 1,221,600	\$ 1,448,034	\$ 1,496,571	\$ 1,545,502	\$ 1,572,517



CITY OF DES MOINES 2008 Budget Financial Plan

General Governmental Revenues and Assumptions

Revenue Source	2006 Actual	2007 Estimate	2007 Budget	2008 Budget	\$ Chg '07-'08	% Chg '07-'08
Charges for Services						
General Government	\$ 43,741	\$ 55,447	\$ 47,500	\$ 41,000	\$ (6,500)	-13.7%
Physical Environment	260,386	180,608	629,100	235,420	(393,680)	-62.6%
Economic Environment	488,434	814,057	1,296,600	817,408	(479,192)	-37.0%
Arts Commission	-	-	-	32,500	32,500	N/A
Parks Recreation Programs	548,217	616,509	524,000	678,120	154,120	29.4%
Senior Services Programs	83,551	73,406	77,425	83,925	6,500	8.4%
Total Charges for Services	\$ 1,424,329	\$ 1,740,027	\$ 2,574,625	\$ 1,888,373	\$ (686,252)	-26.7%

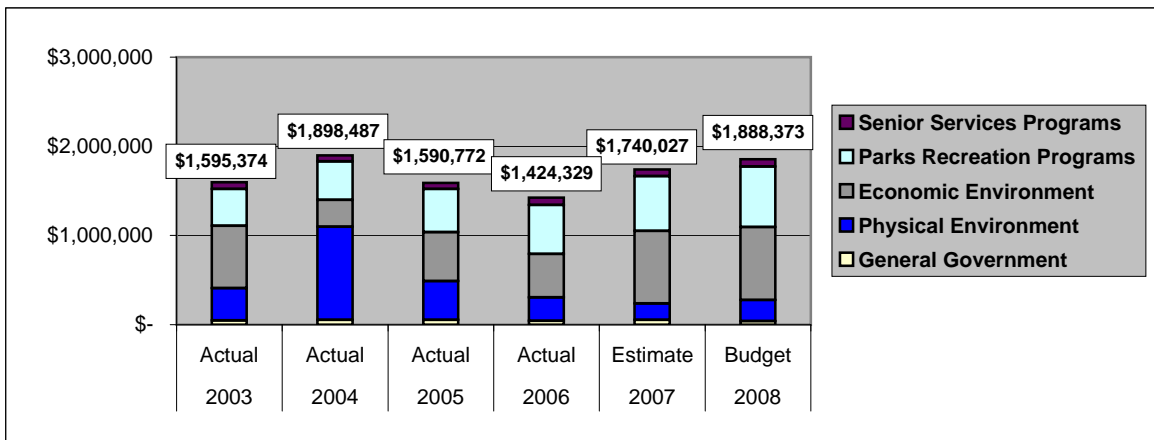
General Government charges for services include fees for court filings, sale of maps and publications, photocopies, accident reports, fingerprinting, and passport fees.

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

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

Historical Charges for Services 2003 - 2008

	2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Estimate	2008 Budget
General Government	\$ 47,331	\$ 54,223	\$ 52,577	\$ 43,741	\$ 55,447	\$ 41,000
Physical Environment	362,503	1,042,985	435,562	260,386	180,608	235,420
Economic Environment	700,160	302,758	548,327	488,434	814,057	817,408
Arts Commission	-	-	-	-	-	32,500
Parks Recreation Programs	413,116	429,177	484,483	548,217	616,509	678,120
Senior Services Programs	72,264	69,344	69,823	83,551	73,406	83,925
	\$ 1,595,374	\$ 1,898,487	\$ 1,590,772	\$ 1,424,329	\$ 1,740,027	\$ 1,888,373



CITY OF DES MOINES

2008 Budget

Financial Plan

General Governmental Revenues and Assumptions

Revenue Source	2006 Actual	2007 Estimate	2007 Budget	2008 Budget	\$ Chg '07-'08	% Chg '07-'08
Fines & Forfeits						
Security of Persons & Property *	\$ 173,561	\$ 126,736	\$ 208,000	\$ 139,500	\$ (68,500)	-32.9%
Fines & Forfeits	278,786	242,043	280,000	300,000	20,000	7.1%
Total Fines and Forfeits	\$ 452,347	\$ 368,779	\$ 488,000	\$ 439,500	\$ (48,500)	-9.9%

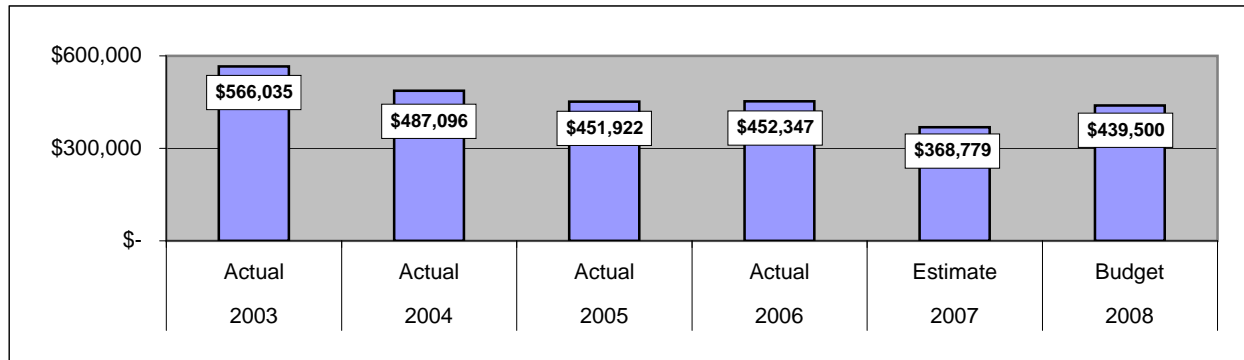
* Charges for Services budgeted as Fines & Forfeits.

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

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

Historical Fines and Forfeits 2003 - 2008

	2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Estimate	2008 Budget
Fines & Forfeits	\$ 566,035	\$ 487,096	\$ 451,922	\$ 452,347	\$ 368,779	\$ 439,500



CITY OF DES MOINES 2008 Budget Financial Plan

General Governmental Revenues and Assumptions

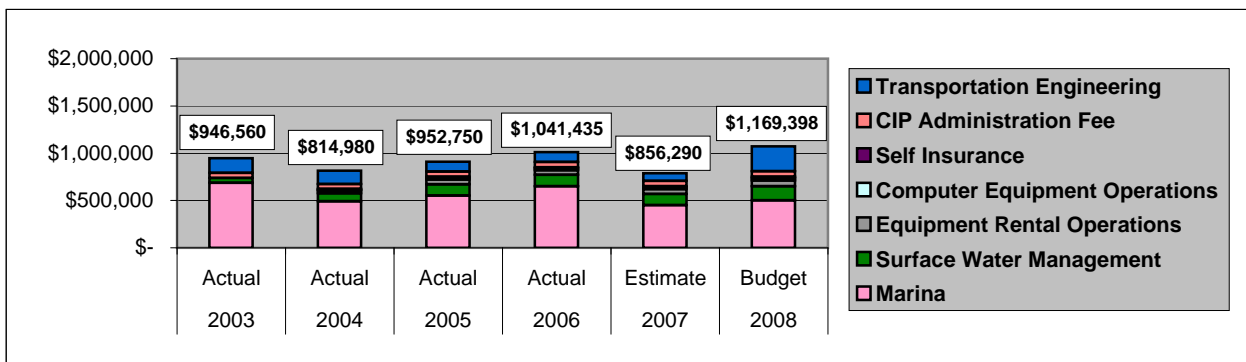
Revenue Source	2006 Actual	2007 Estimate	2007 Budget	2008 Budget	\$ Chg '07-'08	% Chg '07-'08
Interfund Revenues						
Marina	\$ 650,000	\$ 450,000	\$ 450,000	\$ 500,000	\$ 50,000	11.1%
Surface Water Management	120,000	120,000	120,000	150,000	30,000	25.0%
Equipment Rental Operations	50,000	50,000	50,000	60,000	10,000	20.0%
Computer Equipment Operations	18,000	18,000	18,000	25,000	7,000	38.9%
Self Insurance	12,000	12,000	12,000	15,000	3,000	25.0%
CIP Administration Fee	56,000	58,000	58,000	60,000	2,000	3.4%
Financial Analyst	-	-	22,461	-	(22,461)	-100.0%
CIP Project Manager	30,273	66,273	85,000	97,681	12,681	14.9%
Transportation Engineering	105,162	82,017	239,161	261,717	22,556	9.4%
Total Interfund Revenues	\$ 1,041,435	\$ 856,290	\$ 1,054,622	\$ 1,169,398	\$ 114,776	10.9%

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

The revenue estimate for 2008 assumes a 10.9% increase, or \$114,776 over 2007's adopted budget.

Historical Interfund Revenues 2003 - 2008

	2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Estimate	2008 Budget
Marina	\$ 687,375	\$ 490,000	\$ 550,000	\$ 650,000	\$ 450,000	\$ 500,000
Surface Water Management	51,300	86,000	120,000	120,000	120,000	150,000
Equipment Rental Operations	-	25,000	50,000	50,000	50,000	60,000
Computer Equipment Operations	-	10,000	18,000	18,000	18,000	25,000
Self Insurance	-	12,100	12,000	12,000	12,000	15,000
CIP Administration Fee	52,000	52,000	54,000	56,000	58,000	60,000
CIP Project Manager	-	-	41,800	30,273	66,273	97,681
Transportation Engineering	155,885	139,880	106,950	105,162	82,017	261,717
	\$ 946,560	\$ 814,980	\$ 952,750	\$ 1,041,435	\$ 856,290	\$ 1,169,398



CITY OF DES MOINES

2008 Budget

Financial Plan

General Governmental Revenues and Assumptions

Revenue Source	2006 Actual	2007 Estimate	2007 Budget	2008 Budget	\$ Chg '07-'08	% Chg '07-'08
Miscellaneous Revenues						
Interest Earnings	\$ 101,004	\$ 148,782	\$ 139,800	\$ 202,500	\$ 62,700	44.8%
Other Miscellaneous Revenues	217,626	213,395	160,955	153,880	(7,075)	-4.4%
Total Miscellaneous Revenues	\$ 318,630	\$ 362,177	\$ 300,755	\$ 356,380	\$ 55,625	18.5%

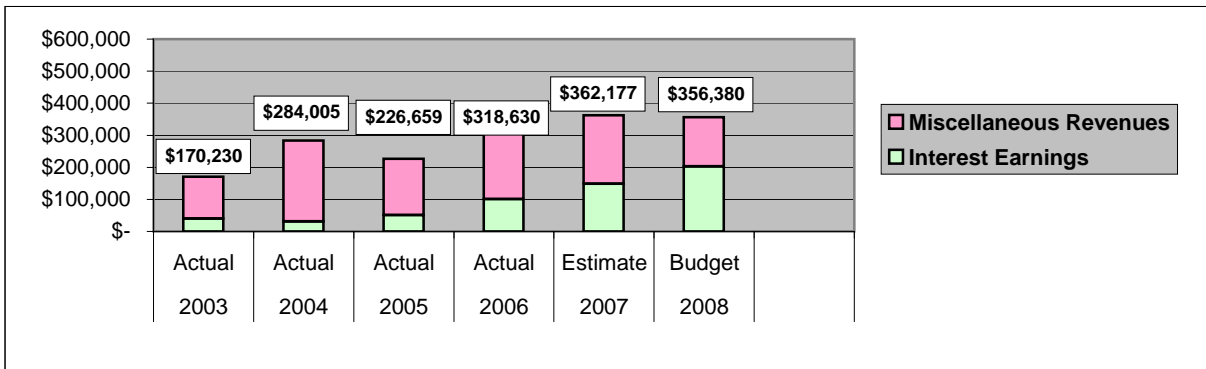
The major components of this revenue source are investment interest, parks facilities rentals, and contributions and donations.

Investment interest earned in the Revenue Stabilization Fund, Airport Defense Fund, Equipment Rental Replacement Fund, and Computer Equipment Capital Fund will be included in the General Fund for 2008.

The revenue estimate for 2008 assumes a 18.5% increase, or \$55,625 above 2007's adopted budget.

Historical Miscellaneous Revenues 2003 - 2008

	2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Estimate	2008 Budget
Interest Earnings	\$ 40,260	\$ 30,483	\$ 50,739	\$ 101,004	\$ 148,782	\$ 202,500
Miscellaneous Revenues	129,970	253,522	175,920	217,626	213,395	153,880
	\$ 170,230	\$ 284,005	\$ 226,659	\$ 318,630	\$ 362,177	\$ 356,380



CITY OF DES MOINES

2008 Budget

Financial Plan

General Governmental Funds Five-Year Financial Forecast

Description	2006 Actual	2007 Estimated	% Chg 06-07	2008 Budget	2009 Forecast	% Chg 08-09
General & Street Funds:						
<i>Revenues:</i>						
Property Taxes - Regular Levy	\$ 2,736,970	\$ 2,807,103	2.6%	\$ 2,844,448	\$ 2,885,779	1.5%
Retail Sales Taxes	1,669,191	1,768,004	5.9%	2,259,000	2,848,450	26.1%
Retail Sales Taxes - One Time	242,107	363,332	50.1%	528,660	943,000	78.4%
Retail Sales Taxes/Local Criminal Justice	656,315	703,707	7.2%	700,000	725,000	3.6%
Business & Occupation Taxes	608,598	650,688	6.9%	550,000	575,000	4.5%
Franchise Fees	640,406	740,178	15.6%	757,100	770,865	1.8%
Parking Taxes	12,445	12,809	2.9%	13,000	13,000	0.0%
Utility Taxes	2,620,641	2,961,423	13.0%	2,962,000	3,038,725	2.6%
Leasehold Taxes	84,794	87,220	2.9%	88,000	88,000	0.0%
Gambling Taxes	69,896	10,297	-85.3%	10,000	10,000	0.0%
Crime-Fee Housing Endorsement Fees	332,200	229,375	-31.0%	253,135	255,000	0.7%
Business Licenses and Permits	111,258	104,951	-5.7%	110,000	110,000	0.0%
Building Permits	507,402	670,473	32.1%	711,466	626,960	-11.9%
Building Permits - One Time	130,174	379,843	191.8%	605,645	550,325	-9.1%
Other Licenses and Permits	49,554	63,459	28.1%	68,900	102,700	49.1%
Federal Shared Revenues	36,679	28,745	-21.6%	5,836	5,836	0.0%
State Shared Revenues	380,262	428,271	12.6%	443,137	399,692	-9.8%
State Assistance	139,689	104,550	-25.2%	103,500	103,500	0.0%
Vehicle Fuel Taxes	673,093	707,663	5.1%	728,000	734,800	0.9%
Local Shared Revenues	266,848	276,273	3.5%	292,044	295,002	1.0%
Charges for Services - Community Dev	699,803	917,571	31.1%	979,328	987,295	0.8%
Charges for Services	266,319	259,277	-2.6%	254,000	246,500	-3.0%
Culture and Recreation Fees	631,768	689,915	9.2%	794,545	650,425	-18.1%
Fines and Forfeits	278,786	242,043	-13.2%	300,000	250,000	-16.7%
Interest Earnings	101,004	148,782	47.3%	202,500	140,100	-30.8%
Interfund Revenues	1,041,435	856,290	-17.8%	1,169,398	1,099,305	-6.0%
Miscellaneous Revenues	174,210	213,045	22.3%	153,880	151,130	-1.8%
Other Financing Sources	43,417	350	-99.2%	-	-	N/A
Operating Transfers-In	7,500	143,632	1815.1%	69,264	-	-100.0%
Total Revenues	\$ 15,212,764	\$ 16,569,269	8.9%	\$ 17,956,786	\$ 18,606,389	3.6%
<i>Expenditures:</i>						
Salaries and Wages	\$ 7,347,992	\$ 8,113,773	10.4%	\$ 8,646,544	\$ 8,824,229	2.1%
Personnel Benefits	2,347,248	2,636,566	12.3%	3,123,916	3,195,483	2.3%
Supplies	525,987	724,359	37.7%	623,480	635,947	2.0%
Other Services and Charges	2,548,775	2,694,178	5.7%	2,954,085	2,969,837	0.5%
Intergovernmental	774,160	913,760	18.0%	772,557	807,249	4.5%
Capital Outlay	97,159	182,553	87.9%	66,800	-	-100.0%
Interfund Payments	1,299,024	1,132,155	-12.8%	1,352,159	1,379,205	2.0%
Operating Transfers-Out	122,664	326,067	165.8%	268,002	773,201	188.5%
Total Expenditures	\$ 15,063,009	\$ 16,723,411	11.0%	\$ 17,807,543	\$ 18,585,151	4.4%
Fund Balance, January 1	\$ 1,375,200	\$ 1,524,955	10.9%	\$ 1,370,813	\$ 1,520,056	10.9%
Revenues	15,212,764	16,569,269	8.9%	17,956,786	18,606,389	3.6%
Expenditures	15,063,009	16,723,411	11.0%	17,807,543	18,585,151	4.4%
Fund Balance, December 31	\$ 1,524,955	\$ 1,370,813	-10.1%	\$ 1,520,056	\$ 1,541,294	1.4%

CITY OF DES MOINES

2008 Budget

Financial Plan

General Governmental Funds Five-Year Financial Forecast

Description	2010 Forecast	% Chg 09-10	2011 Forecast	% Chg 10-11	2012 Forecast	% Chg 11-12	2013 Forecast	% Chg 12-13
General & Street Funds:								
Revenues:								
Property Taxes - Regular Levy	\$ 3,004,000	4.1%	\$ 3,049,000	1.5%	\$ 3,095,000	1.5%	\$ 4,860,600	57.0%
Retail Sales Taxes	3,655,000	28.3%	4,028,000	10.2%	4,129,000	2.5%	4,232,000	2.5%
Retail Sales Taxes - One Time	750,000	-20.5%	750,000	0.0%	500,000	-33.3%	500,000	0.0%
Retail Sales Taxes/Local Criminal Justice	740,000	2.1%	755,000	2.0%	770,000	2.0%	785,000	1.9%
Business & Occupation Taxes	650,000	13.0%	689,000	6.0%	758,000	10.0%	781,000	3.0%
Franchise Fees	786,000	2.0%	802,000	2.0%	818,000	2.0%	843,000	3.1%
Parking Taxes	15,000	15.4%	15,000	0.0%	15,000	0.0%	15,000	0.0%
Utility Taxes	3,282,000	8.0%	3,545,000	8.0%	3,829,000	8.0%	4,139,000	8.1%
Leasehold Taxes	195,500	122.2%	201,400	3.0%	207,400	3.0%	213,600	3.0%
Gambling Taxes	10,100	1.0%	10,000	-1.0%	10,000	0.0%	10,000	0.0%
Crime-Fee Housing Endorsement Fees	250,000	-2.0%	250,000	0.0%	250,000	0.0%	250,000	0.0%
Business Licenses and Permits	125,000	13.6%	131,000	4.8%	131,000	0.0%	131,000	0.0%
Building Permits	700,000	11.6%	525,000	-25.0%	550,000	4.8%	575,000	4.5%
Building Permits - One Time	350,000	-36.4%	350,000	0.0%	300,000	-14.3%	300,000	0.0%
Other Licenses and Permits	70,000	-31.8%	74,000	5.7%	77,700	5.0%	78,000	0.4%
Federal Shared Revenues	25,000	328.4%	25,000	0.0%	25,000	0.0%	25,000	0.0%
State Shared Revenues	420,000	5.1%	441,000	5.0%	463,000	5.0%	486,000	5.0%
State Assistance	108,000	4.3%	112,000	3.7%	116,000	3.6%	121,000	4.3%
Vehicle Fuel Taxes	738,000	0.4%	742,000	0.5%	746,000	0.5%	750,000	0.5%
Local Shared Revenues	295,000	0.0%	301,000	2.0%	307,000	2.0%	313,000	2.0%
Charges for Services - Community Dev	950,000	-3.8%	800,000	-15.8%	800,000	0.0%	800,000	0.0%
Charges for Services	260,000	5.5%	272,000	4.6%	286,000	5.1%	292,000	2.1%
Culture and Recreation Fees	795,000	22.2%	819,000	3.0%	844,000	3.1%	869,000	3.0%
Fines and Forfeits	350,000	40.0%	361,000	3.1%	372,000	3.0%	387,000	4.0%
Interest Earnings	150,300	7.3%	174,500	16.1%	185,100	6.1%	182,000	-1.7%
Interfund Revenues	1,100,000	0.1%	1,122,000	2.0%	1,144,400	2.0%	1,167,300	2.0%
Miscellaneous Revenues	175,000	15.8%	179,000	2.3%	183,000	2.2%	187,000	2.2%
Other Financing Sources	-	N/A	-	N/A	-	N/A	-	N/A
Operating Transfers-In	-	N/A	-	N/A	-	N/A	-	N/A
Total Revenues	\$ 19,948,900	7.2%	\$ 20,522,900	2.9%	\$ 20,911,600	1.9%	\$ 23,292,500	11.4%
Expenditures:								
Salaries and Wages	\$ 9,177,200	4.0%	\$ 9,544,300	4.0%	\$ 9,926,100	4.0%	\$ 11,164,000	12.5%
Personnel Benefits	3,451,100	8.0%	3,727,200	8.0%	4,025,400	8.0%	4,692,200	16.6%
Supplies	651,800	2.5%	668,100	2.5%	679,200	1.7%	805,100	18.5%
Other Services and Charges	3,058,900	3.0%	3,150,700	3.0%	3,245,200	3.0%	3,513,700	8.3%
Intergovernmental	815,300	1.0%	823,500	1.0%	831,700	1.0%	840,000	1.0%
Capital Outlay	150,000	N/A	150,000	0.0%	150,000	0.0%	150,000	0.0%
Interfund Payments	1,406,800	2.0%	1,434,900	2.0%	1,463,600	2.0%	1,555,600	6.3%
Operating Transfers-Out	697,700	-9.8%	1,151,700	65.1%	785,700	-31.8%	759,800	-3.3%
Total Expenditures	\$ 19,408,800	4.4%	\$ 20,650,400	6.4%	\$ 21,106,900	2.2%	\$ 23,480,400	11.2%
Fund Balance, January 1	\$ 1,541,294	1.4%	\$ 2,081,394	35.0%	\$ 1,953,894	-6.1%	\$ 1,857,867	-4.9%
Revenues	19,948,900	7.2%	20,522,900	2.9%	20,911,600	1.9%	23,292,500	11.4%
Expenditures	19,408,800	4.4%	20,650,400	6.4%	21,106,900	2.2%	23,480,400	11.2%
Fund Balance, December 31	\$ 2,081,394	35.0%	\$ 1,953,894	-6.1%	\$ 1,758,594	-10.0%	\$ 1,669,967	-5.0%

CITY OF DES MOINES 2008 Budget Financial Plan

General Governmental Funds Five-Year Financial Forecast

Description	2006 Actual	2007 Estimated	% Chg 06-07	2008 Budget	2009 Forecast	% Chg 08-09
Revenue Stabilization Fund:						
Fund Balance, January 1	\$ 766,454	\$ 803,732	4.9%	\$ 803,654	\$ 803,654	0.0%
Revenues	37,278	-	-100.0%	-	500,000	N/A
Expenditures	-	-	N/A	-	-	N/A
Fund Balance, December 31	\$ 803,732	\$ 803,732	0.0%	\$ 803,654	\$ 1,303,654	62.2%

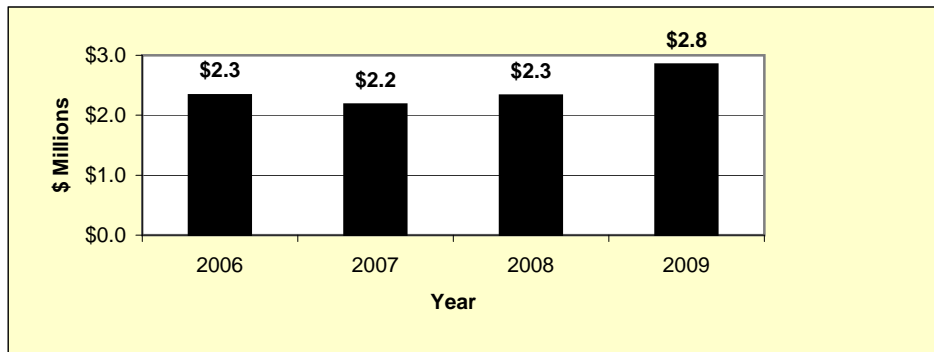
Revenue Stabilization Fund Detail:

Sales Tax	\$ 500,757	\$ 530,401	5.9%	\$ 677,700	\$ 854,535	26.1%
Building Permits	152,221	201,142	32.1%	213,440	188,088	-11.9%
Plan Check Fees	78,930	101,025	28.0%	178,829	126,074	-29.5%
State Assistance	41,907	31,365	-25.2%	31,050	31,050	0.0%
Vehicle Fuel Tax	183,509	143,089	-22.0%	164,340	165,299	0.6%
Interest Earnings	30,301	44,635	47.3%	19,560	42,030	114.9%
Required Funding Level	\$ 987,626	\$ 1,051,656	6.5%	\$ 1,284,919	\$ 1,407,075	9.5%

Year End General Governmental Fund Balances

Description	2006	2007	2008	2009
General and Street Funds	\$ 1,524,955	\$ 1,370,813	\$ 1,520,056	\$ 1,541,294
Revenue Stabilization Fund	803,732	803,732	803,654	1,303,654
Total Fund Balance	\$ 2,330,693	\$ 2,176,552	\$ 2,325,718	\$ 2,846,957

Expenditures	\$ 15,063,009	\$ 16,723,411	\$ 17,807,543	\$ 18,585,151
Fund Balance as % of Expenditures	15.5%	13.0%	13.1%	15.3%



CITY OF DES MOINES 2008 Budget Financial Plan

General Governmental Funds Five-Year Financial Forecast

Description	2010 Forecast	% Chg 09-10	2011 Forecast	% Chg 10-11	2012 Forecast	% Chg 11-12	2013 Forecast	% Chg 12-13
Revenue Stabilization Fund:								
Fund Balance, January 1	\$ 1,303,654	62.2%	\$ 1,803,654	38.4%	\$ 2,003,654	11.1%	\$ 2,083,654	4.0%
Revenues	500,000	0.0%	200,000	-60.0%	80,000	-60.0%	50,000	-37.5%
Expenditures	-	N/A	-	N/A	-	N/A	-	N/A
Fund Balance, December 31	\$ 1,803,654	38.4%	\$ 2,003,654	11.1%	\$ 2,083,654	4.0%	\$ 2,133,654	2.4%

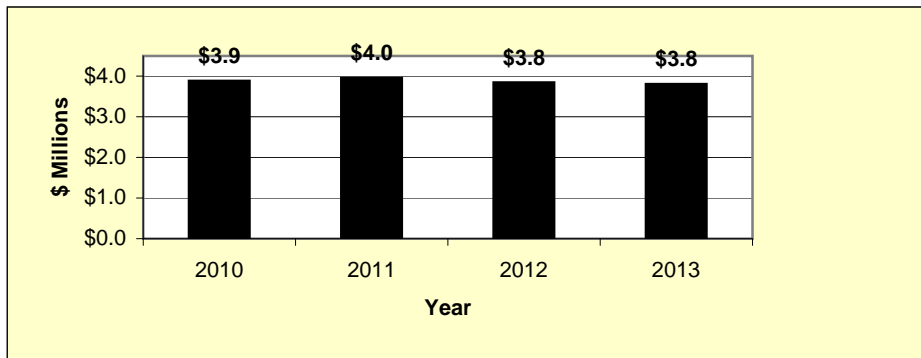
Revenue Stabilization Fund Detail:

Sales Tax	\$ 1,096,500	28.3%	\$ 1,208,400	10.2%	\$ 1,238,700	2.5%	\$ 1,269,600	2.5%
Building Permits	210,000	11.6%	157,500	-25.0%	165,000	4.8%	172,500	4.5%
Plan Check Fees	150,000	19.0%	156,060	4.0%	159,181	2.0%	162,365	2.0%
State Assistance	32,400	4.3%	33,600	3.7%	34,800	3.6%	36,300	4.3%
Vehicle Fuel Tax	166,050	0.5%	166,950	0.5%	167,850	0.5%	168,750	0.5%
Interest Earnings	45,090	7.3%	52,350	16.1%	55,530	6.1%	54,600	-1.7%
Required Funding Level	\$ 1,700,040	20.8%	\$ 1,774,860	4.4%	\$ 1,821,061	2.6%	\$ 1,864,115	2.4%

Year End General Governmental Fund Balances

Description	2010	2011	2012	2013
General and Street Funds	\$ 2,081,394	\$ 1,953,894	\$ 1,758,594	\$ 1,669,967
Revenue Stabilization Fund	1,803,654	2,003,654	2,083,654	2,133,654
Total Fund Balance	\$ 3,887,058	\$ 3,959,559	\$ 3,844,260	\$ 3,805,634

Expenditures	\$ 19,408,800	\$ 20,650,400	\$ 21,106,900	\$ 23,480,400
Fund Balance as % of Expenditures	20.0%	19.2%	18.2%	16.2%



CITY OF DES MOINES 2008 Budget Financial Plan

Marina Rates

Moorage Rates:

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

Berth Slip Size	Open Moorage		Covered Moorage	
	No. of Slips	Rates	No. of Slips	Rates
20 Foot	13	\$5.41	29	\$6.73
24 Foot	48	5.92	141	7.43
28 foot	105	6.19	166	8.02
32 Foot	18	6.79	50	8.65
36 Foot	30	7.29	40	9.73
40 Foot	38	7.75	26	10.29
50 Foot	19	8.44	11	11.51
54 Foot	2	8.44	0	N/A
62 Foot	3	8.70	0	N/A



Dry Moorage: The Dry Shed resident storage charge is \$147.16 /month plus 12.84% leasehold tax.

Moorage and Dry Shed rates effective February 1, 2008



Guest Moorage Rates:

Boat Length	Summer	
	Daily Rate	
0 - 20'	\$13.00	
21' - 25'	\$15.00	
26' - 30'	\$18.00	
31' - 35'	\$21.00	
36' - 40'	\$24.00	
41' - 45'	\$27.00	
46' - 50'	\$30.00	
51' - 55'	\$33.00	
56' & Over	\$40.00	

Public Launching Rates:

(8,000 Lb Capacity 8 1/2' Max Beam)	
Length Over All (L.O.A.)	Round Trip/ One Way
15' - 22'	\$20.00
23' - 27'	25.00

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

Note: 2008 rates for Guest Moorage and Public Launching are the same as in 2007.

Current Length Distribution of Waiting List Vessels:

Length	Total # of Slips	Actual Slips Turned Back 2007	Actual Slips Offered 2007	5-Yr Turnover	# on Wait List	Average Annual Turnover	Estimated Wait (Yrs)
OPEN:							
20'	13	5	6	30	-	6.00	-
24'	48	20	22	98	4	19.60	0.20
28'	105	18	21	115	8	23.00	0.35
32'	18	3	4	16	13	3.20	4.06
36'	30	5	7	32	20	6.40	3.13
40'	38	7	9	74	39	14.80	2.64
50'	18	-	-	17	26	3.40	7.65
45'/50'	1	2	2	4	2	0.80	2.50
48'/54'	2	1	1	3	2	0.60	3.33
56'/62'	3	-	-	1	6	0.20	30.00
COVERED:							
20'	29	14	26	94	-	18.80	0.00
24'	141	48	69	315	-	63.00	0.00
28'	166	40	49	316	24	63.20	0.38
32'	50	5	7	62	32	12.40	2.58
36'	40	5	15	84	24	16.80	1.43
40'	26	5	5	31	35	6.20	5.65
50'	11	-	-	6	30	1.20	25.00
DRY SHEDS:	107	22	26	144	12	28.80	0.42

CITY OF DES MOINES 2008 Budget Financial Plan

Surface Water Management Fees

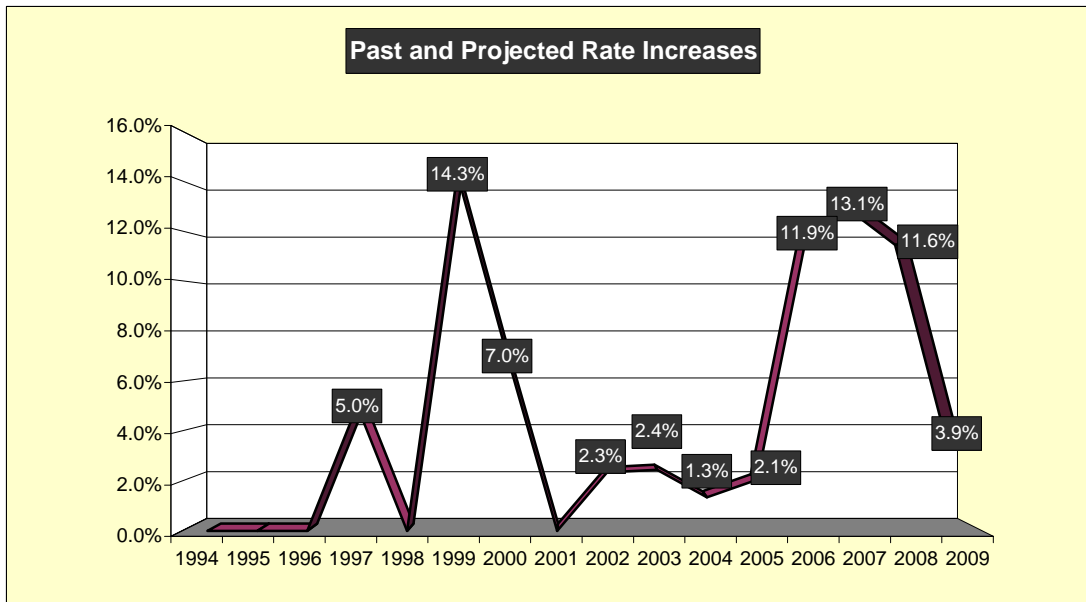
Year	% Increase	Water Quantity Rate	Water Quality Rate	Residential Monthly Rate	30% Private Streets (Monthly)
1994		\$3.95	\$1.05	\$5.00	\$1.50
1995		3.95	1.05	5.00	1.50
1996		3.95	1.05	5.00	1.50
1997	5.00%	4.15	1.10	5.25	1.58
1998		4.15	1.10	5.25	1.58
1999	14.28%	4.75	1.25	6.00	1.80
2000	7.00%	5.07	1.35	6.42	1.93
2001		5.07	1.35	6.42	1.93
2002	2.34%	5.19	1.38	6.57	1.97
2003	2.44%	5.32	1.41	6.73	2.02
2004	1.34%	5.39	1.43	6.82	2.05
2005	2.05%	5.50	1.46	6.96	2.09
2006	11.93%	6.15	1.64	7.79	2.34
2007	13.09%	6.98	1.86	8.84	2.65
2008	11.58%	7.77	2.06	9.83	2.95

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

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

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

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



CITY OF DES MOINES
2008 Budget
Financial Plan

Outstanding Debt

Item	Interest Rates	Issue Date	Maturity Date	Total Amount Issued	Outstanding				
					01/01/2008	Issue in 2008	Redeem in 2008	12/31/2008	
<u>General Obligation Bonds</u>									
Limited:									
1997 City Hall Expansion	4.30% - 5.25%	12/1/97	12/1/17	\$ 1,640,000	\$ 1,025,000	\$ -	\$ 80,000	\$ 945,000	
1998 Park Land Acq	4.00% - 5.00%	3/6/98	6/1/09	\$ 1,225,000	185,000	-	90,000	95,000	
Total General Obligation Bonds				\$ 2,865,000	\$ 1,210,000	\$ -	\$ 170,000	\$ 1,040,000	
<u>General Obligation Notes and Loans</u>									
General Government:									
1992 PWTF Loan	1%	4/1/94	4/1/08	\$ 384,000	\$ 24,188	\$ -	\$ 24,188	\$ -	
2003 PWTF Loan-Pac Hwy Proj	0.50%	7/14/03	7/14/08	\$ 10,000	3,125	-	3,125	-	
2004 PWTF Loan-Pac Hwy Proj	0.50%	7/14/04	7/14/24	\$ 2,250,000	2,013,158	-	1,683,419	329,739	
2006 Capital Lease - Copiers	4.23%	3/1/06	2/1/11	\$ 43,417	28,550	-	8,607	19,943	
Total General Obligation Notes and Loans				\$ 2,687,417	\$ 2,069,021	\$ -	\$ 1,719,339	\$ 349,682	
<u>Enterprise Funds Bonds, Notes & Loans</u>									
2002 Marina GO & Refunding Bonds	2.50% - 4.70%	12/1/02	12/1/22	\$ 5,420,000	\$ 3,730,000	\$ -	\$ 365,000	\$ 3,365,000	
2008 Marina GO Bonds	4.30% - 4.70%	6/1/08	6/1/28	\$ 4,915,000	-	4,915,000	-	4,915,000	
Total Enterprise Funds Bonds, Notes & Loans				\$ 10,335,000	\$ 3,730,000	\$ 4,915,000	\$ 365,000	\$ 8,280,000	
Total Outstanding Debt				\$ 15,887,417	\$ 7,009,021	\$ 4,915,000	\$ 2,254,339	\$ 9,669,682	

CITY OF DES MOINES

2008 Budget

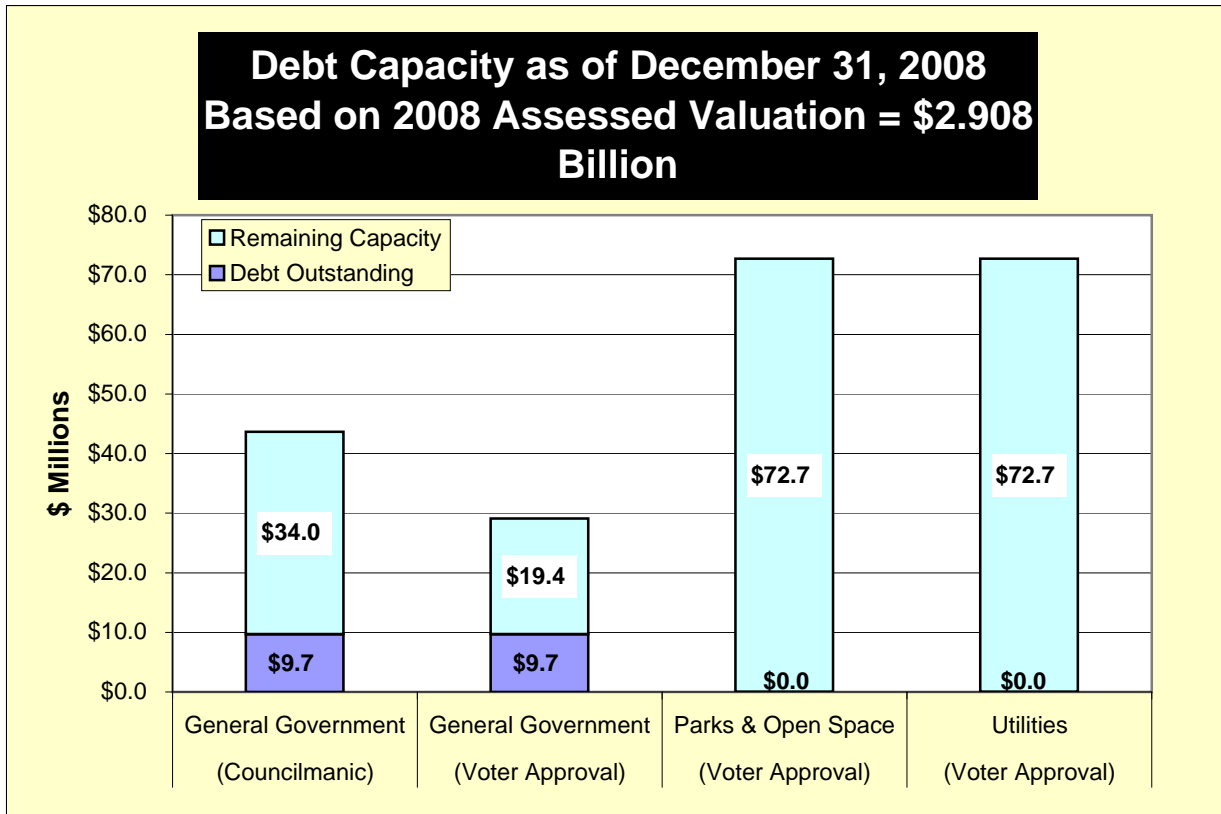
Financial Plan

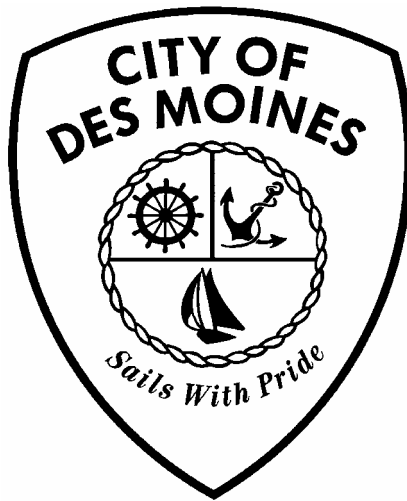
Debt Capacity

Description	General Capacity		Special Purpose Capacity		Total Debt Capacity
	Councilmanic	Voter Approval	Parks & Open Space	Utility Purposes	
Legal Limit (1.5% of assessed value)	43,621,053	(43,621,053)			
Legal Limit (2.5% of assessed value)		72,701,756	72,701,756	72,701,756	218,105,267
Statutory Debt Limit	\$ 43,621,053	\$ 29,080,702	\$ 72,701,756	\$ 72,701,756	\$ 218,105,267
Less:					
Limited Tax Debt Outstanding	(9,669,682)	(9,669,682)			
Unlimited Tax Debt Outstanding		0			
Add:					
Cash Available in Debt Service Funds	15,986	23,144			
Remaining Legal Debt Capacity	\$ 33,967,357	\$ 19,434,164	\$ 72,701,756	\$ 72,701,756	\$ 218,105,267
Total Remaining "General" Capacity	<u>\$ 53,401,522</u>				

Latest AV fm 2008 Tax Roll 2,908,070,226

	(Councilmanic) General Government	(Voter Approval) General Government	(Voter Approval) Parks & Open Space	(Voter Approval) Utilities
Debt Outstanding	9.7	9.7	0	0
Remaining Capacity	34.0	19.4	72.7	72.7





BUDGET SUMMARY

CITY OF DES MOINES
2008 Budget
Budget Summary

Total Revenues, Expenditures, and Fund Balance

Fund No.	Fund Description	Beginning Fund Balance	2008 Revenues	2008 Expenditures	Ending Fund Balance
General Governmental Funds:					
001	General	\$ 1,049,176	\$ 16,999,786	\$ 16,616,589	\$ 1,432,373
101	Street	321,637	957,000	1,190,954	87,683
Subtotal		1,370,813	17,956,786	17,807,543	1,520,056
Special Revenue Funds:					
102	Arterial Street	1,568,748	6,684,378	6,707,649	1,545,477
104	Revenue Stabilization	803,732	0	0	803,732
105	Airport Defense	37,195	0	37,195	0
106	Facility Repair & Replacement	317,524	95,098	299,600	113,022
107	Police Drug Seizure	22,646	45,650	65,000	3,296
109	Transportation Impact Fee	4,468	935,256	933,956	5,768
110	Mt. Rainier Pool Contributors	134,944	111,691	140,668	105,967
111	Hotel/Motel Tax Fund	5,357	20,275	20,000	5,632
112	Police Services Restoration Fund	990,700	1,483,400	1,905,854	568,246
Subtotal		3,885,314	9,375,748	10,109,922	3,151,140
Debt Service Funds:					
210	LID Guarantee	12,669	600	13,269	0
211	1995 GO Bond - Police Facility	40,144	1,800	18,800	23,144
212	LID	8,160	15,533	15,453	8,240
216	1997 GO Bond - City Hall Remodel	15,616	132,918	132,568	15,966
218	1998 GO Bond - Park Land Acquisition	20	96,895	96,895	20
220	Debt Service	2	1,920,084	1,920,084	2
Subtotal		76,611	2,167,830	2,197,069	47,372
Capital Project Funds:					
310	Municipal Capital Improvements	1,944,060	3,713,724	5,596,356	61,428
Subtotal		1,944,060	3,713,724	5,596,356	61,428
Enterprise Funds:					
401	Marina Revenue	1,038,811	4,162,071	3,751,465	1,449,417
403	Marina Repair & Replacement	290,811	14,401	20,000	285,212
404	Marina Depreciation & Improvement	1,947,031	5,649,928	4,050,379	3,546,580
450	Surface Water Management Operations	653,345	1,975,236	2,060,636	567,945
451	Surface Water Management Capital	398,960	883,100	408,000	874,060
Subtotal		4,328,958	12,684,736	10,290,480	6,723,214
Internal Service Funds:					
500	Equipment Rental Operations	157,189	564,520	595,293	126,416
501	Equipment Rental Replacement	865,814	348,930	276,250	938,494
510	Computer Equipment Operations	83,429	400,839	435,738	48,530
511	Computer Equipment Capital	328,033	145,017	286,908	186,142
520	Self-Insurance	105,907	563,567	584,836	84,638
530	Unemployment Compensation	347,645	46,210	20,000	373,855
Subtotal		1,888,017	2,069,083	2,199,025	1,758,075
Total All Funds		\$ 13,493,773	\$ 47,967,907	\$ 48,200,395	\$ 13,261,285

CITY OF DES MOINES
2008 Budget
Budget Summary

Net of Interfund Transactions

FUND	EXPENDITURES			REVENUES		
	EXPENDITURES PER ORD. 1419	INTERFUND TRANSACTIONS	NET EXPENDITURES	REVENUES PER ORD. 1419	INTERFUND TRANSACTIONS	NET REVENUES
OPERATING:						
General Fund	\$ 16,616,589	\$ 1,333,317	\$ 15,283,272	\$ 16,999,786	\$ 1,238,662	\$ 15,761,124
Street Fund	1,190,954	318,474	872,480	957,000		957,000
Revenue Stabilization Fund	-		-	-		-
Airport Defense Fund	37,195	37,195	-			-
Facility Repair & Replacement Fund	299,600		299,600	95,098	73,376	21,722
Police Drug Seizure Fund	65,000		65,000	45,650		45,650
Mt. Rainier Pool Contributors Fund	140,668		140,668	111,691	53,153	58,538
Hotel/Motel Tax Fund	20,000		20,000	20,275		20,275
Police Services Restoration Fund	1,905,854	117,648	1,788,206	1,483,400		1,483,400
LID Guaranty Fund	13,269	13,269	-	600		600
1995 GO Bond - Police Facility	18,800	18,800	-	1,800		1,800
LID Fund	15,453	11,473	3,980	15,533		15,533
1997 GO Bond - City Hall Remodel	132,568		132,568	132,918	132,168	750
1998 GO Bond - Park Land Acquisition	96,895		96,895	96,895	96,895	-
Miscellaneous Debt Service Fund	1,920,084		1,920,084	1,920,084	1,920,084	-
Marina Revenue Fund	3,751,465	1,218,970	2,532,495	4,162,071	383,504	3,778,567
Marina Repair & Replacement Fund	20,000		20,000	14,401		14,401
Surface Water Operations Fund	2,060,636	782,146	1,278,490	1,975,236	35,117	1,940,119
Equipment Rental Operations Fund	595,293	81,351	513,942	564,520	282,530	281,990
Equipment Rental Replacement Fund	276,250		276,250	348,930	308,680	40,250
Computer Equipment Operations Fund	435,738	33,442	402,296	400,839	397,639	3,200
Computer Equipment Capital Fund	286,908	7,315	279,593	145,017	145,017	-
Self-Insurance Fund	584,836	15,000	569,836	563,567	548,806	14,761
Unemployment Insurance Fund	20,000		20,000	46,210	28,185	18,025
SUBTOTAL	\$ 30,504,055	\$ 3,988,400	\$ 26,515,655	\$ 30,101,521	\$ 5,643,816	\$ 24,457,705
CAPITAL:						
Arterial Street Fund	\$ 6,707,649	\$ 2,192,552	\$ 4,515,097	\$ 6,684,378	\$ 1,871,535	\$ 4,812,843
Transportation Impact Fee Fund	933,956	933,956	-	935,256		935,256
Municipal Capital Improvements Fund	5,596,356	974,844	4,621,512	3,713,724	45,000	3,668,724
Marina Depreciation & Improvement Fund	4,050,379	400,304	3,650,075	5,649,928	604,928	5,045,000
Surface Water Capital Fund	408,000	187,223	220,777	883,100	512,000	371,100
SUBTOTAL	\$ 17,696,340	\$ 4,688,879	\$ 13,007,461	\$ 17,866,386	\$ 3,033,463	\$ 14,832,923
TOTALS	\$ 48,200,395	\$ 8,677,279	\$ 39,523,116	\$ 47,967,907	\$ 8,677,279	\$ 39,290,628

Interfund Transactions:

Administrative Tsfs to the General Fund (Marina, SWM, Eqp Rental, Computer Eqp, Insurance Funds)	\$ 750,000
Reimbursements from Capital Funds for Staff Engineering & Management	454,515
Operating & Capital Transfers to Other Funds	2,748,267
Transfers for Debt Service Payments	2,589,075
Marina Transfer for Debt Service Reserve	383,504
Facility Repair & Replacement Interfund Transfers	73,376
Equipment Rental Maintenance Interfund Transfers	282,530
Equipment Rental Replacement Interfund Transfers	308,680
Computer Equipment Operations Interfund Transfers	390,324
Computer Equipment Capital Interfund Transfers	120,017
Insurance Interfund Transfers	548,806
Unemployment Insurance Interfund Transfers	28,185
	<u>\$ 8,677,279</u>

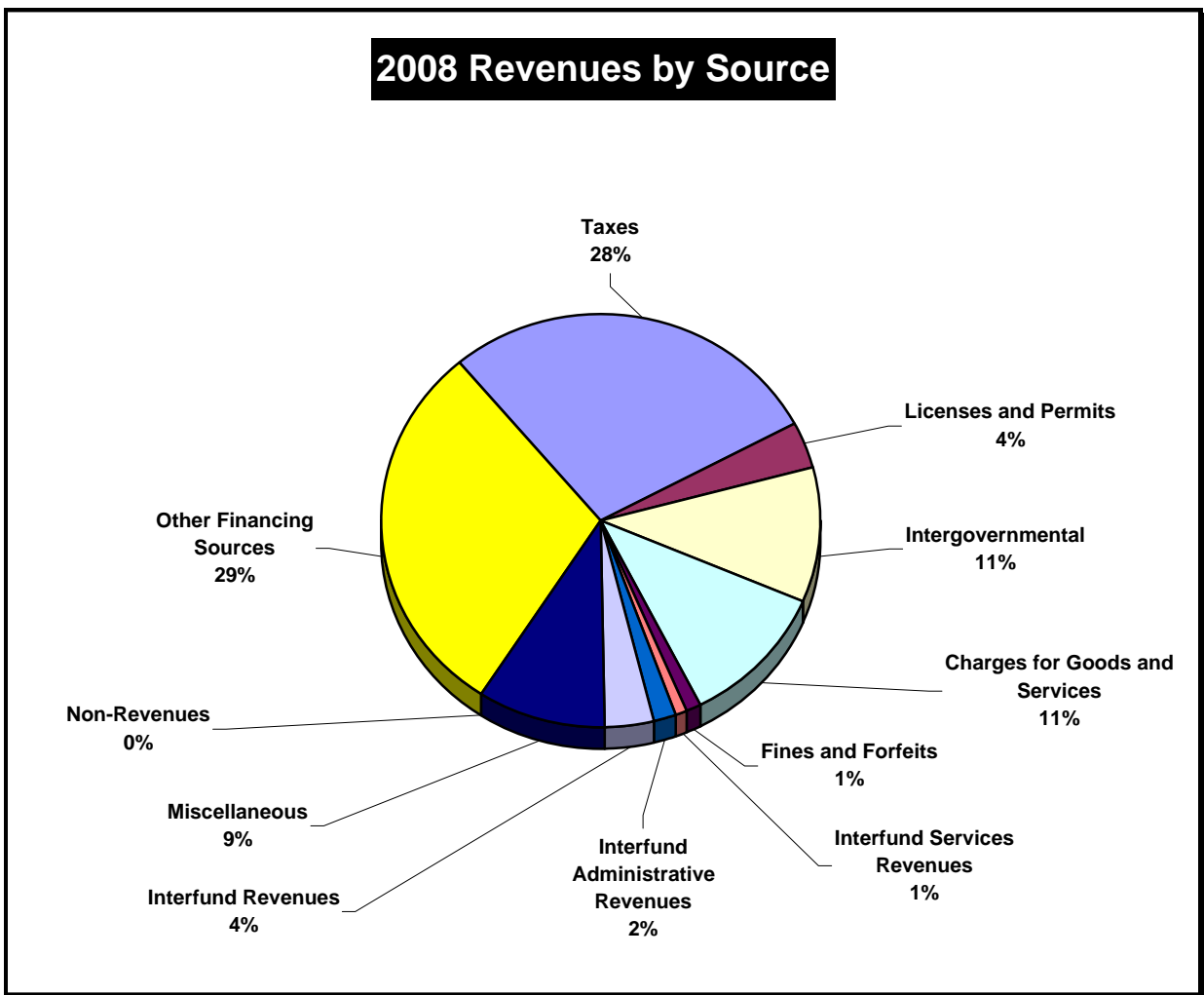
CITY OF DES MOINES

2008 Budget

Budget Summary

Revenues by Source - All Funds

Source	2006 Actual	2007 Estimate	2007 Budget	2008 Budget	\$ Chg '07-'08	% Chg '07-'08
Taxes	\$ 11,328,089	\$ 13,326,021	\$ 12,583,068	\$ 13,575,608	\$ 992,540	7.9%
Licenses and Permits	1,130,588	1,448,101	2,434,730	1,749,146	(685,584)	-28.2%
Intergovernmental	6,251,092	9,522,665	9,267,644	5,046,176	(4,221,468)	-45.6%
Charges for Goods and Services	3,300,347	4,214,226	6,338,513	5,411,781	(926,732)	-14.6%
Fines and Forfeits	458,430	372,679	491,000	443,500	(47,500)	-9.7%
Interfund Services Revenues	235,036	253,065	433,993	454,515	20,522	4.7%
Interfund Administrative Revenues	850,000	650,000	650,000	750,000	100,000	15.4%
Interfund Revenues	1,517,227	1,389,642	1,402,427	1,751,915	349,488	24.9%
Miscellaneous	4,538,752	4,421,029	4,557,222	4,494,170	(63,052)	-1.4%
Non-Revenues	43,417	0	0	0	0	N/A
Other Financing Sources	2,195,591	2,585,714	7,758,068	14,291,096	6,533,028	84.2%
Total Revenues	\$ 31,848,569	\$ 38,183,142	\$ 45,916,665	\$ 47,967,907	\$ 2,051,242	4.5%



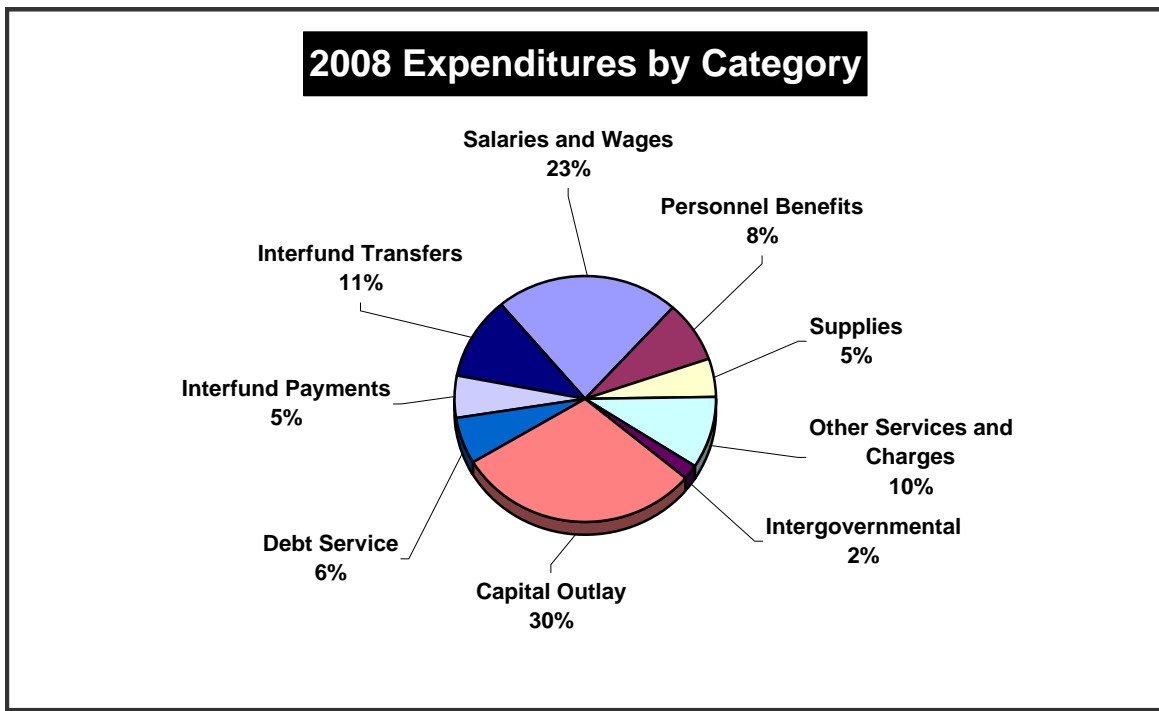
CITY OF DES MOINES

2008 Budget

Budget Summary

Expenditures by Category - All Funds

Category	2006 Actual	2007 Estimate	2007 Budget	2008 Budget	\$ Chg '07-'08	% Chg '07-'08
Salaries and Wages	\$ 7,744,350	\$ 9,468,264	\$ 9,945,332	\$ 10,932,104	\$ 986,772	9.9%
Personnel Benefits	2,740,180	3,140,694	3,501,242	3,966,452	465,210	13.3%
Supplies	1,904,683	2,178,961	2,046,065	2,327,597	281,532	13.8%
Other Services and Charges	3,745,730	3,996,901	4,257,341	4,659,905	402,564	9.5%
Intergovernmental	944,413	994,986	1,019,397	921,393	(98,004)	-9.6%
Capital Outlay	7,630,335	14,077,093	18,607,756	14,547,714	(4,060,042)	-21.8%
Debt Service	1,766,858	1,673,185	3,057,856	2,961,877	(95,979)	-3.1%
Interfund Payments	2,345,876	2,011,376	2,213,259	2,630,031	416,772	18.8%
Interfund Transfers	2,081,921	2,275,924	5,671,381	5,253,322	(418,059)	-7.4%
Total Expenditures	\$ 30,904,347	\$ 39,817,384	\$ 50,319,629	\$ 48,200,395	\$ (2,119,234)	-4.2%



CITY OF DES MOINES

2008 Budget

Budget Summary

Revenue Summary by Fund and Major Revenue Source

Fund	Source	2006 Actual	2007 Estimate	2007 Budget	2008 Budget	\$ Chg '07-'08	% Chg '07-'08
001 General Fund							
	Property Taxes - Regular Levy	\$ 2,336,270	\$ 2,601,070	\$ 2,591,618	\$ 2,644,448	\$ 52,830	2.0%
	Retail Sales Taxes	1,911,298	2,131,336	2,027,500	2,787,660	760,160	37.5%
	Retail Sales Taxes/Local Criminal Justice	656,315	703,707	630,000	700,000	70,000	11.1%
	Business and Occupation Tax	608,598	650,688	600,000	550,000	(50,000)	-8.3%
	Franchise Fees	640,406	740,178	642,000	757,100	115,100	17.9%
	Utility Taxes	2,620,640	2,961,423	2,630,000	2,962,000	332,000	12.6%
	Leasehold Taxes	84,794	87,220	88,000	88,000	0	0.0%
	Gambling Taxes	69,896	10,297	10,800	10,000	(800)	-7.4%
	Licenses and Permits	1,130,588	1,448,101	2,434,730	1,749,146	(685,584)	-28.2%
	Federal Shared Revenues	36,679	19,687	5,750	5,836	86	1.5%
	State Shared Revenues	519,950	531,980	544,771	546,637	1,866	0.3%
	Local Shared Revenues	266,848	276,273	264,813	308,044	43,231	16.3%
	Charges for Services	792,560	1,050,112	1,973,200	1,093,828	(879,372)	-44.6%
	Culture and Recreation Fees	631,767	689,915	601,425	768,545	167,120	27.8%
	Fines and Forfeits	452,347	368,779	488,000	439,500	(48,500)	-9.9%
	Interest Earnings	80,424	123,435	119,800	187,500	67,700	56.5%
	Interfund Service Revenues	191,435	206,290	404,622	419,398	14,776	3.7%
	Interfund Administrative Revenues	850,000	650,000	650,000	750,000	100,000	15.4%
	Contributions	11,392	86,773	13,325	15,000	1,675	12.6%
	Miscellaneous Revenues	160,828	123,472	146,630	147,880	1,250	0.9%
	Non-Revenues	43,417	0	0	0	0	N/A
	Other Financing Sources	0	350	0	0	0	N/A
	Transfers	7,500	143,632	0	69,264	69,264	N/A
Total		14,103,954	15,604,718	16,866,984	16,999,786	132,802	0.8%
101 Street Fund							
	Property Taxes - Regular Levy	400,700	206,033	200,000	200,000	0	0.0%
	Parking Taxes	12,445	12,809	13,500	13,000	(500)	-3.7%
	Federal Shared Revenues	0	9,058	0	0	0	N/A
	State Shared Revenues	673,093	708,504	724,000	728,000	4,000	0.6%
	Interest Earnings	20,580	25,347	20,000	15,000	(5,000)	-25.0%
	Miscellaneous Revenues	1,991	2,800	1,000	1,000	0	0.0%
Total		1,108,810	964,551	958,500	957,000	(1,500)	-0.2%
104 Revenue Stabilization Fund							
	Interest Earnings	37,278	0	0	0	0	N/A
	Transfers	0	0	500,000	0	(500,000)	-100.0%
Total		37,278	0	500,000	0	(500,000)	-100.0%
105 Airport Defense Fund							
	Interest Earnings	3,124	0	0	0	0	N/A
Total		3,124	0	0	0	0	N/A
106 Facility Repair & Replacement Fund							
	Interest Earnings	12,590	14,676	14,560	21,722	7,162	49.2%
	Interfund Revenues	65,033	65,033	65,033	73,376	8,343	12.8%
	Transfers	0	0	0	0	0	N/A
Total		77,623	79,709	79,593	95,098	15,505	19.5%

CITY OF DES MOINES
2008 Budget
 Budget Summary

Revenue Summary by Fund and Major Revenue Source

Fund	Source	2006 Actual	2007 Estimate	2007 Budget	2008 Budget	\$ Chg '07-'08	% Chg '07-'08
107 Police Drug Seizure Fund							
	Interest Earnings	1,420	1,200	1,000	650	(350)	-35.0%
	Miscellaneous Revenues	22,066	26,800	40,000	45,000	5,000	12.5%
	Other Financing Sources	0	0	0	0	0	N/A
	Transfers	0	0	0	0	0	N/A
Total		23,486	28,000	41,000	45,650	4,650	11.3%
110 Mt. Rainier Pool Contributors Fund							
	Local Shared Revenues	60,000	112,825	51,280	52,515	1,235	2.4%
	Interest Earnings	5,774	6,150	4,200	6,023	1,823	43.4%
	Miscellaneous Revenues	9,653	0	0	0	0	N/A
	Transfers	75,000	51,602	51,602	53,153	1,551	3.0%
Total		150,427	170,577	107,082	111,691	4,609	4.3%
111 Hotel-Motel Tax							
	Hotel-Motel Tax	18,956	20,000	17,200	20,000	2,800	16.3%
	Interest Earnings	299	270	300	275	(25)	-8.3%
Total		19,254	20,270	17,500	20,275	2,775	15.9%
112 Police Services Restoration Fund							
	Property Taxes - Levy Lid Lift	0	1,356,700	1,356,700	1,483,400	126,700	9.3%
Total		0	1,356,700	1,356,700	1,483,400	126,700	9.3%
210 LID Guarantee Fund							
	Interest Earnings	561	585	696	600	(96)	-13.8%
	Non-Revenues	0	0	0	0	0	N/A
Total		561	585	696	600	(96)	-13.8%
211 1995 Unlimited GO - Police Facility Fund							
	Property Taxes - Excess Levy	631,821	534,560	525,750	0	(525,750)	-100.0%
	Interest Earnings	11,885	9,605	0	1,800	1,800	N/A
Total		643,706	544,165	525,750	1,800	(523,950)	-99.7%
212 Local Improvement District Fund							
	Interest Earnings	2,511	3,925	4,374	2,683	(1,691)	-38.7%
	Miscellaneous Revenues	116,068	30,483	17,239	12,850	(4,389)	-25.5%
	Transfers	0	0	0	0	0	N/A
Total		118,578	34,408	21,613	15,533	(6,080)	-28.1%

CITY OF DES MOINES

2008 Budget

Budget Summary

Revenue Summary by Fund and Major Revenue Source

Fund	Source	2006 Actual	2007 Estimate	2007 Budget	2008 Budget	\$ Chg '07-'08	% Chg '07-'08
216 1997 Limited GO - City Hall Remodel Fund							
	Interest Earnings	705	750	800	750	(50)	-6.3%
	Transfers	129,431	130,768	130,768	132,168	1,400	1.1%
Total		130,136	131,518	131,568	132,918	1,350	1.0%
218 1998 Limited GO - Park Acquisition Fund							
	Interest Earnings	15	0	0	0	0	N/A
	Transfers	99,334	95,290	95,290	96,895	1,605	1.7%
Total		99,349	95,290	95,290	96,895	1,605	1.7%
220 Miscellaneous Debt Service Fund							
	Interest Earnings	0	0	0	0	0	N/A
	Transfers	164,528	166,547	1,496,629	1,920,084	423,455	28.3%
Total		164,528	166,547	1,496,629	1,920,084	423,455	28.3%
401 Marina Revenue Fund							
	State Shared Revenues	19,542	0	0	0	0	N/A
	Charges for Services	92,987	80,910	96,300	83,000	(13,300)	-13.8%
	Fuel	977,868	916,958	1,051,040	903,000	(148,040)	-14.1%
	Electricity	82,954	97,880	85,000	98,250	13,250	15.6%
	Fines & Forfeits	6,083	3,900	3,000	4,000	1,000	33.3%
	Interest Earnings	63,448	55,000	40,000	65,226	25,226	63.1%
	Moorage	2,331,738	2,446,687	2,420,086	2,622,591	202,505	8.4%
	Miscellaneous Revenues	12,092	2,700	2,200	2,500	300	13.6%
	Other Financing Sources	0	0	0	0	0	N/A
	Transfers	0	0	158,730	383,504	224,774	141.6%
Total		3,586,712	3,604,035	3,856,356	4,162,071	305,715	106.1%
403 Marina Repair & Replacement Fund							
	Interest Earnings	14,929	16,497	17,910	14,401	(3,509)	-19.6%
	Other Financing Sources	0	0	0	0	0	N/A
Total		14,929	16,497	17,910	14,401	(3,509)	-19.6%
450 Surface Water Mgmt Operations Fund							
	State Shared Revenues	0	0	0	40,000	40,000	N/A
	Charges for Services	1,387,065	1,673,474	1,673,474	1,868,239	194,765	11.6%
	Interest Earnings	19,498	19,650	11,892	28,880	16,988	142.9%
	Interfund Service Revenues	43,601	46,775	29,371	35,117	5,746	19.6%
	Miscellaneous Revenues	7	3,000	3,000	3,000	0	0.0%
Total		1,450,171	1,742,899	1,717,737	1,975,236	257,499	15.0%
500 Equipment Rental Operations Fund							
	Charges for Services	200,014	212,499	212,499	274,890	62,391	29.4%
	Interest Earnings	5,605	5,475	5,535	7,100	1,565	28.3%
	Interfund Revenues	272,840	288,370	288,370	282,530	(5,840)	-2.0%
	Miscellaneous Revenues	0	0	0	0	0	N/A
	Other Financing Sources	703	0			0	N/A
Total		479,162	506,344	506,404	564,520	58,116	11.5%

CITY OF DES MOINES
2008 Budget
 Budget Summary

Revenue Summary by Fund and Major Revenue Source

Fund	Source	2006 Actual	2007 Estimate	2007 Budget	2008 Budget	\$ Chg '07-'08	% Chg '07-'08
501 Equipment Rental Replacement Fund							
	Interest Earnings	47,707	47,350	54,172	0	(54,172)	-100.0%
	Interfund Revenues	258,032	190,473	190,473	308,680	118,207	62.1%
	Miscellaneous Revenues	0	0	0	0	0	N/A
	Other Financing Sources	22,705	15,512	38,050	40,250	2,200	5.8%
	Transfers	0	0	0	0	0	N/A
Total		328,444	253,335	282,695	348,930	66,235	23.4%
510 Computer Equipment Operations Fund							
	Interest Earnings	912	2,687	456	3,200	2,744	601.8%
	Interfund Revenues	211,618	299,513	299,513	390,324	90,811	30.3%
	Transfers	6,044	38,000	0	7,315	7,315	N/A
Total		218,574	340,200	299,969	400,839	100,870	33.6%
511 Computer Equipment Replacement Fund							
	Interest Earnings	12,881	20,372	17,452	0	(17,452)	-100.0%
	Interfund Revenues	127,700	41,782	41,782	120,017	78,235	187.2%
	Transfers	28,229	28,836	25,000	25,000	0	0.0%
Total		168,810	90,990	84,234	145,017	60,783	72.2%
520 Self-Insurance Fund							
	Local Shared Revenues	26,669	0	10,000	10,000	0	0.0%
	Interest Earnings	6,288	5,650	5,000	4,764	(236)	-4.7%
	Interfund Revenues	560,653	480,771	493,506	548,803	55,297	11.2%
	Miscellaneous Revenues	7,750	0	0	0	0	N/A
	Other Financing Sources	0	0	0	0	0	N/A
Total		601,360	486,421	508,506	563,567	55,061	10.8%
530 Unemployment Compensation Fund							
	Interest Earnings	14,116	16,825	17,520	18,025	505	2.9%
	Interfund Revenues	21,351	23,700	23,750	28,185	4,435	18.7%
Total		35,467	40,525	41,270	46,210	4,940	12.0%
Total Operating Budget		23,564,442	26,278,284	29,513,986	30,101,521	587,535	2.0%
102 Arterial Street Fund							
	Federal Shared Revenues	167,469	1,726,196	695,591	1,082,743	387,152	55.7%
	State Shared Revenues	380,685	3,336,767	2,666,489	0	(2,666,489)	-100.0%
	Local Shared Revenues	8,000	2,252,392	2,252,392	0	(2,252,392)	-100.0%
	Charges for Services	0	0	0	60,000	60,000	N/A
	Interest Earnings	177,156	153,000	103,800	70,100	(33,700)	-32.5%
	Miscellaneous Revenues	250	0	135,960	0	(135,960)	-100.0%
	Other Financing Sources	0	2,500	0	3,600,000	3,600,000	N/A
	Transfers	845,203	1,064,121	2,023,238	1,871,535	(151,703)	-7.5%
Total		1,578,763	8,534,976	7,877,470	6,684,378	(1,193,092)	-15.1%

CITY OF DES MOINES

2008 Budget

Budget Summary

Revenue Summary by Fund and Major Revenue Source

Fund	Source	2006 Actual	2007 Estimate	2007 Budget	2008 Budget	\$ Chg '07-'08	% Chg '07-'08
109 Transportation Impact Fee Fund							
	Charges for Services	169,219	318,700	1,276,728	933,956	(342,772)	-26.8%
	Interest Earnings	2,534	1,800	1,800	1,300	(500)	-27.8%
Total		171,753	320,500	1,278,528	935,256	(343,272)	-26.8%
310 Municipal Capital Improvements Fund							
	Real Estate Excise Taxes	1,335,948	1,310,000	1,250,000	1,360,000	110,000	8.8%
	Federal Shared Revenues	0	0	500,000	798,750	298,750	59.8%
	State Shared Revenues	152,331	64,194	1,195,500	1,253,776	58,276	4.9%
	Local Shared Revenues	0	25,000	109,875	119,875	10,000	9.1%
	Charges for Services	5,162	121,216	437,487	88,723	(348,764)	-79.7%
	Interest Earnings	77,390	90,000	49,800	47,600	(2,200)	-4.4%
	Miscellaneous Revenues	602	0	0	0	0	N/A
	Other Financing Sources	0	3,500	0	0	0	N/A
	Transfers	0	0	234,116	45,000	(189,116)	-80.8%
Total		1,571,433	1,613,910	3,776,778	3,713,724	(63,054)	-1.7%
404 Marina Depreciation and Improvement Fund							
	State Shared Revenues	0	0	0	0	0	N/A
	Local Shared Revenues	0	0	0	0	0	N/A
	Interest Earnings	121,698	115,000	110,000	130,000	20,000	18.2%
	Other Financing Sources	0	0	1,950,000	4,915,000	2,965,000	152.1%
	Transfers	428,970	429,278	569,278	604,928	35,650	6.3%
Total		550,669	544,278	2,629,278	5,649,928	3,020,650	114.9%
451 Surface Water Mgmt Capital Improv Fund							
	Charges for Services	21,573	67,400	67,400	240,600	173,200	257.0%
	Federal Shared Revenues	60,860	284,610	64,183	0	(64,183)	-100.0%
	State Shared Revenues	475,000	0	55,000	0	(55,000)	-100.0%
	Local Shared Revenues	3,403,965	175,179	128,000	100,000	(28,000)	-21.9%
	Interest Earnings	27,302	35,000	54,000	30,500	(23,500)	-43.5%
	Miscellaneous	46,256	0	0	0	0	N/A
	Transfers	376,552	329,005	472,042	512,000	39,958	8.5%
Total		4,411,509	891,194	840,625	883,100	42,475	5.1%
Total Capital Budget		8,284,127	11,904,858	16,402,679	17,866,386	1,463,707	8.9%
GROSS REVENUES		31,848,569	38,183,142	45,916,665	47,967,907	2,051,242	4.5%
Less: Interfund Revenues and Transfers		4,763,054	4,769,786	8,243,113	8,677,276	434,163	5.3%
NET REVENUES		\$ 27,085,515	\$ 33,413,356	\$ 37,673,552	\$ 39,290,631	\$ 1,617,079	4.3%

CITY OF DES MOINES
2008 Budget
 Budget Summary

Revenue Summary and Major Revenue Source - All Funds

Source	2006 Actual	2007 Actual	2007 Budget	2008 Budget	\$ Chg '07-'08	% Chg '07-'08
Property Taxes - Regular Levy	\$ 2,736,970	\$ 2,807,103	\$ 2,791,618	\$ 2,844,448	\$ 52,830	1.9%
Property Taxes - Excess Levy	631,821	534,560	525,750	0	(525,750)	-100.0%
Property Taxes - Levy Lid Lift	0	1,356,700	1,356,700	1,483,400	126,700	9.3%
Retail Sales Taxes	1,911,298	2,131,336	2,027,500	2,787,660	760,160	37.5%
Local Criminal Justice	656,315	703,707	630,000	700,000	70,000	11.1%
Parking Taxes	12,445	12,809	13,500	13,000	(500)	-3.7%
Business and Occupation Tax	608,598	650,688	600,000	550,000	(50,000)	-8.3%
Hotel/Motel Tax	18,956	20,000	17,200	20,000	2,800	16.3%
Franchise Fees	640,406	740,178	642,000	757,100	115,100	17.9%
Utility Taxes	2,620,640	2,961,423	2,630,000	2,962,000	332,000	12.6%
Real Estate Excise Taxes	1,335,948	1,310,000	1,250,000	1,360,000	110,000	8.8%
Leasehold Taxes	84,794	87,220	88,000	88,000	0	0.0%
Gambling Taxes	69,896	10,297	10,800	10,000	(800)	-7.4%
Licenses and Permits	1,130,588	1,448,101	2,434,730	1,749,146	(685,584)	-28.2%
Federal Shared Revenues	265,008	2,039,551	1,265,524	1,887,329	621,805	49.1%
State Shared Revenues	2,220,602	4,641,445	5,185,760	2,568,413	(2,617,347)	-50.5%
Local Shared Revenues	3,765,482	2,841,669	2,816,360	590,434	(2,225,926)	-79.0%
Charges for Services	2,668,580	3,524,311	5,737,088	4,643,236	(1,093,852)	-19.1%
Culture and Recreation Fees	631,767	689,915	601,425	768,545	167,120	27.8%
Fines and Forfeits	458,430	372,679	491,000	443,500	(47,500)	-9.7%
Interest Earnings	768,628	770,249	655,067	658,099	3,032	0.5%
Interfund Service Revenues	235,036	253,065	433,993	454,515	20,522	4.7%
Interfund Administrative Revenues	850,000	650,000	650,000	750,000	100,000	15.4%
Interfund Revenues	1,517,227	1,389,642	1,402,427	1,751,915	349,488	24.9%
Moorage	2,331,738	2,446,687	2,420,086	2,622,591	202,505	8.4%
Fuel	977,868	916,958	1,051,040	903,000	(148,040)	-14.1%
Electricity	82,954	97,880	85,000	98,250	13,250	15.6%
Miscellaneous Revenues	377,564	189,255	346,029	212,230	(133,799)	-38.7%
Other Financing Sources	34,800	108,635	2,001,375	8,570,250	6,568,875	328.2%
Transfers	2,160,791	2,477,079	5,756,693	5,720,846	(35,847)	-0.6%
GROSS TOTAL REVENUES	\$ 31,848,569	\$ 38,183,142	\$ 45,916,665	\$ 47,967,907	\$ 2,051,242	4.5%

CITY OF DES MOINES

2008 Budget

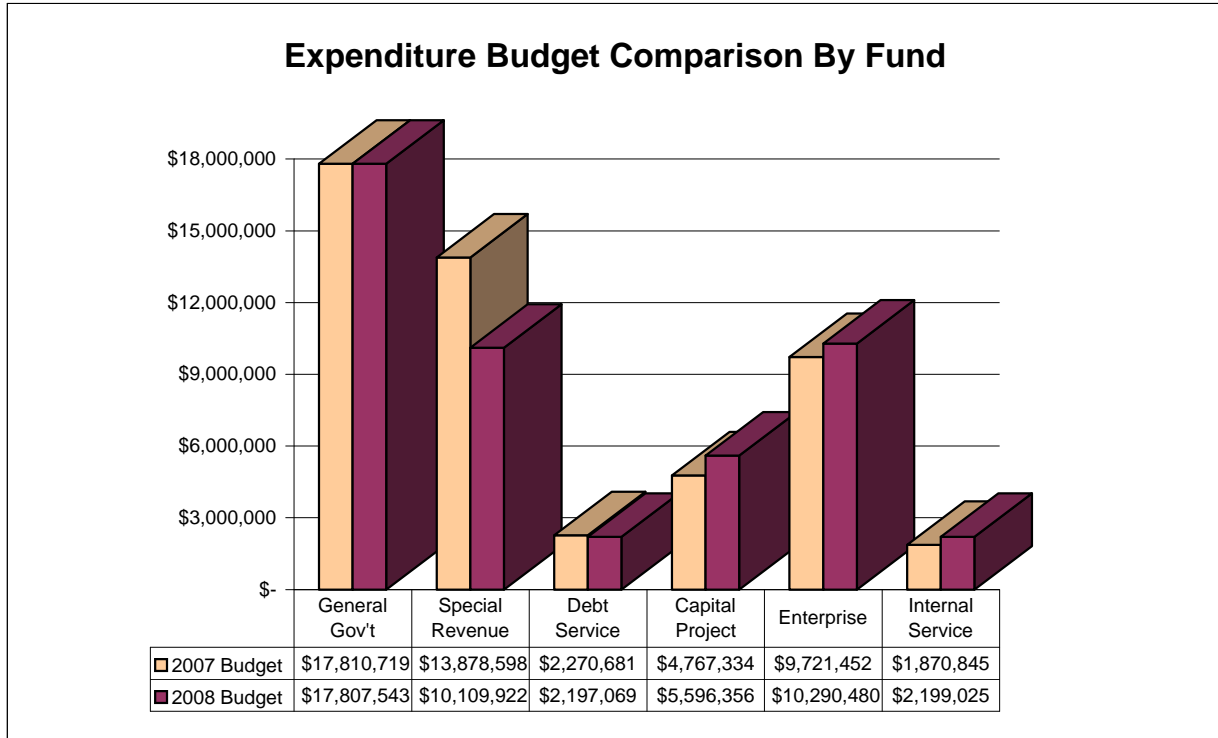
Budget Summary

Expenditure Summary by Fund

Fund No.	Fund Description	2006 Actual	2007 Estimated	2007 Budget	2008 Budget	\$ Chg '07-'08	% Chg '07-'08
General Governmental Funds:							
001	General	14,199,896	15,534,392	16,614,870	16,616,589	1,719	0.0%
101	Street	863,113	1,189,404	1,195,849	1,190,954	(4,895)	-0.4%
Subtotal		\$ 15,063,009	\$ 16,723,796	\$ 17,810,719	\$ 17,807,543	\$ (3,176)	0.0%
Special Revenue Funds:							
102	Arterial Street	1,860,505	10,548,297	10,878,381	6,707,649	(4,170,732)	-38.3%
104	Revenue Stabilization	0	0	0	0	0	N/A
105	Airport Defense	18,373	20,000	57,344	37,195	(20,149)	-35.1%
106	Facility Repair & Replacement	4,358	62,614	75,000	299,600	224,600	299.5%
107	Police Drug Seizure	60,864	29,500	56,500	65,000	8,500	15.0%
109	Transportation Impact Fee	186,940	305,235	1,299,591	933,956	(365,635)	-28.1%
110	Mt. Rainier Pool Contributors	109,611	129,323	137,882	140,668	2,786	2.0%
111	Hotel/Motel Tax	23,014	20,000	17,200	20,000	2,800	16.3%
112	Police Services Restoration Fund	0	366,000	1,356,700	1,905,854	549,154	40.5%
150	Grant Control	0	0	0	0	0	N/A
Subtotal		\$ 2,263,665	\$ 11,480,969	\$ 13,878,598	\$ 10,109,922	\$ (3,768,676)	-27.2%
Debt Service Funds:							
210	LID Guarantee Fund	0	0	0	13,269	13,269	N/A
211	1995 GO Bond-Police Facility	619,741	525,926	525,950	18,800	(507,150)	-96.4%
212	LID	115,618	34,350	21,144	15,453	(5,691)	-26.9%
216	1997 GO Bond-City Hall Remodel	129,431	131,072	131,168	132,568	1,400	1.1%
218	1998 GO Bond-Park Land Acquisition	99,334	95,594	95,790	96,895	1,105	1.2%
220	Debt Service	164,528	166,547	1,496,629	1,920,084	423,455	28.3%
Subtotal		\$ 1,128,652	\$ 953,489	\$ 2,270,681	\$ 2,197,069	\$ (73,612)	-3.2%
Capital Project Funds:							
310	Municipal Capital Improvements	1,130,791	1,614,862	4,767,334	5,596,356	829,022	17.4%
Subtotal		\$ 1,130,791	\$ 1,614,862	\$ 4,767,334	\$ 5,596,356	\$ 829,022	17.4%
Enterprise Funds:							
401	Marina Revenue	3,527,352	3,447,322	3,643,302	3,751,465	108,163	3.0%
403	Marina Repair & Replacement	0	45,041	20,000	20,000	0	0.0%
404	Marina Depreciation & Improvement	659,397	1,142,297	3,763,919	4,050,379	286,460	7.6%
450	Surface Water Management Operations	1,323,148	1,556,661	1,850,631	2,060,636	210,005	11.3%
451	Surface Water Management Capital	4,887,182	1,038,355	443,600	408,000	(35,600)	-8.0%
Subtotal		\$ 10,397,079	\$ 7,229,676	\$ 9,721,452	\$ 10,290,480	\$ 569,028	5.9%
Internal Service Funds:							
500	Equipment Rental Operations	451,339	483,381	534,262	595,293	61,031	11.4%
501	Equipment Rental Replacement	206,872	485,529	466,267	276,250	(190,017)	-40.8%
510	Computer Equipment Operations	220,311	293,788	292,926	435,738	142,812	48.8%
511	Computer Equipment Capital	80,004	92,616	96,635	286,908	190,273	196.9%
520	Self-Insurance	621,396	454,278	455,755	584,836	129,081	28.3%
530	Unemployment Compensation	6,665	5,000	25,000	20,000	(5,000)	-20.0%
Subtotal		\$ 1,586,588	\$ 1,814,592	\$ 1,870,845	\$ 2,199,025	\$ 328,180	17.5%
Total All Funds		\$ 31,569,783	\$ 39,817,384	\$ 50,319,629	\$ 48,200,395	\$ (2,119,234)	-4.2%

CITY OF DES MOINES
2008 Budget
 Budget Summary

Expenditure Summary by Fund



CITY OF DES MOINES
2008 Budget
 Budget Summary

Departmental Operating Budgets and Capital Improvement Program

Department	2006 Actual	2007 Estimated	2007 Budget	2008 Budget	\$ Chg '07-'08	% Chg '07-'08
Legislative:						
City Council	272,226	224,765	224,393	224,048	(345)	-0.2%
Subtotal	\$ 272,226	\$ 224,765	\$ 224,393	\$ 224,048	\$ (345)	-0.2%
Judicial:						
Municipal Court	691,617	698,770	693,407	719,289	25,882	3.7%
Jail Services	659,340	773,424	755,228	669,611	(85,617)	-11.3%
Subtotal	\$ 1,350,957	\$ 1,472,194	\$ 1,448,635	\$ 1,388,900	\$ (59,735)	-4.1%
Executive:						
City Manager	257,630	281,266	279,829	412,600	132,771	47.4%
Personnel Services	96,415	104,353	110,230	93,867	(16,363)	-14.8%
Central Services	95,058	50,690	59,050	54,690	(4,360)	-7.4%
Community Information Services	22,541	33,966	32,982	40,904	7,922	24.0%
Risk Management (Self-Insurance)	621,396	454,278	455,755	584,836	129,081	28.3%
Airport Defense	18,373	20,000	57,344	37,195	(20,149)	-35.1%
Subtotal	\$ 1,111,412	\$ 944,553	\$ 995,190	\$ 1,224,092	\$ 228,902	23.0%
Finance:						
Financial Services	607,172	686,632	751,215	795,136	43,921	5.8%
Record Services	87,325	104,069	91,175	165,110	73,935	81.1%
Miscellaneous Memberships	37,516	62,225	62,150	54,539	(7,611)	-12.2%
Fire Control	16,908	45,265	32,250	31,749	(501)	-1.6%
Pollution Control	11,007	11,367	11,500	12,439	939	8.2%
Facility Repair & Replacement Reserve	4,358	62,614	75,000	299,600	224,600	299.5%
Computer Operations	220,311	293,788	292,926	435,738	142,812	48.8%
Computer Replacement	80,004	92,616	96,635	286,908	190,273	196.9%
Unemployment Compensation Reserve	6,665	5,000	25,000	20,000	(5,000)	-20.0%
Debt Service Funds	1,128,652	953,489	2,270,681	2,197,069	(73,612)	-3.2%
Subtotal	\$ 2,199,917	\$ 2,317,065	\$ 3,708,532	\$ 4,298,288	\$ 589,756	15.9%
Legal:						
City Attorney	429,817	437,202	434,192	474,137	39,945	9.2%
Domestic Violence	52,862	55,205	55,776	38,038	(17,738)	-31.8%
Subtotal	\$ 482,679	\$ 492,407	\$ 489,968	\$ 512,175	\$ 22,207	4.5%
Law Enforcement:						
Administration	2,030,312	2,224,456	2,038,948	2,250,253	211,305	10.4%
Civil Service	0	43,730	0	16,546	16,546	N/A
Detectives	714,454	790,628	814,215	904,864	90,649	11.1%
Patrol	3,612,929	3,853,913	3,759,296	4,008,795	249,499	6.6%
Police Grants	18,404	386	62,670	0	(62,670)	-100.0%
Crime-free Housing Endorsement	129,634	153,950	127,746	221,185	93,439	73.1%
Animal Control	91,611	95,166	99,170	105,686	6,516	6.6%
Police Drug Seizure	60,864	29,500	56,500	65,000	8,500	15.0%
Levy Lid Lift	0	366,000	1,356,700	1,905,854	549,154	40.5%
Subtotal	\$ 6,658,208	\$ 7,557,729	\$ 8,315,245	\$ 9,478,183	\$ 1,162,938	14.0%

CITY OF DES MOINES
2008 Budget
 Budget Summary

Departmental Operating Budgets and Capital Improvement Program

Department	2006 Actual	2007 Estimated	2007 Budget	2008 Budget	\$ Chg '07-'08	% Chg '07-'08
Planning/Building/Public Works:						
Administration	298,945	412,798	398,192	399,199	1,007	0.3%
All City Buildings	186,918	191,737	191,524	218,811	27,287	14.2%
Engineering Services	453,252	462,761	568,710	659,490	90,780	16.0%
Building Division	708,887	820,698	1,292,798	880,363	(412,435)	-31.9%
Plan Development	148,369	214,474	241,243	225,505	(15,738)	-6.5%
Development Services	293,484	360,785	375,737	396,792	21,055	5.6%
Community Development Grants	60,626	49,038	49,389	52,539	3,150	6.4%
Park Maintenance Operations	668,947	701,981	751,585	755,750	4,165	0.6%
Street Administration & Maintenance	863,113	1,189,404	1,195,849	1,190,954	(4,895)	-0.4%
Surface Water Management-Engineering	437,904	605,390	654,822	765,268	110,446	16.9%
Surface Water Management-Maintenance	508,692	703,271	723,767	814,868	91,101	12.6%
Surface Water Management-Transfer	376,552	248,000	472,042	480,500	8,458	1.8%
Equipment Rental Operations	451,339	483,381	534,262	595,293	61,031	11.4%
Equipment Rental Replacement	206,872	485,529	466,267	276,250	(190,017)	-40.8%
Subtotal	\$ 5,663,901	\$ 6,929,247	\$ 7,916,187	\$ 7,711,582	\$ (204,605)	-2.6%
Parks, Recreation & Senior Services:						
Administration	293,416	298,645	311,056	368,727	57,671	18.5%
Recreation Programs	772,739	842,267	779,957	867,918	87,961	11.3%
Senior Services	180,264	212,921	209,935	222,027	12,092	5.8%
Senior Programs	72,713	63,005	64,104	74,980	10,876	17.0%
Human Services	75,289	74,500	74,500	75,200	700	0.9%
Arts Commission	0	11,987	10,000	48,000	38,000	380.0%
Mt. Rainier Pool Contributors	109,611	129,323	137,882	140,668	2,786	2.0%
Hotel/Motel Tax	23,014	20,000	17,200	20,000	2,800	16.3%
Subtotal	\$ 1,527,047	\$ 1,652,648	\$ 1,604,634	\$ 1,817,520	\$ 212,886	13.3%

CITY OF DES MOINES
2008 Budget
 Budget Summary

Departmental Operating Budgets and Capital Improvement Program

Department	2006 Actual	2007 Estimated	2007 Budget	2008 Budget	\$ Chg '07-'08	% Chg '07-'08
Marina:						
Administration	1,806,317	1,741,355	1,846,671	2,001,276	154,605	8.4%
Services	1,331,105	1,331,793	1,407,046	1,339,067	(67,979)	-4.8%
Maintenance	389,930	374,174	389,585	411,122	21,537	5.5%
Marina Repair & Replacement	0	45,041	20,000	20,000	0	0.0%
Subtotal	\$ 3,527,352	\$ 3,492,363	\$ 3,663,302	\$ 3,771,465	\$ 108,163	3.0%
General Fund Transfers	\$ 51,269	\$ 85,367	\$ 800,718	\$ 77,802	\$ (722,916)	-90.3%
Total Operating Budget	\$ 22,844,968	\$ 25,168,338	\$ 29,166,804	\$ 30,504,055	\$ 1,337,251	4.6%
Capital Improvement Program (CIP):						
Arterial Street CIP	1,860,505	10,548,297	10,878,381	6,707,649	(4,170,732)	-38.3%
Transportation Impact Fee	186,940	305,235	1,299,591	933,956	(365,635)	-28.1%
Municipal CIP	1,130,791	1,614,862	4,767,334	5,596,356	829,022	17.4%
Marina CIP	659,397	1,142,297	3,763,919	4,050,379	286,460	7.6%
Surface Water Mgt CIP	4,887,182	1,038,355	443,600	408,000	(35,600)	-8.0%
Total CIP Program	\$ 8,724,815	\$ 14,649,046	\$ 21,152,825	\$ 17,696,340	\$ (3,456,485)	-16.3%
Total Operating & Capital Expenditures	\$ 31,569,783	\$ 39,817,384	\$ 50,319,629	\$ 48,200,395	\$ (2,119,234)	-4.2%

CITY OF DES MOINES
2008 Budget
Budget Summary

General Governmental Programs by Function and Revenue Source

Functions	Program Revenues						General Purpose Revenues	(Increase to) Decrease to Reserves	Total Revenues by Source
	Designated Taxes	Charges for Services	Licenses & Permits	Entitlements Grants	Fines & Forfeits	Misc Revenues			
General Government	\$ -	\$ 65,500	\$ 110,000	\$ 109,336	\$ -	\$ 989,400	\$ 9,270,548	\$ (8,147,527)	\$ 2,397,257
Judicial		102,500		42,000	300,000			944,400	1,388,900
Law Enforcement	700,000	51,500	257,135	569,420				5,823,588	7,401,643
Animal Control		1,000	38,000					66,686	105,686
Engineering Services		593,818						65,672	659,490
Public Works	13,000			728,000		16,000	200,000	233,954	1,190,954
Community Development	528,660	837,408	1,344,011	101,719				117,161	2,928,959
Arts Commission		16,500		6,000		10,000		15,500	48,000
Human Services								75,200	75,200
Park and Recreation		668,120		10,000		94,000		464,525	1,236,645
Senior Services		84,925		22,042		6,980		183,060	297,007
Operating Transfers							69,264	8,538	77,802
Total	\$ 1,241,660	\$ 2,421,271	\$ 1,749,146	\$ 1,588,517	\$ 300,000	\$ 1,116,380	\$ 9,539,812	\$ (149,243)	\$ 17,807,543

Functions	2008 Expenditures	% of Total	Cost Per Capita*
General Government	\$ 2,397,257	13.5%	\$ 82
Judicial	1,388,900	7.8%	48
Law Enforcement	7,401,643	41.6%	254
Animal Control	105,686	0.6%	4
Engineering Services	659,490	3.7%	23
Public Works	1,190,954	6.7%	41
Community Development	2,928,959	16.4%	101
Arts Commission	48,000	0.3%	2
Human Services	75,200	0.4%	3
Park and Recreation	1,236,645	6.9%	43
Senior Services	297,007	1.7%	10
Operating Transfers	77,802	0.4%	3
Total	\$17,807,543	100.0%	\$ 612

2008 Expenditures	Less Program Revenues	(Increase to) Decrease to Reserves	Net Cost	Net Cost Per Capita*
\$ 2,397,257	\$ 1,274,236	\$ -	\$ 1,123,021	\$ 39
1,388,900	444,500	-	944,400	32
7,401,643	1,578,055	-	5,823,588	200
105,686	39,000	-	66,686	2
659,490	593,818	65,672	-	-
1,190,954	757,000	-	433,954	15
2,928,959	2,811,798	117,161	-	-
48,000	32,500	15,500	-	-
75,200	-	-	75,200	3
1,236,645	772,120	-	464,525	16
297,007	113,947	-	183,060	6
77,802	-	-	77,802	3
\$17,807,543	\$8,416,974	\$ 198,333	\$ 9,192,236	\$ 316

* Based on population as of April 1, 2007 = 29,090

CITY OF DES MOINES
2008 Budget
 Budget Summary

Staffing Comparisons by Department

	General and Street Funds			Other Funds			Total All Funds			
	2006 Budget	2007 Budget	2008 Budget	2006 Budget	2007 Budget	2008 Budget	2006 Budget	2007 Budget	2008 Budget	% chg '07-'08
Executive:										
City Manager	2.00	2.00	3.00				2.00	2.00	3.00	50.0%
Personnel	1.00	1.00	1.00				1.00	1.00	1.00	0.0%
Total Executive	3.00	3.00	4.00	0.00	0.00	0.00	3.00	3.00	4.00	33.3%
Judicial:										
Municipal Court	6.88	7.20	7.20				6.88	7.20	7.20	0.0%
Total Judicial	6.88	7.20	7.20	0.00	0.00	0.00	6.88	7.20	7.20	0.0%
Finance:										
Financial Services	5.80	6.60	6.60				5.80	6.60	6.60	0.0%
Record Services	1.00	1.00	2.00				1.00	1.00	2.00	100.0%
Computer Operations				1.25	1.25	2.25	1.25	1.25	2.25	80.0%
Total Finance	6.80	7.60	8.60	1.25	1.25	2.25	8.05	8.85	10.85	22.6%
Legal:										
Legal	3.00	3.00	4.00				3.00	3.00	4.00	33.3%
Domestic Violence	0.80	0.80	0.50	0.00	0.00	0.00	0.80	0.80	0.50	-37.5%
Total Legal	3.80	3.80	4.50	0.00	0.00	0.00	3.80	3.80	4.50	18.4%
Law Enforcement:										
Administration	11.00	13.00	13.00				11.00	13.00	13.00	0.0%
Detective	6.80	6.80	6.80				6.80	6.80	6.80	0.0%
Patrol	32.00	30.00	30.00				32.00	30.00	30.00	0.0%
Traffic Unit	0.00	0.00	0.00				0.00	0.00	0.00	N/A
Crime-free Housing	1.50	1.50	2.00				1.50	1.50	2.00	0.0%
Animal Control	1.00	1.00	1.00				1.00	1.00	1.00	0.0%
Levy Lid Lift				0.00	7.20	11.70	0.00	7.20	11.70	N/A
Total Law Enforcement	52.30	52.30	52.80	0.00	7.20	11.70	52.30	59.50	64.50	8.4%
Planning/Building/Public Works:										
Administration	3.20	3.20	2.70	1.00	1.00	1.00	4.20	4.20	3.70	-11.9%
All City Buildings	1.00	1.00	1.00				1.00	1.00	1.00	0.0%
Engineering Services	2.50	2.80	3.00	1.50	2.80	2.05	4.00	5.60	5.05	-9.8%
Plan Development	1.45	1.45	1.30				1.45	1.45	1.30	-10.3%
Development Services	4.00	4.00	4.00				4.00	4.00	4.00	0.0%
Building Division	9.00	9.00	9.00				9.00	9.00	9.00	0.0%
Parks Maintenance Operations	6.44	7.45	7.45				6.44	7.45	7.45	0.0%
Street	4.40	4.40	4.40				4.40	4.40	4.40	0.0%
Surface Water Management				9.01	9.01	9.50	9.01	9.01	9.50	5.4%
Equipment Rental				2.10	2.10	2.10	2.10	2.10	2.10	0.0%
Total Planning/Building/Public Works	31.99	33.30	32.85	13.61	14.91	14.65	45.60	48.21	47.50	-1.5%
Parks, Recreation & Senior Services:										
Administration	2.30	2.30	2.30				2.30	2.30	2.30	0.0%
Recreation Programs	12.97	13.216	14.216				12.97	13.216	14.216	7.6%
Senior Services	1.75	2.00	2.00				1.75	2.00	2.00	0.0%
Senior Programs	0.50	0.50	0.50				0.50	0.50	0.50	0.0%
All City Buildings	0.00	0.00	0.00				0.00	0.00	0.00	N/A
Total Parks, Recreation & Senior Services	17.52	18.02	19.02	0.00	0.00	0.00	17.52	18.02	19.02	5.6%
Marina:										
Administration				2.84	2.89	2.80	2.84	2.89	2.80	-3.1%
Service				6.67	6.685	6.685	6.67	6.685	6.685	0.0%
Maintenance				2.00	2.00	2.00	2.00	2.00	2.00	0.0%
Total Marina	0.00	0.00	0.00	11.51	11.58	11.49	11.51	11.58	11.49	-0.8%
TOTAL	122.29	125.21	128.96	26.37	34.94	40.09	148.66	160.15	169.05	5.6%

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

CITY OF DES MOINES
2008 - 2013 CAPITAL IMPROVEMENT PLAN
Budget Summary

Capital Improvement Plan Summary

Project Title	Use of Funds	Source of Funds						TOTAL
	2008 Adopted	Desig Taxes	Grants	In-Lieu Fees	Bonds Proceeds	Impact Fees	Other	
ARTERIAL STREETS FUND PROGRAM								
16th Avenue South Improvements - Ph 1 Install curbs, gutters, sidewalks, enclosed drainage system, & bike lanes along both sides of the street. Improve the existing crosswalk & lighting, & install left turn lanes.	\$ 872,192	\$ 188,527				\$ 683,665		\$ 872,192
Marine View Drive Landslide Repairs-January 2006 A major landslide (2,000-3,000 cubic yards) is causing drainage disconnection, scouring hillside, exposing critical utilities, undermining adjacent retaining wall and destroying stream culvert. This project does emergency work to stabilize slope and restore drainage and permanent work to rebuild the hillside.	\$ 812,970		\$ 749,346				\$ 63,624	\$ 812,970
Des Moines Mem'l Drive Landslide Repairs-January 2006 A major landslide is causing shoulder to slump (10-foot drop at pavement edge). Project rebuilds shoulder with approximately 250-foot-long, 10-foot-high soldier pile wall with tieback system.	\$ 385,430		\$ 333,397				\$ 52,033	\$ 385,430
Des Moines Mem'l Drive Landslide Repairs-January 2007 Landslide just northeast of Flag Triangle (500-1,000 cubic yards) to the edge of the Des Moines Creek trail. Work to rebuild hillside.	\$ 365,000						\$ 365,000	\$ 365,000
Pavement Management Program To maintain & preserve the integrity of the City's existing roadway surfaces through a combination of pavement rehabilitation measures such as chip seals, patches, & overlays.	\$ 1,235,000	\$ 406,473					\$ 828,527	\$ 1,235,000
Annual Guardrail Program Install new guardrail or replace outdated guardrail in order to enhance roadside safety.	\$ 50,000						\$ 50,000	\$ 50,000
Annual Sidewalk Program Maintain & preserve the integrity of the City's existing sidewalk system & pedestrian facilities.	\$ 70,000						\$ 70,000	\$ 70,000
Neighborhood Traffic Program Modify residential streets within various neighborhoods of the City to promote pedestrian safety & encourage driver compliance with the existing traffic laws.	\$ 75,000						\$ 75,000	\$ 75,000

CITY OF DES MOINES
2008 - 2013 CAPITAL IMPROVEMENT PLAN
Budget Summary

Capital Improvement Plan Summary

Project Title	Use of Funds	Source of Funds						TOTAL
	2008 Adopted	Desig Taxes	Grants	In-Lieu Fees	Bonds Proceeds	Impact Fees	Other	
Redondo Boardwalk Repairs Repair areas of corrosion, and reapply protective coating to substructure.	\$ 12,000						\$ 12,000	\$ 12,000
Comprehensive Transportation Plan Update the City's Comp Transportation Plan.	\$ 200,000						\$ 200,000	\$ 200,000
North Twin Bridge Project Needed improvements include seismic retrofitting, painting, pedestrian improvements, & guardrail of the bridge, if feasible.	\$ 260,600						\$ 260,600	\$ 260,600
Saltwater Bridge Repairs and Seismic retrofitting of the bridge. Patch and repair spalling areas.	\$ 155,400						\$ 155,400	\$ 155,400
S. 216th St Improvement - Ph 2 Widen roadway to provide a continuous center turn lane, bike lanes, curb, gutter, & sidewalks, & other improvements by others.	\$ 182,700					\$ 139,650	\$ 43,050	\$ 182,700
S. 216th St Improvement - Ph 4 Install curbs, gutters & sidewalks along both sides of the street. Install bike lanes & planters where feasible. Provide left turn pockets at 11th Ave.	\$ 102,000			\$ 40,000		\$ 61,804	\$ 196	\$ 102,000
16th Avenue South Improvements - Ph 5 Install curbs, gutters, sidewalks, enclosed drainage system, & bike lanes along both sides of the street. Improve the existing crosswalk & lighting, & install left turn lanes.	\$ 27,500			\$ 20,000			\$ 7,500	\$ 27,500
24th Avenue South Corridor Study Provide corridor study to identify the ultimate roadway cross sections, turn-lane needs, and the ultimate right-of-way needed to support proposed roadway improvements.	\$ 50,000						\$ 50,000	\$ 50,000
SR 509 Right-of-Way Study Provide study to identify the highest and best use of the SR 509 right-of-way, and submit a proposal to the WSDOT.	\$ 72,875						\$ 72,875	\$ 72,875
Intelligent Transportation System (ITS) Provide for the installation of Intelligent Transportation System components along Pacific Highway South, and supporting infrastructure to the City's network.	\$ 61,250						\$ 61,250	\$ 61,250

CITY OF DES MOINES
2008 - 2013 CAPITAL IMPROVEMENT PLAN
Budget Summary

Capital Improvement Plan Summary

Project Title	Use of Funds	Source of Funds						TOTAL
	2008 Adopted	Desig Taxes	Grants	In-Lieu Fees	Bonds Proceeds	Impact Fees	Other	
Transfer to Misc. Debt Service:								
Public Works Trust Fund Loans for:								
a) Downtown Improvement Project;	\$ 24,430						\$ 24,430	\$ 24,430
b) Pacific Highway pre-construction phase of the project; and	\$ 131,628					\$ 131,628		\$ 131,628
c) Pacific Highway construction	\$ 1,561,674						\$ 1,561,674	\$ 1,561,674
	\$ 6,707,649	\$ 595,000	\$ 1,082,743	\$ 60,000	\$ -	\$ 1,016,747	\$ 3,953,159	\$ 6,707,649
TRANSPORTATION IMPACT FEE								
Transfer-Out to Arterial Street	\$ 933,956						\$ 933,956	\$ 933,956
	\$ 933,956	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 933,956	\$ 933,956
MUNICIPAL CAPITAL IMPROVEMENT FUND PROGRAM								
Historic Preservation "Community Heritage" improvements:								
1) Auditorium Rehabilitation	\$ 1,053,930	\$ 422,602	\$ 531,328				\$ 100,000	\$ 1,053,930
2) Dining Hall Rehabilitation	\$ 1,619,538	\$ 632,070	\$ 812,875	\$ 32,837			\$ 141,756	\$ 1,619,538
3) Picnic Shelter/ Restroom	\$ 205,697	\$ 205,697						\$ 205,697
3) Sun Home Lodge Rehabilitation	\$ 330,805	\$ 176,805					\$ 154,000	\$ 330,805
Des Moines Creek Trail Waterfront	\$ 984,986		\$ 982,026				\$ 2,960	\$ 984,986
Improve the sidewalk & stabilize the hillside between the entrance of Beach Park & North Marina entrance to 5th Ave. So. & Cliff Ave. So. to provide a safe pedestrian downtown connection.								
Field House Park: Regrade hillside for baseball field, add backstop netting & outfield fencing, relocate/replace play equipment & surfacing material; repair skate park concrete if needed, repair irrigation systems, install drinking fountains.	\$ 197,662	\$ 121,790	\$ 50,000	\$ 25,872				\$ 197,662
Parks & Recreation Master Plan	\$ 75,000						\$ 75,000	\$ 75,000
Work on the Master Plan in 2008 includes a citizen survey, updated demographic information, conceptual drawings of proposed projects and engineers' cost estimates.								
Sub-Total Parks Projects	\$ 4,467,618	\$ 1,558,964	\$ 2,376,229	\$ 58,709	\$ -	\$ -	\$ 473,716	\$ 4,467,618
Storefront Studio	\$ 12,925		\$ 7,000				\$ 5,925	\$ 12,925
The primary goal of the Des Moines Storefront Studio project is to integrate and connect the historic downtown and Marina waterfront areas of the City of Des Moines, promoting economic development and an enhanced pedestrian experience.								

CITY OF DES MOINES
2008 - 2013 CAPITAL IMPROVEMENT PLAN
Budget Summary

Capital Improvement Plan Summary

Project Title	Use of Funds	Source of Funds						TOTAL
	2008 Adopted	Desig Taxes	Grants	In-Lieu Fees	Bonds Proceeds	Impact Fees	Other	
City Hall Generator Install a new 400 KW emergency generator behind City Hall to allow City Hall and Engineering to operate during power outage and emergency situations.	\$ 146,000	\$ 146,000						\$ 146,000
Activity Center Generator Install a new 125 KW emergency generator outside at the Activity Center to allow operations during power outage and emergency situations.	\$ 75,250	\$ 75,250						\$ 75,250
City Buildings Assessment Evaluate all City buildings' conditions to provide lifecycle repair and renovation timelines and associated cost estimates for the repairs.	\$ 25,000	\$ 25,000						\$ 25,000
Remodel Main PD Station Remodel police station building and modify parking lot to accommodate additional staff and task force operations funded by Police Restoration Fund.	\$ 45,000						\$ 45,000	\$ 45,000
Transfer-Out to Fund 218/Park Acq Debt	\$ 96,895	\$ 96,895						\$ 96,895
Transfer-Out to Fund 216/City Hall-South Wing Remodel	\$ 132,668	\$ 132,668						\$ 132,668
Transfer-Out to Fund 102/Arterial St	\$ 595,000	\$ 595,000						\$ 595,000
Sub-Total General Gov't Projects	\$ 1,128,738	\$1,070,813	\$ 7,000	\$ -	\$ -	\$ -	\$ 50,925	\$ 1,128,738
	\$ 5,596,356	\$2,629,777	\$ 2,383,229	\$ 58,709	\$ -	\$ -	\$ 524,641	\$ 5,596,356
MARINA DEPRECIATION AND IMPROVEMENT FUND								
Water Main Relocation To relocate the 6" water main from the Marina's north entrance to Dock Avenue & then routed back to the bulkhead in several locations to serve the office and Docks.	\$ 161,700				\$ 161,700			\$ 161,700
Power Lines Relocation Relocate/replace the 12.5 Kv power lines between the transformer just south of the Marina office & the transformer & switch gear located in the island across from the launcher in the North lot.	\$ 270,730				\$ 270,730			\$ 270,730
Bulkhead Replacement-A Demolish small boat launch & deck. Demolish & replace 260 feet of bulkhead from the office to the corner at the north end of the launch deck.	\$ 1,725,981				\$ 1,725,981			\$ 1,725,981
Dredging Project Design & permitting phase of a dredging project that would restore the Marina entrance channel to it's design depth & width.	\$ 595,000				\$ 595,000			\$ 595,000

CITY OF DES MOINES
2008 - 2013 CAPITAL IMPROVEMENT PLAN
Budget Summary

Capital Improvement Plan Summary

Project Title	Use of Funds	Source of Funds						TOTAL
	2008 Adopted	Desig Taxes	Grants	In-Lieu Fees	Bonds Proceeds	Impact Fees	Other	
I & J Docks Fire Standpipes Install stand pipe systems on I & J Docks similar to the systems already in plan on K, L, M & N Docks.	\$ 36,225				\$ 36,225			\$ 36,225
Piling Replacement Replace approximately ten of the existing wooden guide piles in the open moorage areas of E, F, G, H and I docks.	\$ 20,000						\$ 20,000	\$ 20,000
CCTV Security Camera System Install four more security cameras at the Marina, two in the parking lot and two at the ends of A and J docks to monitor traffic in the main waterway.	\$ 40,525						\$ 40,525	\$ 40,525
D Dock Rebuild This project replaces the entire whaler system connecting the concrete floats, the shorepower distribution system and water lines on D Dock.	\$ 60,000				\$ 60,000			\$ 60,000
Travel Lift Pier Replace the existing pier with a new structure that will accommodate boats up to 55 ft in length.	\$ 200,000				\$ 200,000			\$ 200,000
New Tenant Restroom This project replaces the aging Marina tenant restroom and shower facility and also provides a public toilet facility.	\$ 37,500				\$ 37,500			\$ 37,500
Debt Service/Issue Costs/Debt Reserve	\$ 902,718				\$ 462,790		\$ 439,928	\$ 902,718
	\$ 4,050,379	\$ -	\$ -	\$ -	\$ 3,549,926	\$ -	\$ 500,453	\$ 4,050,379

CITY OF DES MOINES
2008 - 2013 CAPITAL IMPROVEMENT PLAN
Budget Summary

Capital Improvement Plan Summary

Project Title	Use of Funds	Source of Funds						TOTAL
	2008 Adopted	Desig Taxes	Grants	In-Lieu Fees	Bonds Proceeds	Impact Fees	Other	
SURFACE WATER CAPITAL FUND								
Des Moines Creek Basin Project Construct a 150-foot acre detention facility at Tye Gold Course, modify an abandoned sewer line for use as a high flow storm bypass, develop a flow augmentation well & habitat improvements along Des Moines Creek.	\$ 10,000						\$ 10,000	\$ 10,000
Barnes Creek Detention Facility Construct a regional 5.0 acre-foot biofiltration wetland & detention facility.	\$ 75,000						\$ 75,000	\$ 75,000
Lower Des Moines Creek Channel Modifications This project widens the channel of Des Moines Creek at various locations between Marine View Drive and Puget Sound, constructs two in-stream sediment traps and stabilizes, restores and revegetates the creek bank	\$ 323,000		\$ 100,000				\$ 223,000	\$ 323,000
	\$ 408,000	\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ 308,000	\$ 408,000
TOTAL CAPITAL IMPROVEMENT PLAN	\$ 17,696,340	\$ 3,224,777	\$ 3,565,972	\$ 118,709	\$ 3,549,926	\$ 1,016,747	\$ 6,220,209	\$ 17,696,340

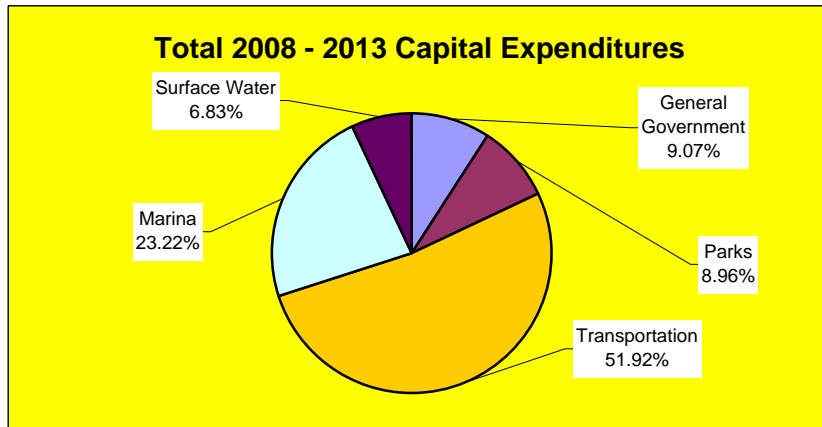
CITY OF DES MOINES

2008 - 2013 CAPITAL IMPROVEMENT PLAN

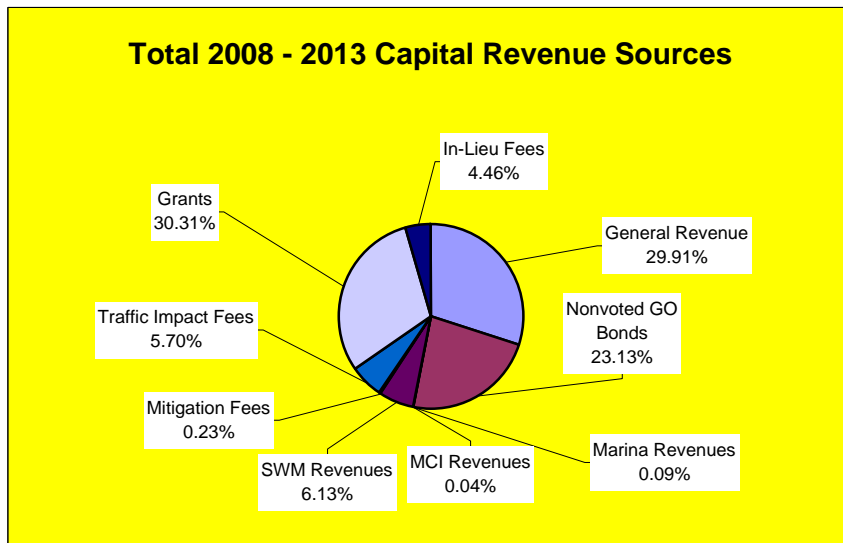
Budget Summary

Capital Expenditures By Category and by Revenue Source

Capital Costs by Project Category							
	2008	2009	2010	2011	2012	2013	Total
General Government	\$ 1,128,738	\$ 1,306,513	\$ 944,748	\$ 939,748	\$ 934,748	\$ 1,129,748	\$ 6,384,243
Parks	4,467,618	1,363,226	143,804	111,650	111,650	111,650	6,309,598
Transportation	6,707,649	8,676,054	3,815,747	4,425,686	8,122,037	4,799,392	36,546,565
Marina	4,050,379	3,227,437	1,009,862	3,683,344	2,939,637	1,433,773	16,344,432
Surface Water	408,000	1,157,250	826,200	980,400	823,900	609,700	4,805,450
Total	\$ 16,762,384	\$ 15,730,480	\$ 6,740,361	\$ 10,140,828	\$ 12,931,972	\$ 8,084,263	\$ 70,390,288



Financing Plan for All Projects by Revenue Source							
	2008	2009	2010	2011	2012	2013	Total
General Revenue	\$ 7,551,671	\$ 3,498,613	\$ 2,470,101	\$ 2,495,398	\$ 2,446,398	\$ 2,591,398	\$ 21,053,579
Nonvoted GO Bonds	3,989,854	3,227,437	1,009,862	3,683,344	2,939,637	1,433,773	16,283,907
Marina Revenues	60,525	0	0	0	0	0	60,525
MCI Revenues	31,500	0	0	0	0	0	31,500
SWM Revenues	267,406	1,157,250	776,200	880,400	623,900	609,700	4,314,856
Mitigation Fees	160,000	0	0	0	0	0	160,000
Traffic Impact Fees	1,016,747	157,203	215,169	623,553	1,133,372	866,524	4,012,568
Grants	3,565,972	6,663,627	1,354,136	2,058,071	5,157,459	2,534,245	21,333,510
In-Lieu Fees	118,709	1,026,350	914,893	400,062	631,206	48,623	3,139,843
Total	\$ 16,762,384	\$ 15,730,480	\$ 6,740,361	\$ 10,140,828	\$ 12,931,972	\$ 8,084,263	\$ 70,390,288



CITY OF DES MOINES
2008 Budget
Budget Summary

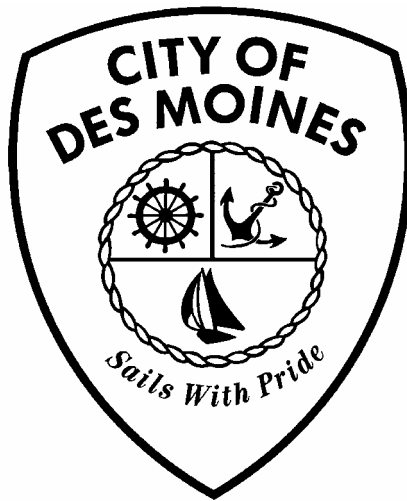
Marina Operations - All Marina Funds

Description	2006 Actual	2007 Estimated	2007 Budget	2008 Budget	\$ Chg '07-'08	% Chg '07-'08
Revenues:						
Moorage and Dry Storage	1,938,916	2,143,722	2,127,520	2,300,731	173,211	8.1%
Overnight/Winter Moorage	143,871	142,824	141,000	147,500	6,500	4.6%
Fuel	981,656	916,958	1,051,040	903,000	(148,040)	-14.1%
Launching	68,205	58,600	60,000	52,750	(7,250)	-12.1%
Electricity	82,954	97,880	85,000	98,250	13,250	15.6%
Leases	65,474	64,366	66,366	80,610	14,244	21.5%
Parking Fees	50,739	48,300	53,000	48,250	(4,750)	-9.0%
Interest	192,496	186,497	167,910	209,627	41,717	24.8%
Grants	19,942	0	0	0	0	N/A
Fines and Forfeitures	17,285	16,900	14,000	17,000	3,000	21.4%
Bond Proceeds	0	0	1,950,000	4,915,000	2,965,000	152.1%
Other	65,057	59,485	59,700	65,250	5,550	9.3%
Total Revenues	\$ 3,626,596	\$ 3,735,532	\$ 5,775,536	\$ 8,837,968	\$ 3,062,432	53.0%
Expenses:						
Administration	387,954	429,807	423,120	453,283	30,163	7.1%
Service	1,320,799	1,314,542	1,389,795	1,298,390	(91,405)	-6.6%
Maintenance	377,083	366,936	383,347	403,464	20,117	5.2%
Interfund Payments	725,600	535,912	535,912	777,351	241,439	45.1%
Marina Repair & Replacement Fund	0	45,041	20,000	20,000	0	0.0%
Bond Issuance Costs	0	0	40,463	79,286	38,823	95.9%
Total Expenses	\$ 2,811,435	\$ 2,692,238	\$ 2,792,637	\$ 3,031,774	\$ 239,137	8.6%
Capital Outlay						
Marina Revenue Fund	29,894	41,373	12,337	17,500	5,163	41.8%
Marina Repair & Replacement Fund	0	0	0	0	0	N/A
Marina Capital Fund	311,337	813,019	3,235,448	3,147,661	(87,787)	-2.7%
Total Capital Outlay	\$ 341,231	\$ 854,392	\$ 3,247,785	\$ 3,165,161	\$ (82,624)	-2.5%
Debt Service						
Principal	460,000	480,000	480,000	365,000	(115,000)	-24.0%
Interest	195,189	178,752	178,791	271,477	92,686	51.8%
Total Debt Service	\$ 655,189	\$ 658,752	\$ 658,791	\$ 636,477	\$ (22,314)	-3.4%
Operating Transfers						
Interfund Transfers - In	428,970	429,278	728,008	988,432	260,424	35.8%
Interfund Transfers - Out	(428,970)	(429,278)	(728,008)	(988,432)	(260,424)	N/A
Total Net Operating Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Beginning Fund Balance	3,844,219	3,746,503	3,552,869	3,276,653	(276,216)	-7.8%
Net Revenues Over (Under) Expenses	(181,259)	(469,850)	(923,677)	2,004,556	2,928,233	N/A
Ending Fund Balance	\$ 3,662,960	\$ 3,276,653	\$ 2,629,192	\$ 5,281,209	\$ 2,652,017	100.9%

CITY OF DES MOINES
2008 Budget
Budget Summary

Surface Water Management Operations - All SWM Funds

Description	2006 Actual	2007 Estimated	2007 Budget	2008 Budget	\$ Chg '07-'08	% Chg '07-'08
Revenues:						
Storm Drainage Fees	1,380,686	1,573,474	1,573,474	1,773,239	199,765	12.7%
Installation & Hook-up Fees	27,953	67,400	67,400	80,600	13,200	19.6%
SWM-Engineering Plan Review Fees	0	100,000	100,000	95,000	(5,000)	-5.0%
Interest	46,800	54,650	65,892	59,380	(6,512)	-9.9%
Grants	3,655,266	284,610	247,183	140,000	(107,183)	-43.4%
Local Shared Revenues	288,057	175,179	0	0	0	N/A
Other	86,541	49,775	32,371	198,117	165,746	512.0%
Total Revenues	\$ 5,485,303	\$ 2,305,088	\$ 2,086,320	\$ 2,346,336	\$ 260,016	12.5%
Expenses:						
Engineering	324,913	461,709	511,141	596,018	84,877	16.6%
Maintenance	458,379	601,082	621,578	684,347	62,769	10.1%
Interfund Payments	217,897	245,870	245,870	299,771	53,901	21.9%
Total Expenses	\$ 1,001,189	\$ 1,308,661	\$ 1,378,589	\$ 1,580,136	\$ 201,547	14.6%
Capital Outlay						
SWM Operations Fund	0	0	0	0	0	N/A
SWM Capital Fund	4,887,182	1,038,355	443,600	408,000	(35,600)	-8.0%
Total Capital Outlay	\$ 4,887,182	\$ 1,038,355	\$ 443,600	\$ 408,000	\$ (35,600)	-8.0%
Debt Service						
Principal	0	0	0	0	0	N/A
Interest	0	0	0	0	0	N/A
Total Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Operating Transfers						
Interfund Transfers - In	376,552	329,005	472,042	512,000	39,958	8.5%
Interfund Transfers - Out	(376,552)	(398,906)	(472,042)	(480,500)	(8,458)	N/A
Total Net Operating Transfers	\$ -	\$ (69,901)	\$ -	\$ 31,500	\$ 31,500	N/A
Beginning Fund Balance	1,568,860	1,164,134	1,140,367	1,052,305	(88,062)	-7.7%
Net Revenues Over (Under) Expenses	(403,068)	(111,829)	264,131	389,700	125,569	47.5%
Ending Fund Balance	\$ 1,165,791	\$ 1,052,305	\$ 1,404,498	\$ 1,442,005	\$ 37,507	2.7%



GENERAL GOVERNMENTAL
FUNDS

CITY OF DES MOINES
2008 Budget
 General Governmental Fund

General Fund

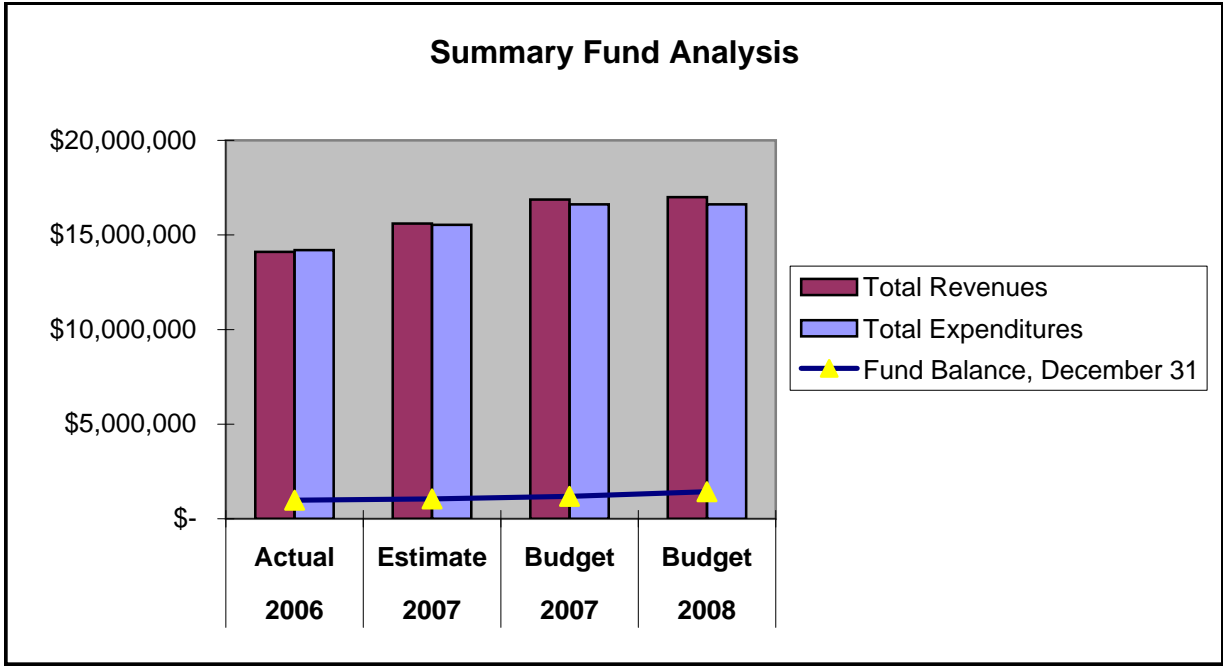
The City's GENERAL FUND includes all financial transactions that are not specifically accounted for in other funds. It is the largest accounting entity in the City and provides for most of the general operations of the City except for Street administration and maintenance.

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

Fund Description	2006 Actual	2007 Estimate	2007 Budget	2008 Budget	\$ Chg '07-'08	% Chg '07-'08
Revenues:						
Taxes	8,928,217	9,885,919	9,219,918	10,499,208	1,279,290	13.9%
Licenses and Permits	1,130,588	1,448,101	2,434,730	1,749,146	(685,584)	-28.2%
Intergovernmental Revenues	823,477	827,940	815,334	860,517	45,183	5.5%
Charges for Services	792,560	1,050,112	1,973,200	1,093,828	(879,372)	-44.6%
Culture and Recreation Fees	631,767	689,915	601,425	768,545	167,120	27.8%
Fines and Forfeits	452,347	368,779	488,000	439,500	(48,500)	-9.9%
Interest Earnings	80,424	123,435	119,800	187,500	67,700	56.5%
Interfund Revenues	1,041,435	856,290	1,054,622	1,169,398	114,776	10.9%
Miscellaneous Revenues	172,220	210,245	159,955	162,880	2,925	1.8%
Other Financing Sources	43,417	350	0	0	0	N/A
Interfund Transfers	7,500	143,632	0	69,264	69,264	N/A
Total Revenues	\$ 14,103,954	\$ 15,604,718	\$ 16,866,984	\$ 16,999,786	\$ 132,802	0.8%
Expenditures:						
Salaries and Wages	7,120,441	7,880,054	7,948,929	8,404,514	455,585	5.7%
Personnel Benefits	2,268,155	2,547,278	2,738,714	3,026,385	287,671	10.5%
Supplies	472,474	698,092	459,561	534,685	75,124	16.3%
Other Services and Charges	2,129,397	2,257,479	2,228,686	2,447,495	218,809	9.8%
Intergovernmental	895,273	913,881	943,598	834,177	(109,421)	-11.6%
Capital Outlay	97,160	115,806	460,049	66,800	(393,249)	-85.5%
Interfund Payments	1,155,726	1,026,049	1,024,615	1,214,731	190,116	18.6%
Interfund Transfers	61,269	95,367	810,718	87,802	(722,916)	-89.2%
Total Expenditures	\$ 14,199,896	\$ 15,534,006	\$ 16,614,870	\$ 16,616,589	\$ 1,719	0.0%
Fund Balance, January 1	1,074,407	978,464	934,551	1,049,176	114,625	12.3%
Revenues	14,103,954	15,604,718	16,866,984	16,999,786	132,802	0.8%
Expenditures	14,199,896	15,534,006	16,614,870	16,616,589	1,719	0.0%
Fund Balance, December 31	\$ 978,464	\$ 1,049,176	\$ 1,186,665	\$ 1,432,373	\$ 245,708	20.7%

CITY OF DES MOINES
2008 Budget
 General Governmental Fund

General Fund



The increases in the General Fund 2008 revenues and expenditures over 2007 adopted are very insignificant. Unlike in prior years, the one-time revenues from construction activities, such as building permits, zoning, plan check fees and engineering plan review fees, are estimated very conservatively in 2008. (Revenues that are considered as one-time are from projects with valuations of \$5 million or greater that are anticipated to be in the permitting stage.)

Consequently, expenditures in 2008 exclude major capital outlays and annual transfer-out to the Revenue Stabilization Fund.

CITY OF DES MOINES
2008 Budget
 General Governmental Fund - By Department

Fund: General
 Department: Legislative
 Program: City Council

GOALS/PURPOSE:

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



Expenditure Description	2006 Actual	2007 Estimate	2007 Budget	2008 Budget	\$ Chg '07-'08	% Chg '07-'08
Salaries and Wages	66,200	66,600	66,600	66,600	0	0.0%
Personnel Benefits	5,126	5,400	5,400	5,400	0	0.0%
Supplies	2,888	69,438	3,500	2,000	(1,500)	-42.9%
Other Services and Charges	75,278	83,327	87,550	87,120	(430)	-0.5%
Intergov'tal	121,082	0	60,000	61,500	1,500	2.5%
Interfund Payments	1,652	0	1,343	1,428	85	6.3%
	\$ 272,226	\$ 224,765	\$ 224,393	\$ 224,048	\$ (345)	-0.2%

ANALYSIS OF BUDGET CHANGES:

In Other Services and charges includes an appropriation for \$67,000 Legislative Federal lobbying services. The \$61,500 funding for Intergovernmental Services is for 2008 King County election charges and voters registration fees.

CITY OF DES MOINES

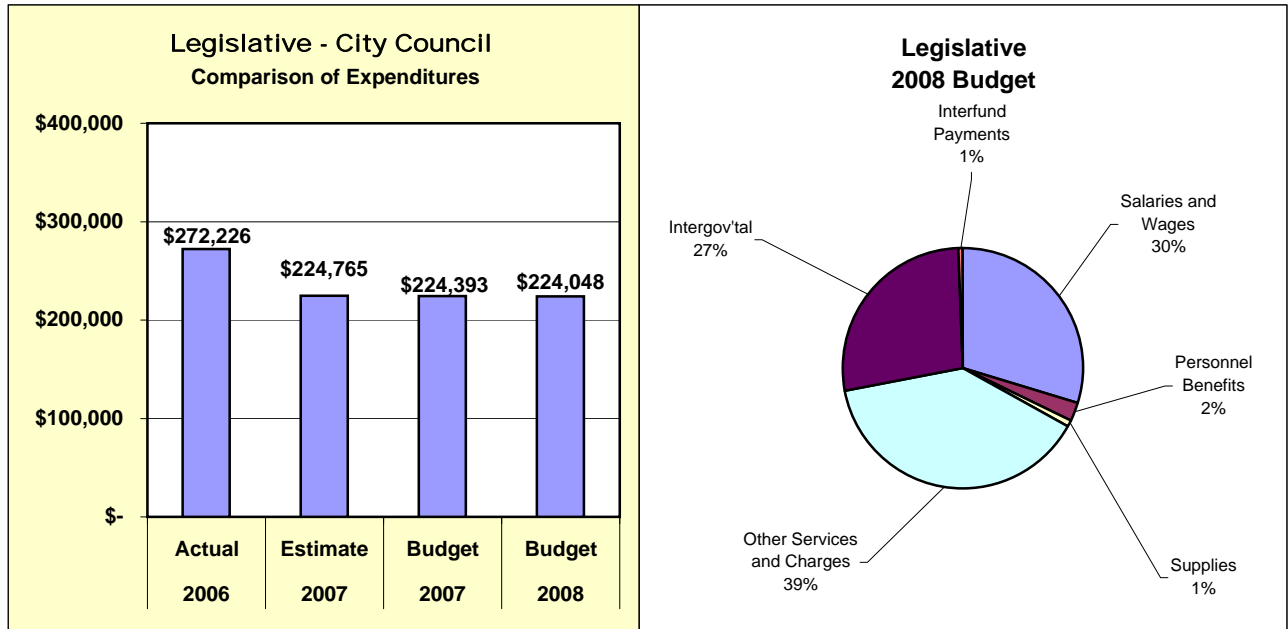
2008 Budget

General Governmental Fund - By Department

Fund: General

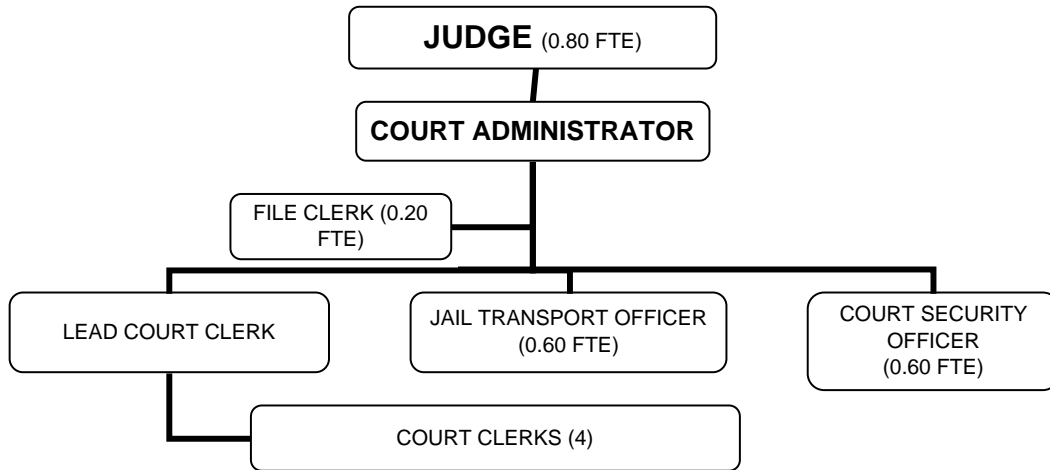
Department: Legislative

Program: City Council



CITY OF DES MOINES
2008 Budget
General Governmental Fund - By Department

Fund: General
Department: Judicial
Organizational Chart



CITY OF DES MOINES

2008 Budget

General Governmental Fund - By Department

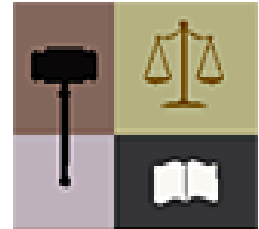
Fund: General
Department: Judicial

Program: Municipal Court

PURPOSE:

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

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



Performance Measure	2003	2004	2005	2006	2007 (Est)
Efficiency Measure					
Budget to Actual% Over/Under	-1.51%	5.74%	6.10%	4.65%	0.77%
Effectiveness Measure					
Passports Processed	754	652	527	404	442
Number of bookings	381	340	340	436	566
Workload Measures					
Civil infractions filed	6,364	4,781	4,931	3,838	2,530
Criminal Citations filed	1,302	778	630	916	1029
Total number of Citations filed	7,666	5,559	5,561	4,754	3,559
Revenue collected	\$605,871	\$531,109	\$454,429	\$415,206	\$346,000



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

2007 ACCOMPLISHMENTS

- Processed citations in a timely & expedient manner along with excellent customer service from the Court staff.
- Kept abreast of changes in the law & incorporate the changes as smoothly as possible in the Court's practices.
- Received a Grant for Public Defense Services
- Received a Grant for Interpreter Services

2008 WORKPLAN

- Process citations in a timely & expedient manner along with excellent customer service from the Court staff.
- Keep abreast of changes in the law & incorporate the changes as smoothly as possible in the Court's practices.
- Implement the additional Public Defense services which include public defender for incustodies

CITY OF DES MOINES

2008 Budget

General Governmental Fund - By Department

Fund: General
Department: Judicial

Program: Municipal Court

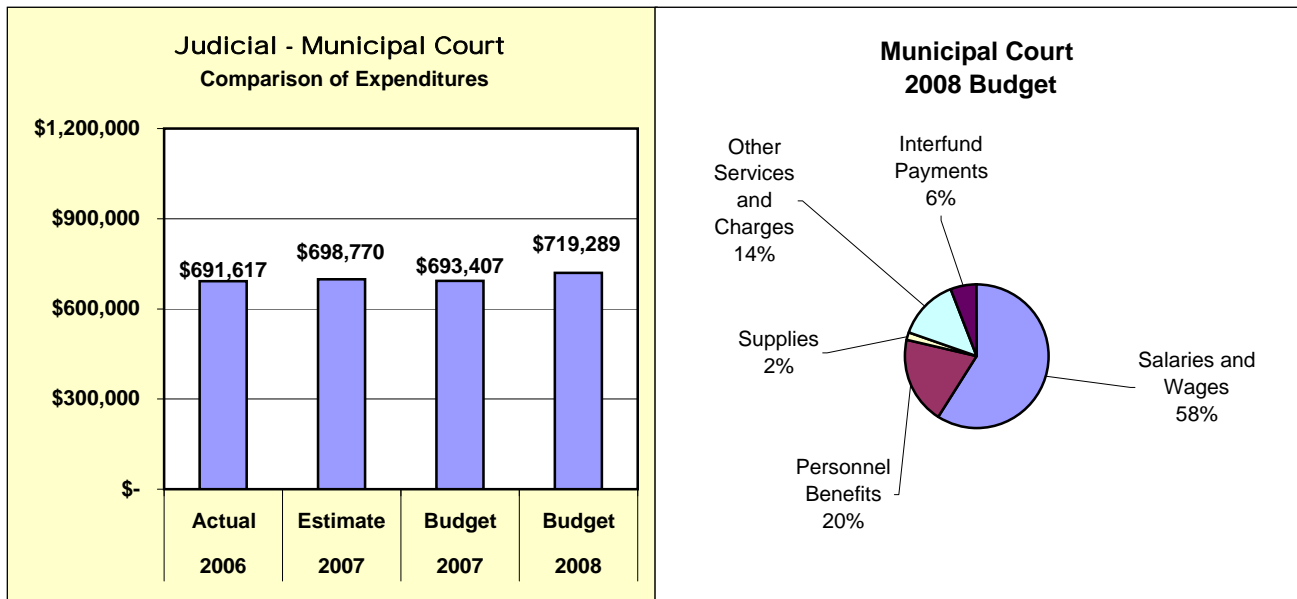
Expenditure Description	2006 Actual	2007 Estimate	2007 Budget	2008 Budget	\$ Chg '07-'08	% Chg '07-'08
Salaries and Wages	408,886	388,785	418,800	422,693	3,893	0.9%
Personnel Benefits	106,261	117,550	123,899	142,672	18,773	15.2%
Supplies	15,199	11,504	11,171	11,690	519	4.6%
Other Services and Charges	119,338	140,549	99,155	99,750	595	0.6%
Interfund Payments	41,934	40,382	40,382	42,484	2,102	5.2%
	\$ 691,617	\$ 698,770	\$ 693,407	\$ 719,289	\$ 25,882	3.7%

Employee FTE:	6.875	7.200	7.200	7.200	-	0.0%
----------------------	-------	-------	-------	-------	---	------



ANALYSIS OF BUDGET CHANGES:

Salaries and wages increase due to cost of living adjustment. Personnel benefits increase due to rate increases in medical and retirement plans. Personnel benefits is reduced by employees' share of health insurance premium cost for spouse and/or dependent/s. Increase in Supplies is for anticipated increase in fuel rates. Increase in Interfund payments is a result of: 1) \$230 per unit increase in computer maintenance assessment; and 2) increase in assessment for equipment maintenance.



CITY OF DES MOINES
2008 Budget
 General Governmental Fund - By Department

Fund: General
 Department: Judicial
 Program: Jail Services

GOALS/PURPOSE:

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

Expenditure Description	2006 Actual	2007 Estimate	2007 Budget	2008 Budget	\$ Chg '07-'08	% Chg '07-'08
Jail Advisory Group(JAG) Member	0	0	0	6,442	6,442	N/A
SCORE (South-end Jail Project)	0	0	0	20,000	20,000	N/A
KING COUNTY JAIL SERVICES						
Intergovernmental	241,631	290,564	127,978	177,800	49,822	38.9%
OKANOGAN COUNTY JAIL SERVICES						
Intergovernmental	1,334	20,700	180,000	0	(180,000)	-100.0%
YAKIMA COUNTY JAIL SERVICES						
Intergovernmental	285,507	372,750	372,750	394,369	21,619	5.8%
RENTON MUNICIPAL JAIL SERVICES						
Intergovernmental	28,721	9,300	25,000	10,000	(15,000)	-60.0%
ENUMCLAW POLICE STATION						
Intergovernmental	4,800	4,000	1,500	1,000	(500)	-33.3%
FIFE POLICE STATION						
Intergovernmental	63,025	59,600	44,000	60,000	16,000	36.4%
AUBURN JAIL SERVICES						
Intergovernmental	1,122	750	4,000	0	(4,000)	-100.0%
CHELAN JAIL SERVICES						
Intergovernmental	33,200	15,760	0	0	0	N/A
	\$ 659,340	\$ 773,424	\$ 755,228	\$ 669,611	\$ (85,617)	-11.3%

ANALYSIS OF BUDGET CHANGES:

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

CITY OF DES MOINES

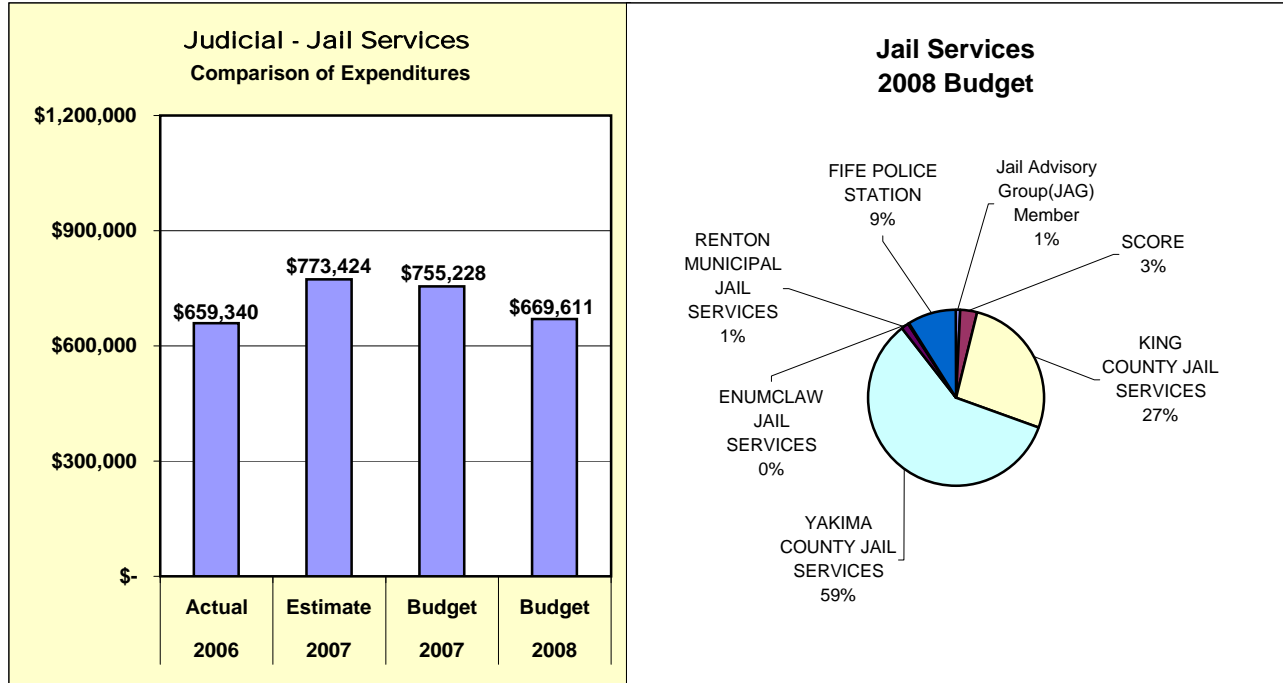
2008 Budget

General Governmental Fund - By Department

Fund: General

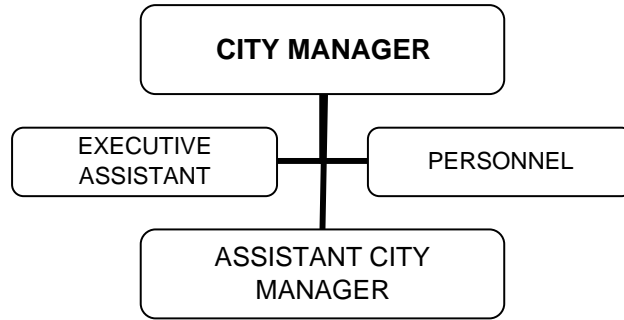
Department: Judicial

Program: Jail Services



CITY OF DES MOINES
2008 Budget
General Governmental Fund - By Department

Fund: General
Department: Executive
Organizational Chart



CITY OF DES MOINES

2008 Budget

General Governmental Fund - By Department

Fund: General
 Department: Executive
 Program: City Manager

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

Goals:

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

OTHER SERVICES:

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



Performance Measure	2003	2004	2005	2006	2007
Efficiency Measure					
Administration cost as a % of budget	1.50%	1.46%	1.16%	1.28%	1.20%
City operating cost per capita	\$605	\$662	\$675	\$700	\$801
Effectiveness Measure					
% of citizens rating general services as very good or excellent	N/A	N/A	N/A	N/A	N/A
Workload Measures					
City population	29,120	29,020	28,960	29,020	29,090
Administration budget	\$263,996	\$280,518	\$226,750	\$260,430	\$279,829
Citywide operating budget	\$17,611,557	\$19,207,271	\$19,533,934	\$20,302,317	\$23,304,652
Annual budget (operations and capital)	\$37,830,222	\$50,298,265	\$40,827,168	\$37,754,704	\$50,319,629
Number of employees (FTE)*	148	152.49	143.48	145.66	160.633

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

Most recent public opinion survey conducted in 2001.

* FTE calculation includes part-time and seasonal employees.

2007 ACCOMPLISHMENTS

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

2008 WORKPLAN

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

CITY OF DES MOINES

2008 Budget

General Governmental Fund - By Department

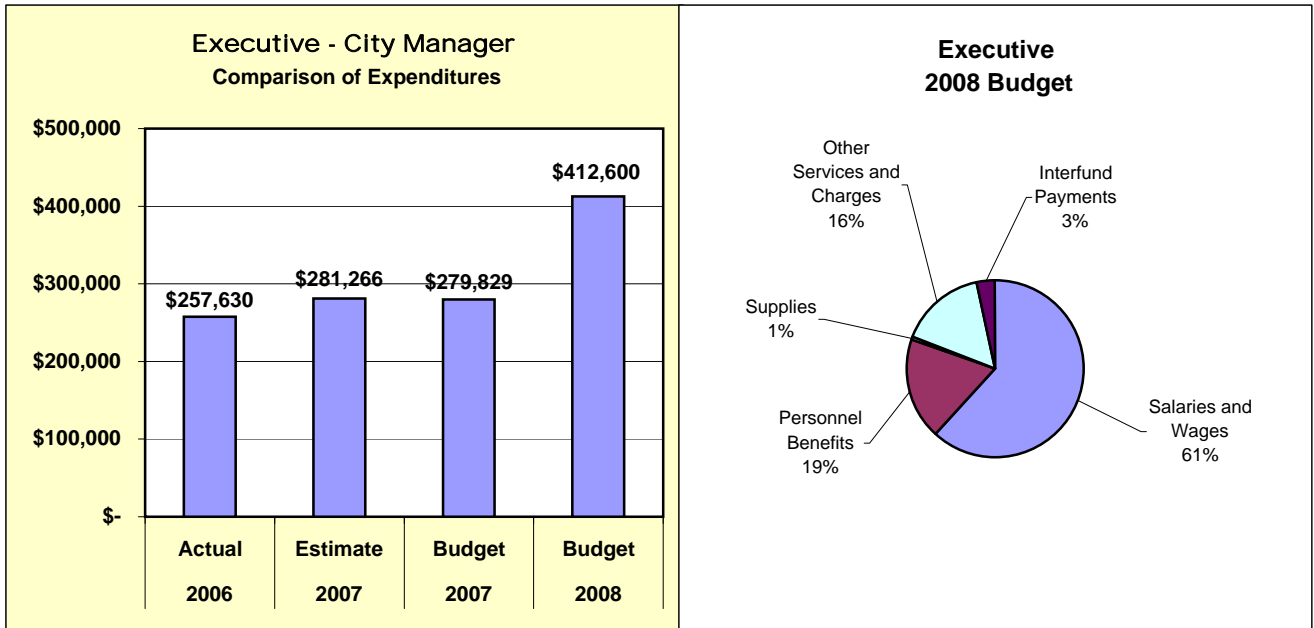
Fund: General
 Department: Executive
 Program: City Manager

Expenditure Description	2006 Actual	2007 Estimate	2007 Budget	2008 Budget	\$ Chg '07-'08	% Chg '07-'08
Salaries and Wages	164,879	180,720	185,520	254,956	69,436	37.4%
Personnel Benefits	45,391	50,022	46,042	76,581	30,539	66.3%
Supplies	1,378	2,000	1,400	2,400	1,000	71.4%
Other Services and Charges	30,114	36,727	35,070	64,615	29,545	84.2%
Interfund Payments	15,868	11,797	11,797	14,048	2,251	19.1%
	\$ 257,630	\$ 281,266	\$ 279,829	\$ 412,600	\$ 132,771	47.4%

Employee FTE:	2.00	2.00	2.00	3.00	1.0	50.0%
----------------------	------	------	------	-------------	-----	-------

ANALYSIS OF BUDGET CHANGES:

Salaries and Personnel Benefits increase because the Assistant City Manager position (which was eliminated in 2005) is restored in 2008. Personnel benefits also increase due to anticipated rate increases in medical and retirement plans. Personnel benefits is reduced by employees' share of health insurance premium cost for spouse and/or dependent/s. Increase in Other Services & Charges primarily relates to recruiting costs for the Assistant City Manager position. Interfund charges increase mainly because of \$230 per unit increase in computer maintenance assessment.



CITY OF DES MOINES
2008 Budget
 General Governmental Fund - By Department

Fund: General
 Department: Executive
 Program: Personnel Services

PURPOSE:

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

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

OTHER SERVICES:

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

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

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

CITY OF DES MOINES
2008 Budget
 General Governmental Fund - By Department

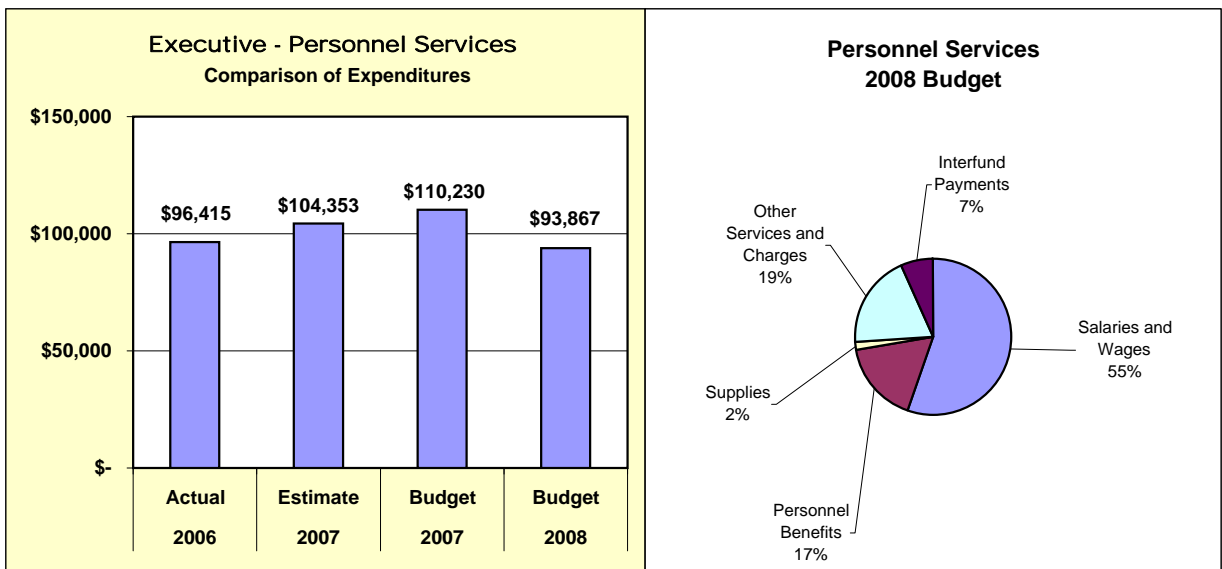
Fund: General
 Department: Executive
 Program: Personnel Services

Expenditure Description	2006 Actual	2007 Estimate	2007 Budget	2008 Budget	\$ Chg '07-'08	% Chg '07-'08
Salaries and Wages	61,524	72,562	63,708	51,949	(11,759)	-18.5%
Personnel Benefits	19,142	19,057	21,755	15,736	(6,019)	-27.7%
Supplies	1,228	1,700	1,700	1,700	0	0.0%
Other Services and Charges	9,149	5,947	17,980	18,205	225	1.3%
Interfund Payments	5,372	5,087	5,087	6,277	1,190	23.4%
	\$ 96,415	\$ 104,353	\$ 110,230	\$ 93,867	\$ (16,363)	-14.8%

Employee FTE:	1.00	1.00	1.00	1.00	0.0	0.0%
----------------------	------	------	------	-------------	-----	------

ANALYSIS OF BUDGET CHANGES:

Salaries and Personnel Benefits decrease because the position is reclassified to a lower salary pay grade. The reclassified position no longer handles the Deputy City Clerk work load. Increase in Interfund charges is a result of \$230 per unit increase in computer maintenance assessment.



CITY OF DES MOINES 2008 Budget

General Governmental Fund - By Department

Fund: General
Department: Executive
Program: Central Services

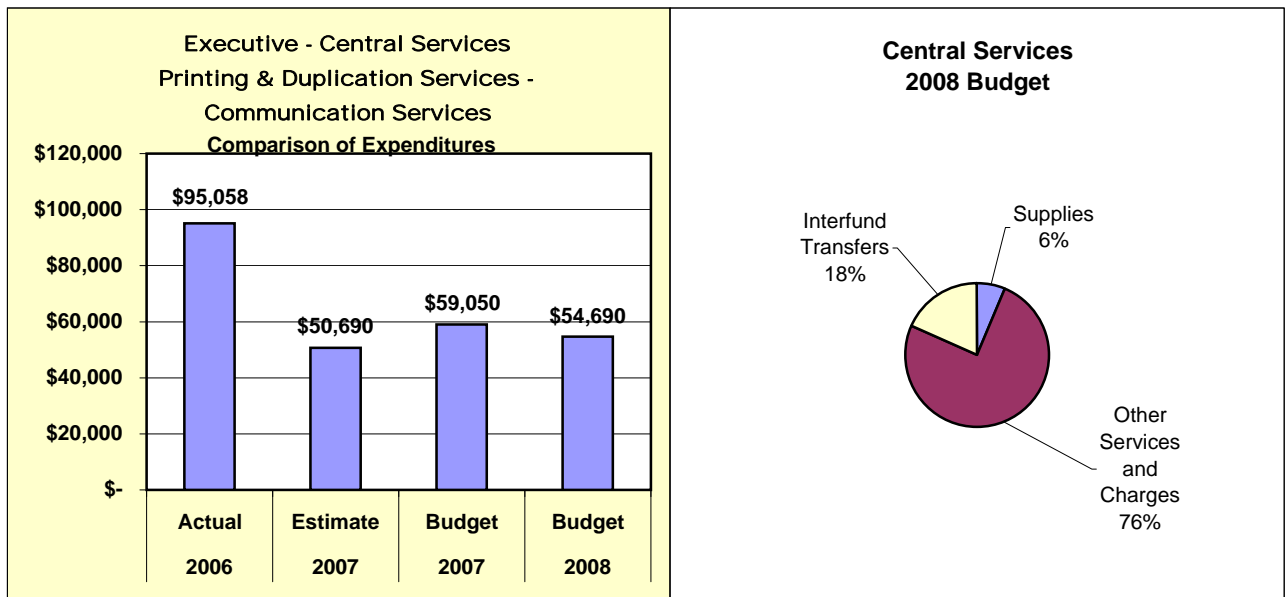
GOALS/PURPOSE:

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

Expenditure Description	2006 Actual	2007 Estimate	2007 Budget	2008 Budget	\$ Chg '07-'08	% Chg '07-'08
PRINTING AND DUPLICATION SERVICES						
Supplies	1,003	0	4,000	2,000	(2,000)	-50.0%
Other Services and Charges	3,721	1,690	6,500	1,690	(4,810)	-74.0%
Capital Outlay	43,417	0	0	0	0	N/A
	48,142	1,690	10,500	3,690	(6,810)	-64.9%
COMMUNICATION SERVICES						
Supplies	217	1,250	300	1,500	1,200	400.0%
Other Services and Charges	36,699	37,750	38,250	39,500	1,250	3.3%
Interfund Transfers	10,000	10,000	10,000	10,000	0	0.0%
	46,916	49,000	48,550	51,000	2,450	5.0%
	\$ 95,058	\$ 50,690	\$ 59,050	\$ 54,690	\$ (4,360)	-7.4%

ANALYSIS OF BUDGET CHANGES:

Other Services and Charges for Printing & Duplication Services decrease because the lease of City Hall copier equipment is reclassified as a capital lease instead of an operating lease in 2007. Supplies for Communication Services increase due to increase in cost of paper tapes and ink cartridges for the postage meter. Increase in Other Services and Charges for Communication Services is for rate increases in City-wide communication system charges in 2008 - telephone lines, MRSC hosted web-site and postage. Starting 2005, transfers are set-up requiring an annual transfer of \$10,000 to the Computer Replacement Fund for the replacement of the phone system.



CITY OF DES MOINES 2008 Budget

General Governmental Fund - By Department

Fund: General
Department: Executive
Program: Community Information Services

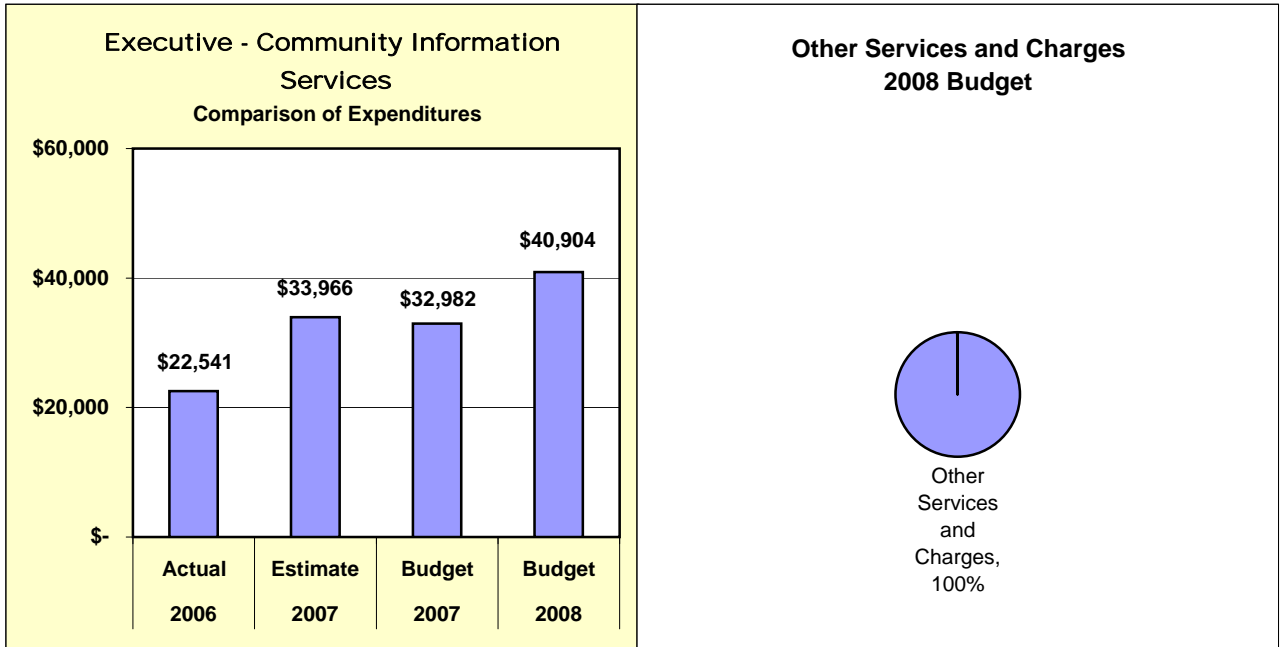
GOALS/PURPOSE:

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

Expenditure Description	2006 Actual	2007 Estimate	2007 Budget	2008 Budget	\$ Chg '07-'08	% Chg '07-'08
Supplies	0	389	0	0	0	N/A
Other Services and Charges	22,541	33,577	32,982	40,904	7,922	24.0%
Capital Outlay	0	0	0	0	0	N/A
	\$ 22,541	\$ 33,966	\$ 32,982	\$ 40,904	\$ 7,922	24.0%

ANALYSIS OF BUDGET CHANGES:

Other Services and Charges increased due to Council recommendation to add one additional publication of "City Currents" for a total of four (4) issues per year. Consequently, bulk rate postage for "City Currents" also increased.

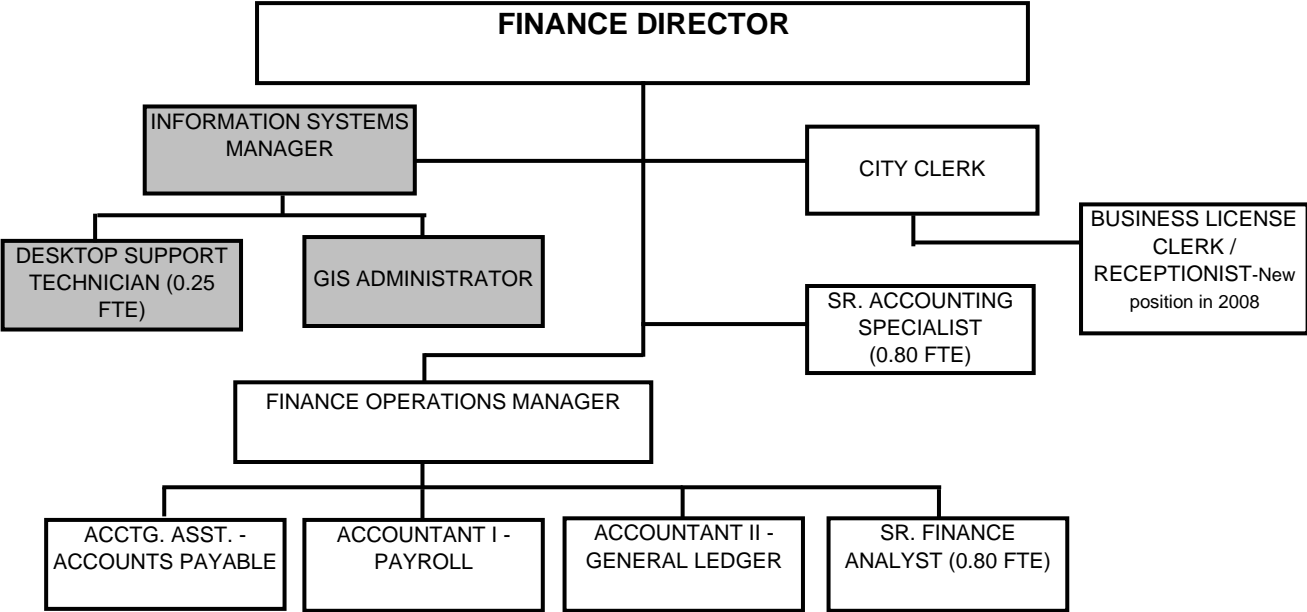


CITY OF DES MOINES

2008 Budget

General Governmental Fund - By Department

Fund: General
Department: Finance
Organizational Chart



CITY OF DES MOINES 2008 Budget

General Governmental Fund - By Department

Fund: General
Department: Finance
Program: Financial Services

PURPOSE:

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

GOALS:

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



OTHER SERVICES:

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

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

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

	2003	2004	2005	2006	2007
Efficiency Measure					
Production cost per check	\$14.40	\$13.75	\$14.08	\$14.19	\$13.16
Effectiveness Measure					
Total late fees assessed to City	\$0	\$0	\$0	N/A	N/A
Total discounts taken	\$1,047	\$1,283	\$581	N/A	N/A
Workload Measure					
Number of checks issued	4,370	4,895	4,956	4,908	5,122
Total value of checks	\$17,895,881	\$22,086,031	\$20,141,959	\$17,192,618	\$20,384,152
Total number of invoices processed	7,335	7,945	6,677	6,257	6,635

CITY OF DES MOINES 2008 Budget

General Governmental Fund - By Department

Fund: General

Department: Finance

Program: Financial Services

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

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

Performance Measures	2003	2004	2005	2006	2007
Efficiency Measures					
Cost per payroll check/direct deposit	\$20.44	\$18.66	\$19.35	\$21.05	\$21.64
Effectiveness Measures					
% of payroll checks/direct deposits requiring correction	0.10%	0.20%	0.00%	0.08%	0.02%
Workload Measures					
Number of payroll checks issued	906	854	882	831	793
Number of direct deposits processed	3,065	3,111	3,003	3,086	3,339

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

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

Performance Measure	2003	2004	2005	2006	2007
Efficiency/Effectiveness Measure					
Return on investment (percentage)	1.27%	1.52%	3.37%	5.23%	5.34%
Workload Measure					
Value of return on investment (\$)	\$165,512	\$189,602	\$398,223	\$768,627	\$795,376

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

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

Performance Measure	2003	2004	2005	2006	2007
Efficiency Measure					
Accounting costs as % of budget	3.17%	3.17%	2.63%	2.39%	2.55%
Microflex Audits (Tax Revenue Recoveries)	\$11,594	\$11,540	\$46,786	\$36,959	\$32,757
Average days to produce revenue/expenditure reports	12	12	12	12	12
Effectiveness Measure					
Number of audit exceptions	N/A	N/A	N/A	1	N/A
Workload Measure					
Total Operating Budget (1)	\$17,611,557	\$19,207,271	\$19,533,934	\$20,302,317	\$23,304,652
Total Capital/Debt Service Budget	\$20,218,665	\$29,266,354	\$19,489,689	\$15,558,005	\$23,423,506
Total Budget	\$37,830,222	\$50,298,265	\$40,827,168	\$37,754,704	\$50,319,629

(1) Operating Budget = General, Street, Marina Operations, and SWM Operations

CITY OF DES MOINES 2008 Budget

General Governmental Fund - By Department

Fund: General

Department: Finance

Program: Financial Services

2007 ACCOMPLISHMENTS

- Hired Investment Advisor to Assist with Developing Risk-Controlled Strategy to Enhance Portfolio Performance
- Prepared 10-Year Financial Forecast with Bond Financing Options for Funding Marina Improvements Identified in the Updated Marina Master Plan
- Coordinated Amendment of Business & Occupation Tax Model Ordinance Incorporating Mandated Allocation and Apportionment Income Requirements
- Assisted with Marina Accounts Receivable Software Upgrade
- Prepared Technology Steering Committee Charter to Coordinate Citywide Technology Procurements
- Hired Temporary Business License Clerk/Receptionist to Support Processing of Business License Applications and Renewals
- Prepared Resolution for Interfund Loan to the Police Services Restoration Fund
- Hired Consultant to Prepare the Interim Arbitrage Rebate and Yield Restriction Analysis for the Marina 2002 Bonds
- Assisted with Appeal of the Marina's Assessed Valuation to Support Current Leasehold Tax Collections from Tenants
- Crime-free Housing 2006 Actual Cost Review
- 2006 Financial Statements and State Auditor's Annual Report
- 2006 WSDOT Street Report
- 2008 Operating and Capital Budgets



CAFR

2008 WORKPLAN

- New Purchase Credit Card Program
- Marina 2008 Bond Issue
- 2007 Financial Statements and State Auditor's Annual Report
- 2007 WSDOT Street Report
- 2009 Operating and Capital Budgets
- Streamline 2009 Budget Process
- Crime-free Housing 2007 Actual Cost Review
- Small and Attractive Equipment Policy
- Provide Financing Element for Updated Parks Master Plan
- Assist with New Jail Facility Financial Feasibility Study
- Update Investment Policy
- Prepare Analysis for Facilities Internal Service Fund
- Close-out Pacific Highway South Redevelopment Project Public Works Trust Fund Construction Loan and Return Unspent Loan Proceeds



Budget

CITY OF DES MOINES 2008 Budget

General Governmental Fund - By Department

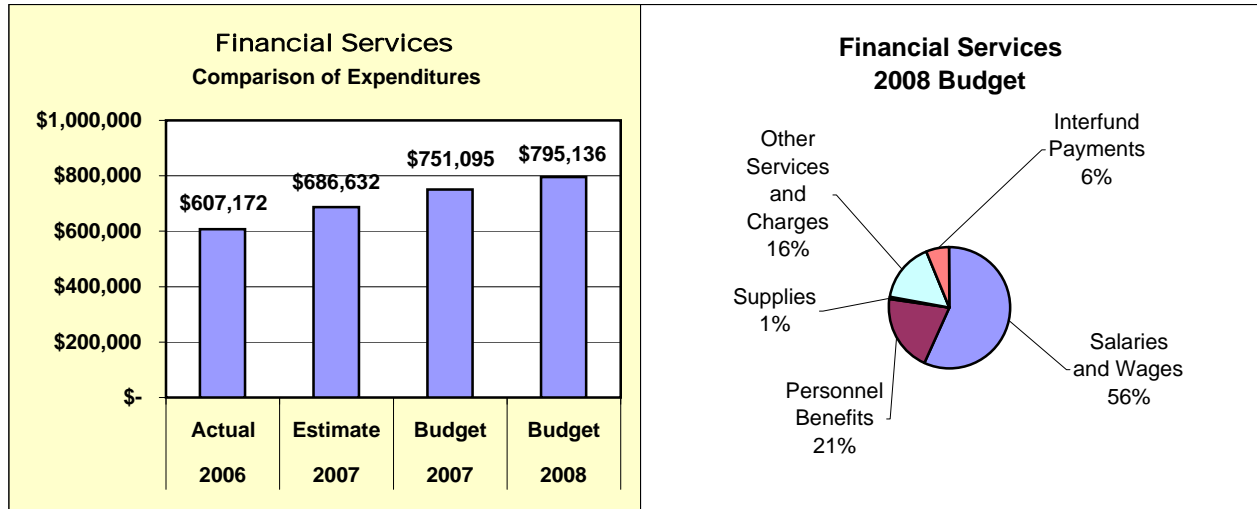
Fund: General
Department: Finance
Program: Financial Services

Expenditure Description	2006 Actual	2007 Estimate	2007 Budget	2008 Budget	\$ Chg '07-'08	% Chg '07-'08
Salaries and Wages	351,440	401,578	410,427	450,572	40,145	9.8%
Personnel Benefits	109,358	138,057	142,212	163,326	21,114	14.8%
Supplies	4,248	6,440	5,250	5,250	0	0.0%
Other Services and Charges	96,884	103,396	156,165	128,021	(28,144)	-18.0%
Intragovernmental	31	120	0	120	120	N/A
Interfund Payments	45,211	37,041	37,041	47,847	10,806	29.2%
	\$ 607,172	\$ 686,632	\$ 751,095	\$ 795,136	\$ 44,041	5.9%

Employee FTE:	5.80	6.60	6.60	6.60	0.0	0.0%
----------------------	------	------	------	-------------	-----	------

ANALYSIS OF BUDGET CHANGES:

Salaries and wages increase due to cost of living adjustment. Furthermore, Salary and Personnel Benefits increase because the new Sr. Finance Analyst position in 2007 is now appropriated at full-year's salary and benefits. Personnel Benefits also increase due to rate increases in medical and retirement plans. Personnel benefits is reduced by employees' share of health insurance premium cost for spouse and/or dependent/s. Decrease in Other Services and Charges is a result of: 1) decrease in bank charges (\$12,000); 2) a provision for \$10,000 investment advisory services; and 3) elimination of the 2007 provision of temporary services while an employee is on maternity leave (\$30,000). Interfund charges increase primarily because of increases in computer maintenance and replacement assessments.



CITY OF DES MOINES 2008 Budget

General Governmental Fund - By Department

Fund: General
Department: Finance
Program: Record Services

PURPOSE:

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

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

OTHER SERVICES:

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



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

CITY OF DES MOINES 2008 Budget

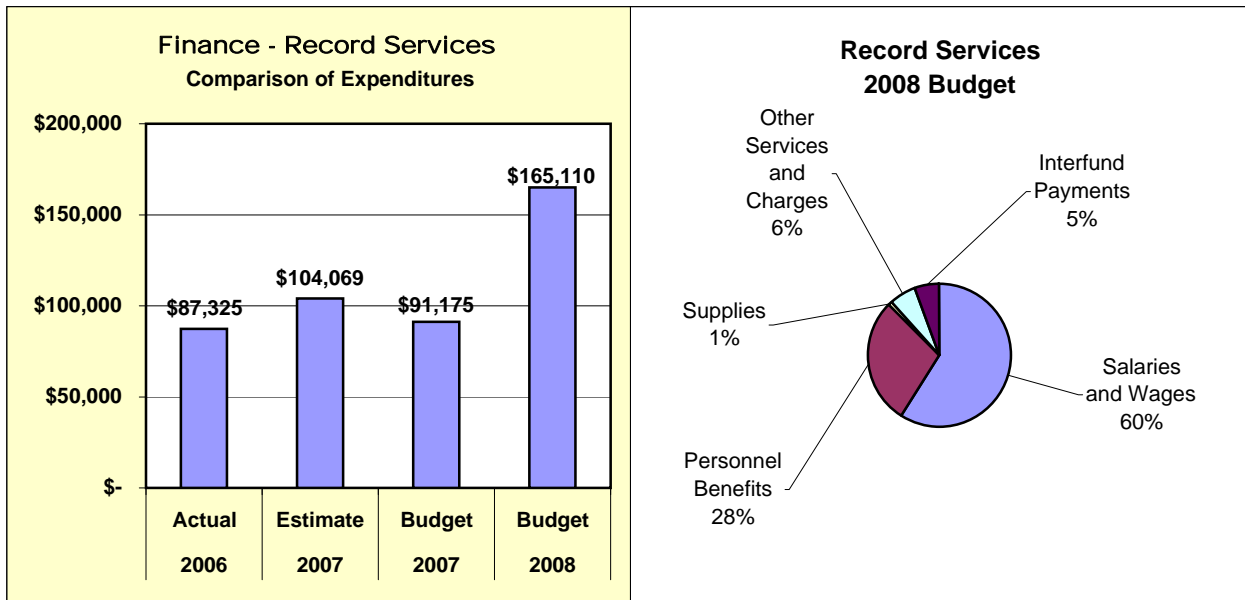
General Governmental Fund - By Department

Fund: General
Department: Finance
Program: Record Services

Expenditure Description	2006 Actual	2007 Estimate	2007 Budget	2008 Budget	\$ Chg '07-'08	% Chg '07-'08
Salaries and Wages	56,958	70,466	58,920	97,326	38,406	65.2%
Personnel Benefits	17,520	20,780	19,965	46,972	27,007	135.3%
Supplies	883	1,200	1,400	1,400	0	0.0%
Other Services and Charges	4,321	4,753	4,020	10,460	6,440	160.2%
Interfund Payments	7,642	6,870	6,870	8,952	2,082	30.3%
	\$ 87,325	\$ 104,069	\$ 91,175	\$ 165,110	\$ 73,935	81.1%

Employee FTE:	1.00	1.00	1.00	2.00	1.00	100.0%
----------------------	------	------	------	------	------	--------

ANALYSIS OF BUDGET CHANGES: Salaries and Personnel Benefits increase mainly due to a new 1.0 FTE Business License Clerk / Receptionist in 2008. Personnel benefits also increase due to rate increases in medical and retirement plans. Personnel benefits is reduced by employees' share of health insurance premium cost for spouse and/or dependent/s. Increase in Other Services and Charges is due to a new request for an outside professional services to take notes in Council meetings in case the City Clerk is not available. Interfund charges increases because of: 1) \$230 per unit increase in computer maintenance assessment; 2) increase in computer replacement assessment; and 3) increase in assessment for interfund insurance.



CITY OF DES MOINES 2008 Budget

General Governmental Fund - By Department

Fund: General

Department: Finance

Program: Miscellaneous Dues and Services

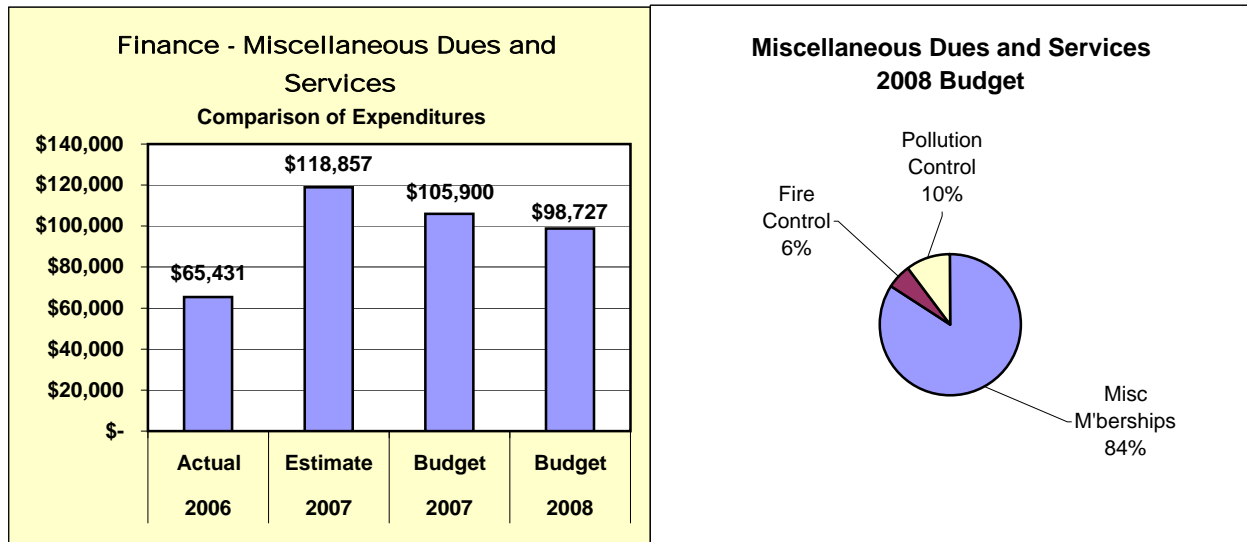
GOALS/PURPOSE:

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

Expenditure Description	2006 Actual	2007 Estimate	2007 Budget	2008 Budget	\$ Chg '07-'08	% Chg '07-'08
MISCELLANEOUS MEMBERSHIPS						
Other Services and Charges	37,516	62,225	62,150	54,539	(7,611)	-12.2%
FIRE CONTROL						
Intergovernmental	16,908	45,265	32,250	31,749	(501)	-1.6%
POLLUTION CONTROL						
Intergovernmental	11,007	11,367	11,500	12,439	939	8.2%
	\$ 65,431	\$ 118,857	\$ 105,900	\$ 98,727	\$ (7,173)	-6.8%

ANALYSIS OF BUDGET CHANGES:

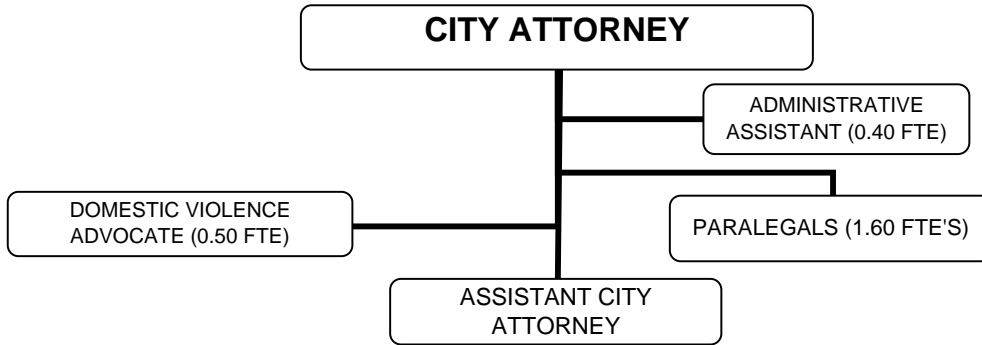
In 2008, the Miscellaneous Memberships budget, as recommended by the Council, reflects the elimination of Destination Des Moines (\$15,000) and increase membership dues to Enterprise Seattle - \$5,000. The Fire Control budget includes fees paid to: 1) South King Fire and Rescue for fire protection of City-owned properties as required by State Law- \$11,749; and 2) King County Department of Development & Environmental Services for arson investigations- \$20,000. Increase in share of the Puget Sound Air Pollution Control Agency's cost is the effect of the increase in Pollution Control.



CITY OF DES MOINES 2008 Budget

General Governmental Fund - By Department

Fund: General
Department: Legal Services
Organizational Chart



CITY OF DES MOINES 2008 Budget

General Governmental Fund - By Department

Fund: General

Department: Legal Services

Program: City Attorney



GOALS/PURPOSE:

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

Performance Measure	2003	2004	2005	2006	2007
Efficiency Measure					
% of legal costs to overall operating budget	2.07%	2.02%	2.11%	2.21%	2.10%
% of prosecution-related costs to law	6.00%	0.50%	N/A	N/A	1.00%
Effectiveness Measure					
Procedural dismissal rate	0%	0%	N/A	N/A	0%
Timely family violence cases	100%	100%	N/A	N/A	100%
Workload Measure					
Advisory Files	342	274	262	292	233
Contracts	110	109	N/A	N/A	N/A
Legislation*	39/208	45/202	34	40	68
Litigation					
Civil Caseload	214	165	N/A	N/A	55
Criminal Caseload	6299	5559	5561	4754	3559

*Resolutions and ordinances by number and pages.

N/A=Not available.

2007 ACCOMPLISHMENTS

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

2008 WORKPLAN

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

2008 WORKPLAN (Continued)

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

CITY OF DES MOINES 2008 Budget

General Governmental Fund - By Department

Fund: General
Department: Legal Services

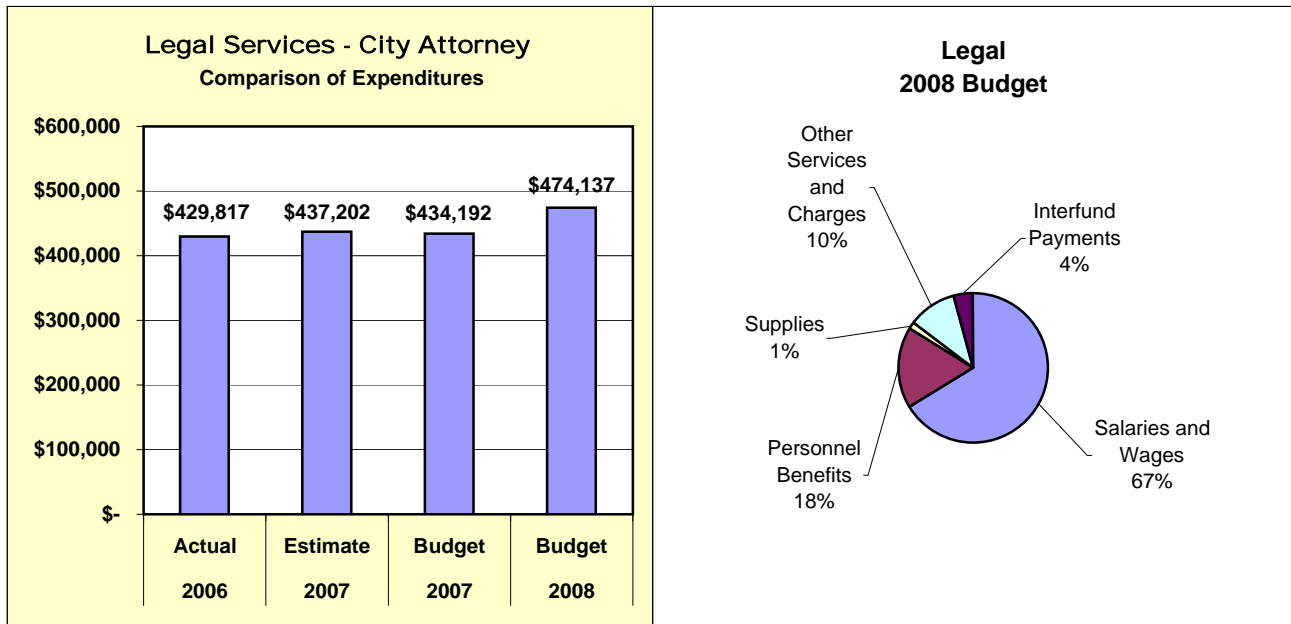
Program: City Attorney

Expenditure Description	2006 Actual	2007 Estimate	2007 Budget	2008 Budget	\$ Chg '07-'08	% Chg '07-'08
Salaries and Wages	224,242	236,983	246,780	313,901	67,121	27.2%
Personnel Benefits	56,621	65,012	66,850	83,827	16,977	25.4%
Supplies	6,217	7,000	8,126	6,500	(1,626)	-20.0%
Other Services and Charges	123,678	111,151	95,380	49,777	(45,603)	-47.8%
Interfund Payments	19,060	17,056	17,056	20,132	3,076	18.0%
	\$ 429,817	\$ 437,202	\$ 434,192	\$ 474,137	\$ 39,945	9.2%

Employee FTE:	3.00	3.00	3.00	4.00	1	33.3%
----------------------	------	------	------	-------------	---	-------

ANALYSIS OF BUDGET CHANGES:

Salaries and Personnel Benefits increase due to cost of living adjustment and new 0.60 FTE paralegal and 0.40 FTE admin. assistant positions in 2008. Personnel benefits also increase due to rate increases in medical and retirement plans. Personnel benefits is reduced by employees' share of health insurance premium cost for spouse and/or dependent/s. Decrease in Supplies is due to no provision for Small Tools and Equipment in 2008. Other Services & Charges decrease because starting 2008 the Assistant City Attorney will also do the prosecution services. In 2007, the budget for prosecution services was \$59,150. Increase in Interfund payments is a result of: 1) \$230 per unit increase in computer maintenance assessment; and 2) increase in assessments for computer replacement assessment and interfund insurance.



CITY OF DES MOINES 2008 Budget

General Governmental Fund - By Department

Fund: General
Department: Legal Services
Program: Domestic Violence

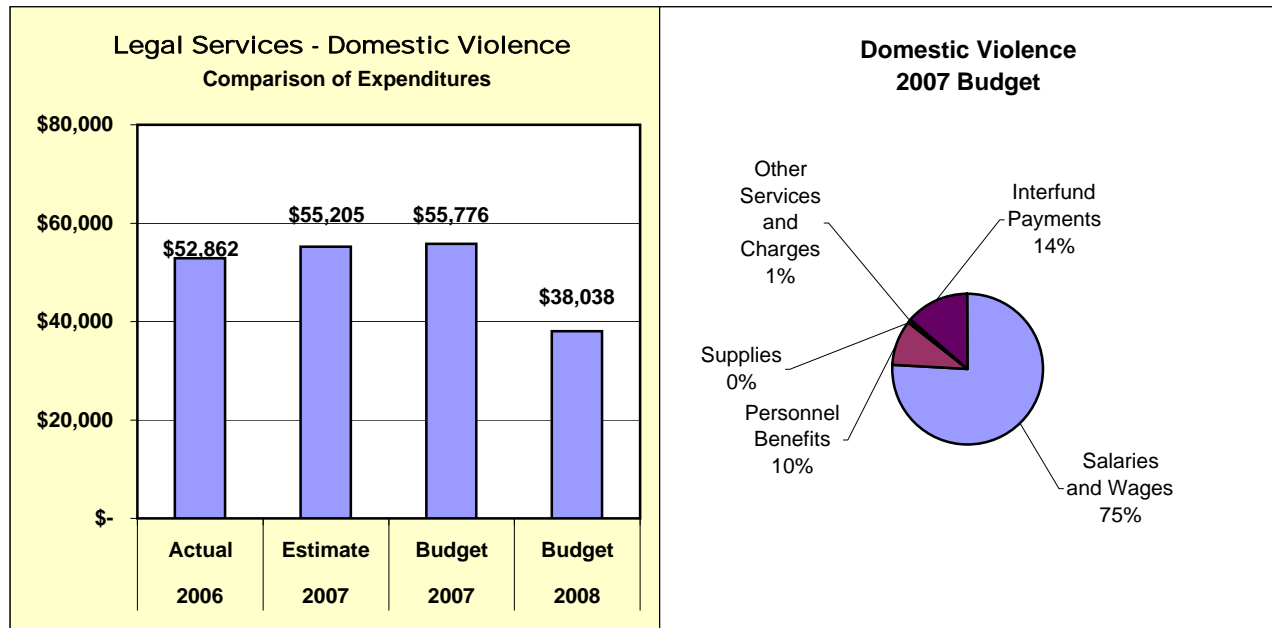
GOALS/PURPOSE:

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

Expenditure Description	2006 Actual	2007 Estimate	2007 Budget	2008 Budget	\$ Chg '07-'08	% Chg '07-'08
Salaries and Wages	37,129	38,540	38,736	28,798	(9,938)	-25.7%
Personnel Benefits	10,635	12,155	12,283	3,742	(8,541)	-69.5%
Supplies	65	33	100	100	0	0.0%
Other Services and Charges	245	120	300	200	(100)	-33.3%
Interfund Payments	4,788	4,357	4,357	5,198	841	19.3%
	\$ 52,862	\$ 55,205	\$ 55,776	\$ 38,038	\$ (17,738)	-31.8%

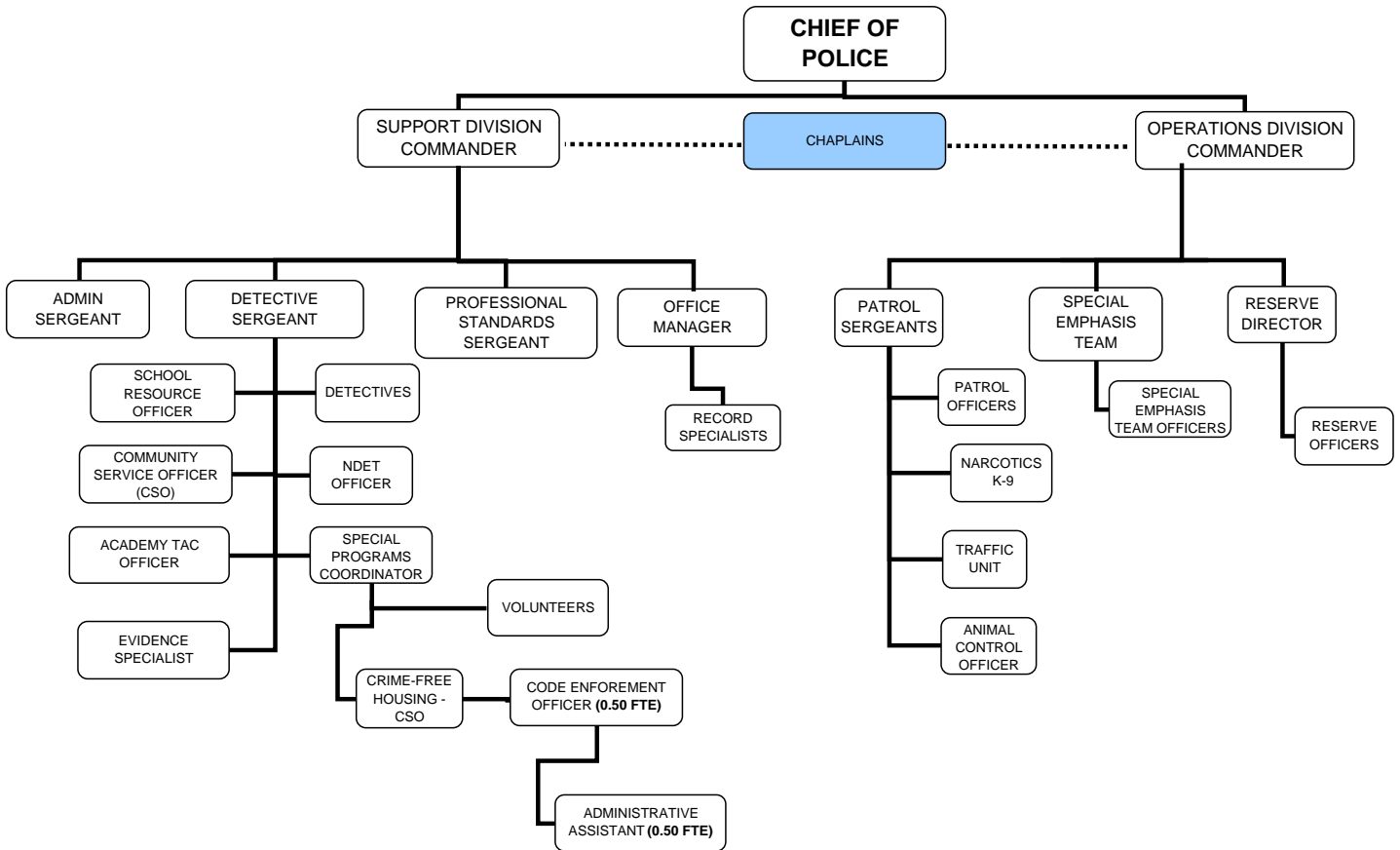
ANALYSIS OF BUDGET CHANGES:

Salary and Personnel Benefits decrease due to reduction in hours from 0.80 FTE to 0.50 FTE. Increase in Interfund charges is a result of: 1) \$230 per unit increase in computer maintenance assessment; and 2) increase in assessments for computer replacement and interfund insurance.



CITY OF DES MOINES
2008 Budget
General Governmental Fund - By Department

Fund: General
Department: Law Enforcement
Organizational Chart



CITY OF DES MOINES

2008 Budget

General Governmental Fund - By Department

Fund: General
 Department: Law Enforcement
 Program: Administration

GOALS/PURPOSE:

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

OTHER SERVICES:

- | | |
|--|--|
| <ol style="list-style-type: none"> 1. Chaplain Funds and services 2. State wide "Watch My Car Program" 3. Concealed Pistol Licenses 4. Bike Helmet Program 5. School Resource Officer 6. Department of Corrections offender monitoring 7. Bicycle Patrol 8. Crime Prevention Through Environmental Design 9. Animal Control Academy 10. Traffic Safety Classes | <ol style="list-style-type: none"> 11. Block Watches 12. Internal Auditing 13. Fingerprinting 14. Vacation House Checks 15. Reserve Program 16. Operation ID 17. Found Bicycles to needy 18. Child Safety Seats Inspections 19. Sex Offender Monitoring 20. Community/School Presentations |
|--|--|

Efficiency Measure	2003	2004	2005	2006	2007
Efficiency Measure					
Cost per resident for police services	\$178	\$205	\$226	\$228	\$286
Effectiveness Measures					
Number of reported part 1 crimes per 1,000 population*	46	57	61	53	43
Workload Measures					
Calls for service	22,823	23,216	23,521	23,192	21,672
Training hours	3,910	2,884	N/A	N/A	N/A

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

2007 ACCOMPLISHMENTS

- Researched red light traffic cameras
- Continue educating the citizens on reducing crimes in their neighborhood
- Fourth of July fireworks security
- Provide efficient & effective law enforcement services by restoring appropriate staffing, training and equipment levels
- Develop problem-solving relationships with the community
- Officially opened the police substation at Redondo Square to serve the public four days a week
- Implemented the universal police policy manual for the State of Washington
- Provided mandatory NIMS and SIMS training to City staff
- Renewed agreement with Highline School District to fund majority of school resource officer position at Mount Rainier High School
- Continued agreement with Criminal Justice Training Academy

2008 WORKPLAN

- Continue educating the citizens on reducing crimes in their neighborhood
- Fourth of July fireworks security
- Provide efficient & effective law enforcement services by restoring appropriate staffing, training and equipment levels
- Develop problem-solving relationships with the community
- Continue to monitor hotel, motel, and all rental housing unit operations for health and safety issues

CITY OF DES MOINES

2008 Budget

General Governmental Fund - By Department

Fund: General
 Department: Law Enforcement
 Program: Administration

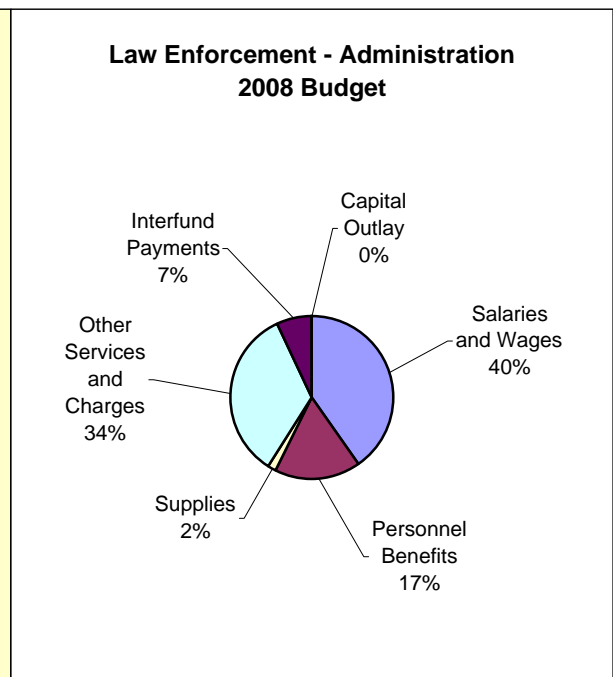
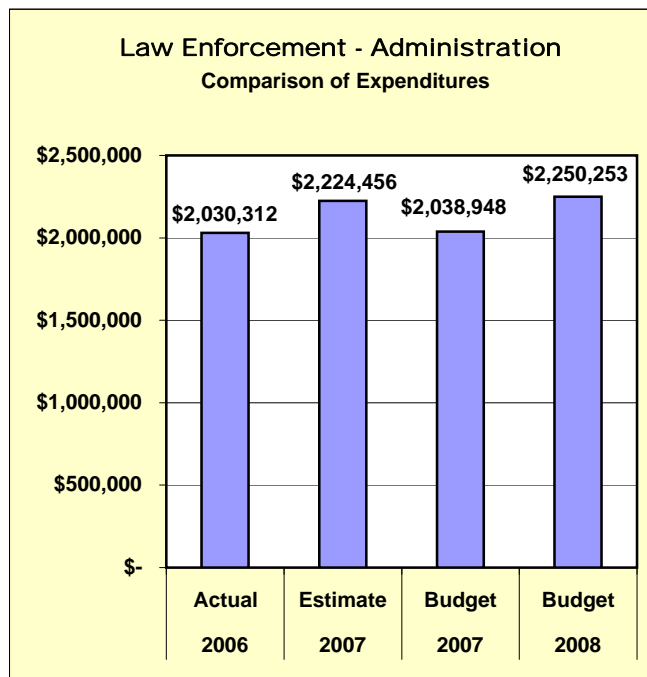
Expenditure Description	2006 Actual	2007 Estimate	2007 Budget	2008 Budget	\$ Chg '07-'08	% Chg '07-'08
Salaries and Wages	811,319	905,002	839,816	907,407	67,591	8.0%
Personnel Benefits	296,264	345,191	348,444	378,610	30,166	8.7%
Supplies	39,535	64,391	27,004	40,355	13,351	49.4%
Other Services and Charges	712,951	772,643	686,455	769,789	83,334	12.1%
Interfund Payments	131,266	137,229	137,229	154,092	16,863	12.3%
Capital Outlay	38,977	0	0	0	0	N/A
	\$ 2,030,312	\$ 2,224,456	\$ 2,038,948	\$ 2,250,253	\$ 211,305	10.4%

Employee FTE:	11.00	13.00	13.00	13.00	0	0.0%
----------------------	-------	-------	-------	--------------	---	------



ANALYSIS OF BUDGET CHANGES:

Salaries and wages increase due to cost of living adjustment and increase in overtime. Consequently, Personnel benefits also increase. Additionally, Personnel benefits increase due to rate increases in medical and retirement plans. Personnel benefits is reduced by employees' share of health insurance premium cost for spouse and/or dependent/s. Increase in Supplies is for supplies to the new Redondo Square police substation. Other Services increase primarily due to appropriations for City's emergency management coordinator, as well as for outside services to conduct Public Safety testing and background investigations; and \$20,000 increase in Dispatch Services. Increase in Interfund charges is a result of: 1) \$230 per unit increase in computer maintenance assessment; and 2) increase in assessments for computer replacement. Capital Outlay in 2006 was for Spillman Software Upgrade.



CITY OF DES MOINES

2008 Budget

General Governmental Fund - By Department

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

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

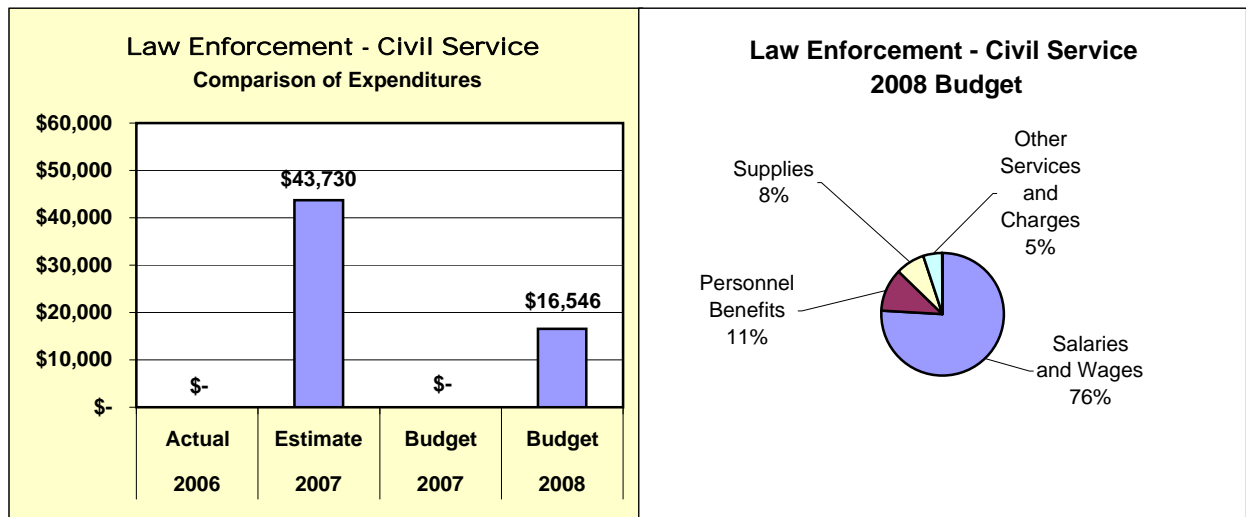
CIVIL SERVICE COMMISSION DIVISION: The primary function of this Division is to administer the pre-employment testing and eligibility lists of police officer applicants pursuant to the Civil Service Commission rules and regulations.

Expenditure Description	2006 Actual	2007 Estimate	2007 Budget	2008 Budget	\$ Chg '07-'08	% Chg '07-'08
Salaries and Wages	0	32,589	0	12,552	12,552	N/A
Personnel Benefits	0	4,631	0	1,894	1,894	N/A
Supplies	0	4,089	0	1,260	1,260	N/A
Other Services and Charges	0	2,421	0	840	840	N/A
Interfund Payments	0	0	0	0	0	N/A
Capital Outlay	0	0	0	0	0	N/A
	\$ -	\$ 43,730	\$ -	\$ 16,546	\$ 16,546	N/A

Employee FTE:	-	-	-	-	0.0	N/A
----------------------	---	---	---	---	-----	-----

ANALYSIS OF BUDGET CHANGES:

Starting 2007, created a Civil Service Division to segregate expenditures from Law Enforcement Administration Division. Salaries and Wages relate to overtime. Civil Service function is administered by paralegal from the City Attorney's department.



CITY OF DES MOINES
2008 Budget
 General Governmental Fund - By Department

Fund: General
 Department: Law Enforcement
 Program: Detectives

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

- Goals:** 1) To maintain the cost per case assigned to the detective unit at \$875.00.
 2) To maintain the percentage of felony filings accepted by the prosecutor's office at 90% or higher.

Performance Measure	2003	2004	2005	2006	2007
Efficiency Measure					
Cost per case assigned for follow up	\$911	\$853			
Effectiveness Measures					
Felony filings accepted by Prosecutor's office	98%	100%			
Workload Measure					
Number of felony filings*	195	125			
Number of cases assigned to detectives	777	890			

*Felony filings are formal documents that are used in the prosecution process. They contain copies of the case, charge sheet summary, detective comment sheet and prior criminal history. This would exclude filings rejected for reasons beyond the control of the police department, such as uncooperative victims and plea bargains.

Expenditure Description	2006 Actual	2007 Estimate	2007 Budget	2008 Budget	\$ Chg '06-'07	% Chg '06-'07
Salaries and Wages	449,327	509,682	513,421	570,992	57,571	11.2%
Personnel Benefits	158,855	172,933	194,350	214,288	19,938	10.3%
Supplies	11,981	26,438	15,731	17,214	1,483	9.4%
Other Services and Charges	20,797	20,806	28,944	27,540	(1,404)	-4.9%
Interfund Payments	73,494	60,769	60,769	74,830	14,061	23.1%
Capital Outlay	0	0	1,000	0	(1,000)	-100.0%
	\$ 714,454	\$ 790,628	\$ 814,215	\$ 904,864	\$ 90,649	11.1%

Employee FTE:	6.80	6.80	6.80	6.80	0.0	0.0%
----------------------	------	------	------	------	-----	------

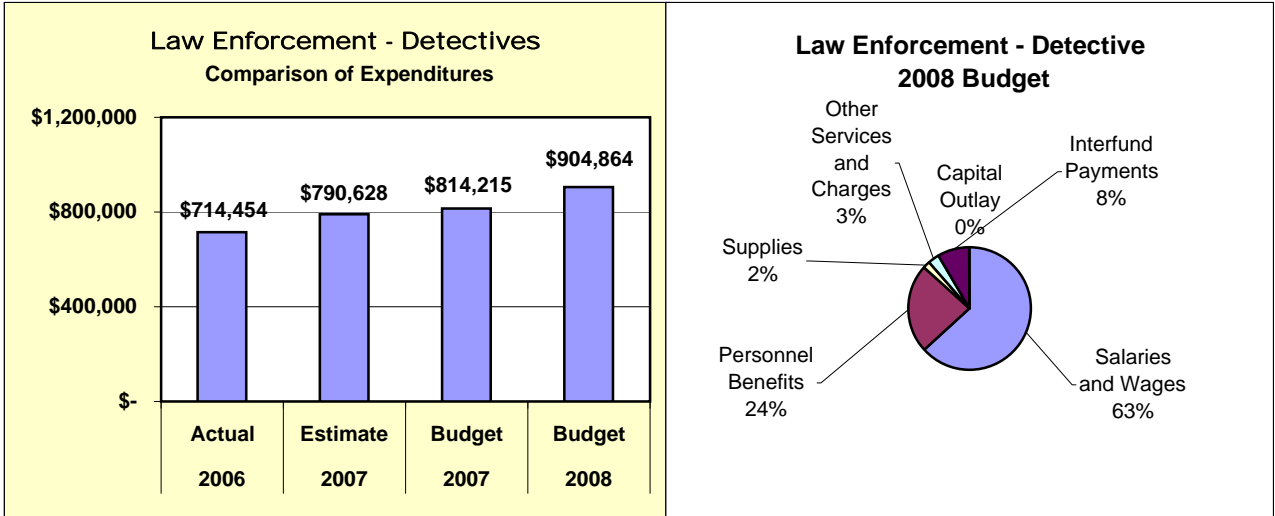
ANALYSIS OF BUDGET CHANGES:

Salaries and wages increase due to cost of living adjustment and increase in overtime. Personnel benefits increase due to rate increases in medical and retirement plans. Personnel benefits is reduced by employees' share of health insurance premium cost for spouse and/or dependent/s. Increase in Interfund charges is a result of: 1) \$230 per unit increase in computer maintenance assessment; 2) slight decrease in equipment maintenance assessment; and 3) increase in assessments for computer & equipment replacement and interfund insurance.

CITY OF DES MOINES 2008 Budget

General Governmental Fund - By Department

Fund: General
Department: Law Enforcement
Program: Detectives



CITY OF DES MOINES

2008 Budget

General Governmental Fund - By Department

Fund: General
 Department: Law Enforcement
 Program: Patrol

PURPOSE:

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



- GOALS:**
- 1) To maintain the cost per call for service at \$150.00.
 - 2) To increase by 2% part 1 crimes cleared by arrest per 100 offenses.
 - 3) To respond to in-progress calls for service within 5 minutes.
 - 4) To respond to non-emergency calls for service within 20 minutes.

Performance Measure	2003	2004	2005	2006	2007 (Est)
Efficiency Measure					
Cost per call for service	\$137	\$156	\$139	\$156	\$176
Effectiveness Measure.					
Percent of part 1 crimes cleared by arrest per 100 offenses.*	28%	25%			
Average response times in minutes to emergency calls.	2.35	2.46			
Average response times in minutes to non-emergency calls	13.22	13.82			
Workload Measure					
Officer per population ratio	939	936	1034	1036	1039
Number of case reports	3,661	4,152			
Non-criminal infractions Issued	3,068	2,214			
Criminal citations issued	1,363	1,146			
Reportable accidents per 1000	10	12			

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

Expenditure Description	2006 Actual	2007 Estimate	2007 Budget	2008 Budget	\$ Chg '07-'08	% Chg '07-'08
Salaries and Wages	2,208,802	2,331,633	2,343,213	2,328,977	(14,236)	-0.6%
Personnel Benefits	790,577	771,254	847,891	927,116	79,225	9.3%
Supplies	165,751	301,438	151,612	208,500	56,888	37.5%
Other Services and Charges	75,104	75,866	87,135	98,730	11,595	13.3%
Interfund Payments	372,696	329,445	329,445	378,672	49,227	14.9%
Capital Outlay	0	44,277	0	66,800	66,800	N/A
	\$ 3,612,929	\$ 3,853,913	\$ 3,759,296	\$ 4,008,795	\$ 249,499	6.6%

Employee FTE*:	30.00	30.00	30.00	30.00	0	0.0%
----------------	-------	-------	-------	-------	---	------

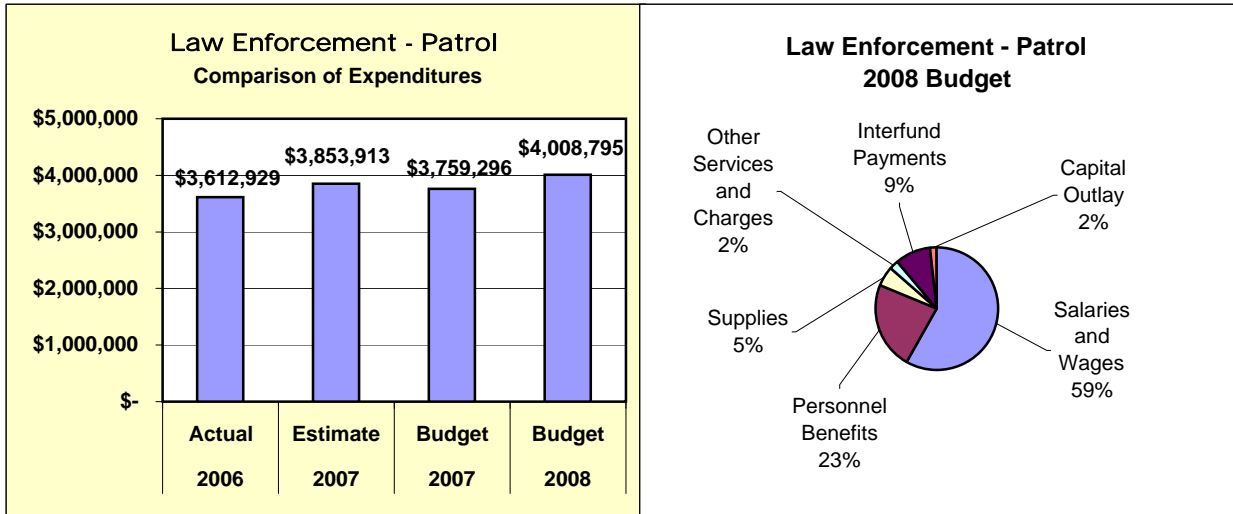
ANALYSIS OF BUDGET CHANGES:

Salaries & Wages show a decrease because 3 new police officers are assumed to be hired on 2/01/2008. Personnel benefits increase due to increase in medical and retirement plans. Personnel benefits is reduced by employees' share of health insurance premium cost for spouse and/or dependent/s. Supplies increase primarily due to increase in fuel price usage and one-time costs of equipping 7 new police officers. Other Services increase mainly due to an appropriation for Relocation Expenses of newly hired police officers. Increase in Interfund charges is a result of: 1) \$230 per unit increase in computer maintenance assessment; 2) increase in assessment for computer & equipment replacement and insurance; 3) and decrease in equipment maintenance assessment.

CITY OF DES MOINES 2008 Budget

General Governmental Fund - By Department

Fund: General
Department: Law Enforcement
Program: Patrol



CITY OF DES MOINES 2008 Budget

General Governmental Fund - By Department

Fund: General
Department: Law Enforcements
Program: Police Grants

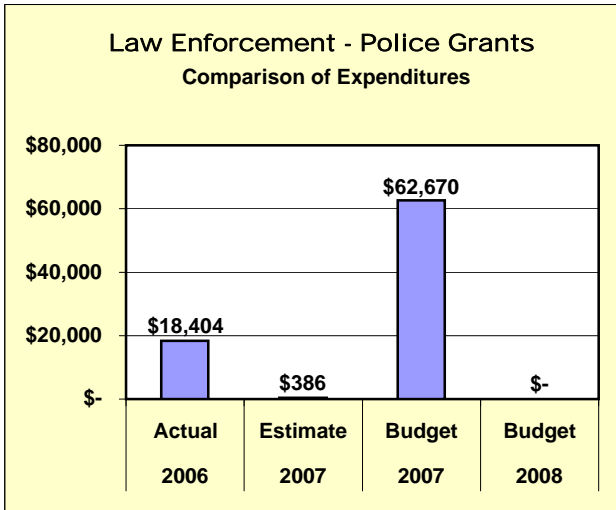
GOALS/PURPOSE:

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

Expenditure Description	2006 Actual	2007 Estimate	2007 Budget	2008 Budget	\$ Chg '07-'08	% Chg '07-'08
Salaries and Wages	6,310	335	43,735	0	(43,735)	-100.0%
Personnel Benefits	831	51	7,435	0	(7,435)	-100.0%
Supplies	11,263	0	11,500	0	(11,500)	-100.0%
Other Services and Charges	0	0	0	0	0	N/A
Capital Outlay	0	0	0	0	0	N/A
	\$ 18,404	\$ 386	\$ 62,670	\$ -	\$ (62,670)	-100.0%

ANALYSIS OF BUDGET CHANGES:

No budget in 2008



CITY OF DES MOINES

2008 Budget

General Governmental Fund - By Department

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

GOALS/PURPOSE:

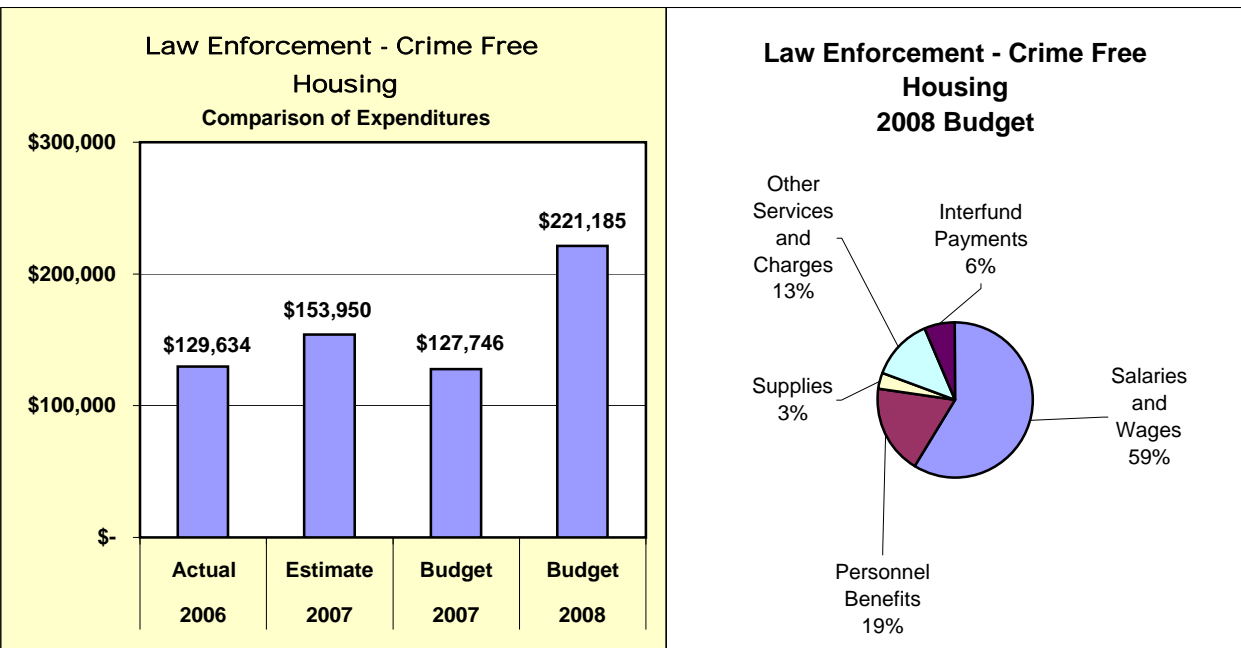
The purpose of the Crime Free Endorsement Housing Law Enforcement Unit is to open-up communication between landlords, managers, residents of local rental community and law enforcement and by that it will address community concerns, increase the efforts to combat illegal activities by educating residents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

Expenditure Description	2006 Actual	2007 Estimate	2007 Budget	2008 Budget	\$ Chg '07-'08	% Chg '07-'08
Salaries and Wages	92,714	107,194	86,530	129,542	43,012	49.7%
Personnel Benefits	21,141	29,318	27,662	41,341	13,679	49.5%
Supplies	2,141	2,126	1,816	7,540	5,724	315.2%
Other Services and Charges	6,494	3,433	2,636	28,905	26,269	996.5%
Interfund Payments	7,145	11,879	9,102	13,857	4,755	52.2%
	\$ 129,634	\$ 153,950	\$ 127,746	\$ 221,185	\$ 93,439	73.1%

Employee FTE:	1.00	1.50	1.50	2.00	0.50	33.3%
----------------------	------	------	------	-------------	------	-------

ANALYSIS OF BUDGET CHANGES:

Salaries and wages increase due to cost of living adjustment and an additional 0.50 FTE to support Code Enforcement Officer. Personnel benefits increase due to rate increases in medical and retirement plans. Personnel benefits is reduced by employees' share of health insurance premium cost for spouse and/or dependent/s. Supplies increase mainly because of a provision for a laptop computer with docking station, which costs \$4,200. The significant increase in Other Services and Charges is for a \$25,000 appropriation for an outside legal counsel. Interfund charges increase due to increase in assessments of computer maintenance & replacement, equipment maintenance & replacement and insurance.



CITY OF DES MOINES 2008 Budget

General Governmental Fund - By Department

Fund: General
Department: Law Enforcement
Program: Animal Control

GOALS/PURPOSE:

This division patrols for animals at-large, conducts investigations into animal related complaints, prepares cases for court and ensures animal owners are in compliance with municipal ordinances.

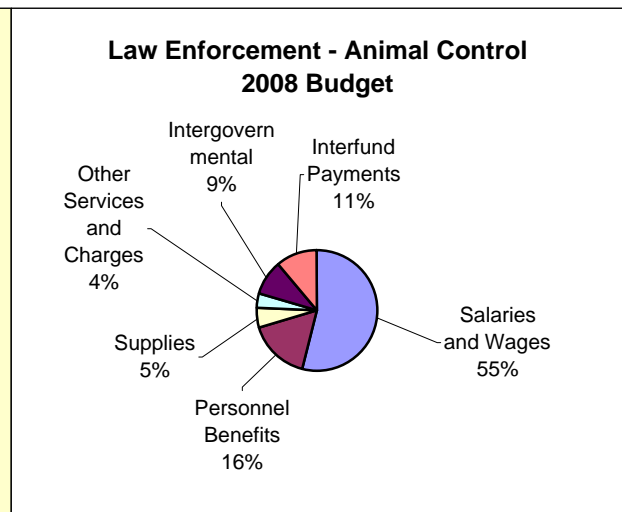
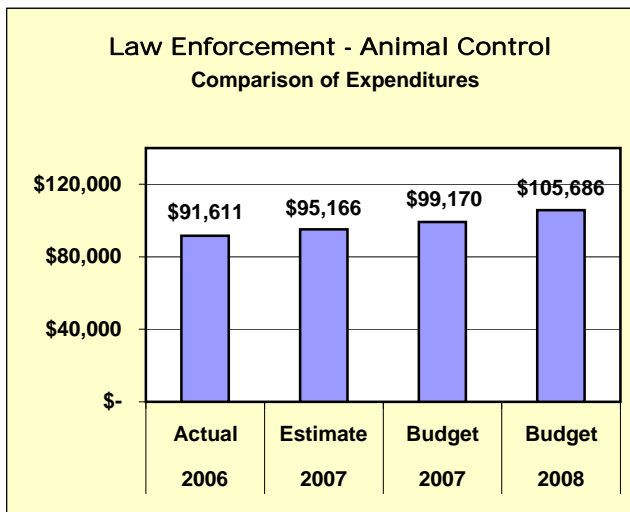


Expenditure Description	2006 Actual	2007 Estimate	2007 Budget	2008 Budget	\$ Chg '07-'08	% Chg '07-'08
Salaries and Wages	47,926	53,674	52,980	56,857	3,877	7.3%
Personnel Benefits	12,897	15,921	16,458	17,411	953	5.8%
Supplies	4,437	3,962	4,806	5,700	894	18.6%
Other Services and Charges	1,368	1,328	3,850	3,860	10	0.3%
Intergovernmental	11,616	9,205	10,000	10,000	0	0.0%
Interfund Payments	13,367	11,076	11,076	11,858	782	7.1%
	\$ 91,611	\$ 95,166	\$ 99,170	\$ 105,686	\$ 6,516	6.6%

Employee FTE:	1.00	1.00	1.00	1.00	0	0.0%
----------------------	------	------	------	------	---	------

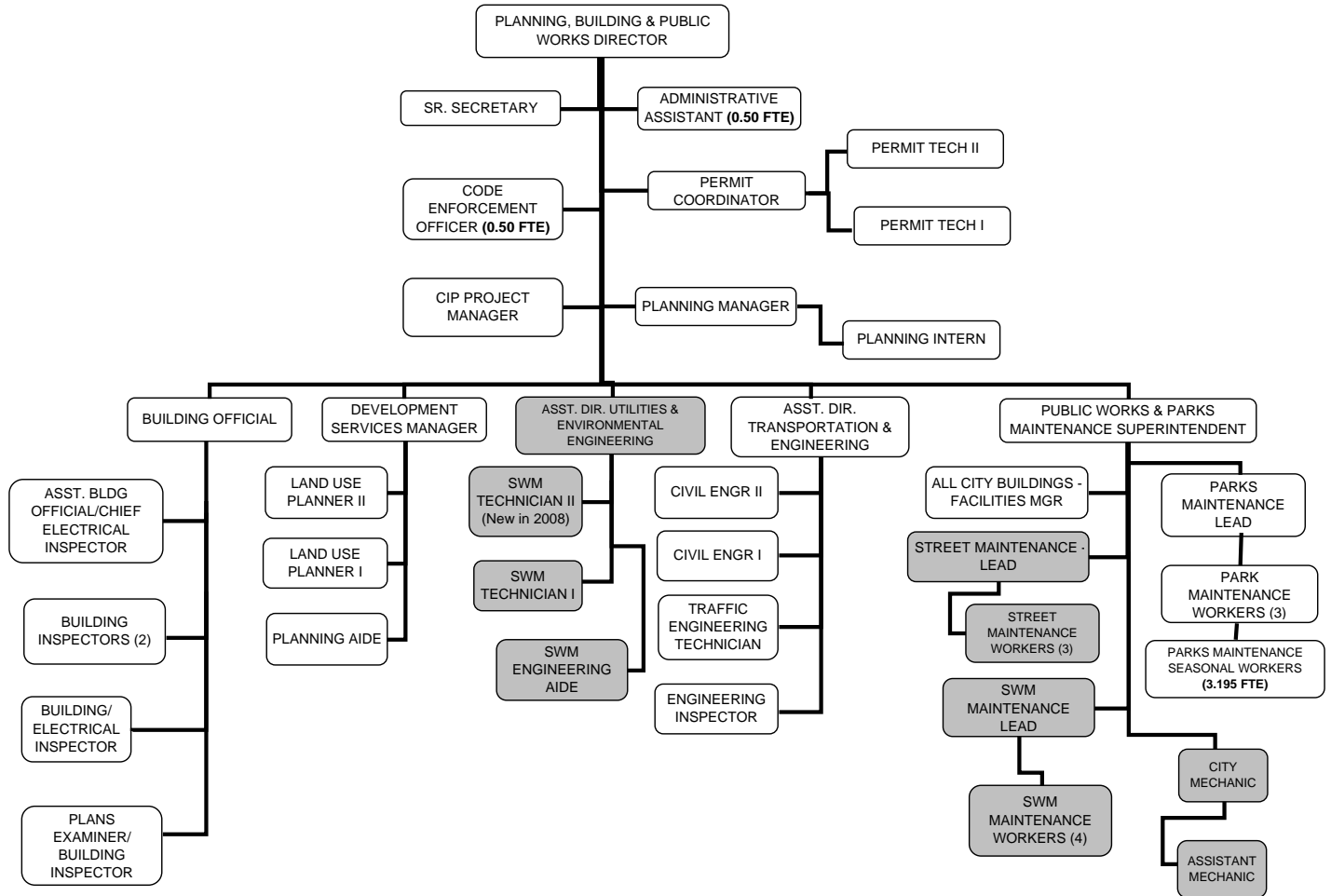
ANALYSIS OF BUDGET CHANGES:

Salaries and wages increase due to cost of living adjustment. Personnel benefits increase due to rate increases in medical and retirement plans. Personnel benefits is reduced by employees' share of health insurance premium cost for spouse and/or dependent/s. Supplies increase primarily due to anticipated fuel price increase. Increase in Interfund charges is a result of: 1) \$230 per unit increase in computer maintenance assessment; 2) decrease in equipment maintenance assessment; and 3) increase in assessment for computer & equipment replacement & insurance.



CITY OF DES MOINES
2008 Budget
 General Governmental Fund - By Department

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



CITY OF DES MOINES

2008 Budget

General Governmental Fund - By Department

Fund: General

Department: Planning, Building, and Public Works

Program: Administration

PURPOSE:

The Administration manages the following divisions:

1. All City Buildings
2. Engineering Services
3. Building Division
4. Planning Development
5. Development Services
6. Park Operations

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

GOAL:

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

2007 ACCOMPLISHMENTS

- Worked with Port of Seattle on second development agreement and street vacation for the business park area
- Managed the Des Moines Beach Park Auditorium/Sun Home Lodge footing drain construction project
- Worked with Cities of SeaTac, Burien & Tukwila, King County, Port of Seattle, Highline Community College, the Southwest King Council Chamber of Commerce and Enterprise Seattle, developed Business Attraction Program for South King County cities
- Installed a computer in the Lobby to allow citizens for self-service access and print forms and other permit-related materials
- Prepared 2007 Comprehensive Plan amendments for adoption in January 2008
- Completed draft Shoreline Master Program update

2008 WORKPLAN

Organization

- Implement a Customer Service Improvement and Management Accountability Program
- Improve Geographic Information Services use and information available to the community
- Improve business license practices
- Complete PBPW emergency management and response plans

Planning

- Complete the following policy plan updates currently underway:
 1. 2008 Comprehensive Plan Update
 2. Zoning Code
 3. Shoreline Master Program
- Help develop a Downtown/Marina/Beach Park "Planned Action" Plan
- Complete the Midway Plan

Permitting

- Measurable streamline and improve Des Moines' land use and building permitting system by reducing application time and cost
- Improve service accountability



Pacific Highway South Vision

2008 WORKPLAN (Continued)

Zoning and Building Code Enforcement

- Improve program consistent with DMMC and community expectations
- Accelerate abatement program for long standing problem properties
- Improve citation process

Economic Development

- Assist projects which generate on-going City revenue and help increase jobs
- Facilitate new investments in Pacific Ridge
- Complete the Des Moines Creek Business Park master developer selection and master plan approval process

Public Infrastructure

- Complete new Street Design & Construction Standards
- Update Comprehensive Transportation Plan
- Secure outside funds to continue 16th Ave. South and start S. 216th & 24th Ave. S. construction
- Increase KCWD#54 investments to facilitate desired private investments in Downtown
- Develop a comprehensive City-wide Facilities Management program
- Implement a City-wide CIP project management program

CITY OF DES MOINES

2008 Budget

General Governmental Fund - By Department

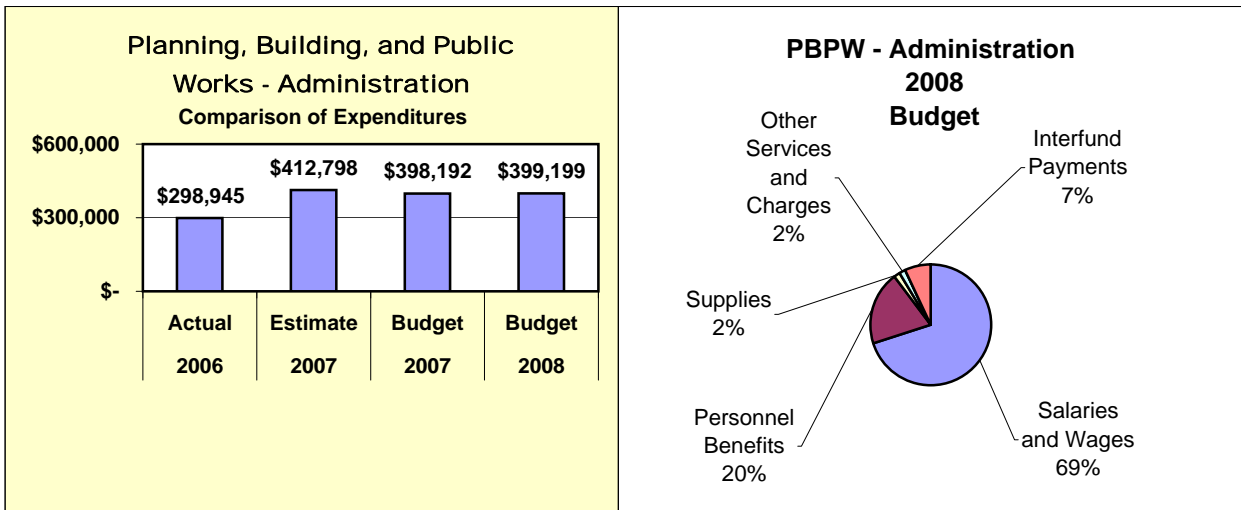
Fund: General
 Department: Planning, Building, and Public Works
 Program: Administration

Expenditure Description	2006 Actual	2007 Estimate	2007 Budget	2008 Budget	\$ Chg '07-'08	% Chg '07-'08
Salaries and Wages	224,879	294,750	272,905	278,990	6,085	2.2%
Personnel Benefits	54,023	81,640	79,078	79,184	106	0.1%
Supplies	3,882	4,500	6,891	6,855	(36)	-0.5%
Other Services and Charges	9,124	7,390	14,800	6,850	(7,950)	-53.7%
Capital Outlay	2,800	0	0	0	0	N/A
Interfund Payments	4,237	24,518	24,518	27,320	2,802	11.4%
	\$ 298,945	\$ 412,798	\$ 398,192	\$ 399,199	\$ 1,007	0.3%

Employee FTE:	4.20	4.20	4.20	3.70	(0.50)	-11.9%
----------------------	------	------	------	------	--------	--------

ANALYSIS OF BUDGET CHANGES:

Salaries and wages increase due to cost of living adjustment. Personnel benefits increase due to rate increases in medical and retirement plans. Personnel benefits is reduced by employees' share of health insurance premium cost for spouse and/or dependent/s. Other Services and Charges decrease mainly because of decrease in professional services for management consulting-\$6,600. Increase in Interfund charges is a net effect of: 1) \$230 per unit increase in computer maintenance; and) increase in assessments for computer replacement, equipment maintenance & replacement, and interfund insurance.



CITY OF DES MOINES

2008 Budget

General Governmental Fund - By Department

Fund: General

Department: Planning, Building, and Public Works

Program: All City Buildings

GOALS/PURPOSE:

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

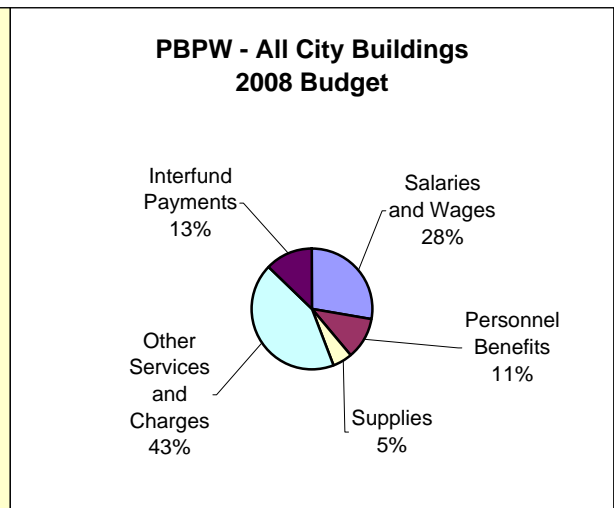
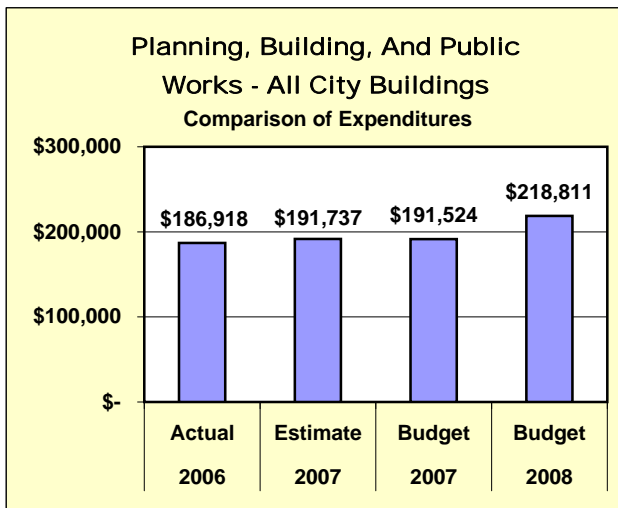
Expenditure Description	2006 Actual	2007 Estimate	2007 Budget	2008 Budget	\$ Chg '07-'08	% Chg '07-'08
Salaries and Wages	58,196	62,651	59,080	60,892	1,812	3.1%
Personnel Benefits	16,454	22,171	19,026	24,242	5,216	27.4%
Supplies	11,006	11,055	9,453	11,570	2,117	22.4%
Other Services and Charges	75,644	76,545	84,650	94,078	9,428	11.1%
Interfund Payments	25,618	19,315	19,315	28,029	8,714	45.1%
	\$ 186,918	\$ 191,737	\$ 191,524	\$ 218,811	\$ 27,287	14.2%

Employee FTE:	1.00	1.00	1.00	1.00	0	0.0%
----------------------	------	------	------	-------------	---	------



ANALYSIS OF BUDGET CHANGES:

Salaries and wages increase due to cost of living adjustment. Personnel benefits increase due to rate increases in medical and retirement plans. Personnel benefits is reduced by employees' share of health insurance premium cost for spouse and/or dependent/s. Supplies increase primarily due to increased cost for building maintenance operating supplies and fuel. Increase in Other Services and Charges is mainly due to increase in utilities, particularly electricity. Increase in Interfund charges is a result of increase in equipment replacement, interfund insurance & facility repair assessments and decrease in equipment maintenance assessment.



CITY OF DES MOINES

2008 Budget

General Governmental Fund - By Department

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

GOALS/PURPOSE:

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



Performance Measure	2003	2004	2005	2006	2007
Efficiency Measure					
Rehabilitation cost per centerline road mile	\$49,154.43*	NA	\$392,938.09	\$427,349.58	\$477,278.14
Effectiveness Measure					
Pavement Condition Index Value	75**	NA	NA	NA	70
Workload Measures					
Annual Pavement Management Program Budget	\$458,500	NA	\$770,000	\$800,000	\$587,500
Number of centerline road miles rehabilitated	6.01	NA	1.67	1.57	1.05

NA = Not available

* = Chip Seal

** = 2002 Value

Expenditure Description	2006 Actual	2007 Estimate	2007 Budget	2008 Budget	\$ Chg '07-'08	% Chg '07-'08
Salaries and Wages	262,196	273,867	366,686	379,887	13,201	3.6%
Personnel Benefits	69,964	84,310	119,264	128,017	8,753	7.3%
Supplies	7,648	11,700	16,413	11,800	(4,613)	-28.1%
Other Services and Charges	62,234	62,487	35,950	101,397	65,447	182.1%
Capital Outlay	8,455	0	0	0	0	N/A
Interfund Payments	42,755	30,397	30,397	38,389	7,992	26.3%
	\$ 453,252	\$ 462,761	\$ 568,710	\$ 659,490	\$ 90,780	16.0%

Employee FTE:	4.00	5.00	5.60	5.05	(0.55)	-9.8%
----------------------	------	------	------	------	--------	-------

ANALYSIS OF BUDGET CHANGES:

Slight increase in Salaries and wages is a result of cost of living adjustment; salary upgrades in 2007 and 2008; elimination of the 0.60 FTE Project Mgr. position (which was transferred to Professional Services); and a 0.05 FTE transfer from SWM to work on issues relating to environmental and utilities. Personnel benefits increase due to rate increases in medical and retirement plans. Personnel benefits is reduced by employees' share of health insurance premium cost for spouse and/or dependent/s. Decrease in Supplies is primarily due to an elimination of a provision for Small Tools & Equipment. Other Services and Charges increase mainly due to professional services for: the management of 16th Avenue South project (\$52,000); and title reports for right-of-way dedication. Increase in Interfund charges is a result of: 1) \$230 per unit increase in computer maintenance assessment; 2) decrease in equipment maintenance assessment; and 3) increase in assessment for computer replacement & interfund insurance.

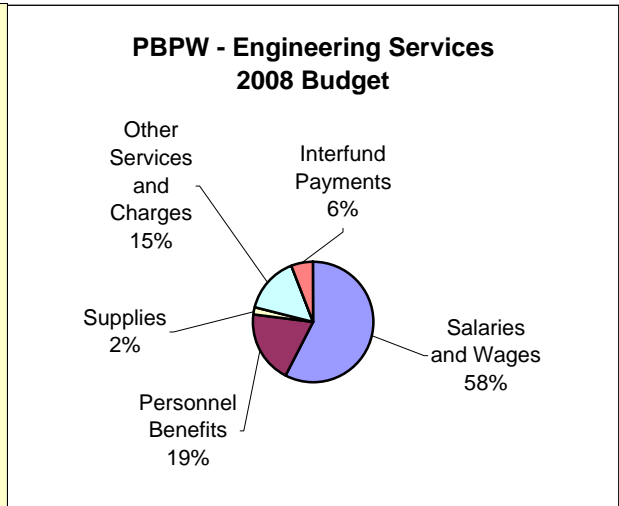
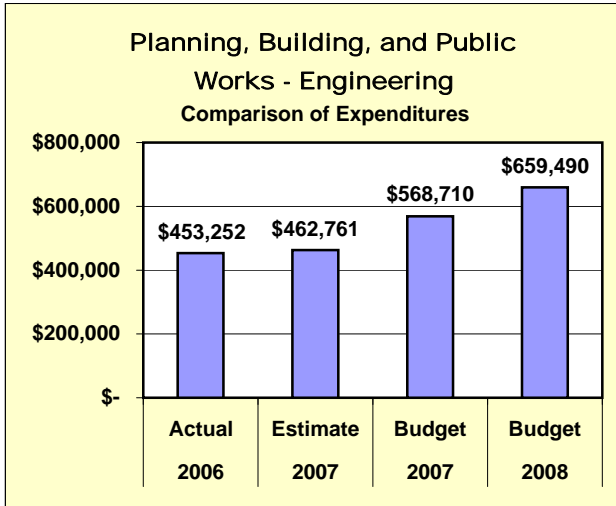
CITY OF DES MOINES

2008 Budget General Governmental Fund - By Department

Fund: General

Department: Planning, Building, and Public Works

Program: Engineering



CITY OF DES MOINES
2008 Budget
 General Governmental Fund - By Department

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



GOALS/PURPOSE:

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

Performance Measure	2003	2004	2005	2006	2007
Efficiency measure					
Cost per SF review	\$257	\$257	\$257		
Effectiveness Measure					
Average time for single family building permit	10 working days	10 working days	10 working days	10 working days	10 working days
Workload measure					
# of building permits			408	385	636
# of plumbing, mechanical & electrical permits			1180	1005	1067
# of building inspections	4524	4,261	6,315	6,114	7,010

Expenditure Description	2006 Actual	2007 Estimate	2007 Budget	2008 Budget	\$ Chg '07-'08	% Chg '07-'08
Salaries and Wages	442,893	514,300	554,792	559,388	4,596	0.8%
Personnel Benefits	149,872	173,840	207,017	197,414	(9,603)	-4.6%
Supplies	31,361	32,325	25,147	21,205	(3,942)	-15.7%
Other Services and Charges	26,117	28,210	57,400	34,231	(23,169)	-40.4%
Capital Outlay	3,510	15,581	392,000	0	(392,000)	-100.0%
Interfund Payments	55,133	56,442	56,442	68,125	11,683	20.7%
	\$ 708,887	\$ 820,698	\$ 1,292,798	\$ 880,363	\$ (412,435)	-31.9%

Employee FTE:	9.00	9.00	9.00	9.00	0.00	0.0%
----------------------	------	------	------	------	------	------

ANALYSIS OF BUDGET CHANGES:

The significant decrease in this division's 2008 budget is mainly attributable to elimination of appropriations for Capital Outlay and elimination of one-time \$20,000 consultant services for City's permit-tracking system study in 2006.

CITY OF DES MOINES

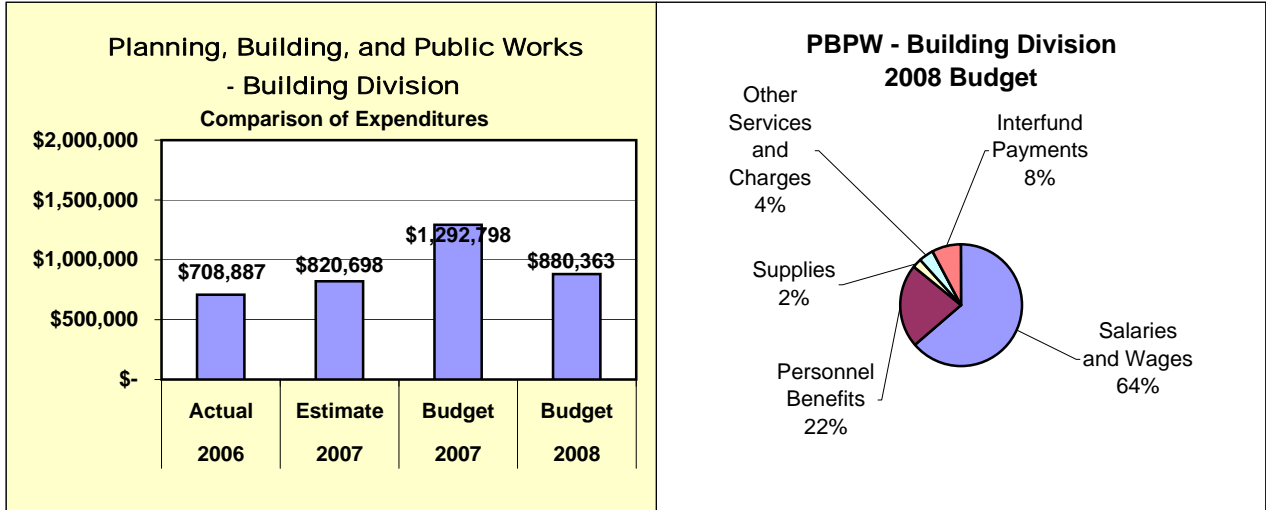
2008 Budget

General Governmental Fund - By Department

Fund: General

Department: Planning, Building, and Public Works

Program: Building Division



CITY OF DES MOINES

2008 Budget

General Governmental Fund - By Department

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

GOALS/PURPOSE:

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



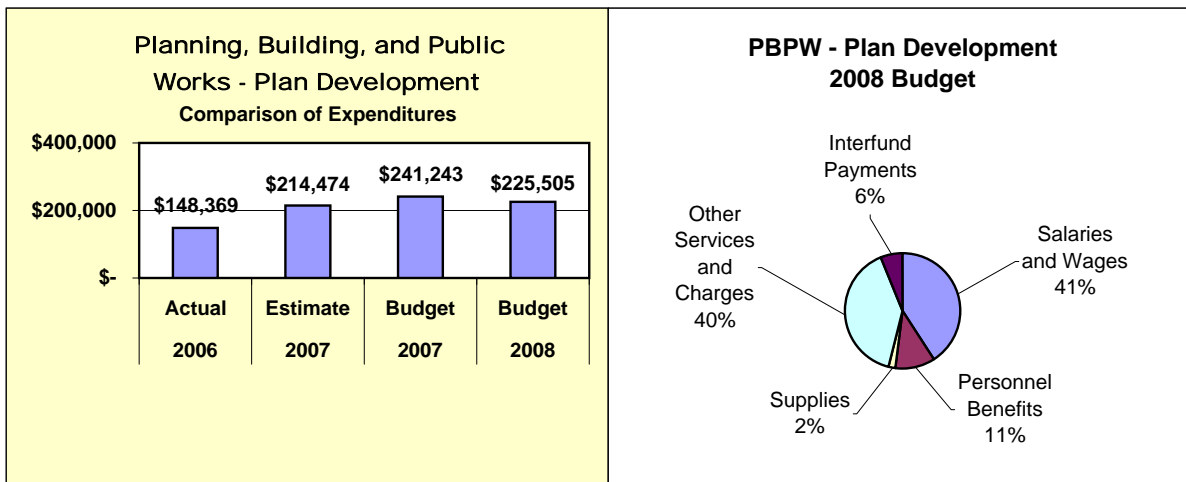
Expenditure Description	2006 Actual	2007 Estimate	2007 Budget	2008 Budget	\$ Chg '07-'08	% Chg '07-'08
Salaries and Wages	55,090	93,513	88,413	92,254	3,841	4.3%
Personnel Benefits	14,920	20,263	31,240	24,781	(6,459)	-20.7%
Supplies	1,630	4,540	11,200	4,708	(6,492)	-58.0%
Other Services and Charges	53,282	85,818	100,050	90,260	(9,790)	-9.8%
Interfund Payments	23,447	10,340	10,340	13,502	3,162	30.6%
	\$ 148,369	\$ 214,474	\$ 241,243	\$ 225,505	\$ (15,738)	-6.5%

Employee FTE:	2006	2007	2007 Budget	2008 Budget	\$ Chg '07-'08	% Chg '07-'08
	1.45	1.00	1.45	1.30	(0.15)	-10.3%



ANALYSIS OF BUDGET CHANGES:

Major component to the decrease is the transfer of 0.45 FTE Assistant Planner/GIS to Fund 510 (Computer Operations) in 2007 and elimination of the \$14,000 provision for the digital map (City GIS) contract



CITY OF DES MOINES

2008 Budget

General Governmental Fund - By Department

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



GOALS/PURPOSE:

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

Performance Measure	2003	2004	2005	2006	2007
Workload measure					
# of single family reviews	49	119	N/A	76	84
# of land use activities	45	33	45	59	65
# of pre-application meetings	17	20	50	43	32
Total # of short plat & subdivision reviews	N/A	N/A	N/A	50	63

Expenditure Description	2006 Actual	2007 Estimate	2007 Budget	2008 Budget	\$ Chg '07-'08	% Chg '07-'08
Salaries and Wages	163,556	227,615	234,827	251,551	16,724	7.1%
Personnel Benefits	60,609	86,910	92,956	103,247	10,291	11.1%
Supplies	3,753	7,150	6,374	5,508	(866)	-13.6%
Other Services and Charges	46,003	16,830	19,300	10,440	(8,860)	-45.9%
Interfund Payments	19,564	22,280	22,280	26,046	3,766	16.9%
	\$ 293,484	\$ 360,785	\$ 375,737	\$ 396,792	\$ 21,055	5.6%

Employee FTE:	4.00	4.00	4.00	4.00	0.00	0.0%
----------------------	------	------	------	------	------	------

ANALYSIS OF BUDGET CHANGES:

Salaries and wages increase due to cost of living adjustment. Personnel benefits increase due to rate increases in medical and retirement plans. Personnel benefits is reduced by employees' share of health insurance premium cost for spouse and/or dependent/s. The decrease in Other Services & Charges is mostly due to the following: 1) \$6,000 budget cut in 2008 which is equivalent to 10% of the total cost to fund the Business License Clerk/Receptionist position; and 2) \$3,000 decrease in Advertising. Increase in Interfund charges is a result of: 1) \$230 per unit increase in computer maintenance assessment; 2) \$3,403 increase in computer replacement assessment; and 3) 6% decrease in assessment for interfund insurance.

CITY OF DES MOINES

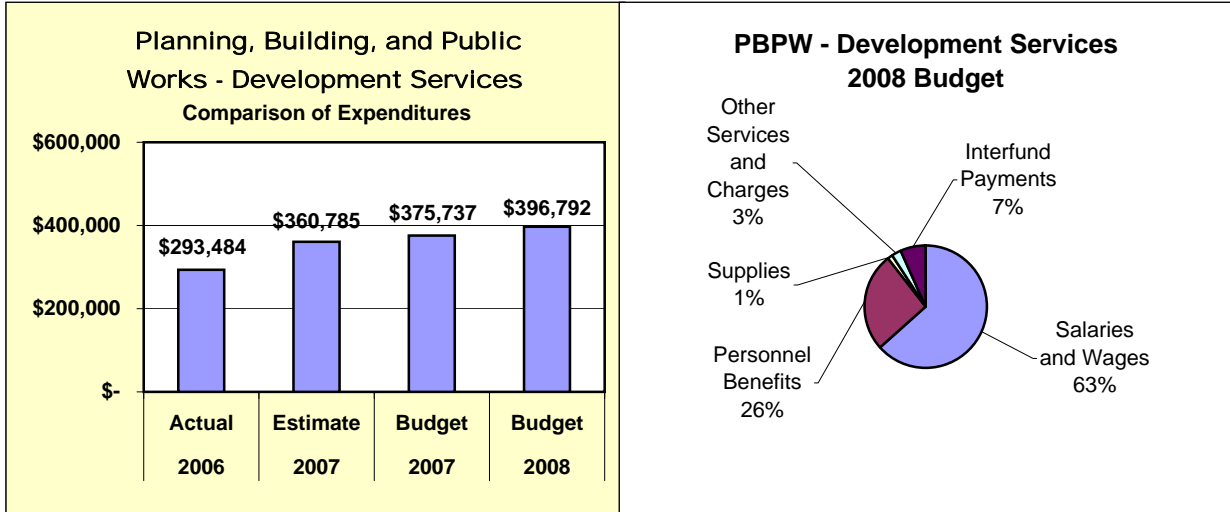
2008 Budget

General Governmental Fund - By Department

Fund: General

Department: Planning, Building, and Public Works

Program: Development Services



CITY OF DES MOINES

2008 Budget

General Governmental Fund - By Department

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

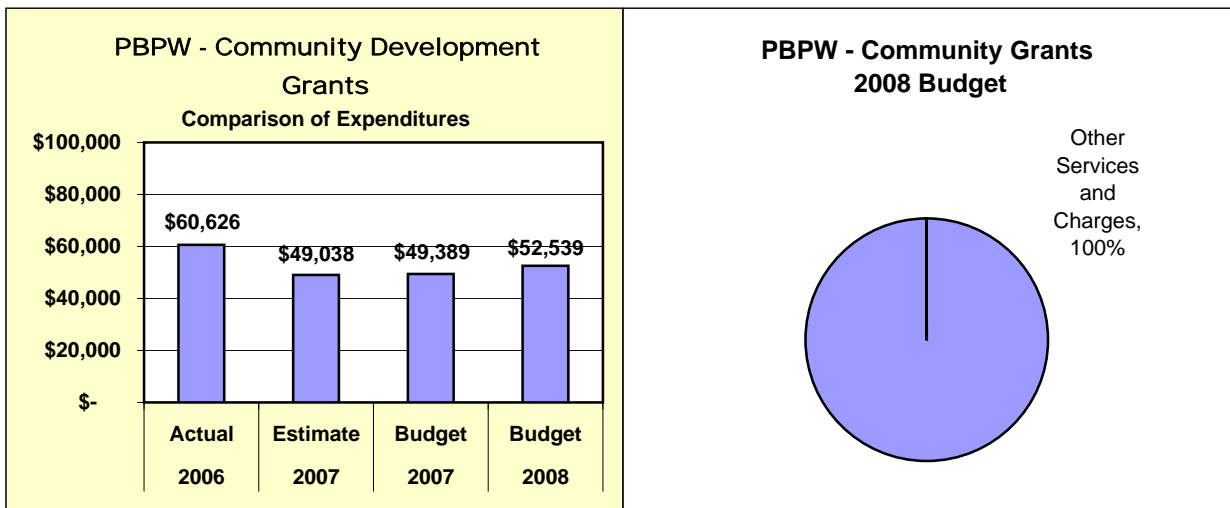
GOALS/PURPOSE:

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

Expenditure Description	2006 Actual	2007 Estimate	2007 Budget	2008 Budget	\$ Chg '07-'08	% Chg '07-'08
Salaries and Wages	1,369	1,600	0	0	0	N/A
Personnel Benefits	459	656	0	0	0	N/A
Supplies	0	0	0	0	0	N/A
Other Services and Charges	58,797	46,782	49,389	52,539	3,150	6.4%
Capital Outlay	0	0	0	0	0	N/A
	\$ 60,626	\$ 49,038	\$ 49,389	\$ 52,539	\$ 3,150	6.4%

ANALYSIS OF BUDGET CHANGES:

Other Services and Charges include professional services for recycling event.



CITY OF DES MOINES

2008 Budget

General Governmental Fund - By Department

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



GOALS/PURPOSE:

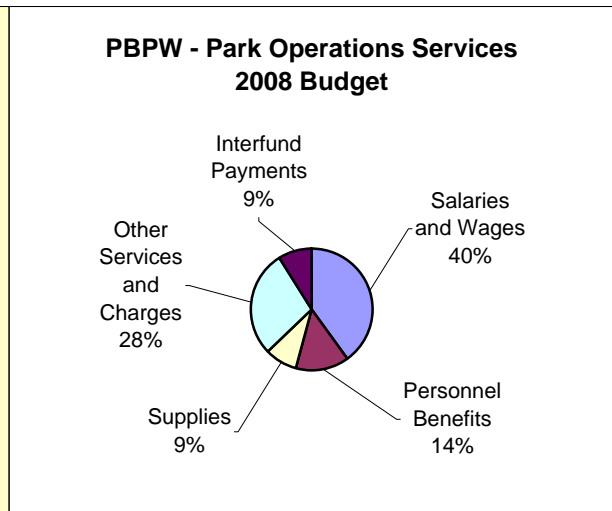
The Park Operations program provides grounds maintenance for city hall, police and public works buildings and all community parks, including the Field House. It is the goal of this program to provide safe and aesthetically pleasing parks, facilities, buildings, and special right-of-way areas in a scheduled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

Expenditure Description	2006 Actual	2007 Estimate	2007 Budget	2008 Budget	\$ Chg '07-'08	% Chg '07-'08
Salaries and Wages	223,962	251,407	282,915	301,896	18,981	6.7%
Personnel Benefits	74,460	96,568	104,944	106,998	2,054	2.0%
Supplies	59,843	55,875	65,989	64,600	(1,389)	-2.1%
Other Services and Charges	202,612	210,483	214,030	214,659	629	0.3%
Interfund Payments	108,071	63,334	63,334	67,597	4,263	6.7%
Capital Outlay	0	24,314	20,373	0	(20,373)	-100.0%
	\$ 668,947	\$ 701,981	\$ 751,585	\$ 755,750	\$ 4,165	0.6%

Employee FTE:	6.45	7.45	7.45	7.45	-	0.0%
----------------------	------	------	------	-------------	---	------

ANALYSIS OF BUDGET CHANGES:

Salaries and wages increase due to cost of living adjustment. Personnel benefits increase due rate increases in medical and retirement plans. Personnel benefits is reduced by employees' share of health insurance premium cost for spouse and/or dependent/s. Supplies decrease by \$1,389 mainly because there is no supplies appropriated for the Sonju property. Increase in Interfund charges is a net effect of: 1) \$230 per unit increase in computer maintenance assessment; and) increase in assessments for interfund insurance and facility repair & replacement.



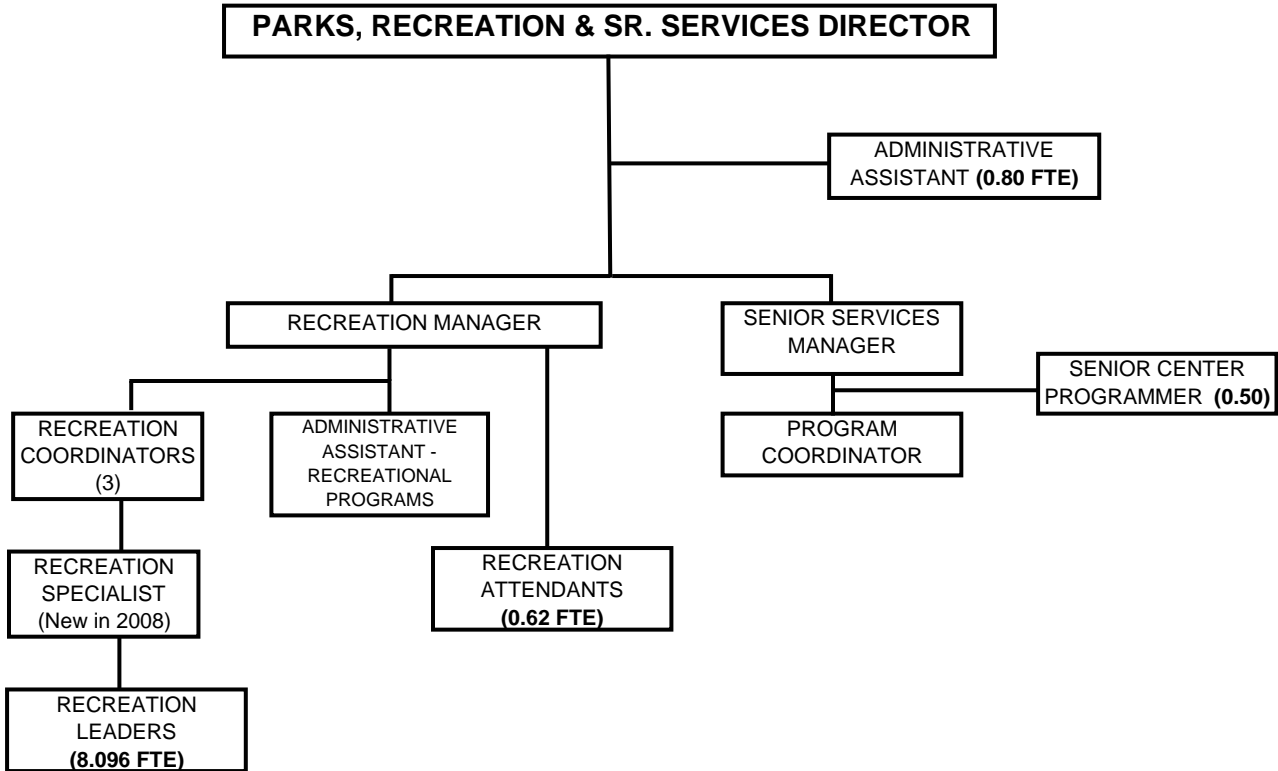
CITY OF DES MOINES 2008 Budget

General Governmental Fund - By Department

Fund: General

Department: Parks, Recreation, and Senior Services

Organizational Chart



CITY OF DES MOINES 2008 Budget

General Governmental Fund - By Department

Fund: General

Department: Parks, Recreation, and Senior Services

Program: Administration

GOALS/PURPOSE:

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

Administration Division: provides direction for the development of capital parks projects, recreation and senior services programs and the human services program.



2007 DEPARTMENT ACCOMPLISHMENTS

- Provided cultural and special event management and community support services of 22 events serving approx 10,000 citizens including: Waterland 3 on 3, Halloween, Waterland 5K, Winter Events, Spring Egg Hunt, Teen Events and Summer Concerts, Farmers Market, Bike Criterium, Trash to Treasure, Christmas Ships Bon Fire, and Destination Des Moines events
- Received Grants including: \$1M grant from State and \$50,000 from King County for Beach Park Historic Buildings Rehabilitation; \$300,000 State, \$500,000 Federal Appropriations and \$300,000 King County Levy for Des Moines Creek Trail Project; and \$75,000 King County and \$75,000 State grants for Field House Park Field #1 improvements
- Completed Field House Park Log and Picnic Shelter Rehabilitation Projects
- Entered into Interlocal Agreement with Highline School District for use and maintenance of the of Zenith Park site
- Completed Parks Capital Projects Including: Steven J. Underwood Park Restroom and Field House Park Log and Picnic Shelter Rehabilitation Projects
- Initiated new After School Program at Pacific Middle School, managed Des Moines Youth Council and its activities including community service projects & youth/teen programming.
- Signed funding and program contracts between King County and University of Washington for 2008 Storefront Studio Project
- Provided Arts Commission staff support for new Visual Arts, Performing Arts and Community Cultural programs and 12 meetings
- Completed Field House Park Log and Picnic Shelter Rehabilitation Project
- Interlocal Parks, Recreation and Senior services program planning contracts, partnerships, and grants management for the following programs: Mt. Rainier Pool, Normandy Park Senior Services, Zenith Park, Water Tower Park, Mt Rainier High School
- Provided Before & After School Programs at 6 school sites for Federal Way and Highline School Districts
- Senior Outreach including: Nutrition Program, Meals on Wheels, Health Enhancement, Transportation Program, information and referral.
- Provided 298 Scholarships for youth and senior activities
- Provided Senior Services Advisory Committee staff support for twelve meetings
- Provided Human Services Advisory Committee staff support for six meetings
- Provided Citizen Volunteer program support for 1 Earth Day Clean up and 2 Des Moines Creek weed removal and plantings
- Provided 10 Special Populations Socials in conjunction with the Cities of Burien, Tukwila and SeaTac through a King County Grant
- Provided Des Moines Legacy Foundation support to include fundraising for Recreation scholarships, Learn to Swim program, Senior Services programs and projects and Memorial Bench program
- Provided Youth Sports Programs such as Basketball, Soccer and T-ball for 944 participants
- Provided staff support for Hotel-Motel Tax Lodging Advisory Committee meeting
- Provided Fireworks Over Des Moines programming and staff support.

CITY OF DES MOINES 2008 Budget

General Governmental Fund - By Department

Fund: General

Department: Parks, Recreation, and Senior Services

Program: Administration



2008 WORKPLAN

- Manage Parks Capital Improvement Plan including: Budget, Grant Writing & Auditing, Project Development, Program Administration & Project Management. Projects include: Des Moines Beach Park Historic Buildings Rehabilitation, Des Moines Field House Park Ballfield #1, Playground and Skate Park repairs and Des Moines Creek Trail - Waterfront Connection
 - Manage 2009 Parks and Recreation Master Plan process and provide facilitation for ten Advisory Committee community meetings.
 - Provide staff support for Arts Commission programs, projects and twelve meetings
 - Provide staff support for Destination Des Moines Committees such as: Community Events, Marina District Tourism, Youth and Seniors and Beautification
 - Manage Talls Ships Water Taxi and Cruises for downtown economic development
 - Serve as City liaison to Des Moines Memorial Drive Interlocal Committee
 - Manage parks, recreation and senior services Interlocal Agreements with: Highline School District, Highline Water District, Normandy Park, SeaTac, Senior Services, University of Washington
 - Provide City services support for Farmers Market in June- October
 - Provide staff support for Des Moines Landmarks Committee
- 2008 WORKPLAN** (Continued)
- Manage Des Moines Youth Council and its activities including community service projects & youth/teen programming.
 - Provide Senior Outreach including: Nutrition Program, Meals on Wheels, Health Enhancement, Transportation Program and information and referral.
 - Manage parks and recreation facilities and concession and sponsorship agreements
 - Manage 6 existing Before & After School Program sites and add one new site at Madrona Elementary School.
 - Provide customer service and accounting services for department program registrants
 - Provide staff support to Senior Services Advisory Committee (12 meetings)
 - Provide staff support for Human Services Advisory Committee (6 meetings) and manage 18 Human Services providers contracts
 - Manage citizen volunteer programs and projects including: "Adopt a Spot" and retired professionals volunteer program.
 - Provide staff support for Des Moines Legacy Foundation to include fundraising for Parks, Recreation and Senior Services projects and programs
 - Manage scholarship program for youth and senior activities
 - Provide staff support for Fireworks Over Des Moines
 - Oversee Mt. Rainier Pool Owners and Contributors Interlocal Agreement and Pool Operators contract.
 - Provide staff support for Hotel-Motel Tax Lodging Advisory Committee
 - Support Citywide planning process for Des Moines 50th Anniversary

CITY OF DES MOINES 2008 Budget

General Governmental Fund - By Department

Fund: General

Department: Parks, Recreation, and Senior Services

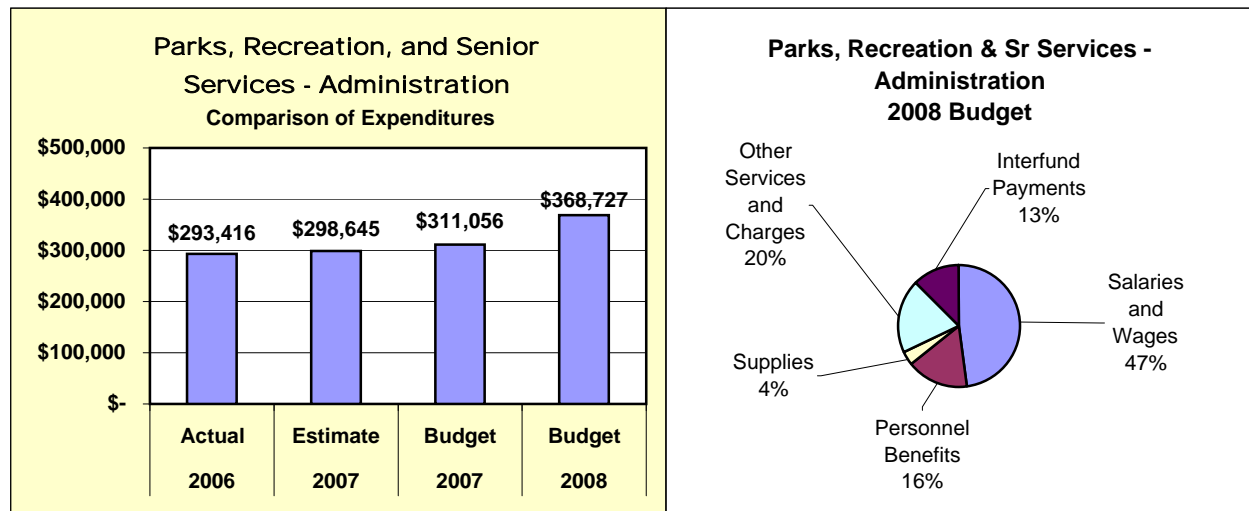
Program: Administration

Expenditure Description	2006 Actual	2007 Estimate	2007 Budget	2008 Budget	\$ Chg '07-'08	% Chg '07-'08
Salaries and Wages	164,291	167,300	169,734	175,699	5,965	3.5%
Personnel Benefits	49,349	59,493	55,781	60,529	4,748	8.5%
Supplies	10,902	4,400	14,362	13,910	(452)	-3.1%
Other Services and Charges	30,767	34,648	38,375	71,994	33,619	87.6%
Interfund Payments	38,107	32,804	32,804	46,595	13,791	42.0%
	\$ 293,416	\$ 298,645	\$ 311,056	\$ 368,727	\$ 57,671	18.5%

Employee FTE:	2.30	2.30	2.30	2.30	0	0.0%
----------------------	------	------	------	------	---	------

ANALYSIS OF BUDGET CHANGES:

Salaries and wages increase due to cost of living adjustment. Personnel benefits increase due to rate increases in medical and retirement plans. Personnel benefits is reduced by employees' share of health insurance premium cost for spouse and/or dependent/s. Other Services & Charges increase mainly due to Tacoma Tall Ships Festival special event \$36,600 appropriation. Decrease in Interfund charges is a net effect of: 1) \$230 per unit increase in computer maintenance assessment; 2) increase in assessments for computer & equipment replacement and facility repair & replacement; and 3) decrease in interfund insurance assesment.



CITY OF DES MOINES 2008 Budget

General Governmental Fund - By Department

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

GOALS/PURPOSE:

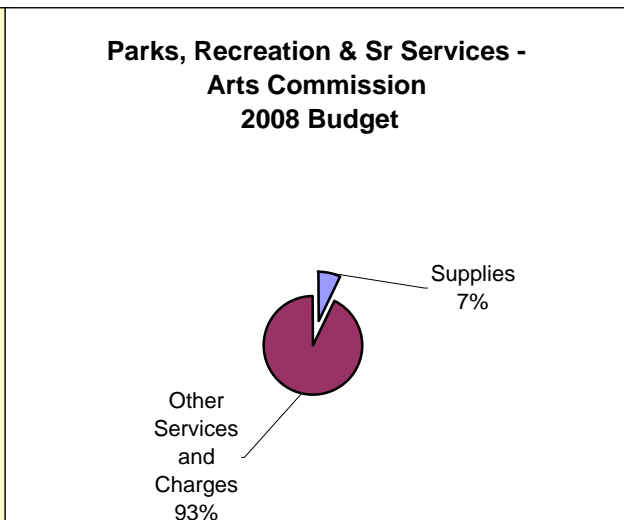
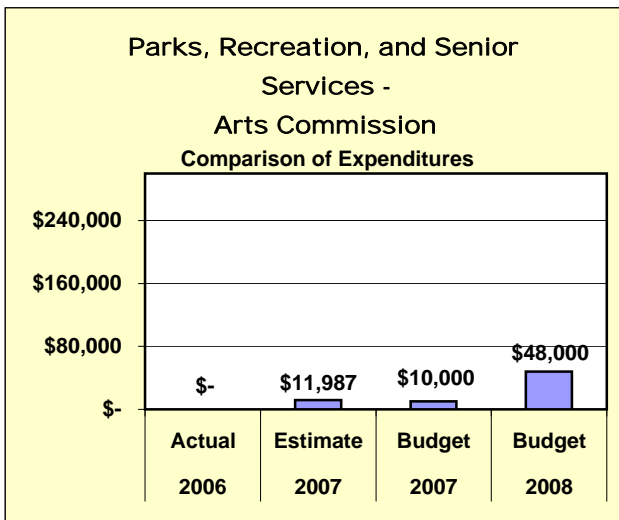
The Arts Commission is established to nourish art programs and to recommend works of art for the City to enhance the City's facilities and the local government. The Arts Commission Committee will seek government grants of other sources to support programs, such as: Des Moines Library sculpture; Summer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

Expenditure Description	2006 Actual	2007 Estimate	2007 Budget	2008 Budget	\$ Chg '07-'08	% Chg '07-'08
Supplies	0	0	0	3,500	3,500	N/A
Other Services and Charges	0	11,987	10,000	44,500	34,500	345.0%
	\$ -	\$ 11,987	\$ 10,000	\$ 48,000	\$ 38,000	380.0%



ANALYSIS OF BUDGET CHANGES:

New program.



CITY OF DES MOINES 2008 Budget

General Governmental Fund - By Department

Fund: General

Department: Parks, Recreation, and Senior Services

Program: Human Services

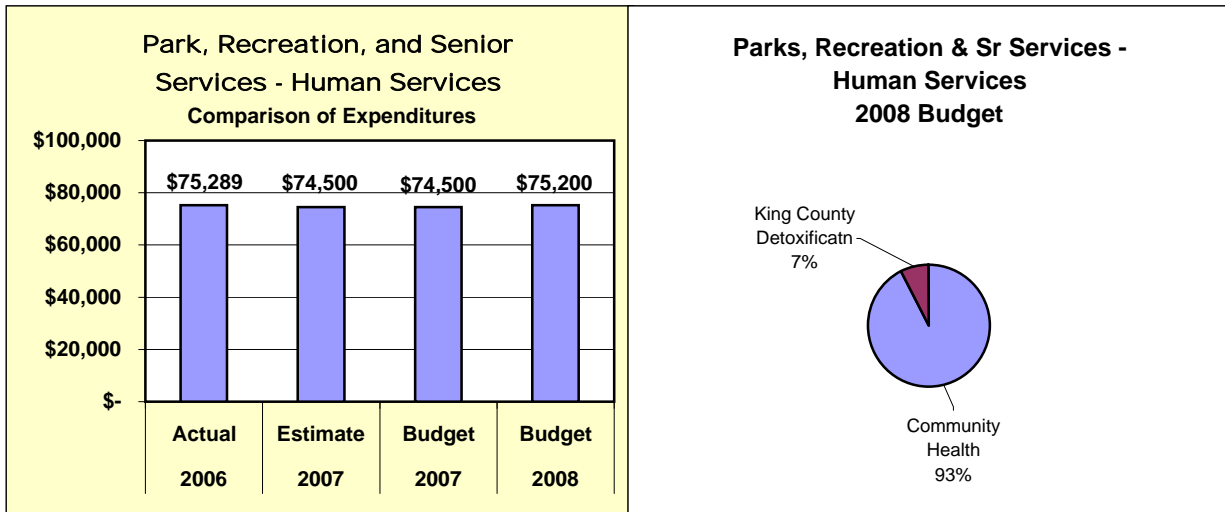
GOALS/PURPOSE:

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

Expenditure Description	2006 Actual	2007 Estimate	2007 Budget	2008 Budget	\$ Chg '07-'08	% Chg '07-'08
Community Health						
Intergovernmental	69,000	69,000	69,000	69,700	700	1.0%
King County Detoxification						
Intergovernmental	6,289	5,500	5,500	5,500	0	0.0%
	\$ 75,289	\$ 74,500	\$ 74,500	\$ 75,200	\$ 700	0.9%

ANALYSIS OF BUDGET CHANGES:

There is 0.9% increase in the funding level for 2008.



CITY OF DES MOINES 2008 Budget

General Governmental Fund - By Department

Fund: General

Department: Parks, Recreation, and Senior Services

Program: Recreation Programs



GOALS/PURPOSE:

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

Performance Measure	2003	2004	2005	2006	2007
Efficiency Measure					
Average cost per program participant	N/A	N/A	N/A	N/A	N/A
Effectiveness Measure					
% of user evaluation ratings being "very good" to "excellent"	N/A	N/A	N/A	N/A	N/A
Workload Measures					
# fee program participants*	N/A	N/A	N/A	9,753	9,401
# facility/field rental user**	N/A	N/A	N/A	40,795	39,090
# drop ins (open gyms & classes)	N/A	N/A	N/A	1,941	2,160
# free program participants***	N/A	N/A	N/A	327	298
# Volunteer hours-****	N/A	N/A	N/A	N/A	N/A

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

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

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

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



CITY OF DES MOINES 2008 Budget

General Governmental Fund - By Department

Fund: General

Department: Parks, Recreation, and Senior Services

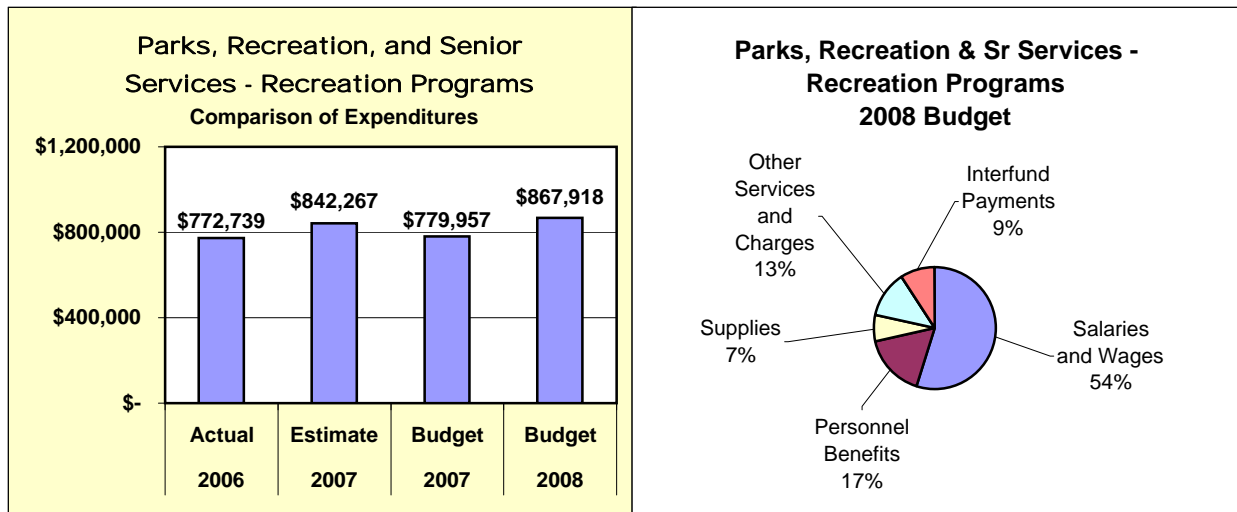
Program: Recreation Programs

Expenditure Description	2006 Actual	2007 Estimate	2007 Budget	2008 Budget	\$ Chg '07-'08	% Chg '07-'08
Salaries and Wages	419,519	461,604	418,289	475,280	56,991	13.6%
Personnel Benefits	102,524	119,775	116,372	144,046	27,674	23.8%
Supplies	67,281	54,074	44,407	59,800	15,393	34.7%
Other Services and Charges	119,130	120,570	99,425	109,578	10,153	10.2%
Capital Outlay	0	26,618	41,838	0	(41,838)	-100.0%
Interfund Payments	64,286	59,626	59,626	79,214	19,588	32.9%
	\$ 772,739	\$ 842,267	\$ 779,957	\$ 867,918	\$ 87,961	11.3%

Employee FTE:	12.96	13.22	13.22	14.22	1.00	7.6%
----------------------	-------	-------	-------	--------------	------	------

ANALYSIS OF BUDGET CHANGES:

Increase in Salaries and Wages is a result of cost of living adjustment and new 1.0 FTE Recreation Specialist position. Accordingly, Personnel Benefits increases. Personnel benefits also reflect rate increases in medical and retirement plans. Personnel benefits is reduced by employees' share of health insurance premium cost for spouse and/or dependent/s. Increase in Supplies is primarily associated with supplies for before & after school programs, athletic leagues, Camp Khaos & special occasions, i.e. Spring egg hunting, Halloween. Other Services & Charges increase mainly due to increase in professional services of instructors for classes and youth sports referees. The significant increase in Interfund charges is primarily due to \$2,700 increase in computer replacement assessment and \$16,697 increase interfund insurance assessment. Capital Outlay in 2007 is for Class Registration Software (\$37,000) to replace the current outdated registration program & one-third share for the cost of a portable stage (\$4,838).



CITY OF DES MOINES 2008 Budget

General Governmental Fund - By Department

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

GOALS/PURPOSE:

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



Performance Measure	2003	2004	2005	2006	2007
Efficiency Measure					
Average cost per program participant*	N/A	N/A	N/A	N/A	N/A
Effectiveness Measure					
% of user evaluation ratings being "very good" to "excellent"	N/A	N/A	N/A	91%	93%
Workload Measures					
# fee program participants	N/A	N/A	N/A	5,094	4,301
# drop in participants	N/A	N/A	N/A	15,905	17,214
# meals served	N/A	N/A	N/A	10,603	10,341
# volunteer hours	N/A	N/A	N/A	22,964	25,551

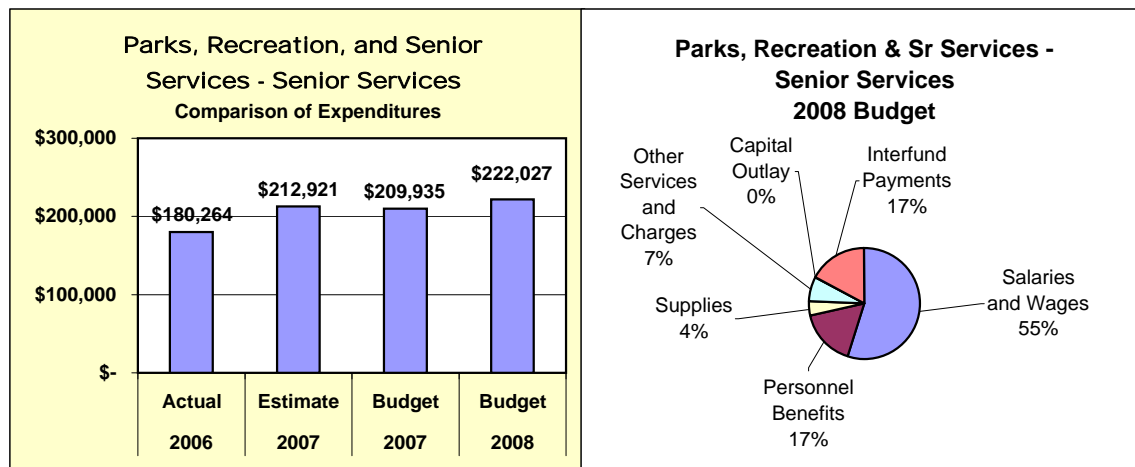
* Number represents hourly cost for individuals registered in recreation classes and programs.

Expenditure Description	2006 Actual	2007 Estimate	2007 Budget	2008 Budget	\$ Chg '07-'08	% Chg '07-'08
Salaries and Wages	103,756	119,565	118,644	121,629	2,985	2.5%
Personnel Benefits	23,390	32,325	30,421	36,893	6,472	21.3%
Supplies	5,669	7,275	7,234	9,370	2,136	29.5%
Other Services and Charges	14,394	16,462	16,520	15,607	(913)	-5.5%
Capital Outlay	0	5,016	4,838	0	(4,838)	-100.0%
Interfund Payments	33,055	32,278	32,278	38,528	6,250	19.4%
	\$ 180,264	\$ 212,921	\$ 209,935	\$ 222,027	\$ 12,092	5.8%

Employee FTE:	1.75	2.00	2.00	2.00	0.00	0.0%
----------------------	------	------	------	------	------	------

ANALYSIS OF BUDGET CHANGES:

Salaries and Wages increase due to cost of living adjustment. Personnel benefits increase due to rate increases in medical and retirement plans. Personnel benefits is reduced by employees' share of health insurance premium cost for spouse and/or dependent/s. Increase in Supplies is primarily due to a provision for dining chairs at the Activity Center (\$3,000). Increase in Interfund charges is an outcome of: 1) \$230 per unit increase in computer maintenance assessment; 2) increase in assessments for computer & equipment replacement and interfund insurance; and 3) decrease in equipment maintenance assessment and facility repair & replacement assessment. Capital Outlay in 2007 is for the one-third share for the cost of a portable stage (\$4,838).



CITY OF DES MOINES 2008 Budget

General Governmental Fund - By Department

Fund: General

Department: Parks, Recreation, and Senior Services

Program: Senior Programs



GOALS/PURPOSE:

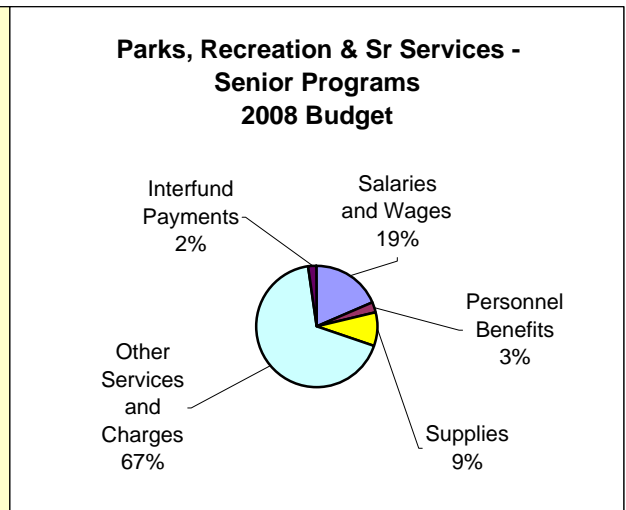
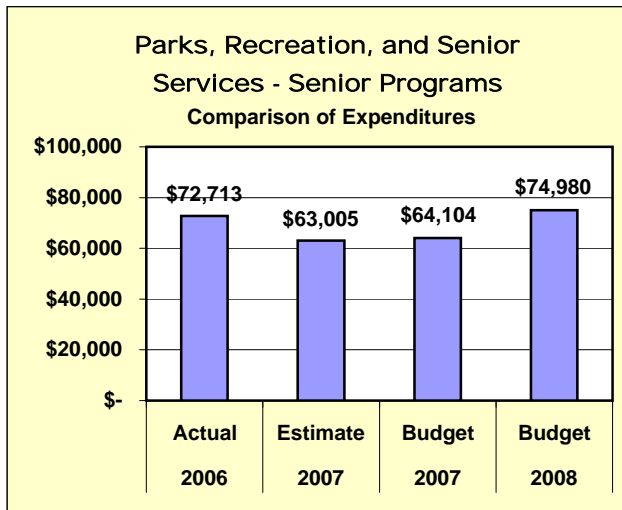
Senior Programs: provides quality recreational opportunities for senior citizens. These consumer driven programs are offered to over 1700 seniors and include classes and workshops, transportation services, mental and physical health services, information and referral, hot lunch programs, dances and special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

Expenditure Description	2006 Actual	2007 Estimate	2007 Budget	2008 Budget	\$ Chg '07-'08	% Chg '07-'08
Salaries and Wages	13,078	15,925	13,458	13,926	468	3.5%
Personnel Benefits	1,514	1,995	1,969	2,118	149	7.6%
Supplies	1,066	1,800	2,675	6,750	4,075	152.3%
Other Services and Charges	55,097	41,558	44,275	50,475	6,200	14.0%
Interfund Payments	1,958	1,727	1,727	1,711	(16)	-0.9%
	\$ 72,713	\$ 63,005	\$ 64,104	\$ 74,980	\$ 10,876	17.0%

Employee FTE:	0.50	0.50	0.50	0.50	0	0.0%
----------------------	------	------	------	-------------	---	------

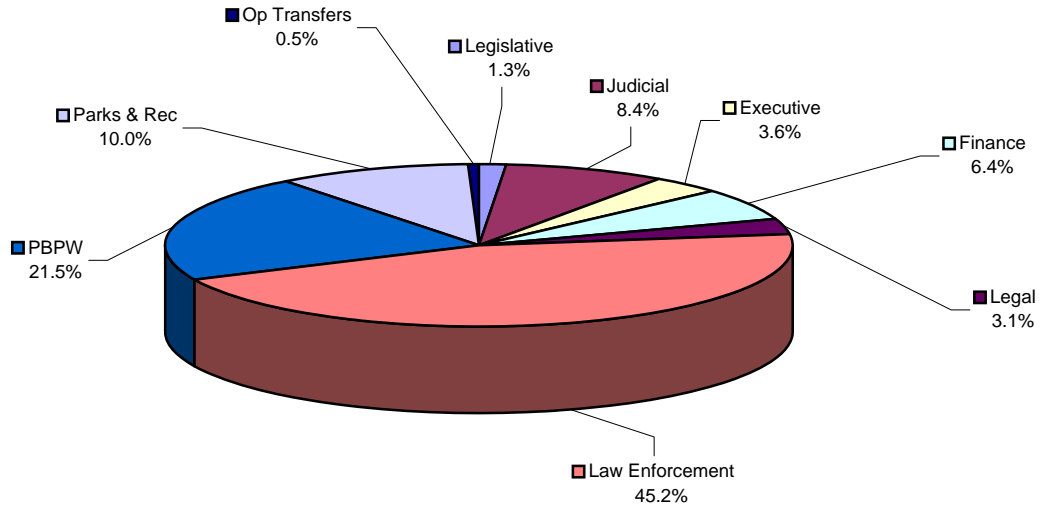
ANALYSIS OF BUDGET CHANGES:

Salaries and wages increase is due to cost of living adjustment. Increase in Personnel Benefits is due to rate increase for pension benefit. Supplies increase mainly due to provisions for lighting for 5 workstations (\$1,000) and benches for the garden area (\$2,000). The increase in Other Services and Charges is mostly consist of \$2,000 increase for instructors' fees and \$4,000 increase in trips and special events expenses. Interfund Payments is for insurance assessment to cover property and liability.



CITY OF DES MOINES
2008 Budget
General Governmental Fund - By Department

**2008 General Fund Expenditure Summary
by Department**



CITY OF DES MOINES
2008 Budget
 General Governmental Fund

Street Fund

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

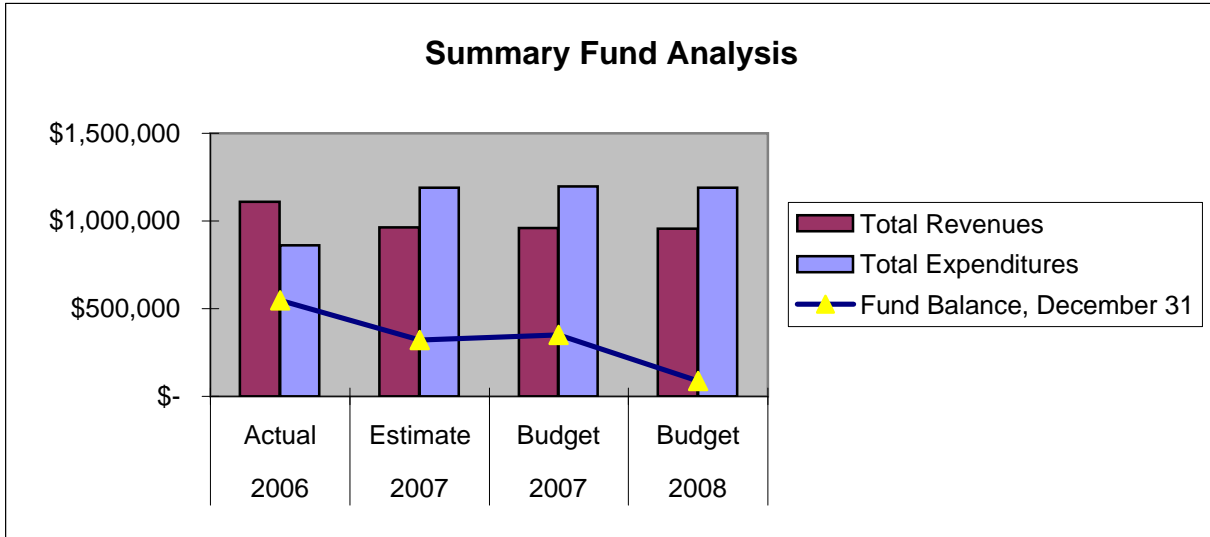


Fund 101 - Street Fund
 Department: Planning, Building, and Public Works
 Revenues, Expenditures, and Fund Balance

Fund Description	2006 Actual	2007 Estimate	2007 Budget	2008 Budget	\$ Chg '07-'08	% Chg '07-'08
Revenues:						
Taxes	413,145	218,842	213,500	213,000	(500)	-0.2%
Intergovernmental Revenues	673,093	717,562	724,000	728,000	4,000	0.6%
Interest Earnings	20,580	25,347	20,000	15,000	(5,000)	-25.0%
Miscellaneous Revenues	1,991	2,800	1,000	1,000	0	0.0%
Total Revenues	\$ 1,108,810	\$ 964,551	\$ 958,500	\$ 957,000	\$ (1,500)	-0.2%
Expenditures:						
Salaries and Wages	227,551	233,668	233,668	242,030	8,362	3.6%
Personnel Benefits	79,092	89,338	92,912	97,531	4,619	5.0%
Supplies	53,515	94,219	69,747	88,795	19,048	27.3%
Other Services and Charges	298,219	369,970	415,480	444,970	29,490	7.1%
Capital Outlay	44	66,746	48,579	0	(48,579)	-100.0%
Interfund Payments	143,298	104,763	104,763	137,428	32,665	31.2%
Interfund Transfers	61,395	230,700	230,700	180,200	(50,500)	-21.9%
Total Expenditures	\$ 863,113	\$ 1,189,404	\$ 1,195,849	\$ 1,190,954	\$ 45,605	3.8%
Fund Balance, January 1	300,793	546,490	586,748	321,637	(265,111)	-45.2%
Revenues	1,108,810	964,551	958,500	957,000	(1,500)	-0.2%
Expenditures	863,113	1,189,404	1,195,849	1,190,954	(4,895)	-0.4%
Fund Balance, December 31	\$ 546,490	\$ 321,637	\$ 349,399	\$ 87,683	\$ (261,716)	-74.9%

CITY OF DES MOINES
2008 Budget
 General Governmental Fund

Street Fund

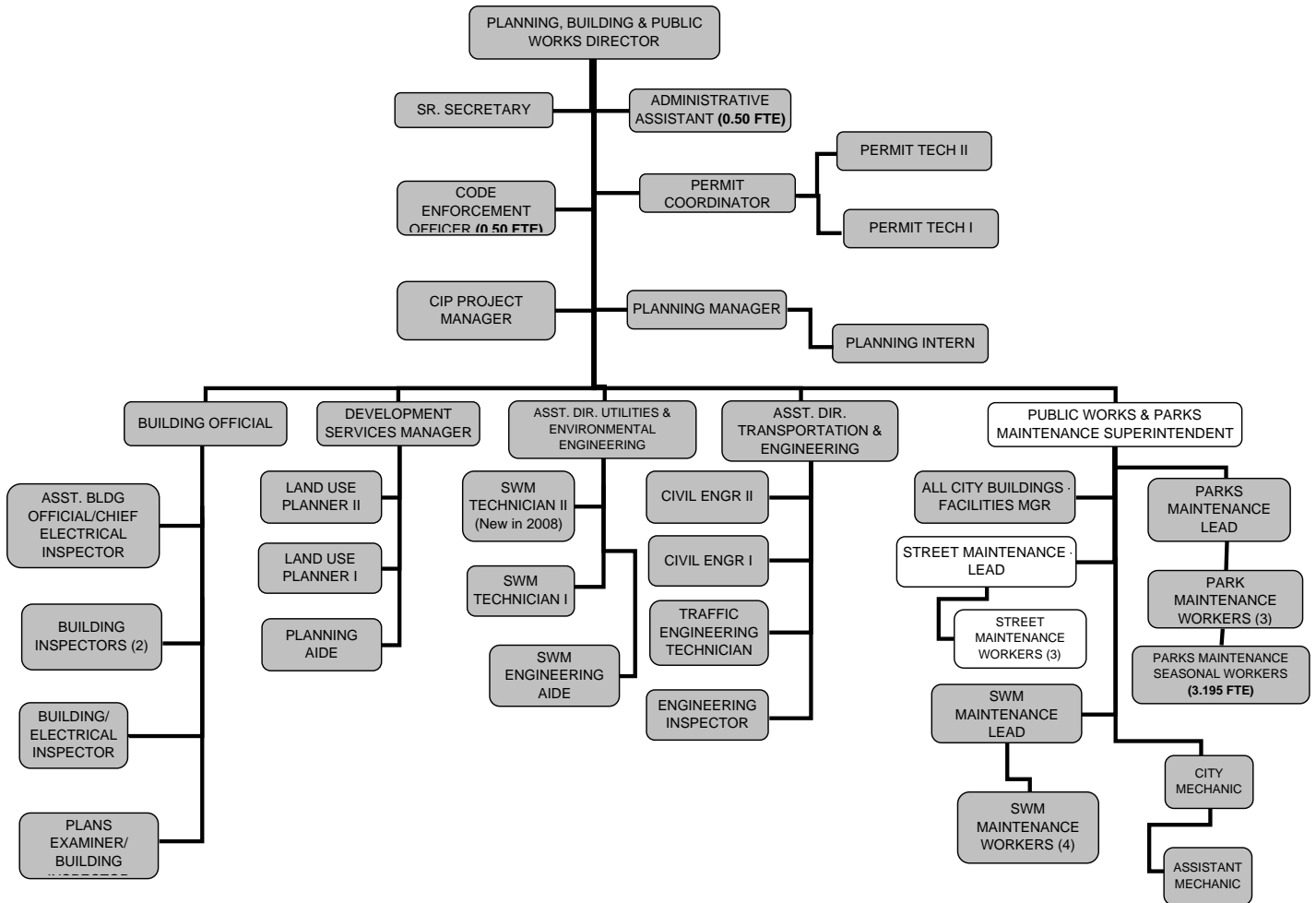


For 2008, \$200,000 of regular property taxes will be allocated to the Street Fund. The other significant revenue source is the vehicle fuel taxes totaling \$728,000.

Street Fund 2008 expenditures are estimated to increase \$45,605 or 3.8% from 2007 adopted levels.

CITY OF DES MOINES
2008 Budget
 General Governmental Fund - By Department

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



CITY OF DES MOINES

2008 Budget

General Governmental Fund - By Department

Fund: Street

Department: Planning, Building, and Public Works

Program: Street Administration and Maintenance

GOALS/PURPOSE:

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



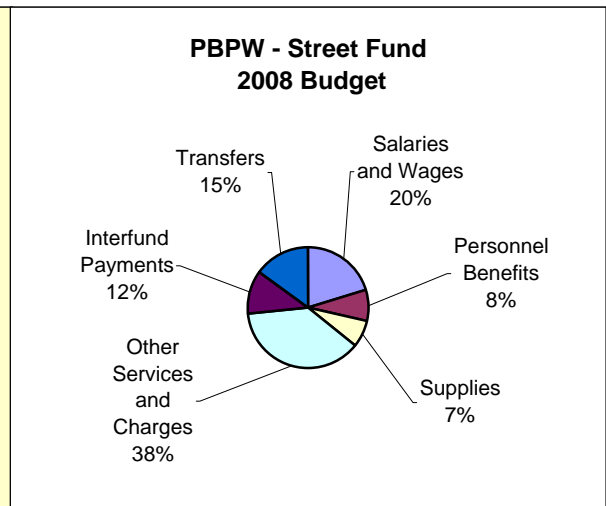
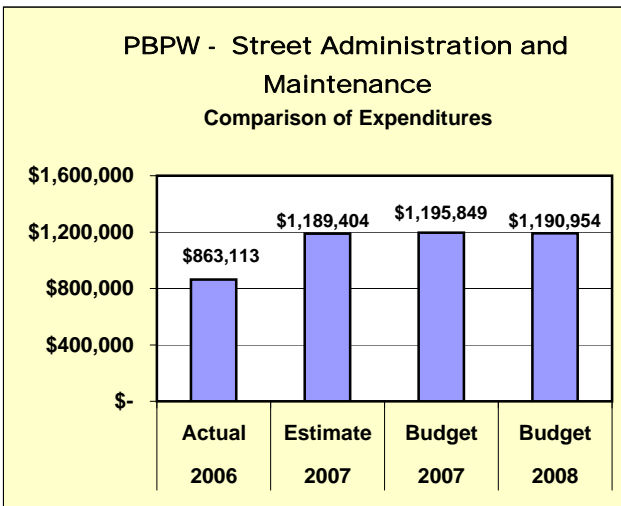
Expenditure Description	2006 Actual	2007 Estimate	2007 Budget	2008 Budget	\$ Chg '07-'08	% Chg '07-'08
Salaries and Wages	227,551	233,668	233,668	242,030	8,362	3.6%
Personnel Benefits	79,092	89,338	92,912	97,531	4,619	5.0%
Supplies	53,515	94,219	81,747	88,795	7,048	8.6%
Other Services and Charges	298,219	369,970	403,480	444,970	41,490	10.3%
Interfund Payments	143,298	104,763	104,763	137,428	32,665	31.2%
Capital Outlay	44	66,746	48,579	0	(48,579)	-100.0%
Transfers	61,395	230,700	230,700	180,200	(50,500)	-21.9%
	\$ 863,113	\$ 1,189,404	\$ 1,195,849	\$ 1,190,954	\$ (4,895)	-0.4%

Employee FTE:	4.40	4.40	4.40	4.40	-	0.0%
----------------------	------	------	------	------	---	------



ANALYSIS OF BUDGET CHANGES:

Salaries and wages increase due to cost of living adjustment. Personnel benefits increase due rate increases in medical and retirement plans. Personnel benefits is reduced by employees' share of health insurance premium cost for spouse and/or dependent/s. The major factors for the increase in Other Services & Charges are: 1) the WSDOT contract for signal maintenance includes 2006 carryforward of \$20,830; and 2) \$10,000 maintenance of median barriers within the City. Interfund charges increase primarily due to a \$32,110 increase in equipment replacement assessment. As shown above, there is no provision for Capital Outlay in 2008. The transfer is a fund transfer-out to the Arterial Street Fund which is set up at 25% of motor vehicle fuel tax revenue per Revenue Policies for Capital Improvements Plan.



SPECIAL REVENUE FUNDS

CITY OF DES MOINES
2008 Budget
Special Revenue Fund

Arterial Street Fund



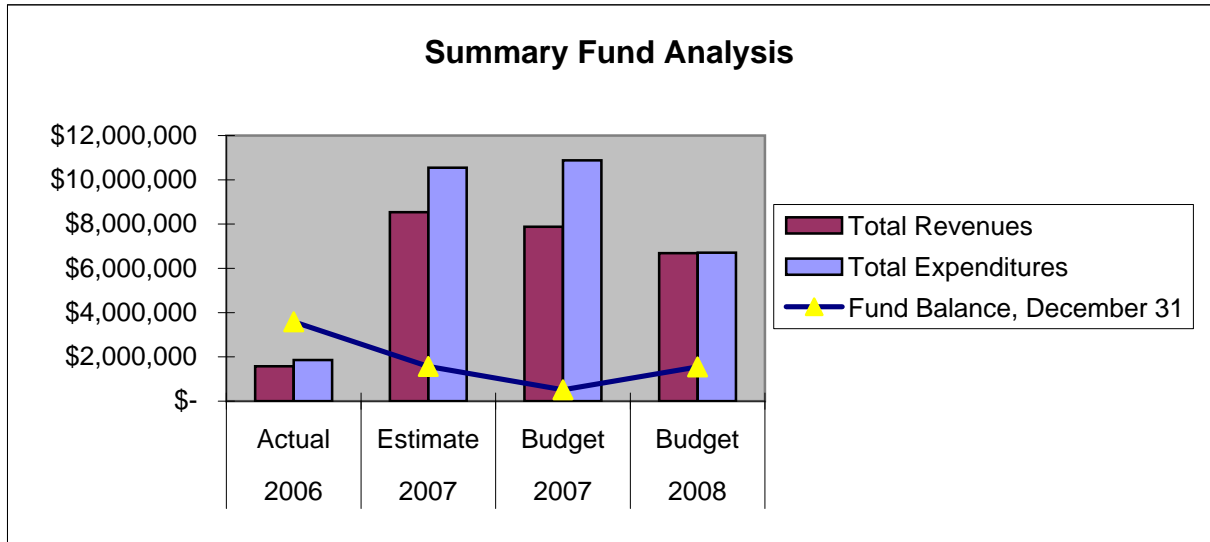
The Arterial Street Fund was established pursuant to state law allocating the one-half cent State Gasoline Tax revenue to cities and towns for construction, improvements, and major repair of streets. In order for a project to qualify for funding, it has to be a part of the City's Six-Year Transportation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

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

Fund Description	2006 Actual	2007 Estimate	2007 Budget	2008 Budget	\$ Chg '07-'08	% Chg '07-'08
Revenues:						
Intergovernmental Revenues	556,154	7,315,355	5,614,472	1,082,743	(4,531,729)	-80.7%
Charges for Services	0	0	0	60,000	60,000	N/A
Interest Earnings	177,156	153,000	103,800	70,100	(33,700)	-32.5%
Miscellaneous Revenues	250	0	135,960	0	(135,960)	-100.0%
Other Financing Sources	0	2,500	0	3,600,000	3,600,000	N/A
Interfund Transfers	845,203	1,064,121	2,023,238	1,871,535	(151,703)	-7.5%
Total Revenues	\$ 1,578,763	\$ 8,534,976	\$ 7,877,470	\$ 6,684,378	\$ (1,193,092)	-15.1%
Expenditures:						
Capital Outlay	1,704,017	10,391,399	9,366,096	4,989,917	(4,376,179)	-46.7%
Debt Service	0	0	14,375	0	(14,375)	-100.0%
Interfund Transfers	156,488	156,898	1,497,910	1,717,732	219,822	14.7%
Total Expenditures	\$ 1,860,505	\$ 10,548,297	\$ 10,878,381	\$ 6,707,649	\$ (4,170,732)	-38.3%
Fund Balance, January 1	3,863,811	3,582,069	3,516,417	1,568,748	(1,947,669)	-55.4%
Revenues	1,578,763	8,534,976	7,877,470	6,684,378	(1,193,092)	-15.1%
Expenditures	1,860,505	10,548,297	10,878,381	6,707,649	(4,170,732)	-38.3%
Fund Balance, December 31	\$ 3,582,069	\$ 1,568,748	\$ 515,506	\$ 1,545,477	\$ 1,029,971	199.8%

CITY OF DES MOINES
2008 Budget
 Special Revenue Fund

Arterial Street Fund



For 2008, major revenue sources are from federal grants for the 2006 landslide repairs, Port of Seattle right-of-way vacation fees and fund transfers from the Transportation Impact Fee fund, Municipal Improvement fund and Arterial Street fund.

Details of Capital Outlay and Interfund Transfers are provided in the 2008 - 2013 Capital Improvement Plan document.



16th Avenue S. Paving Preparation (10.16.07)



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

CITY OF DES MOINES
2008 Budget
Special Revenue Fund

Revenue Stabilization Fund

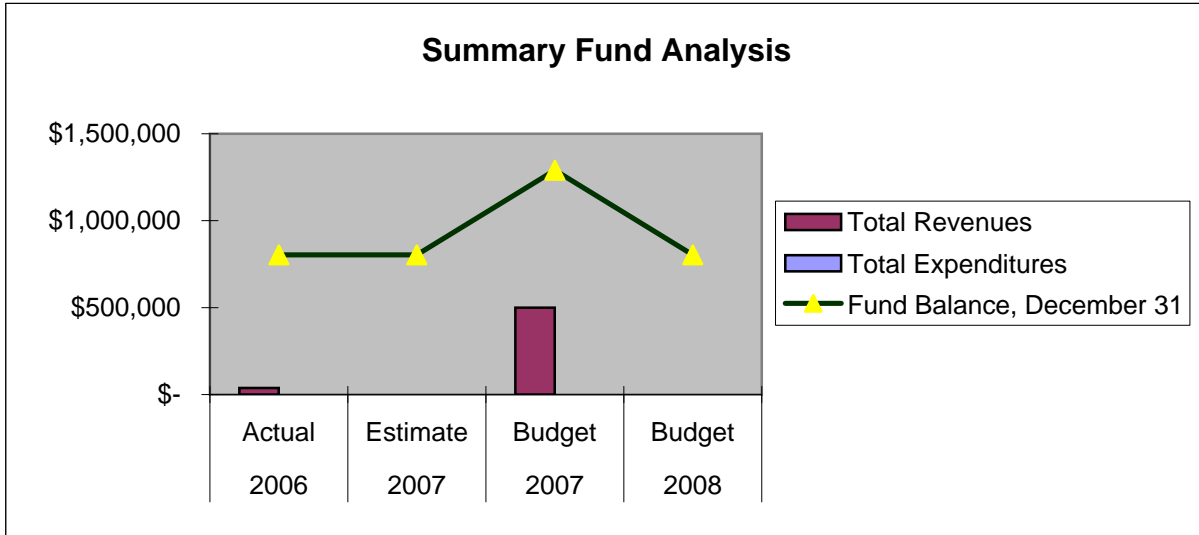
The REVENUE STABILIZATION FUND was established by Ordinance 820 in 1989. The fund is designed to provide a cumulative reserve for recessionary periods in the event the City's economically sensitive revenues decline. The fundamental assumption is that recessions occur every ten years and last up to three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

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

Fund Description	2006 Actual	2007 Estimate	2007 Budget	2008 Budget	\$ Chg '07-'08	% Chg '07-'08
Revenues:						
Interest Earnings	37,278	0	0	0	0	N/A
Interfund Transfers	0	0	500,000	0	(500,000)	-100.0%
Total Revenues	\$ 37,278	\$ -	\$ 500,000	\$ -	\$ (500,000)	-100.0%
Expenditures:						
Interfund Transfers	0	0	0	0	0	N/A
Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Fund Balance, January 1	766,454	803,732	789,994	803,732	13,738	1.7%
Revenues	37,278	0	500,000	0	(500,000)	-100.0%
Expenditures	0	0	0	0	0	N/A
Fund Balance, December 31	\$ 803,732	\$ 803,732	\$ 1,289,994	\$ 803,732	\$ (486,262)	-37.7%

CITY OF DES MOINES
2008 Budget
Special Revenue Fund

Revenue Stabilization Fund



Starting 2007, interest earnings from this Fund are included in the General Fund. There will be no fund transfer-in from the General Fund in 2008.

2008 Funding Level	Revenue	Percent	Years	Total
Retail Sales Taxes	\$1,840,100	10.0%	3	\$552,030
Streamlined Sales Tax	418,900	10.0%	3	125,670
Building Permits	711,466	10.0%	3	213,440
Plan Check Fees	596,098	10.0%	3	178,829
City Assistance	103,500	10.0%	3	31,050
Vehicle Fuel Taxes	547,800	10.0%	3	164,340
Liquor Excise Taxes	136,400	10.0%	3	40,920
Liquor Board Profits	205,500	10.0%	3	61,650
Interest Earnings	65,200	10.0%	3	19,560
Total 2008 Required Funding Level				\$1,387,489

CITY OF DES MOINES
2008 Budget
Special Revenue Fund

Airport Defense Fund

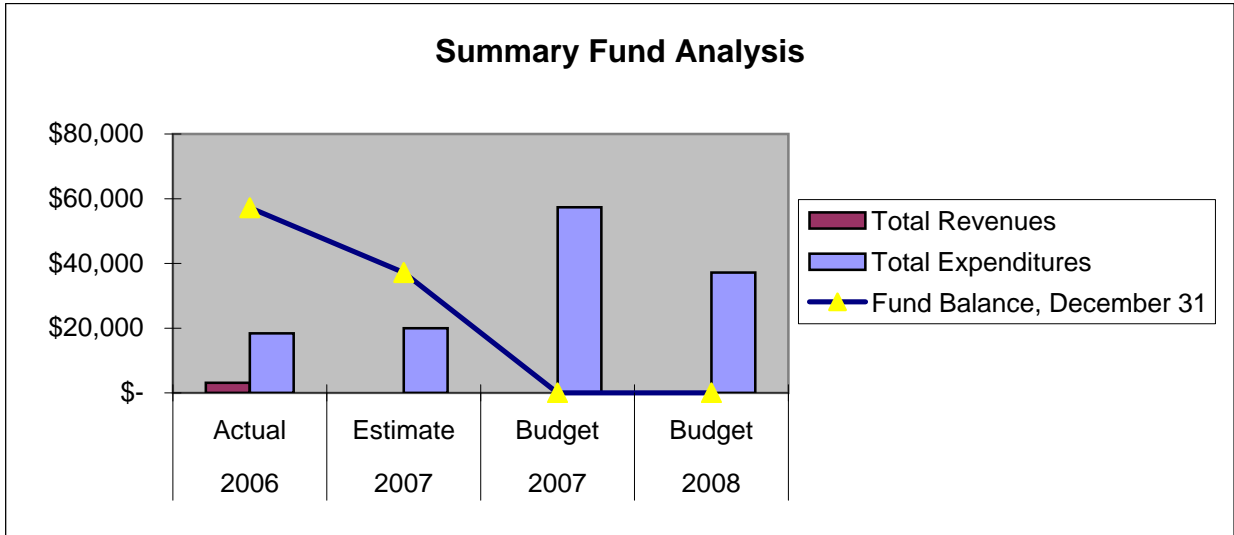
The AIRPORT DEFENSE FUND was established by Ordinance 1144 to finance actions taken to prevent the planning and construction of improvements to Seattle-Tacoma International Airport that would increase air traffic operations above 1992 levels. The primary revenue source was utility taxes.

Fund 105 - Airport Defense Fund
Department: Executive
Revenues, Expenditures, and Fund Balance

Fund Description	2006 Actual	2007 Estimate	2007 Budget	2008 Budget	\$ Chg '07-'08	% Chg '07-'08
Revenues:						
Interest Earnings	3,124	0	0	0	0	N/A
Total Revenues	\$ 3,124	\$ -	\$ -	\$ -	\$ -	N/A
Expenditures:						
Salaries and Wages	0	0	0	0	0	N/A
Personnel Benefits	0	0	0	0	0	N/A
Supplies	0	0	0	0	0	N/A
Other Services and Charges	10,873	20,000	57,344	0	(57,344)	-100.0%
Debt Service	0	0	0	0	0	N/A
Interfund Payments	0	0	0	0	0	N/A
Interfund Transfers	7,500	0	0	37,195	37,195	N/A
Total Expenditures	\$ 18,373	\$ 20,000	\$ 57,344	\$ 37,195	\$ (20,149)	-35.1%
Fund Balance, January 1	72,444	57,195	57,344	37,195	(20,149)	-35.1%
Revenues	3,124	0	0	0	0	N/A
Expenditures	18,373	20,000	57,344	37,195	(20,149)	-35.1%
Fund Balance, December 31	\$ 57,195	\$ 37,195	\$ -	\$ 0	\$ 0	N/A

CITY OF DES MOINES
2008 Budget
Special Revenue Fund

Airport Defense Fund



Starting in 2007, interest earnings are to be recorded in the General Fund.

CITY OF DES MOINES
2008 Budget
Special Revenue Fund

Facility Repair & Replacement Fund

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

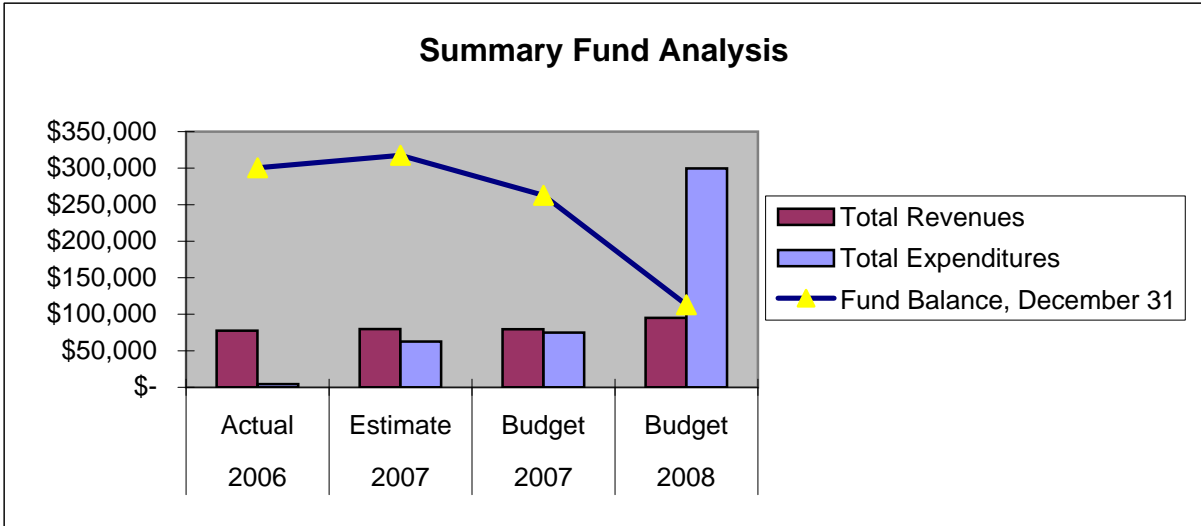
Revenues are generated through assessments charged to each department based on the total square footage of city owned buildings determined by the occupied square footage of each department.

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

Fund Description	2006 Actual	2007 Estimate	2007 Budget	2008 Budget	\$ Chg '07-'08	% Chg '07-'08
Revenues:						
Interest Earnings	12,590	14,676	14,560	21,722	7,162	49.2%
Interfund Revenues	65,033	65,033	65,033	73,376	8,343	12.8%
Interfund Transfers	0	0	0	0	0	N/A
Total Revenues	\$ 77,623	\$ 79,709	\$ 79,593	\$ 95,098	\$ 15,505	19.5%
Expenditures:						
Supplies	491	106	0	0	0	N/A
Other Services and Charges	2,328	15,000	20,000	0	(20,000)	-100.0%
Capital Outlay	1,539	47,508	55,000	299,600	244,600	444.7%
Interfund Transfers	0	0	0	0	0	N/A
Total Expenditures	\$ 4,358	\$ 62,614	\$ 75,000	\$ 299,600	\$ 224,600	299.5%
Fund Balance, January 1	227,164	300,429	258,197	317,524	59,327	23.0%
Revenues	77,623	79,709	79,593	95,098	15,505	19.5%
Expenditures	4,358	62,614	75,000	299,600	224,600	299.5%
Fund Balance, December 31	\$ 300,429	\$ 317,524	\$ 262,790	\$ 113,022	\$ (149,768)	-57.0%

CITY OF DES MOINES
2008 Budget
Special Revenue Fund

Facility Repair & Replacement Fund



In 2008, anticipated major improvements are the Activity Center main roof -\$44,000, Sonju basement drainage-\$14,000 and Public Works Service Center improvements, which are as follows: 1) roof-\$165,500; 2) outbuilding roof-\$10,000; 3) paint inside/outside-\$44,000; 4) carpet-\$14,100; and 5) locker room heater-\$8,000

Summary of Cumulative Balances

	Balance 12/31/2007	2008 Assessment	2008 Interest	2008 Expenditures	Balance 12/31/2008
General Fund	\$278,777	\$64,422	\$19,071	(\$299,600)	\$62,670
Street Fund	20,564	4,752	1,407	0	26,722
Equipment Rental Operations Fund	6,102	1,410	417	0	7,929
Surface Water Management Fund	12,082	2,792	827	0	15,701
Airport Defense Fund	0	0	0	0	0
	\$317,525	\$73,376	\$21,722	(\$299,600)	\$113,022

CITY OF DES MOINES
2008 Budget
Special Revenue Fund

Police Drug Seizure Fund

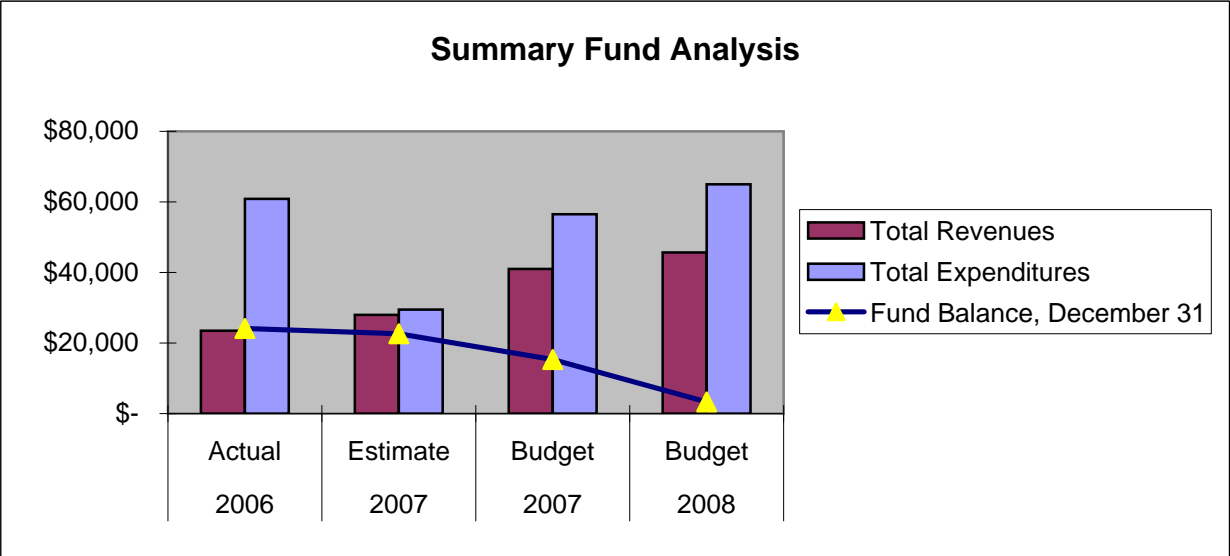
The POLICE DRUG SEIZURE FUND was established in accordance with RCW 69.50.505. Forfeited property and net proceeds from the sale of forfeited property not required to be paid to the state treasurer may be retained by the City's law enforcement department to be used exclusively for the expansion and improvement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

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

Fund Description	2006 Actual	2007 Estimate	2007 Budget	2008 Budget	\$ Chg '07-'08	% Chg '07-'08
Revenues:						
Interest Earnings	1,420	1,200	1,000	650	(350)	-35.0%
Miscellaneous Revenues	22,066	26,800	40,000	45,000	5,000	12.5%
Other Financing Sources	0	0	0	0	0	N/A
Interfund Transfers	0	0	0	0	0	N/A
Total Revenues	\$ 23,486	\$ 28,000	\$ 41,000	\$ 45,650	\$ 4,650	11.3%
Expenditures:						
Supplies	18,724	15,000	15,000	23,500	8,500	56.7%
Other Services and Charges	13,265	12,000	15,000	15,000	0	0.0%
Intergovernmental	1,465	2,500	1,500	1,500	0	0.0%
Capital Outlay	27,409	0	25,000	25,000	0	0.0%
Interfund Payments	0	0	0	0	0	N/A
Interfund Transfers	0	0	0	0	0	N/A
Total Expenditures	\$ 60,864	\$ 29,500	\$ 56,500	\$ 65,000	\$ 8,500	15.0%
Fund Balance, January 1	61,524	24,146	30,824	22,646	(8,178)	-26.5%
Revenues	23,486	28,000	41,000	45,650	4,650	11.3%
Expenditures	60,864	29,500	56,500	65,000	8,500	15.0%
Fund Balance, December 31	\$ 24,146	\$ 22,646	\$ 15,324	\$ 3,296	\$ (12,028)	-78.5%

CITY OF DES MOINES
2008 Budget
Special Revenue Fund

Police Drug Seizure Fund



Supplies and Other Services are primarily for equipment less than \$5,000 and car rental for undercover officer to conduct drug crime preventative functions. Capital Outlay of \$25,000 in 2008 is for acquisition of miscellaneous equipment related to drug-enforcement.

CITY OF DES MOINES
2008 Budget
Special Revenue Fund

Transportation Impact Fee Fund

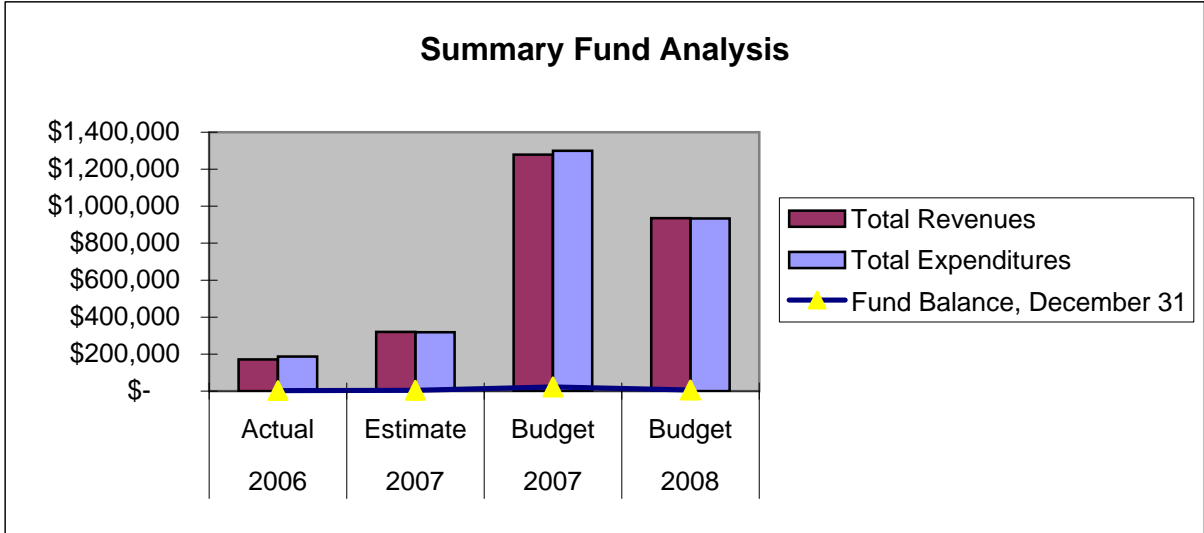
The purpose of the TRANSPORTATION IMPACT FEE FUND is to account for all transportation impact fees imposed on development activity to fund transportation infrastructure improvements due to growth impacts from the development. Ordinance No. 1322, which was adopted on May 22, 2003, established transportation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

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

Fund Description	2006 Actual	2007 Estimate	2007 Budget	2008 Budget	\$ Chg '07-'08	% Chg '07-'08
Revenues:						
Charges for Services	169,219	318,700	1,276,728	933,956	(342,772)	-26.8%
Interest Earnings	2,534	1,800	1,800	1,300	(500)	-27.8%
Total Revenues	\$ 171,753	\$ 320,500	\$ 1,278,528	\$ 935,256	\$ (343,272)	-26.8%
Expenditures:						
Interfund Transfers	186,940	318,700	1,299,591	933,956	(365,635)	-28.1%
Total Expenditures	\$ 186,940	\$ 318,700	\$ 1,299,591	\$ 933,956	\$ (365,635)	-28.1%
Fund Balance, January 1	17,855	2,668	43,198	4,468	(38,730)	-89.7%
Revenues	171,753	320,500	1,278,528	935,256	(343,272)	-26.8%
Expenditures	186,940	318,700	1,299,591	933,956	(365,635)	-28.1%
Fund Balance, December 31	\$ 2,668	\$ 4,468	\$ 22,135	\$ 5,768	\$ (16,367)	-73.9%

CITY OF DES MOINES
2008 Budget
 Special Revenue Fund

Transportation Impact Fee Fund



Interfund Transfers are transfers to the Arterial Street Fund primarily to provide funding for the 16th Ave South Improvement project and the South 216th Street Improvement, which are "Comprehensive Transportation Plan" identified eligible projects

CITY OF DES MOINES
2008 Budget
Special Revenue Fund

Mt. Rainier Pool Contributors' Fund

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

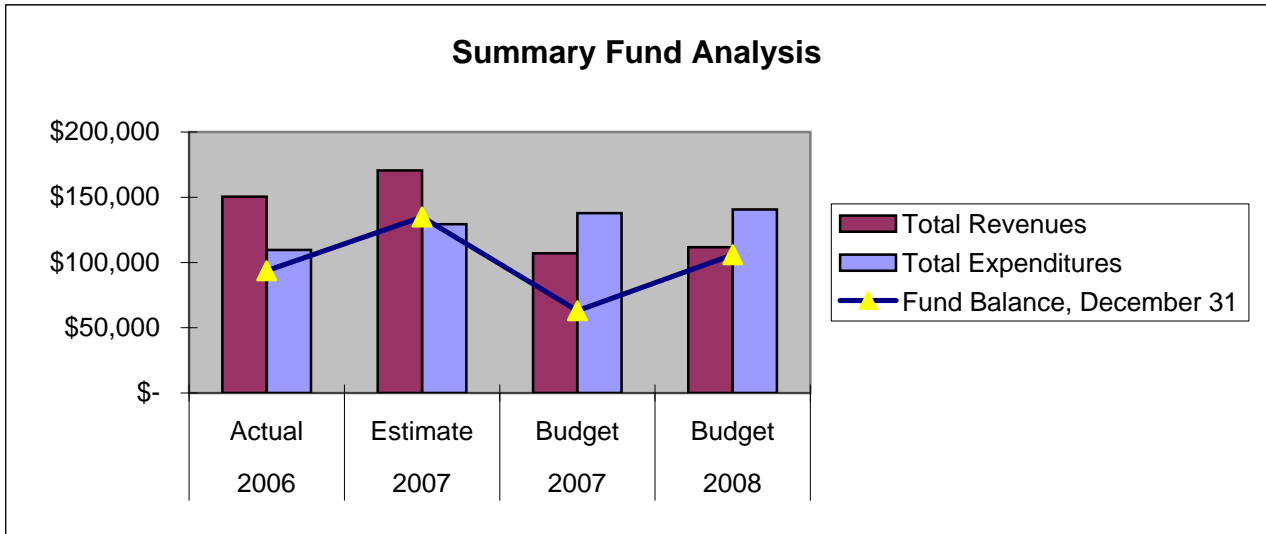


Fund 110 - Mt. Rainier Pool Contributors Fund
Department: Parks, Recreation, and Senior Services
Revenues, Expenditures, and Fund Balance

Fund Description	2006 Actual	2007 Estimate	2007 Budget	2008 Budget	\$ Chg '07-'08	% Chg '07-'08
Revenues:						
Intergovernmental Revenues	60,000	112,825	51,280	52,515	1,235	2.4%
Interest Earnings	5,774	6,150	4,200	6,023	1,823	43.4%
Miscellaneous Revenues	9,653	0	0	0	0	N/A
Interfund Transfers	75,000	51,602	51,602	53,153	1,551	3.0%
Total Revenues	\$ 150,427	\$ 170,577	\$ 107,082	\$ 111,691	\$ 4,609	4.3%
Expenditures:						
Supplies	0	9,000	15,000	15,000	0	0.0%
Other Services and Charges	95,687	96,432	92,882	95,668	2,786	3.0%
Capital Outlay	13,924	23,891	30,000	30,000	0	0.0%
Total Expenditures	\$ 109,611	\$ 129,323	\$ 137,882	\$ 140,668	\$ 2,786	2.0%
Fund Balance, January 1	52,874	93,690	93,811	134,944	41,133	43.8%
Revenues	150,427	170,577	107,082	111,691	4,609	4.3%
Expenditures	109,611	129,323	137,882	140,668	2,786	2.0%
Fund Balance, December 31	\$ 93,690	\$ 134,944	\$ 63,011	\$ 105,967	\$ 42,956	68.2%

CITY OF DES MOINES
2008 Budget
 Special Revenue Fund

Mt. Rainier Pool Contributors' Fund



Contributors include: Highline School District - \$14,168; Normandy Park - \$10,629; City of SeaTac - \$17,718; Mt. Rainier Pool owners - \$10,000; and the City of Des Moines - \$53,153. The City of Des Moines is the lead agency for coordinating the financial contributions and transmitting the payments to the private organization that will manage operations and maintenance of the pool.

Appropriation for Capital Outlay is for unanticipated major pool repair and replacement.

CITY OF DES MOINES
2008 Budget
Special Revenue Fund

Hotel-Motel Tax Fund

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



Marina Inn Des Moines
(formerly Ramada Inn)

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

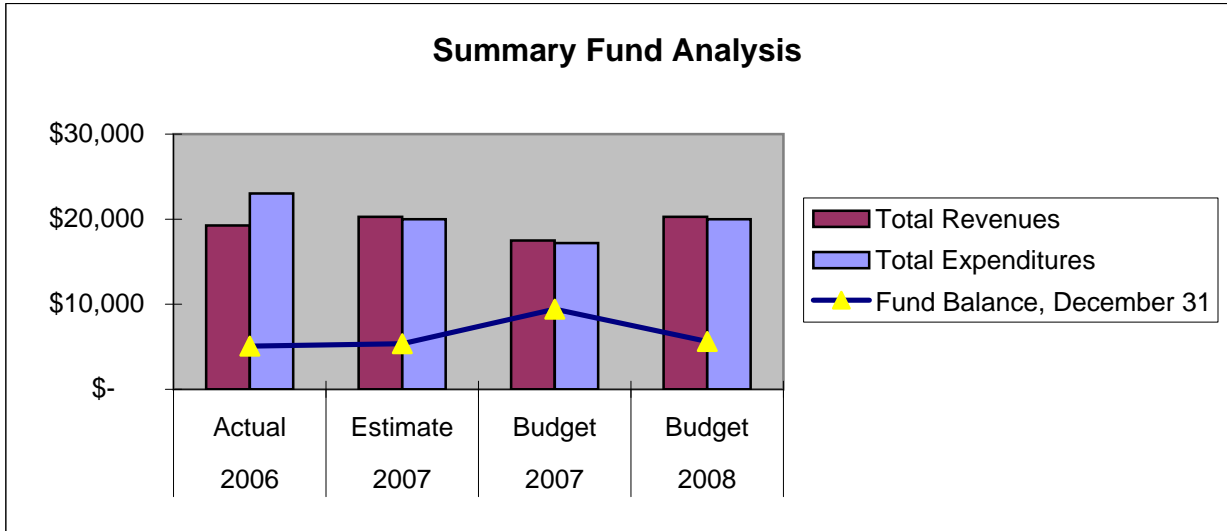
Fund Description	2006 Actual	2007 Estimate	2007 Budget	2008 Budget	\$ Chg '06-'07	% Chg '06-'07
Revenues:						
Taxes	18,956	20,000	17,200	20,000	2,800	16.3%
Interest Earnings	299	270	300	275	(25)	-8.3%
Total Revenues	\$ 19,254	\$ 20,270	\$17,500	\$ 20,275	\$ 2,775	15.9%
Expenditures:						
Intergovernmental Payment	23,014	20,000	17,200	20,000	2,800	16.3%
Total Expenditures	\$23,014	\$ 20,000	\$17,200	\$ 20,000	\$ 2,800	16.3%
Fund Balance, January 1	8,847	5,087	9,127	5,357	(3,770)	-41.3%
Revenues	19,254	20,270	17,500	20,275	2,775	15.9%
Expenditures	23,014	20,000	17,200	20,000	2,800	16.3%
Fund Balance, December 31	\$ 5,087	\$ 5,357	\$ 9,427	\$ 5,632	\$ (3,795)	-40.3%

Tax Rates for Cities in King County:

8.2%	-	Sales Tax (Excluding Voted Transit Sales Tax 0.7%)
2.0%	-	Hotel-Motel Tax for Kingdome/New Football Stadium
2.8%	-	Hotel-Motel Tax for Convention Center
(2.0%)	-	Credit against State Sales Tax for 2.0% Hotel-Motel Tax for Football
11.0%	-	Stadium
1.0%	-	City Imposed Hotel-Motel Tax
12.0%	-	Sales Tax limitation

CITY OF DES MOINES
2008 Budget
 Special Revenue Fund

Hotel-Motel Tax Fund



Garden Suites Inn

Projected to use all lodging taxes generated in 2008 for tourism related activities.

CITY OF DES MOINES
2008 Budget
Special Revenue Fund

Police Services Restoration Fund

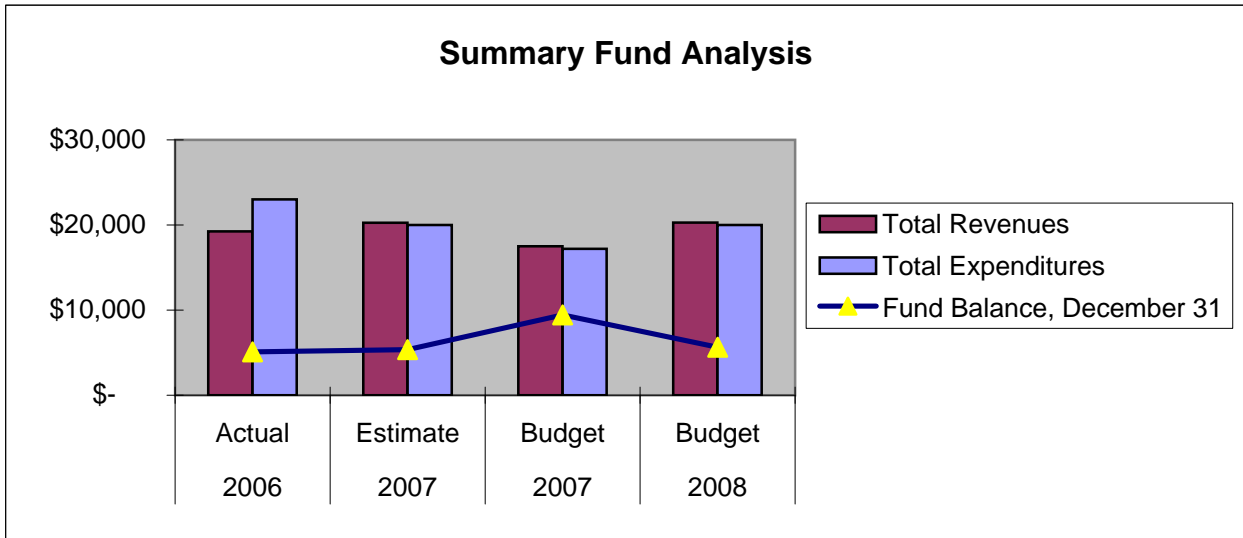
The Police Services Restoration Fund is established with the purpose of segregated levy lid lift property taxes, as authorized by the voters, in accordance with Ordinance No. 1375, at the May 16, 2006 Special Election. These property tax revenues are to be used exclusively to restore police department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

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

Fund Description	2006 Actual	2007 Estimate	2007 Budget	2008 Budget	\$ Chg '07-'08	% Chg '07-'08
Revenues:						
Taxes	0	1,356,700	1,356,700	1,483,400	126,700	9.3%
Total Revenues	\$ -	\$ 1,356,700	\$ 1,356,700	\$ 1,483,400	\$ 126,700	9.3%
Expenditures:						
Salaries and Wages	0	46,607	473,893	821,408	347,515	73.3%
Personnel Benefits	0	19,065	178,887	288,942	110,055	61.5%
Supplies	0	19,160	8,643	101,907	93,264	1079.1%
Other Services and Charges	0	16,289	131,960	156,294	24,334	18.4%
Capital Outlay	0	114,591	358,000	420,500	62,500	17.5%
Interfund Payments	0	0	0	71,803	71,803	N/A
Interfund Transfers	0	150,000	45,000	45,000	0	0.0%
Debt Service	0	288	0	0	0	N/A
Total Expenditures	\$ -	\$ 366,000	\$ 1,196,383	\$ 1,905,854	\$ 709,471	59.3%
Fund Balance, January 1	0	0	0	990,700	990,700	N/A
Revenues	0	1,356,700	1,356,700	1,483,400	126,700	9.3%
Expenditures	0	366,000	1,196,383	1,905,854	709,471	59.3%
Fund Balance, December 31	\$ -	\$ 990,700	\$ 2,553,083	\$ 568,246	\$ (1,984,837)	-77.7%

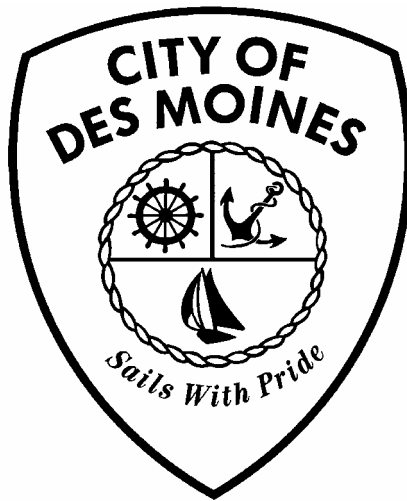
CITY OF DES MOINES
2008 Budget
Special Revenue Fund

Police Services Restoration Fund



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

The 2008 expenditures are projected to increase significantly \$709,530 or 59.3% over 2007's adopted level because it is assumed that the Police Services Restoration program will be fully staffed (11.7 FTE's) in 2008.



DEBT SERVICE FUNDS

CITY OF DES MOINES
2008 Budget
 Debt Service Funds

LID Guaranty Fund

The LOCAL IMPROVEMENT DISTRICT (LID) GUARANTY FUND is established to protect the City in the event property owners fail to pay their assessments when due and available funds are insufficient to cover the debt service payment due on the LID bonds that were issued to fund the improvements. The maximum amount to set aside is approximately equal to ten percent of the outstanding principal due on the bonds.

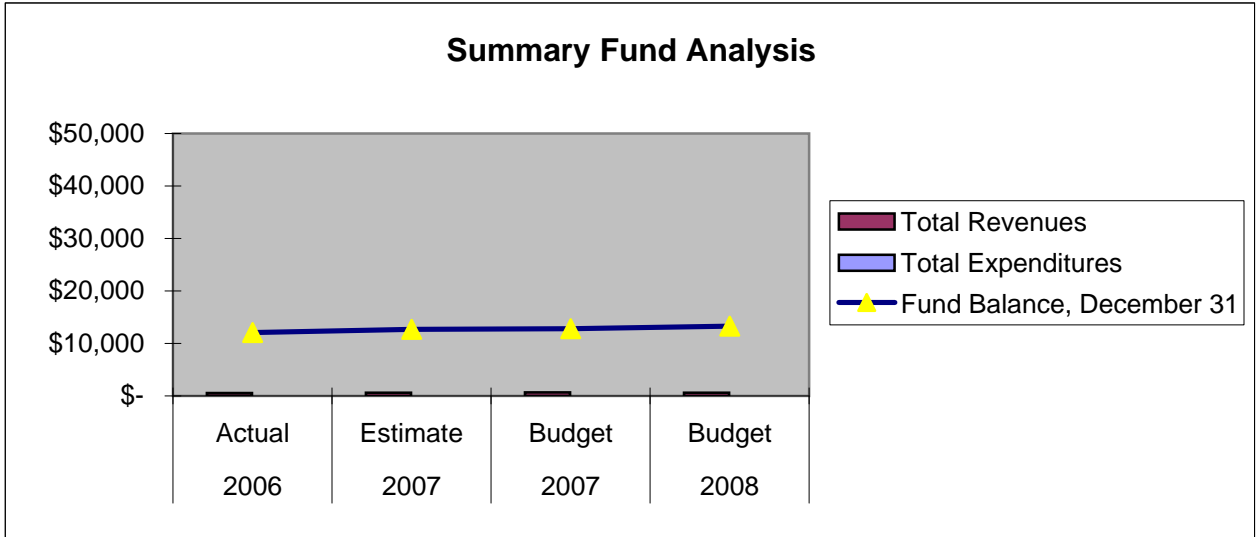
As of 12-31-05, all LID Bonds have been redeemed.

Fund 210 - LID Guaranty Fund
 Department: Finance
 Revenues, Expenditures, and Fund Balance

Fund Description	2006 Actual	2007 Estimate	2007 Budget	2008 Budget	\$ Chg '07-'08	% Chg '07-'08
Revenues:						
Interest Earnings	561	585	696	600	(96)	-13.8%
Non-Revenues	0	0	0	0	0	N/A
Total Revenues	\$ 561	\$ 585	\$696	\$ 600	\$ (96)	-13.8%
Expenditures:						
Interfund Transfers	0	0	0	0	0	N/A
Total Expenditures	\$0	\$0	\$0	\$ -	\$ -	N/A
Fund Balance, January 1	11,522	12,084	12,089	12,669	580	4.8%
Revenues	561	585	696	600	(96)	-13.8%
Expenditures	0	0	0	0	0	N/A
Fund Balance, December 31	\$ 12,084	\$ 12,669	\$12,785	\$ 13,269	\$ 484	3.8%

CITY OF DES MOINES
2008 Budget
Debt Service Funds

LID Guaranty Fund



CITY OF DES MOINES
2008 Budget
Debt Service Funds

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

Fund Description	2006 Actual	2007 Estimate	2007 Budget	2008 Budget	\$ Chg '07-'08	% Chg '07-'08
Revenues:						
Property Taxes - Excess Levy	631,821	534,560	525,750	0	(525,750)	-100.0%
Interest Earnings	11,885	9,605	0	1,800	1,800	N/A
Total Revenues	\$ 643,706	\$ 544,165	\$ 525,750	\$ 1,800	\$ (523,950)	-99.7%
Expenditures:						
Other Services and Charges	176	176	200	0	(200)	-100.0%
Interfund Transfers	0	0	0	18,800	18,800	N/A
Debt Service	619,565	525,750	525,750	0	(525,750)	-100.0%
Total Expenditures	\$ 619,741	\$ 525,926	\$ 525,950	\$ 18,800	\$ (507,150)	-96.4%
Fund Balance, January 1	(2,060)	21,905	19,699	40,144	20,445	103.8%
Revenues	643,706	544,165	525,750	1,800	(523,950)	-99.7%
Expenditures	619,741	525,926	525,950	18,800	(507,150)	-96.4%
Fund Balance, December 31	\$ 21,905	\$ 40,144	\$ 19,499	\$ 23,144	\$ 3,645	18.7%

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

Fund Description	2006 Actual	2007 Estimate	2007 Budget	2008 Budget	\$ Chg '07-'08	% Chg '07-'08
Revenues:						
Interest Earnings	2,511	3,925	4,374	2,683	(1,691)	-38.7%
Miscellaneous Revenues	116,068	30,483	17,239	12,850	(4,389)	-25.5%
Interfund Transfers	0	0	0	0	0	N/A
Total Revenues	\$ 118,578	\$ 34,408	\$ 21,613	\$ 15,533	\$ (6,080)	-28.1%
Expenditures:						
Other Services and Charges	0	0	0	0	0	N/A
Debt Service	0	0	0	0	0	N/A
Interfund Transfers	115,618	34,350	21,144	15,453	(5,691)	-26.9%
Total Expenditures	\$ 115,618	\$ 34,350	\$ 21,144	\$ 15,453	\$ (5,691)	-26.9%
Fund Balance, January 1	5,141	8,102	8,158	8,160	2	0.0%
Revenues	118,578	34,408	21,613	15,533	(6,080)	-28.1%
Expenditures	115,618	34,350	21,144	15,453	(5,691)	-26.9%
Fund Balance, December 31	\$ 8,102	\$ 8,160	\$ 8,627	\$ 8,240	\$ (387)	-4.5%

CITY OF DES MOINES
2008 Budget
Debt Service Funds

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

Fund Description	2006 Actual	2007 Estimate	2007 Budget	2008 Budget	\$ Chg '07-'08	% Chg '07-'08
Revenues:						
Interest Earnings	705	750	800	750	(50)	-6.3%
Interfund Transfers	129,431	130,768	130,768	132,168	1,400	1.1%
Total Revenues	\$ 130,136	\$ 131,518	\$ 131,568	\$ 132,918	\$ 1,350	1.0%
Expenditures:						
Other Services and Charges	304	304	400	400	0	0.0%
Debt Service	129,128	130,768	130,768	132,168	1,400	1.1%
Total Expenditures	\$ 129,431	\$ 131,072	\$ 131,168	\$ 132,568	\$ 1,400	1.1%
Fund Balance, January 1	14,465	15,170	15,427	15,616	189	1.2%
Revenues	130,136	131,518	131,568	132,918	1,350	1.0%
Expenditures	129,431	131,072	131,168	132,568	1,400	1.1%
Fund Balance, December 31	\$ 15,170	\$ 15,616	\$ 15,827	\$ 15,966	\$ 139	0.9%

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

Fund Description	2006 Actual	2007 Estimate	2007 Budget	2008 Budget	\$ Chg '07-'08	% Chg '07-'08
Revenues:						
Interest Earnings	15	0	0	0	0	N/A
Interfund Transfers	99,334	95,290	95,290	96,895	1,605	1.7%
Total Revenues	\$ 99,349	\$ 95,290	\$ 95,290	\$ 96,895	\$ 1,605	1.7%
Expenditures:						
Other Services and Charges	304	304	500	500	0	0.0%
Debt Service	99,030	95,290	95,290	96,395	1,105	1.2%
Total Expenditures	\$ 99,334	\$ 95,594	\$ 95,790	\$ 96,895	\$ 1,105	1.2%
Fund Balance, January 1	309	324	515	20	(495)	-96.1%
Revenues	99,349	95,290	95,290	96,895	1,605	1.7%
Expenditures	99,334	95,594	95,790	96,895	1,105	1.2%
Fund Balance, December 31	\$ 324	\$ 20	\$ 15	\$ 20	\$ 5	33.9%

CITY OF DES MOINES
2008 Budget
 Debt Service Funds

Miscellaneous Debt Service Fund

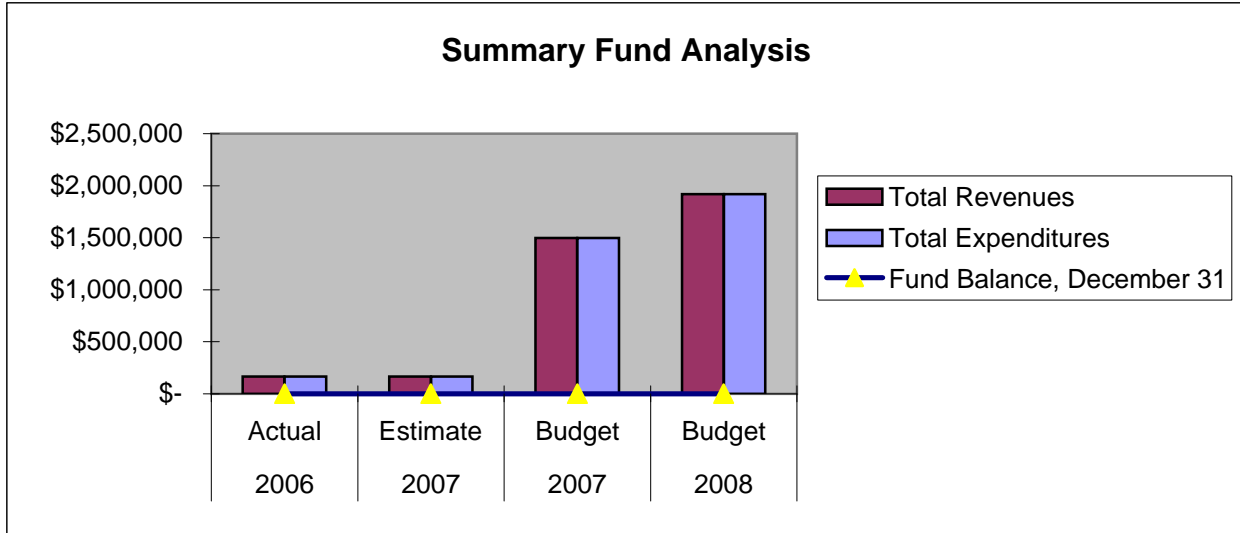
The MISCELLANEOUS DEBT SERVICE FUND was established to account for general obligation loans and notes that are not specifically accounted for in other debt service funds.

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

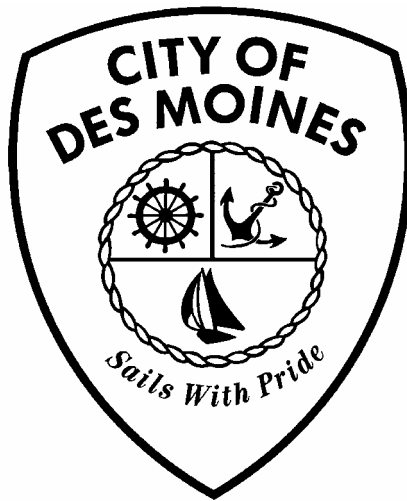
Fund Description	2006 Actual	2007 Estimate	2007 Budget	2008 Budget	\$ Chg '07-'08	% Chg '07-'08
Revenues:						
Interfund Transfers	164,528	166,547	1,496,629	1,920,084	423,455	28.3%
Total Revenues	\$ 164,528	\$ 166,547	\$ 1,496,629	\$ 1,920,084	\$ 423,455	28.3%
Expenditures:						
Debt Service	164,528	166,547	1,496,629	1,920,084	423,455	28.3%
Total Expenditures	\$ 164,528	\$ 166,547	\$ 1,496,629	\$ 1,920,084	\$ 423,455	28.3%
		\$				
Fund Balance, January 1	2	2	2	2	(0)	-2.5%
Revenues	164,528	166,547	1,496,629	1,920,084	423,455	28.3%
Expenditures	164,528	166,547	1,496,629	1,920,084	423,455	28.3%
Fund Balance, December 31	\$ 2	\$ 2	\$ 2	\$ 2	\$ 0	-2.5%

CITY OF DES MOINES
2008 Budget
Debt Service Funds

Miscellaneous Debt Service Fund



For 2008, the debt service payment represents principal and interest due on three Public Works Trust Fund Loans for transportation improvements.



CAPITAL PROJECT FUNDS

CITY OF DES MOINES
2008 Budget
 Capital Projects Fund

Municipal Capital Improvements Fund

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

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

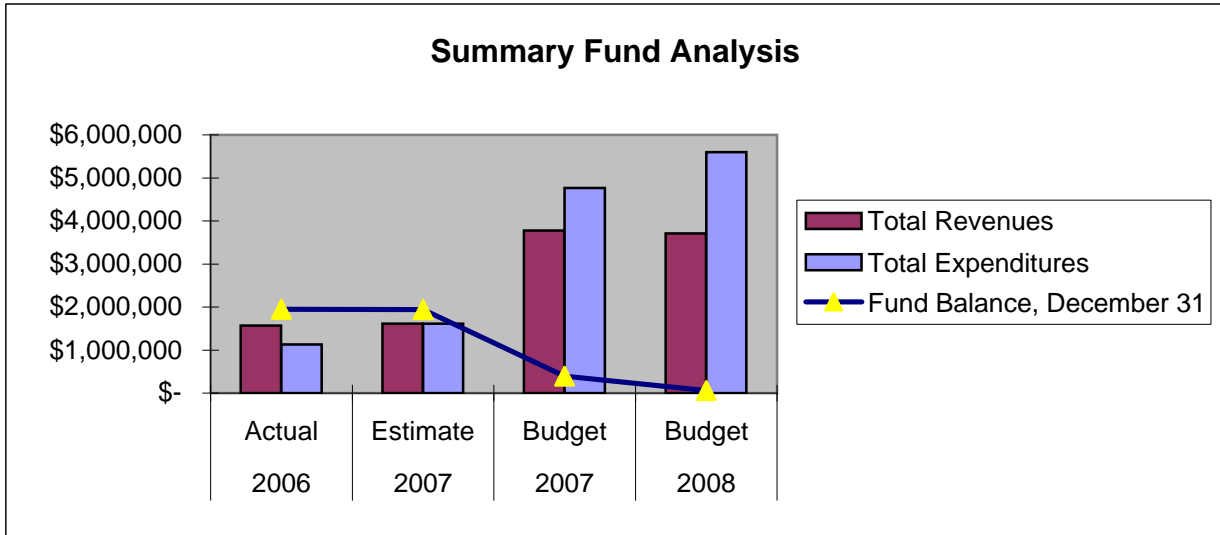


Fund 310 - Municipal Capital Improvements Fund
 Revenues, Expenditures, and Fund Balance

Fund Description	2006 Actual	2007 Estimate	2007 Budget	2008 Budget	\$ Chg '07-'08	% Chg '07-'08
Revenues:						
Taxes	1,335,948	1,310,000	1,250,000	1,360,000	110,000	8.8%
Intergovernmental Revenues	152,331	89,194	1,805,375	2,172,401	367,026	20.3%
Charges for Services	5,162	121,216	437,487	88,723	(348,764)	-79.7%
Interest Earnings	77,390	90,000	49,800	47,600	(2,200)	-4.4%
Miscellaneous Revenues	602	0	0	0	0	N/A
Other Financing Sources	0	3,500	0	45,000	45,000	N/A
Interfund Transfers	0	0	234,116	0	(234,116)	-100.0%
Total Revenues	\$ 1,571,433	\$ 1,613,910	\$ 3,776,778	\$ 3,713,724	\$ (63,054)	-1.7%
Expenditures:						
Other Services and Charges	0	0	0	25,000	25,000	N/A
Capital Outlay	370,776	890,140	4,060,276	4,746,793	686,517	16.9%
Interfund Transfers	760,015	724,722	707,058	824,563	117,505	16.6%
Total Expenditures	\$ 1,130,791	\$ 1,614,862	\$ 4,767,334	\$ 5,596,356	\$ 829,022	17.4%
Fund Balance, January 1	1,504,370	1,945,012	1,386,274	1,944,060	557,786	40.2%
Revenues	1,571,433	1,613,910	3,776,778	3,713,724	(63,054)	-1.7%
Expenditures	1,130,791	1,614,862	4,767,334	5,596,356	829,022	17.4%
Fund Balance, December 31	\$ 1,945,012	\$ 1,944,060	\$ 395,718	\$ 61,428	\$ (334,290)	-84.5%

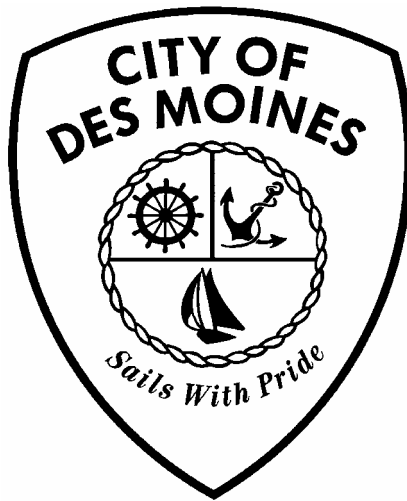
CITY OF DES MOINES
2008 Budget
 Capital Projects Fund

Municipal Capital Improvements Fund



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

Details of Capital Outlay and Interfund Transfers are provided in the 2008 - 2013 Capital Improvement Plan document.



ENTERPRISE FUNDS

CITY OF DES MOINES
2008 Budget
 Enterprise Funds

Marina Revenue Fund

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



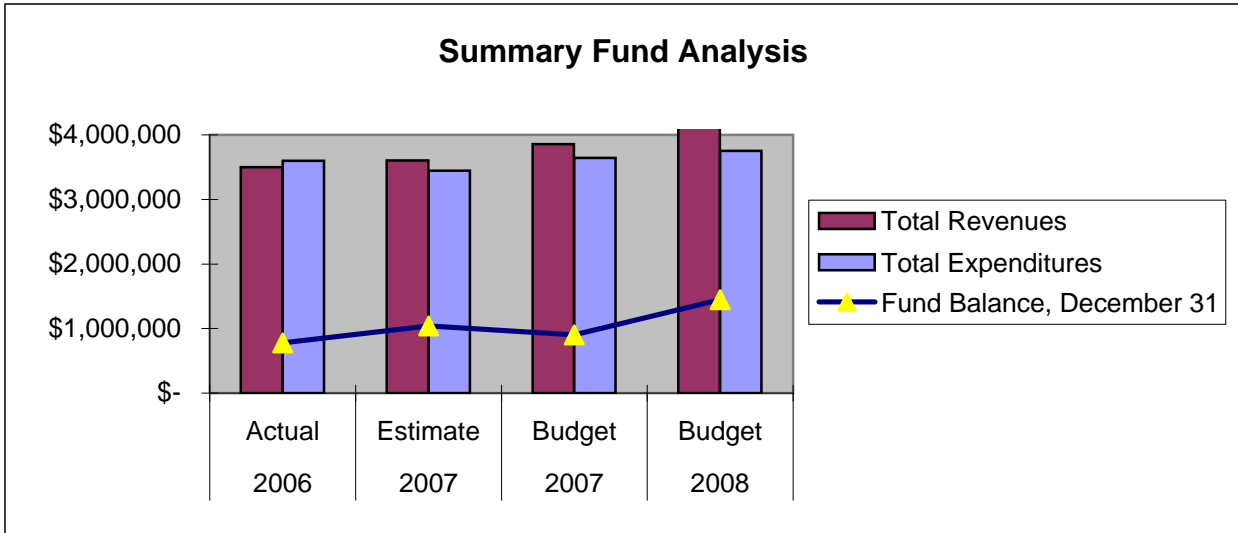
Major revenue sources for the Marina include launching fees, moorage, electricity, fuel, parking fees, and lease fees.

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

Fund Description	2006 Actual	2007 Estimate	2007 Budget	2008 Budget	\$ Chg '07-'08	% Chg '07-'08
Revenues:						
Intergovernmental Revenues	19,942	0	0	0	0	N/A
Charges for Services	80,968	80,910	96,300	83,000	(13,300)	-13.8%
Fines and Forfeits	17,285	16,900	14,000	17,000	3,000	21.4%
Interest Earnings	63,448	55,000	40,000	65,226	25,226	63.1%
Moorage and Dry Storage	2,082,786	2,286,546	2,268,520	2,448,231	179,711	7.9%
Fuel	981,656	916,958	1,051,040	903,000	(148,040)	-14.1%
Electricity	82,954	97,880	85,000	98,250	13,250	15.6%
Miscellaneous Revenues	168,507	149,841	142,766	163,860	21,094	14.8%
Interfund Transfers	0	0	158,730	383,504	224,774	141.6%
Total Revenues	\$ 3,497,547	\$ 3,604,035	\$ 3,856,356	\$ 4,162,071	\$ 305,715	7.9%
Expenditures:						
Salaries and Wages	564,445	611,351	595,398	627,030	31,632	5.3%
Personnel Benefits	190,496	225,902	224,537	236,991	12,454	5.5%
Supplies	1,031,811	992,950	1,076,600	981,950	(94,650)	-8.8%
Other Services and Charges	269,681	241,499	269,377	273,600	4,223	1.6%
Intergovernmental	29,403	32,071	30,350	35,566	5,216	17.2%
Capital Outlay	29,894	41,373	12,337	17,500	5,163	41.8%
Debt Service	326,219	329,474	329,513	196,549	(132,964)	-40.4%
Interfund Payments	725,600	535,912	535,912	777,351	241,439	45.1%
Interfund Transfers	428,970	436,790	569,278	604,928	35,650	6.3%
Total Expenditures	\$ 3,596,518	\$ 3,447,322	\$ 3,643,302	\$ 3,751,465	\$ 108,163	3.0%
Fund Balance, January 1	876,105	882,098	690,563	1,038,811	348,248	50.4%
Revenues	3,497,547	3,604,035	3,856,356	4,162,071	305,715	7.9%
Expenditures	3,596,518	3,447,322	3,643,302	3,751,465	108,163	3.0%
Fund Balance, December 31	\$ 777,134	\$ 1,038,811	\$ 903,617	\$ 1,449,417	\$ 545,800	60.4%

CITY OF DES MOINES
2008 Budget
 Enterprise Funds

Marina Revenue Fund

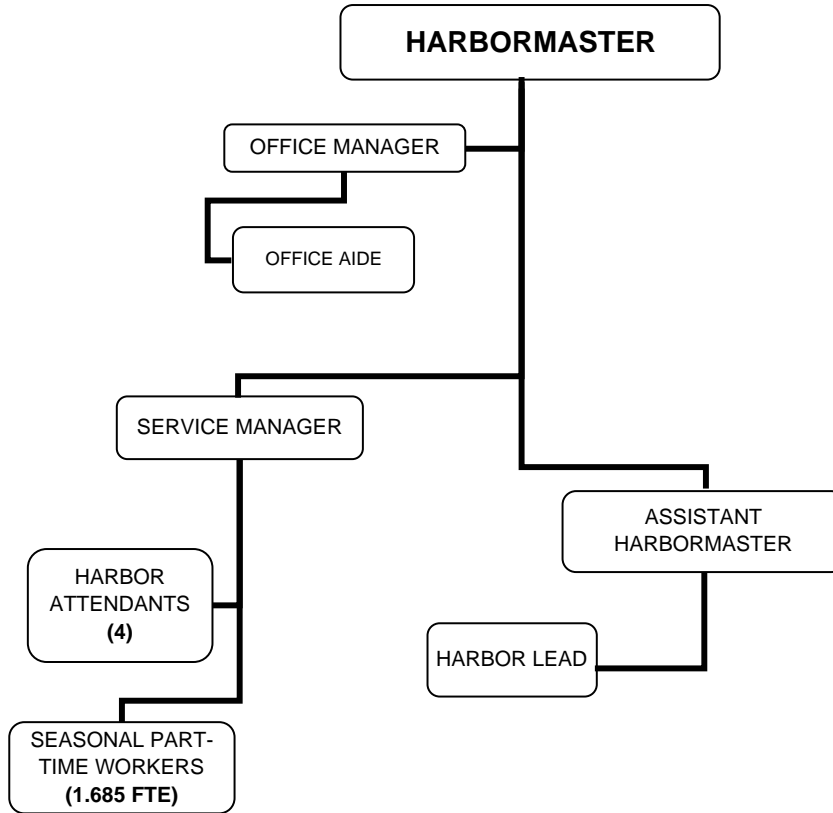


The 7.9% increase in 2008 revenue primarily results from increases in moorage rates and fund transfer-in from Marina Depreciation and Improvement Fund.

Marina Revenue Fund 2008 expenditures increased primarily as a result of the \$215,000 increase in the transfer to the General Fund for indirect costs coverage offset by reduction in debt for the 1993 advance refunding GO issue.

CITY OF DES MOINES
2008 Budget
Enterprise Funds

Fund: Marina Revenue
Department: Marina
Organizational Chart



CITY OF DES MOINES

2008 Budget

Enterprise Funds

Fund: Marina Revenue
 Department: Marina
 Program: Administration

GOALS/PURPOSE:

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



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

Performance Measure	2003	2004	2005	2006	2007
Efficiency Measure					
Cost of Admin. as % of total budget	29%	30%			
Economic Occupancy	100.40%	100.40%			
Average Occupancy Rate	99.10%	98.70%			
Effectiveness Measure					
Workload Measures					
Total number of moorage offerings	319	211			
Total Service Revenue	\$787,515	\$948,932			
Total Marina Budget	\$3,421,140	\$2,815,749	\$3,218,140	\$3,474,996	\$3,643,302

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



2007 ACCOMPLISHMENTS

- Site management for special events
- Facility improvement projects
- Maintain the demand for the Marina's services
- Create amenities for the non-boating public.
- Marina moorage rate increase
- Marina security - Security Camera System
- Bulkhead replacement
- Dredging project
- Capital projects management

2008 WORKPLAN

OPERATIONS

- Continue the implementation of a shared moorage program
- Implement a "pay-at-the-pump" program at the fuel dock
- Increase service levels at the Redondo Launch ramp during the boating season

CAPITAL PROJECTS

- Finish "M" Dock upgrades
- Install stand pipes on I & J Docks
- Install more security cameras in the Marina
- Begin the first phase of the Bulkhead Replacement project

CITY OF DES MOINES

2008 Budget

Enterprise Funds

Fund: Marina Revenue
 Department: Marina
 Program: Administration

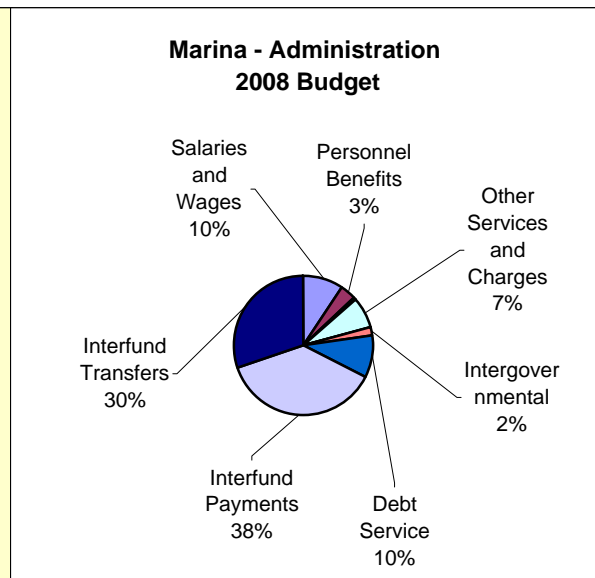
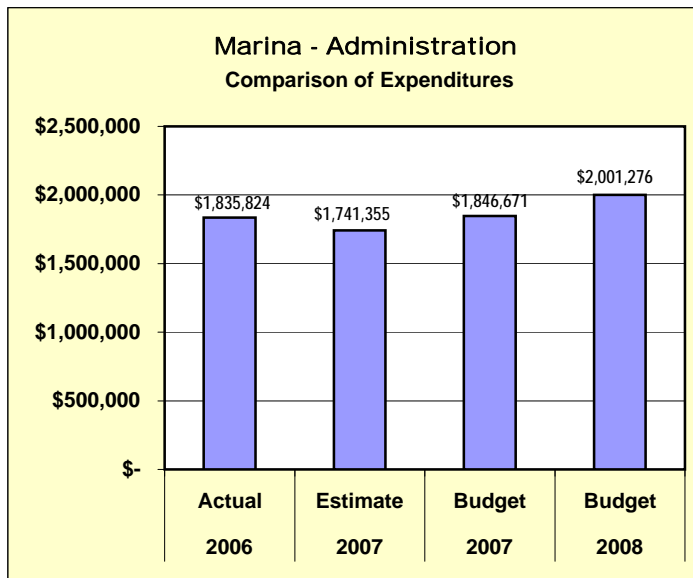
Expenditure Description	2006 Actual	2007 Estimate	2007 Budget	2008 Budget	\$ Chg '07-'08	% Chg '07-'08
Salaries and Wages	158,004	191,401	178,297	191,208	12,911	7.2%
Personnel Benefits	45,900	64,836	64,503	68,654	4,151	6.4%
Supplies	10,092	11,500	9,250	10,000	750	8.1%
Other Services and Charges	145,484	122,487	140,720	147,855	7,135	5.1%
Capital Outlay	0	40,373	12,337	0	(12,337)	-100.0%
Intergovernmental	29,403	32,071	30,350	35,566	5,216	17.2%
Debt Service	326,219	329,474	329,513	196,549	(132,964)	-40.4%
Interfund Payments	691,753	512,423	512,423	746,516	234,093	45.7%
Interfund Transfers	428,970	436,790	569,278	604,928	35,650	6.3%
	\$ 1,835,824	\$ 1,741,355	\$ 1,846,671	\$ 2,001,276	\$ 154,605	8.4%

Employee FTE:	2.84	2.89	2.89	2.80	(0.09)	-3.1%
----------------------	------	------	------	------	--------	-------



ANALYSIS OF BUDGET CHANGES:

Salaries and wages increase due to cost of living adjustment. Personnel benefits increase due to rate increases in medical and retirement plans. Personnel benefits is reduced by employees' share of health insurance premium cost for spouse and/or dependent/s. Decrease in Debt Service is the result of the full payment on the 1993 Advance Bond Refunding in 2007. The components for the increase in Interfund Payments are as follows: 1) \$50,000 increase in the fund transfer-out to the General Fund for indirect costs coverage; and 2) \$19,093 increase in assessments for computer & equipment maintenance & replacement and interfund insurance. The Interfund Transfers relate to the debt payment on the 2002 and 2008 Bonds appropriated in Fund 404.



CITY OF DES MOINES

2008 Budget

Enterprise Funds

Fund: Marina Revenue
 Department: Marina
 Program: Service



GOALS/PURPOSE:

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

Performance Measure	2003	2004	2005	2006	2007
Efficiency Measure					
Profit on fuel sales	\$88,569	\$109,487			
Profit on boat launching	\$116,604	\$80,386			
Profit on guest moorage	\$103,195	\$94,825			
Total Gross Profit	39%	30%			
Effectiveness Measure					
Customer survey rankings	N/A	N/A	N/A	N/A	N/A
Workload Measures					
Number of gallons of fuel sold	360,441	375,555			
Number of boats launched	4,848	4,066			
Number of visitor nights in overnight	11,067	7,554			

*NA = not available

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

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

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

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

CITY OF DES MOINES

2008 Budget

Enterprise Funds

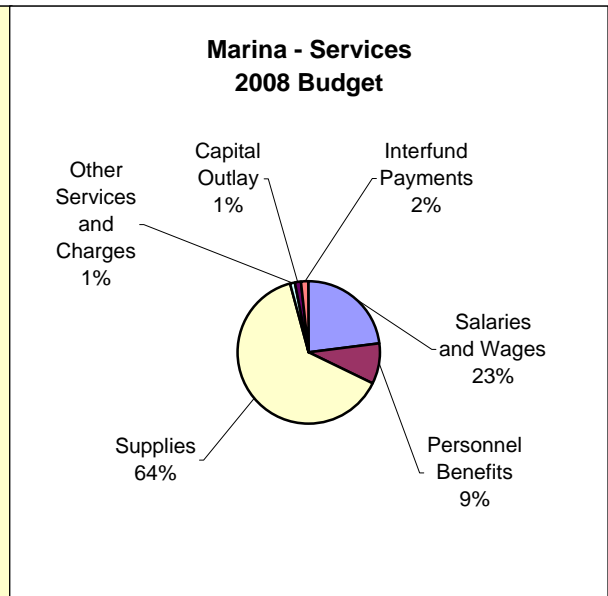
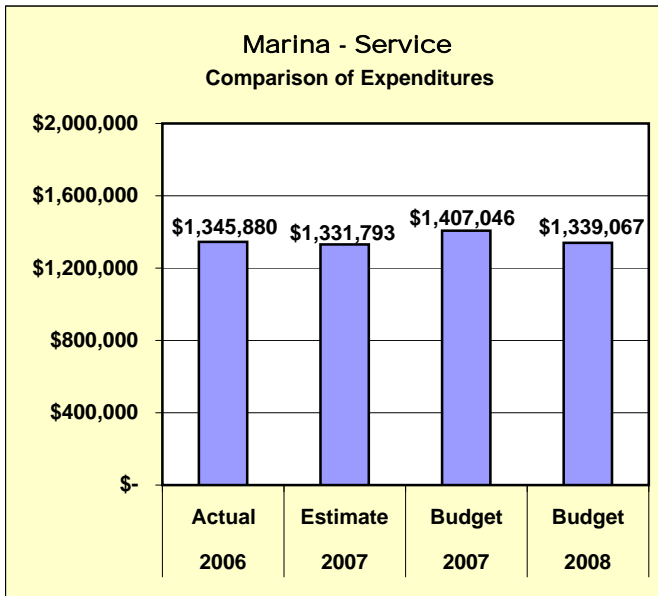
Fund: Marina Revenue
 Department: Marina
 Program: Service

Expenditure Description	2006 Actual	2007 Estimate	2007 Budget	2008 Budget	\$ Chg '07-'08	% Chg '07-'08
Salaries and Wages	291,230	299,850	298,013	308,226	10,213	3.4%
Personnel Benefits	106,292	118,846	118,057	122,039	3,982	3.4%
Supplies	905,061	870,350	944,600	854,000	(90,600)	-9.6%
Other Services and Charges	17,099	25,496	29,125	14,125	(15,000)	-51.5%
Capital Outlay	0	0	0	16,500	16,500	N/A
Interfund Payments	26,197	17,251	17,251	24,177	6,926	40.1%
	\$ 1,345,880	\$ 1,331,793	\$ 1,407,046	\$ 1,339,067	\$ (67,979)	-4.8%

Employee FTE:	6.67	6.67	6.67	6.67	-	0.0%
----------------------	------	------	------	------	---	------

ANALYSIS OF BUDGET CHANGES:

Salaries and wages increase due to cost of living adjustment. Personnel benefits increase due to rate increases in medical and retirement plans. Personnel benefits is reduced by employees' share of health insurance premium cost for spouse and/or dependent/s. Supplies decrease mainly due to anticipated drop in fuel purchases. Decrease in Other Services & Charges is due to expenses associated with the Special Events program, i.e. Fireworks Over Des Moines, Marina Boat Shows, etc. Capital Outlay in 2008 is for installation of "Pay at Pump" and for a trailer to store portable stage. Change in Interfund Payments is due to insurance assessment increase for property and liability coverage.



CITY OF DES MOINES

2008 Budget

Enterprise Funds

Fund: Marina Revenue
 Department: Marina
 Program: Maintenance



GOALS/PURPOSE:

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

Performance Measure	2003	2004	2005	2006	2007
Efficiency Measure					
Maintenance cost as percentage of permanent moorage revenue	20%	18%			
Effectiveness Measure					
Customer survey rankings	N/A	N/A	N/A		
Workload Measures					
Total number of repair orders issued	160	175			

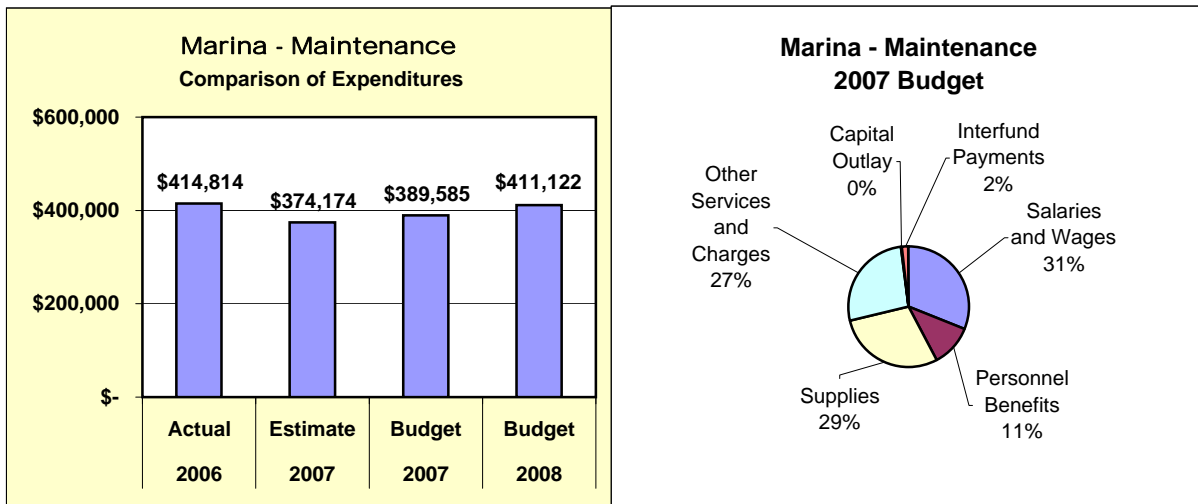
*NA = Not Available

Expenditure Description	2006 Actual	2007 Estimate	2007 Budget	2008 Budget	\$ Chg '07-'08	% Chg '07-'08
Salaries and Wages	115,211	120,100	119,088	127,596	8,508	7.1%
Personnel Benefits	38,303	42,220	41,977	46,298	4,321	10.3%
Supplies	116,658	111,100	122,750	117,950	(4,800)	-3.9%
Other Services and Charges	107,098	93,516	99,532	111,620	12,088	12.1%
Capital Outlay	29,894	1,000	0	1,000	1,000	N/A
Interfund Payments	7,650	6,238	6,238	6,658	420	6.7%
	\$ 414,814	\$ 374,174	\$ 389,585	\$ 411,122	\$ 21,537	5.5%

Employee FTE:	3.50	2.00	2.00	2.00	0.0	0.0%
----------------------	------	------	------	------	-----	------

ANALYSIS OF BUDGET CHANGES:

Salaries and wages increase due to cost of living adjustment. Personnel benefits increase due to rate increases in medical and retirement plans. Personnel benefits is reduced by employees' share of health insurance premium cost for spouse and/or dependent/s. Supplies decrease by 3.9% mainly because the appropriation for Electricity is reduced by \$5,000. Utilities is increased by \$12,088 which is the reason for the increase in Other Services and Charges. Change in interfund payments is due to increased assessment for property and liability coverage. Appropriation for Capital Outlay in 2008 is for security camera system and pay station.



CITY OF DES MOINES
2008 Budget
 Enterprise Funds

Marina Repair & Replacement Fund

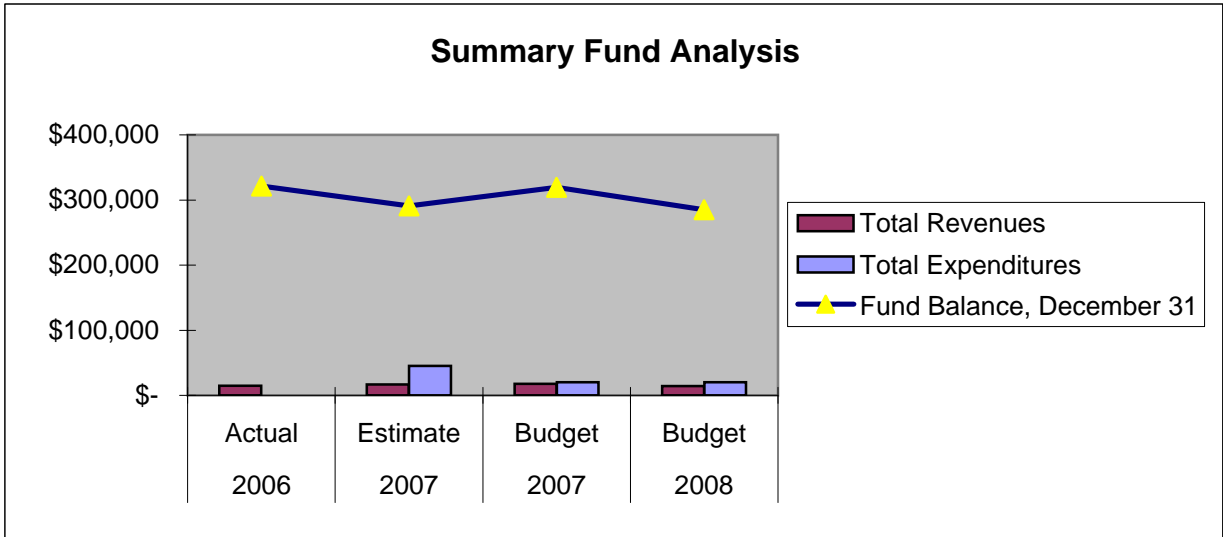
The MARINA REPAIR & REPLACEMENT FUND as established under the original Marina bond covenants provides monies for unusual or extraordinary maintenance or repairs that are not ordinary and normal expenses of the Marina operation. This fund was created in 1970 by Ordinance 265 (Bond Covenant). Ordinance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

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

Fund Description	2006 Actual	2007 Estimate	2007 Budget	2008 Budget	\$ Chg '07-'08	% Chg '07-'08
Revenues:						
Interest Earnings	14,929	16,497	17,910	14,401	(3,509)	-19.6%
Other Financing Sources	0	0	0	0	0	N/A
Total Revenues	\$ 14,929	\$ 16,497	\$ 17,910	\$ 14,401	(\$3,509)	-19.6%
Expenditures:						
Salaries and Wages	0	33	0	0	0	N/A
Personnel Benefits	0	8	0	0	0	N/A
Other Services and Charges	0	35,000	20,000	20,000	0	0.0%
Capital Outlay	0	10,000	0	0	0	N/A
Total Expenditures	\$ -	\$ 45,041	\$ 20,000	\$ 20,000	\$ -	0.0%
Fund Balance, January 1	306,345	319,355	321,445	290,811	(30,634)	-9.5%
Revenues	14,929	16,497	17,910	14,401	(3,509)	-19.6%
Expenditures	0	45,041	20,000	20,000	0	0.0%
Fund Balance, December 31	\$ 321,274	\$ 290,811	\$ 319,355	\$ 285,212	\$ (34,143)	-10.7%

CITY OF DES MOINES
2008 Budget
 Enterprise Funds

Marina Repair & Replacement Fund



CITY OF DES MOINES
2008 Budget
Enterprise Funds

Marina Depreciation & Improvement Fund

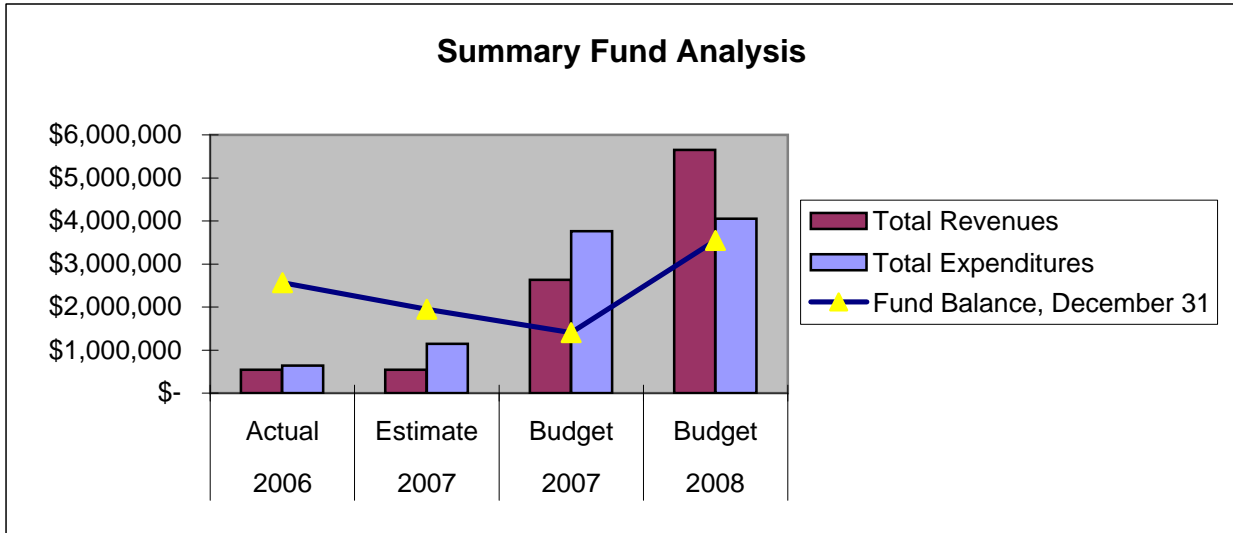
The Marina Depreciation and Improvement Fund is established for the purpose of restoring, improving, or providing additional facilities at the Des Moines Marina.

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

Fund Description	2006 Actual	2007 Estimate	2007 Budget	2008 Budget	\$ Chg '07-'08	% Chg '07-'08
Revenues:						
Interest Earnings	114,120	115,000	110,000	130,000	20,000	18.2%
Other Financing Sources	0	0	1,950,000	4,915,000	2,965,000	152.1%
Interfund Transfers	428,970	429,278	569,278	604,928	35,650	6.3%
Total Revenues	\$ 543,091	\$ 544,278	\$ 2,629,278	\$ 5,649,928	\$ 3,020,650	114.9%
Expenditures:						
Other Services and Charges	40,418	7,186	0	0	0	N/A
Capital Outlay	270,919	805,833	3,235,448	3,147,661	(87,787)	-2.7%
Intergovernmental	0	0	158,730	383,504	224,774	141.6%
Debt Service	328,970	329,278	369,741	519,214	149,473	40.4%
Total Expenditures	\$ 640,307	\$ 1,142,297	\$ 3,763,919	\$ 4,050,379	\$ 286,460	7.6%
Fund Balance, January 1 (Corrected)	2,661,768	2,545,050	2,540,861	1,947,031	(593,830)	-23.4%
Revenues	543,091	544,278	2,629,278	5,649,928	3,020,650	114.9%
Expenditures	640,307	1,142,297	3,763,919	4,050,379	286,460	7.6%
Fund Balance, December 31	\$ 2,564,552	\$ 1,947,031	\$ 1,406,220	\$ 3,546,580	\$ 2,140,360	152.2%

CITY OF DES MOINES
2008 Budget
 Enterprise Funds

Marina Depreciation & Improvement Fund



Revenue sources are derived primarily from annual transfers from the Marina Revenue Fund and from bond proceeds. For 2008, Other Financing Sources is a bond issue to fund the Bulkhead Replacement, water main relocation, dredging, travel lift pier, and new tenant restroom.

Additional detail is provided in the 2008 - 2013 Capital Improvement Plan document.

CITY OF DES MOINES
2008 Budget
Enterprise Funds

Surface Water Management Operations Fund

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

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



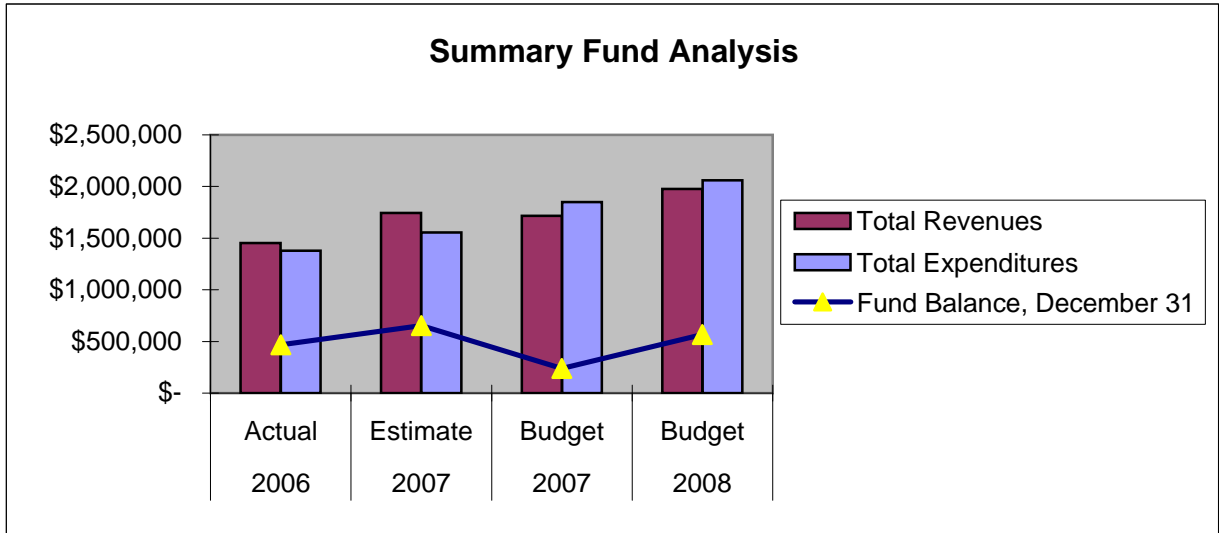
Taking care of fish habitat

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

Fund Description	2006 Actual	2007 Estimate	2007 Budget	2008 Budget	\$ Chg '07-'08	% Chg '07-'08
Revenues:						
Charges for Services	1,387,065	1,673,474	1,673,474	1,868,239	194,765	11.6%
Intergovernmental Revenues	3,498	0	0	40,000	40,000	N/A
Interest Earnings	19,498	19,650	11,892	28,880	16,988	142.9%
Interfund Revenues	43,601	46,775	29,371	35,117	5,746	19.6%
Miscellaneous Revenues	7	3,000	3,000	3,000	0	0.0%
Total Revenues	\$ 1,453,669	\$ 1,742,899	\$ 1,717,737	\$ 1,975,236	\$ 257,499	15.0%
Expenditures:						
Salaries and Wages	427,155	489,500	501,742	559,778	58,036	11.6%
Personnel Benefits	140,163	185,707	195,326	211,213	15,887	8.1%
Supplies	47,949	57,550	60,472	74,360	13,888	23.0%
Other Services and Charges	144,605	303,292	348,430	393,692	45,262	13.0%
Intergovernmental	23,419	26,534	26,749	30,150	3,401	12.7%
Capital Outlay	0	208	0	10,600	10,600	N/A
Debt Service	0	0	0	572	572	N/A
Interfund Payments	217,897	245,870	245,870	299,771	53,901	21.9%
Interfund Transfers	376,552	248,000	472,042	480,500	8,458	1.8%
Total Expenditures	\$ 1,377,740	\$ 1,556,661	\$ 1,850,631	\$ 2,060,636	\$ 210,005	11.3%
Fund Balance, January 1	392,837	467,108	372,272	653,345	281,073	75.5%
Revenues	1,453,669	1,742,899	1,717,737	1,975,236	257,499	15.0%
Expenditures	1,377,740	1,556,661	1,850,631	2,060,636	210,005	11.3%
Fund Balance, December 31	\$ 468,765	\$ 653,345	\$ 239,378	\$ 567,945	\$ 328,567	137.3%

CITY OF DES MOINES
2008 Budget
 Enterprise Funds

Surface Water Management Operations Fund

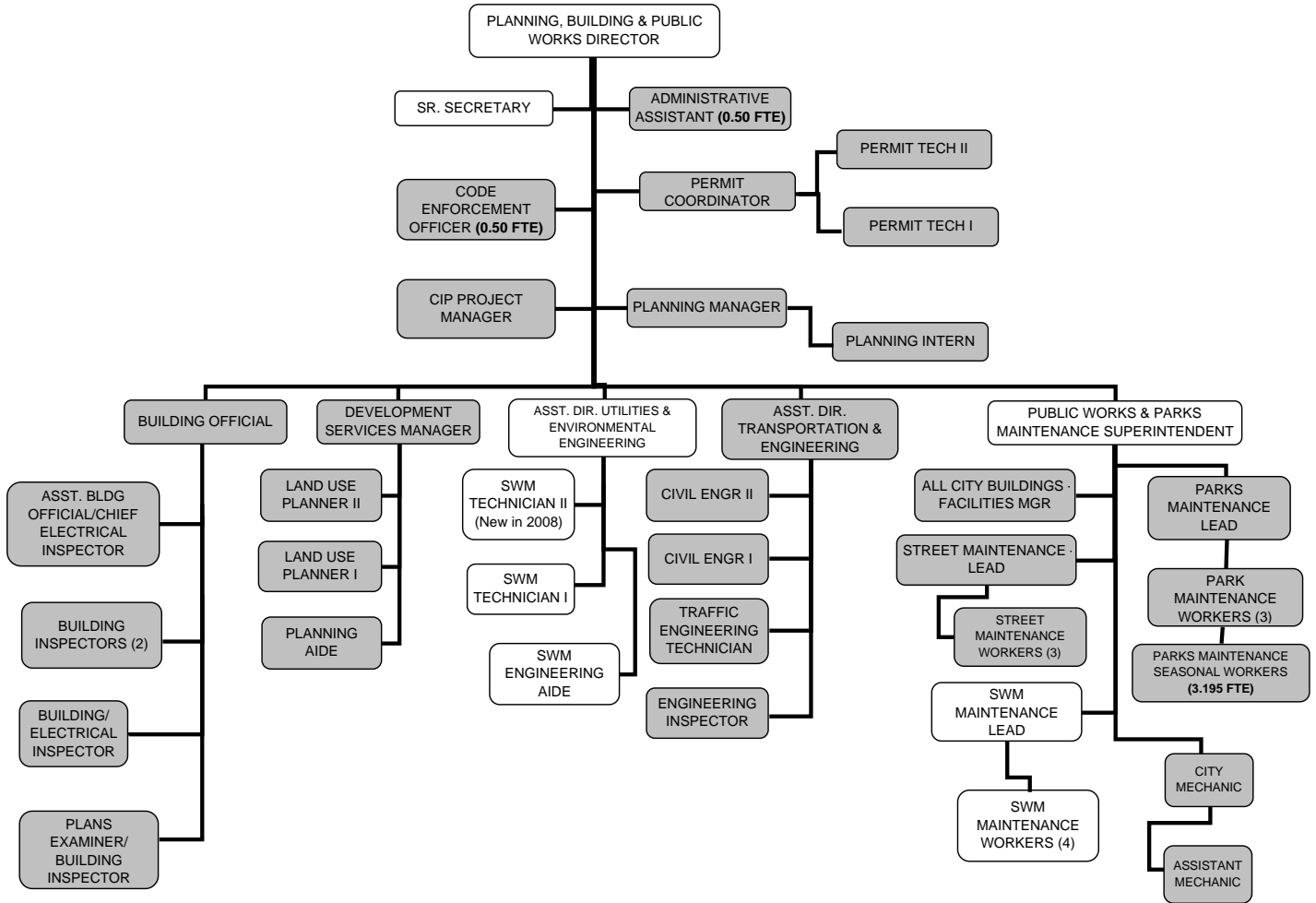


Surface Water Management Operations Fund 2008 revenues are projected to increase \$257,499, or 15.0% over 2007 adopted revenues. The increase primarily results from a fee increase of 11.58%.

Surface Water Management Operations Fund 2008 expenditures are estimated to increase by 11.3% primarily results from: cost of living adjustment; salary upgrade in 2007; rate increases in medical and retirement plans; \$40,000 appropriation for outside professional services NPDES compliance; \$30,000 increase in fund transfer-out to the General Fund for indirect costs coverage; and an appropriation for a hoe compactor.

CITY OF DES MOINES
2008 Budget
 General Governmental Fund - By Department

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



CITY OF DES MOINES

2008 Budget

Enterprise Funds

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



GOALS/PURPOSE:

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

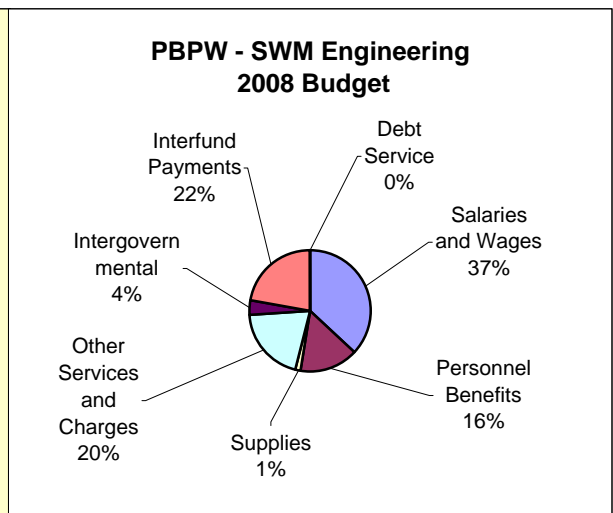
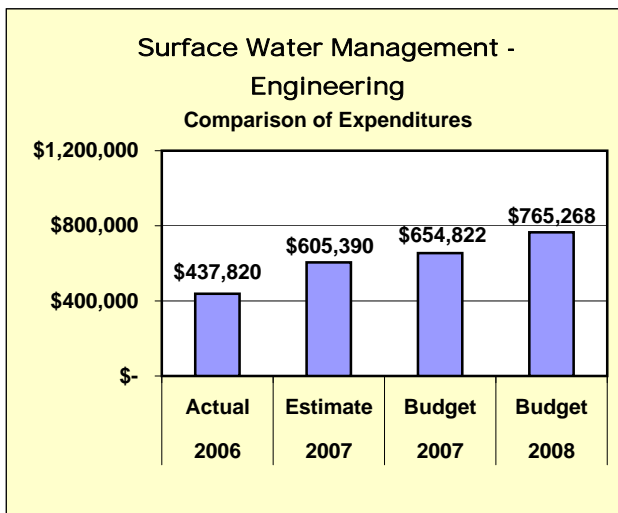
Expenditure Description	2006 Actual	2007 Estimate	2007 Budget	2008 Budget	\$ Chg '07-'08	% Chg '07-'08
Salaries and Wages	169,083	224,000	237,294	283,213	45,919	19.4%
Personnel Benefits	67,143	85,500	96,421	119,171	22,750	23.6%
Supplies	2,527	4,260	4,482	9,420	4,938	110.2%
Other Services and Charges	40,608	121,207	146,195	153,492	7,297	5.0%
Intergovernmental	23,419	26,534	26,749	30,150	3,401	12.7%
Interfund Payments	135,040	143,681	143,681	169,250	25,569	17.8%
Debt Service	0	0	0	572	572	N/A
Capital Outlay	0	208	0	0	0	N/A
	\$ 437,820	\$ 605,390	\$ 654,822	\$ 765,268	\$ 110,446	16.9%

Employee FTE:	3.76	3.76	3.76	4.25	0.49	13.0%
----------------------	------	------	------	------	------	-------

Interfund Transfers	\$ 376,552	\$ 248,000	\$ 472,042	\$ 480,500	\$8,458	1.8%
----------------------------	------------	------------	------------	------------	---------	------

ANALYSIS OF BUDGET CHANGES:

The increase in Salaries and Personnel Benefits is a result of cost of living adjustment, new 1.0 FTE SWM Engineering Technician II position and a transfer of 0.05 FTE (Asst. Director) to the General Fund. Personnel benefits also increase due to rate increases in medical and retirement plans. Personnel benefits is reduced by employees' share of health insurance premium cost for spouse and/or dependent/s. Supplies increase primarily due to \$4,000 appropriation of computer, furniture workstation, and supplies for the new Engineering Tech. The significant increase in Interfund Charges is the \$30,000 increase in the fund transfer-out to the General fund for indirect costs coverage.



CITY OF DES MOINES

2008 Budget

Enterprise Funds

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

GOALS/PURPOSE:

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



Performance Measure	2003	2004	2005	2006	2007
Efficiency Measure					
Cost of Maint/Catch Basin	\$124	\$156	\$138.35	N/A	N/A
Cost of Maint/Mile of Street	\$2,855	\$2,664	\$2,893	N/A	N/A
Effectiveness Measure					
% of Signs in Compliance	97.50%	98.00%	98.00%	N/A	N/A
% Catch basins cleaned **					
Workload Measures					
No. of Maintenance Requests	37	111	47	N/A	N/A
No. of Trans Maint Projects	56	78	46	N/A	N/A
No. of Catch Basins Cleaned	1,806	1265	1176	N/A	N/A
No. of SWM Facilities Maintained **					

Expenditure Description	2006 Actual	2007 Estimate	2007 Budget	2008 Budget	\$ Chg '07-'08	% Chg '07-'08
Salaries and Wages	206,445	265,500	264,448	276,565	12,117	4.6%
Personnel Benefits	73,020	100,207	98,905	92,042	(6,863)	-6.9%
Supplies	45,422	53,290	55,990	64,940	8,950	16.0%
Other Services and Charges	100,948	182,085	202,235	240,200	37,965	18.8%
Capital Outlay	0	0	0	10,600	10,600	N/A
Interfund Payments	82,857	102,189	102,189	130,521	28,332	27.7%
	\$ 508,692	\$ 703,271	\$ 723,767	\$ 814,868	\$ 91,101	12.6%

Employee FTE:	5.25	5.25	5.25	5.25	-	0.0%
----------------------	------	------	------	------	---	------

ANALYSIS OF BUDGET CHANGES:

The 2008 budget for this division increased by \$91,101. The main reasons for the increase are the following: 1) \$8,700 increase in professional services for Des Moines Creek Basin projects; 2) \$17,000 increase in street sweeping contract; 3) \$10,000 increase in outside contract services in response to West Nile Virus; and 4) \$28,332 increase in Interfund Charges assessment in equipment maintenance & replacement, insurance and facility repair replacement. Capital Outlay in 2008 is for a purchase of hoe pack compactor attachment.

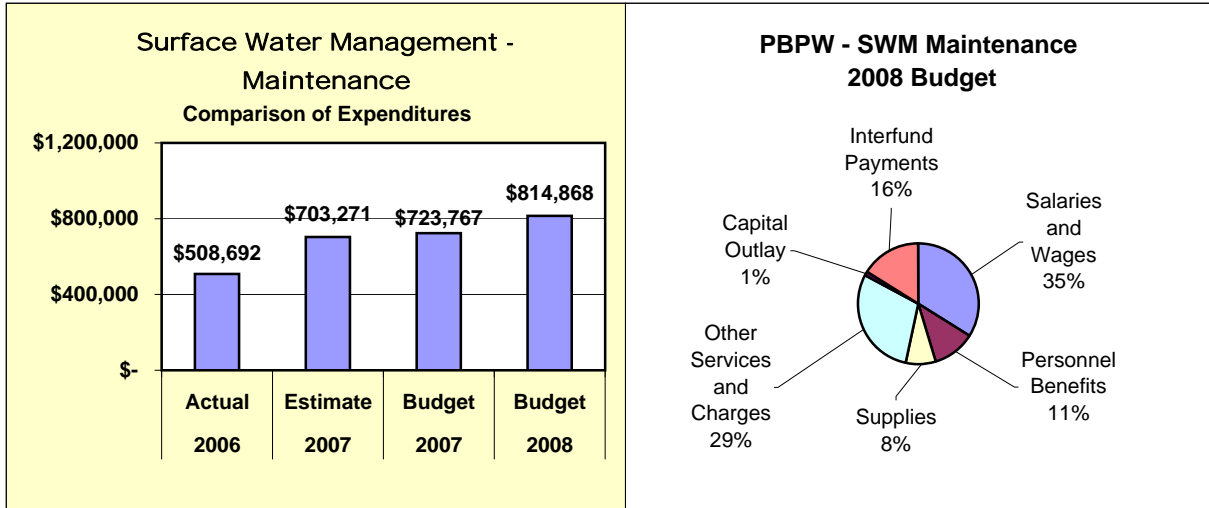


CITY OF DES MOINES

2008 Budget

Enterprise Funds

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



CITY OF DES MOINES
2008 Budget
 Enterprise Funds

Surface Water Management Capital Fund

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



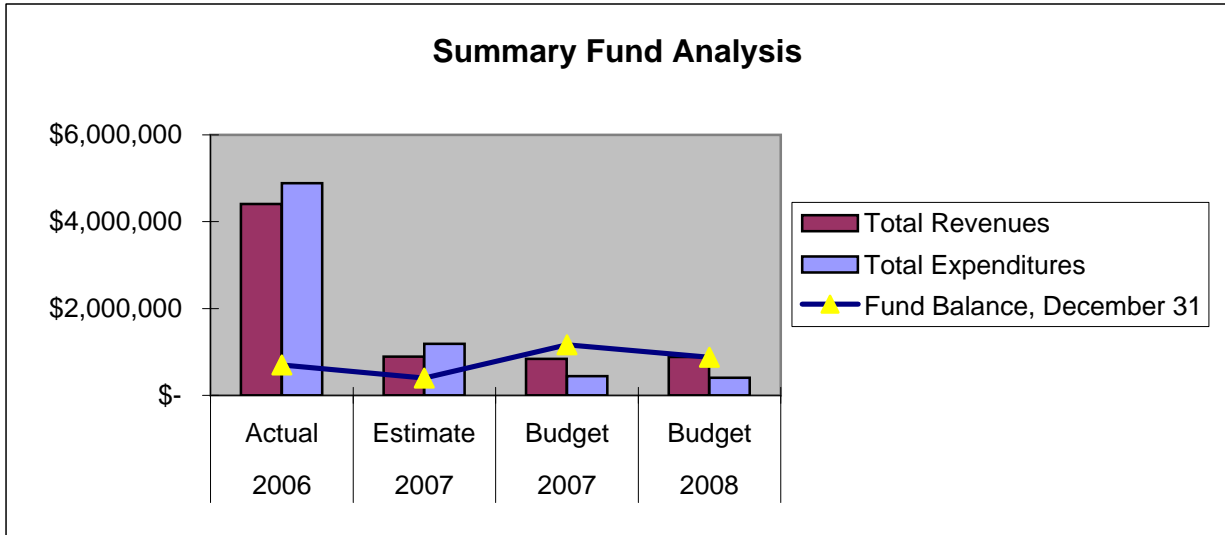
Marine View Drive Bridge

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

Fund Description	2006 Actual	2007 Estimate	2007 Budget	2008 Budget	\$ Chg '07-'08	% Chg '07-'08
Revenues:						
Charges for Services	21,573	67,400	67,400	240,600	173,200	257.0%
Intergovernmental Revenues	3,939,826	459,789	247,183	100,000	(147,183)	-59.5%
Interest Earnings	23,979	35,000	54,000	30,500	(23,500)	-43.5%
Miscellaneous Revenues	46,256	0	0	0	0	N/A
Interfund Transfers	376,552	329,005	472,042	512,000	39,958	8.5%
Total Revenues	\$ 4,408,186	\$ 891,194	\$ 840,625	\$ 883,100	\$ 42,475	5.1%
Expenditures:						
Capital Outlay	4,866,719	1,038,355	443,600	408,000	(35,600)	-8.0%
Interfund Transfers	20,464	150,906	0	0	0	N/A
Total Expenditures	\$ 4,887,182	\$ 1,189,261	\$ 443,600	\$ 408,000	\$ (35,600)	-8.0%
Fund Balance, January 1 (Corrected)	1,176,023	697,027	768,095	398,960	(369,135)	-48.1%
Revenues	4,408,186	891,194	840,625	883,100	42,475	5.1%
Expenditures	4,887,182	1,189,261	443,600	408,000	(35,600)	-8.0%
Fund Balance, December 31	\$ 697,027	\$ 398,960	\$ 1,165,120	\$ 874,060	\$ (291,060)	-25.0%

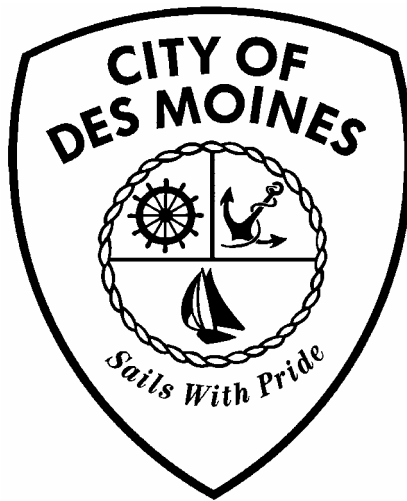
CITY OF DES MOINES
2008 Budget
 Enterprise Funds

Surface Water Management Capital Fund



For 2008, revenue sources are derived from annual transfers from the SWM Operations Fund, hook-up fees, local grants and development mitigation fees.

Details of Capital Outlay are provided in the 2008 - 2013 Capital Improvement Plan document.



INTERNAL SERVICE FUNDS

CITY OF DES MOINES
2008 Budget
Internal Service Funds

Equipment Rental Operations Fund

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

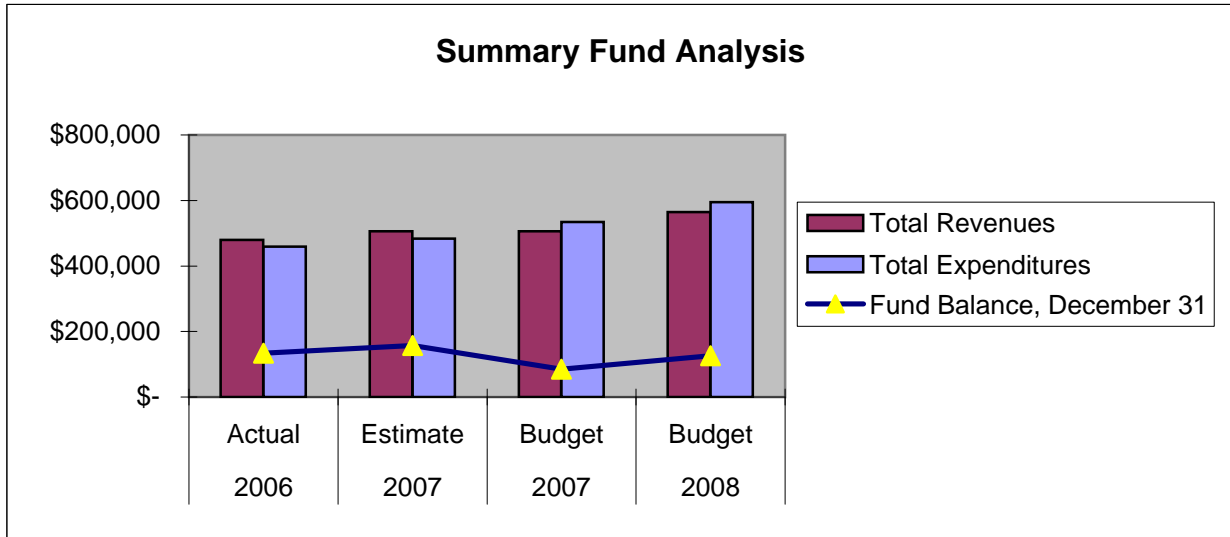


Fund 500 - Equipment Rental Operations Fund
Department: Planning, Building, and Public Works
Revenues, Expenditures, and Fund Balance

Fund Description	2006 Actual	2007 Estimate	2007 Budget	2008 Budget	\$ Chg '07-'08	% Chg '07-'08
Revenues:						
Charges for Services	200,014	212,499	212,499	274,890	62,391	29.4%
Interest Earnings	5,605	5,475	5,535	7,100	1,565	28.3%
Interfund Revenues	272,840	288,370	288,370	282,530	(5,840)	-2.0%
Other Financing Sources	703	0	0	0		
Total Revenues	\$ 479,162	\$ 506,344	\$ 506,404	\$ 564,520	\$ 58,116	11.5%
Expenditures:						
Salaries and Wages	100,680	100,900	106,931	104,086	(2,845)	-2.7%
Personnel Benefits	35,762	37,712	41,336	43,588	2,252	5.4%
Supplies	218,679	226,009	242,162	295,750	53,588	22.1%
Other Services and Charges	36,290	50,210	53,795	58,800	5,005	9.3%
Capital Outlay	0	0	21,488	12,000	(9,488)	-44.2%
Interfund Payments	67,601	68,550	68,550	81,069	12,519	18.3%
Total Expenditures	\$ 459,011	\$ 483,381	\$ 534,262	\$ 595,293	\$ 61,031	11.4%
Fund Balance, January 1 (Corrected)	114,075	134,226	112,712	157,189	44,477	39.5%
Revenues	479,162	506,344	506,404	564,520	58,116	11.5%
Expenditures	459,011	483,381	534,262	595,293	61,031	11.4%
Fund Balance, December 31	\$ 134,226	\$ 157,189	\$ 84,854	\$ 126,416	\$ 41,562	49.0%

CITY OF DES MOINES
2008 Budget
Internal Service Funds

Equipment Rental Operations Fund



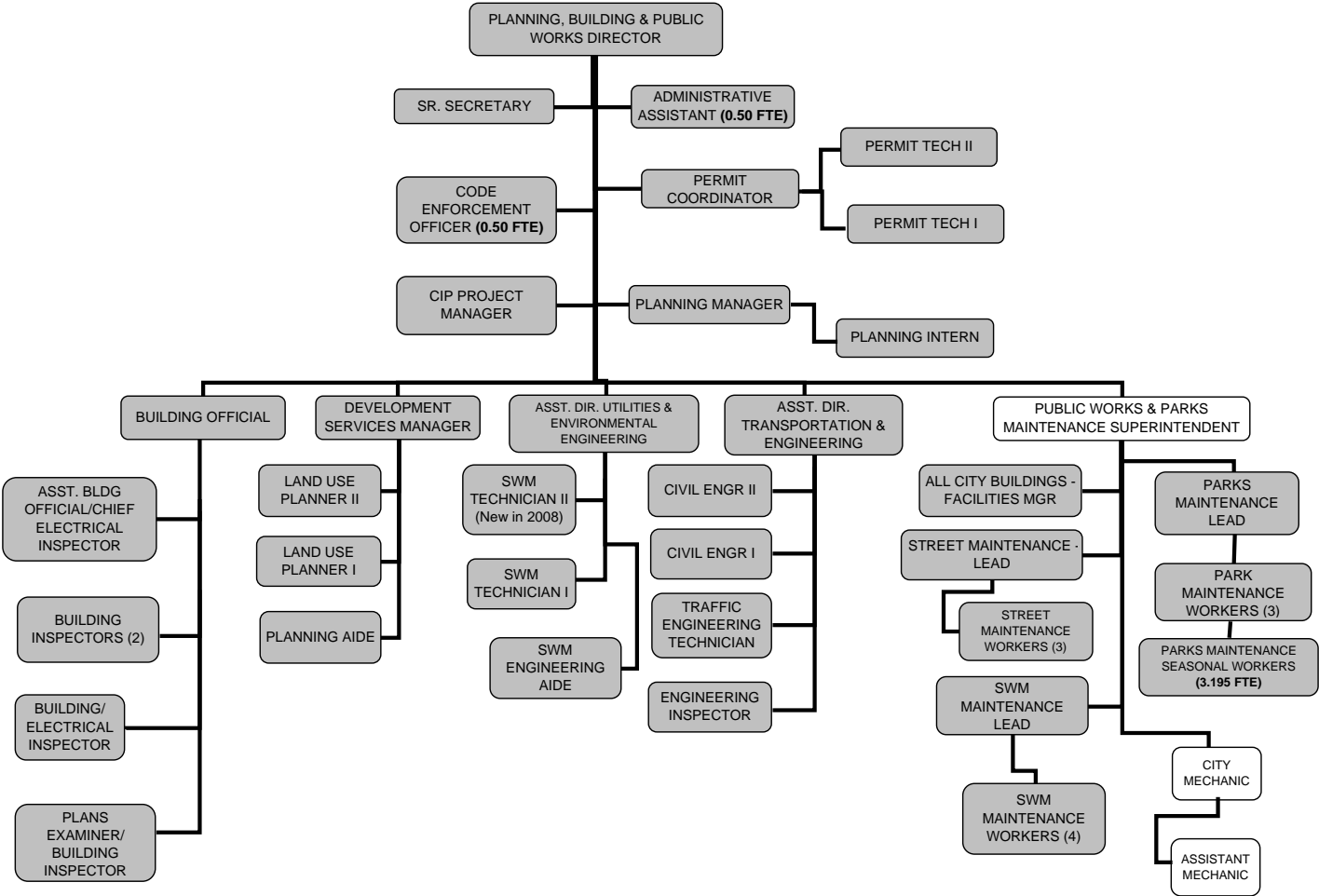
Revenue sources are primarily user fees charged to departments as interfund payments. Assessments are based on vehicles serviced. Fuel sales are charged out based on 115% of cost.

The Equipment Rental Operations Fund 2008 revenues are projected to increase by \$58,116 or 11.5% over 2007 adopted revenues.

The Equipment Rental Operations Fund 2008 expenditures are projected to increase \$61,031 or 11.4% over 2007's adopted level, and results primarily from: cost of living adjustment; rate increases in medical and retirement plan; increase fuel for resale; and increase in supplies needed for repairs and maintenance. Expenditures in 2008 also include an appropriation for capital outlay of \$12,000.

CITY OF DES MOINES
2008 Budget
Internal Service Funds

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



CITY OF DES MOINES
2008 Budget
Internal Service Funds

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

GOALS/PURPOSE:

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

Performance Measure	2003	2004	2005	2006	2007
Efficiency Measure					
Maintenance Cost/ Vehicle	\$2,984	\$3,560	\$3,845	\$4,147	\$4,442
Effectiveness Measure					
% of Scheduled Maint on Schedule	60%	70%	65%	75%	75%
Workload Measures					
No. Of Preventative Maint. Events	640	381	434	467	593
No. Of Vehicles in Fleet	69	71	71	74	74

Other Services:

1. Capital planning and grant writing
2. Public information on transportation and surface water management
3. Traffic sign/pavement marking/signal management
4. Bridge inspection and maintenance
5. Drainage system inventory
6. Neighborhood Pipe Program
7. Snow and ice removal
8. Vegetation control along traveled ways and around storm water facilities
9. Illegal sign removal / Graffiti in right of way
10. Street sweeping
11. Litter control
12. Ancillary operations including street banners, food bank, help on parks, marina, etc.
13. Aid in the purchase of new city vehicles
14. Oversee the sale of surplus city vehicles_
15. Responding to citizen questions and action requests.
16. Answering development questions.
17. Resolving transportation safety concerns - sight distance, lighting, signing.

CITY OF DES MOINES

2008 Budget

Internal Service Funds

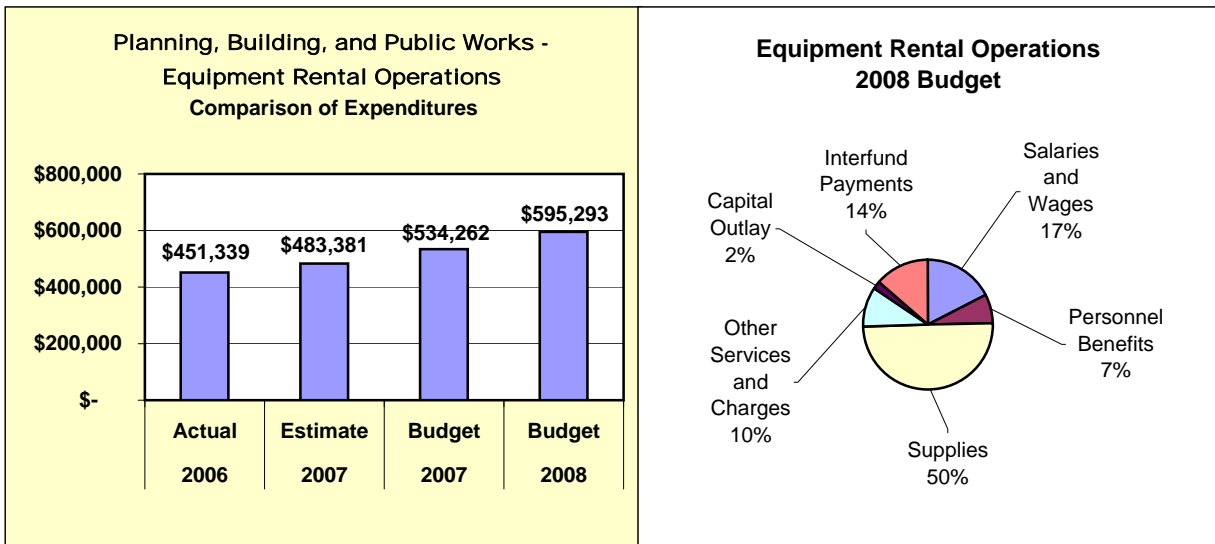
Fund: Equipment Rental Operations
 Department: Planning, Building, and Public Works
 Program: Equipment Rental Operations

Expenditure Description	2006 Actual	2007 Estimate	2007 Budget	2008 Budget	\$ Chg '07-'08	% Chg '07-'08
Salaries and Wages	93,008	100,900	106,931	104,086	(2,845)	-2.8%
Personnel Benefits	35,762	37,712	41,336	43,588	2,252	6.0%
Supplies	218,679	226,009	242,162	295,750	53,588	23.7%
Other Services and Charges	36,290	50,210	53,795	58,800	5,005	10.0%
Capital Outlay	0	0	21,488	12,000	(9,488)	N/A
Interfund Payments	67,601	68,550	68,550	81,069	12,519	18.3%
	\$ 451,339	\$ 483,381	\$ 534,262	\$ 595,293	\$ 61,031	12.6%

Employee FTE:	2.10	2.10	2.10	2.10	0	0.0%
----------------------	------	------	------	------	---	------

ANALYSIS OF BUDGET CHANGES

The 12.6% increase is primarily due to increase in fuel prices and usage. It is estimated to increase by \$54,109 or 29.7%. Capital Outlay in 2008 is for a purchase of brake lathe.



CITY OF DES MOINES
2008 Budget
Internal Service Funds

Equipment Rental Replacement Fund

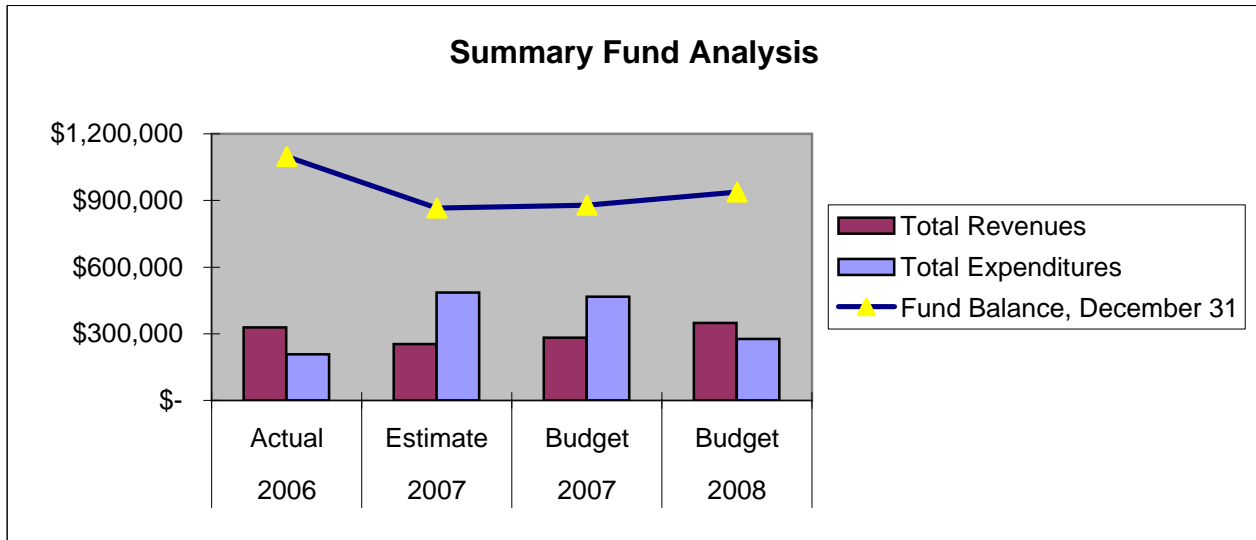
The Equipment Rental Replacement Fund is an internal service fund established to account for the replacement of all City vehicles and auxiliary equipment.

Fund 501 - Equipment Rental Replacement Fund
Department: Planning, Building, and Public Works
Revenues, Expenditures, and Fund Balance

Fund Description	2006 Actual	2007 Estimate	2007 Budget	2008 Budget	\$ Chg '07-'08	% Chg '07-'08
Revenues:						
Interest Earnings	47,472	47,350	54,172	0	(54,172)	-100.0%
Interfund Revenues	258,032	190,473	190,473	308,680	118,207	62.1%
Other Financing Sources	22,705	15,512	38,050	40,250	2,200	5.8%
Total Revenues	\$ 328,209	\$ 253,335	\$ 282,695	\$ 348,930	\$ 66,235	23.4%
Expenditures:						
Capital Outlay	206,872	485,529	466,267	276,250	(190,017)	-40.8%
Total Expenditures	\$ 206,872	\$ 485,529	\$ 466,267	\$ 276,250	\$ (190,017)	-40.8%
Fund Balance, January 1	976,671	1,098,008	1,062,047	865,814	(196,233)	-18.5%
Revenues	328,209	253,335	282,695	348,930	66,235	23.4%
Expenditures	206,872	485,529	466,267	276,250	(190,017)	-40.8%
Fund Balance, December 31	\$ 1,098,008	\$ 865,814	\$ 878,475	\$ 938,494	\$ 60,019	6.8%

CITY OF DES MOINES
2008 Budget
Internal Service Funds

Equipment Rental Replacement Fund



The interest earned from this Fund for 2008 is allocated to the General Fund. All assessments for the General and Street Funds, excluding Street Patrol Vehicles, totaled to \$107,290, which is an increase from 2007 assessment of \$30,210.

Summary of Cumulative Balances

	Balance 12/31/2007	2008 Assessment	2008 Interest	2008 Salvage	2008 Expenditures	Balance 12/31/2008
General Fund	393,482	149,738	0	24,925	(169,500)	398,645
Street Fund	203,123	45,552	0	14,500	(100,000)	163,175
Police Services Restoration	0	7,714	0	0	0	7,714
Marina Revenue Fund	72,641	27,536	0	825	(6,750)	94,252
Surface Water Management	154,413	76,498	0	0	0	230,911
Equipment Maintenance	42,155	1,642	0	0	0	43,797
	\$ 865,814	\$ 308,680	\$ -	\$ 40,250	\$ (276,250)	\$ 938,494

CITY OF DES MOINES

2008 Budget

Internal Service Funds

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

GOALS/PURPOSE:

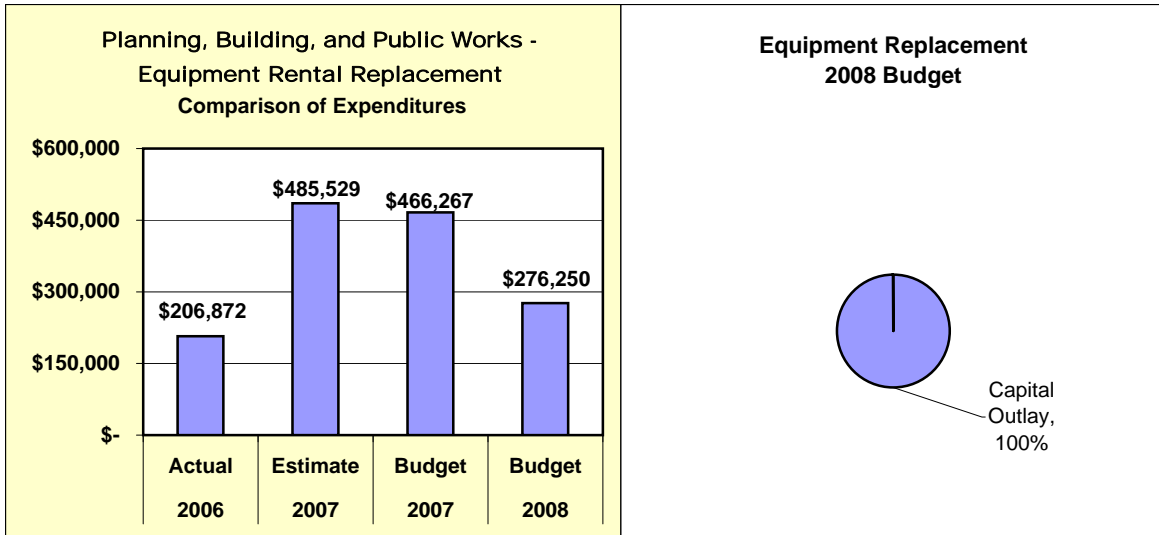
This fund provides a funding mechanism for the eventual replacement of all city vehicles through the accumulation of department assessments based on vehicles to be replaced.

Expenditure Description	2006 Actual	2007 Estimate	2007 Budget	2008 Budget	\$ Chg '07-'08	% Chg '07-'08
Capital Outlay	206,872	485,529	466,267	276,250	(190,017)	-39.1%
	\$ 206,872	\$ 485,529	\$ 466,267	\$ 276,250	\$ (190,017)	-39.1%

ANALYSIS OF BUDGET CHANGES:

Vehicles to be purchased in 2008 are to replace the following:

- 2004 Ford Crown Victoria (3)
- 2001 Crown Victoria K-9
- 1995 Ferris gator
- 1995 Ford Escort
- 1996 Ford pick-up F250
- 1993 Ford manlift
- 1989 Yamaha golf cart



CITY OF DES MOINES
2008 Budget
Internal Service Funds

Computer Equipment Operations Fund

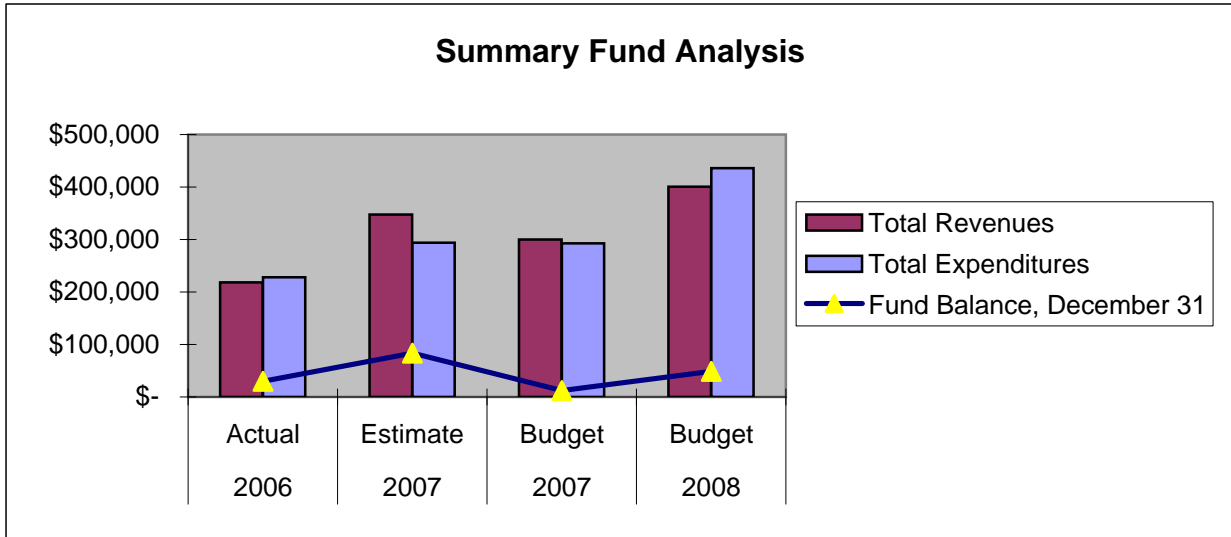
The Computer Equipment Operations Fund is an internal service fund established to provide for the administration, maintenance and upgrades of all city computers, servers, and networks and includes: (1) software maintenance services, (2) consulting and programming on new computer systems and installation, (3) maintenance agreements on existing equipment, and (4) recovery of data and replacement of damaged hardware.

Fund 510 - Computer Equipment Operations Fund
Department: Finance
Revenues, Expenditures, and Fund Balance

Fund Description	2006 Actual	2007 Estimate	2007 Budget	2008 Budget	\$ Chg '07-'08	% Chg '07-'08
Revenues:						
Interest Earnings	912	2,687	456	3,200	2,744	601.8%
Interfund Revenues	211,618	299,513	299,513	390,324	90,811	30.3%
Transfers	6,044	45,316	0	7,315	7,315	N/A
Total Revenues	\$ 218,574	\$ 347,516	\$ 299,969	\$ 400,839	\$ 100,870	33.6%
Expenditures:						
Salaries and Wages	78,317	105,765	84,771	173,258	88,487	104.4%
Personnel Benefits	25,338	35,684	29,530	61,802	32,272	109.3%
Supplies	9,158	9,625	9,861	19,150	9,289	94.2%
Other Services and Charges	91,496	124,482	134,532	138,650	4,118	3.1%
Capital Outlay	0	0	18,000	10,000	(8,000)	-44.4%
Interfund Payments	23,754	18,232	16,232	32,878	16,646	102.6%
Total Expenditures	\$ 228,064	\$ 293,788	\$ 292,926	\$ 435,738	\$ 142,812	48.8%
Fund Balance, January 1	39,190	29,701	5,011	83,429	78,418	1564.9%
Revenues	218,574	347,516	299,969	400,839	100,870	33.6%
Expenditures	228,064	293,788	292,926	435,738	142,812	48.8%
Fund Balance, December 31	\$ 29,701	\$ 83,429	\$ 12,054	\$ 48,530	\$ 36,476	302.6%

CITY OF DES MOINES
2008 Budget
Internal Service Funds

Computer Equipment Operations Fund



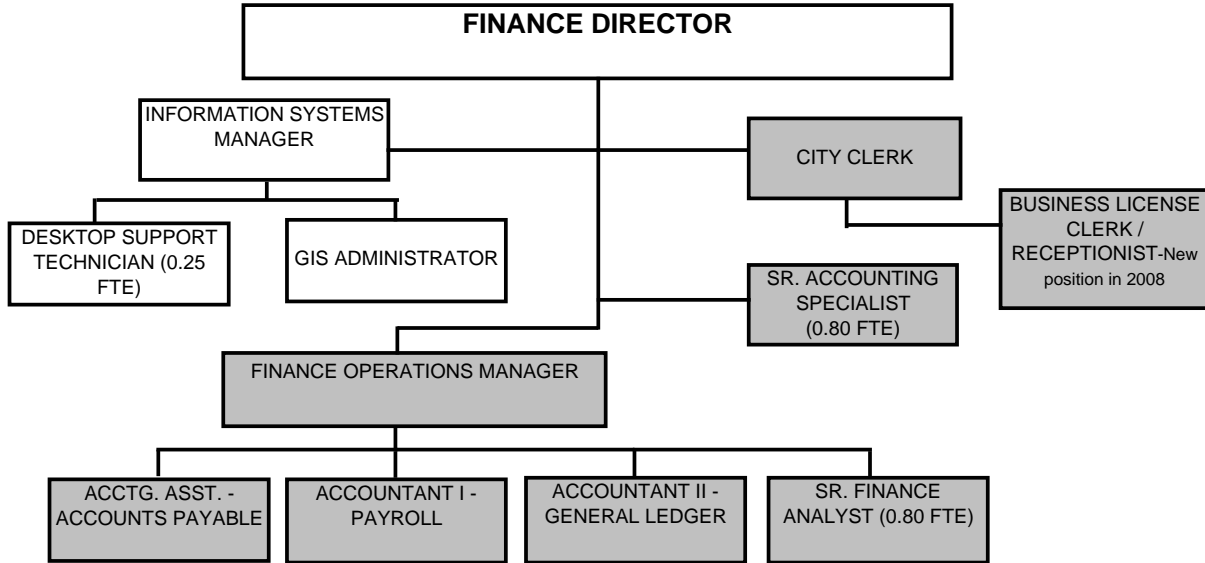
Revenue sources are primarily user fees charged to departments as interfund payments. Assessments are based on a \$1,955 per unit charge (personal computer, printer) to each department.

The Computer Equipment Operations Fund 2008 revenues are projected to increase by \$100,870 or 33.6% over 2007 adopted revenues. The increase primarily relates to the \$230 per unit increase in assessments.

The Computer Equipment Operations Fund 2008 expenditures are projected to increase \$142,812 or 48.8% over 2007's adopted level, and primarily results from: cost of living adjustment; salary upgrade in 2007; transfer of GIS administrator position to this fund; rate increases in medical and retirement plans; increases in supplies and fund transfer-out to the General Fund for indirect costs coverage. Capital Outlay in 2008 provides for the internet and software upgrades as well as for monthly hosting and maintenance.

CITY OF DES MOINES
2008 Budget
 Internal Service Funds

Fund: Computer Equipment Operations and Capital
 Department: Finance
 Program: Computer Equipment Operations



CITY OF DES MOINES

2007 Budget

Internal Service Funds

Fund: Computer Equipment Operations
 Department: Finance
 Program: Computer Equipment Operations

GOALS/PURPOSE:

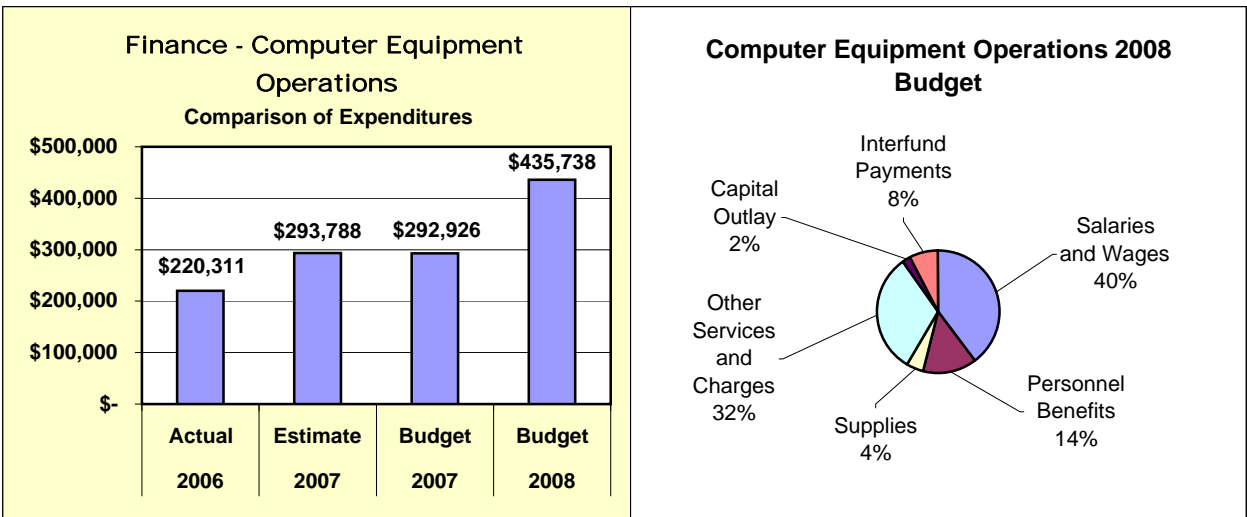
This fund provides for the repair and maintenance of all existing City owned computers, servers, and networks (hardware and software) through charges against all user departments.

Expenditure Description	2006 Actual	2007 Estimate	2007 Budget	2008 Budget	\$ Chg '07-'08	% Chg '07-'08
Salaries and Wages	70,565	105,765	84,771	173,258	88,487	104.4%
Personnel Benefits	25,338	35,684	29,530	61,802	32,272	109.3%
Supplies	9,158	9,625	9,861	19,150	9,289	94.2%
Other Services and Charges	91,496	124,482	134,532	138,650	4,118	3.1%
Capital Outlay	0	0	18,000	10,000	(8,000)	-44.4%
Interfund Payments	23,754	18,232	16,232	32,878	16,646	102.6%
	\$ 220,311	\$ 293,788	\$ 292,926	\$ 435,738	\$ 142,812	48.8%

Employee FTE:	1.15	2.25	1.25	2.25	1.00	80.0%
----------------------	------	------	------	-------------	------	-------

ANALYSIS OF BUDGET CHANGES:

Salaries and Personnel Benefits increase because of cost of living adjustment. Furthermore, Salary and Personnel Benefits increase because the new GIS Administrator position in 2007 is now appropriated at full-year's salary and benefits. Personnel benefits also increase due to rate increases in medical and retirement plans. Personnel benefits is reduced by employees' share of health insurance premium cost for spouse and/or dependent/s. Significant increase in Supplies is due to increases in core software upgrades and licensing; office and computer supplies; and small tools & equipment. Other Services increase is due to increase in computer software maintenance agreements in 2008. The 2008 budget for Capital Outlay provides for the internet and software upgrades as well as for monthly hosting and maintenance. Change in interfund payments relates primarily to the \$15,000 increase transfer to the General Fund for indirect costs coverage.



CITY OF DES MOINES
2008 Budget
Internal Service Funds

Computer Equipment Replacement Fund

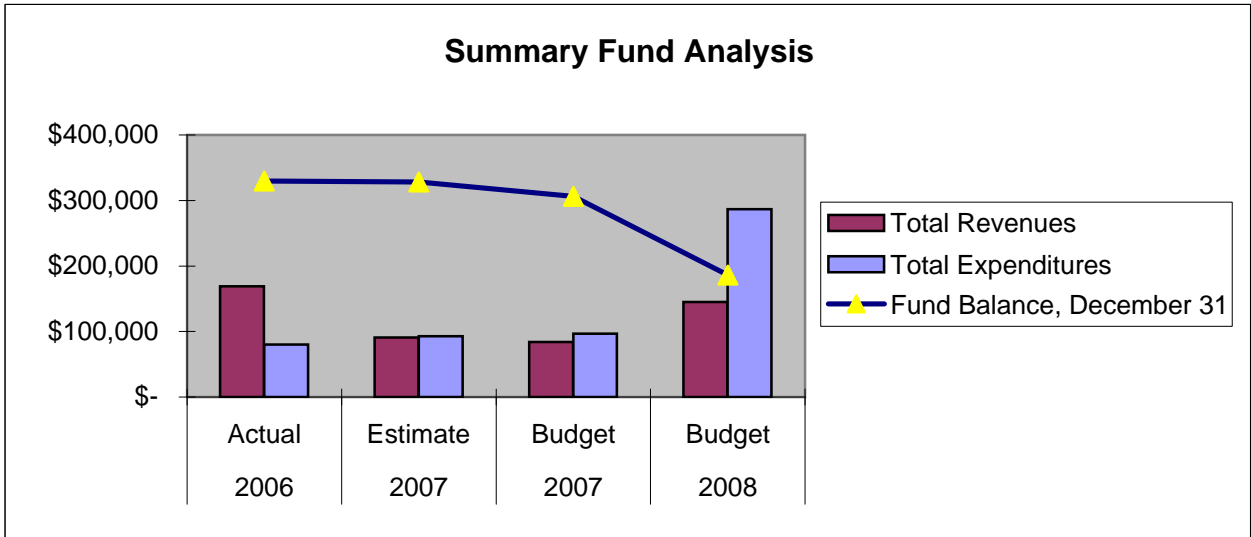
The Computer Equipment Replacement Fund is an internal service fund established to account for the replacement of all City owned computers and printers by assessing a per unit charge to each department.

Fund 511 - Computer Equipment Replacement Fund
Department: Finance
Revenues, Expenditures, and Fund Balance

Fund Description	2006 Actual	2007 Estimate	2007 Budget	2008 Budget	\$ Chg '07-'08	% Chg '07-'08
Revenues:						
Interest Earnings	12,881	20,372	17,452	0	(17,452)	-100.0%
Interfund Revenues	127,700	41,782	41,782	120,017	78,235	187.2%
Transfers	28,229	28,836	25,000	25,000	0	0.0%
Total Revenues	\$ 168,810	\$ 90,990	\$ 84,234	\$ 145,017	\$ 60,783	72.2%
Expenditures:						
Supplies	51,989	57,250	89,019	192,500	103,481	116.2%
Capital Outlay	21,971	28,050	7,616	87,093	79,477	1043.6%
Interfund Transfers	6,044	7,316	0	7,315	7,315	N/A
Total Expenditures	\$ 80,004	\$ 92,616	\$ 96,635	\$ 286,908	\$ 190,273	196.9%
Fund Balance, January 1	240,853	329,659	318,438	328,033	9,595	3.0%
Revenues	168,810	90,990	84,234	145,017	60,783	72.2%
Expenditures	80,004	92,616	96,635	286,908	190,273	196.9%
Fund Balance, December 31	\$ 329,659	\$ 328,033	\$ 306,037	\$ 186,142	\$ (119,895)	-39.2%

CITY OF DES MOINES
2008 Budget
 Internal Service Funds

Computer Equipment Replacement Fund



The interest earned from this Fund for 2008 is allocated to the General Fund. For 2008, all assessments for the General and Street Funds totaled to \$85,025 - an increase from 2007 assessment of \$22,790.

CITY OF DES MOINES

2008 Budget

Internal Service Funds

Fund: Computer Equipment Capital
 Department: Finance
 Program: Computer Equipment Capital

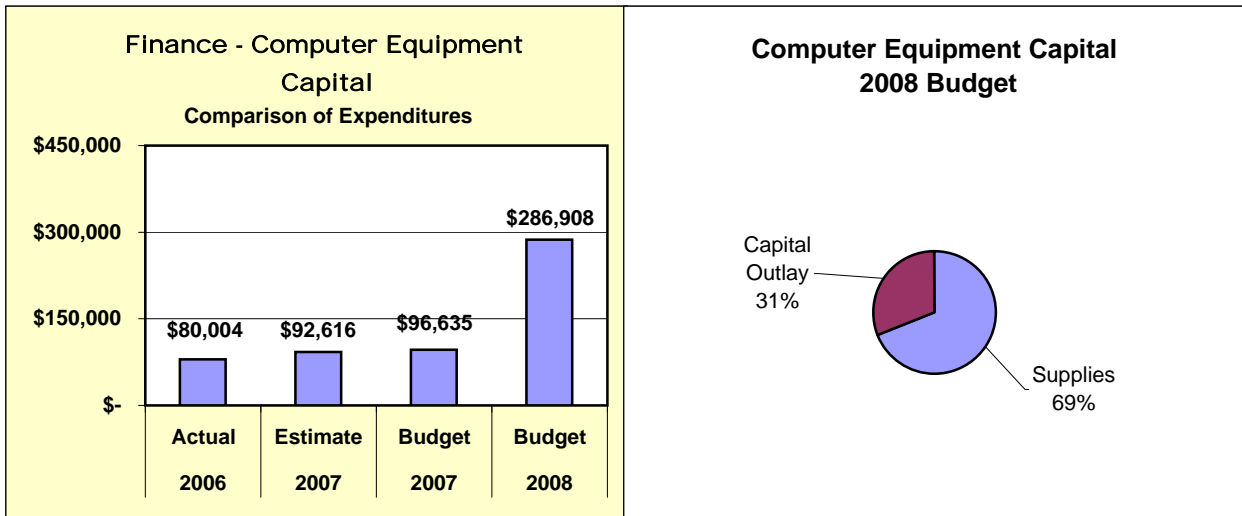
GOALS/PURPOSE:

This fund accumulates resources for the eventual replacement of all City owned computer, printers, and servers, by assessing a per unit charge to each department.

Expenditure Description	2006 Actual	2007 Estimate	2007 Budget	2008 Budget	\$ Chg '07-'08	% Chg '07-'08
Supplies	51,989	57,250	89,019	192,500	103,481	116.2%
Capital Outlay	21,971	28,050	7,616	87,093	79,477	1043.6%
Transfers	6,044	7,316	0	7,315	7,315	N/A
	\$ 80,004	\$ 92,616	\$ 96,635	\$ 286,908	\$ 190,273	196.9%

ANALYSIS OF BUDGET CHANGES:

Increase in Supplies is for replacement of 44 pieces of equipment. Appropriation for Capital Outlay is for network infrastructure upgrades, including City-wide computer software upgrade to Microsoft Office 2007.



CITY OF DES MOINES
2008 Budget
Internal Service Funds

Self-Insurance Fund

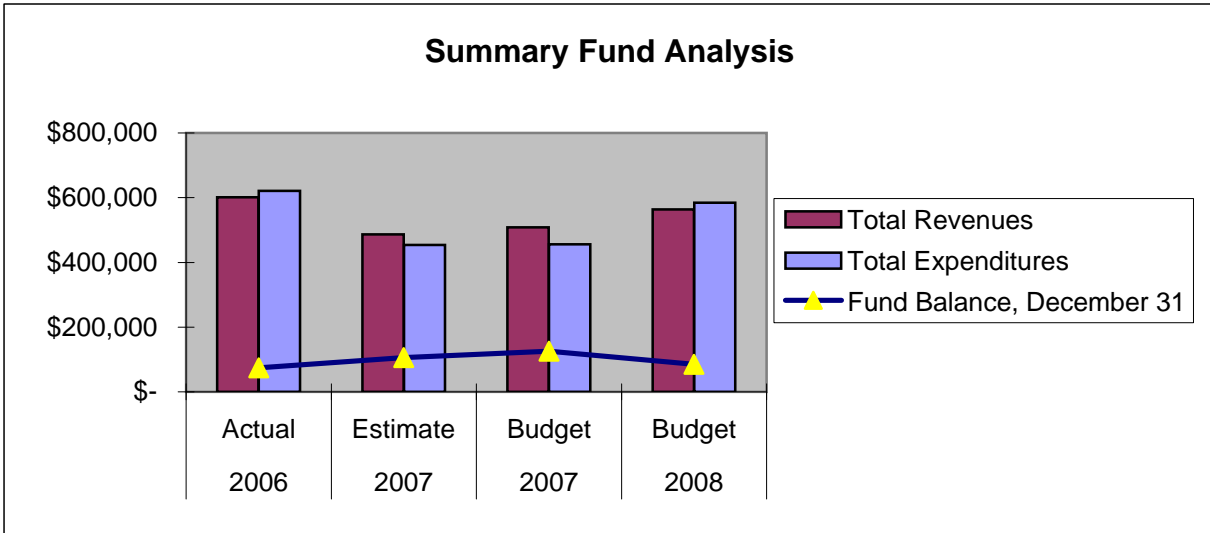
The Self-Insurance fund is an internal service fund established by Ordinance 608 in 1984. The purpose of the fund is to create a reserve to pay for claims or judgements against the City, to pay for repairs or replacement of City property damaged or destroyed, or to pay for improvements necessary to protect the public from risk or injury that is not covered by external insurance coverage. In addition, the fund pays the premiums for external insurance coverage through the Washington Cities Insurance Authority (WCIA).

Fund 520 - Self-Insurance Fund
Department: Executive
Revenues, Expenditures, and Fund Balance

Fund Description	2006 Actual	2007 Estimate	2007 Budget	2008 Budget	\$ Chg '07-'08	% Chg '07-'08
Revenues:						
Intergovernmental Revenues	26,669	0	10,000	10,000	10,000	100.0%
Interest Earnings	6,288	5,650	5,000	4,764	700	14.0%
Interfund Revenues	560,653	480,771	493,506	548,803	66,576	13.5%
Miscellaneous Revenues	7,750	0	0	0	0	N/A
Other Financing Sources	0	0	0	0	0	N/A
Total Revenues	\$ 601,360	\$ 486,421	\$ 508,506	\$ 563,567	\$ 55,061	10.8%
Expenditures:						
Other Services and Charges	593,720	442,278	443,755	569,836	126,081	28.4%
Settlements	15,675	0	0	0	0	N/A
Interfund Payments	12,000	12,000	12,000	15,000	3,000	25.0%
Total Expenditures	\$ 621,396	\$ 454,278	\$ 455,755	\$ 584,836	\$ 129,081	28.3%
Fund Balance, January 1 (Corrected)	93,800	73,764	72,876	105,907	33,031	45.3%
Revenues	601,360	486,421	508,506	563,567	55,061	10.8%
Expenditures	621,396	454,278	455,755	584,836	129,081	28.3%
Fund Balance, December 31	\$ 73,764	\$ 105,907	\$ 125,627	\$ 84,638	\$ (40,989)	-32.6%

CITY OF DES MOINES
2008 Budget
Internal Service Funds

Self-Insurance Fund



Resolution 637 stipulates that the City Manager is to assess all City departments in the amount of the annual estimated insurance cost plus 20%.

CITY OF DES MOINES
2008 Budget
Internal Service Funds

Unemployment Compensation Fund

The Unemployment Compensation Fund is an internal service fund established by Ordinance 879 in 1991 to accumulate funds to pay claims for reimbursement of unemployment compensation. The optimum accumulative reserve level is determined by the following formula:

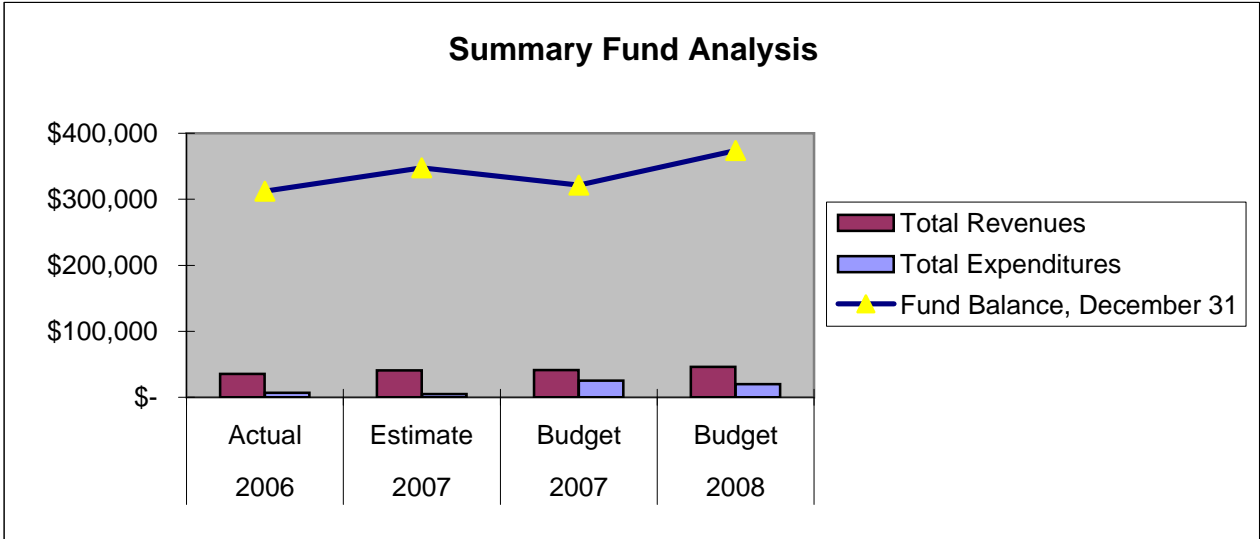
Number of City employees (full time equivalents) x 5% x annual maximum unemployment benefits x 3 years + average annual pay out for past ten years.

Fund 530 - Unemployment Compensation Fund
Department: Finance
Revenues, Expenditures, and Fund Balance

Fund Description	2006 Actual	2007 Estimate	2007 Budget	2008 Budget	\$ Chg '07-'08	% Chg '07-'08
Revenues:						
Interest Earnings	14,116	16,825	17,520	18,025	505	2.9%
Interfund Revenues	21,351	23,700	23,750	28,185	4,435	18.7%
Total Revenues	\$ 35,467	\$ 40,525	\$ 41,270	\$ 46,210	\$ 4,940	12.0%
Expenditures:						
Other Services and Charges	6,665	5,000	25,000	20,000	(5,000)	-20.0%
Total Expenditures	\$ 6,665	\$ 5,000	\$ 25,000	\$ 20,000	\$ (5,000)	-20.0%
Fund Balance, January 1	283,319	312,120	305,319	347,645	42,326	13.9%
Revenues	35,467	40,525	41,270	46,210	4,940	12.0%
Expenditures	6,665	5,000	25,000	20,000	(5,000)	-20.0%
Fund Balance, December 31	\$ 312,120	\$ 347,645	\$ 321,589	\$ 373,855	\$ 52,266	16.3%

CITY OF DES MOINES
2008 Budget
 Internal Service Funds

Unemployment Compensation Fund



Revenue sources are determined by department assessments of 0.25% of gross salaries, net of employee medical premium co-pay.

The 2008 expenditures are for potential unemployment claims in 2008.

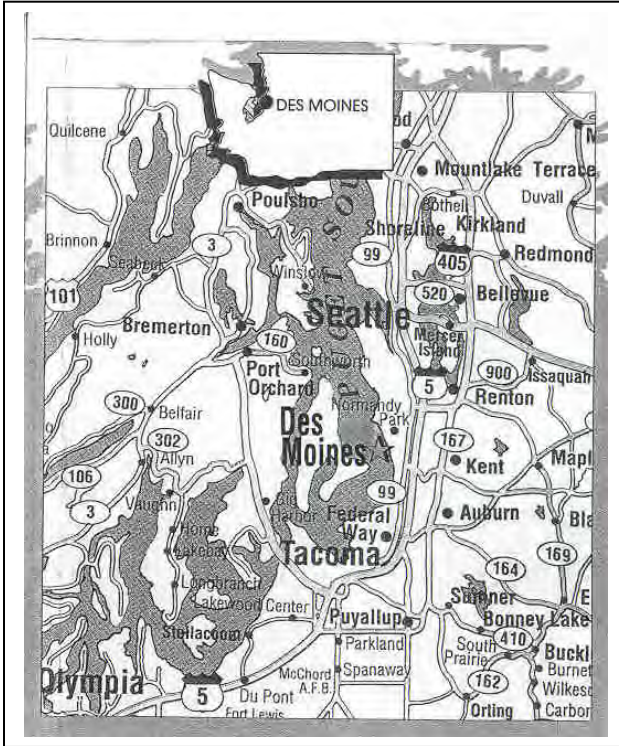
APPENDIX

CITY OF DES MOINES

2008 Budget

Appendix

COMMUNITY PROFILE



The City of Des Moines, often referred to as the "WATERLAND CITY", is located in western King County approximately 20 miles south of Seattle and 15 miles north of Tacoma and is bordered on the west by Puget Sound. The City is easily accessible, located two miles south of SeaTac International Airport and adjacent to both I-5 and Highway 99.

Des Moines is a long and narrow city 6.3 miles long and 2.1 wide covering 4,340 acres, including the 1995 annexations of the Woodmont and Redondo communities. The current population as of April 1, 2007 is 29,090.

The climate is moderate. Rainfall occurs an average of 162 days per year with an annual average of 36 inches.

The City was incorporated on June 17, 1959 and operates under the State statutes as an optional municipal code noncharter city. The city utilizes a Council-Manager form of government. Under this form of government, the voters elect at-large, seven part-time City Council members. All seven positions are elected for four-year terms. The City Council elects one of its members to serve as Mayor for a two-year term. The City Manager is appointed by the Council to act as the chief executive officer of the City and is responsible to the Council for proper administration of all City affairs.

City residents are served by the following utilities: Midway Water and Sewer District, Lakehaven Water and Sewer District, Highline Water District, and Water District #54. Fire protection is provided by South King Fire Rescue. The public libraries are operated by the King County Library System. The City currently has franchise agreements with Allied Waste Disposal for solid waste collection and Comcast, formerly AT&T, for television cable services. Puget Sound Energy, a private utility, provides electricity and natural gas services.

Des Moines is primarily located within the Highline School District with a student population of approximately 16,000 students. The district operates 30 schools, four high schools, four middle schools, and 22 elementary, intermediate, and primary schools. Highline schools within the Des Moines city limits include Mt. Rainier High School, Pacific Middle School, Des Moines Elementary, North Hill Primary, Olympic

CITY OF DES MOINES

2008 Budget

Appendix

Intermediate, and Midway Intermediate schools. The Federal Way School District operates only one school, Woodmont Elementary, within the city limits.

Higher education opportunities in Des Moines are provided by Highline Community College, a public two-year institution. It is also a satellite campus for Central Washington University.

The city has two business districts. The downtown business district is located near Puget Sound and the Marina. The other district is located along Highway 99, officially named Pacific Highway South, and includes retail stores, lodging, offices, and light industry. The Des Moines economy is predominately service and retail/commercial oriented.

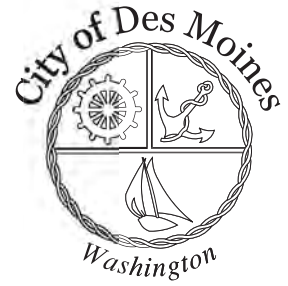
Within the city limits are several major retirement complexes and convalescent centers, including the Judson Park Retirement Center, Wesley Homes, Des Moines Vista, and the Masonic retirement center.

Major Employers in the City of Des Moines

Employer	Approx No. of Employees
Highline School District	3,200
Highline Community College	900
Wesley Homes	400
Safeway Stores	240
Judson Park Retirement Community	200
City of Des Moines	169
Anthony's Home Port	150
Masonic Retirement Center of Washington	102
Salty's at Redondo	107
Furney's Nursery	50
Petersen Northwest Corporation	40
Bartell Drugs	35
Seattle Sterling Mack Sales & Service	31
Walgreen's	30
Grakon International Inc.	22

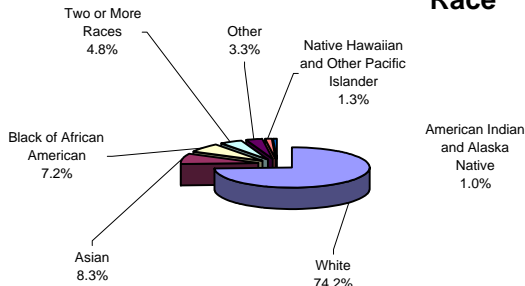
Source: Business license applications and phone calls.

Des Moines
Business Districts

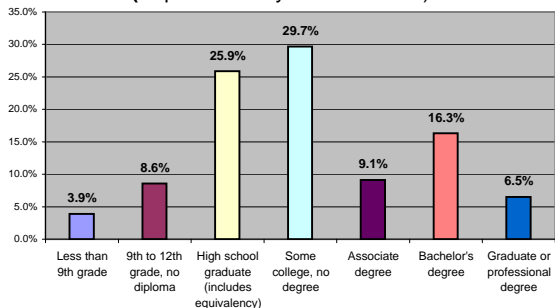


CITY OF DES MOINES 2008 Budget Appendix

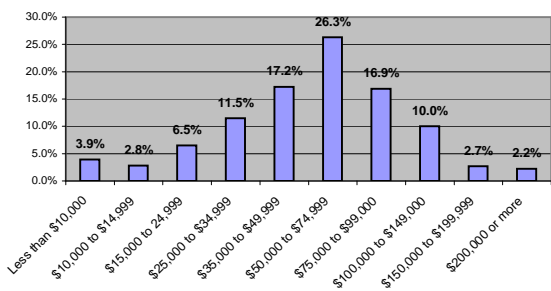
Race



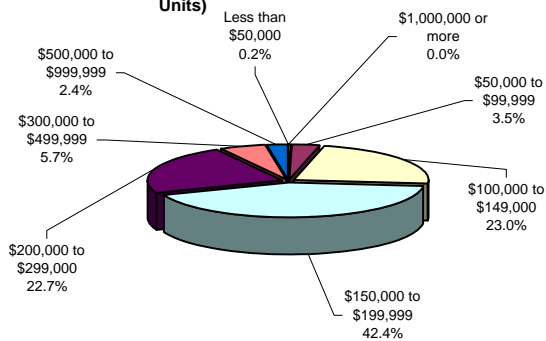
EDUCATIONAL ATTAINMENT (Population 25 years and older)



HOUSEHOLD INCOME in 1999



VALUE (Owner-occupied Dwelling Units)



GENERAL CHARACTERISTICS

(Based on Census 2000 Data)

Total Population	29,267
Median Age	37 years
Average Household Size	2.47
Average Family Size	3.02
Total Housing Units	11,777
Total Households	11,337
Owner-occupied housing units	6,918 (61%)
Renter-occupied housing units	4,419 (39%)
Vacant Housing Units	440 (3.7%)

SOCIAL CHARACTERISTICS

(Data based on a representative sample)

Population 3 years and over enrolled in school	7,151
Population 25 years and over	19,991
Percent high school graduate or higher	22.9%
Married (except separated)	51.2%
Residence in 1995	
Same house in 1995	49.2%
Different house in the U.S. in 1995	48.0%
<i>Same County</i>	33.0%
<i>Different County</i>	15.0%
<i>Same State</i>	5.7%
<i>Different State</i>	9.3%
Elsewhere in 1995	2.8%

ECONOMIC CHARACTERISTICS

(Data based on a representative sample in 1999)

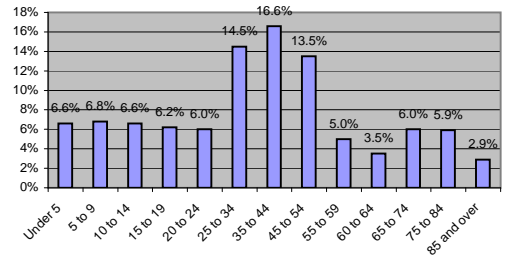
Median household income	\$48,971
King County Median	\$53,157
Washington State Median	\$45,776
Per capita income	\$24,127
Median Family income	\$57,003
Families below poverty level	5.6%
Persons below poverty level	7.6%
Commuting to Work	
Car, truck, or van-drove alone	76.4%
Car, truck, or van-carpoled	12.7%
Public transportation (including taxicab)	5.5%
Walked	1.2%
Other means	0.9%
Worked at home	3.2%

HOUSING CHARACTERISTICS

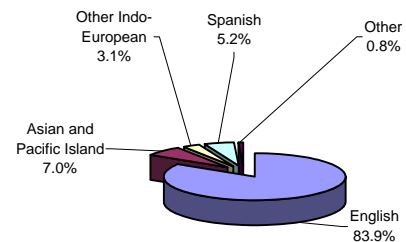
(Data based on a representative sample)

Median Value	\$174,700
<i>King County</i>	\$236,900
<i>Washington State</i>	\$168,300
Median Monthly Owner Costs	
<i>With Mortgage</i>	\$1,351
<i>Without Mortgage</i>	\$348
Median Gross Rent	\$705
House Heating Fuel	
Electricity	46.8%
Natural Gas	41.6%
Fuel oil, kerosene, etc.	9.5%
Other fuel	2.0%

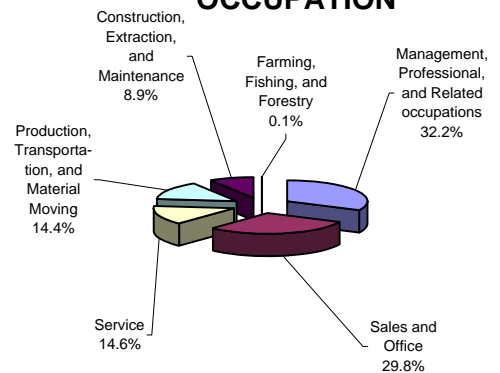
AGE



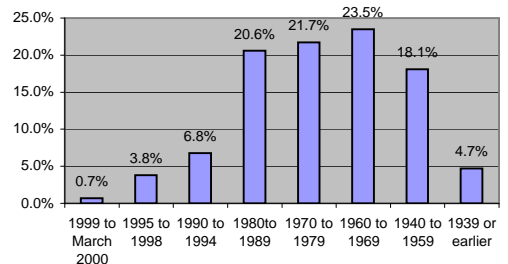
LANGUAGE SPOKEN at Home



OCCUPATION

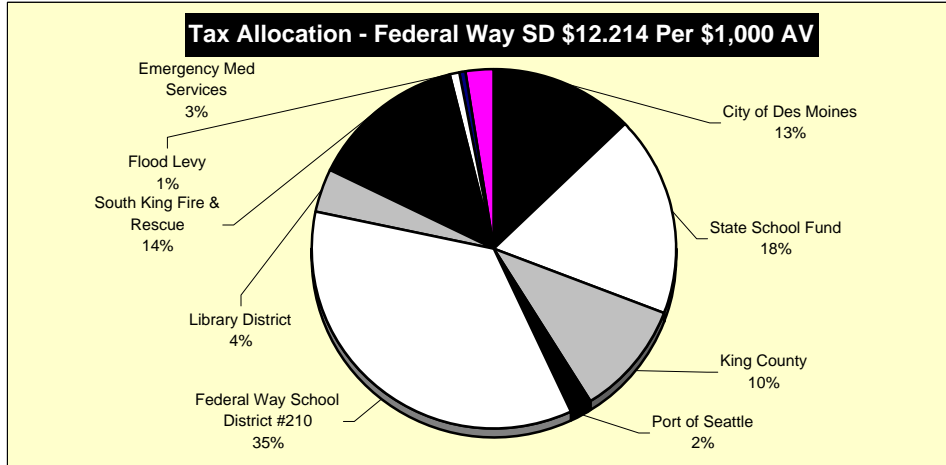


YEAR DWELLING UNITS BUILT

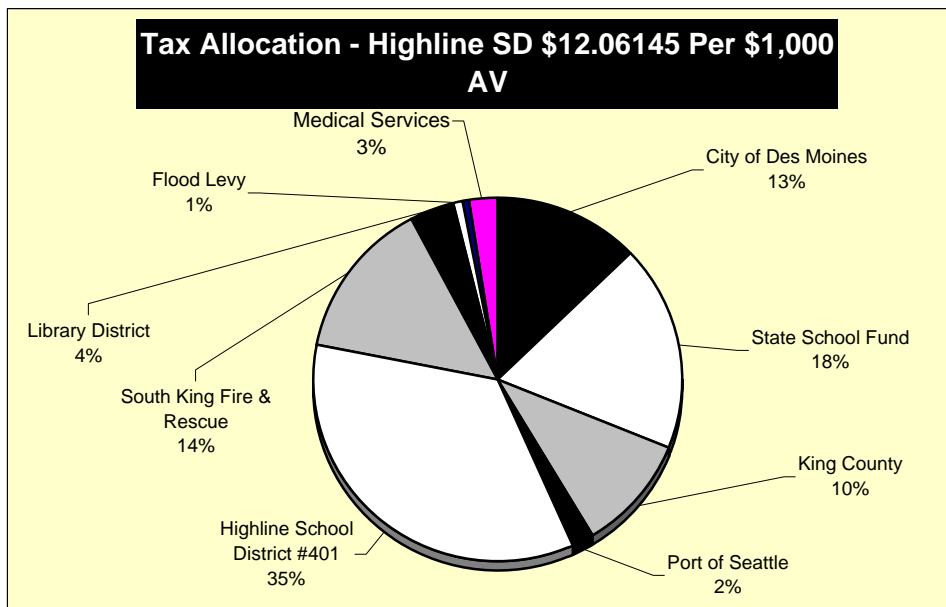


CITY OF DES MOINES 2008 Budget Appendix

2008 Property Tax Distribution - Overlapping Taxing Districts



Taxing Districts	FW SD	Highline SD	Highline SD	Highline SD
City of Des Moines Regular Levy	\$1.50065	\$1.50065	\$1.50065	\$1.50065
City of Des Moines Excess Levy	0.00000	0.00000	0.00000	0.00000
State School Fund	2.13233	2.13233	2.13233	2.13233
King County	1.20770	1.20770	1.20770	1.20770
Port of Seattle	0.22359	0.22359	0.22359	0.22359
Highline School District #401	0.00000	4.03495	4.03495	4.03495
Federal Way School District #210	4.15270	0.00000	0.00000	0.00000
South King Fire & Rescue	1.65462	1.65462	1.65462	1.65462
King County Library District w/Bond	0.45336	0.45336	0.00000	0.00000
King County Library District	0.00000	0.00000	0.41836	0.45336
Emergency Medical Services	0.30000	0.30000	0.30000	0.30000
Flood Levy	0.10000	0.10000	0.10000	0.10000
Ferry Levy	0.05500	0.05500	0.05500	0.05500
Total Levy Rates	\$11.77995	\$11.66220	\$11.62720	\$11.66220



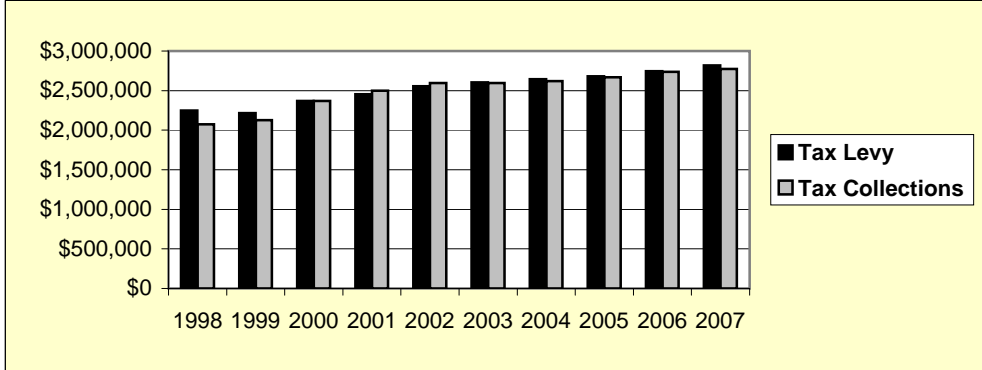
AV = Assessed Valuation

CITY OF DES MOINES

2008 Budget

Appendix

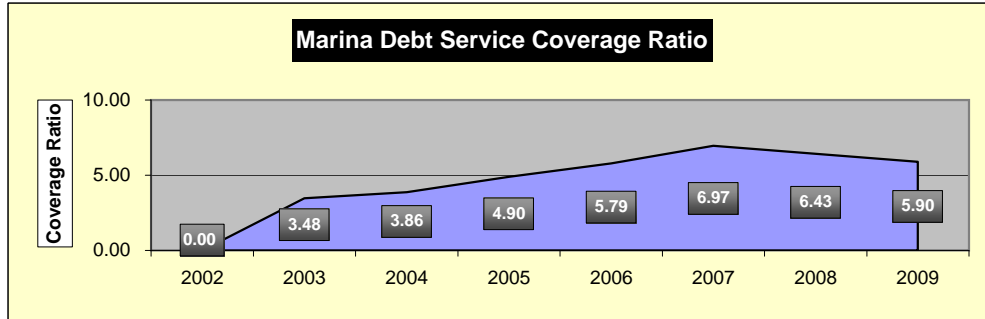
Historical Assessed Valuation and Property Tax Collection Record



Collection Year Ending December 31	Assessed Valuation	Tax Levy Rate	Total Levy	Tax Collected in Year of Levy	
				Amount	%
1998	\$1,311,564,504	\$1.58322	\$2,250,000	\$2,074,283	92.2%
1999	\$1,383,362,446	\$1.56374	\$2,215,000	\$2,127,201	96.0%
2000	\$1,479,572,614	\$1.60000	\$2,369,569	\$2,369,529	100.0%
2001	\$1,642,337,445	\$1.49392	\$2,453,522	\$2,499,157	101.9%
2002	\$1,827,821,406	\$1.39885	\$2,554,330	\$2,594,888	101.6%
2003	\$1,959,119,508	\$1.32819	\$2,603,812	\$2,595,649	99.7%
2004	\$2,084,794,839	\$1.26733	\$2,642,655	\$2,618,593	99.1%
2005	\$2,183,777,950	\$1.22935	\$2,679,155	\$2,667,359	99.6%
2006	\$2,358,258,142	\$1.16446	\$2,746,087	\$2,736,970	99.7%
2007	\$2,590,055,621	\$1.60000	\$2,819,055	\$2,773,690	98.4%

CITY OF DES MOINES
2008 Budget
Appendix

Marina 2002 & Proposed 2008 General Obligation Bond Debt Service Coverage & Reserve Requirement



Fiscal Year	Basis	Gross Revenue	(a) Operating Expenses	Net Revenue Available for Debt Service	(b) Beginning Cash Balance	Less Debt Svc Reserve Requirement	Total Available Funds	Average Annual Debt Service Requirements			(c) Coverage
								Principal	Interest	Total	
2002	Actual	\$ 2,738,179	\$ 1,981,138	\$ 757,041	\$ 317,806	\$ 485,840	\$ 589,007	\$ -	\$ -	\$ -	N/A
2003	Actual	3,409,535	1,679,387	1,730,148	589,007	485,840	1,833,315	320,000	207,378	527,378	3.48
2004	Actual	3,109,960	1,875,677	1,234,283	1,305,938	476,500	2,063,721	335,000	199,378	534,378	3.86
2005	Actual	3,424,610	1,957,246	1,467,364	1,529,343	443,000	2,553,707	335,000	186,191	521,191	4.90
2006	Actual	3,512,476	2,085,836	1,426,640	2,032,516	408,500	3,050,655	345,000	181,791	526,791	5.79
2007	Estimate	3,620,532	2,103,773	1,516,759	2,523,864	373,000	3,667,623	355,000	171,441	526,441	6.97
2008	Budget	3,792,968	2,155,137	1,637,831	2,523,864	715,628	3,446,067	365,000	171,099	536,099	6.43
2009	Pro Forma	3,934,242	2,198,239	1,736,003	3,141,182	701,500	4,175,685	342,000	366,145	708,145	5.90

(a) Operating Expenses exclude depreciation, interfund administrative charges, and debt service.

(b) Beginning cash balance includes funds available in the Marina Revenue Fund and Marina Repair and Replacement Fund.

(c) Bond covenants for the 2002 issue require that annual net revenues together with other available Marina funds are at least equal to 1.25 times the annual debt service on the outstanding bonds.

Debt Service Reserve Requirement = the Least of:

(For 2002 Bond Issue)

Fiscal Year	(1)	(2)	(3)	Reserve Requirement
	1.25 * Average Annual Debt Service	Maximum Annual Debt Service	10% Proceeds of Outstanding Bonds	
2002	485,714	534,378	542,000	485,840
2003	485,714	534,378	510,000	485,840
2004	476,582	526,790	476,500	476,500
2005	465,949	526,790	443,000	443,000
2006	454,681	526,440	408,500	408,500
2007	441,943	524,903	373,000	373,000
2008	427,536	332,128	336,500	332,128
2009	411,208	331,190	318,000	318,000

Debt Service Reserve Requirement = the Least of:

(For Proposed 2008 Bond Issue)

Fiscal Year	(1)	(2)	(3)	Reserve Requirement
	1.25 * Average Annual Debt Service	Maximum Annual Debt Service	10% Proceeds of Outstanding Bonds	
2008	468,540	383,504	475,800	383,500
2009	468,463	383,504	459,200	383,500

CITY OF DES MOINES
2008 Budget
Appendix

2008 CITY OF DES MOINES INDEX OF POSITIONS AND PAY RANGES

GRADE	POSITION TITLE	# OF EMPL (FTE)	STEP A		STEP B		STEP C		STEP D		STEP E	
			Monthly Salary	Annual Salary	Monthly Salary	Annual Salary	Monthly Salary	Annual Salary	Monthly Salary	Annual Salary	Monthly Salary	Annual Salary
CITY MANAGER 1.027% Increase for 2008												
M39	CITY MANAGER	1	8,576	102,912	9,005	108,060	9,455	113,460	9,928	119,136	10,424	125,088
JUDGE												
40	JUDGE	0.80	-		-		10,100	121,200	10,605	127,260	11,135	133,620
NON-UNION 1.035% Increase for 2008												
38	CHIEF OF POLICE	1	8,470	101,640	8,894	106,728	9,339	112,068	9,806	117,672	10,296	123,552
	PLANNING, BLDG & PUBLIC WORKS DIR.	1										
	CITY ATTORNEY	1										
	FINANCE DIRECTOR	1										
37	PARKS, RECREATION & SR SERV. DIR.	1	8,144	97,728	8,551	102,612	8,979	107,748	9,428	113,136	9,899	118,788
36			7,831	93,972	8,223	98,676	8,634	103,608	9,066	108,792	9,519	114,228
35			7,530	90,360	7,907	94,884	8,302	99,624	8,717	104,604	9,153	109,836
34	COMMANDER	2	7,240	86,880	7,602	91,224	7,982	95,784	8,381	100,572	8,800	105,600
	ASST. CITY MANAGER-Restored Position	1										
	ASST. DIR. TRANSPORTATION ENGR.	1										
	ASST. DIR. UTILITIES & ENVIRON. ENGR.	1										
33	HARBORMASTER	1	6,961	83,532	7,309	87,708	7,674	92,088	8,058	96,696	8,461	101,532
32			6,694	80,328	7,029	84,348	7,380	88,560	7,749	92,988	8,136	97,632
31	ASSISTANT CITY ATTORNEY	1	6,436	77,232	6,758	81,096	7,096	85,152	7,451	89,412	7,824	93,888
30	COURT ADMINISTRATOR	1	6,189	74,268	6,498	77,976	6,823	81,876	7,164	85,968	7,522	90,264
	INFO SYSTEMS MANAGER	1										
	BUILDING OFFICIAL	1										
29	CIVIL ENGINEER II	1	5,951	71,412	6,249	74,988	6,561	78,732	6,889	82,668	7,233	86,796
28	DEVELOPMENT SERVICES MANAGER	1	5,722	68,664	6,008	72,096	6,308	75,696	6,623	79,476	6,954	83,448
	CIP PROJECT MANAGER	1										
27			5,502	66,024	5,777	69,324	6,066	72,792	6,369	76,428	6,687	80,244
26	FINANCE OPERATIONS MANAGER	1	5,290	63,480	5,555	66,660	5,833	69,996	6,125	73,500	6,431	77,172
	PLANNING MANAGER	1										
	PUBLIC WORKS & PARKS MAINTENANCE SUPERINTENDENT	1										
25	RECREATION MANAGER	1	5,087	61,044	5,341	64,092	5,608	67,296	5,888	70,656	6,182	74,184
	SENIOR SERVICES MANAGER	1										
	GIS ADMINISTRATOR	1										
	CIVIL ENGINEER I	1										
24			4,891	58,692	5,136	61,632	5,393	64,716	5,663	67,956	5,946	71,352
23	ASST BUILDING OFFICIAL-LEAD	1	4,703	56,436	4,938	59,256	5,185	62,220	5,444	65,328	5,716	68,592
	ELECTRICAL/BLDG INSPECTOR	1										
	RIGHT-OF-WAY INSPECTOR	1										
	SWM ENGINEERING TECHNICIAN II	1										
22	ASSISTANT HARBORMASTER	1	4,522	54,264	4,748	56,976	4,985	59,820	5,234	62,808	5,496	65,952
	CODE ENFORCEMENT OFFICER	1										
	FINANCIAL ANALYST	0.80										
	LAND USE PLANNER II	1										

CITY OF DES MOINES
2008 Budget
Appendix

2008 CITY OF DES MOINES INDEX OF POSITIONS AND PAY RANGES

GRADE	POSITION TITLE	# OF EMPL (FTE)	STEP A		STEP B		STEP C		STEP D		STEP E	
			Monthly Salary	Annual Salary	Monthly Salary	Annual Salary	Monthly Salary	Annual Salary	Monthly Salary	Annual Salary	Monthly Salary	Annual Salary
NON-UNION (Continued) 1.035% Increase for 2008												
21	BUILDING INSPECTOR/PLANS EXAMINER	2	4,348	52,176	4,565	54,780	4,793	57,516	5,033	60,396	5,285	63,420
	SWM ENGINEERING TECHNICIAN II - New	1										
20	COMBO BUILDING INSPECTOR	1	4,181	50,172	4,390	52,680	4,610	55,320	4,841	58,092	5,083	60,996
	BUILDING INSPECTOR/PLANS EXAMINER	1										
	CITY CLERK	1										
	LAND USE PLANNER I	1										
	ENGINEERING/TRAFFIC TECHNICIAN	1										
	EXECUTIVE SECRETARY	1										
	HUMAN RESOURCES SPECIALIST	1										
	PARALEGAL	1.6										
19	HARBOR LEAD	1	4,020	48,240	4,221	50,652	4,432	53,184	4,654	55,848	4,887	58,644
	MARINA SERVICE MANAGER	1										
	MARINA OFFICE MANAGER	1										
	LEAD COURT CLERK	1										
	RECREATION COORDINATOR	3										
	SENIOR ACCOUNTING SPECIALIST	0.80										
	OFFICE MANAGER-PD	1										
18	COURT SECURITY OFFICER	0.60	3,865	46,380	4,058	48,696	4,261	51,132	4,474	53,688	4,698	56,376
	COURT TRANSPORT OFFICER	0.60										
17	MECHANIC	1	3,717	44,604	3,903	46,836	4,098	49,176	4,303	51,636	4,518	54,216
	ENGINEERING AIDE	1										
	SR SERV PROG COORDINATOR/DESKTOP	1										
	SUPPORT TECHNICIAN	1										
	SR SERV PROGRAM COORDINATOR	0.25										
ACCOUNTANT II-GENERAL LEDGER	1											
16	ACCOUNTANT I-PAYROLL	1	3,574	42,888	3,753	45,036	3,941	47,292	4,138	49,656	4,345	52,140
15	PERMIT COORDINATOR	1	3,436	41,232	3,608	43,296	3,788	45,456	3,977	47,724	4,176	50,112
	PLANNING AIDE	1										
	ADMINISTRATIVE ASSISTANT-LEGAL	0.40										
	DOMESTIC VIOLENCE ADVOCATE	0.50										
14	ASSISTANT MECHANIC	1	3,304	39,648	3,469	41,628	3,642	43,704	3,824	45,888	4,015	48,180
	PERMIT SPECIALIST II	1										
13	SENIOR SECRETARY-PBPW	1	3,177	38,124	3,336	40,032	3,503	42,036	3,678	44,136	3,862	46,344
	ADMINISTRATIVE ASSISTANT-PBPW	1										
	ACCOUNTING ASSISTANT-ACCOUNTS PAYABLE	1										
	RECREATION PROGRAMS	1										
	ADMINISTRATIVE ASSISTANT	1										
	PARKS & REC ADMIN ASSISTANT	0.80										
	COURT CLERK	3										
	EVIDENCE TECHNICIAN	1										
12	RECORDS SPECIALIST	8	3,055	36,660	3,208	38,496	3,368	40,416	3,536	42,432	3,713	44,556
	RECORDS SPECIALIST - New in 2008	1										
	RECREATION SPECIALIST-New in 2008	1										
	PERMIT TECHNICIAN I	1										

CITY OF DES MOINES
2008 Budget
Appendix

2008 CITY OF DES MOINES INDEX OF POSITIONS AND PAY RANGES

GRADE	POSITION TITLE	# OF EMPL (FTE)	STEP A		STEP B		STEP C		STEP D		STEP E	
			Monthly Salary	Annual Salary	Monthly Salary	Annual Salary	Monthly Salary	Annual Salary	Monthly Salary	Annual Salary	Monthly Salary	Annual Salary
NON-UNION (Continued) 1.035% Increase for 2008												
11	MARINA CLERK	0.80	2,937	35,244	3,084	37,008	3,238	38,856	3,400	40,800	3,570	42,840
	BUSINESS LICENSE CLERK/RECEPTIONIST	1.00										
10			2,824	33,888	2,965	35,580	3,113	37,356	3,269	39,228	3,432	41,184
9	INTERN-PLANNING DEVELOPMENT	0.30	2,716	32,592	2,852	34,224	2,995	35,940	3,145	37,740	3,302	39,624
8			2,611	31,332	2,742	32,904	2,879	34,548	3,023	36,276	3,174	38,088
7	COURT FILE CLERK	0.20	2,511	30,132	2,637	31,644	2,769	33,228	2,907	34,884	3,052	36,624
6			2,414	28,968	2,535	30,420	2,662	31,944	2,795	33,540	2,935	35,220
5	SENIOR CENTER PROGRAM ATTENDANT	0.50	2,321	27,852	2,437	29,244	2,559	30,708	2,687	32,244	2,821	33,852
4	HARBOR AIDE/SEASONAL RECREATION LEADER I	1.685 0.509	2,232	26,784	2,344	28,128	2,461	29,532	2,584	31,008	2,713	32,556
3			2,146	25,752	2,253	27,036	2,366	28,392	2,484	29,808	2,608	31,296
2	RECREATION LEADER II PARKS OPERATIONS MAINTENANCE WORKER/PART-TIME	3.567 3.195	2,064	24,768	2,167	26,004	2,275	27,300	2,389	28,668	2,508	30,096
1			1,984	23,808	2,083	24,996	2,187	26,244	2,296	27,552	2,411	28,932
g			1,908	22,896	2,003	24,036	2,103	25,236	2,208	26,496	2,318	27,816
f			1,835	22,020	1,927	23,124	2,023	24,276	2,124	25,488	2,230	26,760
e			1,764	21,168	1,852	22,224	1,945	23,340	2,042	24,504	2,144	25,728
d	RECREATION LEADER III RECREATION ATTENDANTS	1.841 0.620	1,696	20,352	1,781	21,372	1,870	22,440	1,964	23,568	2,062	24,744
c			1,631	19,572	1,713	20,556	1,799	21,588	1,889	22,668	1,983	23,796
b			1,568	18,816	1,646	19,752	1,728	20,736	1,814	21,768	1,905	22,860
a	RECREATION LEADER IV	2.179	1,508	18,096	1,583	18,996	1,662	19,944	1,745	20,940	1,832	21,984
UNION - LOCAL NO. 763 1.035% Increase for 2008												
T18	SENIOR PARKS MAINTENANCE	1	3,842	46,104	4,034	48,408	4,236	50,832	4,448	53,376	4,670	56,040
	SENIOR PUBLIC WORKS MAINTENANCE	2										
T17	FACILITY MAINTENANCE WORKER	1	3,694	44,328	3,879	46,548	4,073	48,876	4,277	51,324	4,491	53,892
T16			3,552	42,624	3,730	44,760	3,917	47,004	4,113	49,356	4,319	51,828
T15	PUBLIC WORKS MAINTENANCE WORKER	7	3,415	40,980	3,586	43,032	3,765	45,180	3,953	47,436	4,151	49,812
	PARKS MAINTENANCE WORKER	3										
	HARBOR ATTENDANT	4										
T14	PUBLIC WORKS MAINTENANCE WORKER		3,284	39,408	3,448	41,376	3,620	43,440	3,801	45,612	3,991	47,892

CITY OF DES MOINES
2008 Budget
Appendix

2008 CITY OF DES MOINES INDEX OF POSITIONS AND PAY RANGES

GRADE	POSITION TITLE	# OF EMPL (FTE)	STEP A		STEP B		STEP C		STEP D		STEP E	
			Monthly Salary	Annual Salary	Monthly Salary	Annual Salary	Monthly Salary	Annual Salary	Monthly Salary	Annual Salary	Monthly Salary	Annual Salary
POLICE GUILD 1.035% Increase for 2008												
P29	MASTER POLICE SERGEANT	5					6,529	78,348	6,855	82,260	7,198	86,376
P28	POLICE SERGEANT	1	5,696	68,352	5,981	71,772	6,280	75,360	6,594	79,128	6,924	83,088
	MASTER POLICE SERGEANT	1										
	MASTER POLICE OFFICER/DETECTIVE	1										
P25	MASTER POLICE OFFICER	19					5,582	66,984	5,861	70,332	6,154	73,848
	MASTER POLICE OFFICER/DETECTIVE	4										
P22	POLICE OFFICER II	7					4,961	59,532	5,209	62,508	5,469	65,628
	POLICE OFFICER II-New positions in 2008											
	POLICE OFFICER II/DETECTIVE											
P20	POLICE OFFICER I	1	3,999	47,988	4,199	50,388	4,409	52,908	4,629	55,548	4,860	58,320
	MASTER ANIMAL CONTROL OFFICER	1										
P18	POLICE OFFICER - RECRUIT	5	3,698	44,376	3,883	46,596	4,077	48,924	4,281	51,372	4,495	53,940
P17	MASTER COMMUNITY SERVICE OFFICER	1					3,921	47,052	4,117	49,404	4,323	51,876
P16	COMMUNITY SERVICE OFFICER	3										
	ANIMAL CONTROL OFFICER/CODE ENFORCEMENT OFFICER	0.5	3,419	41,028	3,590	43,080	3,770	45,240	3,959	47,508	4,157	49,884

CITY OF DES MOINES
2008 Budget
Appendix

2008 CITY OF DES MOINES INDEX OF POSITIONS AND PAY RANGES - Continued

ADDITIONAL COMPENSATION

DESCRIPTION	COMPENSATION
-------------	--------------

ALL EMPLOYEES

SAFETY COMMITTEE	Per Quarter	
Representative	\$200.00	
Alternate Representative	\$100.00	
COMPUTER SUPPORT	2% of base wages while supporting computer services (Police Department Only)	<i>Minimum No. of</i>
WORKING AT A HIGHER CLASSIFICATION		<i>Days to Qualify:</i>
Non-Union	1st step of the higher pay range, or a 1 step pay increase, whichever is higher	5 Days
Union - Local No. 763	1st step of the higher pay range, or a 1 step pay increase, whichever is higher	3 Days
Police Guild	5% of base pay, or the 1st step in the supervisory classification, whichever is higher	1 Full Shift
DEFERRED COMPENSATION (Social Security Replacement - 401-A)		
Non-Union	5.00 % of gross wages	
Union - Local No. 763	5.00 % of gross wages	
Police Guild	6.52 % of gross wages	

NON - UNION

DEFERRED COMPENSATION (457)	1.52% of gross wages	
(For those non-union employees qualifying for social security replacement)		

UNION - LOCAL NO. 763

STANDBY STATUS		
Per Non-Working Hour On Call	\$1.00 per Hour	
UNION CALLBACK COMPENSATION	1-1/2 x hrly rate with a 2 hour minimum	

RETIREE HEALTH SAVINGS PLAN
The City cashes and deposits 1 or 2 hours of sick leave, depending on sick leave balances, to a Retiree Health Savings plan for Teamsters Union employees.

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
(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.)

CITY OF DES MOINES
2008 Budget
Appendix

2008 CITY OF DES MOINES INDEX OF POSITIONS AND PAY RANGES - Continued

ADDITIONAL COMPENSATION

DESCRIPTION	COMPENSATION
-------------	--------------

POLICE GUILD (Continued)

POLICE STANDBY STATUS

Per Non-Working Hour On Call \$10.00 per Hour

EMERGENCY CALL-BACK

1-1/2 x hrly rate with a 3 hour minimum

(Called back to work in an emergency, more that one (1) hour before or one-half hour after normal duty hours.)

COURT APPEARANCE, TRAINING, OR MANDATORY MEETINGS

Outside normal schedule 1-1/2 x hrly rate with a 3 hour minimum

DEFERRED COMPENSATION (457)

The City cashes and deposits 2 or 3 hours of sick leave, depending on sick leave balances, to a 457 Deferred Compensation plan for Police Guild employees.

Based on the following schedule:

Sick Leave Bal.	No. of Hours
Over 300	3
From 200 to 299	2

POLICE PATROL

Patrol schedule consists of an 8 day work week, with 4 days on and 4 days off. Each workday is 12 hours in duration, resulting in a total of 2,190 hours scheduled per year. Because of this, each employee assigned to a 12 hour schedule receives an additional 55 hours of leave (Kelly time) every 6 months (Jan 1 - Jun 30 and Jul 1 - Dec 31).

CITY OF DES MOINES
2007 Budget
Appendix

GLOSSARY OF TERMS

Accrual Basis: The method of accounting under which financial transactions are recorded when they occur, regardless of the timing of related cash flows. Expenses are recorded at the time liabilities are incurred and revenues are recorded when earned.

Ad Valorem Tax: A tax levied on the assessed value of real property. This tax is also known as the property tax.

Advanced Refunding bonds: Bonds issued to refund an outstanding bond issue prior to the date on which the outstanding bonds become due or callable. Proceeds of the advanced refunding bonds are deposited with a trustee, invested in U.S. Treasury Bonds or other authorized securities, and used to redeem the underlying bonds at maturity or call date and to pay interest on the bonds being refunded or the advance refunding bonds.

Appropriation: A legal authorization granted by the City Council to make expenditures and to incur obligations for specific purposes. An appropriation is limited in the amount of time when it may be used unless it is for a capital project such as constructing a building or developing a park in which case the appropriation may last for more than one year.

Assessed Valuation: The fair market value of both real (land and Building) and personal property as determined by the King County Assessor's Office for the purpose of levying property taxes.

Asset: Resources owned or held by a government that have monetary value.

Available (Undesignated) Fund Balance: Refers to the funds remaining from the prior year that are available for appropriation and expenditure in the current year.

Audit: An examination of the utilization and changes in resources. It concludes in a written report of the findings. A financial audit is a test of management's financial statements and internal accounting control procedures to determine to the extent to which internal accounting control procedures are both available and used; and to determine whether the financial statements fairly present the City's financial conditions and financial policies established by itself as well as those by other governmental agencies (county, state & federal).

Balanced Budget: A budget in which the projected revenues equal planned expenditures.

BARS: Budgeting, Accounting, and Reporting System. Refers to the accounting rules established by the Washington State Auditor's Office.

Bonds: A written promise to pay a specified sum of money (called the face value or principal amount) at a specified date in the future (called the maturity date) together with periodic interest at a specific date.

CITY OF DES MOINES

2007 Budget

Appendix

GLOSSARY OF TERMS

Bond Refinancing: The payoff and re-issuance of bonds, to obtain better interest rates and, or bond covenants.

Budget: A government's plan of financial operations for a given period including proposed expenditures and a proposed means of financing them. Legal authority and requirements are found in the Revised Code of Washington (RCW 35A.33).

Budget Adjustment: A procedure to revise a budget appropriation either by City Council approval through adoption of a supplemental appropriation ordinance for any interfund adjustments or by City Manager authorization to adjust appropriations within a fund.

Budgetary Basis: This refers to the form of accounting utilized throughout the budget process. These generally take one of three forms: Generally Accepted Accounting Principles (GAAP), Cash, Modified Accrual, or some type of statutory form.

Budget Calendar: The schedule of key dates or milestones that the City follows in the preparation, adoption, and administration of the budget.

Budgetary Control: The management of a budget to ensure that actual expenditures are kept within legal limitations of available appropriations and available revenues.

Capital Equipment: Any item with an expected life of more than one year and a value of more than \$1,500.00, such as automobiles, trucks, radio equipment, etc.

Capital Improvement Program (CIP): The plan or schedule of project expenditures for public facilities and infrastructure (buildings, roads, etc.) with estimated project costs, sources of funding, and timing of work over a six year period. For financial planning -and general management the capital program is presented as a plan of work and proposed expenditures and is the basis for annual appropriation requests and bond issues.

Capital Project: The largely, one-time cost for acquisition, construction, improvement, replacement or renovation of land structures and improvements thereon. The cost must usually be \$25,000 or more in order to be considered a capital project; amounts under \$25,000 would be considered a capital operating expense.

Capital Outlay: Expenditures that result in the acquisition of or addition to fixed assets.

Cash Basis: A basis of accounting in which transactions are recognized only when cash is increased or decreased.

Charges for Services: A revenue category that includes a charge for a specific service. These primarily include park recreation fees, plan check fees, and other miscellaneous fees.

CITY OF DES MOINES

2007 Budget

Appendix

GLOSSARY OF TERMS

Comprehensive Budget: Combines both the annual financial plan for operations and the annual portion of the Capital Improvement Program Budget. Excluded from the operating budget are the carry over of unspent capital project expenditures that have been previously approved.

Consumer Price Index (CPI): A statistical description of price levels provided by the U.S. Department of Labor. The index is used as a measure of the increase in the cost of living, i.e., economic conditions.

Contingency: A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted.

Cost Allocation: Assignment of cost charges from one department that reimburses another for services rendered. Some examples are attorney services, finance services and personnel services.

Councilmanic Bonds: Councilmanic bonds refer to bonds issued with the approval of the City Council, as opposed to voted bonds that must be approved by the public. Councilmanic bonds must not exceed .75 percent of assessed valuation and voted bonds 1.75 percent per the State RCW.

CTP: Acronym for "Comprehensive Transportation Plan"

Debt Service: The annual payment of principal and interest on the City's bonded indebtedness. Bonds are issued to finance construction of capital projects such as public buildings, parks and roads.

Deficit: 1) The excess liabilities over assets (See Fund Balance) 2) The excess expenditures or expenses over revenues during a single accounting period.

Direct Debt: The debt that a government has incurred in its own name or assumed through annexation of territory or consolidation with another government. (See Overlapping Debt)

Distinguished Budget Presentation Program: A voluntary program administered by the Government Finance Officers Association to encourage governments to publish efficiently organized and easily readable budget documents and to provide peer recognition to the fiscal officers preparing them.

Effectiveness Indicator: Also known as an outcome measure, effectiveness indicators measure the results of accomplishments, or quality of the item or service provided.

Efficiency Indicator: Measures how much output or outcome can be produced or provided by a given resource level.

Enterprise Fund: A self-supporting fund designed to account for activities supported by user charges; examples are the Marina and Surface Water Management Funds.

Estimated Revenue: The amount of projected revenue to be collected during the fiscal year.

CITY OF DES MOINES
2007 Budget
Appendix

GLOSSARY OF TERMS

Expenditure/Expense: This term refers to the outflow of funds paid for an asset obtained or goods and services obtained.

Fees: A general term used for any charge for services. Major types of fees include business and non-business license, fines and use charges.

Fines and Forfeitures: Revenue category that primarily includes court, police, traffic, parking fines and forfeitures.

Fiscal Year: A 12-month period to which the annual operating budget applies and at the end of which a government determines its financial position and results of its operations. For the City of Des Moines, the fiscal year begins on January 1 and ends on December 31.

Fixed Assets: Assets of long-term character that are intended to continue to be held or used, such as land, buildings, machinery, furniture, and other equipment.

Full Time Equivalent (FTE): A position that works 40 hours per week or 2080 hours per year. Part-time personnel are considered a fraction of an FTE based on the estimated or budgeted hours they will work.

Fund: An independent fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and changes in their assets and liabilities.

Fund Balance: This refers to the funds remaining from the prior year that are available for appropriation and expenditure in the current year.

GAAP: Generally Accepted Accounting Principles as determined through common practice or as promulgated by the Government Accounting Standards Board, Financial Accounting Standards Board or various other accounting standards setting bodies.

General Fund: The General Fund accounts for all revenues and expenditures not required to be accounted for in another fund. As is usual in state and local governments, it is the largest and most important accounting entity of the City. In the City budget this fund is divided into departments, programs and line items.

General Governmental Revenue: The revenues of a government other than those derived from and retained in an enterprise fund. General Governmental revenues include those from the General, Debt Service, and Special Revenue Funds.

General Obligation Bonds: Bonds that finance a variety of public projects that are backed by the full faith and credit of the issuing government.

Goal: A long-term, attainable target for an organization – its vision of the future.

CITY OF DES MOINES
2007 Budget
Appendix

GLOSSARY OF TERMS

Grant: A contribution by Federal and State governments, or other organization to support a particular function.

Intergovernmental Revenue: Funds received from federal, state, and other local government sources in the form of grants, shared revenues, and payments in lieu of taxes.

Interfund Payments: The charges to user departments for services provided by an internal service fund, such as maintenance and replacement of equipment, vehicles, computers, and insurance.

Interfund Transfer: The movement of monies between funds of the same government entity.

Internal Service Fund: Funds used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the City, or to other governments, on a cost-reimbursement basis.

LEOFF: Law Enforcement Officers and Firefighters Retirement System provided in the State of Washington.

Levy: The total amount to be raised by general and special (voter approved) property taxes for purposes as specified by the Tax Levy Ordinance.

Levy Rate: The total amount of tax levied for each \$1,000 of assessed valuation.

Licenses and Permits: A revenue category that includes building permits, business licenses, amusement licenses, and other miscellaneous licenses or permits.

LID: A Local Improvement District or special assessments made against certain properties to defray part or all of the cost of a specific improvement or service deemed to primarily benefit those properties.

Long-Term Debt: Debt with a maturity of more than one year after the date of issuance.

Object: As used in expenditure classification, this term applies to the type of item purchased or the service obtained as distinguished from the results obtained from expenditures.

Objective: A specific measurable and observable result of an organization's activity that advances the organization toward its goal.

Operating Budget: Plans of current expenditures and the proposed means of financing them. The annual operating budget is the means by which the financing of acquisitions, spending, and service delivery activities of a government are controlled.

CITY OF DES MOINES
2007 Budget
Appendix

GLOSSARY OF TERMS

Operating Expense: Those costs, including expenditures for salaries and wages, benefits, supplies, services and charges, that are necessary to support primary services. For example, telephone charges, printing and office supplies are operating expenses.

Ordinance: A formal legislative enactment by the City Council.

Other Services and Charges: A basic classification for services other than personnel services that are procured by the City. This item includes professional services, communication, travel, advertising, rentals and leases, insurance, utilities, repairs and maintenance, and miscellaneous.

Overlapping Debt: The proportionate share of the debts of other local governments located wholly or part within the limits of the reporting government that must be borne by all properties within the reporting government.

Pay-As-You-Go Basis: A term used to describe the financial policy of a government that finances all of its capital outlays from current revenues rather than borrowing. A government that pays for some improvements from current revenues and by borrowing is said to be on a modified pay-as-you-go basis.

Performance Measure: A process for determining how a program is accomplishing its mission through the delivery of products, services, or processes.

PERS: The Public Employees Retirement System administered by the State of Washington that covers most local government employees other than Police and Fire.

Personnel Benefits: Those benefits paid by the City as part of the conditions of employment. Examples include insurance and retirement benefits.

Property Tax: A tax levied on the assessed value of real property. This tax is also known as the ad valorem tax.

Reclassification: The movement of an existing position from one personnel classification range to another based on a study by the Personnel Director (Asst. City Manager) that the person is performing the duties of a classification other than that for which the employee is currently placed.

Reserve: An account used to indicate that a portion of fund equity is legally restricted for a specific purpose.

Resources: Total dollars available for appropriations including estimated revenues, fund transfers, and beginning fund balances.

Retained Earnings: An equity account reflecting the accumulated earnings of an Enterprise Fund or an Internal Service Fund.

CITY OF DES MOINES
2007 Budget
Appendix

GLOSSARY OF TERMS

Revenue: Income received through such sources as; taxes, fines, fees, grants or service charges that can be used to finance operations or capital assets.

Revenue Bonds: Bonds whose principal and interest are payable exclusively from earnings of an enterprise fund.

R.C.W. – Revised Code of Washington: The legal authority under which the governmental units of the State are ruled.

Salaries and Wages: Amounts paid for personal services rendered by employees in accordance with rates, hours, terms and conditions authorized by law or stated in employment contracts. This category also includes overtime and temporary help.

Sinking Bond Fund: Bonds issued under an agreement which requires the government to periodically set aside out of its revenue, a sum which, with earnings thereon, will be sufficient to meet the legal requirements as contained in the bond covenants. The Marina's Bond and Interest Fund is an example of a Sinking Bond Fund.

Special Revenue Fund: A fund used to account for the proceeds of specific revenue sources that are legally restricted to expenditure or specified purpose.

Supplemental Appropriation: Approved by the City Council after the initial budget appropriation. Supplemental appropriations are approved during the year, and an annual budget amendment ordinance is approved each December.

Supplies: A basic classification of expenditures for articles and commodities purchased for consumption or resale. Examples include office and operating supplies, fuel, power, inventory or resale items, and small tools and equipment.

User Charges: The payment of a fee for direct receipt of a public service by the party benefiting from the service.

Workload Measure: Statistical information that denotes the demands for services within a given department or division.

