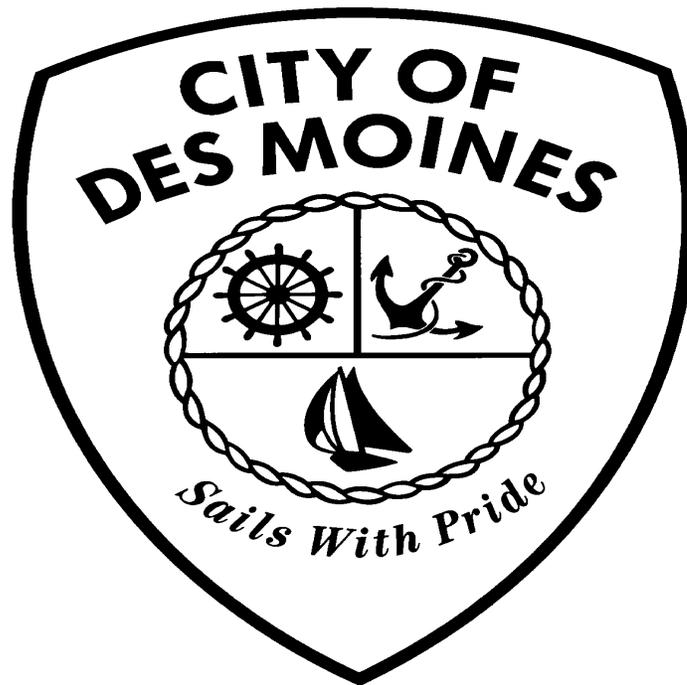


CITY OF DES MOINES



2016 OPERATING & CAPITAL BUDGETS

Adopted by Ordinance No. 1640
DECEMBER 17, 2015

**CITY OF DES MOINES, WASHINGTON
2016 ANNUAL BUDGET**

TABLE OF CONTENTS

	Page
 <u>A GUIDE TO THE CITY OF DES MOINES BUDGET</u>	
 <u>BUDGET MESSAGE</u>	
CITY MANAGER'S BUDGET MESSAGE	i
LIST OF CITY OFFICIALS	xiii
 <u>SUMMARIES SECTION</u>	
2016 OPERATING BUDGET ORDINANCE	1
2016 REVENUE SOURCES BY FUND	2
2016 EXPENDITURE USES BY CATEGORY BY FUND	4
REVENUE SUMMARY - GENERAL FUND	6
EXPENDITURE SUMMARY - ALL OPERATING FUNDS	8
CITY OF DES MOINES ORGANIZATION CHART	9
EXPENDITURE SUMMARY - GENERAL FUND	10
 <u>GENERAL FUND DEPARTMENT SUMMARIES:</u>	
CITY COUNCIL	12
MUNICIPAL COURT	14
CITY MANAGER	16
FINANCE	18
LEGAL	20
POLICE	22
PLANNING & PUBLIC WORKS ADMINISTRATION	24
RECREATION & SENIOR SERVICES	26
NON-DEPARTMENTAL	28
 <u>SPECIAL REVENUE FUNDS:</u>	
STREETS	30
ARTERIAL STREET PAVING FUND	32
RESIDENTIAL STREET PAVING FUND	33
POLICE DRUG SEIZURE	34
HOTEL-MOTEL TAX	35
REDONDO ZONE	36
PBPW AUTOMATION FEE	37
ABATEMENT	38
AUTOMATED SPEED ENFORCEMENT	39
TRANSPORTATION BENEFIT DISTRICT	40
 <u>DEBT SERVICE FUND:</u>	
DEBT SERVICE	42
 <u>CONSTRUCTION FUND:</u>	
CONSTRUCTION FUND	44

<u>ENTERPRISE FUNDS:</u>	
MARINA	46
SURFACE WATER MANAGEMENT	48

<u>INTERNAL SERVICE FUNDS:</u>	
EQUIPMENT RENTAL OPERATIONS	52
EQUIPMENT RENTAL REPLACEMENT	54
FACILITY REPAIR & REPLACEMENT.....	55
COMPUTER OPERATIONS.....	56
COMPUTER REPLACEMENT.....	58
SELF INSURANCE.....	59
UNEMPLOYMENT INSURANCE.....	60

<u>CAPITAL PROJECTS SECTION:</u>	
2016 PROJECTS.....	61

<u>GENERAL INFORMATION SECTION:</u>	
COMPARATIVE SUMMARY OF AD VALOREM TAXES	97
RATIO OF GENERAL BONDED DEBT TO ASSESSED VALUE	98
LEGAL DEBT LIMITATION	99
SUMMARY OF DEBT	100

<u>GLOSSARY OF TERMS</u>	102
---------------------------------------	-----

A GUIDE TO THE CITY OF DES MOINES BUDGET

The intent of this guide is to explain basic concepts of how the City of Des Moines government is financed, how the City accounts for its finances in order to meet its stewardship obligation over the public's money, and how the budget process works.

The City of Des Moines' mission is to provide for the basic safety, health and welfare of its citizens by providing a variety of social, health, environmental, public safety, and other services to the public.

The wide variety of services makes it a challenge for the City to keep its citizens informed and involved in the business of government. Hopefully, this Guide will make it easier to understand how some of the City's financial activities work.

WHAT IS A BUDGET?

The annual budget of the City of Des Moines is a formal statement of the financial policy and plan of the City for the calendar year. The Budget document presents in detail the financial plan of the City, including its various sources of revenues and the allocation of these resources to the various programs.

WHAT ARE REVENUES?

Monies received through taxes, licenses and permits, intergovernmental sources, charges for services, fines and forfeitures, and other miscellaneous sources are called revenues.

WHAT ARE EXPENDITURES?

Expenditures occur when the City buys goods and/or services and pays its employees. Expenditures can be categorized into three types: operating expenditures, capital expenditures, and debt service expenditures. Operating expenditures are the day to day spending on salaries, supplies, utility services, and contracts. Capital expenditures are generally for acquisition of major assets such as land and buildings or for the construction of streets or other improvements. Debt service expenditures repay borrowed money and related interest.

WHAT IS A FUND?

The City is financially organized into separate fiscal and accounting entities known as Funds. Each Fund is a separate division for accounting and budgetary purposes. The Fund accounting process allows the City to budget and account for revenues that are restricted by law or policy to a specific use or purpose in accordance with nationally recognized rules of governmental accounting and budgeting.

The City of Des Moines budgets for approximately 22 separate Funds. Each Fund can be viewed as a separate checking account to be used for a specific purpose. All Funds of the City fall into one of the following major categories. Following is a brief description of these categories.

General Fund: The General Fund finances most services that the City provides. This includes law enforcement, fire protection, municipal courts, parks and recreation, community development and administrative activities. The General Fund is, essentially, a "catch-all" fund for accounting for City operations that are not required to be accounted for in a separate fund. The General Fund receives all of the property taxes.

Special Revenue Funds: The City uses Special Revenue funds to account for revenues that must be used by law for specific purposes. An example is the City Street Fund which accounts for gasoline taxes received that can only be used for maintenance and improvements to roads and streets.

Debt Service Funds: The Debt Service funds are used to account for the accumulation of resources for the repayment of monies borrowed through voter approved general obligation bond sales and the related interest.

Construction Funds: Construction funds are used to account for the accumulation of resources to fund construction projects related to general government. Utility related construction is included in the Enterprise Funds.

Enterprise Funds: The Enterprise Funds are established to account for operations that are financed and operated in a manner similar to private business with the intent that the cost of the goods or services provided will be recovered primarily through user charges. The Marina Fund and the Surface Water Management funds are the City's funds in this category.

Internal Service Funds: Internal Service Funds are used by the City to account for the financing of goods and/or services provided by one department or fund to another department or fund of the City on a cost reimbursement basis. For example, the City uses the Equipment Rental Funds to purchase and maintain vehicles used by the various departments and funds. Each department or fund pays rent to the ER Fund to use that equipment.

WHY USE FUNDS?

Reason 1: Fund accounting is required by the State of Washington. State law governs how local governments will account for revenues and expenditures. All local governments are audited annually by the State Auditor's Office to ensure that they have followed generally accepted accounting rules.

Reason 2: When a local government receives funding from the State or the Federal government in the form of a grant, the entity must account for those dollars in the manner prescribed by law.

Reason 3: When a local government goes to the financial markets to borrow money, they must provide financial statements that show their financial condition. Financial institutions and investors will loan money to the local entities only if they can demonstrate the ability to repay the debt.

Reason 4: Des Moines, like all local government entities nationwide, use fund accounting because this system is the standard prescribed by national organizations that govern accounting rules and regulations. The principles used to account for businesses, called Generally Accepted Accounting Principles (GAAP), are established by the Governmental Accounting Standards Board (FASB). Similarly, the principles used to account for governmental finances are established by the Governmental Accounting Standards Board (GASB).

ORGANIZATION OF THE BUDGET DOCUMENT

The document is structured to provide the reader with increasing levels of detail at whatever depth desired. Major sections of the budget are as follows:

The City Manager's budget message provides an executive overview of key policies, programs, and significant financial changes in the budget for the ensuing year.

The next section is a series of summary schedules of the City budget. These schedules summarize revenues and expenditures by fund and by major category. Some of the funds or departments may contain informational narrative and an organizational chart that includes a table of departmental personnel.

The Capital Improvements Projects section lists new and continuing capital improvements projects budgeted for the year.

The General Information section includes assessed value and property taxes levied for the current and previous years, some ratios of bonded debt, debt limitations of the City and the current outstanding bonded debt.

And finally the Glossary section to give the reader a better understanding of various terms and phrases.

SUMMARY OF THE BUDGET PROCESS

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

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

The proposed budget includes the annual operating expenditures and estimated revenues, as well as the calendar year appropriation of the projects included in the Capital Budget. The Capital Budget is based on the six year 2016-2021 Capital Improvement Plan adopted in the summer. The six year Capital Improvement Plan is a flexible, dynamic tool that encourages long-term decision-making and assures the continuity of Council goals and objectives. While the six year capital improvement plan sets project priorities; the Capital Budget provides the legal authority to spend money on selected projects. The capital projects for the upcoming year are included in the annual budget and formally adopted along with the Operating Budget before December 31.

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

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

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

CITY MANAGER’S BUDGET MESSAGE

Honorable Mayor and Council:

On behalf of the entire management team, I am pleased to submit the budget for fiscal year 2016. As required by state law, the budget presented herein is balanced between revenues and expenses. This budget was developed in support of the City Council's goals, current and projected service and infrastructure needs and is reflective of current and projected economic conditions impacting the City.

INTRODUCTION

As proposed, the 2016 budget is significantly different from past budgets to address the cumulative financial effects of financial challenges such as variable development revenues, reductions in state shared revenues and decreases in assessed property values. As discussed in the various sections below, the 2016 budget significantly raises taxes and cuts costs in order to reverse the past trend and return the City to a sustainable financial future while providing additional service to the citizens. One Patrol Officer position has been added with a start date of October 1, 2016. 1.75 FTE positions (1 FTE Code Enforcement,.5 FTE Court Clerk,.25 FTE Sr. Services) have been eliminated. In order to better manage revenue restrictions several new Special Revenue Funds are utilized. Other fund changes include legal appropriations for one combined Debt Service Fund and one combined Construction Fund. Similarly, the operating, construction and debt service activities for an Enterprise fund are appropriated as one fund for each of the Enterprise funds (Marina and Surface Water Management).

The City of Des Moines has faced challenging budget deficits, particularly in the General and Street funds for many years, stretching back to the passage of I-695 in 1999. The City has used a variety of strategies to balance the budget over the years including position cuts, use of one-time revenues, instituting new revenues, furloughs, employees voluntarily reducing their cost of living adjustments, changes to benefit programs, etc. The 2016 budget calls for 12 furlough days for all non-police union employees.

The budget situation for 2016 is not as daunting as in some years because the structural deficit is significantly offset by anticipated, one-time development revenues from several large projects. However, the state of the reserve balances and prospects for 2017 and beyond are bleak. Without significant new revenues or massive cuts in expenses, our reserves will be completely drained before the end of 2017 and the City will no longer be able to provide services at current levels. While the City has been very aggressive with economic development processes, we are just now seeing the fruits of our labors. Those developments which are either under construction now or look to be under construction within the next year will bring in new revenues. This new revenue has been conservatively estimated and built into our budget forecasts through 2020 but it is not enough to get us to a financially sustainable budget.

Because the City has been in cutback, budget-tightening mode for the last 15 years, there are no cuts left which do not result in significant reductions in services or impair each department's ability to achieve its operational mission. Potential personnel cuts totaling approximately \$750,000 were initially identified but through public feedback regarding priorities and demand for services the 2016 personnel reductions have been limited to \$218,600. Also, based on continued public demand for increases in public safety, one new Patrol Officer position was added. The police position was added with a 2016 fourth quarter hire date to ensure the new tax resources are fully sufficient to cover the cost of the additional position.

Staff was also directed to look for every revenue opportunity available which Council could implement. Accordingly, included in the budget are rate increases on business license fees, parks and recreation fees, our current utilities taxes (on storm water, cable TV, and solid waste).

GENERAL FUND

2016 HIGHLIGHTS AT A GLANCE

ONGOING REVENUE	\$18,443,430
ONGOING EXPENDITURE	\$18,667,430
NET ANNUAL DEFICIT	\$ (224,000)*

**1 Patrol Officer position is prorated in 2016. Full year cost is \$115,000.*

ONGOING REVENUE CHANGES (From 2015 Revised):

➤	Property tax assessed value and rates	\$ 339,400	
➤	SWM Utility Tax rate from 8% to 15%	312,880	
➤	Cable Utility Tax rate from 8% to 10%	172,400	
➤	Water & Sewer Utility Tax rate from 0% to 11%	0*	
➤	General Fund Admin Charges to all funds	233,000	
➤	Parks, Revenue & Sr. Services 10% fee increase	121,500	
➤	Business Licenses 25% fee increase	57,700	
➤	Miscellaneous other changes	62,000	
TOTAL CHANGES TO ONGOING REVENUES			\$1,298,880

ONGOING EXPENDITURE CHANGES (From 2015 Revised):

➤	Elimination of Code Enforcement Position	\$ (112,500)	
➤	Reduction of Court Clerk 0.5 FTE	(53,000)	
➤	Reduction of Sr. Services Coordinator	(60,600)	
➤	Add 1 Patrol Officer (starting Oct 1)	28,750	
➤	Full year effect of 2015 PBPW Positions	268,400	
➤	Wages & Benefits 2.6% Contract Increase	285,500	
➤	Planning/Permit Automation	(100,000)	
➤	Computer & Equip Interfund Maintenance	41,000	
➤	Computer & Equip Interfund Replacement	594,200	
➤	Self-Insurance Interfund Assessment	155,900	
➤	Miscellaneous Other Changes	(183,000)	
TOTAL CHANGES TO ONGOING EXPENDITURES			\$ 864,650

**Legal challenge is expected and so no revenue collections are anticipated in 2016.*

ONE-TIME REVENUES:

➤ Property Taxes (Rates: \$1.67 - \$1.60)	\$ 151,500
➤ Sales and B&O Taxes (Projects >\$15m)	338,600
➤ Development Fees (Projects >\$15m)	834,100

TOTAL ONE-TIME REVENUES \$1,324,200

ONE-TIME EXPENDITURES:

➤ Wages & Benefits Furloughs (approx. 4.6%)	\$ (284,725)
➤ 20 Taser Replacements	20,400
➤ Sergeant Qualification List	15,000
➤ Security Camera Replacement	22,000
➤ Vests, guns, etc. for 1 new Patrol Officer	6,000
➤ Service Center Fiber Connection	20,000
➤ Transfer to Redondo/N Lot Paid Parking Project	275,000
➤ Addition to Ending Fund Balance	1,250,525

TOTAL ONE-TIME EXPENDITURES \$1,324,200

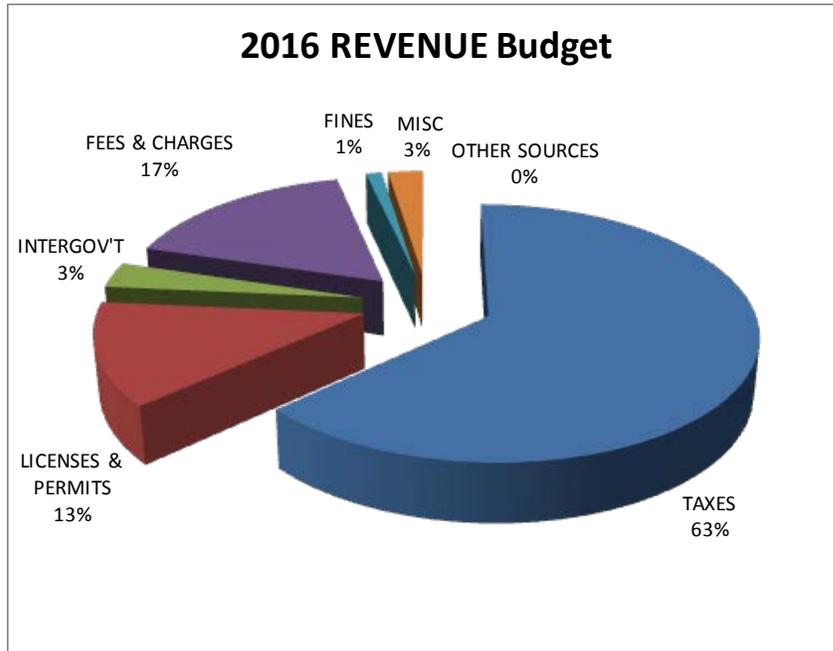
2015-2020 FINANCIAL PLAN FORECAST

	REVISED	BUDGET	FORECAST			
	2015	2016	2017	2018	2019	2020
Revenues	18,430,080	19,043,881	18,930,590	19,982,030	20,228,730	20,400,757
Expenses	(17,583,199)	(19,082,921)	(19,713,660)	(19,679,691)	(19,737,461)	(19,988,680)
Net "Profit/Loss"	846,881	(39,040)	(783,070)	302,339	491,269	412,077
Add'l Reserve Req't		(125,617)	(66,195)	(70,521)	(21,879)	(29,687)
Total Annual Problem	846,881	(164,657)	(849,265)	231,818	469,390	382,390
<u>SOLUTIONS</u>						
Police Holiday Cash out (2.3%)						
Employee furloughs 12 days		284,722				
Police One-time O&M		(57,400)				
Police One-time New Cost		(6,000)				
Court One-time New Cost		(32,000)				
IS One-time New Cost		(20,000)				
One-time Revenue- No xfer out*		229,900				
New P&R Fees (10%/8%/5%/5%/5%)		121,492	78,388	47,766	55,319	58,206
Business Licenses (25%/20%)		57,670	57,614			
+ SWM utility tax		257,230				
+ Cable utility tax		195,885				
+ Sanitation utility tax		-				
+ Water/Sewer Utility 11%			497,349			
2 month Implementation offset (4 mo total)						
Hotel/Motel Festival Reimb		20,000				
N Lot/ BP Paid Parking - On Going		71,500				
North Lot/ BP Paid Parking - CIP		(125,000)				
Transfer Out Redondo Pd Park		(150,000)				
Transfer to Resid Road Construction					(500,000)	(500,000)
Self Insurance fully funded/lower assessment						133,000
Reduce Irrigation, Landscape, & Janitorial Svcs		27,744				
Permanent Comp Cuts	15,150	218,600	-	42,632		
Add 1 Patrol Officer		(28,750)				
Total Annual Solution	15,150	1,065,593	633,351	90,398	(444,681)	(308,794)
Ending Reserve	1,539,591	2,566,144	2,416,425	2,809,162	2,855,750	2,959,033
<u>Required Reserve Calculation</u>						
5% Stabilization	874,525	895,160	917,203	990,102	1,007,937	1,020,038
7% Regular	1,230,824	1,335,804	1,379,956	1,377,578	1,381,622	1,399,208
Combined Required	2,105,349	2,230,964	2,297,159	2,367,680	2,389,559	2,419,246
Reserve Shortfall	(565,758)	335,180	119,266	441,482	466,191	539,787

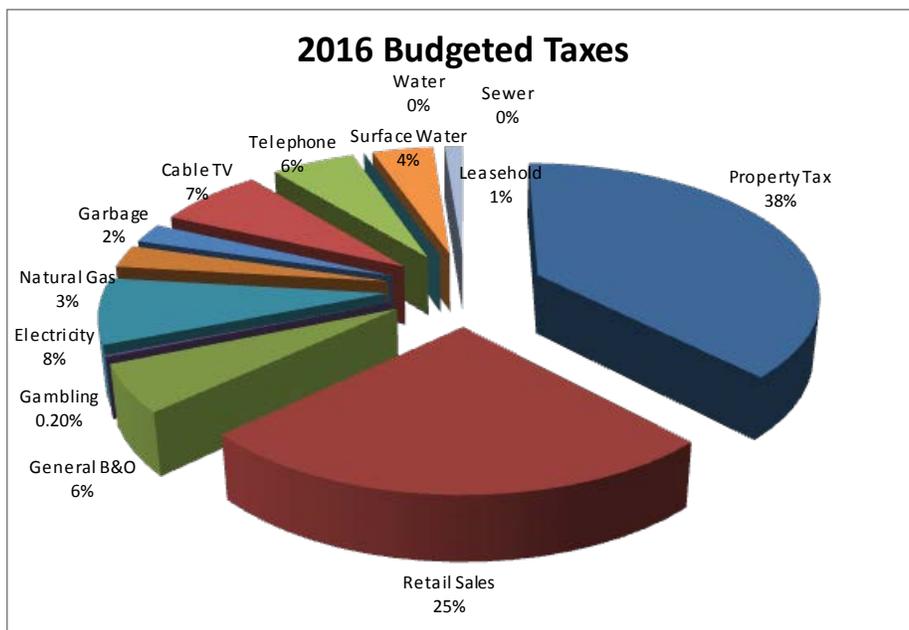
Note: Water and Sewer Utility Districts have indicated they believe a utility tax on their services is illegal whereas the City is relying on a current appellate level court case which defines the tax as legal. The City therefore is expecting no new revenue until the middle of 2017 when the lawsuit is estimated to be settled.

GENERAL FUND REVENUES

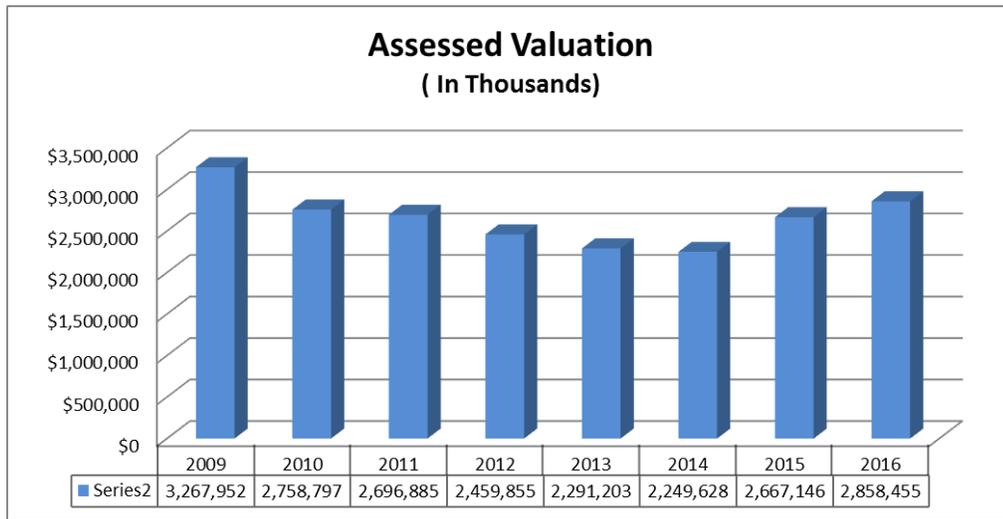
Taxes. Taxes represent 63% of the overall funding to the General Fund.



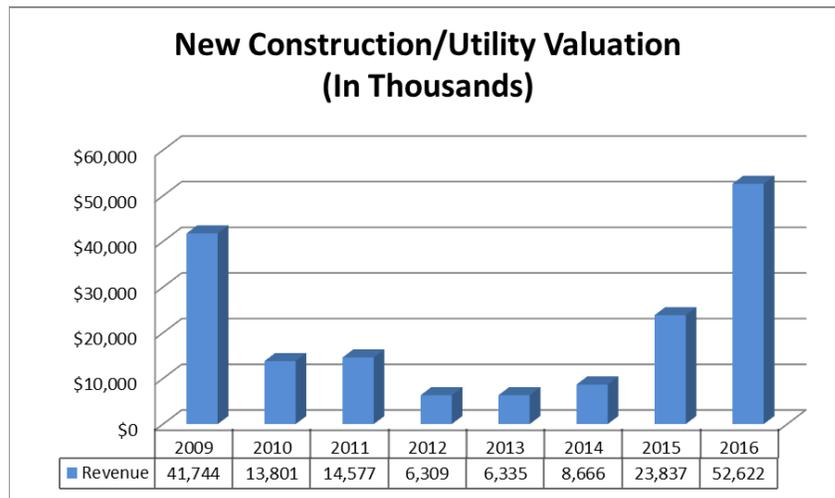
Utility Taxes. Even with the implementation of the higher utility tax rates, property tax remains the largest single source of tax revenue to the general fund. The relative percentage of tax sources funding the General Fund is: 38% Property Tax, 25% Sales Tax and 36% Utility/B&O Tax. Diversification of revenue sources helps to protect the city from revenue swings. For example, if property taxes sharply decline, utility taxes would likely remain largely unaffected, warm weather may affect electricity but not cable TV, etc.



Property taxes. In 2016 property taxes are estimated to increase approximately \$340,000 due to a combination of increased assessed values, new construction and a higher tax rate. Assessed valuation continues to recover but still has not reached the 2009 peak valuation.

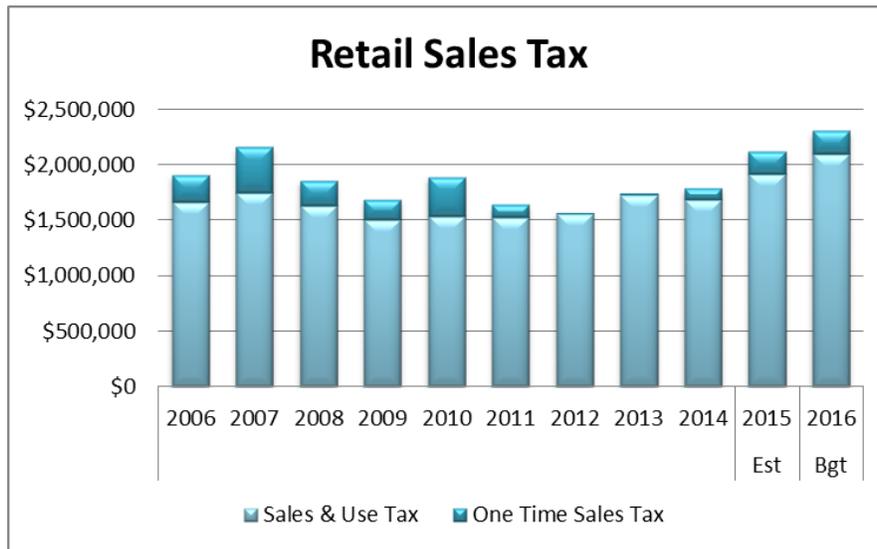


The City’s success and continued focus on economic development is reflected in the increase in new construction values. The new construction factor adds just over \$87,000 in new, ongoing property tax revenues.



The third factor in the property tax increase is due to a higher maximum allowable statutory rate. The City is limited to a rate of \$3.60/1,000 assessed valuation. If there is a library and/or fire district located within the City, however, those districts property tax levies are deducted from the city’s allowable rate (but only to the point the city rate becomes \$1.60/1,000 of assessed valuation). For 2016, it appears the junior taxing districts will not be assessing their full legal limit so the city will be allowed to assess \$1.67 rather than just \$1.60. Since the junior taxing districts have the legal right to increase their assessment in any year, the property tax generated by the difference between \$1.67 and \$1.60 is treated as one-time property tax revenue (approximately \$150,000). This one-time property tax revenue has been matched against one-time expenses (Redondo Paid Parking Project) and is *excluded* from the calculation of ongoing revenues matching ongoing expenses.

Retail Sales Tax. The recovering economy and the City’s continued economic development efforts are leading to increases in both one-time (construction) and ongoing increases in sales tax.



Fees & Charges. There are several changes to fees and charges to help solve the budget deficit by assessing users of services a higher percentage of the actual cost of providing those services. The cost of centralized administrative services (such as City Council, City Manager, Legal, Human Resources, Finance, etc.) was extended to assess all city funds. This change generates approximately \$235,000 of new revenue to the general fund to help cover those departmental costs.

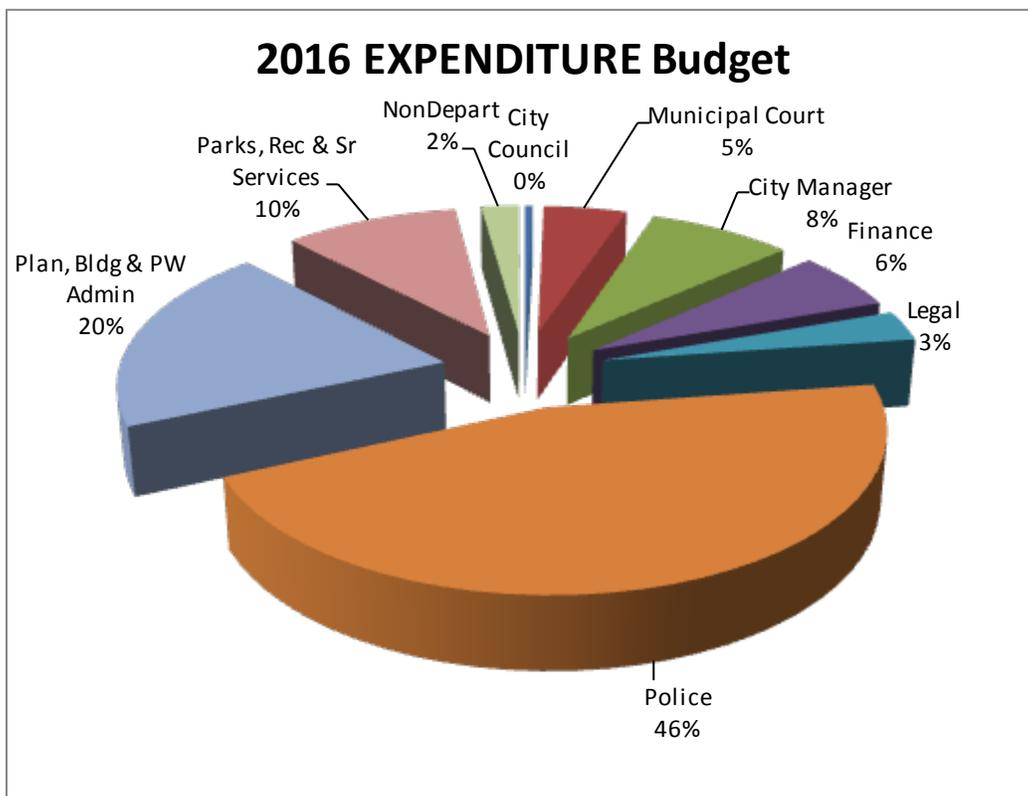
An analysis was done on programs provided by the Parks, Recreation and Senior Services to determine the operating tax subsidy. Proposals to reduce services and eliminate personnel were repeatedly objected to by the public during public comment section of several City Council meetings. Thus, rather than cutting expenditures, fee increases of 10% were added as the first part in a multiple-year rate increase strategy to make these programs less dependent on tax subsidies.

Licenses & Permits. The cost of acquiring a business license will be increased by 25% which is expected to raise approximately an additional \$40,000 to contribute to closing the initial budget shortfall.

GENERAL FUND EXPENDITURES

Though the total allocation of resources by department (%) has not significantly changed, there are several notable changes from prior year spending.

Employees are contributing to the budget deficit solution by foregoing 2016 wage/benefit compensation of approximately 4.6% for all employees except commissioned police officers. The City will negotiate with the Police officers asking them to contribute approximately a 2.3% 2016 wage/benefit concession.



Position Changes. A recurring theme from the public is the request for additional police services. Accordingly the 2016 budget raises existing revenues to accommodate adding one additional Patrol Officer. Since the revenue enhancements come from many different revenue sources, include new revenue sources and are subject to variation depending on individual’s purchasing decisions, there is risk the projected revenue targets may differ from the 2016 actual revenues to be received. To mitigate this risk, the budget funds hiring of the new position starting October 1, 2016. This will provide time for the city to implement the new rates and charges as well as determine if the new ongoing revenues will be sufficient to pay for the new ongoing costs of the new Patrol Officer.

To keep the impact of new revenues as low as possible, three positions were reduced/eliminated. One Court Clerk position was reduced from full time to 0.5 FTE which saves approximately \$53,000 annually. Service levels will be maintained through the purchase of a new court records management at a one-time cost of \$32,000.



The second position change is the elimination of the Code Enforcement Officer position. The impacts of eliminating the Code Enforcement Officer position can be mitigated to a point, but will result in reducing the City’s ability to respond to all code enforcement complaints. If this cut is enacted, some complaints would be forwarded to the Police Department’s Community Service Officers (CSOs), some would be handled by the Building Official’s office, and some would be followed up on by the permitting staff.

The third position change is to eliminate a full time Senior Services Coordinator position. This impact will be partially offset by supporting the program by the addition of a lower level, part time (.724 FTE) position.

The fourth change to positions is to include the full year effect of the additions of three positions to the Planning and Building departments late in 2015. The three positions were: Building Inspector, a Civil Engineer and a Community Development Assistant. These were added to address the additional work load requirements resulting from the increased economic development and construction activity expected to continue through 2019.

Planning & Permit Automation. An analysis was also done on the Planning and Building Department's use of technology. The cost of ongoing technology and a factor to acquire future additional technology (provide on-line service to the business community) was found to be about \$100,000/year. The current technology (automation) fee raises just \$22,000/year and new pricing will begin in 2016 to eliminate this gap. The technology costs were removed from the general fund and are included in a new special revenue fund so the revenue generated by this fee is likewise received by the special revenue fund thus properly restricting and controlling its use.

Internal Service Funds' Assessments & Reserves. Similar to the General Fund, the internal service funds' reserves (equipment replacement, computer replacement, self-insurance fund, etc.) have been drained with the decade long financial struggle. Reserves were at the point where cash flow was insufficient for these funds to pay bills when due. A five year forecast was performed and a plan to replenish the reserves over time was created. Replenishing the internal service fund reserves results in a double effect to the general fund. First, it is paying current year assessments (which have often been skipped in past years); and secondly, it is contributing towards restoration of cash to a functioning level. Depending on the fund, reserve balances should be fully restored in three to five years at the new contribution levels; while still allowing the funds to make capital purchases to meet the operating divisions' needs.

GENERAL FUND

FINANCIAL POLICIES

One Time Revenues Policy. Ordinance 1607 which was adopted November 6, 2014 allows the General Fund to utilize 25% of the one-time Sales and B&O tax revenue for general fund purposes. Ordinance 1561 passed on December 13, 2012 requires the remaining 75% be transferred to the construction fund and restricts those amounts to General Municipal Capital Improvement projects.

The 2016 Budget includes a one year exception to the above rule and will retain all one time sales tax monies in the general fund to bring the ending reserve closer to the minimum balance requirements.

Though not in ordinance, property taxes resulting from levy rates in excess of \$1.60 are not within the City's control and can be reduced in any year by junior taxing districts. Thus it is prudent to consider the taxes above the \$1.60 as one-time revenues. This extra 2016 revenue is approximately \$150,000 and is matched to a one time Redondo Paid Parking project (which otherwise lacks a current, viable funding source).

Also not restricted by ordinance (but are in fact one-time revenues) are the fees collected from large development projects (> \$15 million). These fees are paid at the beginning of the development process for services which may not occur until one to three years in the future. To allow all of these funds to be spent in

the year received as part of the ongoing revenues vs. ongoing expenditure balance may make it difficult to pay the costs to provide related services in the future.

The 2016 Budget contributes over \$1.2 million of one-time revenues and brings the General Fund's ending fund balance into full compliance with the ending reserve requirements.

Fund Balance Policy (7 % General Reserve plus 5% Stabilization Reserve). Ordinance 1144 establishes a 7% Operating Reserve and Chapter 3.50 of the Des Moines Municipal Code establishes an additional 5% Stabilization Reserve. 12% of ongoing revenues (\$18,433,430) is \$2,212,012. The 2016 Budget provides for an ending fund balance of \$2,538,400 and thus fully meets the reserve requirements.

STREET FUND

The new sanitation tax is necessary to return the street fund to financial sustainability. The 2015 budgeted operating deficit was approximately \$117,000 and this did not include the effect of skipping payment of vehicle replacement charges. The street fund has a \$150,000 front loader to replace in 2017 for which no funds have been set aside through the end of 2015. Overall fund spending is up \$323,000 primarily due to the higher contributions to vehicle replacement and for the fund's allocable share of General Fund Admin Services.

The overall expenditure increase is approximately \$323,000 (about 27%). The street lights expenditure budget is down due to prior years' installation of LED lighting. The LED lighting is estimated to save \$45,000 per year in electricity costs and is an additional \$45,000 less than 2015 as the purchase cost of the LED light replacement finished in 2015. Also in the budget is the cost to perform a street pavement condition study (\$40,000) and an ADA transition study \$10,000. The pavement condition study will provide valuable information to ensure the new funding for Arterial Street Paving Program is used most effectively. Bridge inspections, previously included in the General Fund (\$40,000) are now included in the Street fund to facilitate state transportation annual reporting requirements.

Revenues are budgeted at an overall \$478,000 (45%) increase. Increase funding comes primarily from the change in Sanitation Tax \$365,000 (from 8% to 1%) ; increases in Motor Vehicle fuel tax of \$20,000 and transfers in to support maintenance projects.

NEW SPECIAL REVENUE FUNDS

Arterial Street Pavement Fund. This new fund was created to maintain accountability and restriction over the second \$20 car tab fee which is expected to generate revenues of \$440,000 and be devoted to the Arterial Street Pavement Program. The first year's fees will be used to pay for the \$15,000 design phase of 2017's pavement contract with the remainder (approximately \$425,000) held to create essential fund balance to sustain project cash flow. This approach also allows time for the fund to collect the fees over the course of the first year and bid the paving contract over the winter when pricing is generally less expensive.

Planning & Building Automation Fund. An analysis was also done on the Planning and Building department's use of technology. The cost of ongoing technology and a factor to acquire future additional technology (provide on-line service to the business community) was found to be about \$100,000/year. The

current technology (automation) fee raises just \$22,000/year and new pricing will begin in 2016 to eliminate this gap. The technology costs were removed from the general fund and are included in this new special revenue fund so the revenue generated by this fee is likewise received thus properly restricting and controlling its use.

Automated Speed Enforcement Fund. The revenues from tickets and operational costs of this program (both staff and vendor costs) were previously part of the general fund. In addition to the operational costs, the remaining revenue is used to fund various related traffic safety projects. In order to efficiently maintain control over restricted revenues and cash on hand balances these activities were moved to their own fund.

Transportation Benefit District (TBD) Fund. The Transportation Benefit District Fund has previously existed separately from the City's budget document. Generally Acceptable Accounting Principles require financial reporting of this activity as a Special Revenue Fund *of the City*. A separate TBD financial report is also required. To provide visibility to this related entity and so all transfers in and transfers out (e.g. transfer of second \$20 car tab fee to Arterial Street Pavement Fund) add up, its activity is included in the City's budget document. It is however, excluded from the legal appropriation as the Transportation Benefit District adopts and appropriates' its own budget.

CONSTRUCTION FUND

This fund includes all resources restricted to construction projects. It includes general municipal projects as well as transportation projects. Construction for Marina and SWM are included in the Enterprise Funds along with those funds' operations and debt activities. Detailed information regarding the construction project can be found in the CAPITAL PROJECTS SECTION starting on page 61.

MARINA FUND

The 2016 Budget includes rate increases for 2016 equal to inflation. It is expected the marina operations will net approximately \$140,240 on gross revenues of \$4,128,009 which is 3.3%. This includes \$235,000 of spending on two capital projects (\$60,000 one dock electrical wiring upgrade, \$40,000 to upgrade the gate security system, and \$135,000 for Marina North Parking lot improvement). Council approved Ordinance No. 1636, which adopts a new rate schedule and categories.

Ending fund balance is expected to be approximately \$1,804,768 which is 45% of operating expenditures (i.e. excludes debt service and capital) spending. While there is no official reserve policy for this fund, unofficially council has indicated a 20% of annual operating costs to be a prudent level given the nature and variability of this type of operation. A 20% reserve would provide a target of \$197,554 so the Marina fund is expected to exceed the minimum balance amount.

In addition to the operating reserve, the fund has a \$794,741 debt service reserve requirement (required by bond covenants) which is fully funded.

The remaining challenge for Marina is to raise enough revenue to increase its capital replacement program.

SURFACE WATER MANAGEMENT FUND

The 2016 Budget includes a 5.6% rate increase for 2016 as adopted this summer based on the consultants' long range SWM utility plan plus an additional \$304,000 increase to cover the cost of additional utility taxes (on the 5.6% rate increase and the change from 8% to 15% on the utility tax rate). The 2016 Budget includes \$3,266,518 total operating revenues and \$3,236,291 of operating expenditures (which excludes capital spending) for a net operating total of \$30,227.

Capital spending for the year is budgeted for \$2,068,935 for three projects: 1) \$323,235 Barnes Creek/KDM Culvert; 2) \$254,700 on 24th Ave Pipeline; 3) \$1,486,000 Lower Massey Creek; and 4) \$5,000 for 251st Slide Emergency.

The ending operating fund balance is expected to be approximately \$303,121. While there is no official reserve policy for this fund, due to the fact that revenues are collected predominately twice a year (along with property tax collections) then a year end operating fund balance equal to four months of operating costs is prudent. A four months' of operating expenditure level would provide a reserve target of \$881,119 so the budgeted ending operating reserve is low at the end of 2016 so some of the funding for construction projects may need to be delayed to match cash flow requirements to maintain adequate operating reserves.

SUMMARY

Developing a balanced budget is always a challenge; by its very nature it involves difficult choices, assigning values and constantly weighing one thing against another. As presented, the budget proposal meets several City Council goals by not only maintaining services levels, but also enhancing service levels in public safety and re-establishing street restoration projects. With this budget, the City will continue to be able to provide quality municipal programs and services to our residents and businesses – quality that makes the City of Des Moines a desirable location in which to live and conduct business.

Finally, I want to acknowledge the dedication and service of the City's employees. In spite of continued financial adversity for a period of over a decade where cuts and reduction in staffing levels became the norm, the City's workforce has pulled together, worked smarter and more efficiently to where the public has seen little to no reduction in service. I also wish to recognize City Council, whose collective leadership as policy makers and ambassadors for the public worked tirelessly through late nights and many meetings to provide the policy direction for the City to move to sound financial footing going forward. Finally special thanks to the Finance staff as this comprehensive document could not have been developed without their skill and dedication.

Respectfully submitted,



Tony Piasecki
City Manager

LIST OF CITY OFFICIALS

Elected Officials

Jeremy Nutting

Vic Pennington

Matt Pina

Bob Sheckler



Melissa Musser

Dave Kaplan

M. Luisa Bangs

Mayor:

Dave Kaplan

Mayor Pro-Tem:

Matt Pina

Administrative Officials

City Manager	Tony Piasecki	(206) 870-6541
Asst City Manager/Economic Develop	Michael Matthias	(206) 870-6554
City Attorney	Pat Bosmans	(206) 870-6553
Finance Director	Dunyele Mason	(206) 870-6532
Harbormaster	Joseph Dusenbury	(206) 824-5700
Municipal Court Judge	Lisa Leone	(206) 878-4597
Parks, Rec & Sr. Services Director	Patrice Thorell	(206) 870-6529
Planning, Building, Public Works Director	Dan Brewer	(206) 870-6581
Police Chief	George Delgado	(206) 870-7604

ORDINANCE NO. _____

APPENDIX A 2016 OPERATING BUDGET

<u>FUND</u>	<u>EXPENDITURE</u>	<u>REVENUE</u>
GENERAL FUND.....	\$ 21,307,249	\$ 21,307,249
STREETS	1,660,537	1,660,537
STREET PAVEMENT	15,000	15,000
POLICE DRUG SEIZURE	32,434	32,434
HOTEL-MOTEL TAX	115,927	115,927
REDONDO ZONE	75,595	75,595
PBPW AUTOMATION FEE	122,000	122,000
ABATEMENT	1,992	1,992
AUTOMATED SPEED ENFORCE (ASE)	394,236	394,236
TRANSPORTATION BENEFIT DISTRICT	947,950	947,950
DEBT SERVICE	450,662	450,662
CONSTRUCTION	16,731,883	16,731,883
MARINA	7,642,108	7,642,108
SURFACE WATER MANAGEMENT	7,469,929	7,469,929
EQUIPMENT RENTAL OPERATIONS	645,971	645,971
EQUIPMENT RENTAL REPLACEMENT	2,290,084	2,290,084
FACILITY REPAIR & REPLACEMENT.....	141,253	141,253
COMPUTER OPERATIONS.....	508,299	508,299
COMPUTER REPLACEMENT.....	527,973	527,973
SELF INSURANCE.....	928,077	928,077
UNEMPLOYMENT INSURANCE.....	381,252	381,252
GRAND TOTAL ALL FUNDS	<u>\$ 62,390,411</u>	<u>\$ 62,390,411</u>

2016 REVENUE SOURCES BY FUND

	Taxes	Licenses & Permits	Inter- Government Revenue	Charges For Services	Fines and Forefits	Misc Revenue
<u>GENERAL FUND</u>						
General	12,514,977	2,597,670	642,875	3,308,986	221,350	481,800
<u>SPECIAL REVENUE FUNDS</u>						
Street Maintenance	427,800	-	640,000	419,200		-
Arterial Street Pavement	-			-		-
Residential Street Pavement	-			-		-
Police Drug Seizure			-			500
Hotel-Motel Tax	84,000		-			-
Redondo Zone					750	53,000
PBPW Automation				100,000		-
Abatement					500	
Automated Speed Enforce					356,000	
Transportation Benefit District	880,000					
<u>DEBT SERVICE FUND</u>						
Debt Service						-
<u>CONSTRUCTION FUND</u>						
Construction	1,039,270		8,908,124	784,040		115,000
<u>ENTERPRISE FUND</u>						
Marina			-	1,209,023	15,220	2,899,307
Surface Water Management			396,181	3,264,518		437,050
<u>INTERNAL SERVICE FUNDS</u>						
Equip Rental Operations				602,115		100
Equip Rental Replacement				865,334		-
Facility Repair & Replacement				75,830		-
Computer Operations				503,895		-
Computer Replacement				401,107		100
Self Insurance				828,455		-
Unemployment Insurance				58,385		50
TOTAL ALL FUNDS	14,946,047	2,597,670	10,587,180	12,420,888	593,820	3,986,907

Other Financing Sources	Transfers	Beginning Fund Balance	TOTAL AVAILABLE RESOURCES
-	-	1,539,591	21,307,249
-	45,000	128,537	1,660,537
	15,000	-	15,000
	-	-	-
	-	31,934	32,434
		31,927	115,927
	-	21,845	75,595
	-	22,000	122,000
		1,492	1,992
		38,236	394,236
		67,950	947,950
	405,265	45,397	450,662
	2,755,020	3,130,429	16,731,883
4,459	1,054,830	2,459,269	7,642,108
-	577,935	2,794,245	7,469,929
		-	-
		43,756	645,971
-	-	1,424,750	2,290,084
-		65,423	141,253
	-	4,404	508,299
	-	126,766	527,973
		99,622	928,077
		322,817	381,252
<u>4,459</u>	<u>4,853,050</u>	<u>12,400,390</u>	<u>62,390,411</u>

2016 EXPENDITURE CATEGORIES BY FUND

	Salaries & Wages	Personnel Benefits	Supplies	Other Services & Charges	Transfers	Capital Outlay
<u>GENERAL FUND:</u>						
General	9,027,811	3,428,692	457,200	5,492,962	286,440	48,000
<u>SPECIAL REVENUE FUNDS:</u>						
Street Maintenance	336,382	129,913	102,200	925,799	-	-
Arterial Street Pavement	-	-	-	15,000	-	-
Residential Street Pavement	-	-	-	-	-	-
Police Drug Seizure	-	-	1,000	5,000	-	-
Hotel-Motel Tax	-	-	-	80,000	-	-
Redondo Zone	-	-	5,500	53,097	-	-
PBPW Automation	-	-	-	96,726	-	-
Abatement	-	-	-	200	-	-
Automated Speed Enforce	30,351	11,927	-	228,500	141,136	-
Transportation Benefit District	-	-	-	419,200	15,000	-
<u>DEBT SERVICE FUNDS:</u>						
Debt Service	-	-	-	15,920	-	-
<u>CONSTRUCTION FUNDS:</u>						
Construction	-	-	-	25,000	2,676,707	12,752,379
<u>ENTERPRISE FUNDS:</u>						
Marina	651,693	271,946	1,118,218	876,082	1,069,830	235,000
Surface Water Management	799,230	393,022	75,300	1,380,804	592,935	2,063,935
<u>INTERNAL SERVICE FUNDS:</u>						
Equip Rental Operations	103,139	64,261	245,350	74,665	-	57,830
Equip Rental Replacement	-	-	-	-	-	851,860
Facility Repair & Replacement	-	-	-	54,000	-	25,000
Computer Operations	177,869	62,033	31,000	218,745	-	-
Computer Replacement	-	-	-	-	71,000	187,915
Self Insurance	-	-	-	666,660	-	-
Unemployment Insurance	-	-	-	75,000	-	-
TOTAL ALL FUNDS	11,126,475	4,361,794	2,035,768	10,703,360	4,853,048	16,221,919

Debt Service	Ending Fund Balance	TOTAL USES
-	2,566,144	21,307,249
-	166,243	1,660,537
-	-	15,000
-	-	-
-	26,434	32,434
-	35,927	115,927
-	16,998	75,595
-	25,274	122,000
-	1,792	1,992
-	(17,678)	394,236
-	513,750	947,950
391,052	43,690	450,662
-	1,277,797	16,731,883
819,830	2,599,509	7,642,108
-	2,164,703	7,469,929
-	100,726	645,971
-	1,438,224	2,290,084
-	62,253	141,253
-	18,652	508,299
3,625	265,433	527,973
-	261,417	928,077
-	306,252	381,252
<u>1,214,507</u>	<u>11,873,540</u>	<u>62,390,411</u>

**REVENUE SUMMARY
GENERAL FUND**

SOURCE OF REVENUE	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2016 BUDGET
TAXES:					
GENERAL PROPERTY	\$ 2,984,754	\$ 3,612,380	\$ 3,553,492	4,435,938	4,725,045
RETAIL SALES TAX	2,182,754	2,406,024	2,556,047	2,823,840	3,182,600
B&OTAXES					
General B&O	534,260	596,834	529,580	723,140	706,980
Gambling	19,714	26,270	21,807	25,000	25,000
Electricity	1,090,383	1,108,521	1,031,392	1,110,300	980,000
Natural Gas	411,812	400,871	377,612	412,200	338,000
Solid Waste	207,339	209,634	196,793	289,867	290,000
Cable TV	474,341	501,993	474,988	716,133	895,885
Telephone	796,932	768,929	726,326	847,200	704,000
Water & Sewer	-	-	-	-	-
Surface Water	137,803	141,655	145,655	203,373	514,467
EXCISE TAXES					
Leasehold	105,670	113,359	133,322	127,550	153,000
Total taxes	8,945,762	9,886,470	9,747,014	11,714,541	12,514,977
LICENSES AND PERMITS:					
BUSINESS LICENSES	163,210	170,455	220,778	170,500	302,670
FRANCHISE FEES	903,379	915,733	942,605	975,700	996,000
BUILDING PERMITS	571,042	823,659	646,539	1,048,787	1,266,000
ANIMAL LICENSES	35,254	33,121	29,794	33,100	33,000
OTHER					
Total Licenses & Permits	1,672,885	1,942,968	1,839,716	2,228,087	2,597,670
INTERGOVERNMENTAL:					
GRANTS	463,300	149,655	116,911	120,667	88,275
STATE SHARED REVENUES					
City Assistance	66,002	93,177	98,635	102,860	90,000
Judicial Salary Assistance	22,632	22,796	23,224	23,600	22,000
Criminal Justice (Pop)	6,689	7,143	9,623	7,500	9,600
Criminal Justice (Programs)	25,148	26,587	35,527	26,730	37,000
Marijuana State Shared Revenue	-	-	-	-	55,000
DUI-Cities	5,548	5,396	6,673	5,500	6,000
Liquor Excise Tax	109,317	19,896	70,803	81,380	75,000
Liquor Board Profits	296,060	266,973	264,162	263,360	260,000
Total Intergovernmental	\$ 994,696	\$ 591,623	\$ 625,558	\$ 631,597	\$ 642,875

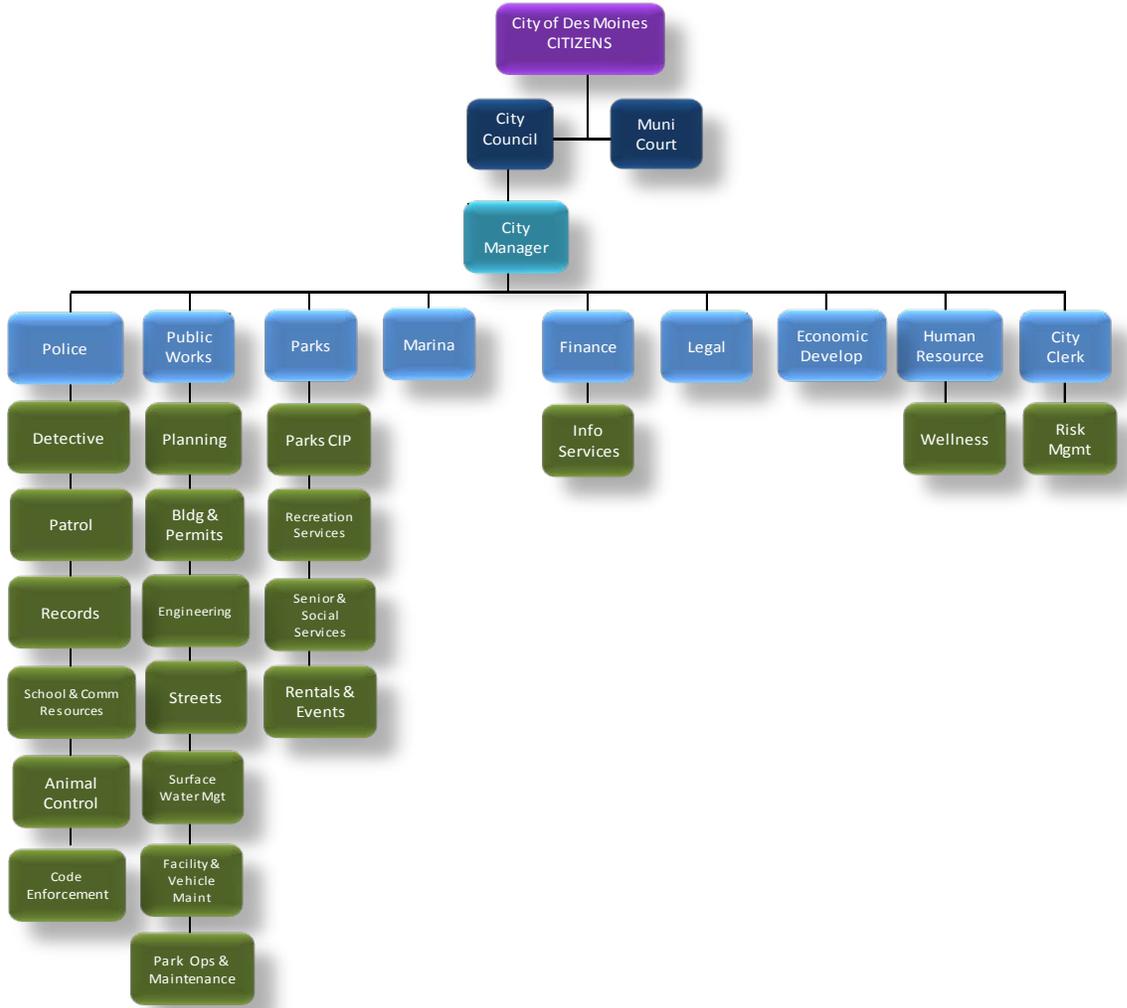
**REVENUE SUMMARY
GENERAL FUND**

SOURCE OF REVENUE	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2016 BUDGET
CHARGES FOR SERVICE:					
GENERAL GOVERNMENT	\$ 1,300,334	\$ 1,452,762	\$ 1,371,727	1,280,818	1,512,916
PUBLIC SAFETY	255,620	268,244	267,337	280,150	229,450
TRANSPORTATION			-		
NATURAL & ECONOMIC	362,399	551,761	683,983	677,510	576,100
SOCIAL SERVICES	23,490	23,042	25,378	28,211	28,210
CULTURE AND RECREATION	699,737	731,189	916,274	818,480	962,310
	<u>2,641,580</u>	<u>3,026,998</u>	<u>3,264,699</u>	<u>3,085,169</u>	<u>3,308,986</u>
FINES & FORFEITURES					
COURT & TRAFFIC	258,502	302,202	268,417	247,750	218,350
NON-TRAFFIC	22,730	21,442	20,423		
NON-COURT	-	3,474	2,139	2,000	3,000
	<u>281,232</u>	<u>327,118</u>	<u>290,979</u>	<u>249,750</u>	<u>221,350</u>
MISCELLANEOUS REVENUE:					
INTEREST EARNINGS	24,825	27,720	36,120	30,000	33,500
RENTS	116,827	195,095	266,764	259,900	423,975
CONTRIBUTIONS	75,016	19,199	52,633	6,400	14,425
OTHER MISCELLANEOUS	11,408	(59,090)	19,558	20,000	9,900
	<u>228,076</u>	<u>182,924</u>	<u>375,075</u>	<u>316,300</u>	<u>481,800</u>
TOTAL GENERAL FUND REVENUE	<u>14,764,231</u>	<u>15,958,101</u>	<u>16,143,041</u>	<u>18,225,444</u>	<u>19,767,658</u>
OTHER FINANCING SOURCES:					
DEBT PROCEEDS	-	-	-		
OTHER SOURCES	10,437	-	5,218	5,000	-
TRANSFERS	258,764	14,361	300,000		
	<u>269,201</u>	<u>14,361</u>	<u>305,218</u>	<u>5,000</u>	<u>-</u>
TOTAL GENERAL FUND REVENUE & FINANCING SOURCES	<u>15,033,432</u>	<u>15,972,462</u>	<u>16,448,259</u>	<u>18,230,444</u>	<u>19,767,658</u>
BEGINNING FUND BALANCE	2,137,234	1,332,511	974,937	807,047	1,539,591
TOTAL FUND RESOURCES	<u><u>\$ 17,170,666</u></u>	<u><u>\$ 17,304,973</u></u>	<u><u>\$ 17,423,196</u></u>	<u><u>\$ 19,037,491</u></u>	<u><u>\$ 21,307,249</u></u>

EXPENDITURE SUMMARY
 (Excluding Ending Fund Balance)
ALL FUNDS

	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2016 BUDGET
General	\$ 16,494,854	\$ 15,967,463	\$ 16,831,762	\$ 17,909,029	\$ 18,741,105
Street Maintenance	970,515	1,086,911	1,123,831	1,171,278	1,494,294
Arterial Street Pavement	0	0	0	-	15,000
Residential Street Pavement	0	0	0	-	-
Police Drug Seizure	6,283	2,390	2,528	15,000	6,000
Hotel-Motel Tax	15,134	19,822	20,239	20,000	80,000
Redondo Zone	-	-	-	-	58,597
PBPW Automation	-	-	-	-	96,726
Abatement	-	-	-	-	200
Automated Speed Enforce	148,882	423,163	383,286	367,878	411,914
Transportation Benefit District	383,487	428,674	457,227	421,700	434,200
Debt Service	-	-	-	3,419	406,972
Construction	4,013,844	8,605,551	8,215,734	9,723,004	15,454,086
Marina	7,607,680	4,912,053	4,819,825	5,121,964	5,042,599
Surface Water Management	3,655,274	3,002,921	2,686,094	4,794,211	5,305,226
Equip Rental Operations	587,864	511,148	514,534	617,749	545,245
Equip Rental Replacement	184,898	18,208	206,208	673,700	851,860
Facility Repair & Replacement	108,035	44,343	140,699	238,475	79,000
Computer Operations	482,623	473,977	437,125	426,165	489,647
Computer Replacement	93,241	147,575	124,808	276,752	262,540
Self Insurance	672,908	550,862	567,611	662,842	666,660
Unemployment Insurance	37,601	10,431	17,082	50,000	75,000
TOTAL ALL FUNDS	<u>\$ 35,463,123</u>	<u>\$ 36,205,492</u>	<u>\$ 36,548,593</u>	<u>\$ 42,493,166</u>	<u>\$ 50,516,871</u>

CITY OF DES MOINES ORGANIZATION CHART



**GENERAL FUND EXPENDITURE SUMMARY
BY DEPARTMENT**

DEPARTMENT	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2016 BUDGET
City Council	76,346	70,018	81,180	77,801	80,227
Municipal Court	833,992	857,918	873,121	925,331	893,013
City Manager	1,698,377	1,577,131	1,699,717	1,439,328	1,553,576
Finance	854,311	948,033	952,242	982,677	1,148,708
Legal	542,071	552,896	565,151	607,147	590,111
Police	7,122,660	7,234,764	7,622,719	8,221,654	8,556,161
Plan, Bldg & PW Admin	3,123,399	2,854,006	3,060,988	3,452,331	3,643,056
Parks, Rec & Sr Services	1,526,978	1,707,296	1,813,430	1,977,917	1,867,381
NonDepartmental	716,720	165,401	163,214	224,843	408,872
Total Operations	16,494,854	15,967,463	16,831,762	17,909,029	18,741,105
Ending Fund Balance	960,575	979,907	677,557	1,128,584	2,566,144
Total Expenditures	17,455,429	16,947,370	17,509,319	19,037,613	21,307,249

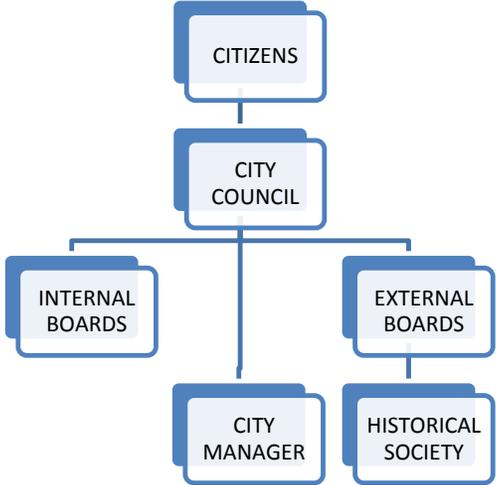
**GENERAL FUND EXPENDITURE SUMMARY
BY CATEGORY**

CATEGORY	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2016 BUDGET
Salaries & Wages	8,407,609	8,152,328	8,615,640	9,205,818	9,027,811
Personnel Benefits	2,915,512	3,021,926	3,203,233	3,496,296	3,428,692
Supplies	434,646	415,880	411,833	458,599	457,200
Other Services & Charges	4,105,167	4,262,097	4,538,075	4,632,459	5,492,962
Capital Outlay	9,264	44,243	-	6,000	48,000
Transfers & Pass Through	622,656	70,989	62,981	109,857	286,440
Debt Service	-	-	-	-	-
Total Operations	16,494,854	15,967,463	16,831,762	17,909,029	18,741,105
Ending Fund Balance	960,575	979,907	677,557	1,128,584	2,566,144
Total Expenditures	17,455,429	16,947,370	17,509,319	19,037,613	21,307,249

INDIVIDUAL
GENERAL
FUND
DEPARTMENTS

CITY COUNCIL

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



The City Council is responsible for:

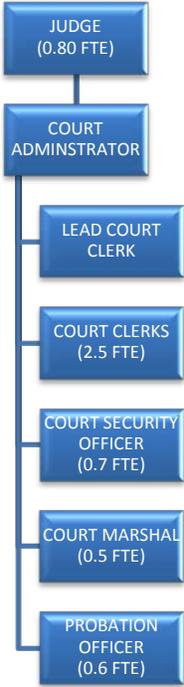
- Developing municipal policy and providing direction to the City Manager.
- Overseeing municipal finances, approving contracts, acquisition and/or conveyance of land and other property, adoption and amendment of the city's Comprehensive Land Use Plan and exercising municipal legislative authority to continue provision of cost-effective municipal services.
- Providing leadership in the on-going efforts to diversify and expand Des Moines' economy.

CITY COUNCIL EXPENDITURES

CATEGORY	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2016 BUDGET
Salaries & Wages	60,950	55,300	53,250	58,700	64,400
Personnel Benefits	5,425	4,963	4,894	5,634	5,047
Supplies	1,380	905	1,427	1,600	1,500
Other Services & Charges	8,592	8,850	21,609	11,867	9,280
Total Expenditures	76,347	70,018	81,180	77,801	80,227

PERSONNEL SUMMARY					
NUMBER OF EMPLOYEES					
POSITION	2012	2013	2014	2015	2016
Mayor	1.00	1.00	1.00	1.00	1.00
Council Member	6.00	6.00	6.00	6.00	6.00
Total	7.00	7.00	7.00	7.00	7.00

MUNICIPAL COURT



Des Moines Municipal is a court of limited jurisdiction created by statute. It has jurisdiction to hear:

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

The court contains the following programs:

- General municipal court
- Probation services

MUNICIPAL COURT EXPENDITURES

CATEGORY	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2016 BUDGET
Salaries & Wages	500,984	532,212	539,908	581,951	530,701
Personnel Benefits	169,604	184,575	211,810	220,872	196,277
Supplies	17,330	18,619	11,799	13,360	27,700
Other Services & Charges	146,073	107,911	109,604	109,148	138,335
Capital Outlay	0	14,600	0		0
Total Expenditures	833,991	857,917	873,121	925,331	893,013

PERSONNEL SUMMARY					
NUMBER OF EMPLOYEES					
POSITION	2012	2013	2014	2015	2016
Judge	1.00	1.00	1.00	0.80	0.80
Court Administrator	1.00	1.00	1.00	1.00	1.00
Lead Court Clerk	1.00	1.00	1.00	1.00	1.00
Court Clerks	3.00	3.00	3.00	3.00	2.50
Court Marshal		0.60	0.60	0.50	0.50
Court Security Officer	0.60	0.60	0.60	0.70	0.70
Court Transport Officer	0.60				
Court Gate Guard					
File Clerk	0.20	0.50	0.50		
Probation Officer				0.60	0.60
Total	7.40	7.70	7.70	7.60	7.10

CITY MANAGER



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

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

The City Manager's office administers the following programs:

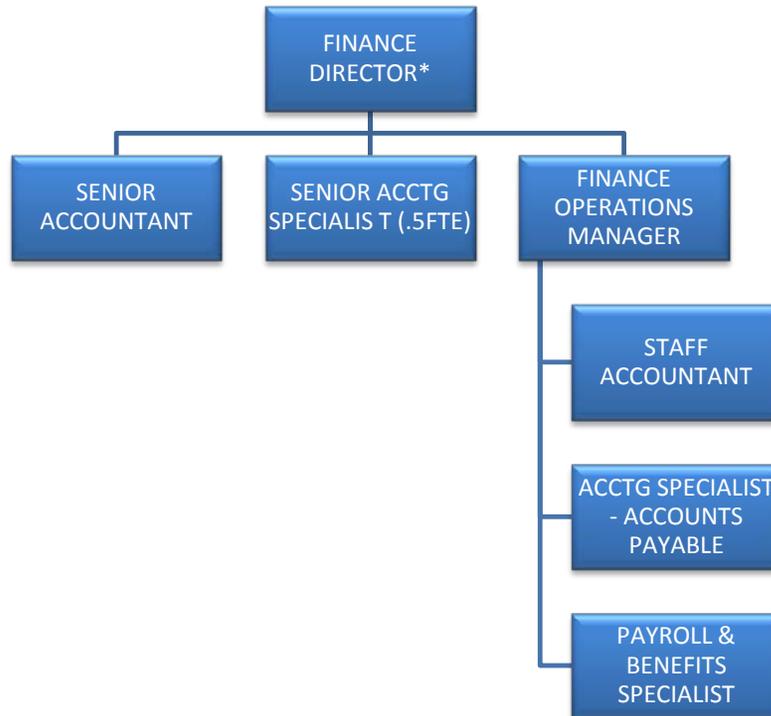
- Executive Office
- Hearing Examiner
- Economic Development
- Public Defender
- City Clerk
- Human Resources
- Employee Wellness
- Printing and Duplicating
- Community Information Services
- Jail Services

CITY MANAGER EXPENDITURES

CATEGORY	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2016 BUDGET
Salaries & Wages	539,232	500,602	540,354	533,379	549,714
Personnel Benefits	174,946	176,521	189,247	182,813	189,947
Supplies	6,773	3,453	17,457	8,975	6,150
Other Services & Charges	968,162	896,555	952,659	714,161	807,765
Capital Outlay	9,264	-	-		
Total Expenditures	1,698,377	1,577,131	1,699,717	1,439,328	1,553,576

PERSONNEL SUMMARY					
NUMBER OF EMPLOYEES					
POSITION	2012	2013	2014	2015	2016
City Manager	1.00	1.00	1.00	1.00	1.00
ACM/Economic Develop Director				1.00	1.00
ACM/Human Resource Mgr	1.00	1.00	1.00		
Economic Development Manager	1.00	1.00	1.00		
Human Resources Manager				1.00	1.00
City Clerk	1.00	1.00	1.00	1.00	1.00
Executive Asst/HR Technician	1.00	1.00	1.00	1.00	1.00
Administrative Assistant	1.00				
Total	6.00	5.00	5.00	5.00	5.00

FINANCE



The Finance Department is responsible for:

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

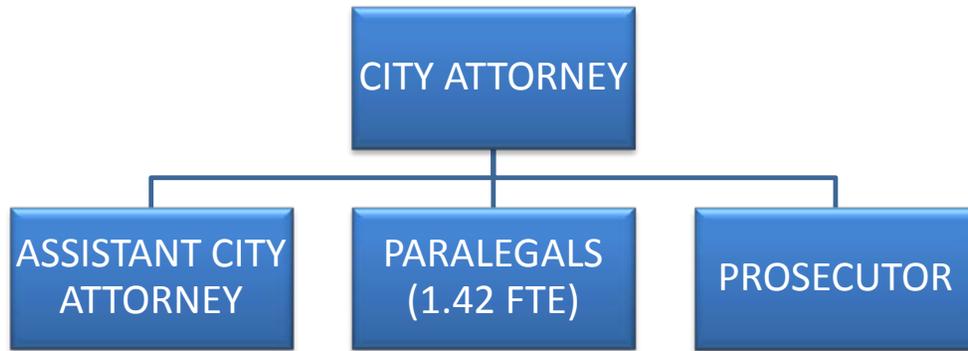
**The Finance Director is also responsible for administration of the city's information systems; the costs for which are reported in the internal services funds rather than in the General Fund.*

FINANCE DEPARTMENT EXPENDITURES

CATEGORY	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2016 BUDGET
Salaries & Wages	482,265	503,566	519,221	521,884	526,286
Personnel Benefits	159,769	173,976	167,641	205,381	191,102
Supplies	3,816	5,598	4,993	4,800	4,000
Other Services & Charges	208,461	264,893	260,386	250,612	427,320
Total Expenditures	854,311	948,033	952,241	982,677	1,148,708

PERSONNEL SUMMARY					
NUMBER OF EMPLOYEES					
POSITION	2012	2013	2014	2015	2016
Financial & Info Systems Director	1.00	1.00	1.00	1.00	1.00
Finance Operations Manager	1.00	1.00	1.00	1.00	1.00
Accounting Operations Manager		1.00	1.00		
Accountant II - General Ledger	1.00				
Senior Accountant				1.00	1.00
Senior Accounting Specialist	0.80	0.80	0.53	0.50	0.50
Staff Accountant					1.00
Accounting Technician*				1.00	
Payroll & Benefits Specialist	1.00	1.00	1.00	1.00	1.00
Acctg Specialist - Accts Payable	1.00	1.00	1.00	1.00	1.00
Total	5.80	5.80	5.53	6.50	6.50

LEGAL



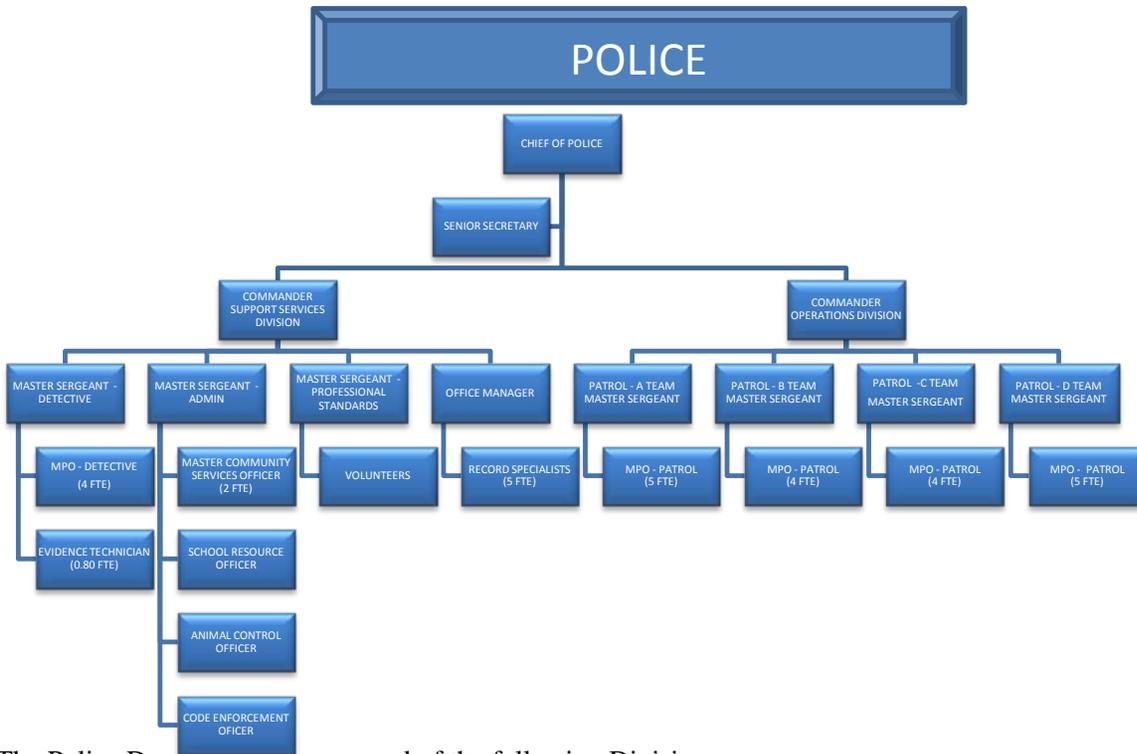
The Legal Department provides the following services:

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

LEGAL DEPARTMENT EXPENDITURES

CATEGORY	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2016 BUDGET
Salaries & Wages	364,294	377,582	391,317	410,642	394,578
Personnel Benefits	114,267	122,263	128,091	132,451	129,218
Supplies	8,411	6,361	5,747	8,715	7,000
Other Services & Charges	55,099	46,690	39,997	55,339	59,315
Total Expenditures	542,071	552,896	565,152	607,147	590,111

PERSONNEL SUMMARY					
NUMBER OF EMPLOYEES					
POSITION	2012	2013	2014	2015	2016
City Attorney	1.00	1.00	1.00	1.00	1.00
Assistant City Attorney	1.00	1.00	1.00	1.00	1.00
Prosecutor	0.80	1.00	1.00	1.00	1.00
Domestic Violence Paralegal	-	-	-	0.15	-
Paralegals	1.20	1.30	1.50	1.42	1.42
Total	4.00	4.30	4.50	4.57	4.42



The Police Department is composed of the following Divisions:

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

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

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

Crime Prevention. This division manages community related activities such as the safe-walk-to-school program, neighborhood watch associations, etc. It is also responsible for development of crime bulletins.

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

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

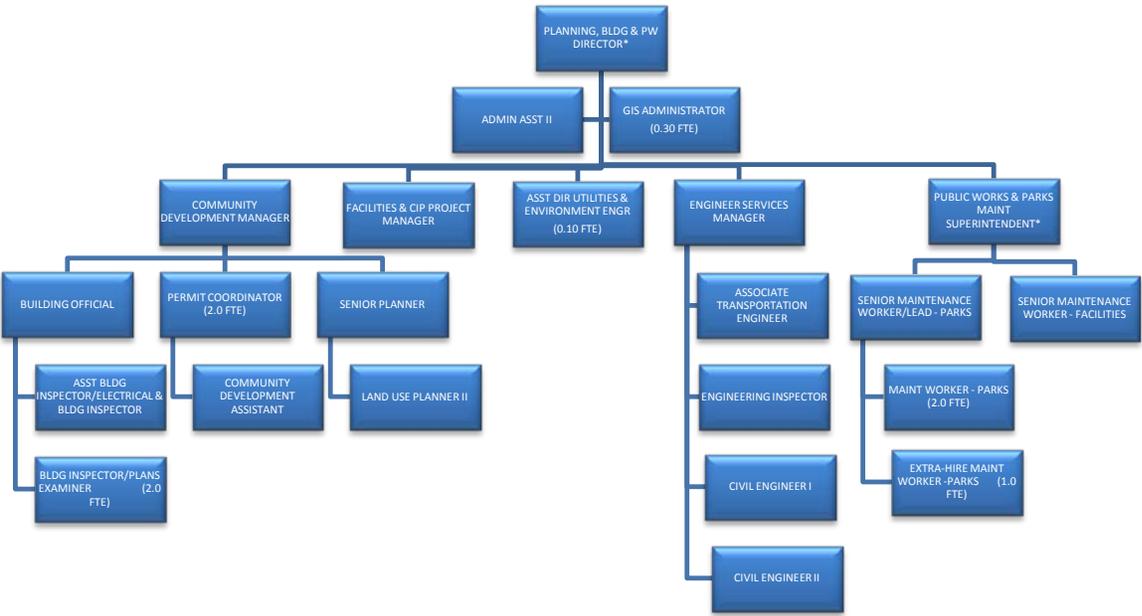
Also there are also divisions for Training, Civil Service, Facility Maintenance and the Property Evidence Room.

POLICE DEPARTMENT EXPENDITURES

CATEGORY	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2016 BUDGET
Salaries & Wages	4,012,885	3,957,828	4,164,252	4,470,259	4,295,997
Personnel Benefits	1,475,987	1,563,157	1,626,828	1,763,103	1,726,646
Supplies	218,100	209,291	201,405	228,032	228,800
Other Services & Charges	1,415,688	1,485,419	1,630,235	1,760,260	2,282,718
Capital Outlay	-	19,069	-		22,000
Total Expenditures	7,122,660	7,234,764	7,622,720	8,221,654	8,556,161

PERSONNEL SUMMARY					
NUMBER OF EMPLOYEES					
POSITION	2012	2013	2014	2015	2016
Chief of Police	1.00	1.00	1.00	1.00	1.00
Commander	2.00	2.00	2.00	2.00	2.00
Master Sergeant/ Detective	1.00	1.00	1.00	1.00	1.00
MPO/ Detectives	4.00	4.00	4.00	4.00	4.00
Master Sergeant/ Prof Standards	1.00	1.00	1.00	1.00	1.00
Master Sergeant/ Administrative	1.00	1.00	1.00	1.00	1.00
Master Sergeant/ Patrol	4.00	4.00	4.00	4.00	4.00
MPO/ Patrol	22.00	17.00	17.00	17.00	18.00
School Resource Officer	1.00	1.00	1.00	1.00	1.00
Master Community Service Officer	2.00	2.00	2.00	2.00	2.00
Master Animal Control	1.00	1.00	1.00	1.00	1.00
Evidence Technician	0.80	0.80	0.80	0.80	0.80
Office Manager	1.00	1.00	1.00	1.00	1.00
Senior Secretary	1.00	1.00	1.00	1.00	1.00
Record Specialists	6.00	5.00	5.00	5.00	5.00
Total	48.80	42.80	42.80	42.80	43.80

PLANNING, BLDG & PW



The Planning, Building and Public Works Administration functions funded by the General Fund include:

- Administrative.** Manages the divisions and programs listed below.
- Facility and Park Maintenance.** Provides for routine building maintenance for the city-buildings. Also provides landscape, design and maintenance for parks, municipal buildings, right-of-way, trails, street planting areas, city benches, support for special events and park operations.
- Building Division.** Oversees building construction. It reviews building plans, issues permits and inspects buildings during construction to ensure compliance with approved plans and codes.
- City Project Management.** Provides management of projects listed in the city's CIP plan.
- Code Enforcement.** Provides enforcement of the City's Municipal Code, International Building Code, International Fire Code, RCW codes and WAC codes.
- Engineering Services.** This division is responsible for the city's transportation infrastructure systems. It studies and plans for improvements, seeks grant funding, designs and oversees construction. It also reviews residential and commercial development plans.
- Planning & Development Services.** Planning Services assists in developing and implementing long range land use plans. Development Services reviews proposals and drafts code and zoning amendments.
- Joint & Minor Home Repair.** Provides funding to low income families for minor home repairs.

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

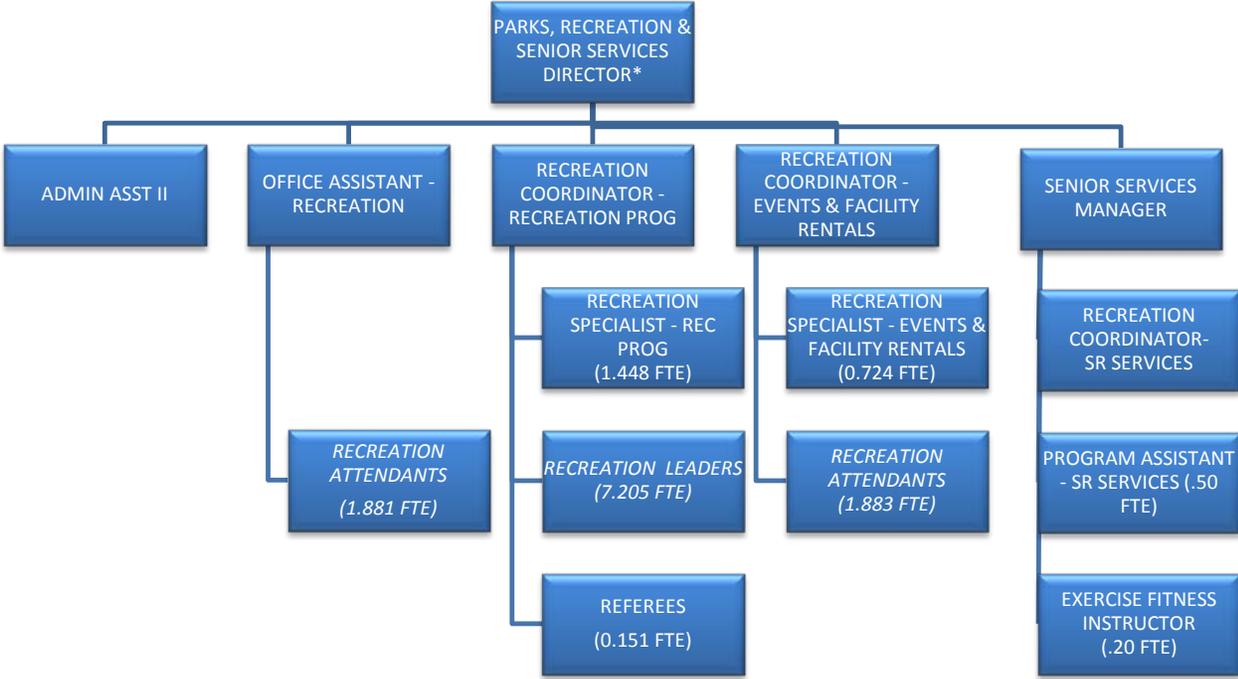
PLANNING, BLDG & PW ADMIN DEPARTMENT EXPENDITURES

CATEGORY	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2016 BUDGET
Salaries & Wages	1,651,612	1,440,723	1,535,135	1,718,023	1,791,337
Personnel Benefits	574,854	530,117	589,948	687,125	731,524
Supplies	104,862	86,860	80,188	100,440	96,950
Other Services & Charges	792,070	796,306	855,717	946,743	991,805
Transfers & Pass Through	-	-	-	-	11,440
Capital Outlay	-	-	-	-	20,000
Total Expenditures	3,123,398	2,854,006	3,060,988	3,452,331	3,643,056

PLANNING, BLDG & PW ADMIN DEPARTMENT EXPENDITURES

PERSONNEL SUMMARY					
NUMBER OF EMPLOYEES					
POSITION	2012	2013	2014	2015	2016
Administration					
Plan, Bldg, PW Director	0.80	0.65	0.65	0.65	0.65
Admin Assistant II	0.45	0.60	0.60	0.60	0.60
GIS Administrator				0.30	0.30
Facilities & CIP Project Manager	1.00	1.00	1.00	1.00	1.00
Code Enforcement	1.00	1.00	1.00	1.00	-
Public Works Maintenance					
PW & Parks Maint Superintendent	0.30	0.30	0.30	0.30	0.30
Asst Superintendent PW & Parks Mtc	0.70	-	-	-	-
Senior Maint Worker-Facilities	1.00	1.00	1.00	1.00	1.00
Senior Maint Worker/Lead - Parks	-	-	1.00	1.00	1.00
Maint Worker - Parks	2.00	2.00	2.00	2.00	2.00
Extra-Hire Maint Worker	1.00	1.00	1.00	1.00	1.00
Engineering & CIP Services					
Asst Director Transportation/Engrng	0.95				
Engineer Services Manager	-	0.90	0.90	0.90	0.90
Assoc Transportation Engineer	0.90	0.90	1.00	1.00	1.00
Asst Director Utilities & Env Eng.	0.10	0.10	0.10	0.10	0.10
Engineering Inspector	1.00	1.00	1.00	1.00	1.00
Civil Engineer I	1.00	2.00	1.40	1.00	1.00
Civil Engineer II	-	-	-	1.00	1.00
Transportation Tech	1.00				
Admin Assistant II	0.10	0.15	0.15	0.15	0.15
Planning, Building & Permits					
Community Development Manager	1.00	1.00	1.00	1.00	1.00
Development Services Manager	1.00				
Senior Planner	1.00	1.00	1.00	1.00	1.00
Land Use Planner II	0.60	0.90	1.00	1.00	1.00
Building Official	1.00	1.00	1.00	1.00	1.00
Asst Bldg Official/Electr & Bldg Inspector	1.00	1.00	1.00	1.00	1.00
Building Inspector/Plans Examiner	3.00	1.00	1.00	2.00	2.00
Permit Coordinator	1.00	1.00	1.00	1.90	1.90
Permit Specialist I	1.00	1.00	0.90	-	-
Joint Minor Home Repair Program	0.10	0.10	0.10	0.10	0.10
Community Development Assistant				1.00	1.00
Total	24.00	20.60	21.10	24.00	23.00

RECREATION & SR. SERVICES



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

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

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

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

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

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

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

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

PARKS, RECREATION AND SENIOR SERVICES DEPT EXPENDITURES

CATEGORY	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2016 BUDGET
Salaries & Wages	795,387	784,515	872,203	910,980	874,798
Personnel Benefits	240,660	266,354	284,774	298,917	258,931
Supplies	73,974	84,793	88,817	92,677	85,100
Other Services & Charges	416,958	561,061	567,635	669,343	642,552
Capital Outlay	-	10,574	-	6,000	6,000
Total Expenditures	1,526,979	1,707,297	1,813,429	1,977,917	1,867,381

PERSONNEL SUMMARY					
NUMBER OF EMPLOYEES					
POSITION	2012	2013	2014	2015	2016
Parks, Rec & Sr Services Director	1.00	1.00	1.00	1.00	1.00
Admin Assistant II	0.80	0.80	2.00	1.00	1.00
HEAL Grant Program	1.00				
Recreation Program					
Recreation Coordinator	2.00	1.00	1.00	1.00	1.00
Office Manager	1.00				
Office Specialist		1.00	1.00	1.00	1.00
Recreation Specialist	0.76	0.76	0.76	1.45	1.45
Extra-Hire Recreation Leader	6.13	6.13	5.62	5.57	5.57
Extra-Hire Recreation Attendant	5.15	5.11	3.63	3.51	3.51
Events and Facilities Rental					
Recreation Coordinator		1.00	1.00	1.00	1.00
Recreation Specialist	0.96			0.72	0.72
Extra-Hire Referees					0.15
Extra-Hire Recreation Leader			0.51	0.27	0.27
Extra-Hire Recreation Attendant			1.33	1.62	1.62
Senior Services & Program					
Senior Services Manager	1.00	1.00	1.00	1.00	1.00
Recreation Coordinator	1.00	1.00	1.00	1.00	-
Recreation Specialist - Sr Center					0.72
Program Assistant	0.50	0.50	0.50	0.50	0.50
Exercise Instructor	0.20	0.20	0.20	0.20	0.20
Total	21.50	19.50	20.55	20.84	20.71

NONDEPARTMENTAL

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

City membership in a variety of organizations such as Association of Washington Cities, Highline College's Small Business's Development Center, etc.

Contract costs for fire protection and pollution control activities.

One time transfers of resources to supplement other funds (such as equipment replacement) or as set asides for future use (such as one time revenues for future construction projects)

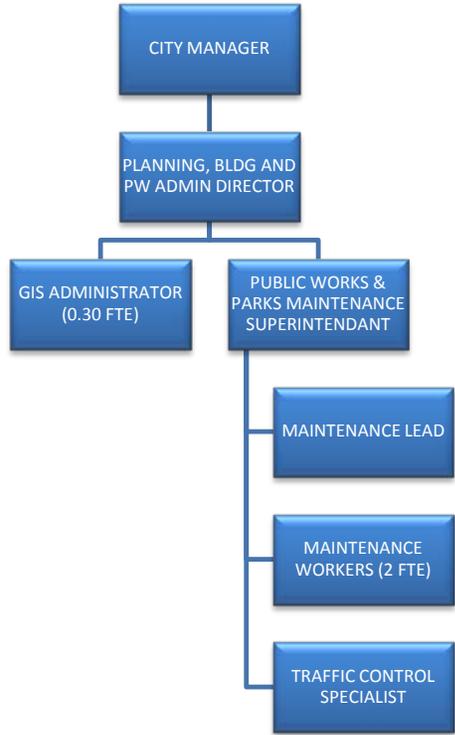
NONDEPARTMENT EXPENDITURES

CATEGORY	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2016 BUDGET
Other Services & Charges	94,064	94,412	100,233	114,986	133,872
Transfers & Pass Through	622,656	70,989	62,981	109,857	275,000
Total Expenditures	716,720	165,401	163,214	224,843	408,872

SPECIAL REVENUE FUNDS

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

STREET MAINTENANCE FUND



The Street Maintenance Fund contains the following programs:

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

PERSONNEL SUMMARY					
NUMBER OF EMPLOYEES					
POSITION	2012	2013	2014	2015	2016
Plan, Bldg, PW Director	0.05	0.05	0.15	0.15	0.15
Asst Director Transp & Engineer	0.05	0.05			
Engineering Service Manager				0.10	0.10
GIS Administrator	0.10	0.10	0.10	0.30	0.30
PW & Parks Maint Superintendent	0.25	0.25	0.25	0.30	0.30
Asst. PW & Parks Maint Super		0.10			
Fleet Mechanic	1.00	1.00	1.00	1.00	1.00
Maintenance Worker	3.00	3.00	2.00	2.00	2.00
Traffic Control Specialist			0.70	1.00	1.00
Administrative Assistant II	0.10	0.05	0.05	0.05	0.05
Total	4.55	4.60	4.25	4.90	4.90

STREET MAINTENANCE FUND REVENUES

CATEGORY	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2016 BUDGET
Taxes	19,571	20,581	21,130	23,000	427,800
Licenses & Permits	-	-	-	-	-
Intergovernmental	990,263	613,984	661,941	609,300	640,000
Charges for Services	125	450,157	412,361	415,000	419,200
Miscellaneous Revenues	1,762	(9,202)	2,881	1,550	-
Other Financing Sources	-	-	-	5,000	-
Interfund Transfers	-	-	-	-	45,000
Total Revenues	<u>1,011,721</u>	<u>1,075,520</u>	<u>1,098,313</u>	<u>1,053,850</u>	<u>1,532,000</u>
Beginning Fund Balance	234,815	276,021	264,630	197,168	128,537
Total Resources	<u><u>1,246,536</u></u>	<u><u>1,351,541</u></u>	<u><u>1,362,943</u></u>	<u><u>1,251,018</u></u>	<u><u>1,660,537</u></u>

STREET MAINTENANCE FUND EXPENDITURES

CATEGORY	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2016 BUDGET
Salaries & Wages	289,344	295,935	298,655	328,949	336,382
Personnel Benefits	132,177	125,699	123,493	136,979	129,913
Supplies	67,029	87,023	80,545	108,380	102,200
Other Services & Charges	465,077	557,340	620,136	595,968	925,799
Capital Outlay	15,491	19,912	-	-	-
Transfers	1,397	1,002	1,002	1,002	-
Total Operations	<u>970,515</u>	<u>1,086,911</u>	<u>1,123,831</u>	<u>1,171,278</u>	<u>1,494,294</u>
Ending Fund Balance	276,021	264,630	239,112	79,740	166,243
Total Expenditures	<u><u>1,246,536</u></u>	<u><u>1,351,541</u></u>	<u><u>1,362,943</u></u>	<u><u>1,251,018</u></u>	<u><u>1,660,537</u></u>

ARTERIAL STREET PAVEMENT

FUND REVENUES

CATEGORY	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2016 BUDGET
Taxes					-
Charges for Services					-
Miscellaneous Revenues					-
Interfund Transfers					15,000
Total Revenues	-	-	-	-	15,000
Beginning Fund Balance	-	-	-	-	-
Total Resources	-	-	-	-	15,000

FUND EXPENDITURES

CATEGORY	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2016 BUDGET
Supplies					
Other Services & Charges					15,000
Transfers	-	-	-	-	
Total Operations	-	-	-	-	15,000
Ending Fund Balance	-	-	-	-	-
Total Expenditures	-	-	-	-	15,000

RESIDENTIAL STREET PAVEMENT

FUND REVENUES

CATEGORY	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2016 BUDGET
Taxes					-
Charges for Services					
Miscellaneous Revenues					-
Interfund Transfers					-
Total Revenues	-	-	-	-	-
Beginning Fund Balance					-
Total Resources	-	-	-	-	-

FUND EXPENDITURES

CATEGORY	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2016 BUDGET
Supplies					
Other Services & Charges					-
Transfers					
Total Operations	-	-	-	-	-
Ending Fund Balance					-
Total Expenditures	-	-	-	-	-

POLICE DRUG SEIZURE FUND

FUND REVENUES

CATEGORY	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2016 BUDGET
Intergovernmental					
Miscellaneous Revenues	153	2,188	598	15,004	500
Interfund Transfers					
Total Revenues	153.00	2,188.00	598.00	15,004	500
Beginning Fund Balance	15,809	9,679	9,477	7,334	31,934
Total Resources	15,962	11,867	10,075	22,338	32,434

FUND EXPENDITURES

CATEGORY	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2016 BUDGET
Salaries & Wages					
Personnel Benefits					
Supplies	4,252	608	509	3,500	1,000
Other Services & Charges	2,031	1,782	2,019	11,500	5,000
Capital Outlay					
Total Operations	6,283	2,390	2,528	15,000	6,000
Ending Fund Balance	9,679	9,477	7,547	7,338	26,434
Total Expenditures	15,962	11,867	10,075	22,338	32,434

HOTEL/MOTEL TAX FUND

FUND REVENUES

CATEGORY	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2016 BUDGET
Taxes	18,356	20,234	20,020	20,000	84,000
Intergovernmental					
Miscellaneous Revenues	7	9	6	8	0
Interfund Transfers					
Total Revenues	18,363	20,243	20,026	20,008	84,000
Beginning Fund Balance	4,722	7,951	8,372	8,379	31,927
Total Resources	23,085	28,194	28,398	28,387	115,927

FUND EXPENDITURES

CATEGORY	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2016 BUDGET
Salaries & Wages					
Personnel Benefits					
Supplies					
Other Services & Charges	15,134	19,822	20,239	20,000	80,000
Capital Outlay					
Total Operations	15,134	19,822	20,239	20,000	80,000
Ending Fund Balance	7,951	8,372	8,159	8,387	35,927
Total Expenditures	23,085	28,194	28,398	28,387	115,927

REDONDO ZONE FUND

FUND REVENUES

CATEGORY	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2016 BUDGET
Fines & Forfeitures					750
Miscellaneous Revenues					53,000
Interfund Transfers					
Total Revenues	-	-	-	-	53,750
Beginning Fund Balance					21,845
Total Resources	-	-	-	-	75,595

FUND EXPENDITURES

CATEGORY	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2016 BUDGET
Supplies					5,500
Other Services & Charges					53,097
Transfers					-
Total Operations	-	-	-	-	58,597
Ending Fund Balance					16,998
Total Expenditures	-	-	-	-	75,595

PBPW AUTOMATION FEE

FUND REVENUES

CATEGORY	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2016 BUDGET
Charges for Services					100,000
Miscellaneous Revenues					-
Interfund Transfers					
Total Revenues	-	-	-	-	100,000
Beginning Fund Balance					22,000
Total Resources	-	-	-	-	122,000

FUND EXPENDITURES

CATEGORY	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2016 BUDGET
Other Services & Charges					96,726
Transfers					-
Total Operations	-	-	-	-	96,726
Ending Fund Balance					25,274
Total Expenditures	-	-	-	-	122,000

ABATEMENT

FUND REVENUES

CATEGORY	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2016 BUDGET
Charges for Services					-
Fines & Forfeitures					500
Interfund Transfers					
Total Revenues	-	-	-	-	500
Beginning Fund Balance	-	-	-	-	1,492
Total Resources	-	-	-	-	1,992

FUND EXPENDITURES

CATEGORY	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2016 BUDGET
Supplies					
Other Services & Charges					200
Transfers					-
Total Operations	-	-	-	-	200
Ending Fund Balance	-	-	-	-	1,792
Total Expenditures	-	-	-	-	1,992

AUTOMATED SPEED ENFORCE

FUND REVENUES

CATEGORY	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2016 BUDGET
Charges for Services					-
Fines & Forfeitures	330,910	423,164	382,819	368,000	356,000
Miscellaneous Revenues					-
Interfund Transfers					
Total Revenues	330,910	423,164	382,819	368,000	356,000
Beginning Fund Balance		182,028	182,029		38,236
Total Resources	330,910	605,192	564,848	368,000	394,236

FUND EXPENDITURES

CATEGORY	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2016 BUDGET
Salaries & Wages	25,270	26,856	22,218	33,159	30,351
Personnel Benefits	9,362	10,839	9,366	11,955	11,927
Supplies					-
Other Services & Charges	114,250	248,010	243,247	228,500	228,500
Transfers		108,092	108,455	94,264	141,136
Capital Outlay		29,366			-
Total Operations	148,882	423,163	383,286	367,878	411,914
Ending Fund Balance		182,029	181,562	122	(17,678)
Total Expenditures	330,910	605,192	564,848	368,000	394,236

TRANSPORT BENEFIT DISTRICT

FUND REVENUES

CATEGORY	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2016 BUDGET
Taxes	419,423	417,583	424,531	420,000	880,000
Miscellaneous Revenues	109	120	270	50	-
Interfund Transfers					
Total Revenues	<u>419,532</u>	<u>417,703</u>	<u>424,801</u>	<u>420,050</u>	<u>880,000</u>
Beginning Fund Balance	<u>333,268</u>	<u>369,313</u>	<u>358,342</u>	<u>7,386</u>	<u>67,950</u>
Total Resources	<u><u>752,800</u></u>	<u><u>787,016</u></u>	<u><u>783,143</u></u>	<u><u>427,436</u></u>	<u><u>947,950</u></u>

FUND EXPENDITURES

CATEGORY	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2016 BUDGET
Supplies					
Other Services & Charges	5,000	9,687	3,463	2,500	419,200
Transfers	378,487	418,987	453,764	419,200	15,000
Total Operations	<u>383,487</u>	<u>428,674</u>	<u>457,227</u>	<u>421,700</u>	<u>434,200</u>
Ending Fund Balance	<u>369,313</u>	<u>358,342</u>	<u>325,916</u>	<u>5,736</u>	<u>513,750</u>
Total Expenditures	<u><u>752,800</u></u>	<u><u>787,016</u></u>	<u><u>783,143</u></u>	<u><u>427,436</u></u>	<u><u>947,950</u></u>

DEBT SERVICE FUNDS

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

DEBT SERVICE FUND

FUND REVENUES

CATEGORY	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2016 BUDGET
Miscellaneous Revenues				3,419	-
Interfund Transfers					405,265
Total Revenues	-	-	-	3,419	405,265
Beginning Fund Balance	-	-	-	-	45,397
Total Resources	-	-	-	3,419	450,662

FUND EXPENDITURES

CATEGORY	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2016 BUDGET
Other Services & Charges					15,920
Transfers				3,419	0
Debt Service					391,052
Total Operations	-	-	-	3,419	406,972
Ending Fund Balance	-	-	-	-	43,690
Total Expenditures	-	-	-	3,419	450,662

CAPITAL & CONSTRUCTION FUND

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

CONSTRUCTION FUND

FUND REVENUES

CATEGORY	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2016 BUDGET
Taxes	470,253	646,699	1,026,194	705,000	1,039,270
Intergovernmental	2,505,778	4,423,275	4,367,707	1,638,811	8,908,124
Charges for Services	-	6,008,136	78,706	69,000	784,040
Miscellaneous Revenues	82,708	334,163	38,843	203,542	115,000
Interfund Transfers	623,595	767,582	967,702	3,419	2,755,020
Total Revenues	<u>3,682,334</u>	<u>12,179,855</u>	<u>6,479,152</u>	<u>2,619,772</u>	<u>13,601,454</u>
Beginning Fund Balance	333,268	1,758	3,576,062	2,948,052	3,130,429
Total Resources	<u><u>4,015,602</u></u>	<u><u>12,181,613</u></u>	<u><u>10,055,214</u></u>	<u><u>5,567,824</u></u>	<u><u>16,731,883</u></u>

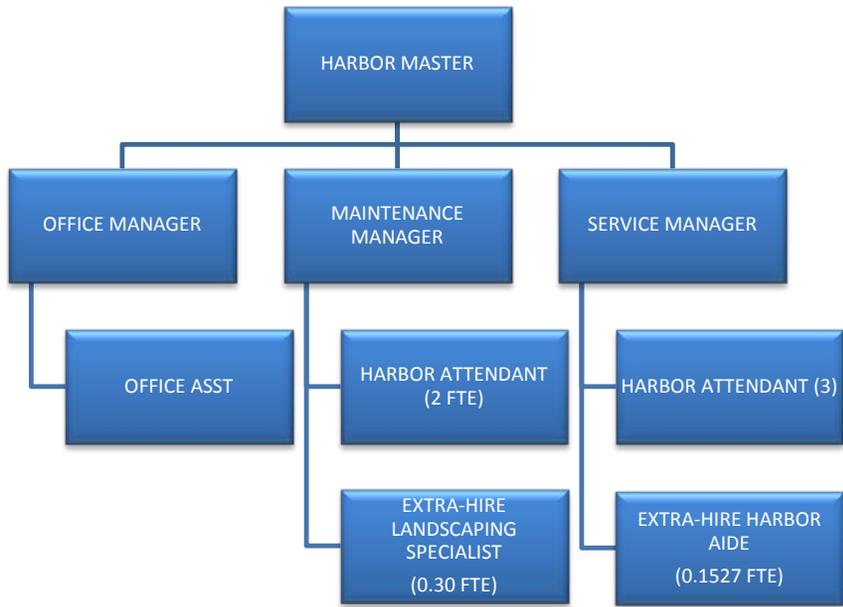
FUND EXPENDITURES

CATEGORY	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2016 BUDGET
Supplies	-	-	1,351		
Other Services & Charges		-	80,343		25,000
Transfers	630,572	738,622	999,491	672,416	2,676,707
Capital Outlay	3,383,272	7,866,929	7,134,549	9,050,588	12,752,379
Total Operations	<u>4,013,844</u>	<u>8,605,551</u>	<u>8,215,734</u>	<u>9,723,004</u>	<u>15,454,086</u>
Ending Fund Balance	1,758	3,576,062	1,839,480	1,493,430	1,277,797
Total Expenditures	<u><u>4,015,602</u></u>	<u><u>12,181,613</u></u>	<u><u>10,055,214</u></u>	<u><u>11,216,434</u></u>	<u><u>16,731,883</u></u>

ENTERPRISE FUNDS

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

MARINA FUND



PERSONNEL SUMMARY					
NUMBER OF EMPLOYEES					
POSITION	2012	2013	2014	2015	2016
Harbormaster	1.00	1.00	1.00	1.00	1.00
Office Manager	1.00	1.00	1.00	1.00	1.00
Office Assistant	0.80	0.60	0.60	1.00	1.00
Service Manager	1.00	1.00	1.00	1.00	1.00
Maintenance Manager	1.00	1.00	1.00	1.00	1.00
Events Specialist	0.20	0.40	0.40		-
Harbor Attendant	4.00	4.00	4.00	4.00	4.00
Extra-Hire Landscaping Specialist	-	0.30	0.30	0.30	0.30
Extra-Hire Harbor Aide	2.13	1.83	1.83	1.83	1.53
Total	11.13	11.13	11.13	11.13	10.83

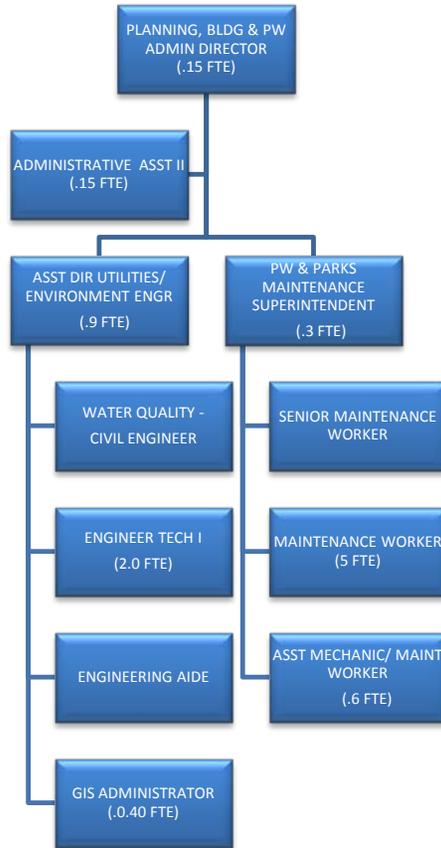
FUND REVENUES

CATEGORY	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2016 BUDGET
Intergovernmental	792	-	13,040	34,774	0
Charges for Services	1,268,420	1,409,519	1,441,960	1,473,060	1,209,023
Fines & Forfeits	7,743	18,617	18,162	18,000	15,220
Moorage Revenues	2,682,277	2,676,556	2,764,219	2,571,810	2,899,307
Other Financing Sources	2,991,588	265,411	490,786	0	4,459
Interfund Transfers In	444,384	483,017	514,018	513,436	1,054,830
Total Revenues	<u>7,395,204</u>	<u>4,853,120</u>	<u>5,242,185</u>	<u>4,611,080</u>	<u>5,182,839</u>
Beginning Fund Balance	<u>2,096,157</u>	<u>1,883,681</u>	<u>1,824,748</u>	<u>1,235,809</u>	<u>2,459,269</u>
Total Resources	<u><u>9,491,361</u></u>	<u><u>6,736,801</u></u>	<u><u>7,066,933</u></u>	<u><u>5,846,889</u></u>	<u><u>7,642,108</u></u>

FUND EXPENDITURES

CATEGORY	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2016 BUDGET
Salaries & Wages	640,887	603,693	616,528	678,384	651,693
Personnel Benefits	247,058	256,429	268,135	290,998	271,946
Supplies	1,232,779	1,366,026	1,335,337	1,441,908	1,118,218
Other Services & Charges	1,275,309	1,264,883	1,145,119	918,876	876,082
Transfers Out	444,384	483,017	514,018	513,436	1,069,830
Capital Outlay	40,175	140,957	118,285	454,774	235,000
Debt Service	3,727,088	797,048	822,403	823,588	819,830
Total Expenditures	<u>7,607,680</u>	<u>4,912,053</u>	<u>4,819,825</u>	<u>5,121,964</u>	<u>5,042,599</u>
Ending Fund Balance*	<u>1,883,681</u>	<u>1,824,748</u>	<u>2,247,108</u>	<u>724,925</u>	<u>2,599,509</u>
Total Uses	<u><u>9,491,361</u></u>	<u><u>6,736,801</u></u>	<u><u>7,066,933</u></u>	<u><u>5,846,889</u></u>	<u><u>7,642,108</u></u>
Operating Fund Balance					1,736,392
Capital Fund Balance					-
Debt Service Fund Balance					68,376
Debt Reserve Fund Balance					794,741
* Total Ending Fund Balance					<u><u>2,599,509</u></u>

SURFACE WATER MANAGEMENT FUND



PERSONNEL SUMMARY

NUMBER OF EMPLOYEES

POSITION	2012	2013	2014	2015	2016
Plan, Bldg, PW Director	0.10	0.15	0.15	0.15	0.15
Administrative Assistant	0.15	0.15	0.15	0.15	0.15
Asst Director Utilities & Env Eng.	0.90	0.90	0.90	0.90	0.90
GIS Administrator			0.40	0.40	0.40
PW & Parks Maint Superintendent	0.35	0.35	0.30	0.30	0.30
Lead Maintenance Worker	1.00	1.00	1.00	1.00	1.00
Maintenance Worker	4.40	4.30	4.60	5.00	5.00
Engineering Technician	2.00	2.00	2.00	2.00	2.00
Engineering Aide	1.00	1.00	1.00	1.00	1.00
Traffic Technician	1.00	1.00	-	-	-
Water Quality - Civil Engineer			0.60	1.00	1.00
Assistant Mechanic/Maint Worker	0.10	0.60	0.60	0.60	0.60
Land Use Planner II	0.40	0.10			
Total	11.40	11.55	11.70	12.50	12.50

FUND REVENUES

CATEGORY	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2016 BUDGET
Intergovernmental	100,164	-	156,511	12,500	396,181
Charges for Services	2,531,874	2,600,959	2,650,116	2,820,343	3,264,518
Miscellaneous Revenues	13,544	7,101	6,663	104,200	437,050
Other Financing Sources	160,081	57,773	53,909	-	-
Interfund Transfers In	682,871	709,484	486,455	-	577,935
Total Revenues	<u>3,488,534</u>	<u>3,375,317</u>	<u>3,353,654</u>	<u>2,937,043</u>	<u>4,675,684</u>
Beginning Fund Balance	<u>2,321,618</u>	<u>2,154,878</u>	<u>2,527,274</u>	<u>2,160,420</u>	<u>2,794,245</u>
Total Resources	<u><u>5,810,152</u></u>	<u><u>5,530,195</u></u>	<u><u>5,880,928</u></u>	<u><u>5,097,463</u></u>	<u><u>7,469,929</u></u>

FUND EXPENDITURES

CATEGORY	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2016 BUDGET
Salaries & Wages	712,253	724,606	759,170	784,530	799,230
Personnel Benefits	269,365	296,534	328,284	369,261	393,022
Supplies	62,551	75,627	75,465	92,645	75,300
Other Services & Charges	761,010	831,934	1,035,668	1,171,273	1,380,804
Transfers Out	683,528	710,536	487,507	759,502	592,935
Capital Outlay	1,165,547	362,664	-	1,615,980	2,063,935
Debt Service	1,020	1,020	-	1,020	-
Total Expenditures	<u>3,655,274</u>	<u>3,002,921</u>	<u>2,686,094</u>	<u>4,794,211</u>	<u>5,305,226</u>
Ending Fund Balance*	<u>2,154,878</u>	<u>2,527,274</u>	<u>3,194,834</u>	<u>303,252</u>	<u>2,164,703</u>
Total Uses	<u><u>5,810,152</u></u>	<u><u>5,530,195</u></u>	<u><u>5,880,928</u></u>	<u><u>5,097,463</u></u>	<u><u>7,469,929</u></u>
Operating Fund Balance					303,121
Capital Fund Balance					<u>1,861,582</u>
* Total Ending Fund Balance					<u><u>2,164,703</u></u>

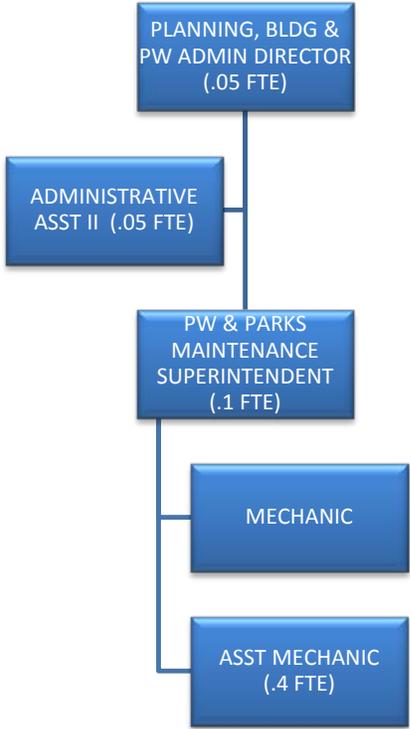
“By failing to prepare, you are preparing to fail.”

— Benjamin Franklin

INTERNAL SERVICE FUNDS

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

EQUIPMENT RENTAL FUND



PERSONNEL SUMMARY					
NUMBER OF EMPLOYEES					
POSITION	2012	2013	2014	2015	2016
Plan, Bldg, PW Director	0.05	0.05	0.05	0.05	0.05
Administrative Assistant II	0.05	0.05	0.05	0.05	0.05
PW & Parks Maint Superintendent	0.10	0.10	0.10	0.10	0.10
Asst. PW & Parks Maint Super		0.10			
Mechanic	1.00	1.00	1.00	1.00	1.00
Assistant Mechanic	1.00	0.60	0.40	0.40	0.40
Total	2.20	1.90	1.60	1.60	1.60

FUND REVENUES

CATEGORY	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2016 BUDGET
Intergovernmental	2,178	-	-	-	-
Charges for Services	517,605	539,479	516,790	607,774	602,115
Miscellaneous Revenues	1,769	373	1,994	258	100
Other Financing Sources	9,266	1,424	1,424	-	-
Interfund Transfers In	33,742	0	-	-	-
Total Revenues	<u>564,560</u>	<u>541,276</u>	<u>520,208</u>	<u>608,032</u>	<u>602,215</u>
Beginning Fund Balance	<u>152,527</u>	<u>129,223</u>	<u>159,351</u>	<u>172,749</u>	<u>43,756</u>
Total Resources	<u><u>717,087</u></u>	<u><u>670,499</u></u>	<u><u>679,559</u></u>	<u><u>780,781</u></u>	<u><u>645,971</u></u>

FUND EXPENDITURES

CATEGORY	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2016 BUDGET
Salaries & Wages	129,787	111,263	100,787	105,352	103,139
Personnel Benefits	48,593	51,541	51,625	43,590	64,261
Supplies	293,169	273,802	267,232	292,906	245,350
Other Services & Charges	116,038	74,265	94,890	76,161	74,665
Transfers Out					
Capital Outlay	-	-	-	99,463	57,830
Debt Service	277	277	-	277	-
Total Operations	<u>587,864</u>	<u>511,148</u>	<u>514,534</u>	<u>617,749</u>	<u>545,245</u>
Ending Fund Balance	<u>129,223</u>	<u>159,351</u>	<u>165,025</u>	<u>163,032</u>	<u>100,726</u>
Total Expenditures	<u><u>717,087</u></u>	<u><u>670,499</u></u>	<u><u>679,559</u></u>	<u><u>780,781</u></u>	<u><u>645,971</u></u>

EQUIPMENT REPLACEMENT FUND

FUND REVENUES

CATEGORY	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2016 BUDGET
Intergovernmental	37,799	0	7,000	-	-
Charges for Services	68,979	93,124	387,808	300,089	865,334
Miscellaneous Revenues	2,937	2,893	3,599	3,300	-
Other Financing Sources	19,511	3,278	2,596	42,880	-
Interfund Transfers In	0	-	-	60,000	-
Total Revenues	129,226	99,295	401,003	406,269	865,334
Beginning Fund Balance	1,404,814	1,349,142	1,430,229	1,609,602	1,424,750
Total Resources	1,534,040	1,448,437	1,831,232	2,015,871	2,290,084

FUND EXPENDITURES

CATEGORY	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2016 BUDGET
Supplies	4	-	-	-	-
Other Services & Charges	-	-	-	-	-
Transfers Out	33,742	-	-	-	-
Capital Outlay	151,152	18,208	206,208	673,700	851,860
Debt Service	-	-	-	-	-
Total Operations	184,898	18,208	206,208	673,700	851,860
Ending Fund Balance	1,349,142	1,430,229	1,625,024	1,342,171	1,438,224
Total Expenditures	1,534,040	1,448,437	1,831,232	2,015,871	2,290,084

FACILITY REPAIR & REPLACEMENT

FUND REVENUES

CATEGORY	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2016 BUDGET
Charges for Services	75,835	75,835	75,835	75,835	75,830
Miscellaneous Revenues	59	92	102	66	-
Other Financing Sources				-	-
Interfund Transfers In	33,118	-	50,000	-	-
Total Revenues	<u>109,012</u>	<u>75,927</u>	<u>125,937</u>	<u>75,901</u>	<u>75,830</u>
Beginning Fund Balance	<u>52,502</u>	<u>53,479</u>	<u>85,063</u>	<u>146,990</u>	<u>65,423</u>
Total Resources	<u><u>161,514</u></u>	<u><u>129,406</u></u>	<u><u>211,000</u></u>	<u><u>222,891</u></u>	<u><u>141,253</u></u>

FUND EXPENDITURES

CATEGORY	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2016 BUDGET
Supplies					
Other Services & Charges	82,233	44,343	140,699	238,475	54,000
Transfers Out	-				
Capital Outlay	25,802	-			25,000
Total Operations	<u>108,035</u>	<u>44,343</u>	<u>140,699</u>	<u>238,475</u>	<u>79,000</u>
Ending Fund Balance	<u>53,479</u>	<u>85,063</u>	<u>70,301</u>	<u>(15,584)</u>	<u>62,253</u>
Total Expenditures	<u><u>161,514</u></u>	<u><u>129,406</u></u>	<u><u>211,000</u></u>	<u><u>222,891</u></u>	<u><u>141,253</u></u>

COMPUTER OPERATIONS FUND



PERSONNEL SUMMARY					
NUMBER OF EMPLOYEES					
POSITION	2012	2013	2014	2015	2016
Information Services Mgr	1.00	1.00	1.00	1.00	1.00
Systems Administrator	1.00	1.00	1.00	1.00	1.00
GIS Administrator	1.00	1.00	1.00	-	
Total	3.00	3.00	3.00	2.00	2.00

FUND REVENUES

CATEGORY	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2016 BUDGET
Intergovernmental					
Charges for Services	480,436	460,046	344,394	368,491	503,895
Miscellaneous Revenues	132	91	575	95	-
Interfund Transfers In	6,789	7,994	-	19,900	-
Total Revenues	<u>487,357</u>	<u>468,131</u>	<u>344,969</u>	<u>388,486</u>	<u>503,895</u>
Beginning Fund Balance	<u>113,103</u>	<u>117,837</u>	<u>111,991</u>	<u>65,702</u>	<u>4,404</u>
Total Resources	<u><u>600,460</u></u>	<u><u>585,968</u></u>	<u><u>456,960</u></u>	<u><u>454,188</u></u>	<u><u>508,299</u></u>

FUND EXPENDITURES

CATEGORY	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2016 BUDGET
Salaries & Wages	245,204	218,447	170,376	177,576	177,869
Personnel Benefits	93,922	78,619	64,166	68,831	62,033
Supplies	10,084	6,654	12,249	10,175	31,000
Other Services & Charges	133,136	169,980	190,334	169,306	218,745
Transfers Out					
Capital Outlay				-	-
Debt Service	277	277	-	277	-
Total Operations	<u>482,623</u>	<u>473,977</u>	<u>437,125</u>	<u>426,165</u>	<u>489,647</u>
Ending Fund Balance	<u>117,837</u>	<u>111,991</u>	<u>19,835</u>	<u>28,023</u>	<u>18,652</u>
Total Expenditures	<u><u>600,460</u></u>	<u><u>585,968</u></u>	<u><u>456,960</u></u>	<u><u>454,188</u></u>	<u><u>508,299</u></u>

COMPUTER REPLACEMENT FUND

FUND REVENUES

CATEGORY	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2016 BUDGET
Intergovernmental					
Charges for Services	67,758	89,851	108,353	69,685	401,107
Miscellaneous Revenues	620	656	581	575	100
Other Financing Sources	-	-	-	-	-
Interfund Transfers In	27,770	30,270	6,000	23,500	-
Total Revenues	<u>96,148</u>	<u>120,777</u>	<u>114,934</u>	<u>93,760</u>	<u>401,207</u>
Beginning Fund Balance	<u>345,062</u>	<u>347,969</u>	<u>321,171</u>	<u>282,888</u>	<u>126,766</u>
Total Resources	<u><u>441,210</u></u>	<u><u>468,746</u></u>	<u><u>436,105</u></u>	<u><u>376,648</u></u>	<u><u>527,973</u></u>

FUND EXPENDITURES

CATEGORY	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2016 BUDGET
Salaries & Wages					
Personnel Benefits					
Supplies	42,697	40,221	46,238	48,000	-
Other Services & Charges			7,006		
Transfers Out	6,789	7,994	-	8,400	71,000
Capital Outlay	43,755	99,360	67,940	216,728	187,915
Debt Service			3,624	3,624	3,625
Total Operations	<u>93,241</u>	<u>147,575</u>	<u>124,808</u>	<u>276,752</u>	<u>262,540</u>
Ending Fund Balance	<u>347,969</u>	<u>321,171</u>	<u>311,297</u>	<u>99,896</u>	<u>265,433</u>
Total Expenditures	<u><u>441,210</u></u>	<u><u>468,746</u></u>	<u><u>436,105</u></u>	<u><u>376,648</u></u>	<u><u>527,973</u></u>

SELF INSURANCE FUND

FUND REVENUES

CATEGORY	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2016 BUDGET
Intergovernmental	19,979	-	-		
Charges for Services	580,513	582,620	563,992	643,112	828,455
Miscellaneous Revenues	193	205	163	158	-
Other Financing Sources	-	5,000	5,000	-	-
Interfund Transfers In	20,000	-	-	-	-
Total Revenues	<u>620,685</u>	<u>587,825</u>	<u>569,155</u>	<u>643,270</u>	<u>828,455</u>
Beginning Fund Balance	163,729	111,506	148,469	135,437	99,622
Total Resources	<u><u>784,414</u></u>	<u><u>699,331</u></u>	<u><u>717,624</u></u>	<u><u>778,707</u></u>	<u><u>928,077</u></u>

FUND EXPENDITURES

CATEGORY	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2016 BUDGET
Salaries & Wages					-
Personnel Benefits					-
Supplies					
Other Services & Charges	672,908	550,862	567,611	662,842	666,660
Transfers Out					
Capital Outlay					
Debt Service					
Total Operations	<u>672,908</u>	<u>550,862</u>	<u>567,611</u>	<u>662,842</u>	<u>666,660</u>
Ending Fund Balance	111,506	148,469	150,013	115,865	261,417
Total Expenditures	<u><u>784,414</u></u>	<u><u>699,331</u></u>	<u><u>717,624</u></u>	<u><u>778,707</u></u>	<u><u>928,077</u></u>

UNEMPLOYMENT COMPENSATION

FUND REVENUES

CATEGORY	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2016 BUDGET
Charges for Services	53,015	51,755	53,585	58,385	58,385
Miscellaneous Revenues	285	274	217	275	50
Total Revenues	53,300	52,029	53,802	58,660	58,435
Beginning Fund Balance	190,414	206,113	247,711	284,456	322,817
Total Resources	243,714	258,142	301,513	343,116	381,252

FUND EXPENDITURES

CATEGORY	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2016 BUDGET
Other Services & Charges	37,601	10,431	17,082	50,000	75,000
Transfers Out					
Total Operations	37,601	10,431	17,082	50,000	75,000
Ending Fund Balance	206,113	247,711	284,431	293,116	306,252
Total Expenditures	243,714	258,142	301,513	343,116	381,252

CAPITAL PROJECTS

APPENDIX B – CAPITAL BUDGET

<i>Project #</i>	<i>Status</i>	<i>Project Title</i>	<i>2016 Budget</i>
101.205.016	New	Annual Sidewalk Program 2016	20,000
101.305.040	New	Annual Guardrail Plan	25,000
TOTAL FUND 101 STREETS O&M 2016			45,000
102.102.040	New	Arterial Street Paving	455,000
TOTAL FUND 102 ARTERIAL PAVE 2016			455,000
103.103.040	New	Residential Street Paving	-
TOTAL FUND 103 RESIDENT PAVE 2016			-
310.056.045	New	DMBP Sun Home Lodge Rehab	605,000
310.057.045	Continuing	Field House Tennis Court	25,000
310.061.045	Continuing	DMBP Picnic Shelter/Restrooms	623,000
310.062.045	Continuing	Parkside Playground	416,129
310.065.045	Continuing	Parkside Soil Remediation	120,700
310.404.045	New	N Lot / BP Parking	125,000
310.514.024	Continuing	Financial System Replacement	252,000
TOTAL FUND 310 MCI CIP 2016			2,166,829
319.300.040	Continuing	24th Ave South Improvements	8,500,196
319.326.040	Continuing	SW Bridge Seismic Retrofit	4,526,604
319.332.040	Continuing	S 216th St - Segment 1A	6,885,343
319.336.040	Continuing	S 224th Street Improvements	614,615
319.345.040	Continuing	Barnes Creek Trail/SR 509 ROW	1,064,012
319.471.040	Continuing	16th Ave S Improve - Segment 5A	310,539
319.606.040	Continuing	Midway Elem SRTS	395,656
319.609.040	New	Arterial Traffic Calming	15,000
319.611.070	New	Redondo Paid Parking	150,000
319.614.040	Continuing	S 268th Street Sidewalks	585,800
319.615.040	Continuing	Redondo Board Walk Repair	4,700,710
TOTAL FUND 310 MCI CIP 2016			27,748,475
403.404.070	New	Marina Paid Parking	135,000
403.451.070	New	Dock Electrical Replacement	60,000
403.453.070	New	Gate Security System	40,000
TOTAL FUND 403 MARINA CIP 2016			235,000
451.804.040	Continuing	Barnes Creek/KDM Culvert Replacement	1,878,014
451.815.040	Continuing	24th Ave Pipeline Replace/Upgrade	262,700
451.821.040	Continuing	L Massey Creek	1,908,518
451.826.040	Continuing	South 251st Street Slide Emergency Work	100,000
TOTAL FUND 403 SWM CIP 2016			4,149,232
506.016.045	Continuing	Activity Center Floor Repair	20,000
506.704.040	New	Council Chambers Lighting	25,000
506.705.040	New	LED Exterior Lighting	34,000
TOTAL FUND 506 FACILITY REPAIR CIP 2016			79,000
TOTAL 2016 CAPITAL BUDGET			34,878,536

Annual Sidewalk Program 2016

Project # **101.205.016**

Project Manager:
 Lead Department:
 Design Start Date:
 Bid Opening:
 Award:
 Accepted by Council:
 Retainage Released:

Summary Project Description:

Replace sidewalks throughout the city. This program targets locations that are in significant need of repair or which do not meet current standards. Typical locations for repair include curb, gutter, sidewalk, asphalt paths and driveway approaches. The program prioritizes projects near schools, in commercial areas, and locations with high amounts of pedestrian traffic. Special consideration is given to locations with past pedestrian accident history and where citizen complaints are received.

TOTAL PROJECT SCOPE			
Expenditures	1/1/16 Current CIP Budget	2016 CIP Supplemental Request	2016 Revised CIP Budget Estimate
Design			
Internal Engineering/Project Mgmt	2,000	-	2,000
Prop/ROW/Easements			-
Construction			-
Internal Engr-Proj Mgmt/ Inspect	1,000	-	1,000
Maint/Repair Contract 1	17,000	-	17,000
Other			-
Contingencies			-
Total Project Expense Budget:	20,000	-	20,000

PROJECT ALLOCATIONS BY YEAR					
Project to Date 12/31/15	Estimated Year End 2016	Planned Year 2017	Planned Year 2018	Planned Year 2019	Planned Year 2020
-	2,000				
-	1,000				
-	17,000				
-					
-					
-	20,000	-	-	-	-

Funding Sources	1/1/16 Current CIP Budget	2016 CIP Supplemental Request	2016 Revised CIP Budget Estimate
ASE	20,000	-	20,000
Total Project Revenue Budget:	20,000	-	20,000

Project to Date 12/31/15	Scheduled Year 2016	Scheduled Year 2017	Scheduled Year 2018	Scheduled Year 2019	Scheduled Year 2020
	20,000				
-	20,000	-	-	-	-

Annual Guardrail Plan

Project # **101.305.040**

Project Manager:
 Lead Department:
 Design Start Date:
 Bid Opening:
 Award:
 Accepted by Council:
 Retainage Released:

Summary Project Description:

Install new or replace outdated guardrail city wide.

TOTAL PROJECT SCOPE			
Expenditures	1/1/16 Current CIP Budget	2016 CIP Supplemental Request	2016 Revised CIP Budget Estimate
Design			
Internal Engineering/Project Mgmt	2,000	-	2,000
Other Professional Services		-	-
Prop/ROW/Easements		-	-
Construction		-	-
Internal Engr-Proj Mgmt/ Inspect	1,000	-	1,000
Construction Contract 1	22,000	-	22,000
Other		-	-
Contingencies		-	-
Total Project Expense Budget:	25,000	-	25,000

PROJECT ALLOCATIONS BY YEAR					
Project to Date 12/31/15	Estimated Year End 2016	Planned Year 2017	Planned Year 2018	Planned Year 2019	Planned Year 2020
-	2,000				
-					
-					
-	1,000				
-	22,000				
-					
-					
-	25,000	-	-	-	-

Funding Sources	1/1/16 Current CIP Budget	2016 CIP Supplemental Request	2016 Revised CIP Budget Estimate
REET 2	25,000	-	25,000
Total Project Revenue Budget:	25,000	-	25,000

Project to Date 12/31/15	Scheduled Year 2016	Scheduled Year 2017	Scheduled Year 2018	Scheduled Year 2019	Scheduled Year 2020
-	25,000				
-	25,000	-	-	-	-

Residential Street Paving

Project # **103.103.040**

Project Manager:
 Lead Department:
 Design Start Date:
 Bid Opening:
 Award:
 Accepted by Council:
 Retainage Released:

Summary Project Description:

Maintain and preserve the integrity of the City's existing residential roadway surfaces through a combination of pavement rehabilitation measures, such as chip seals, patches and overlays.

TOTAL PROJECT SCOPE			
Expenditures	1/1/16 Current CIP Budget	2016 CIP Supplemental Request	2016 Revised CIP Budget Estimate
Design			
Internal Engineering/Project Mgmt		-	-
Prop/ROW/Easements			-
Construction			-
Internal Engr- Proj Mgmt/ Inspect		-	-
Construction Contract 1		-	-
Other			-
Contingencies		-	-
Total Project Expense Budget:	-	-	-

PROJECT ALLOCATIONS BY YEAR					
Project to Date 12/31/15	Estimated Year End 2016	Planned Year 2017	Planned Year 2018	Planned Year 2019	Planned Year 2020
-	-				
-		-			
-		-			
-					
-					
-	-	-	-	-	-

Funding Sources	1/1/16 Current CIP Budget	2016 CIP Supplemental Request	2016 Revised CIP Budget Estimate
Residential Cash Balance		-	-
	-	-	-
Total Project Revenue Budget:	-	-	-

Project to Date 12/31/15	Scheduled Year 2016	Scheduled Year 2017	Scheduled Year 2018	Scheduled Year 2019	Scheduled Year 2020
-	-	-			
-					
-	-	-	-	-	-

DMBP Sun Home Lodge Rehab

Project # **310.056.043**

310.056

Summary Project Description:

Rehabilitation of the Sun Home Lodge for its continued use as a recreation facility. Will include lifting the building, connecting new utilities (electrical, gas, phone, cable, water and sewer), constructing a new foundation, decking, exterior stairway and minor interior improvements. Additional interior building remodel work would be completed in future phases. This project relies on funding support from King County and Washington State. \$459K previously expended Picnic Shelter/Restroom funds will provide additional match for the project.

Project Manager:
 Lead Department: **Est. Actual**
 Design Start Date:
 Bid Opening:
 Award:
 Accepted by Council:
 Retainage Released:

TOTAL PROJECT SCOPE			
Expenditures	1/1/16 Current CIP Budget	2016 CIP Supplemental Request	2016 Revised CIP Budget Estimate
Design			
External Engineering	64,350	-	64,350
Prop/ROW/Easements			-
Construction			-
Internal Engr-Proj Mgmt/ Inspect	5,000	-	5,000
Construction Contract 1	427,500	-	427,500
Const Contract 1 - Sales Tax	47,500	-	47,500
Other			-
Interfund Financial Services	6,050	-	6,050
Contingencies	54,600	-	54,600
Total Project Expense Budget:	605,000	-	605,000

PROJECT ALLOCATIONS BY YEAR					
Project to Date 12/31/15	Estimated Year End 2016	Planned Year 2017	Planned Year 2018	Planned Year 2019	Planned Year 2020
-	64,350				
-		5,000			
-		427,500			
-		47,500			
-	650	5,400			
-		54,600			
-	65,000	540,000	-	-	-

Funding Sources	1/1/16 Current CIP Budget	2016 CIP Supplemental Request	2016 Revised CIP Budget Estimate
Wa State Heritage Funds	355,000	-	355,000
King County Grant	250,000	-	250,000
Total Project Revenue Budget:	605,000	-	605,000

Project to Date 12/31/15	Scheduled Year 2016	Scheduled Year 2017	Scheduled Year 2018	Scheduled Year 2019	Scheduled Year 2020
-		355,000			
-	65,000	185,000			
-	65,000	540,000	-	-	-

Field House Tennis Court

Project # **310.057.045**

Project Manager:
 Lead Department:
 Design Start Date:
 Bid Opening:
 Award:
 Accepted by Council:
 Retainage Released:

Summary Project Description:

Repaint the tennis court at the Field House.

TOTAL PROJECT SCOPE			
Expenditures	1/1/16 Current CIP Budget	2016 CIP Supplemental Request	2016 Revised CIP Budget Estimate
Design			
Prop/ROW/Easements			-
Construction			-
Internal Engr-Proj Mgmt/ Inspect	1,000	-	1,000
Repair Contract 1	23,750	-	23,750
Other			-
Interfund Financial Services	250	-	250
Contingencies	-	-	-
Total Project Expense Budget:	25,000	-	25,000

PROJECT ALLOCATIONS BY YEAR					
Project to Date 12/31/15	Estimated Year End 2016	Planned Year 2017	Planned Year 2018	Planned Year 2019	Planned Year 2020
	1,000				
	23,750				
	250				
-					
-					
-	25,000	-	-	-	-

Funding Sources	1/1/16 Current CIP Budget	2016 CIP Supplemental Request	2016 Revised CIP Budget Estimate
REET 1	25,000	-	25,000
Total Project Revenue Budget:	25,000	-	25,000

Project to Date 12/31/15	Scheduled Year 2016	Scheduled Year 2017	Scheduled Year 2018	Scheduled Year 2019	Scheduled Year 2020
-	25,000				
-	25,000	-	-	-	-

DMBP Picnic Shelter/Restrooms

Project # **310.061.045**

Project Manager:
 Lead Department:
 Design Start Date:
 Bid Opening:
 Award:
 Accepted by Council:
 Retainage Released:

Summary Project Description:

Rehabilitate the Picnic Shelter and Restroom including building a new stem wall, update mechanical, electrical and plumbing systems, fixtures, interior, exterior finishes and drainage to serve the high volume Beach Park and Des Moines Creek Trail Park users. The project is part of a multi-phased plan to rehabilitate the historic buildings. It is a high priority for the general public and for the full utilization of the Event Center to maximize rental revenues that are needed to sustain the park and it's buildings.

TOTAL PROJECT SCOPE			
Expenditures	1/1/16 Current CIP Budget	2016 CIP Supplemental Request	2016 Revised CIP Budget Estimate
Design			
External Engineering (Dave Clark)	45,000	-	45,000
Internal Engineering/Project Mgmt	10,275	-	10,275
Permits	17,000	-	17,000
Other Misc (Advertise, Postage, Etc.)	725	-	725
Prop/ROW/Easements			
Construction			
External Engineering	25,000	-	25,000
Internal Engr-Proj Mgmt/ Inspect	8,000	-	8,000
Construction Contract 1	413,000	-	413,000
Other			
Interfund Financial Services	6,230	-	6,230
Contingencies	97,770	-	97,770
Total Project Expense Budget:	623,000	-	623,000

PROJECT ALLOCATIONS BY YEAR					
Project to Date 12/31/15	Estimated Year End 2016	Planned Year 2017	Planned Year 2018	Planned Year 2019	Planned Year 2020
30,000	15,000				
5,275	5,000				
-	17,000				
725					
-	25,000				
-	8,000				
-	413,000				
360	5,870				
-	97,770				
36,360	586,640	-	-	-	-

Funding Sources	1/1/16 Current CIP Budget	2016 CIP Supplemental Request	2016 Revised CIP Budget Estimate
REET 1	41,074	-	41,074
KC Park Levy (2014-2019)	288,926	-	288,926
Washington State RCO	293,000	-	293,000
Misc Revenues	-	-	-
Total Project Revenue Budget:	623,000	-	623,000

Project to Date 12/31/15	Scheduled Year 2016	Scheduled Year 2017	Scheduled Year 2018	Scheduled Year 2019	Scheduled Year 2020
-	171,144	(54,000)	(54,000)	(22,070)	
104,106	54,750	54,000	54,000	22,070	
-	293,000				
-					
104,106	518,894	-	-	-	-

Parkside Playground

Project # **310.062.043**

Project Manager:
 Lead Department:
 Design Start Date:
 Bid Opening:
 Award:
 Accepted by Council:
 Retainage Released:

Est. Actual

Summary Project Description:

Redesign and upgrades to this park -- new paths, play equipment, sport court upgrades.

TOTAL PROJECT SCOPE			
Expenditures	1/1/16 Current CIP Budget	2016 CIP Supplemental Request	2016 Revised CIP Budget Estimate
Design			
External Engineering	52,400	-	52,400
Internal Engineering/Project Mgmt	21,110	-	21,110
Permits	26,200	-	26,200
Other Misc (Advertise, Postage, Etc.)	3,000	-	3,000
Prop/ROW/Easements			-
Construction			-
Internal Engr-Proj Mgmt/ Inspect	10,000	-	10,000
Construction Contract 1 - Playground Constructio	258,495	-	258,495
Materials	12,104	-	12,104
Other			-
Interfund Financial Services	4,050	-	4,050
Contingencies	28,770	-	28,770
Total Project Expense Budget:	416,129	-	416,129

PROJECT ALLOCATIONS BY YEAR					
Project to Date 12/31/15	Estimated Year End 2016	Planned Year 2017	Planned Year 2018	Planned Year 2019	Planned Year 2020
12,400	40,000				
8,610	12,500				
-	26,200				
-	3,000				
-					
-					
-	10,000				
-	258,495				
12,104					
-					
220	3,830				
-	28,770				
33,334	382,795	-	-	-	-

Funding Sources	1/1/16 Current CIP Budget	2016 CIP Supplemental Request	2016 Revised CIP Budget Estimate
CDBG Federal Grant (100% ?)	395,195	-	395,195
King County "I Can" Grant pass through	10,714	-	10,714
REET 2	10,220	-	10,220
Total Project Revenue Budget:	416,129	-	416,129

Project to Date 12/31/15	Scheduled Year 2016	Scheduled Year 2017	Scheduled Year 2018	Scheduled Year 2019	Scheduled Year 2020
12,400	382,795				
10,714					
10,220					
33,334	382,795	-	-	-	-

Parkside Soil Remediation

Project # **310.065.045**

Project Manager:
 Lead Department:
 Design Start Date:
 Bid Opening:
 Award:
 Accepted by Council:
 Retainage Released:

Summary Project Description:

Removal of contaminated soils and replacement with new clean soils as part of the Parkside Playground project.

TOTAL PROJECT SCOPE			
Expenditures	1/1/16 Current CIP Budget	2016 CIP Supplemental Request	2016 Revised CIP Budget Estimate
Design			
Internal Engineering/Project Mgmt		-	-
Permits		-	-
Prop/ROW/Easements			-
Construction			-
Internal Engr- Proj Mgmt/ Inspect	10,000	-	10,000
Construction Contract 2 - Soil Removal/Replace	104,500	-	104,500
Other			
Interfund Financial Services	1,200	-	1,200
Contingencies	5,000	-	5,000
Total Project Expense Budget:	120,700	-	120,700

PROJECT ALLOCATIONS BY YEAR					
Project to Date 12/31/15	Estimated Year End 2016	Planned Year 2017	Planned Year 2018	Planned Year 2019	Planned Year 2020
-					
-					
-	10,000				
-	104,500				
-	1,200				
-	5,000				
-	120,700	-	-	-	-

Funding Sources	1/1/16 Current CIP Budget	2016 CIP Supplemental Request	2016 Revised CIP Budget Estimate
REET 2	1,200	-	1,200
DOE State Grant	119,500	-	119,500
		-	-
Total Project Revenue Budget:	120,700	-	120,700

Project to Date 12/31/15	Scheduled Year 2016	Scheduled Year 2017	Scheduled Year 2018	Scheduled Year 2019	Scheduled Year 2020
-	1,200				
-	119,500				
-					
-	120,700	-	-	-	-

N Lot / BP Parking

Project # 310.404.045

Project Manager:
 Lead Department: Est. Actual
 Design Start Date:
 Bid Opening:
 Award:
 Accepted by Council:
 Retainage Released:

Summary Project Description:

Will provide five parking pay stations for the North Lot/Beach Park along with a 'pay-by-space' parking system.

TOTAL PROJECT SCOPE				PROJECT ALLOCATIONS BY YEAR					
Expenditures	1/1/16	2016 CIP	2016 Revised	Project to	Estimated	Planned	Planned	Planned	Planned
	Current CIP	Supplemental	CIP Budget						
	Budget	Request	Estimate	12/31/15	2016	2017	2018	2019	2020
Design									
External Engineering		-	-						
Internal Engineering/Project Mgmt		-	-						
Surveying Services		-	-						
Other Professional Services			-						
Permits		-	-						
Other Misc (Advertise, Postage, Etc.)		-	-						
Prop/ROW/Easements									
Construction									
External Engineering		-	-						
External Proj Mgmt/Inspect #2									
Internal Engr-Proj Mgmt/Inspect		-	-						
Construction Contract 1		-	-						
Const Contract 1 - Sales Tax			-						
Other									
Contingencies	125,000		125,000	-	125,000				
Total Project Expense Budget:	125,000	-	125,000	-	125,000	-	-	-	-

Funding Sources	1/1/16	2016 CIP	2016 Revised	Project to	Scheduled	Scheduled	Scheduled	Scheduled	Scheduled
	Current CIP	Supplemental	CIP Budget						
	Budget	Request	Estimate	12/31/15	2016	2017	2018	2019	2020
Transfer in Genersl Fund	125,000		125,000	-	125,000				
Total Project Revenue Budget:	125,000	-	125,000	-	125,000	-	-	-	-

Financial System Replacement

Project # **310.514.024**

Project Manager: Donyele Mason
 Lead Department: Finance **Est.** **Actual**
 Design Start Date:
 Bid Opening:
 Award:
 Accepted by Council:
 Retainage Released:

Summary Project Description:

Replace the financial software and upgrade related server. Replacement system will be a fully integrated system containing general ledger, budgeting, payroll, accounts payable, accounts receivable, centralized cashing and project accounting modules.

TOTAL PROJECT SCOPE			
Expenditures	1/1/16 Current CIP Budget	2016 CIP Supplemental Request	2016 Revised CIP Budget Estimate
Design			
Internal Engineering/Project Mgmt		-	-
Other Professional Services	80,000	-	80,000
Prop/ROW/Easements		-	-
Construction		-	-
Construction Contract 1 - Software License	155,000	-	155,000
Construction Contract 2 - Conversion Support C	10,000	-	10,000
Other		-	-
Interfund Financial Services	2,000	-	2,000
Individual Items < \$5,000 - Server/Printers/Etc	5,000	-	5,000
Contingencies		-	-
Total Project Expense Budget:	252,000	-	252,000

PROJECT ALLOCATIONS BY YEAR					
Project to Date 12/31/15	Estimated Year End 2016	Planned Year 2017	Planned Year 2018	Planned Year 2019	Planned Year 2020
-					
-	20,000	60,000			
-	80,000	75,000			
-		10,000			
-	1,000	1,000			
-		5,000			
-					
-	101,000	151,000	-	-	-

Funding Sources	1/1/16 Current CIP Budget	2016 CIP Supplemental Request	2016 Revised CIP Budget Estimate
Computer Replacement Fund	192,000	-	192,000
Marina Rates	30,000	-	30,000
Surface Water Utility	30,000	-	30,000
Total Project Revenue Budget:	252,000	-	252,000

Project to Date 12/31/15	Scheduled Year 2016	Scheduled Year 2017	Scheduled Year 2018	Scheduled Year 2019	Scheduled Year 2020
-	71,000	121,000			
-	15,000	15,000			
-	15,000	15,000			
-	101,000	151,000	-	-	-

24th Ave South Improvements

Project # **319.300.040**

Project Manager:
 Lead Department:
 Design Start Date:
 Bid Opening:
 Award:
 Accepted by Council:
 Retainage Released:

Est. Actual

Summary Project Description:

The project includes construction by a contractor of the following improvements: installation of curbs, gutters, sidewalks, planters, and bicycle lanes on both sides of the street, widening the road with asphalt pavement, installing center medians where feasible, construction a new street lighting system, undergrounding storm water, overhead communications, and electrical distributions lines.

TOTAL PROJECT SCOPE			
Expenditures	1/1/16 Current CIP Budget	2016 CIP Supplemental Request	2016 Revised CIP Budget Estimate
Design			
Internal Engineering/Project Mgmt	1,038,166	-	1,038,166
Other Professional Services	149,825	-	149,825
Prop/ROW/Easements			
Land	1,019,220	-	1,019,220
Construction			
External Proj Mgmt/Inspect - Len Madsen	8,903	-	8,903
Internal Engr-Proj Mgmt/ Inspect	239,070	-	239,070
Construction Inspection - KPG	1,669,437	-	1,669,437
Construction Contract - DPK	3,132,003	-	3,132,003
Other Miscellaneous (Robr Kayhara Refund)	(91)	-	(91)
Other			
Interfund Financial Services	5,960	-	5,960
Non-Capitalizable Services - Underground Utilities	1,080,212	-	1,080,212
Individual Assets > \$5,000 - Equipment		-	-
Contingencies	157,491	-	157,491
Total Project Expense Budget:	8,500,196	-	8,500,196

PROJECT ALLOCATIONS BY YEAR					
Project to Date 12/31/15	Estimated Year End 2016	Planned Year 2017	Planned Year 2018	Planned Year 2019	Planned Year 2020
1,038,166					
149,825					
1,019,220					
8,903					
239,070					
1,669,437					
3,132,003					
(91)					
5,960					
1,080,212					
-					
107,450	50,041				
8,450,155	50,041	-	-	-	-

Funding Sources	1/1/16 Current CIP Budget	2016 CIP Supplemental Request	2016 Revised CIP Budget Estimate
STP Federal Grant	3,000,000	-	3,000,000
PWTF Loan Design (Confirmed)	330,000	-	330,000
POS D.A. Fees (Confirmed)	3,500,000	-	3,500,000
POS ROW Agreement	488,370	-	488,370
ROW In-Lieu - Plologis (Received)	73,124	-	73,124
In-Lieu Fees - Prologis (Received)	105,036	-	105,036
Traffic Impact Fees	180,593	-	180,593
Expense Reimb - Comcast	130,261	-	130,261
Expense Reimb - Century Link (QWEST)	39,639	-	39,639
Expense Reimb - PSE Gas	57,332	-	57,332
Expense Reimb - Highline Water District	595,841	-	595,841
319 Fund Balance	-	-	-
Total Project Revenue Budget:	8,500,196	-	8,500,196

Project to Date 12/31/15	Scheduled Year 2016	Scheduled Year 2017	Scheduled Year 2018	Scheduled Year 2019	Scheduled Year 2020
3,000,000					
330,000					
3,500,000					
488,370					
73,124					
105,036					
180,593					
130,261					
39,639					
57,332					
595,841					
-					
8,500,196	-	-	-	-	-

SW Bridge Seismic Retrofit

Project # **319.326.040**

Project Manager:
 Lead Department: **Est.** **Actual**
 Design Start Date:
 Bid Opening:
 Award:
 Accepted by Council:
 Retainage Released:

Summary Project Description:

Repairs and seismic retrofitting of the bridge. Patch and repair spalling areas.

TOTAL PROJECT SCOPE			
Expenditures	1/1/16 Current CIP Budget	2016 CIP Supplemental Request	2016 Revised CIP Budget Estimate
Design			
External Engineering	645,359	-	645,359
Internal Engineering/Project Mgmt	50,132	-	50,132
Prop/ROW/Easements			-
Construction			-
External Engineering - <i>Excel Tech Consulting</i>	460,000	-	460,000
Internal Engr-Proj Mgmt/ Inspect	57,321	-	57,321
Construction Contract 1 - <i>Road Construction Inc</i>	3,183,060	-	3,183,060
Other			
Interfund Financial Services	32,380	-	32,380
Contingencies	98,352	-	98,352
Total Project Expense Budget:	4,526,604	-	4,526,604

PROJECT ALLOCATIONS BY YEAR					
Project to Date 12/31/15	Estimated Year End 2016	Planned Year 2017	Planned Year 2018	Planned Year 2019	Planned Year 2020
645,359					
50,132					
460,000					
57,321					
3,183,060					
32,380					
91,698	6,654				
4,519,950	6,654	-	-	-	-

Funding Sources	1/1/16 Current CIP Budget	2016 CIP Supplemental Request	2016 Revised CIP Budget Estimate
Transport CIP Fund Balance	525,229	-	525,229
FHWA/HBP/BRAC Grant (Per LA) 100%	4,001,375	-	4,001,375
		-	-
Total Project Revenue Budget:	4,526,604	-	4,526,604

Project to Date 12/31/15	Scheduled Year 2016	Scheduled Year 2017	Scheduled Year 2018	Scheduled Year 2019	Scheduled Year 2020
525,229					
4,001,375					
-					
4,526,604	-	-	-	-	-

S 216th St - Segment 1A

Project # **319.332.040**

Project Manager:
 Lead Department: **Est. Actual**
 Design Start Date:
 Bid Opening:
 Award:
 Accepted by Council:
 Retainage Released:

Summary Project Description:

South 216th St from R 99 to 24th Ave South. Widen roadway to 5 lanes with two additional travel lanes in each direction, a continuous left turn lane, a U-turn pocket (EN to WB) at SR 99, bicycle lanes, planter strips and sidewalks.

TOTAL PROJECT SCOPE			
Expenditures	1/1/16 Current CIP Budget	2016 CIP Supplemental Request	2016 Revised CIP Budget Estimate
Design			
External Engineering - KPG	185,435	-	185,435
Internal Engineering/Project Mgmt	656,136	-	656,136
Other Professional Services	51,770	-	51,770
Prop/ROW/Easements			
External Engineering - KPG	86,245	-	86,245
Internal Engineering	57,888	-	57,888
Other Professional Services - Len Madsen	69,910	-	69,910
Environmental		-	-
Land	540,716	-	540,716
Other Miscellaneous - Filing Fees/Condemnation	160,173	-	160,173
Construction			
External Engineering	500,000	-	500,000
External Proj Mgmt/Inspect #2	30,000	-	30,000
Internal Engr-Proj Mgmt/ Inspect	30,000	-	30,000
Construction Contract	3,788,956	-	3,788,956
Other Miscellaneous	80,402	-	80,402
Other			
Interfund Financial Services	50,280	-	50,280
NonCity Utilities - PSE	145,000	-	145,000
NonCity Utilities - Comcast	27,000	-	27,000
NonCity Utilities - Century Link	32,000	-	32,000
Contingencies	393,432	-	393,432
Total Project Expense Budget:	6,885,343	-	6,885,343

PROJECT ALLOCATIONS BY YEAR					
Project to Date 12/31/15	Estimated Year End 2016	Planned Year 2017	Planned Year 2018	Planned Year 2019	Planned Year 2020
185,435					
656,136					
51,770					
86,245					
57,888					
69,910					
-					
540,716					
160,173					
-	500,000				
-	30,000				
-	30,000				
-	3,788,956				
80,402					
8,330	41,950				
-	145,000				
-	27,000				
-	32,000				
-	393,432				
1,897,005	4,988,338	-	-	-	-

Funding Sources	1/1/16 Current CIP Budget	2016 CIP Supplemental Request	2016 Revised CIP Budget Estimate
PWTF Loan	325,000	-	325,000
Federal STP (ROW Only Eligible 86.5%)	613,000	-	613,000
FMSIB (confirmed)	892,000	-	892,000
Traffic Impact Fees City Wide (Use In-Lieu before	365,702	-	365,702
In-Lieu Fees (Use In-Lieu before TIF)	850,422	-	850,422
TIB (confirmed)	2,800,000	-	2,800,000
Utilities (Comcast)	80,000	-	80,000
Utilities (CenturyLink)	35,000	-	35,000
King County Metro (Estimated Funding)	29,849	-	29,849
Transportation CIP Fund	894,370	-	894,370
Total Project Revenue Budget:	6,885,343	-	6,885,343

Project to Date 12/31/15	Scheduled Year 2016	Scheduled Year 2017	Scheduled Year 2018	Scheduled Year 2019	Scheduled Year 2020
325,000					
613,000					
-	892,000				
57,635	308,067				
-	850,422				
-	2,800,000				
-	80,000				
-	35,000				
7,000	22,849				
894,370					
1,897,005	4,988,338	-	-	-	-

S 224th Street Improvements

Project # **319.336.040**

Project Manager:
 Lead Department: **Est. Actual**
 Design Start Date:
 Bid Opening:
 Award:
 Accepted by Council:
 Retainage Released:

Summary Project Description:

Improvements identified for South 224th Street are for a "Type A" street including curbs, gutters, wide sidewalks, and bike lanes. This project includes design, environmental analysis, and preparation of plans, specifications, and estimates by a consultant. In-lieu fees have been obtained and will fund the design as well as the construction.

TOTAL PROJECT SCOPE			
Expenditures	1/1/16 Current CIP Budget	2016 CIP Supplemental Request	2016 Revised CIP Budget Estimate
Design			
External Engineering	95,000	-	95,000
Internal Engineering/Project Mgmt	18,000	-	18,000
Prop/ROW/Easements			
Land	35,000	-	35,000
Construction			
External Engineering	30,000	-	30,000
Internal Engr-Proj Mgmt/ Inspect	10,000	-	10,000
Construction Contract 1	325,488	-	325,488
Other			
Interfund Financial Services	6,130	-	6,130
Non-Capitalizable Services - Utility	25,000	-	25,000
Contingencies	69,997	-	69,997
Total Project Expense Budget:	614,615	-	614,615

PROJECT ALLOCATIONS BY YEAR					
Project to Date 12/31/15	Estimated Year End 2016	Planned Year 2017	Planned Year 2018	Planned Year 2019	Planned Year 2020
45,000	50,000				
8,000	10,000				
-	35,000				
-	30,000				
-	10,000				
-	325,488				
540	5,590				
-	25,000				
-	69,997				
53,540	561,075	-	-	-	-

Funding Sources	1/1/16 Current CIP Budget	2016 CIP Supplemental Request	2016 Revised CIP Budget Estimate
Pacific Ridge Mitigation Fees (Secured)	614,615	-	614,615
Total Project Revenue Budget:	614,615	-	614,615

Project to Date 12/31/15	Scheduled Year 2016	Scheduled Year 2017	Scheduled Year 2018	Scheduled Year 2019	Scheduled Year 2020
605,895	8,720				
605,895	8,720	-	-	-	-

Barnes Creek Trail/SR 509 ROW

Project # **319.345.040**

Project Manager:
 Lead Department: Est. Actual
 Design Start Date:
 Bid Opening:
 Award:
 Accepted by Council:
 Retainage Released:

Summary Project Description:

SR 509 right-of-way from south 216th Street to Kent-Des Moines Road. A 2 mile multi-use trail connecting to the Des Moines Creek Trail in the north and Highline College at the south end.

TOTAL PROJECT SCOPE			
Expenditures	1/1/16 Current CIP Budget	2016 CIP Supplemental Request	2016 Revised CIP Budget Estimate
Design			
External Engineering - KPG	747,986	-	747,986
Internal Engineering/Project Mgmt	180,926	-	180,926
Other Professional Services	53,453	-	53,453
Other Misc (Advertise, Postage, Etc.)	275	-	275
Prop/ROW/Easements			-
Construction			-
Other			
Interfund Financial Services	7,870	-	7,870
Contingencies	73,502	-	73,502
Total Project Expense Budget:	1,064,012	-	1,064,012

PROJECT ALLOCATIONS BY YEAR					
Project to Date 12/31/15	Estimated Year End 2016	Planned Year 2017	Planned Year 2018	Planned Year 2019	Planned Year 2020
447,986	300,000				
160,926	20,000				
53,453					
275					
4,670	3,200				
73,502					
740,812	323,200	-	-	-	-

Funding Sources	1/1/16 Current CIP Budget	2016 CIP Supplemental Request	2016 Revised CIP Budget Estimate
Transportation CIP Fund	68,355	-	68,355
REET 1	283,656	-	283,656
King County Conservation Grant 2011 (Confirmed)	44,182	-	44,182
King County Trail Levy (Confirmed trail)	287,819	-	287,819
CMAQ-Design (Confirmed) FHWA	380,000	-	380,000
Total Project Revenue Budget:	1,064,012	-	1,064,012

Project to Date 12/31/15	Scheduled Year 2016	Scheduled Year 2017	Scheduled Year 2018	Scheduled Year 2019	Scheduled Year 2020
68,355					
-	283,656				
44,182					
287,819					
360,000	20,000				
760,356	303,656	-	-	-	-

16th Ave S Improve - Segment 5A

Project # **319,471,040**

Project Manager:
 Lead Department:
 Design Start Date:
 Bid Opening:
 Award:
 Accepted by Council:
 Retainage Released:

Est. Actual

Summary Project Description:

South 272nd Street to approximately 1000 feet south of S 272nd Street. Install curbs, gutters, sidewalks, enclosed drainage system and bike lanes along both sides of the street. Improve existing lighting and install left turn lane. Cost estimates reflect overhead utilities. Undergrounding utilities would be a significant increase. This project coordinates with Segment 5B.

TOTAL PROJECT SCOPE			
Expenditures	1/1/16 Current CIP Budget	2016 CIP Supplemental Request	2016 Revised CIP Budget Estimate
Design			
External Engineering	200,739	-	200,739
Internal Engineering/Project Mgmt	16,700	-	16,700
Prop/ROW/Easements			
Internal Engineering	1,250	-	1,250
Land	40,000	-	40,000
Other Miscellaneous		-	-
Construction			
Other			
Interfund Financial Services	3,060	-	3,060
Contingencies	48,790	-	48,790
Total Project Expense Budget:	310,539	-	310,539

PROJECT ALLOCATIONS BY YEAR					
Project to Date 12/31/15	Estimated Year End 2016	Planned Year 2017	Planned Year 2018	Planned Year 2019	Planned Year 2020
-	120,039	80,700			
-	7,600	9,100			
-			1,250		
-			40,000		
-					
-	1,230	900	930		
-			48,790		
-	128,869	90,700	90,970	-	-

Funding Sources	1/1/16 Current CIP Budget	2016 CIP Supplemental Request	2016 Revised CIP Budget Estimate
Traffic Impact Fees- City Wide		-	-
In Lieu Fees		-	-
In-Lieu Ashton (Received)	128,839	-	128,839
TIB		-	-
Transportation CIP Fund	181,700	-	181,700
		-	-
Total Project Revenue Budget:	310,539	-	310,539

Project to Date 12/31/15	Scheduled Year 2016	Scheduled Year 2017	Scheduled Year 2018	Scheduled Year 2019	Scheduled Year 2020
-					-
-					
128,839					
-					
181,700					
-					
310,539	-	-	-	-	-

Midway Elem SRTS

Project # **319.606.040**

Project Manager:
 Lead Department: **Est. Actual**
 Design Start Date:
 Bid Opening:
 Award:
 Accepted by Council:
 Retainage Released:

Summary Project Description:
 Install a sidewalk on the east side of 24th Ave S from South 224th Street to South 227th Street. This project will be done in conjunction with SWM's 24th Ave Pipeline replacement.

TOTAL PROJECT SCOPE			
Expenditures	1/1/16 Current CIP Budget	2016 CIP Supplemental Request	2016 Revised CIP Budget Estimate
Design			
External Engineering	-	-	-
Internal Engineering/Project Mgmt	56,792	-	56,792
Other Professional Services	9,622	-	9,622
Prop/ROW/Easements			
Internal Engineering	5,000	-	5,000
Other Professional Services	5,000	-	5,000
Land	24,000	-	24,000
Construction			
External Engineering	-	-	-
Internal Engr-Proj Mgmt/ Inspect	8,000	-	8,000
Construction Contract 1	200,000	-	200,000
Other			
Interfund Financial Services	3,710	-	3,710
Contingencies	83,532	-	83,532
Total Project Expense Budget:	395,656	-	395,656

PROJECT ALLOCATIONS BY YEAR					
Project to Date 12/31/15	Estimated Year End 2016	Planned Year 2017	Planned Year 2018	Planned Year 2019	Planned Year 2020
-	-	-	-	-	-
24,937	31,855	-	-	-	-
8,622	1,000	-	-	-	-
-	5,000	-	-	-	-
-	5,000	-	-	-	-
-	24,000	-	-	-	-
-	-	-	-	-	-
-	8,000	-	-	-	-
-	200,000	-	-	-	-
90	3,620	-	-	-	-
-	83,532	-	-	-	-
33,649	362,007	-	-	-	-

Funding Sources	1/1/16 Current CIP Budget	2016 CIP Supplemental Request	2016 Revised CIP Budget Estimate
Traffic Safety Program (ASE)	268,391	-	268,391
SWM CIP 451.815 Transfer (Make separate project)	-	-	-
Traffic Impact Fees - City Wide	127,265	-	127,265
Transportation CIP Fund	-	-	-
Total Project Revenue Budget:	395,656	-	395,656

Project to Date 12/31/15	Scheduled Year 2016	Scheduled Year 2017	Scheduled Year 2018	Scheduled Year 2019	Scheduled Year 2020
207,705	60,686	-	-	-	-
-	-	-	-	-	-
-	127,265	-	-	-	-
-	-	-	-	-	-
207,705	187,951	-	-	-	-

Arterial Traffic Calming

Project # **319.609.040**

Project Manager:
 Lead Department:
 Design Start Date:
 Bid Opening:
 Award:
 Accepted by Council:
 Retainage Released:

Summary Project Description:

Install arterial traffic calming devices such as permanent radar speed signs, road rechannelization, speed cushions, and other appropriate devices for use on arterial streets. These devices are intended for higher volume roads and emergency response routes which have different characteristics than local roads. Locations are yet to be determined and based on operational characteristics.

TOTAL PROJECT SCOPE			
Expenditures	1/1/16 Current CIP Budget	2016 CIP Supplemental Request	2016 Revised CIP Budget Estimate
Design			
Internal Engineering/Project Mgmt		-	-
Other Professional Services		-	-
Prop/ROW/Easements			-
Other Professional Services		-	-
Construction			-
Construction Contract 1	15,000	-	15,000
Other			
Interfund Financial Services		-	-
Individual Assets > \$5,000 - Equipment		-	-
Contingencies		-	-
Total Project Expense Budget:	15,000	-	15,000

PROJECT ALLOCATIONS BY YEAR					
Project to Date 12/31/15	Estimated Year End 2016	Planned Year 2017	Planned Year 2018	Planned Year 2019	Planned Year 2020
-					
-					
-					
-	15,000				
-					
-					
-					
-	15,000	-	-	-	-

Funding Sources	1/1/16 Current CIP Budget	2016 CIP Supplemental Request	2016 Revised CIP Budget Estimate
REET 1	15,000	-	15,000
Total Project Revenue Budget:	15,000	-	15,000

Project to Date 12/31/15	Scheduled Year 2016	Scheduled Year 2017	Scheduled Year 2018	Scheduled Year 2019	Scheduled Year 2020
-	15,000				
-	15,000	-	-	-	-

S 268th Street Sidewalks

Project # **319.614.040**

Project Manager:
 Lead Department: **Est.** **Actual**
 Design Start Date:
 Bid Opening:
 Award:
 Accepted by Council:
 Retainage Released:

Summary Project Description:
 Install sidewalks on the north side of South 268th Street between 16th Ave South and Pacific Highway South, with a portion of sidewalk on the south side from 18th Ave South to Pacific Highway South. This project does not underground the utilities.

TOTAL PROJECT SCOPE			
Expenditures	1/1/16 Current CIP Budget	2016 CIP Supplemental Request	2016 Revised CIP Budget Estimate
Design			
External Engineering - Parametrix	70,000	-	70,000
Internal Engineering/Project Mgmt	10,000	-	10,000
Prop/ROW/Easements			-
Construction			-
External Engineering - Parametrix	40,000	-	40,000
Internal Engr-Proj Mgmt/ Inspect	15,000	-	15,000
Construction Contract 1	385,000	-	385,000
Other			
Interfund Financial Services	5,800	-	5,800
Contingencies	60,000	-	60,000
Total Project Expense Budget:	585,800	-	585,800

PROJECT ALLOCATIONS BY YEAR					
Project to Date 12/31/15	Estimated Year End 2016	Planned Year 2017	Planned Year 2018	Planned Year 2019	Planned Year 2020
30,000	40,000				
5,000	5,000				
-	40,000				
-	15,000				
-	385,000				
350	5,450				
-	60,000				
35,350	550,450	-	-	-	-

Funding Sources	1/1/16 Current CIP Budget	2016 CIP Supplemental Request	2016 Revised CIP Budget Estimate
Traffic Safety Program (ASE)	60,800	-	60,800
WSDOT SRTS (100%)	431,000	-	431,000
REET 2	94,000	-	94,000
Total Project Revenue Budget:	585,800	-	585,800

Project to Date 12/31/15	Scheduled Year 2016	Scheduled Year 2017	Scheduled Year 2018	Scheduled Year 2019	Scheduled Year 2020
350	60,450				
35,000	396,000				
-	94,000				
35,350	550,450	-	-	-	-

Redondo Board Walk Repair

Project # **319.615.040**

Project Manager:
 Lead Department:
 Design Start Date:
 Bid Opening:
 Award:
 Accepted by Council:
 Retainage Released:

Est. Actual

Summary Project Description:

Replace Boardwalk with improved design. FHWA 86.5% for grant funding total of \$285K is confirmed. The rest of the grant funding is still in application status.

TOTAL PROJECT SCOPE			
Expenditures	1/1/16 Current CIP Budget	2016 CIP Supplemental Request	2016 Revised CIP Budget Estimate
Design			
External Engineering	410,100	-	410,100
Internal Engineering/Project Mgmt	30,000	-	30,000
Prop/ROW/Easements			-
Construction			
External Engineering		-	-
External Proj Mgmt/Inspect #2	370,000	-	370,000
Internal Engr-Proj Mgmt/ Inspect	40,000	-	40,000
Construction Contract 1	3,298,610	-	3,298,610
Other Professional Services	2,000	-	2,000
Other			
Interfund Financial Services	50,000	-	50,000
Contingencies	500,000	-	500,000
Total Project Expense Budget:	4,700,710	-	4,700,710

PROJECT ALLOCATIONS BY YEAR					
Project to Date 12/31/15	Estimated Year End 2016	Planned Year 2017	Planned Year 2018	Planned Year 2019	Planned Year 2020
410,100					
30,000					
-					
-	370,000				
-	40,000				
-	3,298,610				
-	2,000				
25,000	25,000				
-	500,000				
465,100	4,235,610	-	-	-	-

Funding Sources	1/1/16 Current CIP Budget	2016 CIP Supplemental Request	2016 Revised CIP Budget Estimate
FH WA - PE 86.5% (LA8609)	286,315	-	286,315
FH WA - CN 86.5% (Unconfirmed)	2,101,950	-	2,101,950
TIB Unconfirmed	360,000	-	360,000
WA Capital Appropriation	1,455,000	-	1,455,000
REET 1	497,445	-	497,445
Total Project Revenue Budget:	4,700,710	-	4,700,710

Project to Date 12/31/15	Scheduled Year 2016	Scheduled Year 2017	Scheduled Year 2018	Scheduled Year 2019	Scheduled Year 2020
286,315					
-	2,101,950				
-	360,000				
-	1,455,000				
178,785	318,660				
465,100	4,235,610	-	-	-	-

Marina Paid Parking

Project # **403.404.070**

Project Manager:
 Lead Department:
 Design Start Date:
 Bid Opening:
 Award:
 Accepted by Council:

 Retainage Released:

Summary Project Description:

This project would install a parking lot control system on the Marina floor. The system would be "pay-on-departure type system with gates that controlled access to the Marina's parking lots. This type of system would allow the Marina to collect parking fees from occasional users. Marina tenants would be able to use reader cards to access their parking and customers of Anthony's Restaurant and the other businesses on the Marina floor would have the capability to validate parking for their customers.

TOTAL PROJECT SCOPE				PROJECT ALLOCATIONS BY YEAR					
Expenditures	1/1/16	2016 CIP	2016 Revised	Project to	Estimated	Planned	Planned	Planned	Planned
	Current CIP	Supplemental	CIP Budget						
	Budget	Request	Estimate	12/31/15	2016	2017	2018	2019	2020
Design									
Prop/ROW/Easements									
External Engineering		-	-	-					
Internal Engineering		-	-	-					
Other Professional Services		-	-	-					
Environmental		-	-	-					
Land		-	-	-					
Other Miscellaneous		-	-	-					
Construction									
Other									
Contingencies	135,000	-	135,000	-	135,000				
Total Project Expense Budget:	135,000	-	135,000	-	135,000	-	-	-	-

Funding Sources	1/1/16	2016 CIP	2016 Revised	Project to	Scheduled	Scheduled	Scheduled	Scheduled	Scheduled
	Current CIP	Supplemental	CIP Budget						
	Budget	Request	Estimate	12/31/15	2016	2017	2018	2019	2020
Transfer in Fund 401 Marina Rates	135,000	-	135,000	-	135,000				
Total Project Revenue Budget:	135,000	-	135,000	-	135,000	-	-	-	-

Dock Electrical Replacement

Project # **403.451.070**

Project Manager:
 Lead Department:
 Design Start Date:
 Bid Opening:
 Award:
 Accepted by Council:
 Retainage Released:

Summary Project Description:
 Install new shore power pedestals and distribution wiring on one dock.

TOTAL PROJECT SCOPE			
Expenditures	1/1/16 Current CIP Budget	2016 CIP Supplemental Request	2016 Revised CIP Budget Estimate
Design			
Prop/ROW/Easements		-	-
Construction		-	-
Internal Engr-Proj Mgmt/ Inspect	29,400	-	29,400
Materials	30,000	-	30,000
Other		-	-
Interfund Financial Services	600	-	600
Contingencies		-	-
Total Project Expense Budget:	60,000	-	60,000

PROJECT ALLOCATIONS BY YEAR					
Project to Date 12/31/15	Estimated Year End 2016	Planned Year 2017	Planned Year 2018	Planned Year 2019	Planned Year 2020
-	29,400				
-	30,000				
-	600				
-					
-	60,000	-	-	-	-

Funding Sources	1/1/16 Current CIP Budget	2016 CIP Supplemental Request	2016 Revised CIP Budget Estimate
Marina Rate Transfer	60,000	-	60,000
Total Project Revenue Budget:	60,000	-	60,000

Project to Date 12/31/15	Scheduled Year 2016	Scheduled Year 2017	Scheduled Year 2018	Scheduled Year 2019	Scheduled Year 2020
-	60,000				
-	60,000	-	-	-	-

Gate Security System

Project # **403.453.070**

Project Manager:
 Lead Department:
 Design Start Date:
 Bid Opening:
 Award:
 Accepted by Council:
 Retainage Released:

Summary Project Description:

This project will replace the current gate security system with a new card reader system. The current system was installing 17 years ago in 1998 and many of the hardware components are no longer being manufactured. A new system will incorporate the latest security hardware and software and will be serviceable for another 15 to 20 years.

TOTAL PROJECT SCOPE			
Expenditures	1/1/16 Current CIP Budget	2016 CIP Supplemental Request	2016 Revised CIP Budget Estimate
Design			
Prop/ROW/Easements			-
Construction			-
Internal Engr-Proj Mgmt/ Inspect	2,000	8,000	10,000
Materials	37,600	(8,000)	29,600
Other			
Interfund Financial Services	400	-	400
Contingencies		-	-
Total Project Expense Budget:	40,000	-	40,000

PROJECT ALLOCATIONS BY YEAR					
Project to Date 12/31/15	Estimated Year End 2016	Planned Year 2017	Planned Year 2018	Planned Year 2019	Planned Year 2020
-	10,000				
-	29,600				
-	400				
-					
-	40,000	-	-	-	-

Funding Sources	1/1/16 Current CIP Budget	2016 CIP Supplemental Request	2016 Revised CIP Budget Estimate
Marina Rate Transfer	40,000	-	40,000
Total Project Revenue Budget:	40,000	-	40,000

Project to Date 12/31/15	Scheduled Year 2016	Scheduled Year 2017	Scheduled Year 2018	Scheduled Year 2019	Scheduled Year 2020
-	40,000				
-	40,000	-	-	-	-

Barnes Creek/KDM Culvert Replacement

Project # **451.804.040**

Project Manager:
 Lead Department:
 Design Start Date:
 Bid Opening:
 Award:
 Accepted by Council:
 Retainage Released:

Summary Project Description:
 Project improvements will include the installation of 80 to 100 feet of 48-inch or 60-inch diameter culvert or possibly the construction of a box culvert, depending on the method of construction and current fisheries requirements. Due to the depth of culvert and the high traffic of Kent-Des Moines Road, use of boring or other trench-less technology will be explored. The dramatic elevation change from upstream to downstream and the need to moderate velocity for fish passage may require that a special energy dissipater and/or fish ladder be installed at the culvert outlet.

TOTAL PROJECT SCOPE			
Expenditures	1/1/16 Current CIP Budget	2016 CIP Supplemental Request	2016 Revised CIP Budget Estimate
Design			
External Engineering	180,000	-	180,000
Internal Engineering/Project Mgmt	41,128	-	41,128
Permits	25,000	-	25,000
Prop/ROW/Easements			-
Construction			-
External Engineering/Inspect	135,000	-	135,000
Internal Engr-Proj Mgmt/ Inspect	35,000	-	35,000
Construction Contract 1	752,500	-	752,500
Other			
Interfund Financial Services	15,770	-	15,770
Non-Capitalizable Services (Alternative Analysis)	75,000	-	75,000
Contingencies	617,315	-	617,315
Total Project Expense Budget:	1,878,014	-	1,878,014

PROJECT ALLOCATIONS BY YEAR					
Project to Date 12/31/15	Estimated Year End 2016	Planned Year 2017	Planned Year 2018	Planned Year 2019	Planned Year 2020
-	180,000	-			
26,128	15,000				
-	25,000				
-		135,000			
-		35,000			
-		752,500			
935	3,235	11,600			
75,000					
291,382	100,000	225,933			
394,746	323,235	1,160,033	-	-	-

Funding Sources	1/1/16 Current CIP Budget	2016 CIP Supplemental Request	2016 Revised CIP Budget Estimate
Transfer in fund 450	717,981	-	717,981
SWM Capital Fund Balance	1,160,033	-	1,160,033
Total Project Revenue Budget:	1,878,014	-	1,878,014

Project to Date 12/31/15	Scheduled Year 2016	Scheduled Year 2017	Scheduled Year 2018	Scheduled Year 2019	Scheduled Year 2020
394,746	323,235				
-		1,160,033			
394,746	323,235	1,160,033	-	-	-

24th Ave Pipeline Replace/Upgrade

Project # **451.815.040**

Project Manager:
 Lead Department:
 Design Start Date:
 Bid Opening:
 Award:
 Accepted by Council:
 Retainage Released:

Est. Actual

Summary Project Description:

Replacement of existing 12-inch storm drainage system on 24th Avenue from S. 224th to S. 227th Street with approximately 1100 feet of 36-inch pipe.

TOTAL PROJECT SCOPE			
Expenditures	1/1/16 Current CIP Budget	2016 CIP Supplemental Request	2016 Revised CIP Budget Estimate
Design			
Internal Engineering/Project Mgmt	20,000	-	20,000
Prop/ROW/Easements			-
Construction			-
Internal Engr-Proj Mgmt/ Inspect	24,000	-	24,000
Construction Contract 1	168,100	-	168,100
Other			
Interfund Financial Services	2,600	-	2,600
Contingencies	48,000	-	48,000
Total Project Expense Budget:	262,700	-	262,700

PROJECT ALLOCATIONS BY YEAR					
Project to Date 12/31/15	Estimated Year End 2016	Planned Year 2017	Planned Year 2018	Planned Year 2019	Planned Year 2020
8,000	12,000				
-	24,000				
-	168,100				
-	2,600				
-	48,000				
8,000	254,700	-	-	-	-

Funding Sources	1/1/16 Current CIP Budget	2016 CIP Supplemental Request	2016 Revised CIP Budget Estimate
Transfer in fund 450	262,700	-	262,700
Total Project Revenue Budget:	262,700	-	262,700

Project to Date 12/31/15	Scheduled Year 2016	Scheduled Year 2017	Scheduled Year 2018	Scheduled Year 2019	Scheduled Year 2020
8,000	254,700				
8,000	254,700	-	-	-	-

L Massey Creek

Project # **451.821.040**

Project Manager:
 Lead Department: **Est.** **Actual**
 Design Start Date:
 Bid Opening:
 Award:
 Accepted by Council:

 Retainage Released:

Summary Project Description:

This project involves widening the Massey Creek channel between 10th Avenue South and the Taco Time property east of Marine View Drive, berming the north side of the creek, constructing a sheetpile floodwall on the south side of the creek, installing a small pump station, installing native plantings along the stream, removing invasive species and installing stream fish habitat features such as woody debris, stream boulders and bank logs. External funding is provide from King County with two grants: \$200K Flood Reduction Grant and \$196 Regional Opportunity Grant.

TOTAL PROJECT SCOPE			
Expenditures	1/1/16 Current CIP Budget	2016 CIP Supplemental Request	2016 Revised CIP Budget Estimate
Design			
External Engineering	107,996	-	107,996
Internal Engineering/Project Mgmt	246,323	-	246,323
Surveying Services	3,356	-	3,356
Other Professional Services	2,998	-	2,998
Permits	10,784	-	10,784
Prop/ROW/Easements			
Other Miscellaneous	1,061	-	1,061
Construction			
External Engineering	125,000	-	125,000
Internal Engr-Proj Mgmt/ Inspect	30,900	-	30,900
Construction Contract 1	973,400	-	973,400
Other			
Contingencies	406,700	-	406,700
Total Project Expense Budget:	1,908,518	-	1,908,518

PROJECT ALLOCATIONS BY YEAR					
Project to Date 12/31/15	Estimated Year End 2016	Planned Year 2017	Planned Year 2018	Planned Year 2019	Planned Year 2020
107,996					
246,323					
3,356					
2,998					
10,784					
1,061					
-	125,000				
-	30,900				
-	973,400				
50,000	356,700				
422,518	1,486,000	-	-	-	-

Funding Sources	1/1/16 Current CIP Budget	2016 CIP Supplemental Request	2016 Revised CIP Budget Estimate
Transfer in fund 450	1,512,337	-	1,512,337
King County Flood Reduct Grant (Construct Exp 1	200,000	-	200,000
King County Flood Control Fund (Construct Exp 1	196,181	-	196,181
SWM Capital Fund Balance		-	-
Total Project Revenue Budget:	1,908,518	-	1,908,518

Project to Date 12/31/15	Scheduled Year 2016	Scheduled Year 2017	Scheduled Year 2018	Scheduled Year 2019	Scheduled Year 2020
1,512,337					
-	200,000				
-	196,181				
-					
1,512,337	396,181	-	-	-	-

South 251st Street Slide Emergency Work Project # 451.826.040

Project Manager:
 Lead Department: Est. Actual
 Design Start Date:
 Bid Opening:
 Award:
 Accepted by Council:

 Retainage Released:

Summary Project Description:

<i>TOTAL PROJECT SCOPE</i>				<i>PROJECT ALLOCATIONS BY YEAR</i>					
<i>Expenditures</i>	<i>1/1/16 Current CIP Budget</i>	<i>2016 CIP Supplemental Request</i>	<i>2016 Revised CIP Budget Estimate</i>	<i>Project to Date 12/31/15</i>	<i>Estimated Year End 2016</i>	<i>Planned Year 2017</i>	<i>Planned Year 2018</i>	<i>Planned Year 2019</i>	<i>Planned Year 2020</i>
Design									
External Engineering		-	-	-					
Internal Engineering/Project Mgmt		-	-	-					
Surveying Services		-	-	-					
Other Professional Services		-	-	-					
Permits	150		150	150					
Prop/ROW/Easements									
Internal Engineering	-		-	-					
Other Miscellaneous	-		-	-					
Construction									
External Engineering	-		-	-					
External Proj Mgmt/Inspect - KPG	15,000		15,000	15,000					
Internal Engr-Proj Mgmt/ Inspect	5,000		5,000	5,000					
Maint/Repair Contract - Scarcella	59,850		59,850	59,850					
Const Contract 1 - Sales Tax	-		-	-					
Other									
Contingencies	20,000		20,000	15,000	5,000				
Total Project Expense Budget:	100,000	-	100,000	95,000	5,000	-	-	-	-

Activity Center Floor Repair

Project # **506.016.045**

Project Manager:
 Lead Department: **Est.** **Actual**
 Design Start Date:
 Bid Opening:
 Award:
 Accepted by Council:
 Retainage Released:

Summary Project Description:

Repair Activity Center floor if necessary.

TOTAL PROJECT SCOPE			
Expenditures	1/1/16 Current CIP Budget	2016 CIP Supplemental Request	2016 Revised CIP Budget Estimate
Design			
Internal Engineering/Project Mgmt		-	-
Prop/ROW/Easements			-
Other Professional Services		-	-
Construction			-
Other			
Non-Capitalizable Services		-	-
Contingencies	20,000	-	20,000
Total Project Expense Budget:	20,000	-	20,000

PROJECT ALLOCATIONS BY YEAR					
Project to Date 12/31/15	Estimated Year End 2016	Planned Year 2017	Planned Year 2018	Planned Year 2019	Planned Year 2020
-					
-					
-					
-	20,000				
-	20,000				
-	20,000	-	-	-	-

Funding Sources	1/1/16 Current CIP Budget	2016 CIP Supplemental Request	2016 Revised CIP Budget Estimate
Facility Repair and Replacement Fund Cash	20,000	-	20,000
Total Project Revenue Budget:	20,000	-	20,000

Project to Date 12/31/15	Scheduled Year 2016	Scheduled Year 2017	Scheduled Year 2018	Scheduled Year 2019	Scheduled Year 2020
-	20,000				
-	20,000	-	-	-	-

Council Chambers Lighting

Project # **506.704.040**

Project Manager:
 Lead Department:
 Design Start Date:
 Bid Opening:
 Award:
 Accepted by Council:
 Retainage Released:

Summary Project Description:

Improve lighting in Council Chambers.

TOTAL PROJECT SCOPE			
Expenditures	1/1/16 Current CIP Budget	2016 CIP Supplemental Request	2016 Revised CIP Budget Estimate
Design			
Internal Engineering/Project Mgmt		-	-
Permits	1,000	-	1,000
Other Misc (Advertise, Postage, Etc.)		-	-
Prop/ROW/Easements			
Construction			
Internal Engr-Proj Mgmt/ Inspect	1,300	-	1,300
Maint/Repair Contract 1	20,500	-	20,500
Other			
Contingencies	2,200	-	2,200
Total Project Expense Budget:	25,000	-	25,000

PROJECT ALLOCATIONS BY YEAR					
Project to Date 12/31/15	Estimated Year End 2016	Planned Year 2017	Planned Year 2018	Planned Year 2019	Planned Year 2020
-					
-	1,000				
-					
-					
-	1,300				
-	20,500				
-					
-	2,200				
-	25,000	-	-	-	-

Funding Sources	1/1/16 Current CIP Budget	2016 CIP Supplemental Request	2016 Revised CIP Budget Estimate
Facility Repair and Replacement Fund Cash	25,000	-	25,000
Total Project Revenue Budget:	25,000	-	25,000

Project to Date 12/31/15	Scheduled Year 2016	Scheduled Year 2017	Scheduled Year 2018	Scheduled Year 2019	Scheduled Year 2020
-	25,000				
-	25,000	-	-	-	-

LED Exterior Lighting

Project # **506.705.040**

Project Manager:
 Lead Department:
 Design Start Date:
 Bid Opening:
 Award:
 Accepted by Council:
 Retainage Released:

Est. Actual

Summary Project Description:

Activity Center	\$4,000
PW Service Center	\$7,200
City Hall	\$9,100
PW Engineering	\$2,750
Police	\$5,200
Field House	\$3,500
SJU Park	\$2,100

TOTAL PROJECT SCOPE

<i>Expenditures</i>	<i>1/1/16 Current CIP Budget</i>	<i>2016 CIP Supplemental Request</i>	<i>2016 Revised CIP Budget Estimate</i>
Design			
External Engineering		-	-
Internal Engineering/Project Mgmt		-	-
Permits	1,200	-	1,200
Prop/ROW/Easements			-
Construction			-
Internal Engr-Proj Mgmt/ Inspect	1,300	-	1,300
Maint/Repair Contract 1	28,500	-	28,500
Other			
Contingencies	3,000	-	3,000
Total Project Expense Budget:	34,000	-	34,000

PROJECT ALLOCATIONS BY YEAR

<i>Project to Date 12/31/15</i>	<i>Estimated Year End 2016</i>	<i>Planned Year 2017</i>	<i>Planned Year 2018</i>	<i>Planned Year 2019</i>	<i>Planned Year 2020</i>
-					
-	1,200				
-	1,300				
-	28,500				
-	3,000				
-	34,000	-	-	-	-

Funding Sources

	<i>1/1/16 Current CIP Budget</i>	<i>2016 CIP Supplemental Request</i>	<i>2016 Revised CIP Budget Estimate</i>
Facility Repair and Replacement Fund Cash	34,000	-	34,000
Total Project Revenue Budget:	34,000	-	34,000

<i>Project to Date 12/31/15</i>	<i>Scheduled Year 2016</i>	<i>Scheduled Year 2017</i>	<i>Scheduled Year 2018</i>	<i>Scheduled Year 2019</i>	<i>Scheduled Year 2020</i>
-	34,000				
-	34,000	-	-	-	-

GENERAL INFORMATION

“We all do better when we work together. Our differences do matter, but our common humanity matters more.”

— Bill Clinton

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

	<u>2013 Tax Year Assessed in 2012</u>			<u>2014 Tax Year Assessed in 2013</u>		
	ASSESSED	LEVY PER	AMOUNT	ASSESSED	LEVY PER	AMOUNT
	VALUE	\$1000 A.V.		VALUE	\$1000 A.V.	
GENERAL LEVY						
<u>CURRENT EXPENSE</u>	\$ 2,291,203,000	\$1.5796	\$ 3,619,294	\$ 2,249,628,000	\$1.5819	\$ 3,558,582

	<u>2015 Tax Year Assessed in 2014</u>			<u>Est 2016 Tax Year Assessed in 2014</u>		
	ASSESSED	LEVY PER	AMOUNT	ASSESSED	LEVY PER	AMOUNT
	VALUE	\$1000 A.V.		VALUE	\$1000 A.V.	
GENERAL LEVY						
<u>CURRENT EXPENSE</u>	\$ 2,641,915,375	\$1.6545	\$ 4,371,100	\$ 2,858,454,936	\$1.6530	\$ 4,725,045

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

<u>FISCAL YEAR</u>	<u>APRIL 1 POPULATION</u>	<u>ASSESSED VALUATION</u>	<u>DEBT</u>	<u>RATIO OF DEBT TO ASSESSED VALUE</u>	<u>DEBT PER CAPITA</u>
2006	29,020	\$2,357,985,000	\$4,088,469	0.7%	140.88
2007	29,090	\$2,590,865,000	\$3,285,078	0.6%	112.93
2008	29,180	\$2,908,318,000	\$4,012,534	0.5%	137.51
2009	29,270	\$3,267,952,000	\$4,295,811	0.4%	146.76
2010	29,673	\$2,758,797,000	\$4,024,709	0.3%	135.64
2011	29,680	\$2,696,885,000	\$3,953,740	0.3%	133.21
2012	29,700	\$2,459,855,000	\$3,665,513	0.2%	123.42
2013	26,730	\$2,291,203,000	\$3,400,795	0.1%	127.23
2014	30,030	\$ 2,249,628,000	\$ 3,100,291	0.1%	103.24
2015	30,030	\$ 2,641,915,375	\$ 3,100,291	0.1%	103.24
2016*	30,100	\$ 2,858,454,936	\$ 2,505,868	0.1%	83.25

* Estimated

CITY OF DES MOINES

DEBT LIMITATION AS OF DECEMBER 31, 2016

ESTIMATED ASSESSED VALUATION for 2016 TAXES		\$ 2,858,454,936	
 GENERAL PURPOSES			
Councilmanic:			
Capacity (1.50% of Assessed value)		42,876,824	
Less:			
G.O. Bonds Outstanding	1,870,000		
State L.O.C.A.L. Program	57,977		
State PWTF	<u>571,300</u>		
		<u>2,499,277</u>	
Available Councilmanic Capacity Excluding Capital Leases		40,377,547	
 Voter-Approved: 60 percent approval			
Total Capacity (2.50% of Assessed Value)		71,461,373	
Less:			
Councilmanic Outstanding			
Issued Voter-Approved	<u> </u>	<u>0</u>	
Available Voter-Approved Capacity			\$ 71,461,373
 UTILITY PURPOSES			
Voter-Approved:			
Capacity (2.5% of Assessed Value)		<u>71,461,373</u>	
Available Utility Capacity			71,461,373
 OPEN SPACE AND PARK FACILITIES			
Voter-Approved:			
Capacity (2.5% of Assessed Value)		<u>71,461,373</u>	
Available Open Space and Park Facilities Capacity			<u>71,461,373</u>
TOTAL AVAILABLE DEBT CAPACITY			<u><u>\$ 214,384,119</u></u>

CITY OF DES MOINES
 Projected As of December 31, 2016

SUMMARY OF DEBT (EXCEPT L.I.D.'s)

<u>PURPOSE</u>		<u>ORIGINAL ISSUE AMOUNT</u>	<u>DATED</u>	<u>INTEREST RATE(S)</u>	<u>MATURITY DATE</u>
GENERAL OBLIGATION DEBT					
COUNCILMANIC BONDS:					
2008 LTGO	Transportation	2,515,000	12/1/2008	4.00 - 4.75%	12/1/2028
2008B LTGO	Ref 1997- New City Hall Wing	935,000	12/1/2008	4.00 - 4.25%	2/1/2017
VOTER-APPROVED BONDS:					
None					
OTHER GENERAL OBLIGATION DEBT:					
2004 PWTF	Pac Highway Construction	2,250,000	6/29/2004	0.50%	7/1/2024
2009 PWTF	Gateway Construction	120,000	8/1/2006	0.50%	7/1/2028
2011 LOCAL	Energy Savings	106,138	11/6/2011		12/1/2021
Capital Lease	Document Mgmt System	17,739	8/4/2013	0.84%	10/15/2018
BUSINESS DEBT					
2008A LTGO	Marina	6,080,000	12/1/2008	4.00 - 4.75%	12/1/2028
2012 LTGO	Marina - 2002 Refunding	2,810,000	4/19/2012	2.00 - 4.00%	12/1/2022
OTHER BUSINESS DEBT:					
None					

CITY OF DES MOINES
Projected As of December 31, 2016

SUMMARY OF DEBT

PRINCIPAL DUE DATE	INTEREST DUE DATES	PRINCIPAL OUTSTANDING 12/31/2015	2016 DEBT SERVICE REQUIREMENTS			PRINCIPAL OUTSTANDING 12/31/2016
			PRINCIPAL	INTEREST	TOTAL	
12/1	6/1,12/1	1,860,000	110,000	84,300	194,300	1,750,000
12/1	6/1,12/1	235,000	115,000	9,988	124,988	120,000
TOTAL COUNCILMANIC BONDS		<u>2,095,000</u>	<u>225,000</u>	<u>94,288</u>	<u>319,288</u>	<u>1,870,000</u>
TOTAL VOTER APPROVED BONDS		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL G.O. BOND DEBT		<u>2,095,000</u>	<u>225,000</u>	<u>94,288</u>	<u>319,288</u>	<u>1,870,000</u>
6/30	6/30	212,566	23,618	1,063	24,681	188,948
6/30	6/30	414,215	31,863	2,071	33,934	382,352
12/1	6/1,12/1	68,269	10,292	2,855	13,147	57,977
Monthly	Monthly	10,143	3,552	72	3,624	6,591
TOTAL OTHER GENERAL DEBT		<u>705,193</u>	<u>69,325</u>	<u>6,061</u>	<u>75,386</u>	<u>635,868</u>
TOTAL GENERAL OBLIGATION DEBT		<u>\$ 2,800,193</u>	<u>\$ 294,325</u>	<u>\$ 100,349</u>	<u>\$ 394,674</u>	<u>\$ 2,505,868</u>
12/1	6/1,12/1	4,915,000	285,000	226,429	511,429	4,630,000
12/1	6/1,12/1	1,850,000	240,000	68,400	308,400	1,610,000
TOTAL REVENUE BONDED DEBT		<u>1,850,000</u>	<u>240,000</u>	<u>68,400</u>	<u>308,400</u>	<u>1,610,000</u>
TOTAL OTHER BUSINESS DEBT		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL UTILITY DEBT		<u>1,850,000</u>	<u>240,000</u>	<u>68,400</u>	<u>308,400</u>	<u>1,610,000</u>
TOTAL CITY DEBT		<u>\$ 4,650,193</u>	<u>\$ 534,325</u>	<u>\$ 168,749</u>	<u>\$ 703,074</u>	<u>\$ 4,115,868</u>

GLOSSARY OF TERMS

AD VALOREM TAXES - (Property Tax) A tax levied on the assessed value of real property.

APPROPRIATION - A legal authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes. An appropriation is usually limited in amount and as to the time when it may be expended.

APPROPRIATION ORDINANCE OR RESOLUTION – An ordinance or resolution by means of which appropriations are given legal effect. It is the method by which the expenditure side of the annual operating budget is enacted into law by the legislative body.

ASSESSED VALUATION - A valuation set upon real estate or other property by the County Assessor as a basis for levying property taxes.

BASIS OF ACCOUNTING – The timing of recognition, that is, when the effects of transactions or events should be recognized for financial reporting purposes. For example, the effects of transactions or events can be recognized on an accrual basis (that is, when the transactions or events take place), or on a cash basis (that is, when cash is received or paid). Basis of accounting is an essential part of measurement focus because a particular timing of recognition is necessary to accomplish a particular measurement focus.

Cash Basis - A basis of accounting under which transactions are recognized only when cash is received or disbursed.

Accrual Basis - A basis of accounting under which transactions are recorded in the periods in which those transactions occur, rather than only in the periods in which cash is received or paid by the government.

Modified Accrual Basis - A basis of accounting according to which (a) revenues and other financial resources are recognized when they become available and measurable and (b) expenditures are recognized in the accounting period in which the fund liability is incurred, if measurable, except for unmatured interest on general long-term debt and certain similar accrued obligations, which should be recognized when due.

Modified Cash Basis – is the cash basis of accounting adjusted for Washington State statute. RCW 35.33.151 and RCW 35A.33.150 requires cities to keep their books open in order to pay December bills by the following January 20. RCW 36.40.200 requires counties to keep their books open until January 30 in order to pay December bills and charge the prior year.

BOND - A written promise to pay a specified sum of money, called the face value or principal amount, at a specified date or dates in the future, called the maturity date(s), together with

periodic interest at a specified rate. The difference between a note and a bond is that the latter runs for a longer period of time and requires greater legal formality.

BUDGET - A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them. Used without any modifier, the term usually indicates a financial plan for a single fiscal year. The term “budget” is used in two senses in practice. Sometimes it designates the financial plan presented to the appropriating body for adoption and sometimes the plan formally approved by that body. It is usually necessary to specify whether the budget under consideration is preliminary and tentative or whether the appropriating body has approved it.

BUDGETARY CONTROL - The control or management of a government or enterprise in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and available revenues.

BUDGET DOCUMENT - The instrument used by the budget-making authority to present a comprehensive financial program to the appropriating body. In addition to the budget document, an appropriation ordinance is necessary to formally approve the budget.

CAPITAL IMPROVEMENTS PROJECT - A plan for capital expenditures to be incurred each year over a fixed period of years to meet capital needs arising from the long-term work program or otherwise. It sets forth each project or other contemplated expenditure in which the government is to have a part and specifies the full resources estimated to be available to finance the projected expenditures.

CAPITAL OUTLAYS - Expenditures that result in the acquisition of or addition to fixed assets.

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

DEBT SERVICE FUND - A fund established to account for the accumulation of resources and for the payment of general long-term debt principal and interest. Formerly called a sinking fund.

DEBT LIMIT - The maximum amount of gross or net debt that is legally permitted.

DEFICIT - (1) The excess of the liabilities of a fund over its assets. (2) The excess of expenditures over revenues during an accounting period; or, in the case of proprietary funds, the excess of expense over income during an accounting period.

EMPLOYEE/PERSONNEL BENEFITS - For budgeting purposes, employee benefits are employer payments for social security, retirement, group health and life insurance, and worker's compensation. These expenses are budgeted at the activity level.

ENTERPRISE FUND - Proprietary fund type used to report an activity for which a fee is charged to external users for goods or services.

EXPENDITURES - Decreases in net current assets. Expenditures include debt service, capital outlays, and those current operating costs that require the use of current assets.

EXPENSES - Decreases in net total assets. Expenses represent the total cost of operations during a period regardless of the timing of related expenditures.

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

FISCAL YEAR - A 12-month period to which the annual operating budget applies and at the end of which a government determines its financial position and the results of its operations. The City begins its annual operations on the first day of January and ends on the last day of December.

FIXED ASSETS - Assets intended to be held or used for a long term purpose, such as land, buildings, improvements other than buildings, machinery and equipment. In common usage, the term refers only to operating facilities and equipment, not to long-term investments and other non-current assets. The City's capitalization threshold is \$5,000.

FUND - A fiscal and accounting entity with self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

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

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

primary authoritative body on the application of GAAP to state and local governments is the Governmental Accounting Standards Board.

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

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

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

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

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

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

LIABILITY - A debt or other legal financial obligation.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

TAX-RATE LIMIT - The maximum rate at which a government may levy a tax. The limit may apply to taxes raised for a particular purpose or to taxes imposed for all purposes and may apply to a single government or to a class of governments operating in a particular area. Overall tax rate limits usually restrict levies for all purposes and of all governments, state and local, having jurisdiction in a given area. The tax rate limit for general purposes for the City of Des Moines is \$3.60.