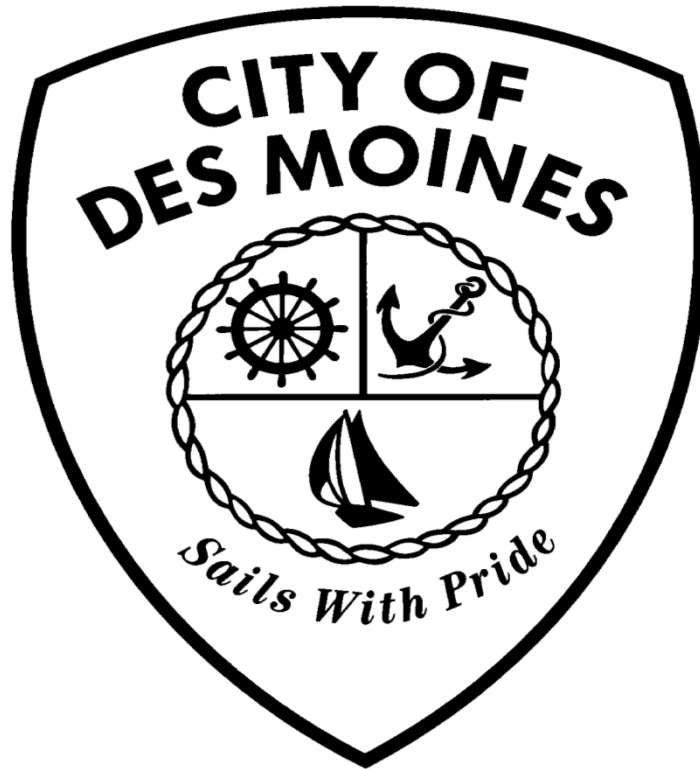


CITY OF DES MOINES



2018 OPERATING & CAPITAL BUDGETS

Adopted by Ordinance No. 1692

NOVEMBER 9, 2017

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 23 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. Surface Water Management Utility related construction and Marina 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 is 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 2018. 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 2018 budget is a sustainable budget; one which does *not* rely on “one-time” money to pay for on-going spending. It had been anticipated in 2015 that a significant budget shortfall could occur in 2017. The Mayor, Deputy Mayor and City Council have left no stone unturned to identify and implement new sources of revenue. As we enter the 2018 budget year, the picture of the City's finances has changed considerably. The 2018 Budget identifies sustainable, recurring revenues to pay for all recurring expenditures while maintaining a General Fund ending fund balance of nearly 3.4 million dollars (which meets the Council's current policy for minimum fund balance levels).

This \$3.4 million dollar fund balance does not include the Development Fund of \$1.5 million which was a transfer of estimated permit revenue from the General Fund (see page 36). In the future, the Development Fund will receive revenue directly from permitting fees. The Development Fund provides an ongoing resource from fees paid by applicants to support the processing of building permits and land use approvals in an expeditious manner.

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

Using this conservative and sustainable approach in our financial planning, the 2018 Budget and long term 2017-2022 Financial Forecast were prepared without inclusion of revenues from “one-time” sources. As the five year financial forecast is updated each year, annual increases in spending levels (recurring costs) will be authorized only *after* the City knows exactly how much is available from these new revenue sources. Thus the 2018 budget includes several one-time transfers from the General Fund accumulated fund balance to support various 2018 one-time capital expenditures.

While most of the City staffing re-organization was initiated in 2017, the 2018 budget reflects the first year of the full impacts of those personnel changes. As such, there are no new positions included in the 2018 budget from the General Fund.

The budget supports City Council goals. In addition to sustainable fund balances, the 2018 Budget continues to fund increases for Public Safety in order to protect people and property. The budget also provides for the creation of a new Emergency Management Services department. This department does not contain City personnel, but rather provides interagency joint funding as the City works with neighboring and overlapping jurisdictional agencies to form prepared, coordinated responses to natural disaster and emergency management events.

Another public safety enhancement is the City joining the regional SWAT organization in 2018 thereby providing and receiving additional SWAT resources. Public safety and quality of life enhancements include

additional funding for the Abatement Fund. This fund allows the City to clean up (under specific circumstances) abandoned properties which pose a threat to public safety.

Existing General Fund balances will also be used to fund several Public Safety and Capital Improvement Projects: 1) Police Building Security Improvements, 2) Court Building Security Improvements and 3) \$1 million for the North Bulkhead Marina replacement project.

The 2018 Budget provides additional resources to improve and enhance the City’s communication and transparency through one-time funding for communication consultant services and the purchase of new communication software.

A significant City Council goal is to promote economic stability, growth and vitality. To support this outcome, the 2018 budget includes continued funding for 1) the Metro Pilot Project to enhance employee and citizen mobility throughout the City, 2) Parking/Event signs for the Marina area, and 3) \$393,650 support for Economic Development related capital projects.

GENERAL FUND

2018 HIGHLIGHTS AT A GLANCE

ONGOING REVENUE	\$21,632,100
ONGOING EXPENDITURE	\$21,383,500
NET ANNUAL ONGOING SURPLUS	\$ 248,600

ONGOING REVENUE CHANGES (From 2017 Adj. Budget):

➤	Property taxes	\$ 227,940
➤	Sales taxes	255,980
➤	B&O & utility taxes	(27,320)
➤	Interfund Admin charges	238,265
➤	Red Light Running	200,000
➤	Miscellaneous other changes	(138,265)

TOTAL CHANGES TO ONGOING REVENUES	\$ 756,600
-----------------------------------	------------

ONGOING EXPENDITURE CHANGES (From 2017 Adj. Budget):

➤	Interfund computer, equipment replacement/maint	\$ (322,225)
➤	Wages (steps, full year 2017 changes, 1.9% COLA)	615,100
➤	Personnel benefits	312,775
➤	Jail services	147,315
➤	Miscellaneous other charges	(18,765)

TOTAL CHANGES TO ONGOING EXPENDITURES	\$ 734,200
---------------------------------------	------------

ONE-TIME REVENUES:

➤ Red Light Running over \$1.5 million \$1,000,000

TOTAL ONE-TIME REVENUES

\$ 1,000,000

ONE-TIME EXPENDITURES:

➤ Communication consultant \$ 15,000
➤ Legislative affairs consultant 10,000
➤ Metro loop consultant 15,000
➤ Communication software 10,000
➤ Pac Ridge SEPA consultant 250,000
➤ SWAT gear 12,000
➤ Police radios 54,775
➤ Public work radios 25,000
➤ Terra deep spike aerator 26,700
➤ Temporary Asst. Police Chief 195,960
➤ Temporary Court Clerk 72,515
➤ Transfer out to: Abatement fund 30,000
➤ Transfer out to CIP: Parking/event signs 50,000
➤ Transfer out to CIP: N Bulkhead 1,000,000
➤ Transfer out to CIP: Downtown alley improvements 393,650
➤ Transfer out to CIP: Arterial street calming 151,500
➤ Transfer out to CIP: Court security improvements 176,000
➤ Transfer out to CIP: Police security improvements 138,000

TOTAL ONE-TIME EXPENDITURES

\$ 2,626,100

2017-2022 FINANCIAL PLAN FORECAST

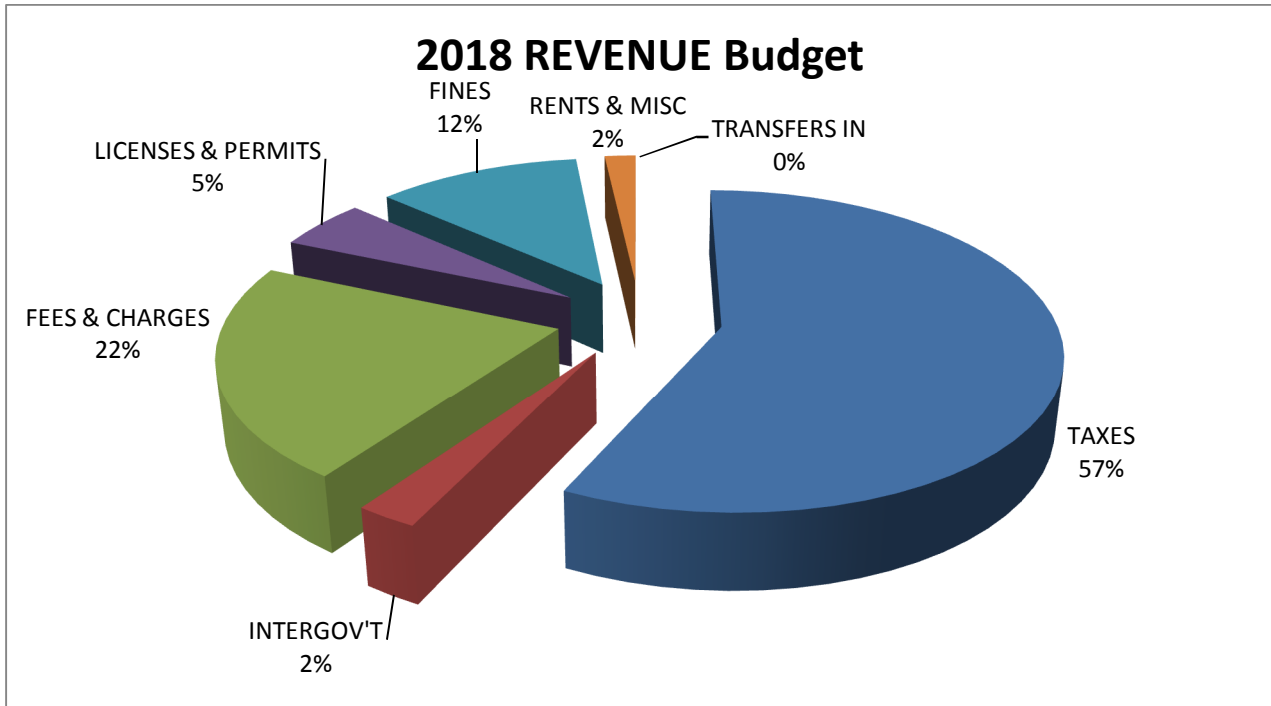
2017-2022 GENERAL FUND							
	ADJ BUDGET	REVISED EST	BUDGET	FORECAST			
	2017	2017	2018	2019	2020	2021	2022
Revenues	21,038,000	21,716,000	21,632,109	21,892,000	22,245,000	22,613,000	22,909,000
Expenditures	(20,397,000)	(20,599,300)	(21,383,461)	(21,513,389)	(22,135,737)	(22,745,818)	(23,141,884)
Net Activity ("Profit/Loss")	641,000	1,116,700	248,648	378,611	109,263	(132,818)	(232,884)
<u>ON-GOING CHANGES TO STATUS QUO</u>							
Increased Revenue Opportunities				35,000	40,000	45,000	50,000
Reduced Expenditures- Future Savings			-	200,000	200,000	200,000	200,000
Total Annual Impact		-	-	235,000	240,000	245,000	250,000
REMAINING SUSTAINABLE		1,116,700	248,648	613,611	349,263	112,182	17,116
<u>ONE-TIME ACTIVITIES</u>							
Revenues							
Red Light Running (>\$1.5m)	485,000	1,188,700	1,000,000	159,000			
All Other One Time Revenues	727,000	859,000					
Expenditures							
2017 One Time Expenditures	(900,000)	(1,383,000)					
Temp Asst Police Chief	(133,000)	(133,000)	(196,000)	(96,000)			
Temp Court Clerk	(49,000)	(49,000)	(72,000)	(63,000)			
Transfer Out - Traffic Calming Signs			(151,500)				
EMS Radios - Public Works			(25,000)				
Police Radio Replacements			(55,000)				
SWAT Gear/Equipment			(12,000)				
Transfer Out - Abatement Fund "Seed Money"			(30,000)				
Police Dept Security CIP (REET 1 to Bulkhead)			(138,000)				
Court Security CIP (REET 1 to Bulkhead)			(176,000)				
Police Dept HVAC CIP (Save One Time Sales Tax)				(277,000)			
Transfer Out - N Bulkhead			(1,000,000)	(500,000)			
Legislative Lobbyist			(10,000)				
Metro Pilot Program Consultant			(15,000)				
Communciation Consultant			(15,000)				
Communication Software			(10,000)				
Parks Deep Tine Aereator			(27,000)				
Transfer Out - Parking/Event Signs			(50,000)				
Transfer Out - Economic Dev CIPs - Alley Improve			(393,650)				
Total One Time Activities	130,000	482,700	(1,376,150)	(777,000)	-	-	-
ENDING RESERVE	3,704,000	4,532,700	3,405,198	3,241,809	3,591,072	3,703,254	3,720,370
<u>Required Reserve Calculation</u>							
5% Stabilization	1,051,900	1,085,800	1,081,605	1,094,600	1,112,250	1,130,650	1,145,450
7% Regular	1,427,790	1,441,951	1,496,842	1,505,937	1,549,502	1,592,207	1,619,932
Combined Target Reserve	2,479,690	2,527,751	2,578,447	2,600,537	2,661,752	2,722,857	2,765,382
GFOA Target of 60 days	3,399,500	3,433,217	3,563,910	3,585,565	3,689,290	3,790,970	3,856,981
Reserve (shortfall) surplus	304,500	1,099,483	(158,712)	(343,756)	(98,218)	(87,716)	(136,611)

GENERAL FUND NET ACTIVITY BY PROGRAM

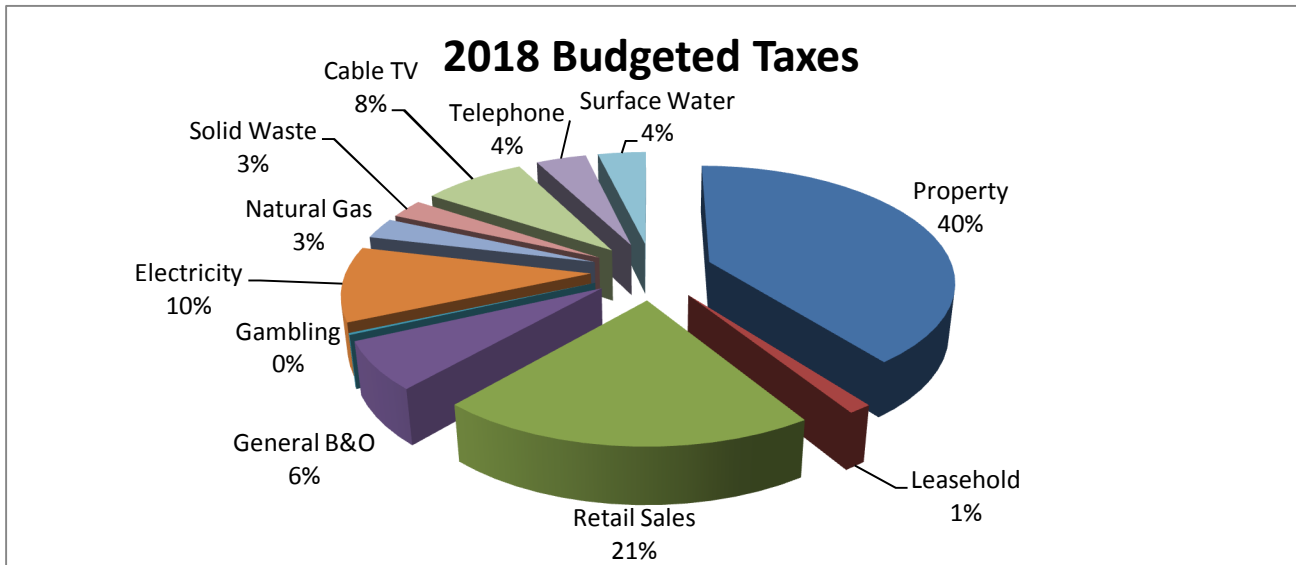
	2017 ADJUSTED BUDGET			2018 BUDGET		
	REVENUE	EXPENDITURE	NET ACTIVITY	REVENUE	EXPENDITURE	NET ACTIVITY
Unrestricted Revenues						
Unrestricted Taxes	11,650,919		11,650,919	12,117,000		12,117,000
One Time Sales/B&O Taxes	199,420		199,420	-		-
Unrestricted Franchise Fees	1,090,440		1,090,440	1,130,000		1,130,000
State/City Assistance	90,000		90,000	90,000		90,000
Miscellaneous	41,568		41,568	21,000		21,000
Transfer In	-		-	-		-
Total Unrestricted Revenues	13,072,347	-	13,072,347	13,358,000	-	13,358,000
Policy & Support Services						
Support Services Chargebacks	2,381,924		2,381,924	2,620,190		2,620,190
City Council		91,989	(91,989)		95,148	(95,148)
City Manager	26,357	1,212,929	(1,186,572)	-	1,178,806	(1,178,806)
Financial Services	51,356	1,009,598	(958,242)	70,000	996,334	(926,334)
Technology Services	835,118	792,022	43,096	758,527	758,527	-
Legal (Civil)	-	298,332	(298,332)	-	315,537	(315,537)
Bldg & Facility Maint		351,603	(351,603)		394,665	(394,665)
Total Policy & Support Services	3,294,755	3,756,473	(461,718)	3,448,717	3,739,017	(290,300)
Public Safety Services						
Restricted - Public Safety	3,377,340		3,377,340	3,884,460		3,884,460
Court	121,110	1,187,393	(1,066,283)	115,005	1,287,728	(1,172,723)
Probation	69,143	172,116	(102,973)	72,500	224,938	(152,438)
EMS/Fire/Jail/Public Defenders	4,358	756,312	(751,954)	4,500	968,037	(963,537)
Legal (Prosecution, DV, etc.)	25,000	345,163	(320,163)	36,050	377,867	(341,817)
Police	225,905	10,413,223	(10,187,318)	238,015	10,525,459	(10,287,444)
Total Public Safety Services	3,822,856	12,874,207	(9,051,351)	4,350,530	13,384,029	(9,033,499)
Community Services						
Planning & Bldg (NonFee Based)		438,678	(438,678)		750,947	(750,947)
Engineering (NonFee Based)		245,096	(245,096)		256,360	(256,360)
Subtotal	-	683,774	(683,774)	-	1,007,307	(1,007,307)
Park Maintenance	28,401	855,184	(826,783)	26,665	946,555	(919,890)
Parks & Community Relations	2,825	210,174	(207,349)	6,500	218,553	(212,053)
Senior & Human Services	126,405	484,589	(358,184)	104,050	604,892	(500,842)
Arts Program	17,000	57,221	(40,221)	12,500	55,511	(43,011)
Recreation Programs	1,082,349	1,255,288	(172,939)	1,059,047	1,289,210	(230,163)
Beach Park Rentals	297,348	537,877	(240,529)	266,100	563,949	(297,849)
Subtotal	1,554,328	3,400,333	(1,846,005)	1,474,862	3,678,670	(2,203,808)
Total Community Services	1,554,328	4,084,107	(2,529,779)	1,474,862	4,685,977	(3,211,115)
Transfers Out						
Fund balance subsidies		1,507,686	(1,507,686)		30,000	(30,000)
Capital & Debt		64,440	(64,440)		1,920,588	(1,920,588)
One Time Sales/ B&O Tax		700,000	(700,000)		-	-
Total Transfers	-	2,272,126	(2,272,126)	-	1,950,588	(1,950,588)
TOTAL GENERAL FUND	21,744,286	22,986,913	(1,242,627)	22,632,109	23,759,611	(1,127,502)

GENERAL FUND REVENUES

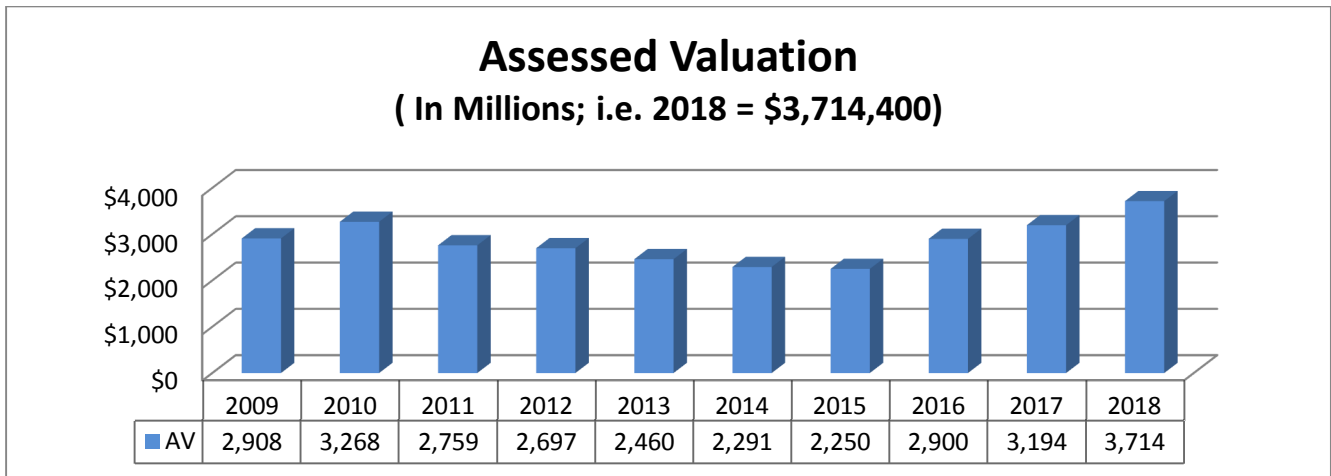
Taxes. Taxes represent 57% of the overall funding to the General Fund.



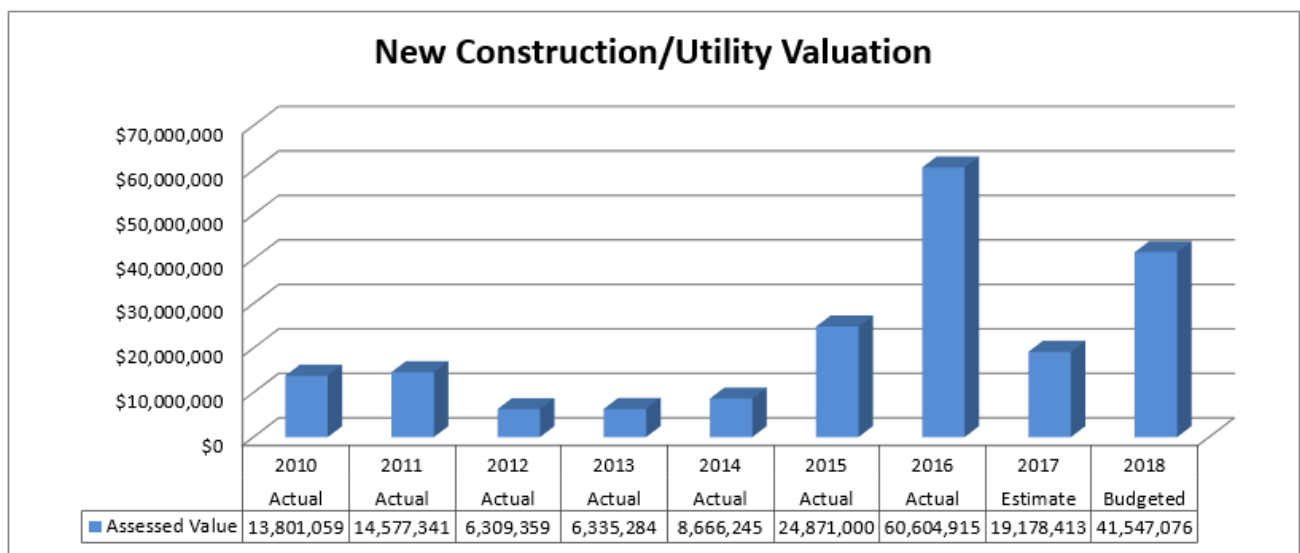
Property tax still remains the largest single source of tax revenue to the general fund (\$4,800,000) but utility taxes are a close second (\$3,857,000). The relative percentage of tax sources funding the General Fund is: 41% Property/Leasehold Tax, 38% Utility/B&O Tax and 21% Sales Tax. Diversification of revenue sources helps to protect the City from revenue swings. For example, if property taxes sharply decline, utility taxes would likely remain largely unaffected, warm weather may affect electricity but not cable TV, etc.



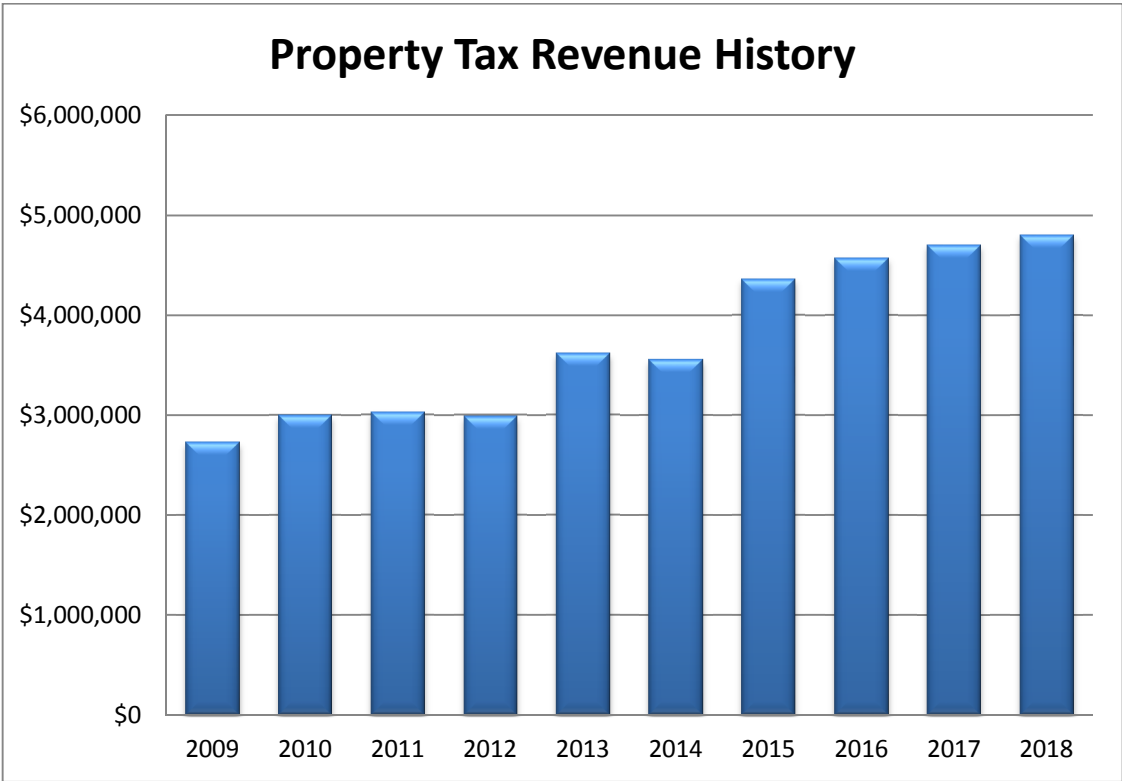
Property taxes. In 2018 property taxes are budgeted to increase approximately \$94,800 due to a combination of increased assessed values and new construction. Assessed valuation has recovered and surpassed the 2010 peak valuation. Based on historical trend, the budget assumes 98% of the taxes will be collected in the year assessed.



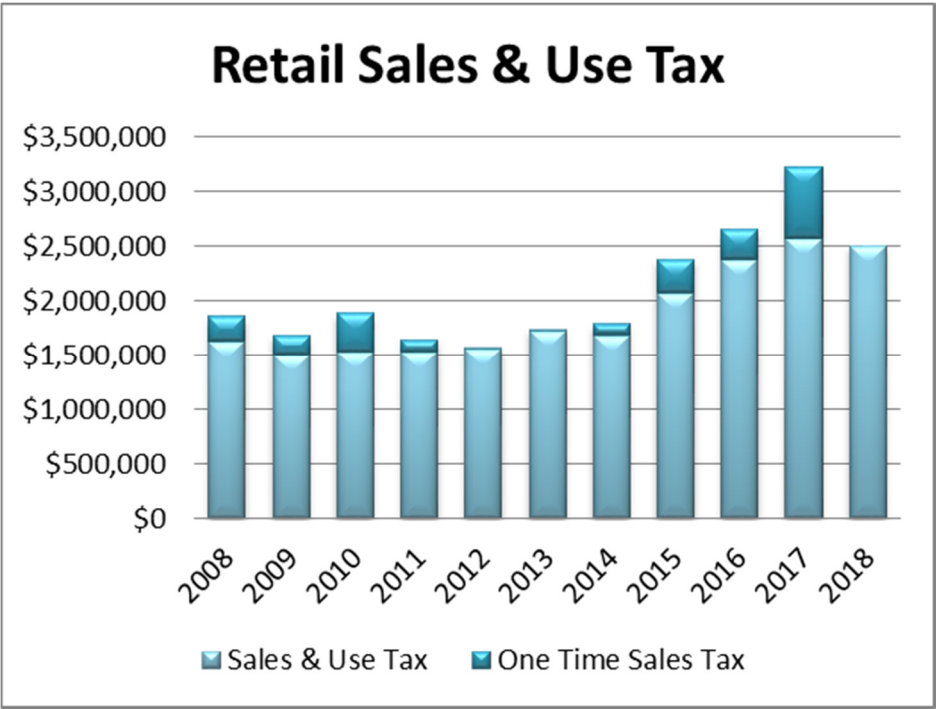
The City’s success and continued focus on economic development is reflected in the increase in new construction values. The new construction factor adds just over \$62,770 in new, ongoing property tax revenues.



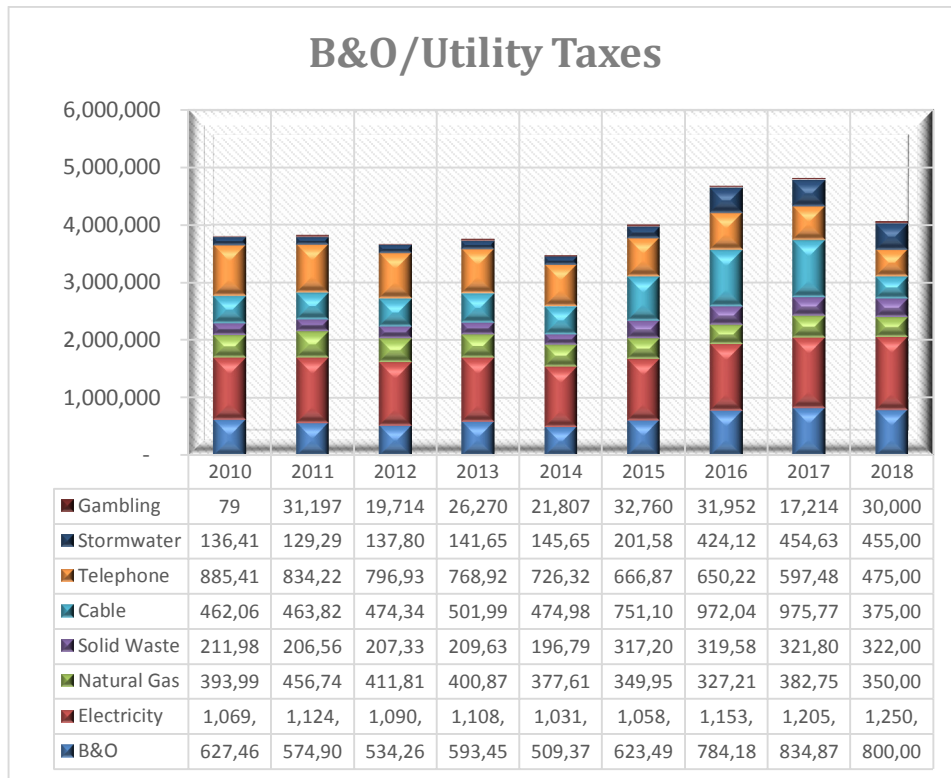
The City is limited by state law to a property tax levy which is subject to three different limitation calculations. The first limit is an overall limit of \$3.60/1,000 assessed valuation. When there is a library and/or fire district located within the City, those districts’ property tax levies are deducted from the City’s allowable rate (but only to the point the City rate becomes \$1.60/1,000 of assessed valuation). The second limit is that the total levy from last year cannot be raised by more than the Implicit Price Deflator (a type of inflation index) plus a factor related to new construction. The third limit is that the total levy from last year cannot be raised by more than 1% (about \$48,000) plus a factor for new construction (about \$63,000).



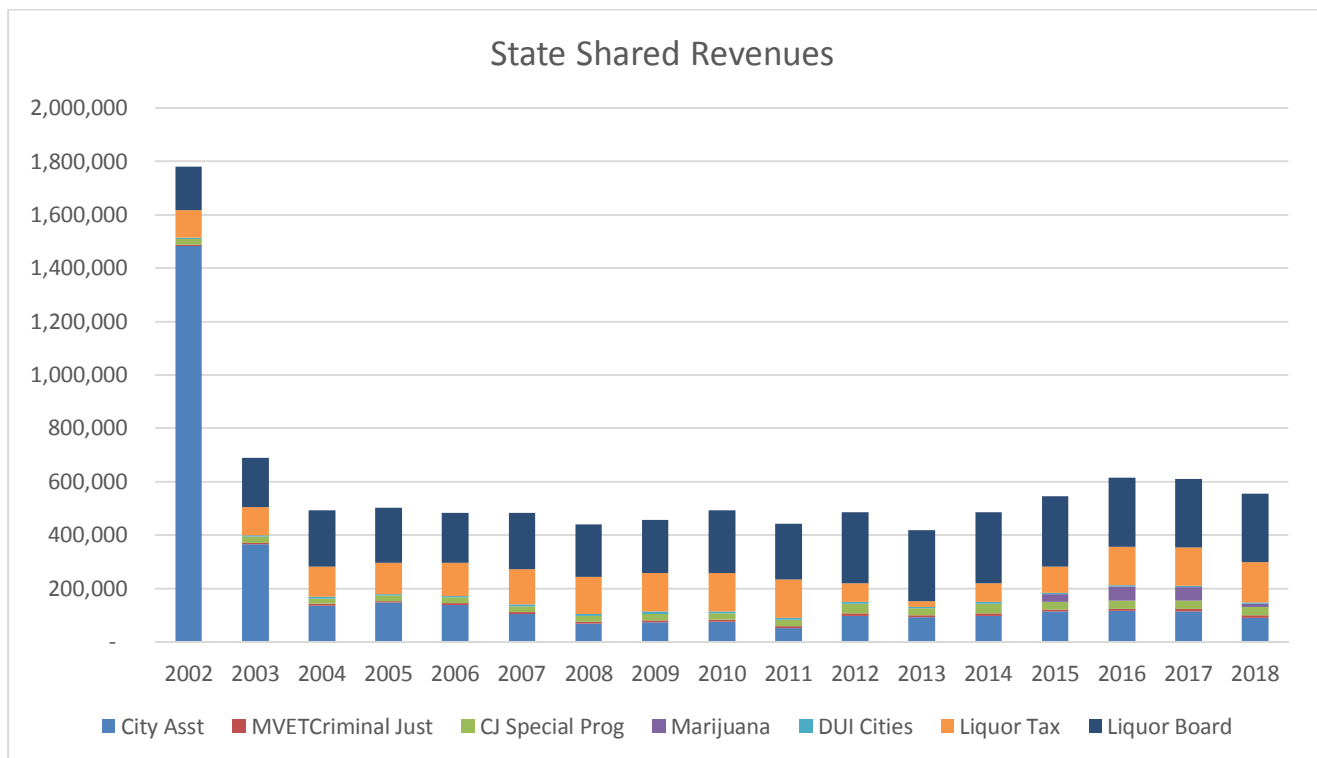
Retail Sales Tax. The recovering economy and the City’s continued economic development efforts are leading to increases in both one-time (construction) and ongoing increases in sales tax. To be conservative, no one-time sales tax is included in the 2018 Budget.



B&O Taxes (& Utility Taxes).



State Shared Revenues



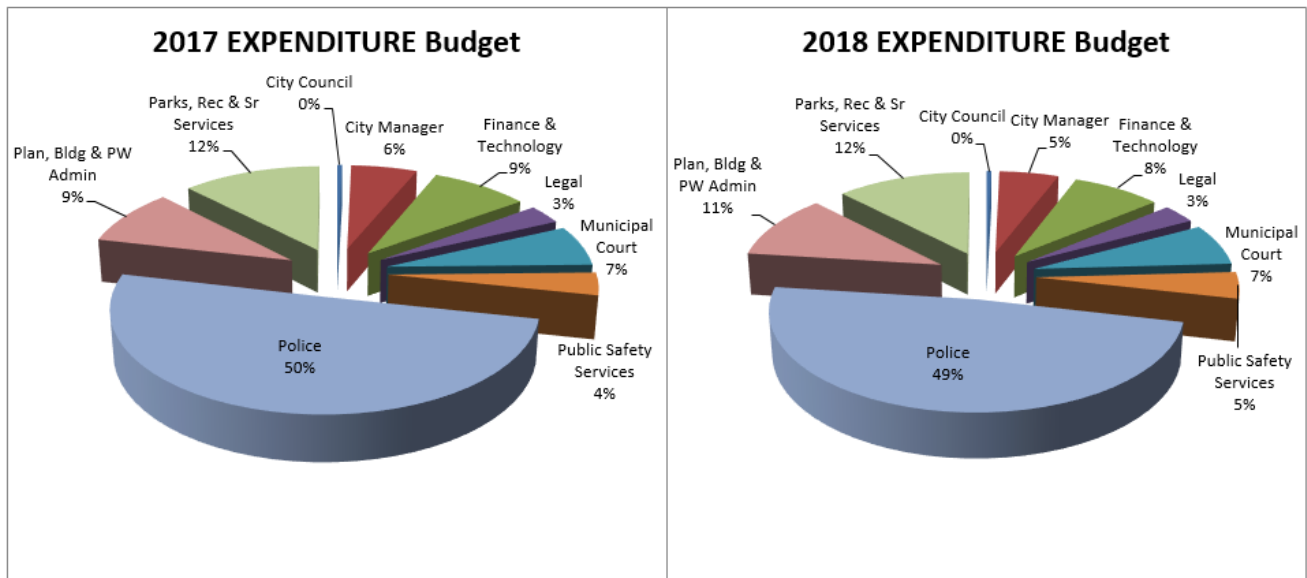
As can be seen in the graph above, the state used to provide significant financial assistance with payments of near \$1.5 million in 2002. In 2018, the same program is expected to provide just \$90,000. In the graph above you can also see that the state decided to keep nearly all the Liquor Tax money in 2013. As the state continues to address its budget challenges there is some risk the state may decide to withhold some or all of the above contributions it currently makes to cities.

Fines & Forfeitures. The 2017 budget for this revenue category is expected to increase \$200,000 due to the implementation of the Red Light Running program. This photo enforcement program started November of 2016 with one intersection followed by two additional intersections in December 2016. Violations for failure to stop at a red light are legally treated similar to a parking ticket. \$1.5 million is considered “on-going” revenues and therefore available to support “on-going” expenditures. Another \$1 million is considered “one-time” revenues and therefore is available to support “one-time” public safety capital projects.

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

GENERAL FUND EXPENDITURES

The total allocation of resources by department (%) has not significantly changed and there are few notable changes from prior year spending.



Position Changes. 2017 was a year of reorganization and the original 2017 budget was created before the reorganization. The following is a list of position changes not included in the original 2017 budget, which are approved during 2017 and for which a full year budget impact is included in 2018. Discussion continues regarding the most effective way to deliver public services most efficiently while maintain excellent customer service. The 2017-2022 Forecast anticipates additional \$200,000 of future expenditure reductions and increased revenue opportunities of at least \$35,000 starting in 2019.

GENERAL FUND POSITION CHANGES – FIRST FULL YEAR EFFECT IN 2018

<u>FTE</u>	<u>TITLE</u>	<u>GRADE</u>
<u>General Administration/Support</u>		
(1.00)	Economic Develop Dir/Asst City Mgr	(D39)
1.00	Chief Operating Officer (COO)	D41
(1.00)	City Clerk	(E26)
1.00	City Clerk/Comm Director	D31
(1.00)	Executive Secretary/HR Technician	(G20)
1.00	Deputy City Clerk	G20
	City Manager - Vacation Cash Out - 80 hrs (new)	
	City Manager - Sick Leave Cash Out - 80 hrs (new)	
	COO - Vacation Cash Out - 80 hrs (new)	
	City Attorney - Vacation Cash Out (80 hrs new)	
(0.40)	Domestic Violence Advocate 2x8 hrs(Extra Hire/ no benefits)	
0.43	Domestic Violence Advocate 2 x 8.5 hrs(Permanent Part Time)	
	Finance Director - Vacation Cash Out (80 hrs new)	D38
(1.00)	Finance Manager	(E30)
1.00	Finance Manager -Upgrade	E31
(1.00)	Payroll/ Benefits Specialist	(G19)
1.00	Staff Accountant	G21
(1.00)	Technology Services Manager	(E30)
1.00	Technology Services Manager -Upgrade	E31
(1.00)	Network Administrator	(G22)
1.00	Network Administrator - Upgrade	G25
0.50	Building/Facilities Maintenance Assistant	T15
<u>Public Safety</u>		
1.00	30 mo Limited Term - Court Clerk (Mid 2017-End 2019)	G13
(0.70)	Probation Officer	(G20)
1.00	Probation Officer	G20
(0.70)	Court Security Officer	(G18)
1.00	Court Security Officer	G18
(0.15)	Court Marshall (6 hrs/week)	(G18)
0.23	Court Marshall (9 hrs/week)	G18
1.00	24 mo Limited Term - Asst Police Chief (Mid 2017-End 2019)	D38
1.00	Detective - Task Force (Add Position 2017)	P27
(5.00)	Police Records Specialists	(G12)
5.00	Police Records Specialists Upgrade	G13
(1.00)	Administrative Asst-Police Dept	(G15)
1.00	Lead Police Records Specialist	G15
	Police Chief - Vacation Cash Out (80 hrs new)	D39
<u>Community Services</u>		
(1.00)	Building Official	(E30)
1.00	Building Official - Upgrade	E32
(1.00)	Recreation Coordinator	(G19)
1.00	Recreation Manager	E24
(1.00)	Office Specialist - Recreation	(G13)
1.00	Office Manager I - Recreation	G17
(1.00)	Recreation Coordinator - Events & Facility Rental	(G19)
1.00	Recreation Manager - Events & Facility Rental	E21
(0.72)	Recreation Specialist-Senior Center	(G12)
1.00	Recreation Specialist-Senior Center	G12
(0.72)	Recreation Specialist-Sports	(G12)
1.00	Recreation Specialist-Sports	G12
(0.72)	Recreation Specialist-BASP/Breaks/Camps	(G12)
1.00	Recreation Specialist-BASP	G12
(0.72)	Recreation Specialist-Events & Facility Rental	(G12)
1.00	Recreation Specialist-Events & Facility Rental	G12
	Facility Leader IV (Add: PERS Retirement)	

OTHER FUNDS POSITION CHANGES – FIRST FULL YEAR EFFECT IN 2018

Development Fund

1.00	Community Develop Director	D36
(1.00)	Senior Planner	(E25)
1.00	Principal Planner	E28
1.00	Planner I- Add Position 2017	G20
1.00	Building Inspector- Add Position 2017	G22
(1.00)	Community Development Office Asst	(G12)
1.00	Permit Coordinator	G15
(1.00)	Assoc Transport Engineer	(E30)
1.00	Public Works Director	D36

Equipment Maintenance Fund

0.10 Assistant Mechanic

Surface Water Management Fund

(1.00)	SWM Engineering Aide	(G17)
1.00	Asset Mgmt Program Coordinator	G20
(0.60)	Storm Maint Worker	(T15)
1.00	Storm Maint Specialist	T16

GENERAL FUND

FINANCIAL POLICIES

One Time Revenues Policy. Ordinance 1637 which was adopted December 10, 2015 in conjunction with Ordinance 1561 passed on December 13, 2012 requires the General Fund to transfer all of the “one time” Sales and B&O tax revenue to the Capital Construction fund and prohibits its use for General Fund operating expenditures.

The 2018 Budget has been prepared with the assumption of zero “one-time” tax revenues. Whatever amount of one time revenues actually received will be transferred to the Capital Projects fund to be used for capital as part of the amended 2018 Budget process; the 2018 Operating Budget does *not* rely on these “one time” tax monies.

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 (\$21,632,100) is approximately \$2,595,850. The 2018 Budget provides for an ending fund balance of approximately \$3,405,200 thereby meeting the minimum requirements.

GFOA’s Best Practice Fund Balance Policy. As discussed during the August City Council Budget Retreat, the current fund balance policy is inadequate in many years to meet the City’s cash flow and other fund balance needs and so a new target should be established. The Government Finance Officer Association (GFOA) sets out several “best practice” policies. One such policy for fund balance suggest a target of 60 days’ expenditure is often a reasonable target. This minimum fund balance target is 16.67% of \$21,383,500 or \$3,564,600. The 2018 Budgeted ending reserve of approximately \$3,405,200 is 98% of this recommended level.

DEVELOPMENT FUND

The Development Fund opened January 1, 2017 with a \$1.5 million cash transfer from the General Fund. The transfer was of the cash generated from 2016 development revenues (such as building permit and plan review revenues) collected less the 2016 costs paid out to provide development services. For 2017 and forward, the Development Fund receives development revenue directly. Recording development activity in its own fund ensures permit revenues paid at the beginning of the project are set aside to pay the costs to service projects over several years. The Development Fund's ending fund balance was nearly \$1.7 million dollars (see Introduction on page i).

STREET FUND

The spending budget for the street fund decreased approximately \$127,500. One significant factor was a \$115,000 "catch up" funding for the replacement of large equipment used in the street fund in 2017 which was not needed in 2018 and an approximately \$79,000 reduction in Engineering studies where the works was substantially completed in 2017 with the wrap up scheduled for 2018.

Revenues are budgeted at an overall \$130,000 which consists mainly of \$ 25,000 increase for the guardrail project which only occur on an every other year basis, \$30,000 increase in state distributions of motor vehicle fuel tax, \$43,000 increase in state distribution of multimodal tax and \$19,000 increase in utility taxes and \$13,000 in parking tax revenues. It is assumed the Transportation Benefit District (1st \$20 car tab fee) remains unchanged for 2018.

ARTERIAL STREET PAVEMENT FUND

This fund was created in 2016 and funded with the second \$20 of the \$40 annual car tab fee (\$455,000) along with water & sewer franchise payments (\$670,000). The pavement projects funded by these sources be found in the CAPITAL PROJECTS SECTION which starts on page 75.

NEW SPECIAL REVENUE FUND

Urban Forestry Fund. This is a new fund expected to be established in late 2017. This fund is a place-holder in anticipation of council consideration of an ordinance providing for a fee-in-lieu payment for tree replacement in appropriate circumstances. This new fund is established to collect these revenues, should the Council decide to adopt these code amendments. The use of these revenues could be for (a) acquiring, maintaining, and preserving wooded areas within the City; (b) planting and maintaining trees within the City; (c) urban forestry education; or (d) other purposes relating to trees as determined by the City Council. For fund establishment, revenues (\$10,000) and expenses (\$5,000) have been included in the 2018 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 the Surface Water Management funds are included in the Enterprise Funds along with those funds' operations and debt activities. Detailed information regarding the construction projects can be found in the CAPITAL PROJECTS SECTION starting on page 75.

MARINA FUND

The 2018 moorage rate increases are 3%-4% increase over 2017's rates based on the 2017 consultant's cost of service and rate analysis. The 2018 revenue budget is essentially flat as compared to 2017's revenue budget as the rate increases anticipated as of January 1, 2017 didn't go into effect until August 1, 2017 and 2017 actual revenues are running slightly less than the 2017 Budget. It is expected the marina operations will show a net of \$132,945 on gross revenues of \$3,958,745 which is (3.3%). A new cost component which started in 2016 is the set aside of \$150,000 per year to accumulate \$550,000 for the once in ten year Channel Dredging (operating project) to occur in 2020. In 2021 and beyond smaller annual set asides will be made to avoid a large 10th year spending spike. Permitting and other early steps for the Dredging Project will start in 2018.

Ending operating fund balance is expected to be approximately \$1,375,850 which is 36% 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 \$804,160 so the Marina fund is expected to exceed the minimum balance amount.

In addition to the operating reserve, the fund has an \$871,821 debt service reserve requirement (required by bond covenants) which is fully funded and the 2018 ending accumulated capital reserve is estimated at \$765,240.

The challenge remains for the Marina to raise enough revenue to increase its capital replacement program.

SURFACE WATER MANAGEMENT (SWM) FUND

The 2018 Budget includes an approximately 6% revenue consisting of increased customer volume plus a 5% rate increase for 2018 based on the 2016 Consultant's study for long-term capital and operating needs as updated based on the actual applicable inflation indexes. Operation and maintenance activities are planned at the same level as 2017 with increases in personnel costs per contracts and labor agreements. The 2018 Budget includes approximately \$3,751,000 total operating revenues and approximately \$3,571,000 of operating expenditures (which excludes capital spending) for a net operating total of \$180,000. It is good to remember operating revenues must raise not only enough to cover operating costs but also include an amount to fund capital projects. Amounts used to fund 2018 capital projects total \$553,900, the rest is kept in fund balance to save up to pay for future years' capital projects.

Detailed information regarding the SWM construction projects can be found in the CAPITAL PROJECTS SECTION starting on page 75.

The ending operating fund balance is expected to be approximately \$2,523,000 and the ending fund balance relating to construction is \$422,634. 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 \$1,190,450 so the budgeted ending operating reserve is a little high at the end of 2018 as it reflects funds not yet assigned to active capital projects and which is being accumulated to fund planned future projects.

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 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 reduction in service. I also wish to recognize City Council, whose collective leadership as policy makers and ambassadors for the public worked tirelessly through late nights and many meetings to provide the policy direction for the City to move to sound financial footing going forward. Finally special thanks to the Finance staff as this comprehensive document could not have been developed without their skill and dedication.

Respectively submitted,

Michael Matthias

City Manager

LIST OF CITY OFFICIALS

Elected Officials

Matt Pina

Vic Pennington

Dave Kaplan

Robert K. Back



M. Luisa Bangs

Jeremy Nutting

Melissa Musser

Mayor:

Matt Pina

Deputy Mayor:

Vic Pennington

Administrative Officials

City Manager	Michael Matthias	(206) 870-6554
Chief Operations Officer	Dan Brewer	(206) 870-6581
City Attorney	Tim George	(206) 870-6518
Acting Finance Director	Cecilia Pollock	(206) 870-6510
Police Chief	George Delgado	(206) 870-7601
City Clerk/Communications Director	Bonnie Wilkins	(206) 870-6519
Harbormaster	Joe Dusenbury	(206) 870-1562
Municipal Court Judge	Lisa Leone	(206) 878-4597
Parks, Rec & Sr. Services Director	Patrice Thorell	(206) 870-6529
Community Development Director	Susan Cezar	(206) 870-6725
Public Works Director	Brandon Carver	(206) 870-6543
Human Resources Manager	Maureen Murphy	(206) 870-6722

(This Page Intentionally Left Blank)

ORDINANCE NO. 1692

APPENDIX A 2018 OPERATING BUDGET

<u>APPROPRIATED FUNDS</u>	<u>EXPENDITURE</u>	<u>REVENUE</u>
GENERAL FUND.....	\$ 27,164,204	\$ 27,164,204
STREETS	2,320,415	2,320,415
STREET PAVEMENT	2,130,361	2,130,361
DEVELOPMENT	4,236,579	4,236,579
POLICE DRUG SEIZURE	8,385	8,385
HOTEL-MOTEL TAX	139,875	139,875
REDONDO ZONE	83,415	83,415
WATERFRONT ZONE	292,392	292,392
PBPW AUTOMATION FEE	281,446	281,446
URBAN FORESTRY	10,000	10,000
ABATEMENT	40,508	40,508
AUTOMATED SPEED ENFORCE (ASE)	564,687	564,687
TRANSPORTATION BENEFIT DISTRICT	1,194,847	1,194,847
DEBT SERVICE	307,040	307,040
TOTAL LEGAL APPROPRIATION	<u>\$ 38,774,154</u>	<u>\$ 38,774,154</u>
<u>NONAPPROPRIATED FUNDS (Memo Only)</u>		
MARINA	6,600,755	6,600,755
SURFACE WATER MANAGEMENT	7,199,106	7,199,106
EQUIPMENT RENTAL OPERATIONS	831,005	831,005
EQUIPMENT RENTAL REPLACEMENT	2,911,931	2,911,931
FACILITY REPAIR & REPLACEMENT.....	711,749	711,749
COMPUTER REPLACEMENT.....	957,432	957,432
SELF INSURANCE.....	1,305,770	1,305,770
UNEMPLOYMENT INSURANCE.....	481,856	481,856
TOTAL NONAPPROPRIATED	<u>\$ 20,999,604</u>	<u>\$ 20,999,604</u>
<u>CONTINUING APPROPRIATION FUNDS (Memo Only)</u>		
CONSTRUCTION	13,390,851	13,390,851
TOTAL CONTINUING APPROPRIATION	<u>\$ 13,390,851</u>	<u>\$ 13,390,851</u>
GRAND TOTAL ALL FUNDS	<u>\$ 73,164,609</u>	<u>\$ 73,164,609</u>

ORDINANCE NO. 1692 2018 REVENUE SOURCES BY FUND

	Taxes	Licenses & Permits	Inter- Government Revenue	Charges For Services	Fines and Forefits	Misc Revenue
<u>GENERAL FUND</u>						
General	12,947,000	1,166,500	575,275	4,906,027	2,636,600	400,707
<u>SPECIAL REVENUE FUNDS</u>						
Street Maintenance	566,360	-	713,785	440,000	-	1,000
Arterial Street Pavement Development	-	670,000	-	-	-	-
Police Drug Seizure	-	1,140,000	76,360	1,143,650	-	8,000
Hotel-Motel Tax	-	-	-	-	-	1,000
Redondo Zone	105,000	-	28,000	-	-	-
Waterfront Zone	-	-	-	-	750	60,120
PBPW Automation	-	-	-	100,000	-	-
Urban Forestry Abatement	-	-	-	10,000	-	-
Automated Speed Enforce	-	-	-	-	500	4,800
Transportation Benefit District	-	-	-	-	350,000	-
	916,000	-	-	-	-	-
<u>DEBT SERVICE FUND</u>						
Debt Service	-	-	-	-	-	-
<u>CONSTRUCTION FUND</u>						
Construction	900,000	-	2,899,772	2,499,000	-	23,000
<u>ENTERPRISE FUND</u>						
Marina	-	-	-	3,892,065	12,220	54,460
Surface Water Management	-	-	-	3,741,629	-	90,050
<u>INTERNAL SERVICE FUNDS</u>						
Equip Rental Operations	-	-	-	481,673	-	1,000
Equip Rental Replacement	-	-	-	750,978	-	-
Facility Repair & Replacement	-	-	-	109,258	-	-
Computer Replacement	-	-	-	247,644	-	100
Self Insurance	-	-	-	861,790	-	-
Unemployment Insurance	-	-	-	63,682	-	5,000
TOTAL ALL FUNDS	15,434,360	2,976,500	4,293,192	19,247,396	3,001,070	924,237

<u>Transfers</u>	<u>Beginning Fund Balance</u>	<u>TOTAL AVAILABLE RESOURCES</u>
-	4,532,095	27,164,204
45,000	554,270	2,320,415
455,000	1,005,361	2,130,361
-	1,868,569	4,236,579
-	7,385	8,385
-	6,875	139,875
-	22,545	83,415
-	16,392	292,392
-	181,446	281,446
-	-	10,000
30,000	5,208	40,508
-	214,687	564,687
-	278,847	1,194,847
280,696	26,344	307,040
1,724,834	5,344,245	13,390,851
-	2,642,010	6,600,755
-	3,367,427	7,199,106
-	348,332	831,005
-	2,160,953	2,911,931
413,000	189,491	711,749
-	709,688	957,432
-	443,980	1,305,770
-	413,174	481,856
<u>2,948,530</u>	<u>24,339,324</u>	<u>73,164,609</u>

ORDINANCE NO. 1692

2018 EXPENDITURE CATEGORIES BY FUND

	<u>Salaries & Wages</u>	<u>Personnel Benefits</u>	<u>Supplies</u>	<u>Other Services & Charges</u>	<u>Transfers</u>	<u>Capital Outlay</u>
<u>GENERAL FUND:</u>						
General	9,802,352	3,419,241	537,125	8,018,605	1,950,588	31,700
<u>SPECIAL REVENUE FUNDS:</u>						
Street Maintenance	362,761	154,854	86,300	1,011,022	-	-
Arterial Street Pavement Development	-	-	-	1,310,413	-	-
Police Drug Seizure	1,255,389	526,856	24,763	739,459	-	-
Hotel-Motel Tax	-	-	500	500	-	-
Redondo Zone	-	-	-	112,000	-	-
Waterfront Zone	-	-	5,100	64,753	-	-
PBPW Automation	-	-	5,000	153,938	-	-
Urban Forestry	-	-	-	95,778	-	-
Abatement	-	-	5,000	-	-	-
Automated Speed Enforce	-	-	-	200	-	-
Transportation Benefit District	-	-	-	272,000	124,686	-
	-	-	-	459,812	455,000	-
<u>DEBT SERVICE FUNDS:</u>						
Debt Service	-	-	-	16,958	-	-
<u>CONSTRUCTION FUNDS:</u>						
Construction	-	-	-	25,000	418,256	6,250,035
<u>ENTERPRISE FUNDS:</u>						
Marina	757,095	277,853	794,400	913,536	-	60,000
Surface Water Management	922,742	424,417	88,112	1,585,117	-	1,235,860
<u>INTERNAL SERVICE FUNDS:</u>						
Equip Rental Operations	116,923	59,129	217,345	121,745	-	-
Equip Rental Replacement	-	-	-	-	-	523,000
Facility Repair & Replacement	-	-	-	473,013	-	-
Computer Replacement	-	-	-	-	-	203,105
Self Insurance	-	-	-	701,975	-	-
Unemployment Insurance	-	-	-	30,000	-	-
TOTAL ALL FUNDS	<u>13,217,262</u>	<u>4,862,350</u>	<u>1,763,645</u>	<u>16,105,824</u>	<u>2,948,530</u>	<u>8,303,700</u>

<u>Debt Service</u>	<u>Ending Fund Balance</u>	<u>TOTAL USES</u>
-	3,404,593	27,164,204
-	705,478	2,320,415
-	819,948	2,130,361
-	1,690,112	4,236,579
-	7,385	8,385
-	27,875	139,875
-	13,562	83,415
-	133,454	292,392
-	185,668	281,446
-	5,000	10,000
-	40,308	40,508
-	168,001	564,687
-	280,035	1,194,847
265,946	24,136	307,040
-	6,697,560	13,390,851
815,415	2,982,456	6,600,755
-	2,942,858	7,199,106
-	315,863	831,005
-	2,388,931	2,911,931
-	238,736	711,749
2,719	751,608	957,432
-	603,795	1,305,770
-	451,856	481,856
<u>1,084,080</u>	<u>24,879,218</u>	<u>73,164,609</u>

ORDINANCE NO. 1692

**REVENUE SUMMARY
GENERAL FUND**

SOURCE OF REVENUE	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 ADJUSTED BUDGET	2018 BUDGET
TAXES:					
GENERAL PROPERTY	\$ 3,553,492	\$ 4,357,376	\$ 4,718,965	4,572,136	4,800,000
RETAIL SALES TAX	2,556,047	3,179,115	3,706,561	3,211,710	3,330,000
B&OTAXES					
General B&O	529,580	702,110	871,867	840,911	800,000
Gambling	21,807	32,760	31,952	31,952	30,000
Electricity	1,031,392	1,058,210	1,153,816	1,176,955	1,250,000
Natural Gas	377,612	349,950	327,215	327,215	350,000
Solid Waste	196,793	317,206	319,581	319,581	322,000
Cable TV	474,988	751,104	972,046	972,045	975,000
Telephone	726,326	666,871	650,220	650,220	475,000
Surface Water	145,655	201,583	424,122	424,123	455,000
EXCISE TAXES					
Leasehold	133,322	116,090	148,566	148,567	160,000
Total taxes	9,747,014	11,732,375	13,324,911	12,675,415	12,947,000
LICENSES AND PERMITS:					
BUSINESS LICENSES	220,778	212,886	174,052	-	-
FRANCHISE FEES	942,605	990,768	1,217,597	1,090,440	1,130,000
BUILDING PERMITS	646,539	808,182	1,642,476	8,776	6,500
ANIMAL LICENSES	29,794	36,282	33,741	33,741	30,000
Total Licenses & Permits	1,839,716	2,048,118	3,067,866	1,132,957	1,166,500
INTERGOVERNMENTAL:					
GRANTS	116,911	109,967	121,040	43,473	20,000
STATE SHARED REVENUES					
City Assistance	98,635	113,853	116,829	90,000	90,000
Judicial Salary Assistance	22,796	20,486	18,856	-	-
Criminal Justice (Pop)	9,623	8,089	8,379	8,379	9,600
Criminal Justice (Programs)	35,527	29,604	30,514	30,513	32,715
Marijuana State Shared Revenue	-	27,961	53,168	53,168	10,800
DUI-Cities	6,673	4,413	4,675	4,675	4,500
Liquor Excise Tax	70,803	98,714	142,860	98,000	151,830
Liquor Board Profits	264,162	263,132	259,290	260,000	255,830
Total Intergovernmental	\$ 625,130	\$ 676,219	\$ 755,611	\$ 588,208	\$ 575,275

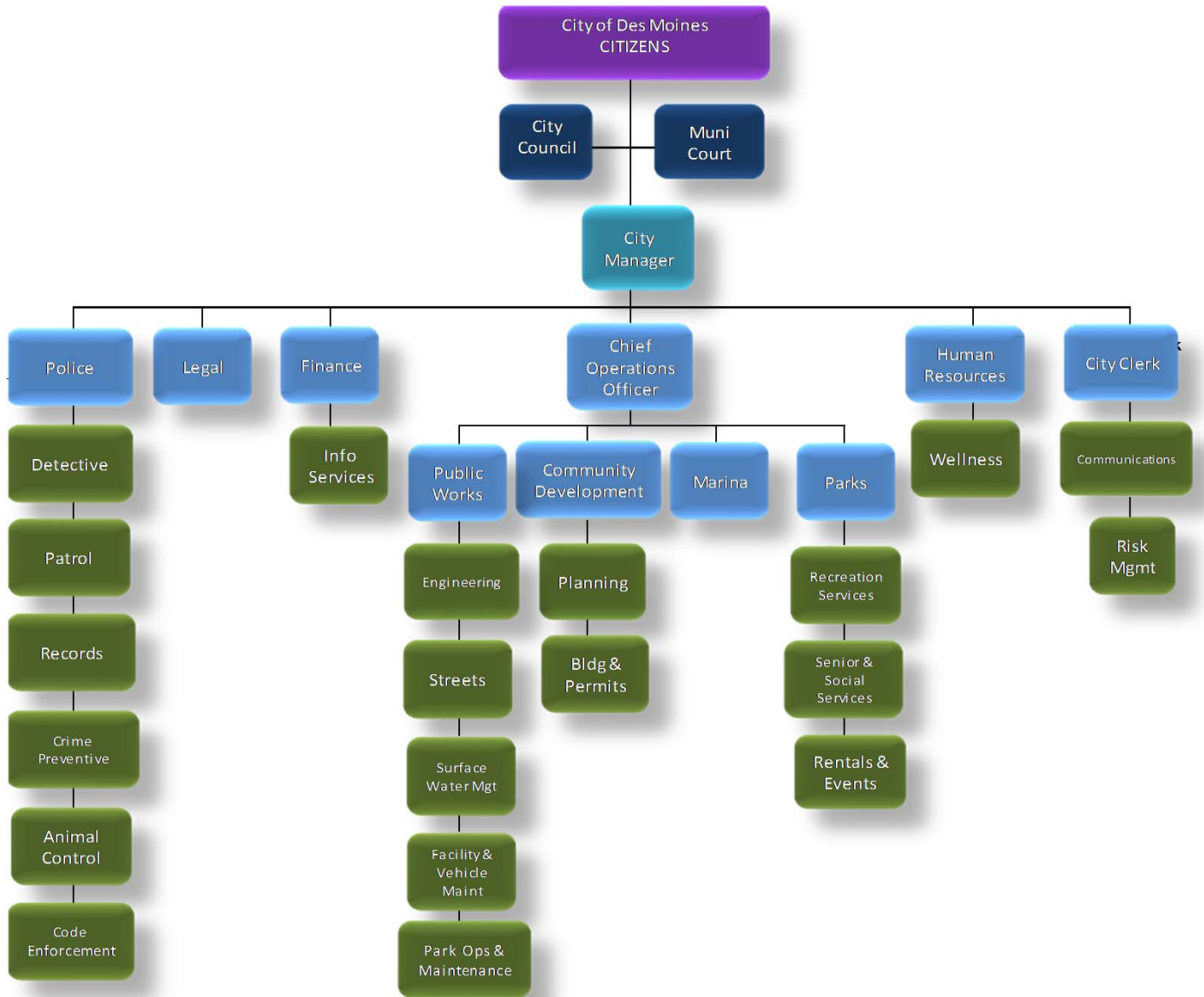
**REVENUE SUMMARY
GENERAL FUND**

SOURCE OF REVENUE	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2018 BUDGET
CHARGES FOR SERVICE:					
GENERAL GOVERNMENT	\$ 1,371,727	\$ 1,126,855	\$ 1,827,980	3,415,544	3,596,872
PUBLIC SAFETY	267,337	248,491	189,001	188,018	210,600
NATURAL & ECONOMIC	683,983	644,243	1,311,626	650	500
SOCIAL SERVICES	25,378	21,158	26,353	95,725	82,350
CULTURE AND RECREATION	916,274	897,895	1,012,190	1,055,856	1,015,705
	<u>3,264,699</u>	<u>2,938,642</u>	<u>4,367,150</u>	<u>4,755,793</u>	<u>4,906,027</u>
FINES & FORFEITURES					
COURT & TRAFFIC	228,073	207,864	190,420	2,128,516	2,623,000
NON-TRAFFIC	20,423	24,239	16,673	16,568	13,600
NON-COURT	2,139	5,599	1,864	-	-
	<u>250,635</u>	<u>237,702</u>	<u>208,957</u>	<u>2,145,084</u>	<u>2,636,600</u>
MISCELLANEOUS REVENUE:					
INTEREST EARNINGS	36,120	34,313	42,535	41,138	43,000
RENTS	266,764	263,498	369,549	374,461	329,807
CONTRIBUTIONS	52,633	46,356	178,830	21,563	23,700
OTHER MISCELLANEOUS	19,558	22,341	30,768	9,667	4,200
	<u>375,075</u>	<u>366,508</u>	<u>621,682</u>	<u>446,829</u>	<u>400,707</u>
TOTAL GENERAL FUND REVENUE	<u>16,102,269</u>	<u>17,999,564</u>	<u>22,346,177</u>	<u>21,744,286</u>	<u>22,632,109</u>
OTHER FINANCING SOURCES:					
OTHER SOURCES	18,968	24,328	15,138	-	-
TRANSFERS	300,000	242	-	-	-
	<u>318,968</u>	<u>24,570</u>	<u>15,138</u>	<u>-</u>	<u>-</u>
TOTAL GENERAL FUND REVENUE & FINANCING SOURCES	<u>16,421,237</u>	<u>18,024,134</u>	<u>22,361,315</u>	<u>21,744,286</u>	<u>22,632,109</u>
BEGINNING FUND BALANCE	1,332,511	974,937	1,339,266	3,439,084	4,532,095
TOTAL FUND RESOURCES	<u>\$ 17,753,748</u>	<u>\$ 18,999,071</u>	<u>\$ 23,700,581</u>	<u>\$ 25,183,370</u>	<u>\$ 27,164,204</u>

ORDINANCE NO. 1692
EXPENDITURE SUMMARY
(Excluding Ending Fund Balance)
ALL FUNDS

	2014 <u>ACTUAL</u>	2015 <u>ACTUAL</u>	2016 <u>ACTUAL</u>	2017 Adjusted <u>BUDGET</u>	2018 <u>BUDGET</u>
General	\$ 17,278,366	\$ 17,814,341	\$ 20,046,973	\$ 22,986,913	\$ 23,759,611
Street Maintenance	1,123,831	1,221,176	1,361,030	1,730,520	1,614,937
Arterial Street Pavement	-	-	-	130,185	1,310,413
Development	-	-	-	2,187,078	2,546,467
Police Drug Seizure	2,528	22,844	-	3,500	1,000
Hotel-Motel Tax	20,239	26,246	75,331	114,000	112,000
Redondo Zone	-	79,172	74,043	113,855	69,853
Waterfront Zone	-	-	-	153,790	158,938
PBPW Automation	-	-	-	101,032	95,778
Urban Forestry	-	-	-	-	5,000
Abatement	-	-	-	16,200	200
Automated Speed Enforce	383,286	50	302,312	364,586	396,686
Transportation Benefit District	457,227	408,671	483,826	995,522	914,812
Debt Service	394,592	385,636	406,971	406,518	282,904
Construction	8,215,733	6,709,703	9,383,881	4,827,169	6,693,291
Marina	4,311,453	8,284,890	3,416,448	5,222,085	3,618,299
Surface Water Management	3,552,287	2,524,878	4,014,322	3,962,327	4,256,248
Equip Rental Operations	514,534	485,846	439,555	497,739	515,142
Equip Rental Replacement	206,208	472,302	779,088	915,810	523,000
Facility Repair & Replacement	140,699	215,822	87,211	53,000	473,013
Computer Replacement	124,808	204,417	217,088	475,630	205,824
Self Insurance	567,611	648,770	639,035	699,580	701,975
Unemployment Insurance	17,082	2,451	26,884	75,000	30,000
TOTAL ALL FUNDS	<u>\$ 37,310,484</u>	<u>\$ 39,507,215</u>	<u>\$ 41,753,998</u>	<u>\$ 46,032,039</u>	<u>\$ 48,285,391</u>

CITY OF DES MOINES ORGANIZATION CHART



**GENERAL FUND EXPENDITURE SUMMARY
BY DEPARTMENT**

DEPARTMENT	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 ADJ BUDGET	2018 BUDGET
City Council	81,180	65,728	80,810	91,989	95,148
City Manager	1,085,420	1,008,237	1,750,392	1,212,929	1,178,806
Finance & Technology	1,322,607	1,353,537	1,658,127	1,801,420	1,754,861
Legal	565,151	590,590	575,225	643,496	693,404
Municipal Court	873,121	970,664	963,709	1,359,508	1,512,666
Public Safety Services	781,105	639,664	729,685	756,312	968,037
Police	7,731,403	7,809,402	8,056,571	10,413,423	10,525,459
Plan, Bldg & PW Admin	2,968,720	3,338,186	3,617,930	1,890,561	2,348,527
Parks, Rec & Sr Services	1,818,117	1,960,894	1,892,088	2,545,149	2,732,115
Transfers Out	51,542	77,439	722,436	2,272,126	1,950,588
Total Operations	17,278,366	17,814,341	20,046,973	22,986,913	23,759,611
Ending Fund Balance	677,557	1,339,266	4,440,724	2,196,457	3,404,593
Total Expenditures	17,955,923	19,153,607	24,487,697	25,183,370	27,164,204

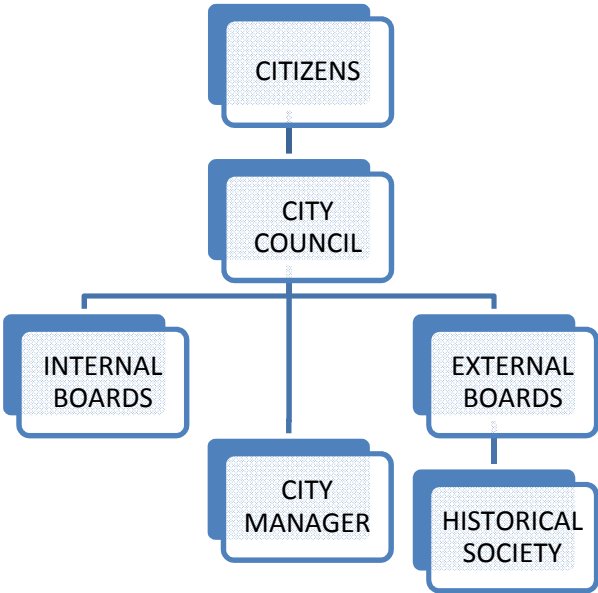
**GENERAL FUND EXPENDITURE SUMMARY
BY CATEGORY**

CATEGORY	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 ADJ BUDGET	2018 BUDGET
Salaries & Wages	8,786,015	9,074,160	9,737,368	9,296,170	9,802,352
Personnel Benefits	3,267,399	3,340,003	3,418,037	3,190,495	3,419,241
Supplies	424,083	438,388	452,937	519,043	537,125
Other Services & Charges	4,728,409	4,827,206	5,674,823	7,694,623	8,018,605
Capital Outlay	-	57,147	41,374	14,456	31,700
Transfers Out	51,542	77,439	722,436	2,272,126	1,950,588
Total Operations	17,257,449	17,814,344	20,046,973	22,986,913	23,759,611
Ending Fund Balance	677,557	1,339,266	4,440,724	2,196,457	3,404,593
Total Expenditures	17,935,006	19,153,610	24,487,697	25,183,370	27,164,204

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.

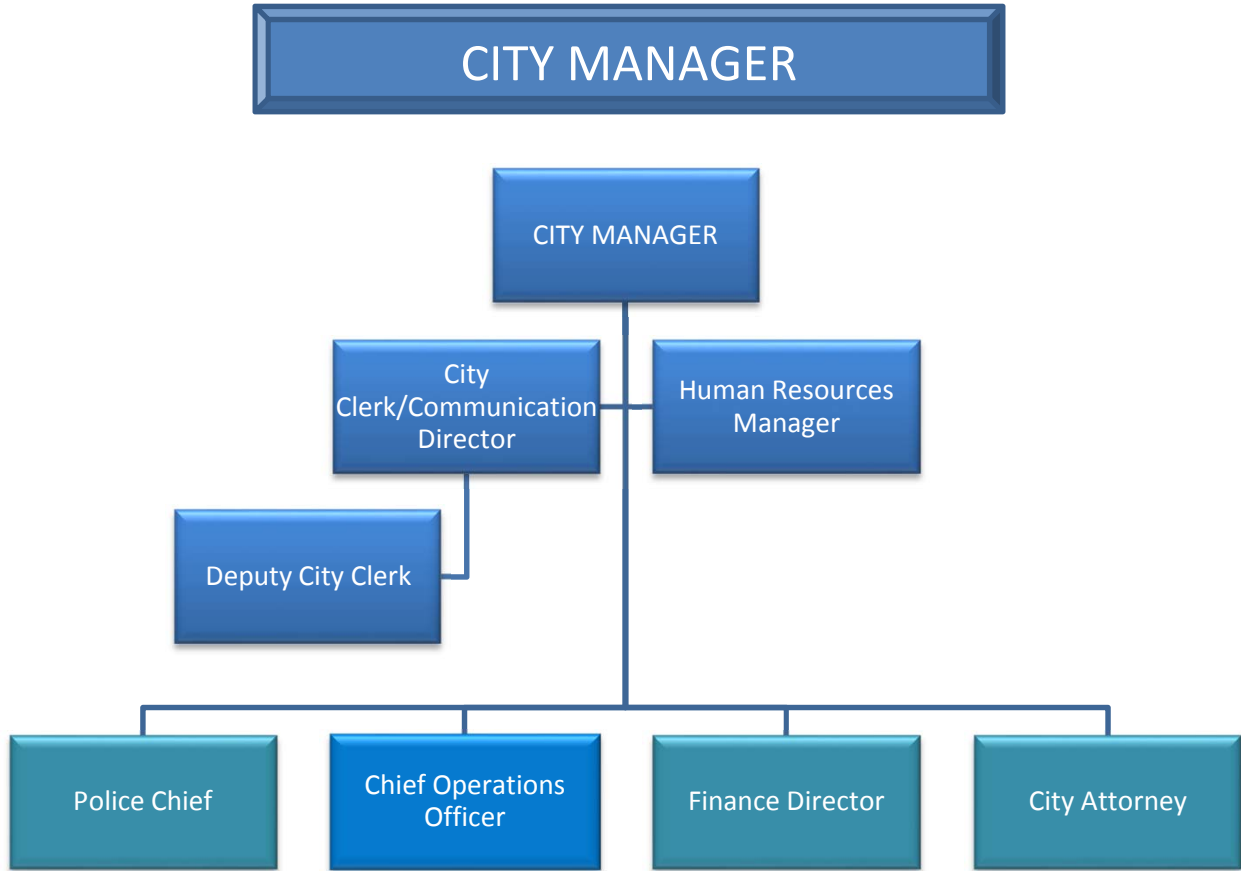
Overseeing municipal finances, approving contracts, acquisition and/or conveyance of land and other property, adoption and amendment of the city's Comprehensive Land Use Plan and exercising municipal legislative authority to continue provision of cost-effective municipal services.

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

CITY COUNCIL EXPENDITURES

CATEGORY	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 ADJ BUDGET	2018 BUDGET
Salaries & Wages	53,250	50,150	61,900	74,000	74,000
Personnel Benefits	4,894	4,070	6,280	6,998	7,072
Supplies	1,427	1,954	2,750	1,530	1,530
Other Services & Charges	21,609	9,554	9,881	9,461	12,546
Total Expenditures	81,180	65,728	80,811	91,989	95,148

PERSONNEL SUMMARY					
NUMBER OF EMPLOYEES					
POSITION	2014	2015	2016	2017 ADJ	2018
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



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:

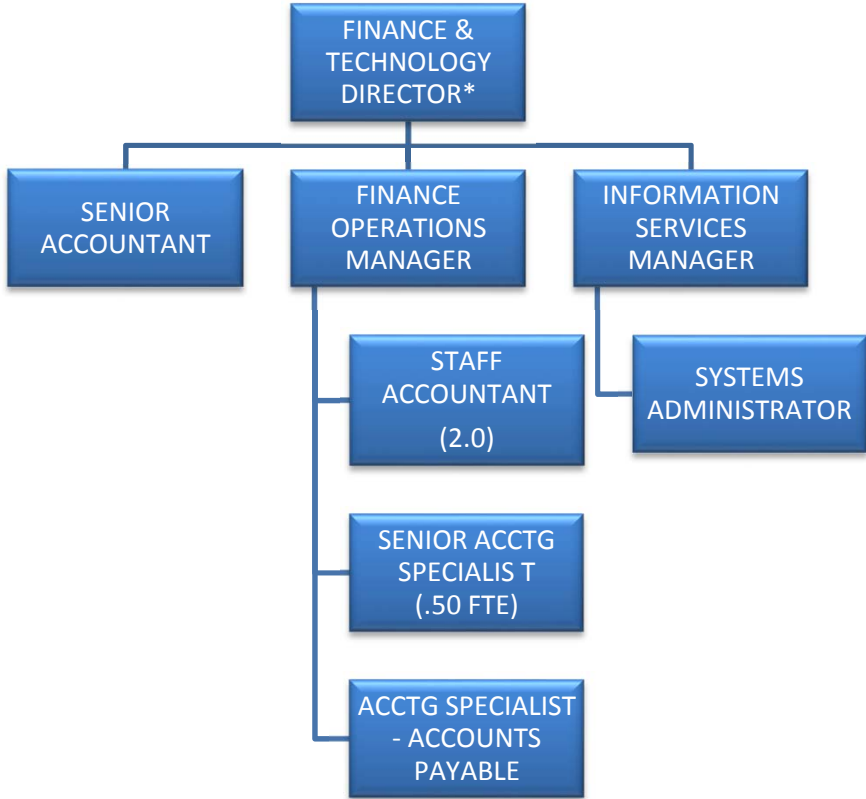
- Executive Office
- City Memberships
- Economic Development
- City Clerk
- Communications
- Human Resources
- Employee Wellness
- Printing and Duplicating
- Community Information Services

CITY MANAGER EXPENDITURES

CATEGORY	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 ADJ BUDGET	2018 BUDGET
Salaries & Wages	540,354	540,207	937,997	572,018	648,555
Personnel Benefits	189,247	181,645	265,814	177,818	189,714
Supplies	17,457	7,765	17,376	7,340	18,590
Other Services & Charges	317,444	278,620	529,205	455,753	321,947
Transfers Out	20,918	-	-	-	-
Total Expenditures	1,085,420	1,008,237	1,750,392	1,212,929	1,178,806

PERSONNEL SUMMARY					
NUMBER OF EMPLOYEES					
POSITION	2014	2015	2016	2017 ADJ	2018
City Manager	1.00	1.00	1.00	1.00	1.00
Chief Operations Officer	-	-	-	1.00	1.00
ACM/Economic Develop Director	-	1.00	1.00	-	-
ACM/Human Resource Mgr	1.00	1.00	-	-	-
Economic Development Manager	1.00	-	-	-	-
Human Resources Manager	-	-	1.00	1.00	1.00
City Clerk/Communication Director				1.00	1.00
City Clerk	1.00	1.00	1.00		
Deputy City Clerk	-	-	-	1.00	1.00
Executive Asst/HR Technician	1.00	1.00	1.00	-	-
Total	5.00	5.00	5.00	5.00	5.00

FINANCE & INFO TECHNOLOGY



The Finance Department is responsible for:

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

The Info Technology Department is responsible for:

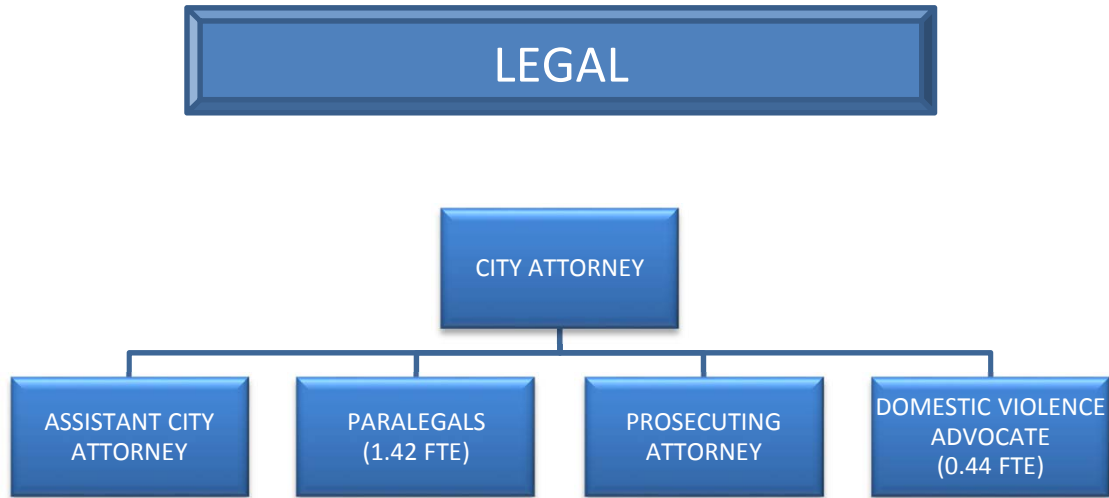
- Maintenance of all city computers, servers, and networks.
- Software maintenance services.
- Consulting and programming on new projects.
- Recovery of data and replacement of damaged hardware.

** In 2016, moved the information systems costs from the internal service funds to the general fund. 2014-2015 information is restated to include the Info Technology expenditures with Finance's.*

FINANCE & INFO TECHNOLOGY DEPARTMENT EXPENDITURES

CATEGORY	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 ADJ BUDGET	2018 BUDGET
Salaries & Wages	689,597	657,547	684,595	772,984	796,259
Personnel Benefits	231,807	236,274	231,697	268,762	260,655
Supplies	17,242	29,987	61,379	72,500	77,500
Other Services & Charges	383,960	429,730	680,457	687,374	620,447
Total Expenditures	1,322,606	1,353,538	1,658,128	1,801,620	1,754,861

PERSONNEL SUMMARY					
NUMBER OF EMPLOYEES					
POSITION	2014	2015	2016	2017 ADJ	2018
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				
Senior Accountant		1.00	1.00	1.00	1.00
Senior Accounting Specialist	0.53	0.50	0.50	0.50	0.50
Staff Accountant				1.00	2.00
Accounting Technician		1.00	1.00		
Payroll & Benefits Specialist	1.00	1.00	1.00	1.00	-
Acctg Specialist - Accts Payable	1.00	1.00	1.00	1.00	1.00
Information Services Manager	1.00	1.00	1.00	1.00	1.00
Systems Administrator	1.00	1.00	1.00	1.00	1.00
Total	7.53	8.50	8.50	8.50	8.50



The Legal Department provides the following services:

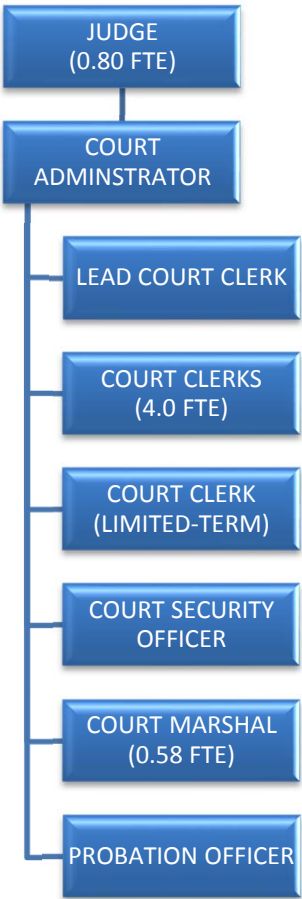
The City Attorney is the City's chief legal advisor and is responsible for counseling all city departments and the City Council and supervises all legal work assigned to outside counsel. The City Attorney attends all council meetings and executive sessions. The Legal Department provides support in all 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	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 ADJ BUDGET	2018 BUDGET
Salaries & Wages	391,317	411,969	385,786	406,943	436,198
Personnel Benefits	128,091	131,656	112,633	123,816	134,977
Supplies	5,747	4,784	4,764	7,640	7,140
Other Services & Charges	39,997	42,181	72,042	105,097	115,089
Total Expenditures	565,152	590,590	575,225	643,496	693,404

PERSONNEL SUMMARY					
NUMBER OF EMPLOYEES					
POSITION	2014	2015	2016	2017 ADJ	2018
City Attorney	1.00	1.00	1.00	1.00	1.00
Assistant City Attorney	1.00	1.00	1.00	1.00	1.00
Prosecuting Attorney	1.00	1.00	1.00	1.00	1.00
Domestic Violence Advocate	-	0.15	-	0.44	0.44
Paralegals	1.50	1.42	1.42	1.42	1.42
Total	4.50	4.57	4.42	4.86	4.86

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	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 ADJ BUDGET	2018 BUDGET
Salaries & Wages	539,908	564,718	623,788	708,471	791,783
Personnel Benefits	211,810	213,427	212,764	274,410	319,646
Supplies	11,799	25,459	15,099	19,195	20,555
Other Services & Charges	109,604	132,560	112,057	357,432	380,682
Capital Outlay	-	34,500	-	-	-
Total Expenditures	873,121	970,664	963,708	1,359,508	1,512,666

PERSONNEL SUMMARY					
NUMBER OF EMPLOYEES					
POSITION	2014	2015	2016	2017 ADJ	2018
Judge	1.00	0.80	0.80	0.80	0.80
Court Administrator	1.00	1.00	1.00	1.00	1.00
Lead Court Clerk	1.00	1.00	1.00	1.00	1.00
Court Clerks	3.00	3.00	4.00	4.00	4.00
Court Clerk (Extra Hire)	-	-	-	0.50	-
Court Marshal	0.60	0.60	0.50	0.58	0.58
Court Security Officer	0.60	0.60	0.70	1.00	1.00
File Clerk	0.50	-	-	-	-
Probation Officer	-	0.60	0.60	1.00	1.00
Total	7.70	7.60	8.60	9.88	9.38

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

PUBLIC SAFETY CONTRACT SERVICES

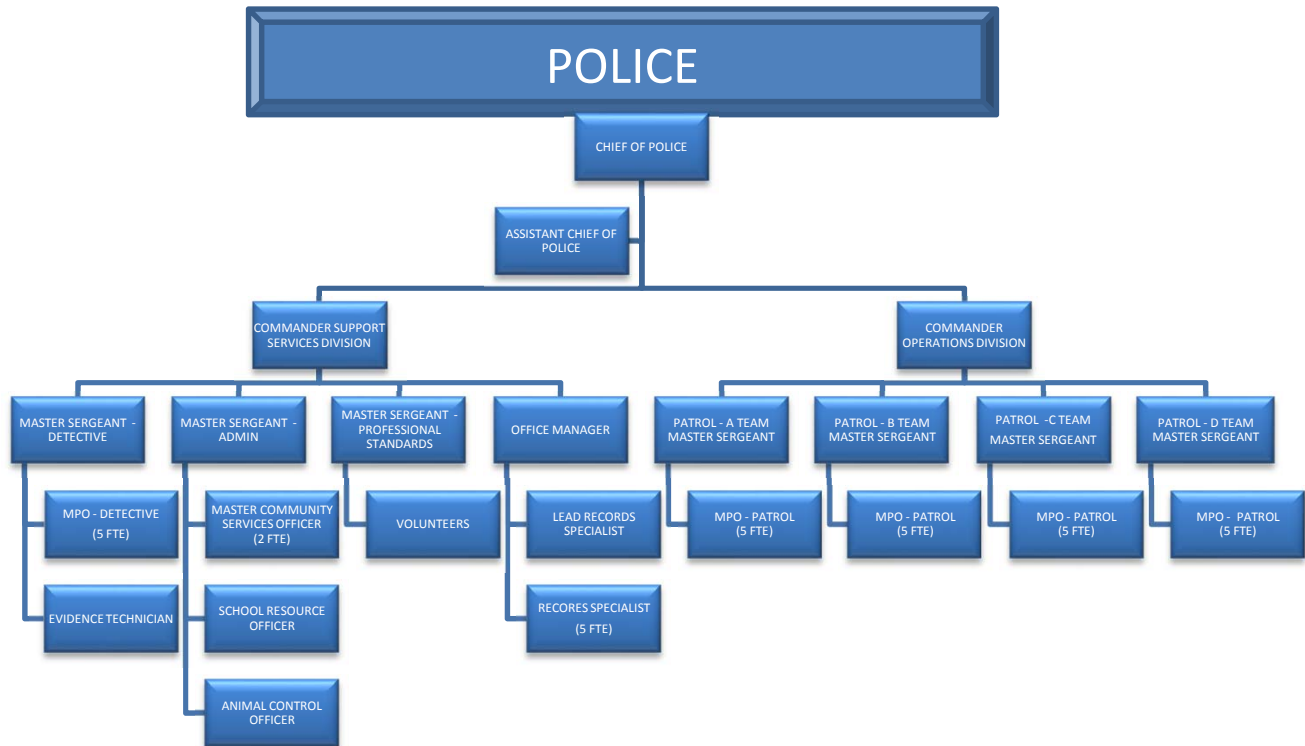
Includes contract costs that benefit the city as a whole and which are not attributable to any single department:

- Emergency management preparedness activities.
- Fire inspection & investigation activities.
- Jail services.
- Public Defender services.

PUBLIC SAFETY CONTRACT SERVICES

CATEGORY	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 ADJ BUDGET	2018 BUDGET
Other Services & Charges	781,105	639,664	729,685	756,312	968,037
Total Expenditures	781,105	639,664	729,685	756,312	968,037

(This Page Intentionally Left Blank)



The Police Department is composed of the following Divisions:

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

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

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

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

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

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

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

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

POLICE DEPARTMENT EXPENDITURES



CATEGORY	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 ADJ BUDGET	2018 BUDGET
Salaries & Wages	4,238,676	4,250,614	4,300,403	4,949,010	4,994,463
Personnel Benefits	1,649,706	1,662,966	1,655,985	1,731,424	1,773,958
Supplies	202,747	167,677	164,343	209,710	230,440
Other Services & Charges	1,640,275	1,728,145	1,935,841	3,523,279	3,526,598
Total Expenditures	7,731,404	7,809,402	8,056,572	10,413,423	10,525,459

PERSONNEL SUMMARY					
NUMBER OF EMPLOYEES					
POSITION	2014	2015	2016	2017 ADJ	2018
Chief of Police	1.00	1.00	1.00	1.00	1.00
Assistant Chief of Police*	-	-	-	-	-
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	5.00	5.00
Master Sergeant/ Prof Standards	1.00	1.00	1.00	1.00	1.00
Master Sergeant/ Administrative	1.00	1.00	1.00	1.00	1.00
Master Sergeant/ Patrol	4.00	4.00	4.00	4.00	4.00
MPO/ Patrol	17.00	17.00	18.00	20.00	20.00
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	1.00	1.00	1.00
Office Manager	1.00	1.00	1.00	1.00	1.00
Senior Secretary	1.00	1.00	1.00	-	-
Lead Records Specialist	-	-	-	1.00	1.00
Record Specialists	5.00	5.00	5.00	5.00	5.00
Total	42.80	42.80	44.00	47.00	47.00

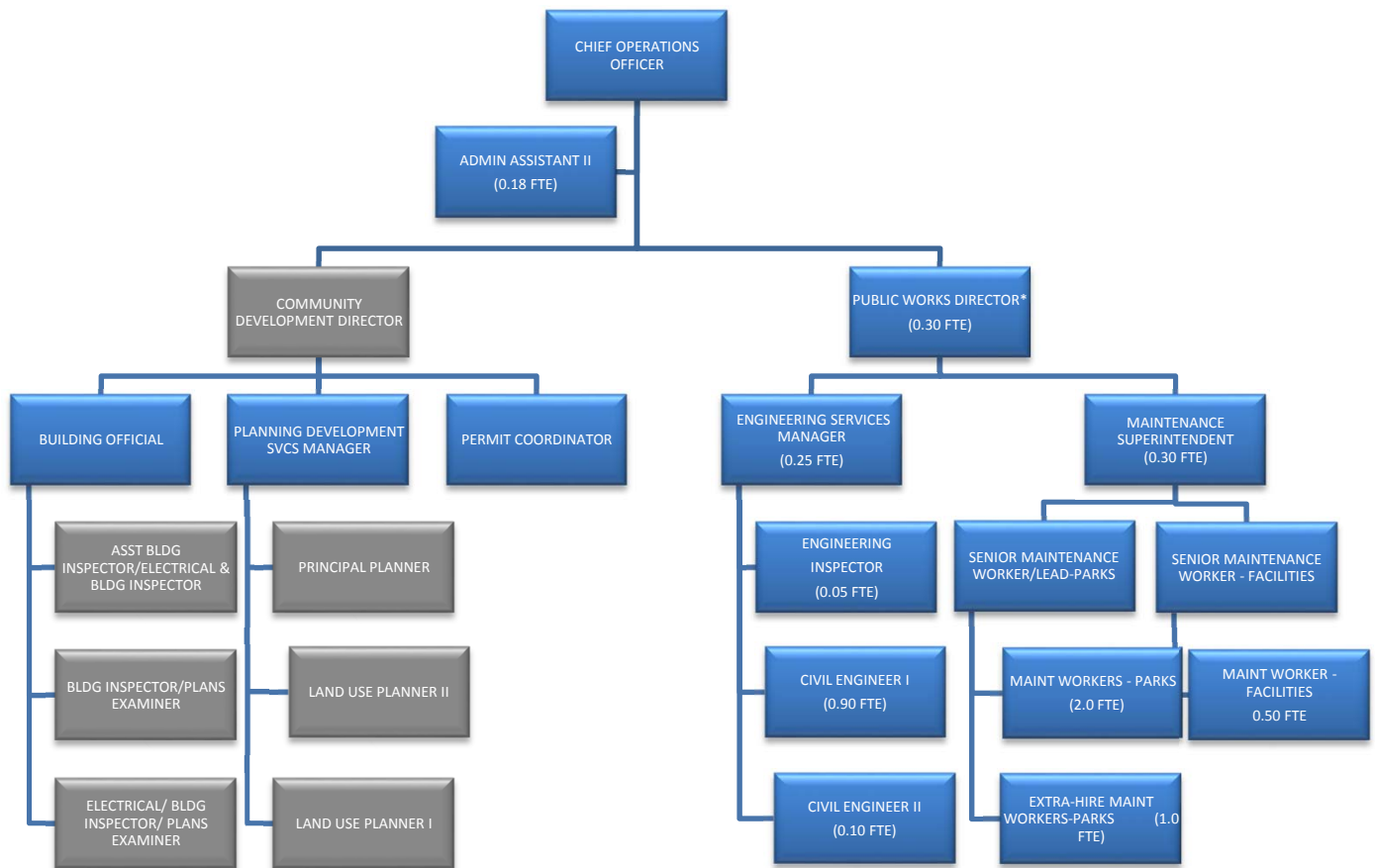
* Assistant Chief of Police Limited-term (5/01/2017-4/30/2019)

1.00

1.00

 Included in this section's info.
 Reporting structure only. Info excluded from this section.

PBPW TAX BASED



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

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

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

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

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

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

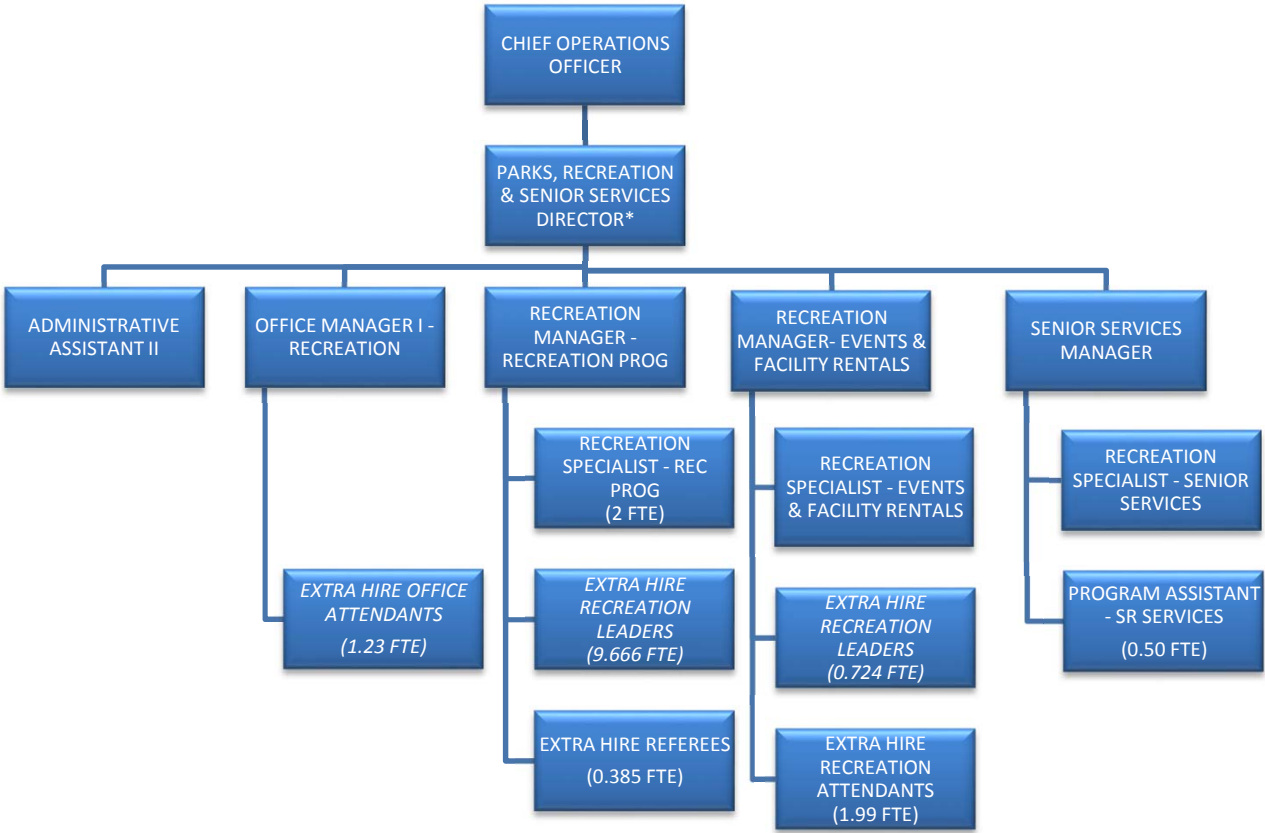
** Reason for a huge change starting 2017 is because PBPW is split into tax-based and fee-based. The tax-based activities are in the General Fund, while the fee-based are in the Special Revenue Fund: PBPW Fee Based.*

PBPW TAX BASED DEPARTMENT EXPENDITURES

CATEGORY	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 ADJ BUDGET	2018 BUDGET
Salaries & Wages	1,460,710	1,670,159	1,816,705	787,369	875,929
Personnel Benefits	567,070	643,155	683,564	310,853	342,450
Supplies	78,847	97,216	91,811	61,432	63,100
Other Services & Charges	862,093	916,753	984,476	721,451	1,040,348
Capital Outlay	-	10,904	41,374	9,456	26,700
Total Expenditures	<u>2,968,720</u>	<u>3,338,187</u>	<u>3,617,930</u>	<u>1,890,561</u>	<u>2,348,527</u>

PERSONNEL SUMMARY					
NUMBER OF EMPLOYEES					
POSITION	2014	2015	2016	2017 ADJ	2018
Administration					
Plan, Bldg, PW Director	0.65	0.65	0.65	-	-
Admin Assistant II	0.60	0.60	0.60	-	-
GIS Administrator	-	0.30	0.30	-	-
CIP Manager	1.00	1.00	1.00	-	-
Code Enforcement	1.00	1.00	-	-	-
Planning, Building & Permits					
Community Development Manager	1.00	1.00	1.00	1.00	1.00
Senior Planner	1.00	1.00	1.00		
Land Use Planner II	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		
Building Inspector/Plans Examiner	1.00	1.00	1.00		
Electrical/Bldg Inspector/Plans Exam	-	1.00	1.00		
Permit Coordinator	1.00	1.90	1.90	1.00	1.00
Permit Specialist I	0.90	-	-	-	-
Joint Minor Home Repair Program	0.10	0.10	0.10		
Office Assistant - Comm Development	-	1.00	1.00		
Public Works Maintenance (Building/Facility & Parks)					
Public Works Director	-	-	-	0.10	0.10
Maintenance Superintendent	0.30	0.30	0.30	0.30	0.30
Senior Maint Worker-Facilities	1.00	1.00	1.00	1.00	1.00
Senior Maint Worker/Lead - Parks	1.00	1.00	1.00	1.00	1.00
Maint Worker - Parks	2.00	2.00	2.00	2.00	2.00
Maint Worker - Facilities	-	-	-	0.50	0.50
Admin Assistant II	-	-	-	0.12	0.12
Extra-Hire Maint Worker	1.00	1.00	1.00	1.00	1.00
Engineering & CIP Services					
Public Works Director	-	-	-	0.20	0.20
Transportation/Engineer Svcs Mgr	0.90	0.90	0.90	0.25	0.25
Assoc Transportation Engineer	1.00	1.00	1.00	-	-
Surface Water/Environ Engrng Mgr	0.10	0.10	0.10	-	-
Engineering Inspector	1.00	1.00	1.00	0.05	0.05
Civil Engineer I	1.40	1.00	1.00	0.90	0.90
Civil Engineer II	-	1.00	1.00	0.10	0.10
Admin Assistant II	0.15	0.15	0.15	0.06	0.06
Total	21.10	24.00	23.00	10.58	10.58

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	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 ADJ BUDGET	2018 BUDGET
Salaries & Wages	872,203	928,796	926,194	1,025,575	1,185,165
Personnel Benefits	284,774	266,810	249,300	296,414	390,769
Supplies	88,817	103,546	95,415	139,696	118,270
Other Services & Charges	572,322	649,999	621,179	1,078,464	1,032,911
Capital Outlay	-	11,743	-	5,000	5,000
Total Expenditures	1,818,116	1,960,894	1,892,088	2,545,149	2,732,115

PERSONNEL SUMMARY					
NUMBER OF EMPLOYEES					
POSITION	2014	2015	2016	2017 ADJ	2018
Parks, Rec & Sr Services Director	1.00	1.00	1.00	1.00	1.00
Administrative Assistant II	2.00	1.00	1.00	1.00	1.00
Recreation Program					
Recreation Coordinator	1.00	1.00	1.00	-	-
Recreation Manager				1.00	1.00
Office Specialist	1.00	1.00	1.00	-	-
Office Manager I				1.00	1.00
Recreation Specialist	0.76	1.45	1.45	2.00	2.00
Extra-Hire Recreation Leader	5.62	5.57	5.57	8.99	8.99
Extra-Hire Referees/Sport Leaders			0.15	1.06	1.06
Extra-Hire Office Attendant	3.63	3.51	3.51	1.23	1.23
Events and Facilities Rental					
Recreation Coordinator	1.00	1.00	1.00	-	-
Recreation Manager				1.00	1.00
Recreation Specialist		0.72	0.72	1.00	1.00
Extra-Hire Recreation Leader	0.51	0.27	0.27	0.72	0.72
Extra-Hire Recreation Attendant	1.33	1.62	1.62	1.99	1.99
Senior Services & Program					
Senior Services Manager	1.00	1.00	1.00	1.00	1.00
Recreation Coordinator	1.00	1.00	-	-	-
Recreation Specialist			0.72	1.00	1.00
Program Assistant	0.50	0.50	0.50	0.50	0.50
Exercise Instructor	0.20	0.20	-	-	-
Total	20.55	20.84	20.51	24.49	24.49

GENERAL FUND INTERFUND TRANSFERS

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

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

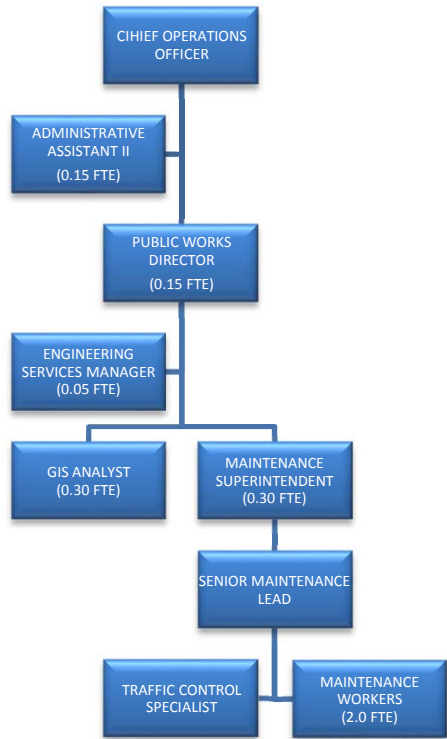
GENERAL FUND INTERFUND TRANSFERS

CATEGORY	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 ADJ BUDGET	2018 BUDGET
Transfers Out	30,624	77,439	722,436	2,272,126	1,950,588
Total Expenditures	30,624	77,439	722,436	2,272,126	1,950,588

SPECIAL REVENUE FUNDS

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

STREET MAINTENANCE FUND



The Street Maintenance Fund contains the following programs:

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

PERSONNEL SUMMARY					
NUMBER OF EMPLOYEES					
POSITION	2014	2015	2016	2017 ADJ	2018
Plan, Bldg, PW Director	0.15	0.15	0.15	-	-
Public Works Director	-	-	-	0.15	0.15
Engineering Service Manager	-	0.10	0.10	0.05	0.05
GIS Analyst	0.10	0.30	0.30	0.30	0.30
Maintenance Superintendent	0.25	0.30	0.30	0.30	0.30
Senior Maintenance Worker Lead	1.00	1.00	1.00	1.00	1.00
Maintenance Worker	2.00	2.00	2.00	2.00	2.00
Traffic Control Specialist	0.70	1.00	1.00	1.00	1.00
Administrative Assistant II	0.05	0.05	0.05	0.15	0.15
Total	4.25	4.90	4.90	4.95	4.95

STREET MAINTENANCE FUND REVENUES

CATEGORY	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 ADJ BUDGET	2018 BUDGET
Taxes	21,130	32,968	454,352	536,400	566,360
Intergovernmental	661,941	633,558	680,739	640,000	713,785
Charges for Services	412,361	434,778	479,150	440,000	440,000
Miscellaneous Revenues	2,881	25,949	6,256	-	1,000
Other Financing Sources	-	127,239	-	-	-
Transfers In	-	-	29,929	20,000	45,000
Total Revenues	<u>1,098,313</u>	<u>1,254,492</u>	<u>1,650,426</u>	<u>1,636,400</u>	<u>1,766,145</u>
Beginning Fund Balance	<u>264,628</u>	<u>240,555</u>	<u>273,871</u>	<u>463,665</u>	<u>554,270</u>
Total Resources	<u><u>1,362,940</u></u>	<u><u>1,495,047</u></u>	<u><u>1,924,297</u></u>	<u><u>2,100,065</u></u>	<u><u>2,320,415</u></u>

STREET MAINTENANCE FUND EXPENDITURES

CATEGORY	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 ADJ BUDGET	2018 BUDGET
Salaries & Wages	298,655	340,316	345,201	359,187	362,761
Personnel Benefits	123,493	126,028	122,366	137,529	154,854
Supplies	80,545	73,620	73,643	94,735	86,300
Other Services & Charges	620,136	680,555	819,820	1,139,069	1,011,022
Transfers Out	1,002	657	-	-	-
Total Operations	<u>1,123,831</u>	<u>1,221,176</u>	<u>1,361,030</u>	<u>1,730,520</u>	<u>1,614,937</u>
Ending Fund Balance	<u>240,555</u>	<u>273,871</u>	<u>563,267</u>	<u>369,545</u>	<u>705,478</u>
Total Expenditures	<u><u>1,364,386</u></u>	<u><u>1,495,047</u></u>	<u><u>1,924,297</u></u>	<u><u>2,100,065</u></u>	<u><u>2,320,415</u></u>

ARTERIAL STREET PAVEMENT

FUND REVENUES



CATEGORY	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 ADJ BUDGET	2018 BUDGET
Licenses & Permits	-	-	-	501,900	670,000
Miscellaneous Revenues	-	-	463	-	-
Transfers In	-	-	211,683	523,247	455,000
Total Revenues	-	-	212,146	1,025,147	1,125,000
Beginning Fund Balance	-	-	-	156,015	1,005,361
Total Resources	-	-	212,146	1,181,162	2,130,361

FUND EXPENDITURES

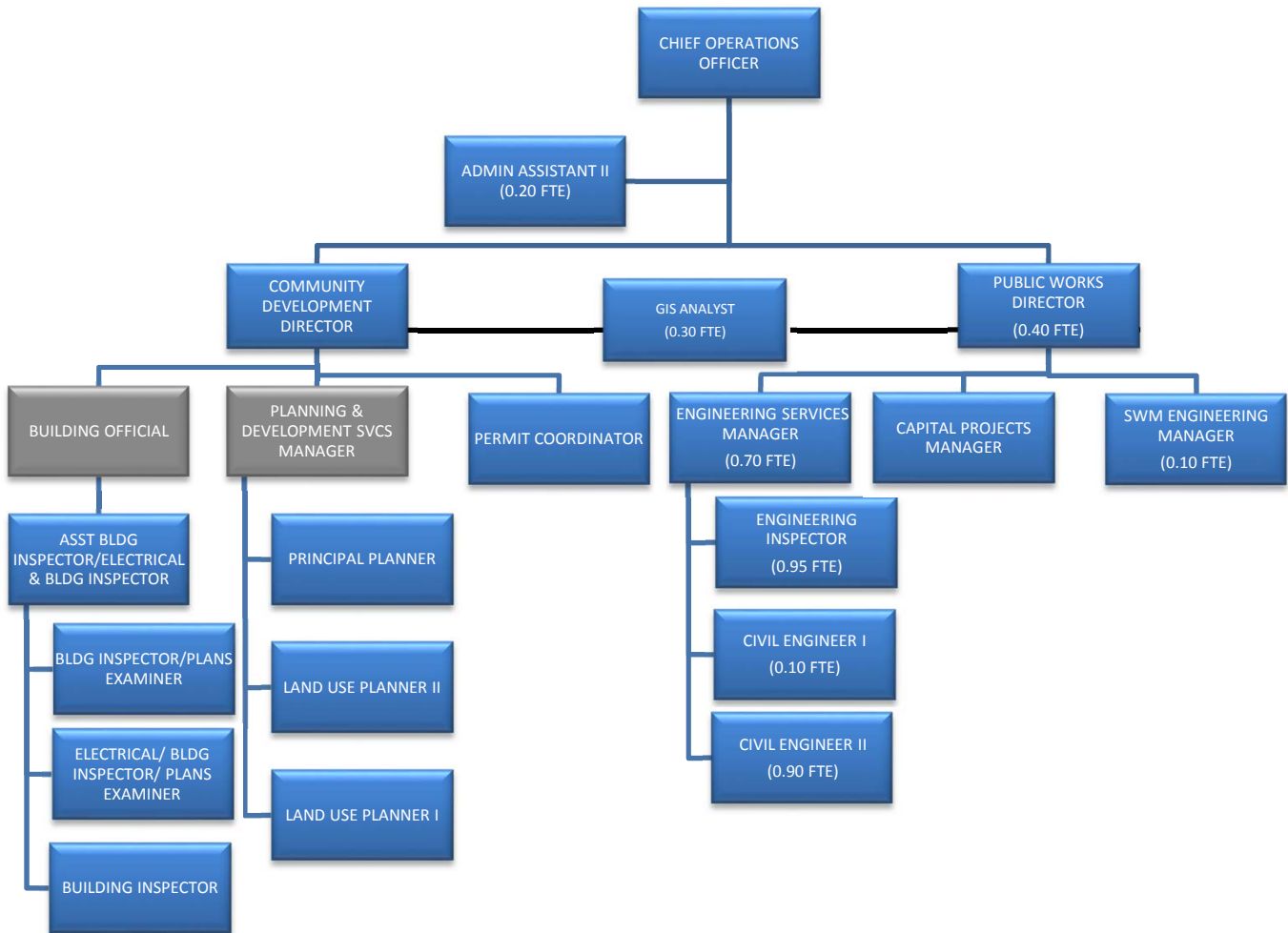
CATEGORY	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 ADJ BUDGET	2018 BUDGET
Other Services & Charges	-	-	-	64,535	1,310,413
Transfers Out	-	-	-	65,650	-
Total Operations	-	-	-	130,185	1,310,413
Ending Fund Balance	-	-	212,146	1,050,977	819,948
Total Expenditures	-	-	212,146	1,181,162	2,130,361

The Arterial Street Fund contains the following programs:

- Street pavement preservation
- Reconstruction of street pavement

 Included in this section's info.
 Reporting structure only. Info excluded from this section.

DEVELOPMENT FUND



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

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

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

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

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

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

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

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

DEVELOPMENT FUND REVENUES

CATEGORY	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 ADJ BUDGET	2018 BUDGET
Licenses & Permits	-	-	-	940,000	1,140,000
Intergovernmental	-	-	-	78,000	76,360
Charges for Services	-	-	-	939,715	1,143,650
Miscellaneous Revenues	-	-	-	5,000	8,000
Transfers In	-	-	-	1,507,686	-
Total Revenues	-	-	-	3,470,401	2,368,010
Beginning Fund Balance	-	-	-	1,507,686	1,868,569
Total Resources	-	-	-	4,978,087	4,236,579

DEVELOPMENT FUND EXPENDITURES

CATEGORY	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 ADJ BUDGET	2018 BUDGET
Salaries & Wages	-	-	-	1,110,830	1,255,389
Personnel Benefits	-	-	-	429,245	526,856
Supplies	-	-	-	25,326	24,763
Other Services & Charges	-	-	-	621,677	739,459
Total Operations	-	-	-	2,187,078	2,546,467
Ending Fund Balance	-	-	-	2,791,009	1,690,112
Total Expenditures	-	-	-	4,978,087	4,236,579

DEVELOPMENT FUND EXPENDITURES

PERSONNEL SUMMARY					
NUMBER OF EMPLOYEES					
POSITION	2014	2015	2016	2017 ADJ	2018
Planning, Building & Permits					
Community Development Director	-	-	-	1.00	1.00
Senior Planner	-	-	-	1.00	1.00
Land Use Planner II	-	-	-	1.00	1.00
Land Use Planner I	-	-	-	1.00	1.00
Asst Bldg Official/Electr & Bldg Inspector	-	-	-	1.00	1.00
Building Inspector/Plans Examiner	-	-	-	1.00	1.00
Electrical/Bldg Inspector/Plans Exam	-	-	-	1.00	1.00
Building Inspector	-	-	-	1.00	1.00
Permit Coordinator	-	-	-	0.95	0.95
Joint Minor Home Repair Program	-	-	-	0.05	0.05
GIS Analyst	-	-	-	0.15	0.15
Engineering & CIP Services					
Public Works Director	-	-	-	0.40	0.40
Transportation/Engineer Svcs Mgr	-	-	-	0.70	0.70
Surface Water/Environ Engrng Mgr	-	-	-	0.10	0.10
Engineering Inspector	-	-	-	0.95	0.95
Civil Engineer I	-	-	-	0.10	0.10
Civil Engineer II	-	-	-	0.90	0.90
GIS Analyst	-	-	-	0.15	0.15
CIP Manager	-	-	-	1.00	1.00
Admin Assistant II	-	-	-	0.20	0.20
Total	-	-	-	13.65	13.65

POLICE DRUG SEIZURE FUND

FUND REVENUES

CATEGORY	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 ADJ BUDGET	2018 BUDGET
Intergovernmental	-	23,624	-	-	-
Miscellaneous Revenues	598	2,015	34	500	1,000
Total Revenues	598	25,639	34	500	1,000
Beginning Fund Balance	9,475	7,545	10,340	4,851	7,385
Total Resources	10,073	33,184	10,374	5,351	8,385

FUND EXPENDITURES

CATEGORY	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 ADJ BUDGET	2018 BUDGET
Supplies	509	-	-	500	500
Other Services & Charges	2,019	60	-	3,000	500
Capital Outlay	-	22,784	-	-	-
Total Operations	2,528	22,844	-	3,500	1,000
Ending Fund Balance	7,545	10,340	10,374	1,851	7,385
Total Expenditures	10,073	33,184	10,374	5,351	8,385

The Police Drug Seizure Fund contains the following programs:

- Drug crime prevention
- K-9 Activities

HOTEL/MOTEL TAX FUND

FUND REVENUES

CATEGORY	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 ADJ BUDGET	2018 BUDGET
Taxes	20,020	27,677	83,113	84,000	105,000
Charges for Services	-	-	20,000	30,000	28,000
Miscellaneous Revenues	6	1	-	-	-
Total Revenues	20,026	27,678	103,113	114,000	133,000
Beginning Fund Balance	8,375	8,162	9,594	19,239	6,875
Total Resources	<u>28,401</u>	<u>35,840</u>	<u>112,707</u>	<u>133,239</u>	<u>139,875</u>

FUND EXPENDITURES

CATEGORY	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 ADJ BUDGET	2018 BUDGET
Supplies	-	-	-	10,000	-
Other Services & Charges	20,239	26,246	75,331	104,000	112,000
Total Operations	20,239	26,246	75,331	114,000	112,000
Ending Fund Balance	8,162	9,594	37,376	19,239	27,875
Total Expenditures	<u>28,401</u>	<u>35,840</u>	<u>112,707</u>	<u>133,239</u>	<u>139,875</u>

The Hotel/Motel Tax Fund contains the following programs:

- Tourist Promotion
- Tourism-related facility maintenance

REDONDO ZONE FUND

FUND REVENUES

CATEGORY	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 ADJ BUDGET	2018 BUDGET
Intergovernmental	-	22,469	-	-	-
Fines & Forfeitures	-	2,160	964	750	750
Miscellaneous Revenues	-	73,877	48,769	108,895	60,120
Transfers In	-	2,729	21,000	-	-
Total Revenues	-	101,235	70,733	109,645	60,870
Beginning Fund Balance	-	-	22,063	10,858	22,545
Total Resources	-	101,235	92,796	120,503	83,415

FUND EXPENDITURES

CATEGORY	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 ADJ BUDGET	2018 BUDGET
Supplies	-	5,084.51	5,606	5,000	5,100
Other Services & Charges	-	74,087	68,437	108,855	64,753
Total Operations	-	79,172	74,043	113,855	69,853
Ending Fund Balance	-	22,063	18,753	6,648	13,562
Total Expenditures	-	101,235	92,796	120,503	83,415

The Redondo Zone Fund contains the following programs:

- Zone maintenance
- Zone parking
- Zone vegetation

WATERFRONT ZONE

FUND REVENUES

CATEGORY	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 ADJ BUDGET	2018 BUDGET
Fines & Forfeitures	-	-	-	1,000	1,000
Miscellaneous Revenues	-	-	-	299,000	275,000
Total Revenues	-	-	-	300,000	276,000
Beginning Fund Balance	-	-	-	-	16,392
Total Resources	-	-	-	300,000	292,392

FUND EXPENDITURES

CATEGORY	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 ADJ BUDGET	2018 BUDGET
Supplies	-	-	-	5,000	5,000
Other Services & Charges	-	-	-	148,790	153,938
Total Operations	-	-	-	153,790	158,938
Ending Fund Balance	-	-	-	146,210	133,454
Total Expenditures	-	-	-	300,000	292,392

PBPW AUTOMATION FEE

FUND REVENUES

CATEGORY	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 ADJ BUDGET	2018 BUDGET
Charges for Services	-	-	172,920	100,000	100,000
Total Revenues	-	-	172,920	100,000	100,000
Beginning Fund Balance	-	-	-	68,871	181,446
Total Resources	-	-	172,920	168,871	281,446

FUND EXPENDITURES

CATEGORY	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 ADJ BUDGET	2018 BUDGET
Supplies	-	-	-	3,000	-
Other Services & Charges	-	-	-	98,032	95,778
Total Operations	-	-	-	101,032	95,778
Ending Fund Balance	-	-	-	67,839	185,668
Total Expenditures	-	-	-	168,871	281,446

The PBPW Automation Fee Fund:

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

URBAN FORESTRY

FUND REVENUES

CATEGORY	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 ADJ BUDGET	2018 BUDGET
Charges for Services	-	-	-	-	10,000
Total Revenues	-	-	-	-	10,000
Total Resources	-	-	-	-	10,000

FUND EXPENDITURES

CATEGORY	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 ADJ BUDGET	2018 BUDGET
Supplies	-	-	-	-	5,000
Total Operations	-	-	-	-	5,000
Ending Fund Balance	-	-	-	-	5,000
Total Expenditures	-	-	-	-	10,000

The Urban Forestry Fund:

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

ABATEMENT

FUND REVENUES

CATEGORY	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 ADJ BUDGET	2018 BUDGET
Fines & Forfeitures	-	-	-	500	500
Miscellaneous Revenues	-	-	-	-	4,800
Transfers In	-	-	25,000	-	30,000
Total Revenues	-	-	25,000	500	35,300
Beginning Fund Balance	-	-	-	1,850	5,208
Total Resources	-	-	25,000	2,350	40,508

FUND EXPENDITURES

CATEGORY	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 ADJ BUDGET	2018 BUDGET
Other Services & Charges	-	-	-	16,200	200
Total Operations	-	-	-	16,200	200
Ending Fund Balance	-	-	25,000	(13,850)	40,308
Total Expenditures	-	-	25,000	2,350	40,508

The Abatement Fund:

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

AUTOMATED SPEED ENFORCE

FUND REVENUES

CATEGORY	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 ADJ BUDGET	2018 BUDGET
Charges for Services	-	310	3,550	-	-
Fines & Forfeitures	382,819	361,556	377,010	350,000	350,000
Miscellaneous Revenues	-	283	3,203	-	-
Total Revenues	382,819	362,149	383,763	350,000	350,000
Beginning Fund Balance	-	(467)	361,632	82,801	214,687
Total Resources	<u>382,819</u>	<u>361,682</u>	<u>745,395</u>	<u>432,801</u>	<u>564,687</u>

FUND EXPENDITURES

CATEGORY	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 ADJ BUDGET	2018 BUDGET
Salaries & Wages	22,218	-	24,379	-	-
Personnel Benefits	9,366	-	6,827	-	-
Other Services & Charges	243,247	50	228,810	228,000	272,000
Transfers Out	108,455	-	42,296	136,586	124,686
Total Operations	383,286	50	302,312	364,586	396,686
Ending Fund Balance	(467)	361,632	443,083	68,215	168,001
Total Expenditures	<u>382,819</u>	<u>361,682</u>	<u>745,395</u>	<u>432,801</u>	<u>564,687</u>

The Automated Speed Enforcement Fund contains the following programs:

- ASE program administration
- Program maintenance

TRANSPORT BENEFIT DISTRICT

FUND REVENUES

CATEGORY	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 ADJ BUDGET	2018 BUDGET
Taxes	424,531	456,766	881,890	880,000	916,000
Miscellaneous Revenues	44	66	378	-	-
Total Revenues	424,575	456,832	882,268	880,000	916,000
Beginning Fund Balance	68,841	36,189	84,350	265,588	278,847
Total Resources	<u>493,416</u>	<u>493,021</u>	<u>966,618</u>	<u>1,145,588</u>	<u>1,194,847</u>

FUND EXPENDITURES

CATEGORY	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 ADJ BUDGET	2018 BUDGET
Other Services & Charges	3,463	2,500	483,826	472,275	459,812
Transfers Out	453,764	406,171	-	523,247	455,000
Total Operations	457,227	408,671	483,826	995,522	914,812
Ending Fund Balance	36,189	84,350	482,792	150,066	280,035
Total Expenditures	<u>493,416</u>	<u>493,021</u>	<u>966,618</u>	<u>1,145,588</u>	<u>1,194,847</u>

The Transportation Benefit District Fund contains the following programs:

- Transportation infrastructure improvement
- Infrastructure maintenance
- Transportation administration

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	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 ADJ BUDGET	2018 BUDGET
Miscellaneous Revenues	5,480	149	-	-	-
Transfers In	404,295	384,969	405,276	405,900	280,696
Total Revenues	<u>409,775</u>	<u>385,118</u>	<u>405,276</u>	<u>405,900</u>	<u>280,696</u>
Beginning Fund Balance	21,480	36,663	36,145	33,937	26,344
Total Resources	<u><u>431,255</u></u>	<u><u>421,781</u></u>	<u><u>441,421</u></u>	<u><u>439,837</u></u>	<u><u>307,040</u></u>

FUND EXPENDITURES

CATEGORY	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 ADJ BUDGET	2018 BUDGET
Other Services & Charges	-	425	15,920	15,305	16,958
Transfers Out	5,452	242	-	-	-
Debt Service	389,140	384,969	391,051	391,213	265,946
Total Operations	<u>394,592</u>	<u>385,636</u>	<u>406,971</u>	<u>406,518</u>	<u>282,904</u>
Ending Fund Balance	36,663	36,145	34,450	33,319	24,136
Total Expenditures	<u><u>431,255</u></u>	<u><u>421,781</u></u>	<u><u>441,421</u></u>	<u><u>439,837</u></u>	<u><u>307,040</u></u>

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	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 ADJ BUDGET	2018 BUDGET
Taxes	1,026,194	1,189,540	1,475,453	854,000	900,000
Intergovernmental	4,367,707	5,111,312	7,232,165	891,432	2,899,772
Charges for Services	78,706	351,233	508,253	1,981,000	2,499,000
Miscellaneous Revenues	38,843	230,629	196,225	25,000	23,000
Transfers In	967,702	23,404	765,564	2,166,205	1,724,834
Total Revenues	<u>6,479,152</u>	<u>6,906,118</u>	<u>10,177,660</u>	<u>5,917,637</u>	<u>8,046,606</u>
Beginning Fund Balance	5,117,909	3,381,328	3,577,743	3,832,804	5,344,245
Total Resources	<u><u>11,597,061</u></u>	<u><u>10,287,446</u></u>	<u><u>13,755,403</u></u>	<u><u>9,750,441</u></u>	<u><u>13,390,851</u></u>

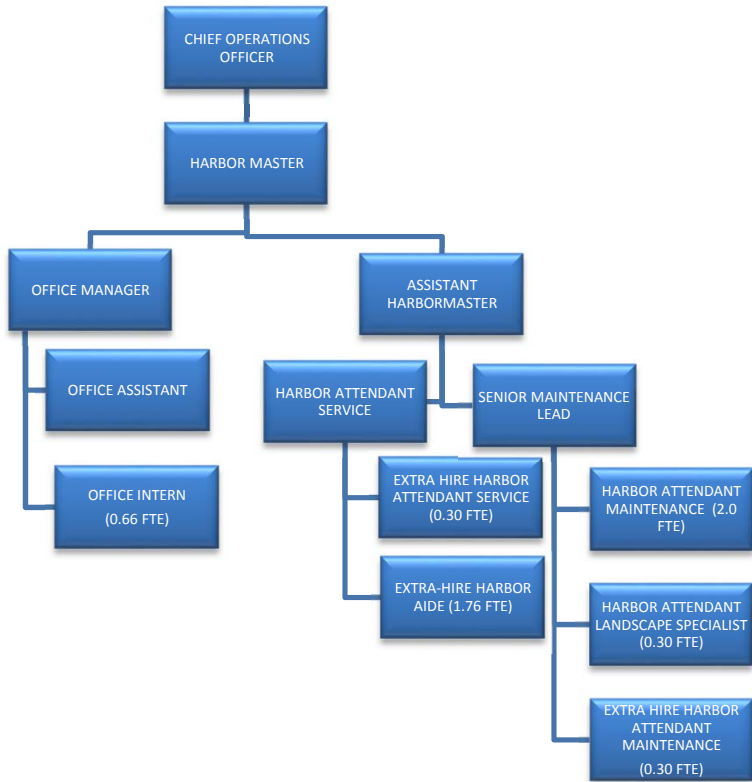
FUND EXPENDITURES

CATEGORY	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 ADJ BUDGET	2018 BUDGET
Supplies	1,351	76,692	1,427	-	-
Other Services & Charges	91,768	3,355	41,495	25,000	25,000
Transfers Out	988,065	520,847	430,971	1,319,508	418,256
Capital Outlay	7,134,549	6,108,809	8,909,988	3,482,661	6,250,035
Total Operations	<u>8,215,733</u>	<u>6,709,703</u>	<u>9,383,881</u>	<u>4,827,169</u>	<u>6,693,291</u>
Ending Fund Balance	3,381,328	3,577,743	4,371,522	4,222,624	6,697,560
Total Expenditures	<u><u>11,597,061</u></u>	<u><u>10,287,446</u></u>	<u><u>13,755,403</u></u>	<u><u>9,049,793</u></u>	<u><u>13,390,851</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	2014	2015	2016	2017 ADJ	2018
Harbormaster	1.00	1.00	1.00	1.00	1.00
Office Manager	1.00	1.00	1.00	1.00	1.00
Office Assistant	0.80	0.60	0.60	1.00	1.00
Service Manager	1.00	1.00	1.00	-	-
Maintenance Manager	1.00	1.00	1.00	-	-
Events Specialist	0.20	0.40	0.40	-	-
Assistant Harbormaster	-	-	-	1.00	1.00
Senior Maintenance Lead	-	-	-	1.00	1.00
Harbor Attendant	4.00	4.00	4.00	3.00	3.00
Extra-Hire Intern	-	-	-	0.47	0.66
Extra-Hire Landscaping Specialist	-	0.30	0.30	0.30	0.30
Extra-Hire Harbor Attendant Maintenance	-	-	-	0.30	0.30
Extra-Hire Harbor Attendant Service	-	-	-	0.30	0.30
Extra-Hire Harbor Aide	2.13	1.83	1.83	1.76	1.76
Total	11.13	11.13	11.13	11.13	11.32

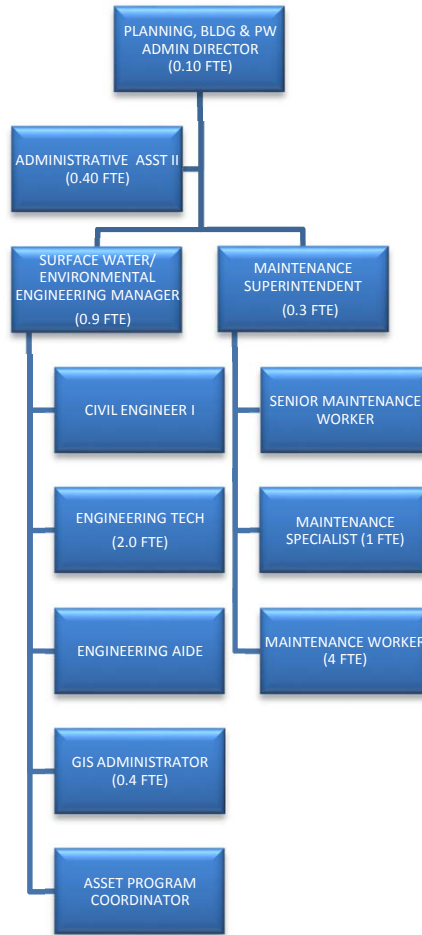
FUND REVENUES

CATEGORY	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 ADJ BUDGET	2018 BUDGET
Intergovernmental	13,040	50,911	8,046	-	-
Charges for Services	1,428,920	1,165,902	938,523	1,209,023	3,892,065
Fines & Forfeits	18,162	17,716	17,038	12,220	12,220
Moorage Revenues	2,766,744	2,831,745	2,821,442	2,942,257	54,460
Other Financing Sources	510,786	134,763	-	4,459	-
Transfers In	-	4,003,042	-	1,521,516	-
Total Revenues	<u>4,737,652</u>	<u>8,204,079</u>	<u>3,785,049</u>	<u>5,689,475</u>	<u>3,958,745</u>
Beginning Fund Balance	<u>1,635,174</u>	<u>2,061,373</u>	<u>1,980,562</u>	<u>2,114,894</u>	<u>2,642,010</u>
Total Resources	<u><u>6,372,826</u></u>	<u><u>10,265,452</u></u>	<u><u>5,765,611</u></u>	<u><u>7,804,369</u></u>	<u><u>6,600,755</u></u>

FUND EXPENDITURES

CATEGORY	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 ADJ BUDGET	2018 BUDGET
Salaries & Wages	616,528	609,486	563,873	671,098	757,095
Personnel Benefits	268,135	247,773	215,453	245,273	277,853
Supplies	1,340,983	1,048,961	859,462	1,021,783	794,400
Other Services & Charges	1,145,119	817,501	896,015	375,900	913,536
Transfers Out	-	4,003,042	15,000	1,536,516	-
Capital Outlay	118,285	737,693	46,816	551,000	60,000
Debt Service	822,403	820,434	819,829	820,515	815,415
Total Expenditures	<u>4,311,453</u>	<u>8,284,890</u>	<u>3,416,448</u>	<u>5,222,085</u>	<u>3,618,299</u>
Ending Fund Balance*	<u>2,061,373</u>	<u>1,980,562</u>	<u>2,349,163</u>	<u>2,582,284</u>	<u>2,982,456</u>
Total Uses	<u><u>6,372,826</u></u>	<u><u>10,265,452</u></u>	<u><u>5,765,611</u></u>	<u><u>7,804,369</u></u>	<u><u>6,600,755</u></u>
Operating Fund Balance					1,368,350
Capital Fund Balance					765,240
Debt Service Fund Balance					54,125
Debt Reserve Fund Balance					794,741
* Total Ending Fund Balance					<u><u>2,982,456</u></u>

SURFACE WATER MANAGEMENT FUND



PERSONNEL SUMMARY

NUMBER OF EMPLOYEES

POSITION	2014	2015	2016	2017 ADJ	2018
Plan, Bldg, PW Director	0.15	0.15	0.15	-	-
Public Works Director	-	-	-	0.10	0.10
Administrative Assistant	0.15	0.15	0.15	0.40	0.40
Asst Director Utilities & Env Eng.	0.90	-	-	-	-
Surface Water/Environment Engrng Mgr	-	0.90	0.90	0.90	0.90
Civil Engineer I	-	0.60	1.00	1.00	1.00
GIS Administrator	-	0.40	0.40	0.40	0.40
Engineering Technician	2.00	2.00	2.00	2.00	2.00
Engineering Aide	1.00	1.00	1.00	-	-
Asset Program Coordinator	-	-	-	1.00	1.00
Maintenance Superintendent	0.35	0.30	0.30	0.30	0.30
Lead Maintenance Worker	1.00	1.00	1.00	1.00	1.00
Maintenance Specialist	-	-	-	1.00	1.00
Maintenance Worker	4.30	4.60	5.00	4.00	4.00
Traffic Technician	1.00	-	-	-	-
Assistant Mechanic/Maint Worker	0.60	0.60	0.60	-	-
Land Use Planner II	0.10	-	-	-	-
Total	11.55	11.70	12.50	12.10	12.10

FUND REVENUES

CATEGORY	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 ADJ BUDGET	2018 BUDGET
Intergovernmental	88,729	-	396,181	-	-
Charges for Services	2,650,116	2,756,227	3,450,787	3,532,391	3,741,629
Miscellaneous Revenues	6,663	9,532	18,282	85,050	90,050
Other Financing Sources	121,691	(2,923)	747,052	-	-
Transfers In	-	(379,009)	(82,220)	221,120	-
Total Revenues	<u>2,867,199</u>	<u>2,383,827</u>	<u>4,530,082</u>	<u>3,838,561</u>	<u>3,831,679</u>
Beginning Fund Balance	<u>2,527,274</u>	<u>1,842,187</u>	<u>1,701,136</u>	<u>3,250,239</u>	<u>3,367,427</u>
Total Resources	<u><u>5,394,473</u></u>	<u><u>4,226,014</u></u>	<u><u>6,231,218</u></u>	<u><u>7,088,800</u></u>	<u><u>7,199,106</u></u>

FUND EXPENDITURES

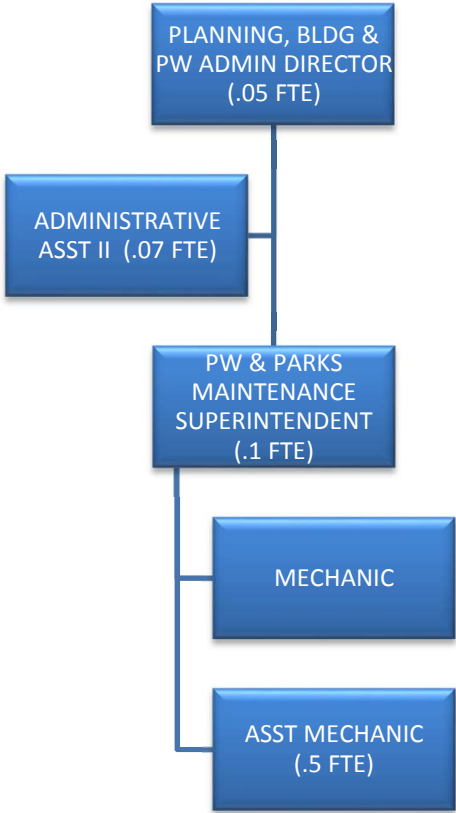
CATEGORY	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 ADJ BUDGET	2018 BUDGET
Salaries & Wages	759,170	761,468	801,673	914,844	922,742
Personnel Benefits	328,284	342,924	359,245	419,390	424,417
Supplies	75,465	39,127	78,609	68,900	88,112
Other Services & Charges	1,036,476	1,132,892	1,461,078	1,448,299	1,585,117
Transfers Out	630,855	108,498	1,313,717	236,120	-
Capital Outlay	722,037	139,969	-	874,774	1,235,860
Total Expenditures	<u>3,552,287</u>	<u>2,524,878</u>	<u>4,014,322</u>	<u>3,962,327</u>	<u>4,256,248</u>
Ending Fund Balance*	<u>1,842,187</u>	<u>1,701,136</u>	<u>2,216,896</u>	<u>3,126,473</u>	<u>2,942,858</u>
Total Uses	<u><u>5,394,474</u></u>	<u><u>4,226,014</u></u>	<u><u>6,231,218</u></u>	<u><u>7,088,800</u></u>	<u><u>7,199,106</u></u>
Operating Fund Balance					2,520,224
Capital Fund Balance					<u>422,634</u>
* Total Ending Fund Balance					<u><u>2,942,858</u></u>

(This Page Intentionally Left Blank)

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	2014	2015	2016	2017 ADJ	2018
Plan, Bldg, PW Director	0.05	0.05	0.05	0.05	0.05
Administrative Assistant II	0.05	0.05	0.05	0.07	0.07
Maintenance Superintendent	0.10	0.10	0.10	0.10	0.10
Asst. PW & Parks Maint Super		0.10			
Mechanic	1.00	1.00	1.00	1.00	1.00
Assistant Mechanic	1.00	0.60	0.40	0.50	0.50
Total	2.20	1.90	1.60	1.72	1.72

FUND REVENUES

CATEGORY	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 ADJ BUDGET	2018 BUDGET
Charges for Services	516,790	522,417	520,272	516,386	481,673
Miscellaneous Revenues	1,994	493	1,065	100	1,000
Other Financing Sources	15,060	3,572	38,673	-	-
Total Revenues	533,844	526,482	560,010	516,486	482,673
Beginning Fund Balance	159,351	178,662	219,298	354,851	348,332
Total Resources	693,195	705,144	779,308	871,337	831,005

FUND EXPENDITURES

CATEGORY	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 ADJ BUDGET	2018 BUDGET
Salaries & Wages	100,787	105,959	95,956	108,599	116,923
Personnel Benefits	51,625	56,484	42,852	51,296	59,129
Supplies	267,232	213,150	176,252	213,852	217,345
Other Services & Charges	94,890	69,266	124,495	123,992	121,745
Capital Outlay	-	40,987	-	-	-
Total Operations	514,534	485,846	439,555	497,739	515,142
Ending Fund Balance	178,662	219,298	339,753	373,598	315,863
Total Expenditures	693,196	705,144	779,308	871,337	831,005

EQUIPMENT REPLACEMENT FUND

FUND REVENUES

CATEGORY	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 ADJ BUDGET	2018 BUDGET
Intergovernmental	7,000	-	-	-	-
Charges for Services	387,808	380,276	865,334	922,690	750,978
Miscellaneous Revenues	3,599	1,042	9,172	-	-
Other Financing Sources	8,734	22,363	80,965	-	-
Transfers In	-	60,000	40,000	-	-
Total Revenues	<u>407,141</u>	<u>463,681</u>	<u>995,471</u>	<u>922,690</u>	<u>750,978</u>
Beginning Fund Balance	1,430,229	1,631,162	1,622,541	1,676,754	2,160,953
Total Resources	<u><u>1,837,370</u></u>	<u><u>2,094,843</u></u>	<u><u>2,618,012</u></u>	<u><u>2,599,444</u></u>	<u><u>2,911,931</u></u>

FUND EXPENDITURES

CATEGORY	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 ADJ BUDGET	2018 BUDGET
Capital Outlay	206,208	472,302	779,088	915,810	523,000
Total Operations	206,208	472,302	779,088	915,810	523,000
Ending Fund Balance	1,631,162	1,622,541	1,838,924	1,683,634	2,388,931
Total Expenditures	<u><u>1,837,370</u></u>	<u><u>2,094,843</u></u>	<u><u>2,618,012</u></u>	<u><u>2,599,444</u></u>	<u><u>2,911,931</u></u>

FACILITY REPAIR & REPLACEMENT

FUND REVENUES

CATEGORY	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 ADJ BUDGET	2018 BUDGET
Charges for Services	75,835	75,835	75,145	53,000	109,258
Miscellaneous Revenues	102	125	397	-	-
Other Financing Sources	96,100	39,172	-	-	-
Transfers In	50,000	26,800	9,935	-	413,000
Total Revenues	<u>222,037</u>	<u>141,932</u>	<u>85,477</u>	<u>53,000</u>	<u>522,258</u>
Beginning Fund Balance	85,063	166,401	92,511	37,731	189,491
Total Resources	<u><u>307,100</u></u>	<u><u>308,333</u></u>	<u><u>177,988</u></u>	<u><u>90,731</u></u>	<u><u>711,749</u></u>

FUND EXPENDITURES

CATEGORY	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 ADJ BUDGET	2018 BUDGET
Other Services & Charges	140,699	215,822	87,211	53,000	473,013
Total Operations	<u>140,699</u>	<u>215,822</u>	<u>87,211</u>	<u>53,000</u>	<u>473,013</u>
Ending Fund Balance	166,401	92,511	90,777	37,731	238,736
Total Expenditures	<u><u>307,100</u></u>	<u><u>308,333</u></u>	<u><u>177,988</u></u>	<u><u>90,731</u></u>	<u><u>711,749</u></u>

COMPUTER REPLACEMENT FUND

FUND REVENUES

CATEGORY	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 ADJ BUDGET	2018 BUDGET
Charges for Services	108,353	156,427	494,038	429,455	247,644
Miscellaneous Revenues	581	(343)	2,292	100	100
Transfers In	6,000	6,000	-	-	-
Total Revenues	<u>114,934</u>	<u>162,084</u>	<u>496,330</u>	<u>429,555</u>	<u>247,744</u>
Beginning Fund Balance	338,306	328,432	286,099	598,481	709,688
Total Resources	<u><u>453,240</u></u>	<u><u>490,516</u></u>	<u><u>782,429</u></u>	<u><u>1,028,036</u></u>	<u><u>957,432</u></u>

FUND EXPENDITURES

CATEGORY	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 ADJ BUDGET	2018 BUDGET
Supplies	46,238	88,078	33,434	-	-
Other Services & Charges	7,006	-	-	-	-
Transfers Out	-	-	71,000	121,000	-
Capital Outlay	67,940	116,339	109,030	351,005	203,105
Debt Service	3,624	-	3,624	3,625	2,719
Total Operations	<u>124,808</u>	<u>204,417</u>	<u>217,088</u>	<u>475,630</u>	<u>205,824</u>
Ending Fund Balance	328,432	286,099	565,341	552,406	751,608
Total Expenditures	<u><u>453,240</u></u>	<u><u>490,516</u></u>	<u><u>782,429</u></u>	<u><u>1,028,036</u></u>	<u><u>957,432</u></u>

SELF INSURANCE FUND

FUND REVENUES

CATEGORY	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 ADJ BUDGET	2018 BUDGET
Charges for Services	563,992	637,612	823,025	854,710	861,790
Miscellaneous Revenues	163	(61)	-	-	-
Other Financing Sources	5,000	-	1,653	-	-
Total Revenues	<u>569,155</u>	<u>637,551</u>	<u>824,678</u>	<u>854,710</u>	<u>861,790</u>
Beginning Fund Balance	148,469	150,013	138,794	287,372	443,980
Total Resources	<u><u>717,624</u></u>	<u><u>787,564</u></u>	<u><u>963,472</u></u>	<u><u>1,142,082</u></u>	<u><u>1,305,770</u></u>

FUND EXPENDITURES

CATEGORY	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 ADJ BUDGET	2018 BUDGET
Other Services & Charges	567,611	648,770	639,035	699,580	701,975
Total Operations	<u>567,611</u>	<u>648,770</u>	<u>639,035</u>	<u>699,580</u>	<u>701,975</u>
Ending Fund Balance	150,013	138,794	324,437	442,502	603,795
Total Expenditures	<u><u>717,624</u></u>	<u><u>787,564</u></u>	<u><u>963,472</u></u>	<u><u>1,142,082</u></u>	<u><u>1,305,770</u></u>

UNEMPLOYMENT COMPENSATION

FUND REVENUES

CATEGORY	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 ADJ BUDGET	2018 BUDGET
Charges for Services	53,585	55,835	56,381	60,545	63,682
Miscellaneous Revenues	217	308	2,203	-	5,000
Total Revenues	<u>53,802</u>	<u>56,143</u>	<u>58,584</u>	<u>60,545</u>	<u>68,682</u>
Beginning Fund Balance	247,711	284,431	338,123	353,446	413,174
Total Resources	<u><u>301,513</u></u>	<u><u>340,574</u></u>	<u><u>396,707</u></u>	<u><u>413,991</u></u>	<u><u>481,856</u></u>

FUND EXPENDITURES

CATEGORY	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 ADJ BUDGET	2018 BUDGET
Other Services & Charges	17,082	2,451	26,884	75,000	30,000
Total Operations	<u>17,082</u>	<u>2,451</u>	<u>26,884</u>	<u>75,000</u>	<u>30,000</u>
Ending Fund Balance	284,431	338,123	369,823	338,991	451,856
Total Expenditures	<u><u>301,513</u></u>	<u><u>340,574</u></u>	<u><u>396,707</u></u>	<u><u>413,991</u></u>	<u><u>481,856</u></u>

INDEX OF POSITIONS & PAY SCHEDULES

2018
City of Des Moines - Index of Positions and Pay Schedule
Directors and City Manager

Range	Positions	FTE	Step A	Step B	Step C	Step D	Step E
D-31	City Clerk-Communications Director	1.00	92,628 7,719 44.53	97,260 8,105 46.76	102,120 8,510 49.10	107,232 8,936 51.55	112,596 9,383 54.13
D-33	Harbormaster	1.00	100,188 8,349 48.17	105,192 8,766 50.57	110,448 9,204 53.10	115,968 9,664 55.75	121,764 10,147 58.54
D-36	Community Development Director	1.00	112,704	118,344	124,260	130,476	137,004
	Public Works Director	1.00	9,392 54.18	9,862 56.90	10,355 59.74	10,873 62.73	11,417 65.87
D-37	Parks, Recreation & Senior Services Director	1.00	117,204 9,767 56.35	123,060 10,255 59.16	129,216 10,768 62.12	135,672 11,306 65.23	142,452 11,871 68.49
D-38	Finance Director	1.00	121,896	127,992	134,388	141,108	148,164
	City Attorney	1.00	10,158	10,666	11,199	11,759	12,347
	Assistant Chief of Police (Limited-Term)	1.00	58.60	61.53	64.61	67.84	71.23
D-39	Chief of Police	1.00	126,768 10,564 60.95	133,104 11,092 63.99	139,764 11,647 67.19	146,748 12,229 70.55	154,080 12,840 74.08
D-41	Chief Operations Officer	1.00	137,112 11,426 65.92	143,964 11,997 69.21	151,164 12,597 72.68	158,724 13,227 76.31	166,656 13,888 80.12
N/A	Municipal Court Judge	0.80	139,920	(95% of WA Citizens Commission on Salaries for Elected Officials \$161,092 for 0.875 FTE adjusted to 0.80 FTE)			
M-43	City Manager	1.00	144,180 12,015 69.32	151,392 12,616 72.78	158,964 13,247 76.43	166,908 13,909 80.24	175,248 14,604 84.25

Total FTE 11.80

2018
City of Des Moines - Index of Positions and Pay Schedule
Police Management Association

2017 Wages Listed; 2018 Rates Not Settled

<u>Range</u>	<u>Positions</u>	<u>FTE</u>	<u>Step A</u>	<u>Step B</u>	<u>Step C</u>	<u>Step D</u>	<u>Step E</u>
PMA-34	Commander	2.00	108,552	113,976	119,676	125,664	131,952
			9,046	9,498	9,973	10,472	10,996
			52.19	54.80	57.54	60.42	63.44
		Total FTE	2.00				

2018
City of Des Moines - Index of Positions and Pay Schedule
Exempt Employees

Range	Positions	FTE	Step A	Step B	Step C	Step D	Step E
E-20	Prosecuting Attorney	1.00	62,088 5,174 29.85	65,196 5,433 31.34	68,460 5,705 32.91	71,880 5,990 34.56	75,480 6,290 36.29
E-21	Assistant Harbormaster	1.00	64,572	67,800	71,196	74,760	78,504
	Events & Facility Rentals Coordinator	1.00	5,381 31.04	5,650 32.60	5,933 34.23	6,230 35.94	6,542 37.74
E-24	Recreation Manager	1.00	72,636	76,272	80,088	84,096	88,296
	Senior Accountant	1.00	6,053 34.92	6,356 36.67	6,674 38.50	7,008 40.43	7,358 42.45
E-25	Senior Services Manager	1.00	75,552 6,296 36.32	79,332 6,611 38.14	83,304 6,942 40.05	87,468 7,289 42.05	91,836 7,653 44.15
E-26	Assistant City Attorney	1.00	78,564	82,488	86,616	90,948	95,496
	Maintenance Superintendent	1.00	6,547 37.77	6,874 39.66	7,218 41.64	7,579 43.73	7,958 45.91
E-28	Capital Improvement Projects Manager	1.00	84,984	89,232	93,696	98,376	103,296
	Civil Engineer II	1.00	7,082	7,436	7,808	8,198	8,608
	Principal Planner	1.00	40.86	42.90	45.05	47.30	49.66
E-30	Human Resources Manager	1.00	91,908 7,659 44.19	96,504 8,042 46.40	101,328 8,444 48.72	106,392 8,866 51.15	111,708 9,309 53.71
E-31	Court Administrator	1.00	95,592	100,368	105,384	110,652	116,184
	Finance Operations Manager	1.00	7,966	8,364	8,782	9,221	9,682
	Information Technology Manager	1.00	45.96	48.25	50.67	53.20	55.86
E-32	Building Official	1.00	99,420	104,388	109,608	115,092	120,852
	Planning & Development Services Manager	1.00	8,285 47.80	8,699 50.19	9,134 52.70	9,591 55.33	10,071 58.10
E-34	Transportation/Engineering Services Manager	1.00	107,532	112,908	118,548	124,476	130,704
	Surface Water/Environmental Engineering Mgr	1.00	8,961 51.70	9,409 54.28	9,879 56.99	10,373 59.84	10,892 62.84

Total FTE 19.00

2018
City of Des Moines - Index of Positions and Pay Schedule
Police Guild

<u>Range</u>	<u>Positions</u>	<u>FTE</u>		<u>Step A</u>	<u>Step B</u>	<u>Step C</u>	<u>Step D</u>	<u>Step E</u>	<u>Step F</u>
P20	CSO/Code Enforcement Officer Police Officer I (Vacant)	2.0	Annual	59,424	62,400	65,520	68,796	72,240	73,680
		2.0	Monthly	4,952	5,200	5,460	5,733	6,020	6,140
			Hourly	28.57	30.00	31.50	33.08	34.73	35.42
P21	Master Animal Control Officer II	1.0	Annual			68,148	71,556	75,132	
			Monthly			5,679	5,963	6,261	
			Hourly			32.76	34.40	36.12	
P22	Police Officer II	5.0	Annual			73,728	77,412	81,288	
			Monthly			6,144	6,451	6,774	
			Hourly			35.45	37.22	39.08	
P25	Master Police Officer I	3.0	Annual			82,944	87,096	91,452	93,276
			Monthly			6,912	7,258	7,621	7,773
			Hourly			39.88	41.87	43.97	44.84
P26	Master Police Officer II	3.0	Annual		82,152	86,256	90,564	95,088	96,984
			Monthly		6,846	7,188	7,547	7,924	8,082
			Hourly		39.50	41.47	43.54	45.72	46.63
P27	Master Police Officer III	13.0	Annual		85,428	89,700	94,188	98,892	
			Monthly		7,119	7,475	7,849	8,241	
			Hourly		41.07	43.13	45.28	47.54	
P29	Sergeant	1.0	Annual	87,996	92,400	97,020	101,868	106,956	
			Monthly	7,333	7,700	8,085	8,489	8,913	
			Hourly	42.31	44.42	46.64	48.98	51.42	
P30	Master Sergeant	6.0	Annual	91,524	96,096	100,896	105,936	111,228	113,448
			Monthly	7,627	8,008	8,408	8,828	9,269	9,454
			Hourly	44.00	46.20	48.51	50.93	53.48	54.54

Total FTE 36.00

2018
City of Des Moines - Index of Positions and Pay Schedule
General Employees

Range	Positions	FTE	Step A	Step B	Step C	Step D	Step E
G-5	Program Assistant - Senior Services	0.50	34,788	36,528	38,352	40,272	42,288
			2,899	3,044	3,196	3,356	3,524
			16.73	17.56	18.44	19.36	20.33
G-12	Domestic Violence Victim Advocate	0.43	45,780	48,072	50,472	52,992	55,644
	Recreation Specialist - Events/Facility Rentals	1.00	3,815	4,006	4,206	4,416	4,637
	Recreation Specialist - Recreation Programs	2.00	22.01	23.11	24.27	25.48	26.75
	Recreation Specialist - Senior Services	1.00					
G-13	Evidence Specialist	1.00	47,616	49,992	52,488	55,116	57,876
	Court Clerk	4.00	3,968	4,166	4,374	4,593	4,823
	Court Clerk (Limited-Term)	1.00	22.89	24.03	25.23	26.50	27.83
	Office Specialist - Marina	1.00					
	Records Specialist - Police	5.00					
G-15	Assistant Mechanic	0.50	51,492	54,072	56,772	59,616	62,592
	Lead Records Specialist	1.00	4,291	4,506	4,731	4,968	5,216
	Permit Coordinator	2.00	24.76	26.00	27.29	28.66	30.09
G-17	Accounting Specialist - Accounts Payable	1.00	55,692	58,476	61,404	64,476	67,704
	Administrative Assistant	2.00	4,641	4,873	5,117	5,373	5,642
	Mechanic	1.00	26.78	28.11	29.52	31.00	32.55
	Office Manager I	1.00					
G-18	Court Security Officer	1.00	57,924	60,816	63,852	67,044	70,392
	Court Marshal	0.60	4,827	5,068	5,321	5,587	5,866
			27.85	29.24	30.70	32.23	33.84
G-19	Lead Court Clerk	1.00	60,240	63,252	66,420	69,744	73,236
	Office Manager II - Marina	1.00	5,020	5,271	5,535	5,812	6,103
	Office Manager II - Police	1.00	28.96	30.41	31.93	33.53	35.21
G-20	Asset Program Coordinator	1.00	62,652	65,784	69,072	72,528	76,152
	Deputy City Clerk	1.00	5,221	5,482	5,756	6,044	6,346
	Engineering Technician - SWM	2.00	30.12	31.63	33.21	34.87	36.61
	GIS Analyst	1.00					
	Land Use Planner I	1.00					
	Paralegal	1.42					
G-21	Probation Officer	1.00					
	Senior Accounting Specialist	0.50	65,160	68,424	71,844	75,432	79,200
	Staff Accountant	2.00	5,430	5,702	5,987	6,286	6,600
			31.33	32.90	34.54	36.27	38.08
G-22	Building Inspector/Plans Examiner	1.00	67,764	71,148	74,700	78,432	82,356
	Electrical/Building Inspector/Plans Examiner	2.00	5,647	5,929	6,225	6,536	6,863
	Land Use Planner II	1.00	32.58	34.21	35.91	37.71	39.59
G-23	Engineering Inspector	1.00	70,476	74,004	77,700	81,588	85,668
			5,873	6,167	6,475	6,799	7,139
			33.88	35.58	37.36	39.23	41.19
G-25	Asst Bldg Official/Electrical/Bldg Inspector	1.00	76,224	80,040	84,048	88,248	92,664
	Civil Engineer I	2.00	6,352	6,670	7,004	7,354	7,722
	Information Technology Systems Administrator	1.00	36.65	38.48	40.41	42.43	44.55
		Total FTE	49.95				

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

10/18/2017

2018
City of Des Moines - Index of Positions and Pay Schedule
Teamsters Local 763

<u>Range</u>	<u>Positions</u>	<u>FTE</u>	<u>Step A</u>	<u>Step B</u>	<u>Step C</u>	<u>Step D</u>	<u>Step E</u>
T-11	Maintenance Worker I	0.00	45,600	47,880	50,280	52,800	55,440
	Harbor Attendant I	0.00	3,800	3,990	4,190	4,400	4,620
			21.92	23.02	24.17	25.38	26.65
T-15	Harbor Attendant II	3.00	53,340	56,004	58,800	61,740	64,824
	Maintenance Worker II - Parks	2.00	4,445	4,667	4,900	5,145	5,402
	Maintenance Worker II - Streets	2.00	25.64	26.93	28.27	29.68	31.17
	Maintenance Worker II - PW & SWM	4.00					
	Maintenance Worker II - Facilities	0.50					
T-16	Marina Environmental Operations Specialist	0.00	55,476	58,248	61,164	64,224	67,440
	SWM Maintenance Specialist	1.00	4,623	4,854	5,097	5,352	5,620
	Traffic Control Specialist	1.00	26.67	28.00	29.41	30.88	32.42
T-18	Senior Maintenance Worker - Facilities	1.00	60,000	63,000	66,156	69,468	72,936
	Senior Maintenance Worker/Lead - Marina	1.00	5,000	5,250	5,513	5,789	6,078
	Senior Maintenance Worker/Lead - Parks	1.00	28.85	30.29	31.81	33.40	35.07
	Senior Maintenance Worker/Lead - Streets	1.00					
	Senior Maintenance Worker/Lead - SWM	1.00					
Total FTE		18.50					

**City of Des Moines Extra-Hire Pay Schedule
Hourly Rates**

2018		Steps			
Range	A	B	C	D	E
EH-1	11.50	12.00	12.50	13.00	13.50
EH-2	12.00	12.75	13.50	14.25	15.00
EH-3	13.50	14.50	15.50	16.50	17.50
EH-4	15.50	16.50	17.50	18.50	19.50
EH-5	Up to \$50.00 per hour				
EH-6	Up to \$75.00 per hour				

2019		Steps			
Range	A	B	C	D	E
EH-1	12.00	12.50	13.00	13.50	14.00
EH-2	12.50	13.25	14.00	14.75	15.50
EH-3	14.00	15.00	16.00	17.00	18.00
EH-4	16.00	17.00	18.00	19.00	20.00
EH-5	Up to \$50.00 per hour				
EH-6	Up to \$75.00 per hour				

2020		Steps			
Range	A	B	C	D	E
EH-1	13.50	14.00	14.50	15.00	15.50
EH-2	14.00	14.75	15.50	16.25	17.00
EH-3	15.50	16.50	17.50	18.50	19.50
EH-4	17.50	18.50	19.50	20.50	21.50
EH-5	Up to \$50.00 per hour				
EH-6	Up to \$75.00 per hour				

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

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

10/18/2017

2018
City of Des Moines - Index of Positions and Pay Schedule
Additional Compensation

DESCRIPTION

COMPENSATION

ALL REGULAR EMPLOYEES

SAFETY COMMITTEE

Per Quarter

Representative

\$200.00

Alternate Representative

\$100.00

COMPUTER SUPPORT

2% of base wages while supporting computer services (Police Department Only)

*Minimum No. of
Days to Qualify:*

WORKING AT A HIGHER CLASSIFICATION

Non-Union

1st step of the higher pay range, or a 1 step pay increase, whichever is higher

5 Days

Teamsters - Local No. 763

1st step of the higher pay range, or a 1 step pay increase, whichever is higher

3 Days

Police Guild

5% of base pay, or the 1st step in the supervisory classification, whichever is higher

1 Full Shift

Plan 401 (Social Security Replacement)

Non-Union

5.00 % of gross wages

Teamsters - Local No. 763

5.00 % of gross wages

Police Guild

6.52 % of gross wages

Plan 457 - DEFERRED COMPENSATION

Non-Union

1.52% of gross wages

Teamsters - Local No. 763

0.353% of gross wages

GENERAL EMPLOYEES

Plan 457 - DEFERRED COMPENSATION

The City cashes and deposits 12 hours of sick leave to a 457 Deferred Compensation plan, provided minimum of 200 hours sick leave balance and less than 24 hours sick leave usage per calendar year.

TEAMSTERS - LOCAL NO. 763

STANDBY STATUS

Per Non-Working Hour On Call

\$1.70 per hour in 2018; \$2.00 per hour in 2018; \$2.30 per hour in 2019.

UNION CALLBACK COMPENSATION

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

Plan 457 - DEFERRED COMPENSATION

The City cashes and deposits 1 or 2 hours of sick leave, depending on sick leave balances, to a 457 Deferred Compensation plan for Teamsters Union employees.

Based on the following schedule:

Sick Leave Bal.	No. of Hours
Over 300	2
From 200 to 299	1

POLICE GUILD

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

10/18/2017

2018
City of Des Moines - Index of Positions and Pay Schedule
Additional Compensation

AA or AS Degree	2.5% of base wages
BA or BS Degree	4.0% of base wages
MA, MS, or MPA Degree	5.0% of base wages

POLICE TRAINING OFFICER'S INCENTIVE PAY

5% of hourly rate x # of hours

(To qualify, a training officer must have an active assigned trainee a minimum of 24 hours per qualifying pay period or must have an active assigned training reserve officer a minimum of 12 hours per qualifying pay period.)

POLICE STANDBY STATUS

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

EMERGENCY CALL-BACK

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

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

COURT APPEARANCE, TRAINING, OR MANDATORY MEETINGS

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

Plan 457 - DEFERRED COMPENSATION

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

Based on the following schedule:

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

POLICE PATROL

Patrol schedule consists of an 8 day work week, with 3 days on and 3 days off. Each workday is 12 hours in duration, resulting in a total of 2,190 hours scheduled per year. Because of this, each employee assigned to a 12 hour schedule receives an additional 55 hours of leave (Kelly time) every 6 months (Jan 1 - Jun 30 and Jul 1 - Dec 31).

CAPITAL PROJECTS

ORDINANCE NO. 1692

APPENDIX B – CAPITAL BUDGET

<u>Project #</u>	<u>Status</u>	<u>Project Title</u>	<u>Budget</u>
101.305.018	New	Bi-Annual Guardrail Plan 2018	25,000
101.573.530	Continuing	ADA Transition Plan	69,930
101.573.530	Continuing	Street Standards Update	45,700
101.573.531	New	Annual Sidewalk Program 2018	20,000
		TOTAL FUND 101 STREETS O&M 2018	160,630
102.102.571	Continuing	Arterial Street Paving 2017-2018	1,375,891
102.102.571	New	Arterial Street Paving 2018-2019	925,000
		TOTAL FUND 102 ARTERIAL PAVE 2018	2,300,891
310.057	Continuing	Field House Tennis Court	25,000
310.062	Continuing	Parkside Playground	557,296
310.056	New	DMBP Sun Home Lodge Rehab	66,000
310.067	Continuing	Des Moines Waterfront Vista	1,337,300
310.068	Continuing	Midway Park Play Equipment	25,000
310.070	Continuing	Kiddie Park Play Eq.	138,000
310.405	Continuing	North Bulkhead	5,700,000
310.406	New	N Lot Restrooms, Plazas & Promenade	750,000
310.514	Continuing	Financial System Replacement	252,000
310.708	Continuing	City Hall Generator	173,262
310.709	New	Marina Dynamic Messaging Signs	50,000
		TOTAL FUND 310 MCI CIP 2018	9,073,858
319.334	Continuing	South 216th - Segment 3	5,929,210
319.336	Continuing	S 224th Street Improvements	605,895
319.337	Continuing	Downtown Alley Improvement	541,183
319.345	Continuing	Barnes Creek Trail/SR 509 ROW	1,094,012
319.471	Continuing	16th Ave S Improve - Segment 5A	128,839
319.606	Continuing	Midway Elem Sidewalks	395,656
319.611	New	Redondo Paid Parking	200,000
319.614	Continuing	S 268th Street Sidewalks	981,327
319.617	New	S 223rd Walkway Improvements	44,000
319.619	New	Arterial Traffic Calming 2018	151,500
		TOTAL FUND 319 TRANSPORT CIP 2018	10,071,622
403.456	New	Fuel Dispenser	60,000
403.458	Continuing	Marina Maint. Dredging	675,000
403.499	Continuing	Marina Dock Replacement	1,000,000
		TOTAL FUND 403 MARINA CIP 2018	1,735,000
451.804	Continuing	Barnes Creek/KDM Culvert Replacement	1,891,185
451.815	Continuing	24th Ave Pipeline Replace/Upgrade	556,100
451.827	Continuing	South 251st Street Storm Outfall	370,590
451.828	Continuing	Deepdene Plat Outfall Replacement	410,161
451.829	Continuing	S 223rd Stormwater Improvements	545,491
451.831	Continuing	451.831 216th/11th Ave Pipe Repl.	328,720
451.832	New	Pond Safety Improvements	58,000
451.833	Continuing	6th Ave/239th Pipe Replacement	249,000
		TOTAL FUND 451 SWM CIP 2018	4,409,247
506.709	Continuing	City Facility Condition Assessment	10,000
506.710	New	Court Security Improvements	230,000
506.711	New	Police Security Improvements	183,000
506.712	New	Building Access System	58,580
		TOTAL FUND 506 FACILITY REPAIR CIP 2018	481,580
		TOTAL CONTINUING APPROPRIATION CAPITAL BUDGET	28,232,828

Bi-Annual Guardrail Plan 2018

Project # **101.305.018**

Project Manager:
 Lead Department: Est. Actual
 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	1/1/17 Current CIP Budget	2017 CIP Supplemental Request	2017 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
Construction Contract 1	22,000	-	22,000
Other		-	-
Total Project Expense Budget:	25,000	-	25,000

PROJECT ALLOCATIONS BY YEAR					
Project to Date 12/31/16	Estimated Year End 2017	Planned Year 2018	Planned Year 2019	Planned Year 2020	Planned Year 2021
-		2,000			
-		1,000			
-		22,000			
-	-	25,000	-	-	-

Funding Sources	1/1/17 Current CIP Budget	2017 CIP Supplemental Request	2017 Revised CIP Budget Estimate
REET 2	25,000	-	25,000
Total Project Revenue Budget:	25,000	-	25,000

Project to Date 12/31/16	Scheduled Year 2017	Scheduled Year 2018	Scheduled Year 2019	Scheduled Year 2020	Scheduled Year 2021
-		25,000			
-	-	25,000	-	-	-

ADA Transition Plan

Project # **101.573.530**

Project Manager:
 Lead Department: Est. Actual
 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	1/1/17 Current CIP Budget	2017 CIP Supplemental Request	2017 Revised CIP Budget Estimate
Design			
External Engineering - TA 2016-05	15,071	-	15,071
External Engineering - TA 2017-07	54,859	-	54,859
Prop/ROW/Easements			-
Construction			-
Other			
Total Project Expense Budget:	69,930	-	69,930

PROJECT ALLOCATIONS BY YEAR					
Project to Date 12/31/16	Estimated Year End 2017	Planned Year 2018	Planned Year 2019	Planned Year 2020	Planned Year 2021
4,283	10,788				
-	36,695	18,164			
4,283	47,483	18,164	-	-	-

Funding Sources	1/1/17 Current CIP Budget	2017 CIP Supplemental Request	2017 Revised CIP Budget Estimate
Street Fund	69,930	-	69,930
Total Project Revenue Budget:	69,930	-	69,930

Project to Date 12/31/16	Scheduled Year 2017	Scheduled Year 2018	Scheduled Year 2019	Scheduled Year 2020	Scheduled Year 2021
4,283	47,483	18,164			
4,283	47,483	18,164	-	-	-

Street Standards Update

Project # **101.573.530**

Project Manager:
 Lead Department: Est. Actual
 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	1/1/17 Current CIP Budget	2017 CIP Supplemental Request	2017 Revised CIP Budget Estimate
Design			
External Engineering	45,700	-	45,700
Prop/ROW/Easements			-
Construction			-
Other			
Total Project Expense Budget:	45,700	-	45,700

PROJECT ALLOCATIONS BY YEAR					
Project to Date 12/31/16	Estimated Year End 2017	Planned Year 2018	Planned Year 2019	Planned Year 2020	Planned Year 2021
-	23,861	21,839			
-	23,861	21,839	-	-	-

Funding Sources	1/1/17 Current CIP Budget	2017 CIP Supplemental Request	2017 Revised CIP Budget Estimate
Street Fund	45,700	-	45,700
Total Project Revenue Budget:	45,700	-	45,700

Project to Date 12/31/16	Scheduled Year 2017	Scheduled Year 2018	Scheduled Year 2019	Scheduled Year 2020	Scheduled Year 2021
-	23,861	21,839			
-	23,861	21,839	-	-	-

Annual Sidewalk Program 2018

Project # **101.573.531**

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	1/1/17 Current CIP Budget	2017 CIP Supplemental Request	2017 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
Main/Repair Contract 1	17,000	-	17,000
Other			
Total Project Expense Budget:	20,000	-	20,000

PROJECT ALLOCATIONS BY YEAR					
Project to Date 12/31/16	Estimated Year End 2017	Planned Year 2018	Planned Year 2019	Planned Year 2020	Planned Year 2021
-		2,000			
-		1,000			
-		17,000			
-	-	20,000	-	-	-

Funding Sources	1/1/17 Current CIP Budget	2017 CIP Supplemental Request	2017 Revised CIP Budget Estimate
ASE	20,000	-	20,000
Total Project Revenue Budget:	20,000	-	20,000

Project to Date 12/31/16	Scheduled Year 2017	Scheduled Year 2018	Scheduled Year 2019	Scheduled Year 2020	Scheduled Year 2021
-		20,000			
-	-	20,000	-	-	-

Arterial Street Paving 2017-2018

Project # **102.102.571**

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

Est. Actual

Summary Project Description:

Maintain and preserve the integrity of the City's existing roadway surfaces of approximately 5 centerline miles per year through a combination of pavement rehabilitation measures, such as chip seals, patches and overlays.

TOTAL PROJECT SCOPE			
Expenditures	1/1/17 Current CIP Budget	2017 CIP Supplemental Request	2017 Revised CIP Budget Estimate
Design			
External Engineering -KPG	59,100	-	59,100
Internal Engineering/Project Mgmt	6,000	-	6,000
Prop/ROW/Easements			-
Construction			-
External Engineering	35,000	-	35,000
Internal Engr-Proj Mgmt/ Inspect	40,000	-	40,000
Construction Contract 1	1,131,871	-	1,131,871
Const Contract 1 - Contract Contingency	70,000	-	70,000
Other			-
Interfund Financial Services	13,335	-	13,335
Contingencies	842	-	842
Total Project Expense Budget:	1,356,148	-	1,356,148

PROJECT ALLOCATIONS BY YEAR					
Project to Date 12/31/16	Estimated Year End 2017	Planned Year 2018	Planned Year 2019	Planned Year 2020	Planned Year 2021
-	59,100				
-	6,000				
-		35,000			
-		40,000			
-		1,131,871			
-		70,000			
-	635	12,700			
-		842			
-	65,735	1,290,413	-	-	-

Funding Sources	1/1/17 Current CIP Budget	2017 CIP Supplemental Request	2017 Revised CIP Budget Estimate
Transportation Benefit District	796,685	-	796,685
Interest Income	4,463	-	4,463
FRANCHISE FEES - WATER DISTRICT #54	5,000	-	5,000
FRANCHISE FEES - HIGHLINE WATER	200,000	-	200,000
FRANCHISE FEES - SW SUBURBAN	21,000	-	21,000
FRANCHISE FEES - MIDWAY SEWER	179,000	-	179,000
PRIVATE CONTRIBUTION - HIGHLINE WATE	150,000	-	150,000
Total Project Revenue Budget:	1,356,148	-	1,356,148

Project to Date 12/31/16	Scheduled Year 2017	Scheduled Year 2018	Scheduled Year 2019	Scheduled Year 2020	Scheduled Year 2021
346,685	450,000	-			
463	4,000				
-	5,000				
-	200,000				
-	21,000				
-	179,000				
-		150,000			
347,148	859,000	150,000	-	-	-

Arterial Street Paving 2018-2019

Project # **102.102.571**

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

Summary Project Description:

Maintain and preserve the integrity of the City's existing roadway surfaces of approximately 5 centerline miles per year through a combination of pavement rehabilitation measures, such as chip seals, patches and overlays.

TOTAL PROJECT SCOPE			
Expenditures	1/1/17 Current CIP Budget	2017 CIP Supplemental Request	2017 Revised CIP Budget Estimate
Design			
External Engineering -KPG	20,000	-	20,000
Prop/ROW/Easements			-
Construction			-
Construction Contract 1	895,000	-	895,000
Other			-
Contingencies	10,000	-	10,000
Total Project Expense Budget:	925,000	-	925,000

PROJECT ALLOCATIONS BY YEAR					
Project to Date 12/31/16	Estimated Year End 2017	Planned Year 2018	Planned Year 2019	Planned Year 2020	Planned Year 2021
-		20,000			
-		895,000			
-		10,000			
-	-	925,000	-	-	-

Funding Sources	1/1/17 Current CIP Budget	2017 CIP Supplemental Request	2017 Revised CIP Budget Estimate
Transportation Benefit District	455,000	-	455,000
FRANCHISE FEES	470,000	-	470,000
Total Project Revenue Budget:	925,000	-	925,000

Project to Date 12/31/16	Scheduled Year 2017	Scheduled Year 2018	Scheduled Year 2019	Scheduled Year 2020	Scheduled Year 2021
-		455,000			
-		470,000			
-	-	925,000	-	-	-

Parkside Playground

Project # **310.062**

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

Summary Project Description:
 Redesign and upgrades to this park -- new paths, play equipment, sport court upgrades.

TOTAL PROJECT SCOPE			
Expenditures	5/11/17 Current CIP Budget	2017 CIP Supplemental Request	2017 Revised CIP Budget Estimate
Design			
External Engineering	54,506	-	54,506
Internal Engineering/Project Mgmt	18,458	-	18,458
Permits	2,308	-	2,308
Other Misc (Advertise, Postage, Etc.)	3,992	-	3,992
Prop/ROW/Easements			
Construction			
External Engineering	5,000	-	5,000
Internal Engr-Proj Mgmt/ Inspect	7,000	-	7,000
Construction Contract 1 - D & D Construction	379,940	-	379,940
Const Contract 1 - Contract Contingency	40,000	-	40,000
Materials	12,129	-	12,129
Other			
Interfund Financial Services 001.000.000.341.43.9	5,533	-	5,533
Individual Items < \$5,000 KC Sports Center	28,430	-	28,430
Total Project Expense Budget:	557,296	-	557,296

PROJECT ALLOCATIONS BY YEAR					
Project to Date 12/31/16	Estimated Year End 2017	Planned Year 2018	Planned Year 2019	Planned Year 2020	Planned Year 2021
41,711	12,795				
13,133	5,325				
1,820	488				
2,277	1,715				
-	-				
-	5,000				
-	7,000				
-	379,940				
-	35,000	5,000			
12,129					
-	-				
683	4,850				
-	28,430				
71,753	480,543	5,000	-	-	-

Funding Sources	5/11/17 Current CIP Budget	2017 CIP Supplemental Request	2017 Revised CIP Budget Estimate
CDBG Federal Grant (100%) \$50,000 Design	384,358	-	384,358
King County "I Can" Grant pass through	10,714	-	10,714
REET 2	137,224	-	137,224
King County - Sport Court	25,000	-	25,000
Total Project Revenue Budget:	557,296	-	557,296

Project to Date 12/31/16	Scheduled Year 2017	Scheduled Year 2018	Scheduled Year 2019	Scheduled Year 2020	Scheduled Year 2021
50,000	334,358				
10,714					
11,039	121,185	5,000			
-	25,000				
71,753	480,543	5,000	-	-	-

DMBP Sun Home Lodge Rehab

Project # **310.056**

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

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.

TOTAL PROJECT SCOPE			
Expenditures	1/1/17 Current CIP Budget	2017 CIP Supplemental Request	2017 Revised CIP Budget Estimate
Design			
Internal Engineering/Project Mgmt	66,000	-	66,000
Prop/ROW/Easements		-	-
Construction		-	-
Other		-	-
Total Project Expense Budget:	66,000	-	66,000

PROJECT ALLOCATIONS BY YEAR					
Project to Date 12/31/16	Estimated Year End 2017	Planned Year 2018	Planned Year 2019	Planned Year 2020	Planned Year 2021
-		66,000			
-	-	66,000	-	-	-

Funding Sources	1/1/17 Current CIP Budget	2017 CIP Supplemental Request	2017 Revised CIP Budget Estimate
REET 1	3,000	-	3,000
Local Grants (County, Etc.)	63,000	-	63,000
Total Project Revenue Budget:	66,000	-	66,000

Project to Date 12/31/16	Scheduled Year 2017	Scheduled Year 2018	Scheduled Year 2019	Scheduled Year 2020	Scheduled Year 2021
-		3,000			
-		63,000			
-	-	66,000	-	-	-

Field House Tennis Court

Project # **310.057.045**

Project Manager:
 Lead Department: Est. Actual
 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

<i>Expenditures</i>	<i>1/1/17 Current CIP Budget</i>	<i>2017 CIP Supplemental Request</i>	<i>2017 Revised CIP Budget Estimate</i>
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

<i>Project to Date 12/31/16</i>	<i>Estimated Year End 2017</i>	<i>Planned Year 2018</i>	<i>Planned Year 2019</i>	<i>Planned Year 2020</i>	<i>Planned Year 2021</i>
-		1,000			
-		23,750			
-		250			
-					
-	-	25,000	-	-	-

Funding Sources

	<i>1/1/17 Current CIP Budget</i>	<i>2017 CIP Supplemental Request</i>	<i>2017 Revised CIP Budget Estimate</i>
REET 1	25,000	-	25,000
Total Project Revenue Budget:	25,000	-	25,000

<i>Project to Date 12/31/16</i>	<i>Scheduled Year 2017</i>	<i>Scheduled Year 2018</i>	<i>Scheduled Year 2019</i>	<i>Scheduled Year 2020</i>	<i>Scheduled Year 2021</i>
-		25,000			
-	-	25,000	-	-	-

Des Moines Waterfront Vista

Project # **310.067**

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

Summary Project Description:
 Purchase of the Van Gasken property which was sold to Forterra in 2017. City has entered into a memo of understanding to acquire this property from Forterra in the Future.

TOTAL PROJECT SCOPE			
Expenditures	1/1/17 Current CIP Budget	2017 CIP Supplemental Request	2017 Revised CIP Budget Estimate
Design			
Prop/ROW/Easements			-
Land	1,259,000	-	1,259,000
Other Misc- Purchase Option Capitalize Separat	76,800	-	76,800
Construction			-
Other			-
Interfund Financial Services	1,500	-	1,500
Total Project Expense Budget:	1,337,300	-	1,337,300

PROJECT ALLOCATIONS BY YEAR					
Project to Date 12/31/16	Estimated Year End 2017	Planned Year 2018	Planned Year 2019	Planned Year 2020	Planned Year 2021
	-	1,259,000			
		76,800			
		1,500			
Total	-	1,337,300	-	-	-

Funding Sources	1/1/17 Current CIP Budget	2017 CIP Supplemental Request	2017 Revised CIP Budget Estimate
Park In Lieu	551,261	-	551,261
King County Grant (Application)	600,000	-	600,000
One Time Sales Tax	76,800	-	76,800
State Appropriation	109,239	-	109,239
Total Project Revenue Budget:	1,337,300	-	1,337,300

Project to Date 12/31/16	Scheduled Year 2017	Scheduled Year 2018	Scheduled Year 2019	Scheduled Year 2020	Scheduled Year 2021
379,376	171,885				
-		600,000			
-		186,039	(109,239)		
-			109,239		
Total	379,376	171,885	786,039	-	-

Midway Park Play Equipment

Project # **310.068**

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

Summary Project Description:
 Repair the 13 year old play equipment to meet safety and ADA standards.

TOTAL PROJECT SCOPE			
Expenditures	1/1/17 Current CIP Budget	2017 CIP Supplemental Request	2017 Revised CIP Budget Estimate
Design			
External Engineering	2,000	-	2,000
Prop/ROW/Easements			-
Construction			-
Const Contract 1 - Contract Contingency	20,000	-	20,000
Other			-
Contingencies	3,000	-	3,000
Total Project Expense Budget:	25,000	-	25,000

PROJECT ALLOCATIONS BY YEAR					
Project to Date 12/31/16	Estimated Year End 2017	Planned Year 2018	Planned Year 2019	Planned Year 2020	Planned Year 2021
-	2,000				
		20,000			
		3,000			
-	2,000	23,000	-	-	-

Funding Sources	1/1/17 Current CIP Budget	2017 CIP Supplemental Request	2017 Revised CIP Budget Estimate
Private Contributions - Rotary	25,000	-	25,000
Total Project Revenue Budget:	25,000	-	25,000

Project to Date 12/31/16	Scheduled Year 2017	Scheduled Year 2018	Scheduled Year 2019	Scheduled Year 2020	Scheduled Year 2021
-	2,000	23,000			
-	2,000	23,000	-	-	-

Kiddie Park Play Eq.

Project # **310.070**

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

Summary Project Description:

Replace play equipment to meet safety and ADA standards. Equipment from City Park will be removed and new equipment will be relocated to Kiddie Park. (City Park and Kiddie Park are both city-owned, adjacent properties.)

TOTAL PROJECT SCOPE			
Expenditures	1/1/17 Current CIP Budget	2017 CIP Supplemental Request	2017 Revised CIP Budget Estimate
Design			
External Engineering	27,000	-	27,000
Prop/ROW/Easements			-
Construction			-
Construction Contract	100,000	-	100,000
Other			-
Contingencies	11,000	-	11,000
Total Project Expense Budget:	138,000	-	138,000

PROJECT ALLOCATIONS BY YEAR					
Project to Date 12/31/16	Estimated Year End 2017	Planned Year 2018	Planned Year 2019	Planned Year 2020	Planned Year 2021
-	27,000				
-		100,000			
-		11,000			
-	27,000	111,000	-	-	-

Funding Sources	1/1/17 Current CIP Budget	2017 CIP Supplemental Request	2017 Revised CIP Budget Estimate
REET 2	27,000	-	27,000
Federal Grants CDBG	111,000	-	111,000
Total Project Revenue Budget:	138,000	-	138,000

Project to Date 12/31/16	Scheduled Year 2017	Scheduled Year 2018	Scheduled Year 2019	Scheduled Year 2020	Scheduled Year 2021
-	27,000				
-		111,000			
-	27,000	111,000	-	-	-

North Bulkhead

Project # **310.405**

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

Est. Actual

Summary Project Description:

Replace the north bulkhead in the north parking lot and replace or repair sections of the bulkhead and revetment in front of the Beach Park. Remove unsuitable revetment material from the beach and include wider sidewalks and pedestrian amenities.

TOTAL PROJECT SCOPE				PROJECT ALLOCATIONS BY YEAR					
Expenditures	1/1/17 Current CIP Budget	2017 CIP Supplemental Request	2017 Revised CIP Budget Estimate	Project to Date 12/31/16	Estimated Year End 2017	Planned Year 2018	Planned Year 2019	Planned Year 2020	Planned Year 2021
Design									
External Engineering	900,000	-	900,000	-	400,000	500,000			
Prop/ROW/Easements									
Construction									
Construction Contract	4,300,000	-	4,300,000	-		2,000,000	2,300,000		
Other									
Contingencies	500,000	-	500,000	-			500,000		
Total Project Expense Budget:	5,700,000	-	5,700,000	-	400,000	2,500,000	2,800,000	-	-

Funding Sources	1/1/17 Current CIP Budget	2017 CIP Supplemental Request	2017 Revised CIP Budget Estimate	Project to Date 12/31/16	Scheduled Year 2017	Scheduled Year 2018	Scheduled Year 2019	Scheduled Year 2020	Scheduled Year 2021
REET 1	920,000	-	920,000	-	400,000	270,000	250,000		
One Time Tax	300,000	-	300,000	-			300,000		
State of Washington Grants (Unconfirmed)	2,000,000	-	2,000,000	-		2,000,000			
Debt Proceeds	980,000	-	980,000	-			980,000		
General Fund	1,500,000	-	1,500,000	-		1,000,000	500,000		
Total Project Revenue Budget:	5,700,000	-	5,700,000	-	400,000	3,270,000	2,030,000	-	-

N Lot Restrooms, Plazas & Promenade

Project # **310.406**

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

Est. Actual

Summary Project Description:

Demolish and replace existing restroom in the north parking lot and create 10,000 square foot public plaza in the northwest corner of the parking lot. Add vertical extension to the bulkhead in front of the Wasson property and create an additional 1,800 square foot plaza. Includes 480ft of 8ft wide sidewalk to connect the two new plazas and the Beach Park. This is Project #3 on the Legislative capital support request.

TOTAL PROJECT SCOPE				PROJECT ALLOCATIONS BY YEAR					
Expenditures	1/1/17 Current CIP Budget	2017 CIP Supplemental Request	2017 Revised CIP Budget Estimate	Project to Date 12/31/16	Estimated Year End 2017	Planned Year 2018	Planned Year 2019	Planned Year 2020	Planned Year 2021
Design									
External Engineering	100,000	-	100,000	-		100,000			
Prop/ROW/Easements									
Construction									
Construction Contract	600,000	-	600,000	-			600,000		
Other									
Interfund Financial Services	6,500	-	6,500	-			6,500		
Contingencies	43,500	-	43,500	-			43,500		
Total Project Expense Budget:	750,000	-	750,000	-	-	100,000	650,000	-	-

Funding Sources	1/1/17 Current CIP Budget	2017 CIP Supplemental Request	2017 Revised CIP Budget Estimate	Project to Date 12/31/16	Scheduled Year 2017	Scheduled Year 2018	Scheduled Year 2019	Scheduled Year 2020	Scheduled Year 2021
REET 2	250,000	-	250,000	-		100,000	150,000		
One Time Tax	500,000	-	500,000	-			500,000		
Total Project Revenue Budget:	750,000	-	750,000	-	-	100,000	650,000	-	-

Financial System Replacement

Project # **310.514**

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	1/1/17 Current CIP Budget	2017 CIP Supplemental Request	2017 Revised CIP Budget Estimate
Design			
Prop/ROW/Easements		-	-
Construction		-	-
Construction Contract 2 - Contract Contingency	252,000	-	252,000
Other		-	-
Total Project Expense Budget:	252,000	-	252,000

PROJECT ALLOCATIONS BY YEAR					
Project to Date 12/31/16	Estimated Year End 2017	Planned Year 2018	Planned Year 2019	Planned Year 2020	Planned Year 2021
-	75,000	177,000			
-	75,000	177,000	-	-	-

Funding Sources	1/1/17 Current CIP Budget	2017 CIP Supplemental Request	2017 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 12/31/16	Scheduled Year 2017	Scheduled Year 2018	Scheduled Year 2019	Scheduled Year 2020	Scheduled Year 2021
71,000	121,000				
15,000	15,000				
15,000	15,000				
101,000	151,000	-	-	-	-

City Hall Generator

Project # **310.708**
Operating Project

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

Est. Actual

Summary Project Description:

Install a new 400 Kw optional standby generator that will allow full operation of City Hall and Engineering.

TOTAL PROJECT SCOPE			
Expenditures	1/1/17 Current CIP Budget	2017 CIP Supplemental Request	2017 Revised CIP Budget Estimate
Design			
External Engineering - Elcon	9,743	-	9,743
Internal Engineering/Project Mgmt	1,800	-	1,800
Permits	6,000	-	6,000
Prop/ROW/Easements			-
Construction			-
Internal Engr-Proj Mgmt/ Inspect	5,000	-	5,000
Construction Contract	119,955	-	119,955
Const Contract 1 - Contract Contingency	12,500	-	12,500
Other			
Interfund Financial Services	3,284	-	3,284
Non-Capitalizable Services	9,935	-	9,935
Contingencies	5,045	-	5,045
Total Project Expense Budget:	173,262	-	173,262

PROJECT ALLOCATIONS BY YEAR					
Project to Date 12/31/16	Estimated Year End 2017	Planned Year 2018	Planned Year 2019	Planned Year 2020	Planned Year 2021
-	9,743				
-	1,800				
-	6,000				
-	5,000				
-	119,955				
-	12,500				
-	3,284				
9,935					
-		5,045			
9,935	158,282	5,045	-	-	-

Funding Sources	1/1/17 Current CIP Budget	2017 CIP Supplemental Request	2017 Revised CIP Budget Estimate
One Time Sales Tax	173,262	-	173,262
Total Project Revenue Budget:	173,262	-	173,262

Project to Date 12/31/16	Scheduled Year 2017	Scheduled Year 2018	Scheduled Year 2019	Scheduled Year 2020	Scheduled Year 2021
9,935	163,327				
9,935	163,327	-	-	-	-

Marina Dynamic Messaging Signs

Project # **310.709**

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

Summary Project Description:

Marina Dynamic Messaging Signs. Two fixed signs to be placed at 6th & 223rd and 6th & 227th.

TOTAL PROJECT SCOPE			
Expenditures	1/1/17 Current CIP Budget	2017 CIP Supplemental Request	2017 Revised CIP Budget Estimate
Design			
Internal Engineering/Project Mgmt	3,000	-	3,000
Prop/ROW/Easements		-	-
Construction		-	-
Construction Contract 1	42,000	-	42,000
Other		-	-
Interfund Financial Services	500	-	500
Contingencies	4,500	-	4,500
Total Project Expense Budget:	50,000	-	50,000

PROJECT ALLOCATIONS BY YEAR					
Project to Date 12/31/16	Estimated Year End 2017	Planned Year 2018	Planned Year 2019	Planned Year 2020	Planned Year 2021
-		3,000			
-		42,000			
-		500			
-		4,500			
-	-	50,000	-	-	-

Funding Sources	1/1/17 Current CIP Budget	2017 CIP Supplemental Request	2017 Revised CIP Budget Estimate
General Fund	50,000	-	50,000
Total Project Revenue Budget:	50,000	-	50,000

Project to Date 12/31/16	Scheduled Year 2017	Scheduled Year 2018	Scheduled Year 2019	Scheduled Year 2020	Scheduled Year 2021
-		50,000			
-	-	50,000	-	-	-

South 216th - Segment 3

Project # **319.334**

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

Summary Project Description:

Widen roadway to provide center turn lane, bike lanes, curb, gutter and sidewalks between 11th Ave South and 19th Avenue South. If grant is unavailable then debt financing would be required or project schedule would need to be adjusted.

TOTAL PROJECT SCOPE			
Expenditures	1/1/17 Current CIP Budget	2017 CIP Supplemental Request	2017 Revised CIP Budget Estimate
Design			
External Engineering	540,000	-	540,000
Internal Engineering/Project Mgmt	10,000	-	10,000
Other Professional Services - Len Madsen	80,000	-	80,000
Prop/ROW/Easements			
External Engineering	130,000	-	130,000
Other Professional Services - Len Madsen	30,000	-	30,000
Construction			
External Engineering	560,000	-	560,000
Internal Engr-Proj Mgmt/ Inspect	30,000	-	30,000
Construction Contract 1	4,081,000	-	4,081,000
Other			
Interfund Financial Services	58,210	-	58,210
Contingencies	410,000	-	410,000
Total Project Expense Budget:	5,929,210	-	5,929,210

PROJECT ALLOCATIONS BY YEAR					
Project to Date 12/31/16	Estimated Year End 2017	Planned Year 2018	Planned Year 2019	Planned Year 2020	Planned Year 2021
-	457,750	82,250			
-	4,000	6,000			
-	55,000	25,000			
-		130,000			
-		30,000			
-			560,000		
-			30,000		
-			4,081,000		
-	3,350	3,650	51,210		
-			410,000		
-	520,100	276,900	5,132,210	-	-

Funding Sources	1/1/17 Current CIP Budget	2017 CIP Supplemental Request	2017 Revised CIP Budget Estimate
Traffic Impact Fees - City Wide	2,771,965	-	2,771,965
TIB Grant	3,157,245	-	3,157,245
Total Project Revenue Budget:	5,929,210	-	5,929,210

Project to Date 12/31/16	Scheduled Year 2017	Scheduled Year 2018	Scheduled Year 2019	Scheduled Year 2020	Scheduled Year 2021
-	283,970	111,878	2,376,117		
-	329,380	71,772	2,756,093		
-	613,350	183,650	5,132,210	-	-

S 224th Street Improvements

Project # **319.336**

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	1/1/17 Current CIP Budget	2017 CIP Supplemental Request	2017 Revised CIP Budget Estimate
Design			
External Engineering	95,000	-	95,000
Internal Engineering/Project Mgmt	18,080	-	18,080
Prop/ROW/Easements			-
Land	35,000	-	35,000
Construction			-
External Engineering	30,000	-	30,000
Internal Engr-Proj Mgmt/ Inspect	15,000	-	15,000
Construction Contract 1	325,488	-	325,488
Other			
Interfund Financial Services	6,050	-	6,050
Non-Capitalizable Services - Utility	25,000	-	25,000
Contingencies	56,277	-	56,277
Total Project Expense Budget:	605,895	-	605,895

PROJECT ALLOCATIONS BY YEAR					
Project to Date 12/31/16	Estimated Year End 2017	Planned Year 2018	Planned Year 2019	Planned Year 2020	Planned Year 2021
-		95,000			
353		17,727			
-		35,000			
-		30,000			
-		15,000			
-		325,488			
-		6,050			
-		25,000			
-		56,277			
353	-	605,542	-	-	-

Funding Sources	1/1/17 Current CIP Budget	2017 CIP Supplemental Request	2017 Revised CIP Budget Estimate
Pacific Ridge Mitigation Fees (Secured)	605,895	-	605,895
Total Project Revenue Budget:	605,895	-	605,895

Project to Date 12/31/16	Scheduled Year 2017	Scheduled Year 2018	Scheduled Year 2019	Scheduled Year 2020	Scheduled Year 2021
605,895					
605,895	-	-	-	-	-

Downtown Alley Improvement

Project # **319.337**

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

Summary Project Description:

Project will underground general utilities, overlay alley between 223rd and 225th, provide for urban design features and elements to create a vibrant, pedestrian friendly corridor.

TOTAL PROJECT SCOPE			
Expenditures	1/1/17 Current CIP Budget	2017 CIP Supplemental Request	2017 Revised CIP Budget Estimate
Design			
External Engineering	63,000	-	63,000
Internal Engineering/Project Mgmt	8,000	-	8,000
Prop/ROW/Easements			-
Construction			-
Internal Engr-Proj Mgmt/ Inspect	20,000	-	20,000
Construction Contract	400,000	-	400,000
Const Contract 1 - Contract Contingency	20,000	-	20,000
Other			
Interfund Financial Services	5,410	-	5,410
Contingencies	24,773	-	24,773
Total Project Expense Budget:	541,183	-	541,183

PROJECT ALLOCATIONS BY YEAR					
Project to Date 12/31/16	Estimated Year End 2017	Planned Year 2018	Planned Year 2019	Planned Year 2020	Planned Year 2021
-	33,000	30,000			
-	8,000				
-		20,000			
-		400,000			
-		20,000			
-	710	4,700			
-		24,773			
-	41,710	499,473	-	-	-

Funding Sources	1/1/17 Current CIP Budget	2017 CIP Supplemental Request	2017 Revised CIP Budget Estimate
Traffic In-Lieu (& Adrianna Sidewalk Sale Proceeds)	105,825	-	105,825
One Time Sales Tax	41,710	-	41,710
General Fund	393,648	-	393,648
Total Project Revenue Budget:	541,183	-	541,183

Project to Date 12/31/16	Scheduled Year 2017	Scheduled Year 2018	Scheduled Year 2019	Scheduled Year 2020	Scheduled Year 2021
-		105,825			
-	41,710				
		393,648			
-	41,710	499,473	-	-	-

Barnes Creek Trail/SR 509 ROW

Project # 319.345

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.

Does not match 6-year plan, pending grant award.

TOTAL PROJECT SCOPE			
Expenditures	1/1/17 Current CIP Budget	2017 CIP Supplemental Request	2017 Revised CIP Budget Estimate
Design			
External Engineering - KPG	746,511	-	746,511
Internal Engineering/Project Mgmt	182,401	-	182,401
Other Professional Services	53,453	-	53,453
Other Misc (Advertise, Postage, Etc.)	275	-	275
Prop/ROW/Easements			-
Land	30,000	-	30,000
Construction			-
Other			
Interfund Financial Services	7,708	-	7,708
Contingencies	73,664	-	73,664
Total Project Expense Budget:	1,094,012	-	1,094,012

PROJECT ALLOCATIONS BY YEAR					
Project to Date 12/31/16	Estimated Year End 2017	Planned Year 2018	Planned Year 2019	Planned Year 2020	Planned Year 2021
350,596	395,915				
167,912	14,489				
53,453					
275					
-		30,000			
3,603	4,105				
73,502	162				
649,341	414,671	30,000	-	-	-

Funding Sources	1/1/17 Current CIP Budget	2017 CIP Supplemental Request	2017 Revised CIP Budget Estimate
Transportation CIP Fund	68,355	-	68,355
REET 1	317,381	-	317,381
King County Conservation Grant 2011 (Confirmed)	44,182	-	44,182
King County Trail Levy (Confirmed trail)	287,819	-	287,819
CMAQ-Design (Confirmed) FHWA 86.5%	376,275	-	376,275
Total Project Revenue Budget:	1,094,012	-	1,094,012

Project to Date 12/31/16	Scheduled Year 2017	Scheduled Year 2018	Scheduled Year 2019	Scheduled Year 2020	Scheduled Year 2021
68,355					
47,650	239,731	30,000			
44,182					
287,819					
352,397	23,878				
800,403	263,609	30,000	-	-	-

16th Ave S Improve - Segment 5A

Project # **319.471**

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

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	1/1/17 Current CIP Budget	2017 CIP Supplemental Request	2017 Revised CIP Budget Estimate
Design			
External Engineering	120,039	-	120,039
Internal Engineering/Project Mgmt	7,600	-	7,600
Prop/ROW/Easements			-
Construction			-
Other			
Interfund Financial Services	1,200	-	1,200
Total Project Expense Budget:	128,839	-	128,839

PROJECT ALLOCATIONS BY YEAR					
Project to Date 12/31/16	Estimated Year End 2017	Planned Year 2018	Planned Year 2019	Planned Year 2020	Planned Year 2021
-			120,039		
-			7,600		
-			1,200		
-	-	-	128,839	-	-

Funding Sources	1/1/17 Current CIP Budget	2017 CIP Supplemental Request	2017 Revised CIP Budget Estimate
In-Lieu Ashton (Received)	128,839	-	128,839
Total Project Revenue Budget:	128,839	-	128,839

Project to Date 12/31/16	Scheduled Year 2017	Scheduled Year 2018	Scheduled Year 2019	Scheduled Year 2020	Scheduled Year 2021
128,839					
128,839	-	-	-	-	-

Midway Elem Sidewalks

Project # **319.606**

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

Summary Project Description:

This project will construct approximately 650 linear feet of bike lane, planter strip and 6 foot wide sidewalk along the east side of 24th Ave South between South 224th street and South 226th Street. Additionally existing ditches along the east side of 24th Ave S will be replaced with enclosed storm sewer pipe and catch basins. The existing 18 inch diameter storm sewer pipe between S 226th St and S 227th Place will be replaced with a new 36 inch diameter storm sewer pipe for improved surface water conveyance.

TOTAL PROJECT SCOPE			
Expenditures	1/1/17 Current CIP Budget	2017 CIP Supplemental Request	2017 Revised CIP Budget Estimate
Design			
External Engineering (Parametrix)	55,024	-	55,024
Internal Engineering/Project Mgmt	63,538	-	63,538
Other Professional Services	7,622	-	7,622
Prop/ROW/Easements			
External Engineering	7,230	-	7,230
Internal Engineering	2,000	-	2,000
Construction			
External Engineering	33,531	-	33,531
Internal Engr-Proj Mgmt/ Inspect	8,000	-	8,000
Construction Contract 1	200,000	-	200,000
Const Contract 1 - Contrat Contingency	14,668	-	14,668
Other			
Interfund Financial Services	4,043	-	4,043
Total Project Expense Budget:	395,656	-	395,656

PROJECT ALLOCATIONS BY YEAR					
Project to Date 12/31/16	Estimated Year End 2017	Planned Year 2018	Planned Year 2019	Planned Year 2020	Planned Year 2021
3,024	29,533	22,467			
20,538	11,000	32,000			
7,622					
-		7,230			
-		2,000			
-			33,531		
-			8,000		
-			200,000		
-			14,668		
66	412	665	2,900		
31,250	40,945	64,362	259,099	-	-

Funding Sources	1/1/17 Current CIP Budget	2017 CIP Supplemental Request	2017 Revised CIP Budget Estimate
Traffic Safety Program (ASE) Use 2nd	268,391	-	268,391
Traffic Impact Fees - City Wide Use 1st	127,265	-	127,265
Total Project Revenue Budget:	395,656	-	395,656

Project to Date 12/31/16	Scheduled Year 2017	Scheduled Year 2018	Scheduled Year 2019	Scheduled Year 2020	Scheduled Year 2021
207,705		60,686			
-	1,578	125,687			
207,705	1,578	186,373	-	-	-

Redondo Paid Parking

Project # **319.611**

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

Summary Project Description:
 Equip the Redondo parking lot with an automated pay parking system including gates, ticket dispensers and a pay station.

TOTAL PROJECT SCOPE			
Expenditures	1/1/17 Current CIP Budget	2017 CIP Supplemental Request	2017 Revised CIP Budget Estimate
Design			
Prop/ROW/Easements			-
Construction			-
Other			
Interfund Financial Services	2,000	-	2,000
Contingencies	198,000	-	198,000
Total Project Expense Budget:	200,000	-	200,000

PROJECT ALLOCATIONS BY YEAR					
Project to Date 12/31/16	Estimated Year End 2017	Planned Year 2018	Planned Year 2019	Planned Year 2020	Planned Year 2021
-		2,000			
-		198,000			
-	-	200,000	-	-	-

Funding Sources	1/1/17 Current CIP Budget	2017 CIP Supplemental Request	2017 Revised CIP Budget Estimate
REET 1 (Funding Summary to update)	200,000	-	200,000
Total Project Revenue Budget:	200,000	-	200,000

Project to Date 12/31/16	Scheduled Year 2017	Scheduled Year 2018	Scheduled Year 2019	Scheduled Year 2020	Scheduled Year 2021
-		200,000			
-	-	200,000	-	-	-

S 268th Street Sidewalks

Project # **319.614**

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

Est. Actual

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	1/1/17 Current CIP Budget	2017 CIP Supplemental Request	2017 Revised CIP Budget Estimate
Design			
External Engineering - Parametrix	81,263	-	81,263
Internal Engineering/Project Mgmt	25,826	-	25,826
Other Misc (Advertise, Postage, Etc.)	2,170	-	2,170
Prop/ROW/Easements			-
Construction			-
External Engineering - Parametrix	118,904	-	118,904
Internal Engr-Proj Mgmt/ Inspect	21,031	-	21,031
Construction Contract 1- Reed	718,370	-	718,370
Const Contract 1 - Remaining Contract Contingent	3,913	-	3,913
Other			
Interfund Financial Services	9,850	-	9,850
Total Project Expense Budget:	981,327	-	981,327

PROJECT ALLOCATIONS BY YEAR					
Project to Date 12/31/16	Estimated Year End 2017	Planned Year 2018	Planned Year 2019	Planned Year 2020	Planned Year 2021
81,263					
25,826					
2,170					
99,798	19,106				
9,531	11,500				
547,154	171,216				
-		3,913			
7,735	2,115				
773,477	203,937	3,913	-	-	-

Funding Sources	1/1/17 Current CIP Budget	2017 CIP Supplemental Request	2017 Revised CIP Budget Estimate
Traffic Safety Program (ASE) 2nd	39,564	-	39,564
Transportation CIP Fund	181,700	-	181,700
FHWA SRTS LA- 8801(100%) 1st/100% Design	431,000	-	431,000
REET 2 Draw 3rd	96,591	-	96,591
Utility Reimb - Highline Water	59,091	-	59,091
Utility Reimb - PSE	29,545	-	29,545
Arterial Street Fund Transfer	143,836	-	143,836
Total Project Revenue Budget:	981,327	-	981,327

Project to Date 12/31/16	Scheduled Year 2017	Scheduled Year 2018	Scheduled Year 2019	Scheduled Year 2020	Scheduled Year 2021
39,564					
181,700					
429,914	1,086				
33,662	62,929				
59,091					
29,545					
-	143,836				
773,476	207,851	-	-	-	-

S 223rd Walkway Improvements

Project # **319.617**

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

Summary Project Description:
 Installation of missing sidewalk on the north and south sides of S 223rd St and west of 6th Ave. The project will install curbs, ramps and landings at the intersection of 6th Ave and 223rd Ave.

TOTAL PROJECT SCOPE			
Expenditures	1/1/17 Current CIP Budget	2017 CIP Supplemental Request	2017 Revised CIP Budget Estimate
Design			
Internal Engineering/Project Mgmt	25,000	-	25,000
Prop/ROW/Easements			-
Construction			-
Other			
Interfund Financial Services	250	-	250
Contingencies	18,750	-	18,750
Total Project Expense Budget:	44,000	-	44,000

PROJECT ALLOCATIONS BY YEAR					
Project to Date 12/31/16	Estimated Year End 2017	Planned Year 2018	Planned Year 2019	Planned Year 2020	Planned Year 2021
-		25,000			
-		250			
-		18,750			
-	-	44,000	-	-	-

Funding Sources	1/1/17 Current CIP Budget	2017 CIP Supplemental Request	2017 Revised CIP Budget Estimate
ASE (Automatic Speed Enforcement) GF X-fer	44,000	-	44,000
Total Project Revenue Budget:	44,000	-	44,000

Project to Date 12/31/16	Scheduled Year 2017	Scheduled Year 2018	Scheduled Year 2019	Scheduled Year 2020	Scheduled Year 2021
-		44,000			
-	-	44,000	-	-	-

Arterial Traffic Calming 2018

Project # **319.619**

Project Manager:
 Lead Department: Est. Actual
 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	1/1/17 Current CIP Budget	2017 CIP Supplemental Request	2017 Revised CIP Budget Estimate
Design			
Internal Engineering/Project Mgmt	10,000	-	10,000
Prop/ROW/Easements			-
Construction			-
Construction Contract 1	140,000	-	140,000
Other			
Interfund Financial Services	1,500	-	1,500
Total Project Expense Budget:	151,500	-	151,500

PROJECT ALLOCATIONS BY YEAR					
Project to Date 12/31/16	Estimated Year End 2017	Planned Year 2018	Planned Year 2019	Planned Year 2020	Planned Year 2021
-		10,000			
-		140,000			
-		1,500			
-	-	151,500	-	-	-

Funding Sources	1/1/17 Current CIP Budget	2017 CIP Supplemental Request	2017 Revised CIP Budget Estimate
GF	151,500	-	151,500
Total Project Revenue Budget:	151,500	-	151,500

Project to Date 12/31/16	Scheduled Year 2017	Scheduled Year 2018	Scheduled Year 2019	Scheduled Year 2020	Scheduled Year 2021
-		151,500			
-	-	151,500	-	-	-

Fuel Dispenser

Project # **403.456**

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

Summary Project Description:

Replace fuel dispensers.

TOTAL PROJECT SCOPE			
Expenditures	1/1/17 Current CIP Budget	2017 CIP Supplemental Request	2017 Revised CIP Budget Estimate
Design			
Prop/ROW/Easements		-	-
Construction		-	-
Construction Contract 1	60,000	-	60,000
Other		-	-
Total Project Expense Budget:	60,000	-	60,000

PROJECT ALLOCATIONS BY YEAR					
Project to Date 12/31/16	Estimated Year End 2017	Planned Year 2018	Planned Year 2019	Planned Year 2020	Planned Year 2021
-		60,000			
-	-	60,000	-	-	-

Funding Sources	1/1/17 Current CIP Budget	2017 CIP Supplemental Request	2017 Revised CIP Budget Estimate
Marina Rates	60,000	-	60,000
Total Project Revenue Budget:	60,000	-	60,000

Project to Date 12/31/16	Scheduled Year 2017	Scheduled Year 2018	Scheduled Year 2019	Scheduled Year 2020	Scheduled Year 2021
-		60,000			
-	-	60,000	-	-	-

Marina Maint. Dredging

Project # **403.458**

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

Summary Project Description:

TOTAL PROJECT SCOPE			
Expenditures	1/1/17 Current CIP Budget	2017 CIP Supplemental Request	2017 Revised CIP Budget Estimate
Design			
External Engineering	98,200	-	98,200
Permits	80,000	-	80,000
Other Misc (Advertise, Postage, Etc.)	5,000	-	5,000
Prop/ROW/Easements		-	-
Construction		-	-
Construction Contract 1	485,300	-	485,300
Other		-	-
Interfund Financial Services	6,500	-	6,500
Total Project Expense Budget:	675,000	-	675,000

PROJECT ALLOCATIONS BY YEAR					
Project to Date 12/31/16	Estimated Year End 2017	Planned Year 2018	Planned Year 2019	Planned Year 2020	Planned Year 2021
-	49,500	48,700			
-		80,000			
-		5,000			
-				485,300	
-	500	1,300		4,700	
-	50,000	135,000	-	490,000	-

Funding Sources	1/1/17 Current CIP Budget	2017 CIP Supplemental Request	2017 Revised CIP Budget Estimate
Marina Rate Transfer	675,000	-	675,000
Total Project Revenue Budget:	675,000	-	675,000

Project to Date 12/31/16	Scheduled Year 2017	Scheduled Year 2018	Scheduled Year 2019	Scheduled Year 2020	Scheduled Year 2021
150,000	150,000	150,000	125,000	100,000	
150,000	150,000	150,000	125,000	100,000	-

Marina Dock Replacement

Project # **403.499**

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

Est. Actual

Summary Project Description:

This project creates a set aside to accumulate funds for the purchase of a full dock replacement. When sufficient funds are accumulated a replacement dock will be installed. \$1,400,000 spending planned for 2023.

TOTAL PROJECT SCOPE			
Expenditures	1/1/17 Current CIP Budget	2017 CIP Supplemental Request	2017 Revised CIP Budget Estimate
Design			
Prop/ROW/Easements		-	-
Construction		-	-
Construction Contract 1	1,000,000	-	1,000,000
Other		-	-
Total Project Expense Budget:	1,000,000	-	1,000,000

PROJECT ALLOCATIONS BY YEAR					
Project to Date 12/31/16	Estimated Year End 2017	Planned Year 2018	Planned Year 2019	Planned Year 2020	Planned Year 2021

Funding Sources	1/1/17 Current CIP Budget	2017 CIP Supplemental Request	2017 Revised CIP Budget Estimate
Marina Rate Transfer	1,000,000	-	1,000,000
Total Project Revenue Budget:	1,000,000	-	1,000,000

Project to Date 12/31/16	Scheduled Year 2017	Scheduled Year 2018	Scheduled Year 2019	Scheduled Year 2020	Scheduled Year 2021

Barnes Creek/KDM Culvert Replacement

Project # **451.804**

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

Est. Actual

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	1/1/17 Current CIP Budget	2017 CIP Supplemental Request	2017 Revised CIP Budget Estimate
Design			
External Engineering (Tetra Tech)	355,471	-	355,471
Internal Engineering/Project Mgmt	63,243	-	63,243
Other Professional Services	16,301	-	16,301
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	12,605	-	12,605
Non-Capitalizable Services (Alternative Analysis)	16,200	-	16,200
Contingencies	504,865	-	504,865
Total Project Expense Budget:	1,891,185	-	1,891,185

PROJECT ALLOCATIONS BY YEAR					
Project to Date 12/31/16	Estimated Year End 2017	Planned Year 2018	Planned Year 2019	Planned Year 2020	Planned Year 2021
60,006	14,741			280,724	
19,695	1,500			42,048	
6,709	-			9,592	
-					135,000
-					35,000
-					752,500
860	195				11,550
16,200					
283,882					220,983
387,352	16,436	-	-	332,364	1,155,033

Funding Sources	1/1/17 Current CIP Budget	2017 CIP Supplemental Request	2017 Revised CIP Budget Estimate
Transfer in fund 450	1,807,461	-	1,807,461
SWM Capital Fund Balance	21,623	-	21,623
Storm Drain Hook Up Fees	62,101	-	62,101
Total Project Revenue Budget:	1,891,185	-	1,891,185

Project to Date 12/31/16	Scheduled Year 2017	Scheduled Year 2018	Scheduled Year 2019	Scheduled Year 2020	Scheduled Year 2021
303,628	16,436			332,364	1,155,033
21,623					
62,101					
387,352	16,436	-	-	332,364	1,155,033

24th Ave Pipeline Replace/Upgrade

Project # **451.815**

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	1/1/17 Current CIP Budget	2017 CIP Supplemental Request	2017 Revised CIP Budget Estimate
Design			
External Engineering	36,000	-	36,000
Internal Engineering/Project Mgmt	7,000	-	7,000
Prop/ROW/Easements			-
Construction			-
External Engineering	56,800	-	56,800
Internal Engr-Proj Mgmt/ Inspect	6,000	-	6,000
Construction Contract 1	321,800	-	321,800
Other			
Interfund Financial Services	5,300	-	5,300
Contingencies	123,200	-	123,200
Total Project Expense Budget:	556,100	-	556,100

PROJECT ALLOCATIONS BY YEAR					
Project to Date 12/31/16	Estimated Year End 2017	Planned Year 2018	Planned Year 2019	Planned Year 2020	Planned Year 2021
-	36,000				
-	7,000				
-			56,800		
-			6,000		
-			321,800		
-	500		4,800		
-	8,600	20,000	94,600		
-	52,100	20,000	484,000	-	-

Funding Sources	1/1/17 Current CIP Budget	2017 CIP Supplemental Request	2017 Revised CIP Budget Estimate
SWM Capital Fund Balance	556,100	-	556,100
Total Project Revenue Budget:	556,100	-	556,100

Project to Date 12/31/16	Scheduled Year 2017	Scheduled Year 2018	Scheduled Year 2019	Scheduled Year 2020	Scheduled Year 2021
-	52,100	20,000	484,000		
-	52,100	20,000	484,000	-	-

South 251st Street Storm Outfall

Project # **451.827**

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

Est. Actual

Summary Project Description:

This project is a retrofit to a storm outfall improvement made in 2014 that failed following heavy rains in October 2015. This project proposes to extend the 24-inch outfall pipe downslope away from the existing MSE wall and install a dissipator at the terminus.

TOTAL PROJECT SCOPE				PROJECT ALLOCATIONS BY YEAR					
Expenditures	1/1/17	2017 CIP	2017 Revised	Project to	Estimated	Planned	Planned	Planned	Planned
	Current CIP Budget	Supplemental Request	CIP Budget Estimate						
Design									
External Engineering - KPG	95,700	-	95,700	55,292	29,599	10,809			
Internal Engineering/Project Mgmt	10,000	-	10,000	3,477	3,970	2,553			
Permits	3,275	-	3,275	-	3,275				
Other Misc (Advertise, Postage, Etc.)	300	-	300	-		300			
Prop/ROW/Easements									
Construction									
External Proj Mgmt/Inspect - KPG	40,000	-	40,000	-		40,000			
Internal Engr-Proj Mgmt/ Inspect	10,000	-	10,000	-		10,000			
Maint/Repair Contract -	150,000	-	150,000	-		150,000			
Other									
Interfund Financial Services	3,760	-	3,760	590	368	2,802			
Contingencies	57,555	-	57,555	-		57,555			
Total Project Expense Budget:	370,590	-	370,590	59,359	37,212	274,019	-	-	-

Funding Sources	1/1/17	2017 CIP	2017 Revised	Project to	Scheduled	Scheduled	Scheduled	Scheduled	Scheduled
	Current CIP Budget	Supplemental Request	CIP Budget Estimate						
SWM Capital Fund Balance	370,590	-	370,590	59,359	37,212	274,019			
Total Project Revenue Budget:	370,590	-	370,590	59,359	37,212	274,019	-	-	-

Deepdene Plat Outfall Replacement

Project # **451.828**

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

Summary Project Description:
 This project assumes the replacement of 300 linear feet of outfall pipe with outfall diffuser and dissipator pad, and installing 2 catch basins and 150 feet of 12-inch pipe with road restoration for redirecting flows from the west side of Marine View Drive to the east side of MVD to avoid the slide area.

TOTAL PROJECT SCOPE				PROJECT ALLOCATIONS BY YEAR					
Expenditures	1/1/17	2017 CIP	2017 Revised	Project to	Estimated	Planned	Planned	Planned	Planned
	Current CIP Budget	Supplemental Request	CIP Budget Estimate	Date 12/31/16	Year End 2017	Year 2018	Year 2019	Year 2020	Year 2021
Design									
External Engineering -	71,500	-	71,500	-	4,000	67,500			
Internal Engineering/Project Mgmt	12,000	-	12,000	-	2,000	10,000			
Permits	5,000	-	5,000	-	-	5,000			
Prop/ROW/Easements									
Construction									
External Engineering	20,000	-	20,000	-	-	20,000			
Internal Engr-Proj Mgmt/ Inspect	22,000	-	22,000	-	2,000	20,000			
Construction Contract -	181,600	-	181,600	-	10,000	171,600			
Other									
Interfund Financial Services	4,061	-	4,061	-	220	3,841			
Contingencies	94,000	-	94,000	-	4,000	90,000			
Total Project Expense Budget:	410,161	-	410,161	-	22,220	387,941	-	-	-

Funding Sources	1/1/17	2017 CIP	2017 Revised	Project to	Scheduled	Scheduled	Scheduled	Scheduled	Scheduled
	Current CIP Budget	Supplemental Request	CIP Budget Estimate	Date 12/31/16	Year 2017	Year 2018	Year 2019	Year 2020	Year 2021
SWM Capital Fund Balance	410,161	-	410,161	-	22,220	387,941			
Total Project Revenue Budget:	410,161	-	410,161	-	22,220	387,941	-	-	-

S 223rd Stormwater Improvements

Project # **451.829**

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

Summary Project Description:
 2017 Pipe Replacement Program dedicated to S 223rd Stormwater Improvements to be performed in conjunction with the S 223rd Road Improvement project.

TOTAL PROJECT SCOPE				PROJECT ALLOCATIONS BY YEAR					
Expenditures	1/1/17	2017 CIP	2017 Revised	Project to	Estimated	Planned	Planned	Planned	Planned
	Current CIP Budget	Supplemental Request	CIP Budget Estimate	Date 12/31/16	Year End 2017	Year 2018	Year 2019	Year 2020	Year 2021
Design									
External Engineering -	45,775	-	45,775	-	45,775				
Internal Engineering/Project Mgmt	3,000	-	3,000	-	3,000				
Prop/ROW/Easements									
Construction									
External Engineering	49,000	-	49,000	-		49,000			
Internal Engr-Proj Mgmt/ Inspect	20,000	-	20,000	-		20,000			
Construction Contract -	324,490	-	324,490	-		324,490			
Other									
Interfund Financial Services	5,401	-	5,401	-	491	4,910			
Contingencies	97,825	-	97,825	-	325	97,500			
Total Project Expense Budget:	545,491	-	545,491	-	49,591	495,900	-	-	-

Funding Sources	1/1/17	2017 CIP	2017 Revised	Project to	Scheduled	Scheduled	Scheduled	Scheduled	Scheduled
	Current CIP Budget	Supplemental Request	CIP Budget Estimate	Date 12/31/16	Year 2017	Year 2018	Year 2019	Year 2020	Year 2021
Transfer in fund 450	545,491	-	545,491	-	49,591	495,900			
Total Project Revenue Budget:	545,491	-	545,491	-	49,591	495,900	-	-	-

451.831 216th/11th Ave Pipe Repl.

Project # 451.831

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

Summary Project Description:

Replacement of existing pipes based on a video condition assessment. This project is scheduled to be finished in 2022.

TOTAL PROJECT SCOPE			
Expenditures	1/1/17 Current CIP Budget	2017 CIP Supplemental Request	2017 Revised CIP Budget Estimate
Design			
External Engineering -KPG	33,033	-	33,033
Internal Engineering/Project Mgmt	4,967	-	4,967
Prop/ROW/Easements			-
Construction			-
Construction Contract 1	230,000	-	230,000
Other			
Interfund Financial Services	720	-	720
Contingencies	60,000	-	60,000
Total Project Expense Budget:	328,720	-	328,720

PROJECT ALLOCATIONS BY YEAR					
Project to Date 12/31/16	Estimated Year End 2017	Planned Year 2018	Planned Year 2019	Planned Year 2020	Planned Year 2021
-	33,033				
-	4,967				
-			230,000		
-			720		
-	11,000		49,000		
-	49,000	-	279,720	-	-

Funding Sources	1/1/17 Current CIP Budget	2017 CIP Supplemental Request	2017 Revised CIP Budget Estimate
SWM Rate Transfer	328,720	-	328,720
Total Project Revenue Budget:	328,720	-	328,720

Project to Date 12/31/16	Scheduled Year 2017	Scheduled Year 2018	Scheduled Year 2019	Scheduled Year 2020	Scheduled Year 2021
-	49,000		279,720		
-	49,000	-	279,720	-	-

Pond Safety Improvements

Project # **451.832**

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

Est. Actual

Summary Project Description:

This project adds or replaces dilapidated wooden fencing with vinyl coated chainlink fencing at the following areas: Fence replacement for the entire pond located on Marine View Drive across from Taco Time; new fencing around the control panel and pump station adjacent to Taco Time; wooden fence replacement to the pond on 250th Street w/o 16th Ave.; wooden fence replacement to the ponds at 194th/5th and 193rd e/o 6th. A total of approximately 1,500 feet of fencing with gate assemblies.

TOTAL PROJECT SCOPE			
Expenditures	1/1/17 Current CIP Budget	2017 CIP Supplemental Request	2017 Revised CIP Budget Estimate
Design			
Prop/ROW/Easements		-	-
Construction		-	-
Construction Contract 1	48,000	-	48,000
Other		-	-
Contingencies	10,000	-	10,000
Total Project Expense Budget:	58,000	-	58,000

PROJECT ALLOCATIONS BY YEAR					
Project to Date 12/31/16	Estimated Year End 2017	Planned Year 2018	Planned Year 2019	Planned Year 2020	Planned Year 2021
-		48,000			
-		10,000			
-	-	58,000	-	-	-

Funding Sources	1/1/17 Current CIP Budget	2017 CIP Supplemental Request	2017 Revised CIP Budget Estimate
Surface Water Utility	58,000	-	58,000
Total Project Revenue Budget:	58,000	-	58,000

Project to Date 12/31/16	Scheduled Year 2017	Scheduled Year 58000	Scheduled Year 2019	Scheduled Year 2020	Scheduled Year 2021
-		58,000			
-	-	58,000	-	-	-

6th Ave/239th Pipe Replacement

Project # **451.833**

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

Summary Project Description:

This project proposes to replace the existing 8-inch drainage system on the west side of 6th Ave S. and connect to the drainage system on 239th Street. This project will also install a new 18-inch HDPE storm drain outfall from 239th St. to Puget Sound. The stairway above the outfall pipe will be replaced as part of this project.

TOTAL PROJECT SCOPE			
Expenditures	1/1/17 Current CIP Budget	2017 CIP Supplemental Request	2017 Revised CIP Budget Estimate
Design			
External Engineering	38,000	-	38,000
Prop/ROW/Easements			-
Construction			-
Const Contract 1 - Construction Contract	154,000	-	154,000
Other			
Interfund Financial Services	2,490	-	2,490
Contingencies	54,510	-	54,510
Total Project Expense Budget:	249,000	-	249,000

PROJECT ALLOCATIONS BY YEAR					
Project to Date 12/31/16	Estimated Year End 2017	Planned Year 2018	Planned Year 2019	Planned Year 2020	Planned Year 2021
-	38,000				
-	154,000				
-	2,490				
-	54,510				
-	249,000	-	-	-	-

Funding Sources	1/1/17 Current CIP Budget	2017 CIP Supplemental Request	2017 Revised CIP Budget Estimate
SWM Rate Transfer	249,000	-	249,000
Total Project Revenue Budget:	249,000	-	249,000

Project to Date 12/31/16	Scheduled Year 2017	Scheduled Year 2018	Scheduled Year 2019	Scheduled Year 2020	Scheduled Year 2021
-	249,000				
-	249,000	-	-	-	-

City Facility Condition Assessment

Project # **506.709**
Operating Project

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

Est. Actual

Summary Project Description:

Assess the current condition of various facilities.

TOTAL PROJECT SCOPE			
Expenditures	1/1/17 Current CIP Budget	2017 CIP Supplemental Request	2017 Revised CIP Budget Estimate
Design			
Internal Engineering/Project Mgmt	3,286	-	3,286
Other Professional Services	6,600	-	6,600
Prop/ROW/Easements			-
Construction			-
Other			
Interfund Financial Services	114	-	114
Total Project Expense Budget:	10,000	-	10,000

PROJECT ALLOCATIONS BY YEAR					
Project to Date 12/31/16	Estimated Year End 2017	Planned Year 2018	Planned Year 2019	Planned Year 2020	Planned Year 2021
-	1,867	1,419			
-	6,600				
-	100	14			
-	8,567	1,433	-	-	-

Funding Sources	1/1/17 Current CIP Budget	2017 CIP Supplemental Request	2017 Revised CIP Budget Estimate
Interfund Assessments	10,000	-	10,000
Total Project Revenue Budget:	10,000	-	10,000

Project to Date 12/31/16	Scheduled Year 2017	Scheduled Year 2018	Scheduled Year 2019	Scheduled Year 2020	Scheduled Year 2021
-	8,567	1,433			
-	8,567	1,433	-	-	-

Court Security Improvements

Project # **506.710**

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

Summary Project Description:
 Expand electronic building access system to include engineering building, parks fieldhouse, activity center, and public works service center. Add city hall court lobby entrance doors and council chamber doors.

TOTAL PROJECT SCOPE			
Expenditures	1/1/17 Current CIP Budget	2017 CIP Supplemental Request	2017 Revised CIP Budget Estimate
Design			
Internal Engineering/Project Mgmt	54,000	-	54,000
Prop/ROW/Easements		-	-
Construction		-	-
Internal Engr-Proj Mgmt/ Inspect		-	-
Construction Contract 1	165,000	-	165,000
Other		-	-
Contingencies	11,000	-	11,000
Total Project Expense Budget:	230,000	-	230,000

PROJECT ALLOCATIONS BY YEAR					
Project to Date 12/31/16	Estimated Year End 2017	Planned Year 2018	Planned Year 2019	Planned Year 2020	Planned Year 2021
-		54,000			
-		165,000			
-		11,000			
-	-	230,000	-	-	-

Funding Sources	1/1/17 Current CIP Budget	2017 CIP Supplemental Request	2017 Revised CIP Budget Estimate
REET 1	54,000	-	54,000
General Fund	176,000	-	176,000
Total Project Revenue Budget:	230,000	-	230,000

Project to Date 12/31/16	Scheduled Year 2017	Scheduled Year 2018	Scheduled Year 2019	Scheduled Year 2020	Scheduled Year 2021
-		54,000			
-		176,000			
-	-	230,000	-	-	-

Police Security Improvements

Project # **506.711**

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

Summary Project Description:
 Expand electronic building access system to include engineering building, parks fieldhouse, activity center, and public works service center. Add city hall court lobby entrance doors and council chamber doors.

TOTAL PROJECT SCOPE			
Expenditures	1/1/17 Current CIP Budget	2017 CIP Supplemental Request	2017 Revised CIP Budget Estimate
Design			
Internal Engineering/Project Mgmt	45,000	-	45,000
Prop/ROW/Easements		-	-
Construction		-	-
Construction Contract 1	129,000	-	129,000
Other		-	-
Contingencies	9,000	-	9,000
Total Project Expense Budget:	183,000	-	183,000

PROJECT ALLOCATIONS BY YEAR					
Project to Date 12/31/16	Estimated Year End 2017	Planned Year 2018	Planned Year 2019	Planned Year 2020	Planned Year 2021
-		45,000			
-		129,000			
-		9,000			
-	-	183,000	-	-	-

Funding Sources	1/1/17 Current CIP Budget	2017 CIP Supplemental Request	2017 Revised CIP Budget Estimate
REET 1	45,000	-	45,000
General Fund	138,000	-	138,000
Total Project Revenue Budget:	183,000	-	183,000

Project to Date 12/31/16	Scheduled Year 2017	Scheduled Year 2018	Scheduled Year 2019	Scheduled Year 2020	Scheduled Year 2021
-		45,000			
-		138,000			
-	-	183,000	-	-	-

Building Access System

Project # **506.712**

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

Summary Project Description:
 Expand electronic building access system to include engineering building, parks fieldhouse, activity center, and public works service center. Add city hall, court lobby, entrance doors, and council chamber doors.

TOTAL PROJECT SCOPE			
Expenditures	1/1/17 Current CIP Budget	2017 CIP Supplemental Request	2017 Revised CIP Budget Estimate
Design			
Internal Engineering/Project Mgmt		-	-
Other Professional Services		-	-
Prop/ROW/Easements		-	-
Construction		-	-
Internal Engr-Proj Mgm/ Inspect	5,000	-	5,000
Construction Contract 1	50,000	-	50,000
Other		-	-
Interfund Financial Services	580	-	580
Contingencies	3,000	-	3,000
Total Project Expense Budget:	58,580	-	58,580

PROJECT ALLOCATIONS BY YEAR					
Project to Date 12/31/16	Estimated Year End 2017	Planned Year 2018	Planned Year 2019	Planned Year 2020	Planned Year 2021
-					
-					
-		5,000			
-		50,000			
-		580			
-		3,000			
-	-	58,580	-	-	-

Funding Sources	1/1/17 Current CIP Budget	2017 CIP Supplemental Request	2017 Revised CIP Budget Estimate
Facility Repair & Replacement Fund - Interfund Ass	58,580	-	58,580
Total Project Revenue Budget:	58,580	-	58,580

Project to Date 12/31/16	Scheduled Year 2017	Scheduled Year 2018	Scheduled Year 2019	Scheduled Year 2020	Scheduled Year 2021
-		58,580			
-	-	58,580	-	-	-

GENERAL INFORMATION

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

	2015 Tax Year Assessed in 2014			2016 Tax Year Assessed in 2015		
	ASSESSED	LEVY PER	AMOUNT	ASSESSED	LEVY PER	AMOUNT
	VALUE	\$1000 A.V.		VALUE	\$1000 A.V.	
GENERAL LEVY						
CURRENT EXPENSE	\$ 2,667,142,570	\$1.6632	\$ 4,435,938	\$ 2,871,886,336	\$1.6522	\$ 4,744,998
	2017 Tax Year Assessed in 2016			Est 2018 Tax Year Assessed in 2017		
	ASSESSED	LEVY PER	AMOUNT	ASSESSED	LEVY PER	AMOUNT
	VALUE	\$1000 A.V.		VALUE	\$1000 A.V.	
GENERAL LEVY						
CURRENT EXPENSE	\$ 3,194,299,789	\$1.5108	\$ 4,825,809	\$ 3,714,402,941	\$1.3268	\$ 4,928,328

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

<u>FISCAL YEAR</u>	<u>APRIL 1 POPULATION</u>	<u>ASSESSED VALUATION</u>	<u>DEBT</u>	<u>RATIO OF DEBT TO ASSESSED VALUE</u>	<u>DEBT PER CAPITA</u>
2008	29,180	\$2,908,318,000	\$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	\$ 2,858,454,936	\$ 3,100,291	0.1%	103.24
2016	30,100	\$ 2,858,454,936	\$ 2,505,868	0.1%	83.25
2017	30,570	\$3,145,316,032	\$2,200,762	0.1%	71.99
2018*	30,570	\$ 3,714,402,941	\$ 2,011,479	0.1%	65.80

* Estimated

CITY OF DES MOINES

DEBT LIMITATION PROJECTED AS OF DECEMBER 31, 2018

ESTIMATED ASSESSED VALUATION for 2018 TAXES \$ 3,714,402,941

GENERAL PURPOSES

Councilmanic:

Capacity (1.50% of Assessed value)		55,716,044	
Less:			
G.O. Bonds Outstanding	1,515,000		
State L.O.C.A.L. Program	36,141		
State PWTF	<u>460,338</u>		
		<u>2,011,479</u>	
Available Councilmanic Capacity Excluding Capital Leases			53,704,565

Voter-Approved: 60 percent approval

Total Capacity (2.50% of Assessed Value)		92,860,074	
Less:			
Councilmanic Outstanding			
Issued Voter-Approved		<u>0</u>	
Available Voter-Approved Capacity			\$ 92,860,074

UTILITY PURPOSES

Voter-Approved:			
Capacity (2.5% of Assessed Value)		<u>92,860,074</u>	
Available Utility Capacity			92,860,074

OPEN SPACE AND PARK FACILITIES

Voter-Approved:			
Capacity (2.5% of Assessed Value)		<u>92,860,074</u>	
Available Open Space and Park Facilities Capacity			<u>92,860,074</u>

TOTAL AVAILABLE DEBT CAPACITY			<u><u>\$ 278,580,221</u></u>
--------------------------------------	--	--	-------------------------------------

CITY OF DES MOINES
 Projected As of December 31, 2018

SUMMARY OF DEBT

<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	11/30/2004	4.00 - 4.75%	11/30/2024
VOTER-APPROVED BONDS:					
None					
OTHER GENERAL OBLIGATION DEBT:					
2004 PWTF	Pac Highway Construction	2,250,000	6/28/2004	0.50%	7/1/2024
2009 PWTF	Gateway Construction	1,000,000	1/14/2009	0.50%	7/1/2028
2011 LOCAL	Energy Savings	106,138	11/6/2011	4.20%	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

CITY OF DES MOINES
Projected As of December 31, 2018

SUMMARY OF DEBT

PRINCIPAL DUE DATE	INTEREST DUE DATES	PRINCIPAL OUTSTANDING 12/31/2017	2018 DEBT SERVICE REQUIREMENTS			PRINCIPAL OUTSTANDING 12/31/2018
			PRINCIPAL	INTEREST	TOTAL	
12/1	6/1,12/1	1,635,000	120,000	74,737	194,737	1,515,000
TOTAL COUNCILMANIC BONDS		<u>1,635,000</u>	<u>120,000</u>	<u>74,737</u>	<u>194,737</u>	<u>1,515,000</u>
TOTAL VOTER APPROVED BONDS		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL G.O. BOND DEBT		<u>1,635,000</u>	<u>120,000</u>	<u>74,737</u>	<u>194,737</u>	<u>1,515,000</u>
6/29	6/29	165,330	23,618	827	24,445	141,712
6/29	6/29	350,489	31,863	1,752	33,615	318,626
12/1	6/1,12/1	47,273	11,132	2,016	13,148	36,141
Monthly	Monthly	2,670	2,670	10	2,680	0
TOTAL OTHER GENERAL DEBT		<u>565,762</u>	<u>69,283</u>	<u>4,605</u>	<u>73,888</u>	<u>496,479</u>
TOTAL GENERAL OBLIGATION DEBT		<u>\$ 2,200,762</u>	<u>\$ 189,283</u>	<u>\$ 79,342</u>	<u>\$ 268,625</u>	<u>\$ 2,011,479</u>
12/1	6/1,12/1	4,330,000	310,000	201,566	511,566	4,020,000
12/1	6/1,12/1	1,365,000	250,000	53,850	303,850	1,115,000
TOTAL REVENUE BONDED DEBT		<u>5,695,000</u>	<u>560,000</u>	<u>255,416</u>	<u>815,416</u>	<u>5,135,000</u>
TOTAL CITY DEBT		<u><u>\$ 7,895,762</u></u>	<u><u>\$ 749,283</u></u>	<u><u>\$ 334,758</u></u>	<u><u>\$ 1,084,041</u></u>	<u><u>\$ 7,146,479</u></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.