

INTERNAL SERVICE FUNDS

CITY OF DES MOINES
2009 Budget
Internal Service Funds

Equipment Rental Operations Fund

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

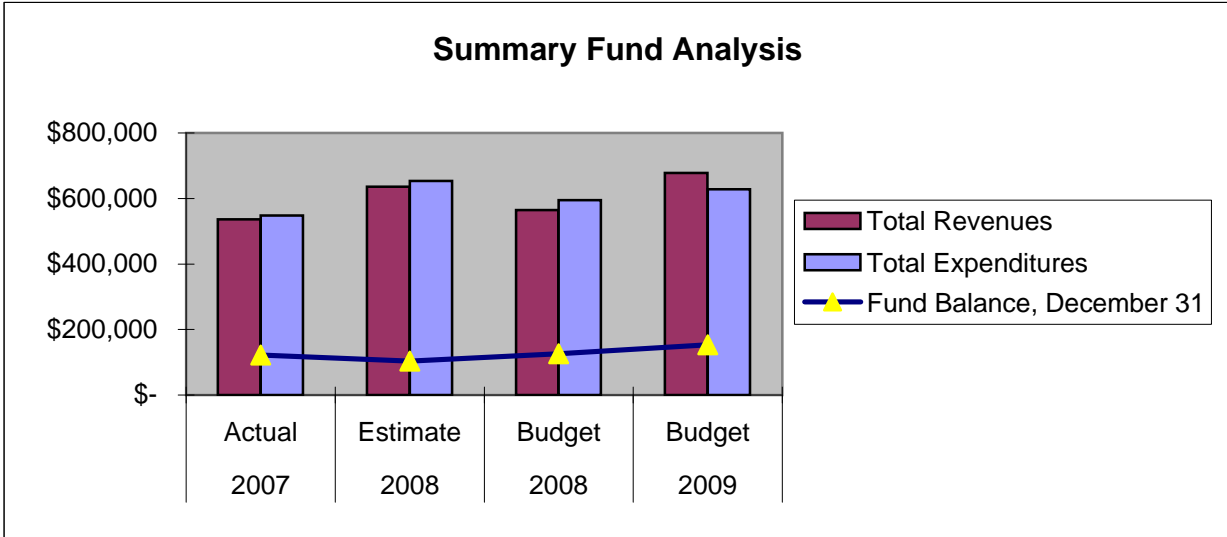


Fund 500 - Equipment Rental Operations Fund
Department: Planning, Building, and Public Works
Revenues, Expenditures, and Fund Balance

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

CITY OF DES MOINES
2009 Budget
Internal Service Funds

Equipment Rental Operations Fund



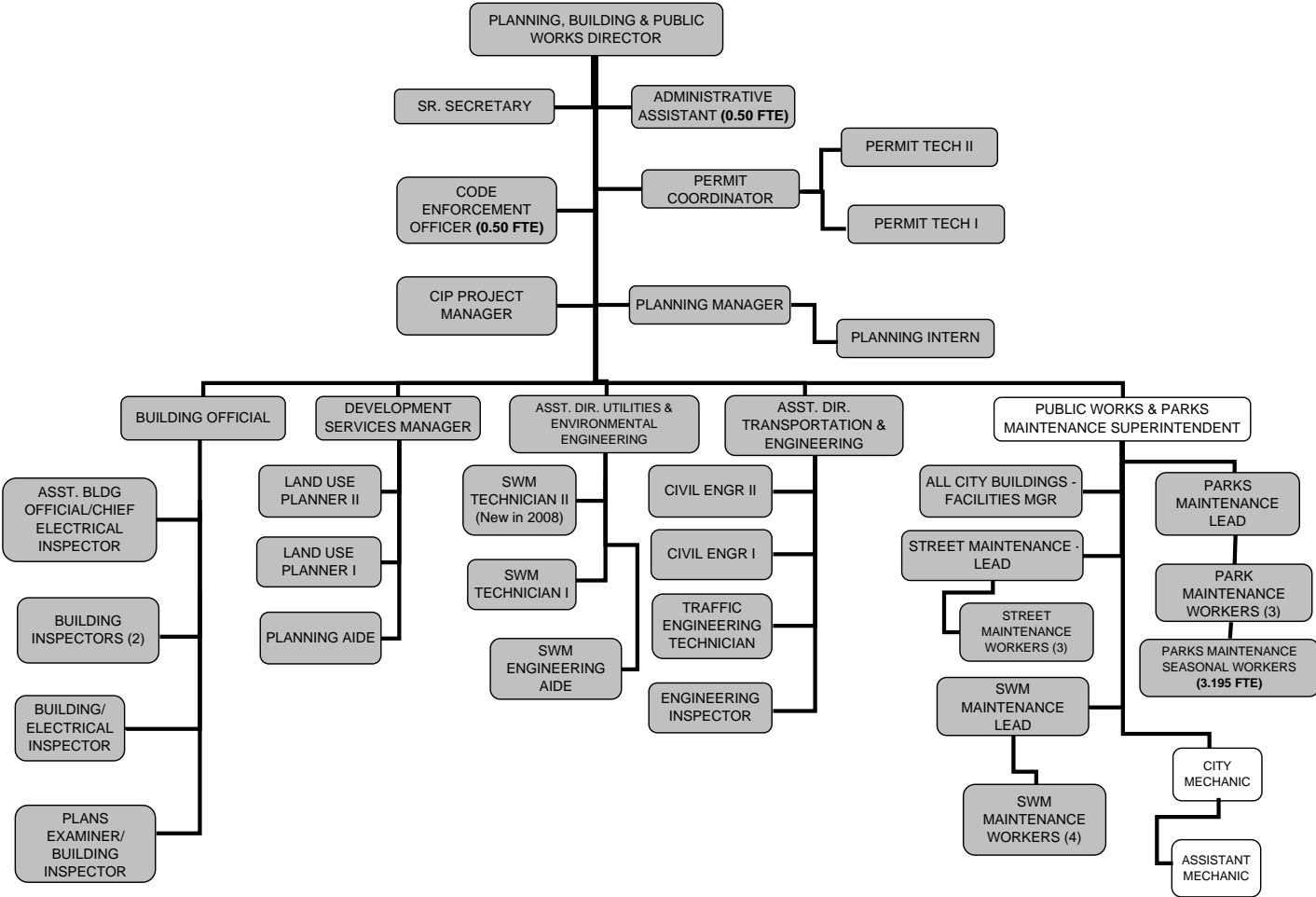
Revenue sources are primarily user fees charged to departments as interfund payments. Assessments are based on vehicles serviced. Fuel sales are charged out based on 115% of cost.

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

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

CITY OF DES MOINES
2009 Budget
Internal Service Funds

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



CITY OF DES MOINES
2009 Budget
Internal Service Funds

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

GOALS/PURPOSE:

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

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

Other Services:

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

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

Employee FTE:	2.10	2.10	2.10	2.10	0	0.0%
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ANALYSIS OF BUDGET CHANGES

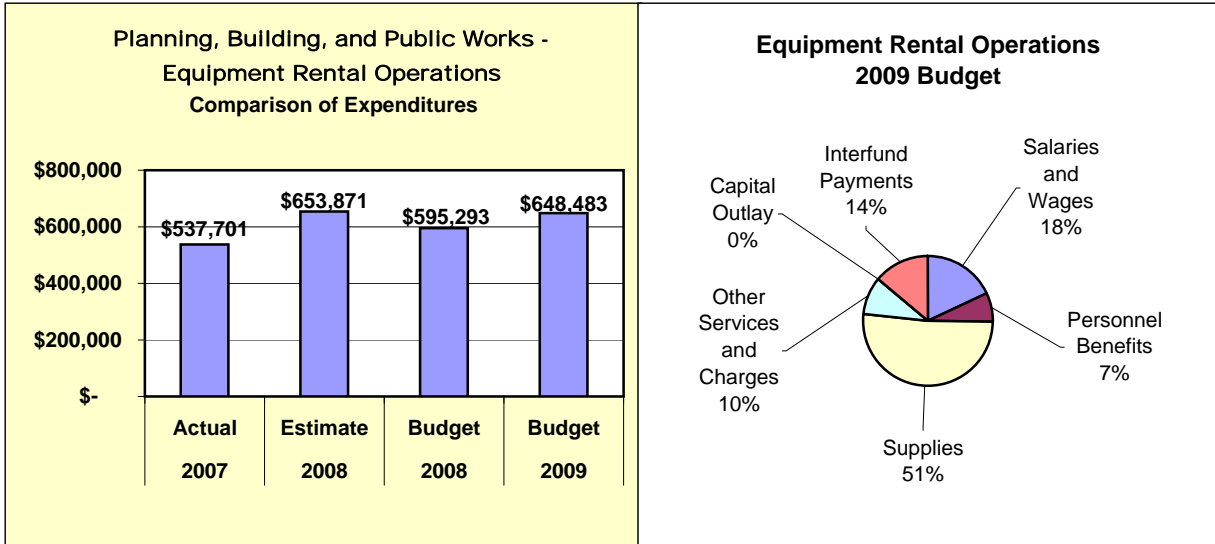
Transfer is a fund transfer out to fund 451 for its share of the construction cost of a vehicle wash/ vector waster decant facility.

CITY OF DES MOINES

2009 Budget

Internal Service Funds

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



CITY OF DES MOINES
2009 Budget
Internal Service Funds

Equipment Rental Replacement Fund

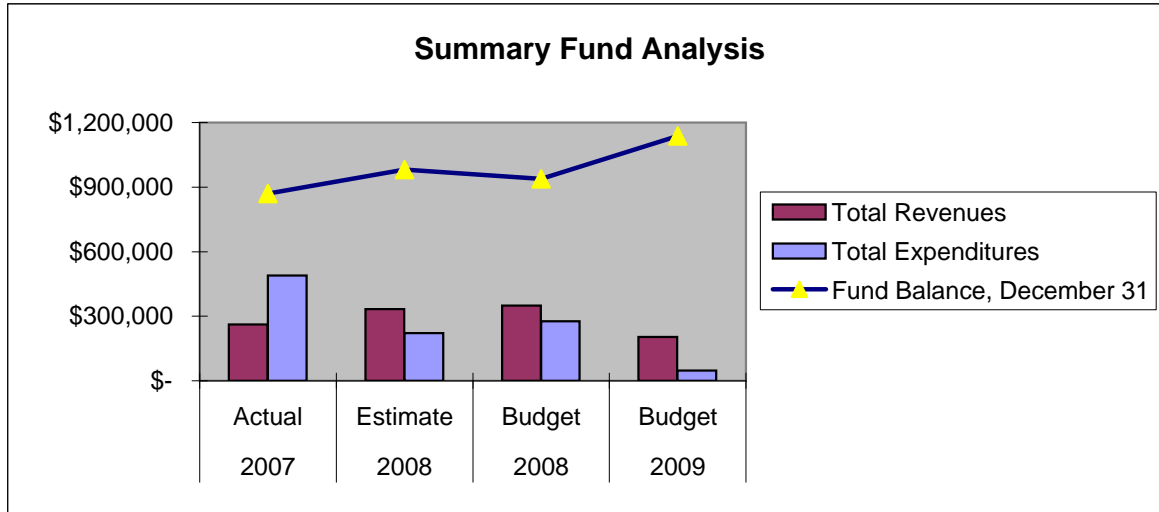
The Equipment Rental Replacement Fund is an internal service fund established to account for the replacement of all City vehicles and auxiliary equipment.

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

Fund Description	2007 Actual	2008 Estimate	2008 Budget	2009 Budget	\$ Chg '08-'09	% Chg '08-'09
Revenues:						
Intergovernmental Revenues	0	0	0	28,535	28,535	N/A
Interest Earnings	47,410	8,395	0	12,400	12,400	N/A
Interfund Revenues	190,474	308,680	308,680	156,973	(151,707)	-49.1%
Miscellaneous Revenues	0	520	0	5,250	5,250	N/A
Other Financing Sources	15,512	16,005	40,250	750	(39,500)	-98.1%
Total Revenues	\$ 261,058	\$ 333,600	\$ 348,930	\$ 203,908	\$ (145,022)	-41.6%
Expenditures:						
Capital Outlay	489,246	222,003	276,250	47,559	(228,691)	-82.8%
Total Expenditures	\$ 489,246	\$ 222,003	\$ 276,250	\$ 47,559	\$ (228,691)	-82.8%
Fund Balance, January 1	1,098,008	869,820	865,814	981,417	115,603	13.4%
Revenues	261,058	333,600	348,930	203,908	(145,022)	-41.6%
Expenditures	489,246	222,003	276,250	47,559	(228,691)	-82.8%
Fund Balance, December 31	\$ 869,820	\$ 981,417	\$ 938,494	\$ 1,137,766	\$ 199,272	21.2%

CITY OF DES MOINES
2009 Budget
Internal Service Funds

Equipment Rental Replacement Fund



All assessments for the General and Street Funds are deferred in 2009. Scheduled replacement of vehicles and equipment in 2009 are also deferred, except for the purchase of Municipal Court's van depending upon approval of State grant.

Summary of Cumulative Balances

	Balance	2009	2009	2009	2009	2009	Balance
	12/31/2008	Assessment	Interest	Interest (Loan)	Salvage	Expenditures	12/31/2009
General Fund	227,657	0	2,876	1,218	28,535	(47,559)	212,727
Street Fund	180,605	0	2,282	966	0	0	183,853
Police Services Restoration	191,942	75,234	2,425	1,027	0	0	270,628
Marina Revenue Fund	96,712	21,100	1,222	517	0	0	119,551
Surface Water Management	232,201	57,068	2,934	1,242	0	0	293,445
Equipment Maintenance	36,159	3,571	457	193	0	0	40,380
Unassigned balance	16,141	0	204	86	0	0	16,431
Total	\$ 981,417	\$ 156,973	\$ 12,400	\$ 5,249	\$ 28,535	\$ (47,559)	\$ 1,137,015

CITY OF DES MOINES

2009 Budget

Internal Service Funds

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

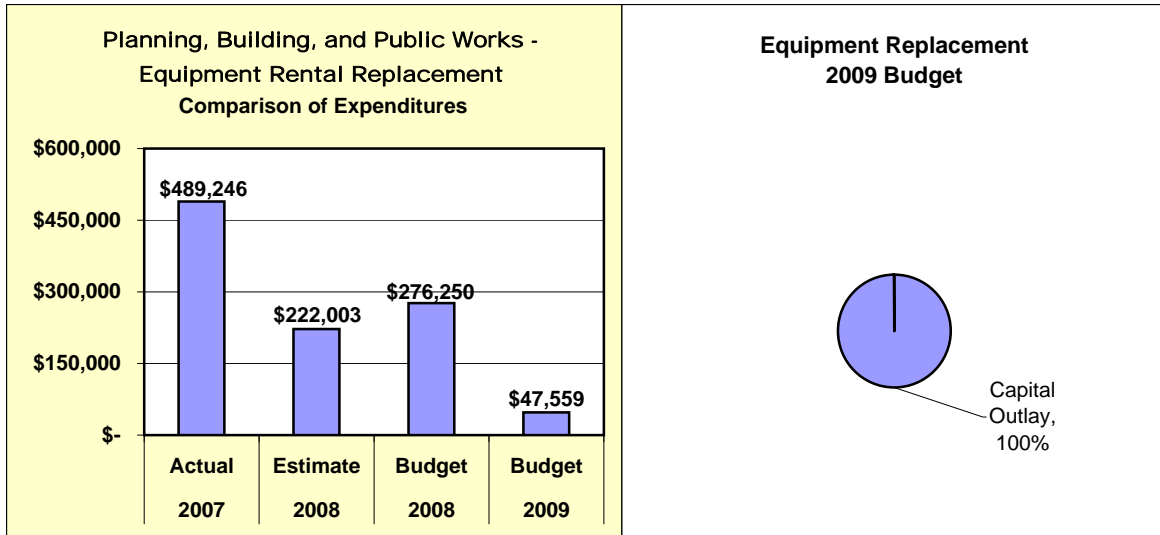
GOALS/PURPOSE:

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

Expenditure Description	2007 Actual	2008 Estimate	2008 Budget	2009 Budget	\$ Chg '08-'09	% Chg '08-'09
Capital Outlay	489,246	222,003	276,250	47,559	(228,691)	-103.0%
	\$ 489,246	\$ 222,003	\$ 276,250	\$ 47,559	\$ (228,691)	-103.0%

ANALYSIS OF BUDGET CHANGES:

Vehicle replacements in 2009 are deferred to 2010, except for the Court's van, but upon contingent of receiving State grant.



CITY OF DES MOINES
2009 Budget
Internal Service Funds

Computer Equipment Operations Fund

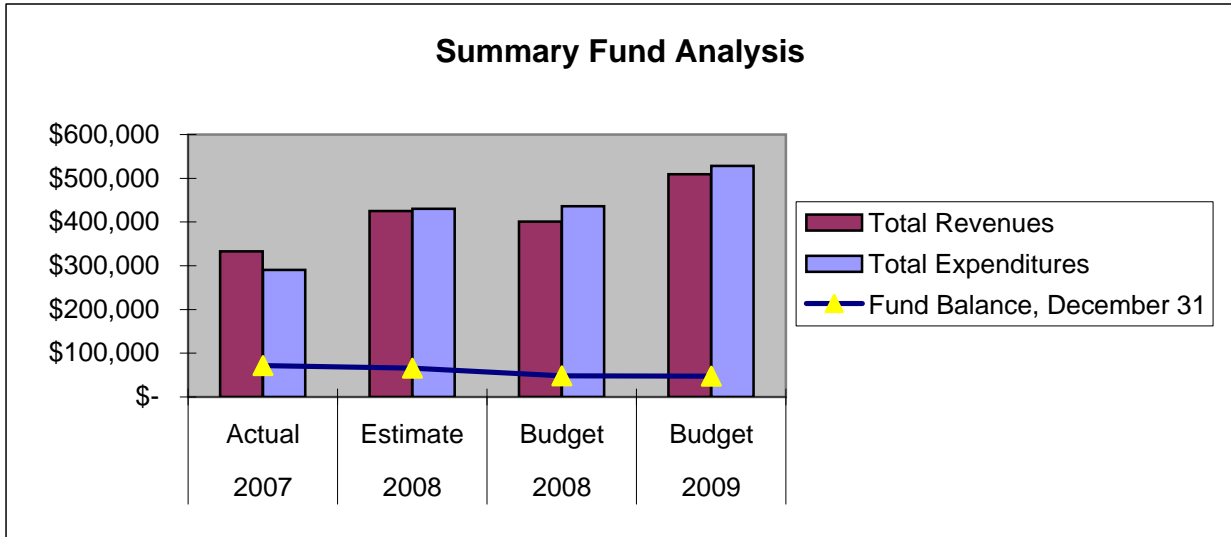
The Computer Equipment Operations Fund is an internal service fund established to provide for the administration, maintenance and upgrades of all city computers, servers, and networks and includes: (1) software maintenance services, (2) consulting and programming on new computer systems and installation,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

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

Fund Description	2007 Actual	2008 Estimate	2008 Budget	2009 Budget	\$ Chg '08-'09	% Chg '08-'09
Revenues:						
Intergovernmental Revenues	0	5,000	0	0	0	N/A
Interest Earnings	1,310	2,345	3,200	900	(2,300)	-71.9%
Interfund Revenues	324,013	404,337	390,324	500,186	109,862	28.1%
Transfers	7,316	13,267	7,315	8,465	1,150	15.7%
Total Revenues	\$ 332,639	\$ 424,949	\$ 400,839	\$ 509,551	\$ 108,712	27.1%
Expenditures:						
Salaries and Wages	106,439	186,759	173,258	234,961	61,703	35.6%
Personnel Benefits	35,367	70,017	61,802	85,503	23,701	38.3%
Supplies	14,345	20,350	19,150	17,830	(1,320)	-6.9%
Other Services and Charges	110,406	120,126	138,650	136,753	(1,897)	-1.4%
Capital Outlay	0	0	10,000	10,000	0	0.0%
Interfund Payments	24,089	32,878	32,878	43,240	10,362	31.5%
Total Expenditures	\$ 290,645	\$ 430,130	\$ 435,738	\$ 528,287	\$ 92,549	21.2%
Fund Balance, January 1	29,378	71,372	83,429	66,191	(17,238)	-20.7%
Revenues	332,639	424,949	400,839	509,551	108,712	27.1%
Expenditures	290,645	430,130	435,738	528,287	92,549	21.2%
Fund Balance, December 31	\$ 71,372	\$ 66,191	\$ 48,530	\$ 47,455	\$ (1,075)	-2.2%

CITY OF DES MOINES
2009 Budget
 Internal Service Funds

Computer Equipment Operations Fund



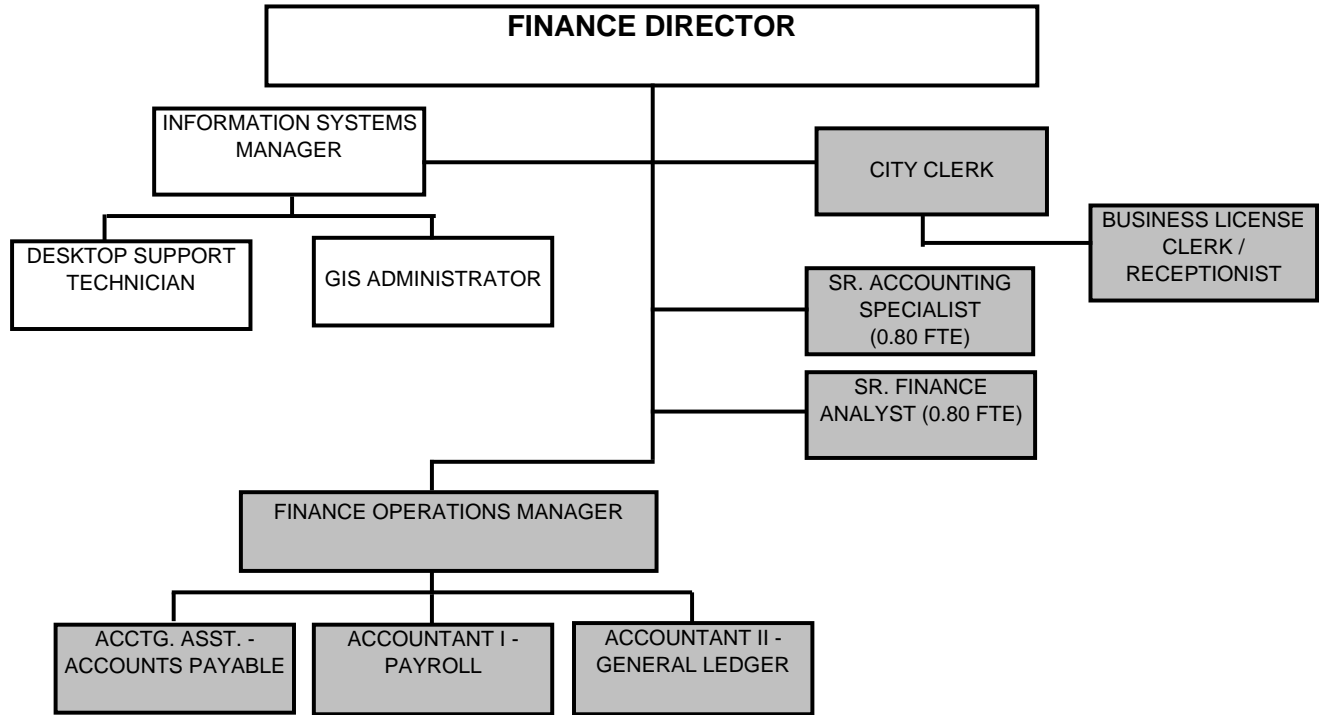
Revenue sources are primarily user fees charged to departments as interfund payments. Assessments are based on a \$2,210 per unit charge (personal computer, printer) to each department.

The Computer Equipment Operations Fund 2009 revenues are projected to increase by \$108,712 or 27.1% over 2008 adopted revenues. The increase primarily relates to the \$255 per unit increase in assessments.

The Computer Equipment Operations Fund 2009 expenditures are projected to increase \$92,549 or 21.2% over 2008's adopted level, and primarily results from: cost of living adjustment; FTE increase of computer desktop support tech from 0.75 to 1.0; rate increases in medical and retirement plans; increase in interfund payments. Capital Outlay in 2009 provides for the internet and software upgrades as well as for monthly hosting and maintenance.

CITY OF DES MOINES
2009 Budget
Internal Service Funds

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



CITY OF DES MOINES

2009 Budget

Internal Service Funds

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

GOALS/PURPOSE:

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

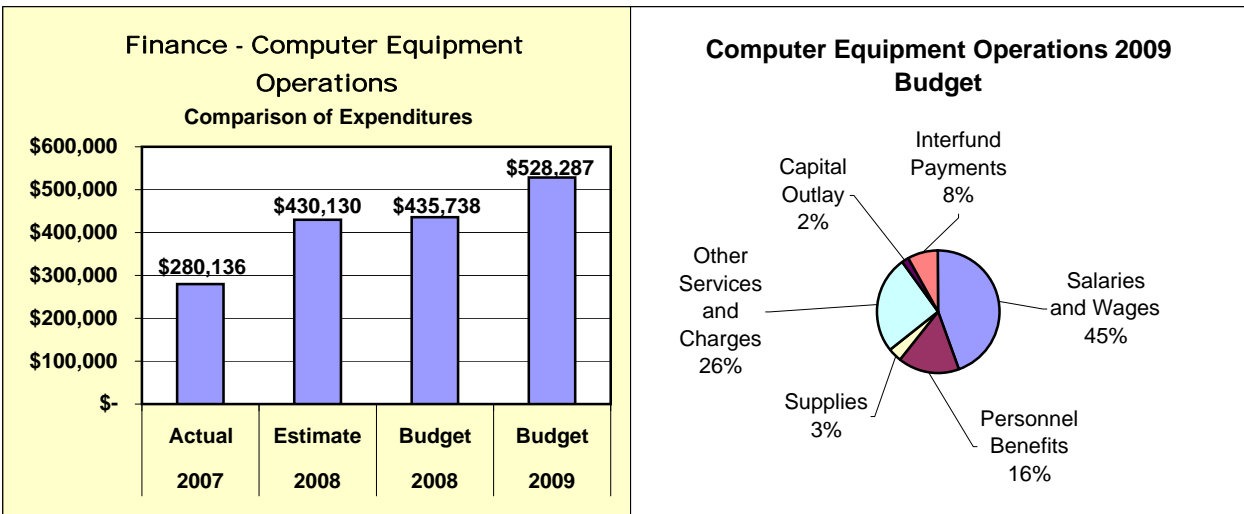
Expenditure Description	2007 Actual	2008 Estimate	2008 Budget	2009 Budget	\$ Chg '08-'09	% Chg '08-'09
Salaries and Wages	95,930	186,759	173,258	234,961	61,703	35.6%
Personnel Benefits	35,367	70,017	61,802	85,503	23,701	38.3%
Supplies	14,345	20,350	19,150	17,830	(1,320)	-6.9%
Other Services and Charges	110,406	120,126	138,650	136,753	(1,897)	-1.4%
Capital Outlay	0	0	10,000	10,000	0	0.0%
Interfund Payments	24,089	32,878	32,878	43,240	10,362	31.5%
	\$ 280,136	\$ 430,130	\$ 435,738	\$ 528,287	\$ 92,549	21.2%

Employee FTE:	1.15	3.00	3.00	3.00	0.00	0.0%
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SIGNIFICANT BUDGET CHANGES:

Salaries and Personnel Benefits: Increase in FTE of the Desktop Support Tech position and salary grade step increase are primarily the reasons for the increase.

Interfund Payments: Increase is due to increase in all assessment charges (\$8,362) and transfer to the General Fund for indirect cost coverage (\$2,000).



CITY OF DES MOINES
2009 Budget
Internal Service Funds

Computer Equipment Replacement Fund

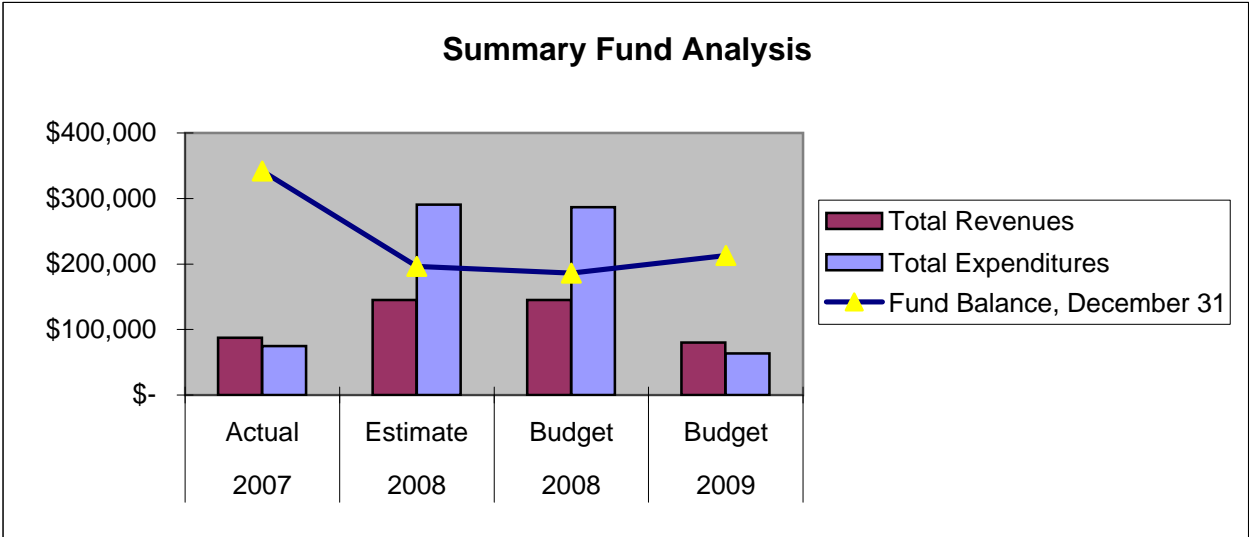
The Computer Equipment Replacement Fund is an internal service fund established to account for the replacement of all City owned computers and printers by assessing a per unit charge to each department.

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

Fund Description	2007 Actual	2008 Estimate	2008 Budget	2009 Budget	\$ Chg '08-'09	% Chg '08-'09
Revenues:						
Interest Earnings	16,564	0	0	3,500	3,500	N/A
Interfund Revenues	41,781	120,017	120,017	58,505	(61,512)	-51.3%
Transfers	28,836	25,000	25,000	18,000	(7,000)	-28.0%
Total Revenues	\$ 87,181	\$ 145,017	\$ 145,017	\$ 80,005	\$ (65,012)	-44.8%
Expenditures:						
Supplies	51,090	162,500	192,500	20,000	(172,500)	-89.6%
Capital Outlay	16,367	115,000	87,093	35,000	(52,093)	-59.8%
Interfund Transfers	7,316	13,267	7,315	8,465	1,150	15.7%
Total Expenditures	\$ 74,774	\$ 290,767	\$ 286,908	\$ 63,465	\$ (223,443)	-77.9%
Fund Balance, January 1	329,659	342,066	328,033	196,316	(131,717)	-40.2%
Revenues	87,181	145,017	145,017	80,005	(65,012)	-44.8%
Expenditures	74,774	290,767	286,908	63,465	(223,443)	-77.9%
Fund Balance, December 31	\$ 342,066	\$ 196,316	\$ 186,142	\$ 212,856	\$ 26,714	14.4%

CITY OF DES MOINES
2009 Budget
 Internal Service Funds

Computer Equipment Replacement Fund



Assessments for the General and Street Funds are deferred in 2009. Capital outlay in 2009 are for the upgrades to the GIS System.

CITY OF DES MOINES

2009 Budget

Internal Service Funds

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

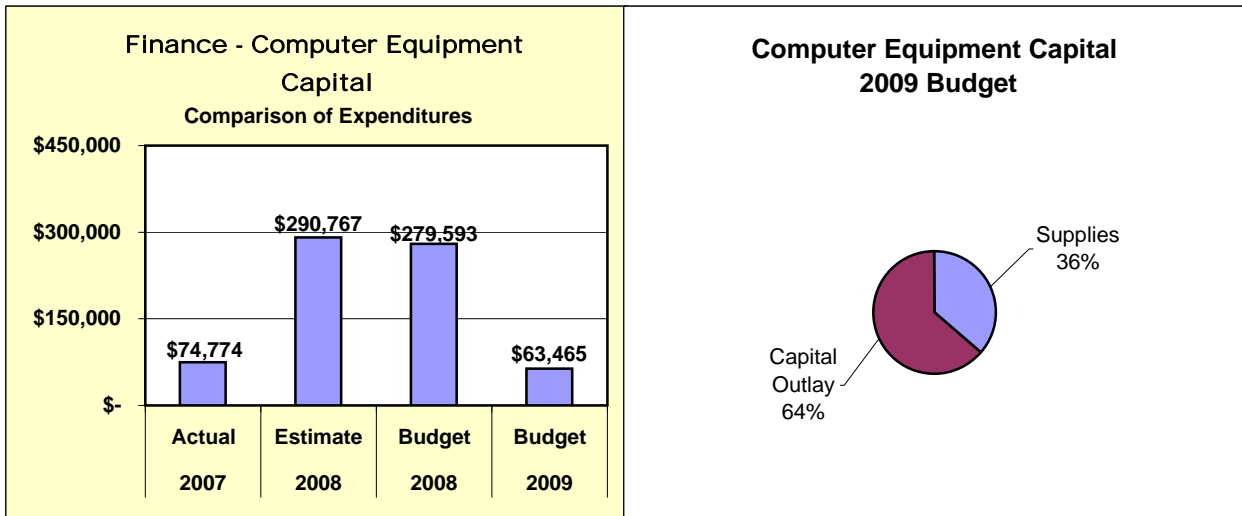
GOALS/PURPOSE:

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

Expenditure Description	2007 Actual	2008 Estimate	2008 Budget	2009 Budget	\$ Chg '08-'09	% Chg '08-'09
Supplies	51,090	162,500	192,500	20,000	(172,500)	-89.6%
Capital Outlay	16,367	115,000	87,093	35,000	(52,093)	-59.8%
Transfers	7,316	13,267	0	8,465	8,465	N/A
	\$ 74,774	\$ 290,767	\$ 279,593	\$ 63,465	\$ (216,128)	-77.3%

ANALYSIS OF BUDGET CHANGES:

There is a freeze in major capital outlay in 2009.



CITY OF DES MOINES
2009 Budget
Internal Service Funds

Self-Insurance Fund

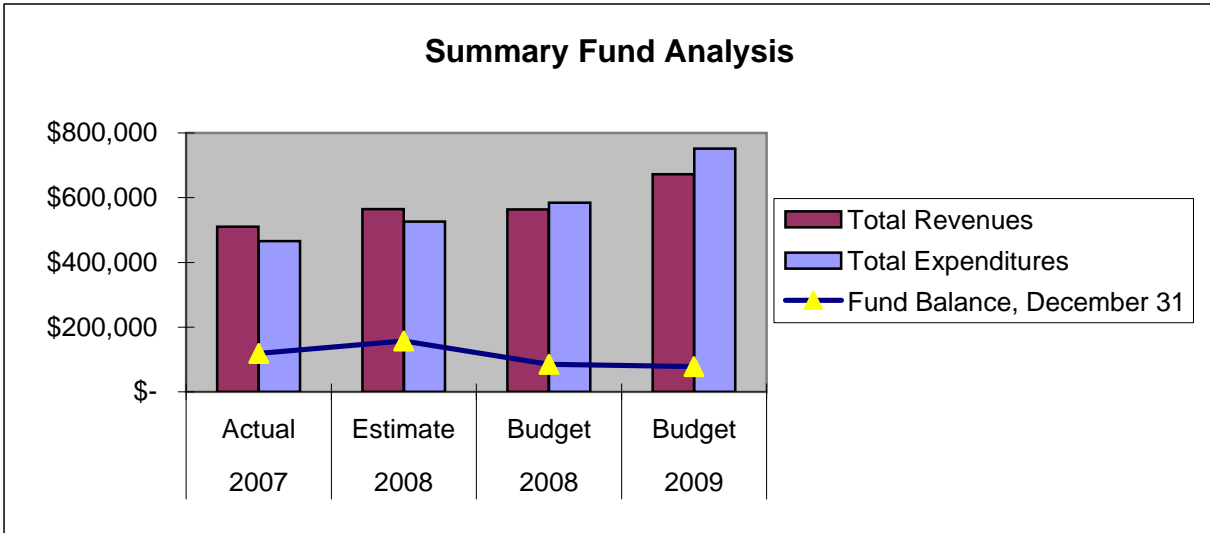
The Self-Insurance fund is an internal service fund established by Ordinance 608 in 1984. The purpose of the fund is to create a reserve to pay for claims or judgements against the City, to pay for repairs or replacement of City property damaged or destroyed, or to pay for improvements necessary to protect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

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

Fund Description	2007 Actual	2008 Estimate	2008 Budget	2009 Budget	\$ Chg '08-'09	% Chg '08-'09
Revenues:						
Intergovernmental Revenues	10,880	11,145	10,000	10,000	10,000	100.0%
Interest Earnings	5,624	4,486	4,764	2,290	700	14.7%
Interfund Revenues	493,508	548,806	548,803	630,996	66,576	12.1%
Miscellaneous Revenues	0	0	0	0	0	N/A
Other Financing Sources	0	0	0	29,000	0	N/A
Total Revenues	\$ 510,012	\$ 564,437	\$ 563,567	\$ 672,286	\$ 108,719	19.3%
Expenditures:						
Other Services and Charges	453,339	510,748	569,836	736,541	166,705	29.3%
Settlements	0	0	0	0	0	N/A
Interfund Payments	12,000	15,000	15,000	15,000	0	0.0%
Total Expenditures	\$ 465,339	\$ 525,748	\$ 584,836	\$ 751,541	\$ 166,705	28.5%
Fund Balance, January 1 (Corrected)	73,764	118,437	105,907	157,126	51,219	48.4%
Revenues	510,012	564,437	563,567	672,286	108,719	19.3%
Expenditures	465,339	525,748	584,836	751,541	166,705	28.5%
Fund Balance, December 31	\$ 118,437	\$ 157,126	\$ 84,638	\$ 77,871	\$ (6,767)	-8.0%

CITY OF DES MOINES
2009 Budget
 Internal Service Funds

Self-Insurance Fund



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

CITY OF DES MOINES
2009 Budget
Internal Service Funds

Unemployment Compensation Fund

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

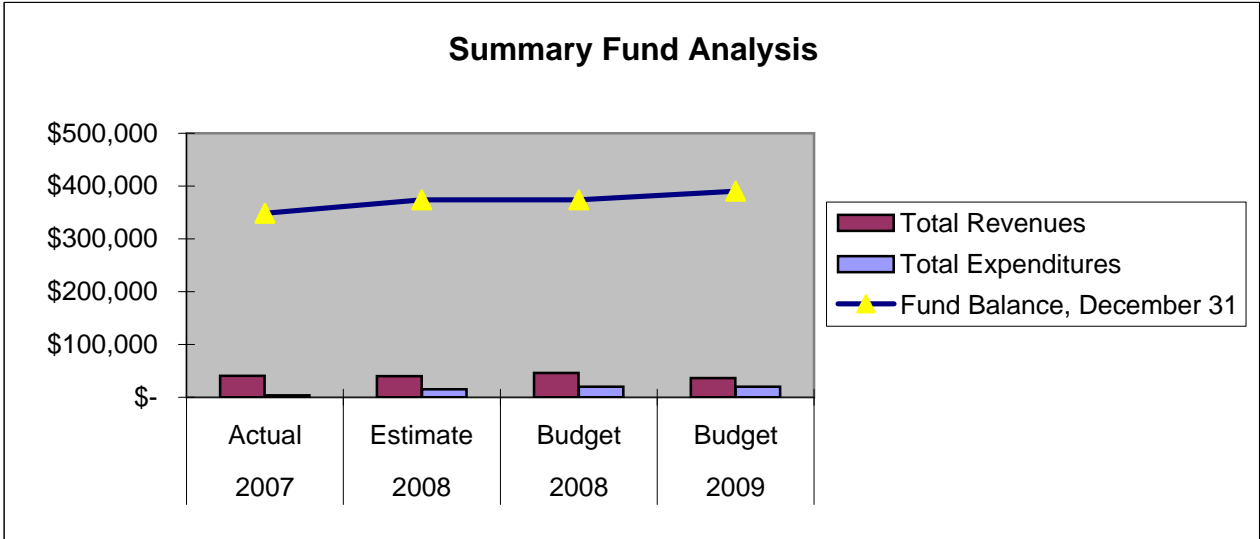
Number of City employees (full time equivalents) x 5% x annual maximum unemployment benefits x 3 years + average annual pay out for past ten years.

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

Fund Description	2007 Actual	2008 Estimate	2008 Budget	2009 Budget	\$ Chg '08-'09	% Chg '08-'09
Revenues:						
Interest Earnings	16,466	11,925	18,025	6,685	(11,340)	-62.9%
Interfund Revenues	23,894	28,185	28,185	29,845	1,660	5.9%
Total Revenues	\$ 40,360	\$ 40,110	\$ 46,210	\$ 36,530	\$ (9,680)	-20.9%
Expenditures:						
Other Services and Charges	3,798	15,000	20,000	20,000	0	0.0%
Total Expenditures	\$ 3,798	\$ 15,000	\$ 20,000	\$ 20,000	\$ -	0.0%
Fund Balance, January 1	312,120	348,682	347,645	373,792	26,147	7.5%
Revenues	40,360	40,110	46,210	36,530	(9,680)	-20.9%
Expenditures	3,798	15,000	20,000	20,000	0	0.0%
Fund Balance, December 31	\$ 348,682	\$ 373,792	\$ 373,855	\$ 390,322	\$ 16,467	4.4%

CITY OF DES MOINES
2009 Budget
 Internal Service Funds

Unemployment Compensation Fund



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

The 2009 expenditures are for potential unemployment claims in 2009.