

INTERNAL SERVICE FUNDS

CITY OF DES MOINES
2010 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.

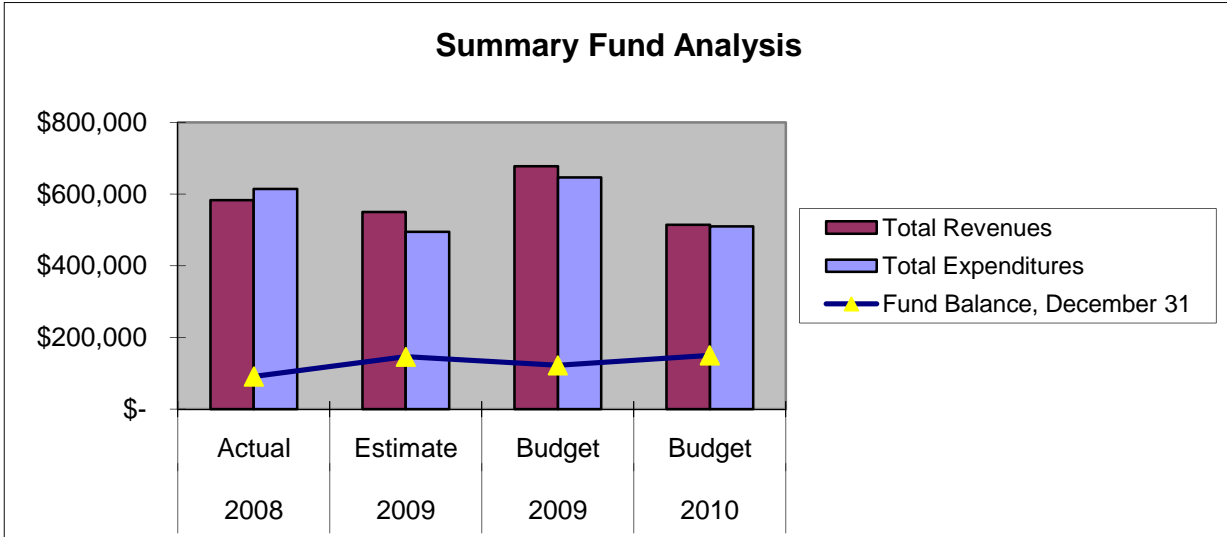


Fund 500 - Equipment Rental Operations Fund
 Department: Planning, Building, and Public Works
 Revenues, Expenditures, and Fund Balance

Fund Description	2008 Actual	2009 Estimate	2009 Budget	2010 Budget	\$ Chg '09-'10	% Chg '09-'10
Revenues:						
Intergovernmental Revenues	0	127	127	0	(127)	-100.0%
Charges for Services	298,677	170,430	303,499	187,994	(115,505)	-38.1%
Fuel	0	0	0	0	0	N/A
Interest Earnings	2,497	752	2,100	1,027	(1,073)	-51.1%
Interfund Revenues	279,530	373,210	371,990	325,190	(46,800)	-12.6%
Miscellaneous Revenues	0	0	0	0	0	N/A
Other Financing Sources	2,282	5,258	0	0	0	N/A
Total Revenues	\$ 582,986	\$ 549,777	\$ 677,716	\$ 514,211	\$ (163,505)	-24.1%
Expenditures:						
Salaries and Wages	105,024	111,318	113,609	123,525	9,916	8.7%
Personnel Benefits	42,006	43,185	43,758	48,124	4,366	10.0%
Supplies	318,285	198,974	322,218	211,990	(110,228)	-34.2%
Other Services and Charges	60,728	33,814	59,760	40,285	(19,475)	-32.6%
Capital Outlay	7,213	0	0	0	0	N/A
Interfund Payments	81,069	87,327	87,327	85,897	(1,430)	-1.6%
Transfers	0	20,000	20,000	0	(20,000)	-100.0%
Total Expenditures	\$ 614,324	\$ 494,618	\$ 646,672	\$ 509,821	\$ (136,851)	-21.2%
Fund Balance, January 1 (Corrected)	122,175	90,838	90,838	145,997	55,159	60.7%
Revenues	582,986	549,777	677,716	514,211	(163,505)	-24.1%
Expenditures	614,324	494,618	646,672	509,821	(136,851)	-21.2%
Fund Balance, December 31	\$ 90,838	\$ 145,997	\$ 121,882	\$ 150,387	\$ 28,505	23.4%

CITY OF DES MOINES
2010 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 2010 revenues are projected to decrease by \$163,505 or 24.1% over 2009 adopted revenues.

The Equipment Rental Operations Fund 2010 expenditures are projected to increase 21.2% over 2009's adopted level, and results primarily from anticipated decrease in fuel cost.

CITY OF DES MOINES
2010 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	2008 Actual	2009 Estimate	2009 Amended Budget	2010 Budget	\$ Chg '09-'10	% Chg '09-'10
Salaries and Wages	105,024	111,318	113,609	123,525	9,916	8.9%
Personnel Benefits	42,006	43,185	43,758	48,124	4,366	10.1%
Supplies	318,285	198,974	322,218	211,990	(110,228)	-55.4%
Other Services and Charges	60,728	33,814	59,760	40,285	(19,475)	-57.6%
Capital Outlay	7,213	0	0	0	0	N/A
Interfund Payments	81,069	87,327	87,327	85,897	(1,430)	-1.6%
Transfers	0	20,000	20,000	0	(20,000)	-100.0%
	\$ 614,324	\$ 494,618	\$ 646,672	\$ 509,821	\$ (136,851)	-27.7%

Employee FTE:	2.10	2.10	2.10	2.20	0.10	4.8%
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ANALYSIS OF BUDGET CHANGES

Salaries & Personnel Benefits: Increase is mainly due to fund re-allocation of 0.05 FTE PBPW Director and 0.05 FTE Administrative Assistant to Equipment Operations fund.

Supplies: Decrease reflects anticipated lower fuel price per gallon from \$3.00 in 2009 to \$2.50 in 2010.

Other Services & Charges: Decrease is mostly for the \$20,000 decrease in outside repairs and maintenance of vehicles .

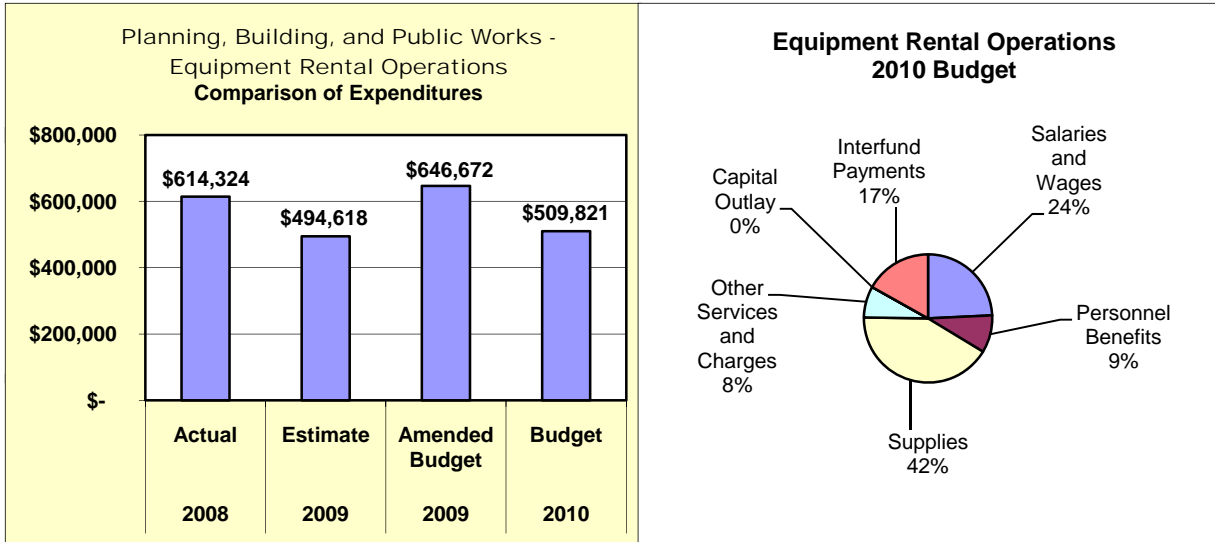
Transfers: Transfer in 2009 is a fund transfer out to fund 451 for its share of the construction cost of a vehicle wash/ vector waster decant facility.

CITY OF DES MOINES

2010 Budget

Internal Service Funds

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



CITY OF DES MOINES
2010 Budget
Internal Service Funds

Equipment Rental Replacement Fund

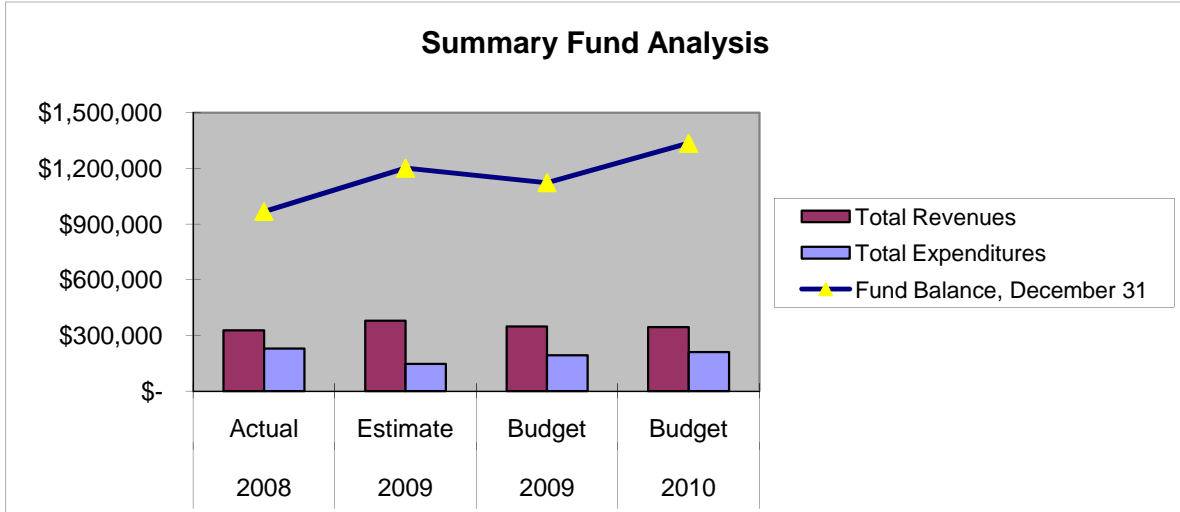
The Equipment Rental Replacement Fund is an internal service fund established to account for the replacement of all City vehicles and auxiliary equipment.

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

Fund Description	2008 Actual	2009 Estimate	2009 Budget	2010 Budget	\$ Chg '09-'10	% Chg '09-'10
Revenues:						
Intergovernmental Revenues	0	126,000	154,535	0	(154,535)	-100.0%
Interest Earnings	8,324	14,575	12,400	6,838	(5,562)	-44.9%
Interfund Revenues	309,503	218,873	162,223	321,596	159,373	98.2%
Miscellaneous Revenues	0	21	0	0	0	N/A
Other Financing Sources	9,289	990	750	15,500	14,750	1966.7%
Transfers	0	18,000	18,000	0	(18,000)	-100.0%
Total Revenues	\$ 327,117	\$ 378,459	\$ 347,908	\$ 343,934	\$ (3,974)	-1.1%
Expenditures:						
Capital Outlay	229,208	144,000	191,559	209,422	17,863	9.3%
Transfers	0	959	959	0	(959)	-100.0%
Total Expenditures	\$ 229,208	\$ 144,959	\$ 192,518	\$ 209,422	\$ 16,904	8.8%
Fund Balance, January 1	869,820	967,729	967,729	1,201,229	233,500	24.1%
Revenues	327,117	378,459	347,908	343,934	(3,974)	-1.1%
Expenditures	229,208	144,959	192,518	209,422	16,904	8.8%
Fund Balance, December 31	\$ 967,729	\$ 1,201,229	\$ 1,123,119	\$ 1,335,741	\$ 212,622	18.9%

CITY OF DES MOINES
2010 Budget
Internal Service Funds

Equipment Rental Replacement Fund



Scheduled replacement of vehicles and equipment in 2010 are: 1) replace 3 PD vehicles (\$104,000); and 2) replace Streets tractor/mower (\$105,492).

Summary of Cumulative Balances

	Balance 12/31/2009	2010 Assessment	2010 Interest	2010 Salvage	2010 Expenditures	Balance 12/31/2010
General Fund	234,021	117,707	1,332	7,500	(104,000)	256,560
Street Fund	191,036	50,487	1,087	8,000	(105,422)	145,188
Police Services Restoration	284,619	75,234	1,620	0	0	361,473
Marina Revenue Fund	123,956	21,100	706	0	0	145,762
Surface Water Management	309,510	57,068	1,762	0	0	368,340
Equipment Maintenance	41,955	0	239	0	0	42,194
Unassigned balance	16,132	0	92	0	0	16,224
	\$ 1,201,229	\$ 321,596	\$ 6,838	\$ 15,500	\$ (209,422)	\$ 1,335,741

CITY OF DES MOINES

2010 Budget

Internal Service Funds

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

GOALS/PURPOSE:

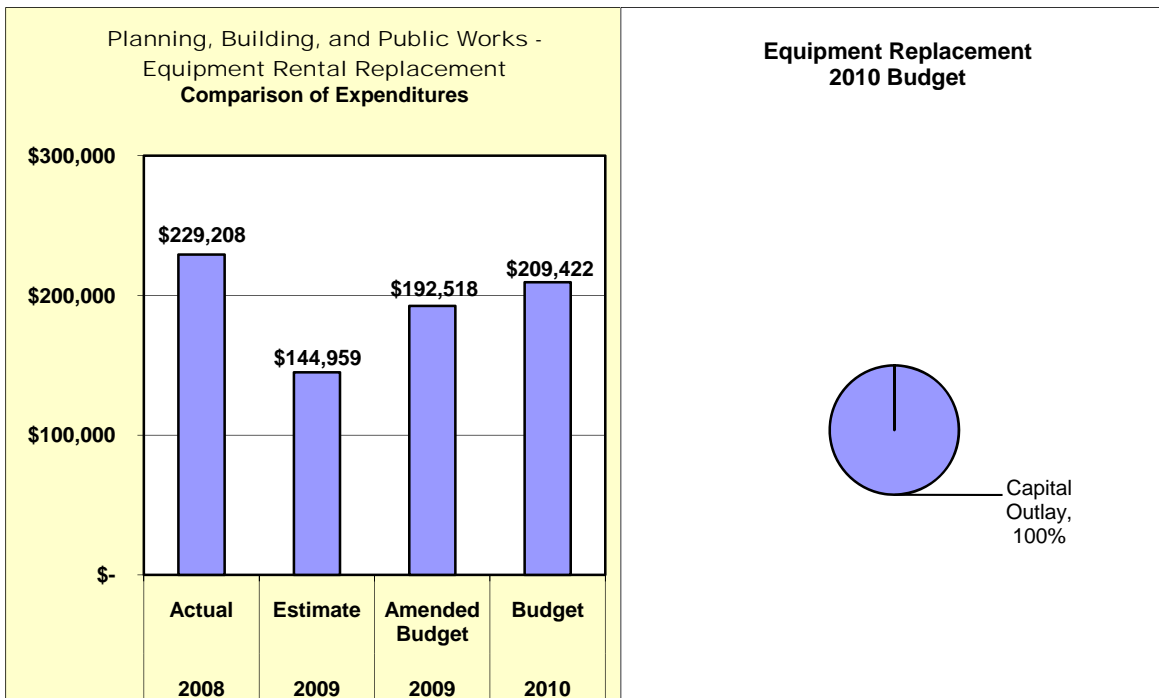
This fund provides a funding mechanism for the eventual replacement of all city vehicles through the accumulation of department assessments based on vehicles to be replaced.

Expenditure Description	2008 Actual	2009 Estimate	2009 Amended Budget	2010 Budget	\$ Chg '09-'10	% Chg '09-'10
Capital Outlay	229,208	144,000	191,559	209,422	17,863	12.4%
Transfers	0	959	959	0	(959)	-100.0%
	\$ 229,208	\$ 144,959	\$ 192,518	\$ 209,422	\$ 16,904	11.7%

ANALYSIS OF BUDGET CHANGES:

Vehicle replacements in 2010 are vehicles & equipment to replace:

- | | |
|----------------------------|-------------------|
| 1. 2004 Ford Crown Vic (2) | \$ 72,000 |
| 2. 2005 Ford Crown Vic (1) | \$ 32,000 |
| 3. 1990 Ford Tractor/Mower | \$ 105,492 |
| | \$ 209,492 |



CITY OF DES MOINES
2010 Budget
Internal Service Funds

Computer Equipment Operations Fund

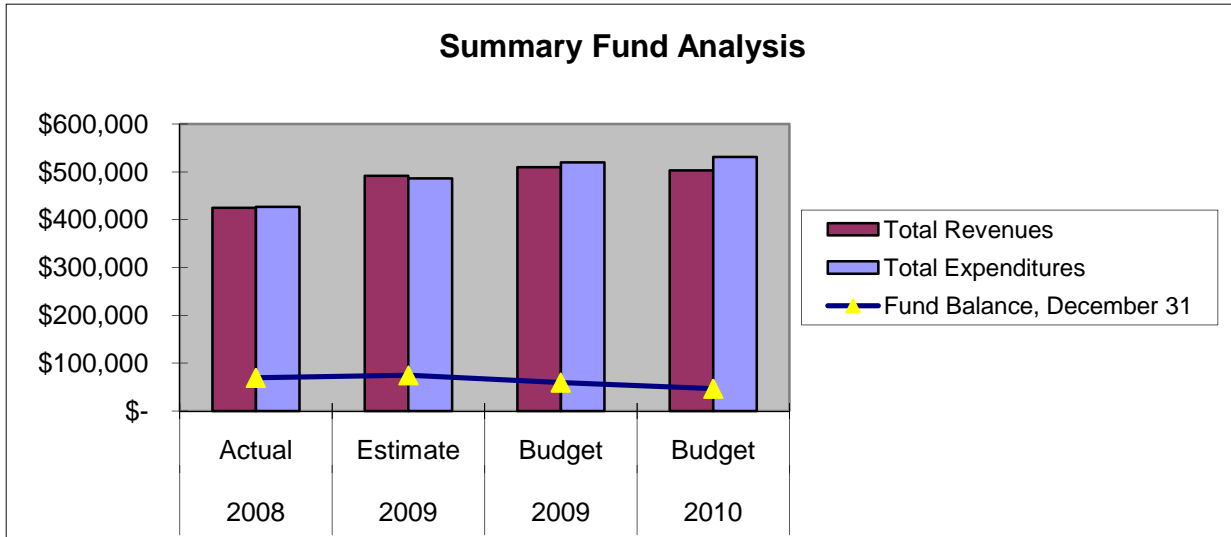
The Computer Equipment Operations Fund is an internal service fund established to provide for the administration, maintenance and upgrades of all city computers, servers, and networks and includes: (1) software maintenance services, (2) consulting and programming on new computer systems and installation, (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	2008 Actual	2009 Estimate	2009 Budget	2010 Budget	\$ Chg '09-'10	% Chg '09-'10
Revenues:						
Intergovernmental Revenues	5,053	0	0	0	0	N/A
Interest Earnings	2,269	600	900	453	(447)	-49.7%
Interfund Revenues	404,337	482,522	500,186	494,228	(5,958)	-1.2%
Miscellaneous	30	0	0	0	0	N/A
Transfers	13,267	8,465	8,909	8,465	(444)	-5.0%
Total Revenues	\$ 424,956	\$ 491,587	\$ 509,995	\$ 503,146	\$ (6,849)	-1.3%
Expenditures:						
Salaries and Wages	185,194	222,048	231,649	234,348	2,699	1.2%
Personnel Benefits	70,287	81,347	80,008	80,456	448	0.6%
Supplies	18,867	11,330	17,830	18,975	1,145	6.4%
Other Services and Charges	119,855	129,669	137,197	143,711	6,514	4.7%
Capital Outlay	0	0	10,000	10,000	0	0.0%
Interfund Payments	32,878	41,983	43,240	43,770	530	1.2%
Total Expenditures	\$ 427,081	\$ 486,377	\$ 519,924	\$ 531,260	\$ 11,336	2.2%
Fund Balance, January 1	71,372	69,247	69,247	74,457	5,210	7.5%
Revenues	424,956	491,587	509,995	503,146	(6,849)	-1.3%
Expenditures	427,081	486,377	519,924	531,260	11,336	2.2%
Fund Balance, December 31	\$ 69,247	\$ 74,457	\$ 59,318	\$ 46,343	\$ (12,975)	-21.9%

CITY OF DES MOINES
2010 Budget
 Internal Service Funds

Computer Equipment Operations Fund



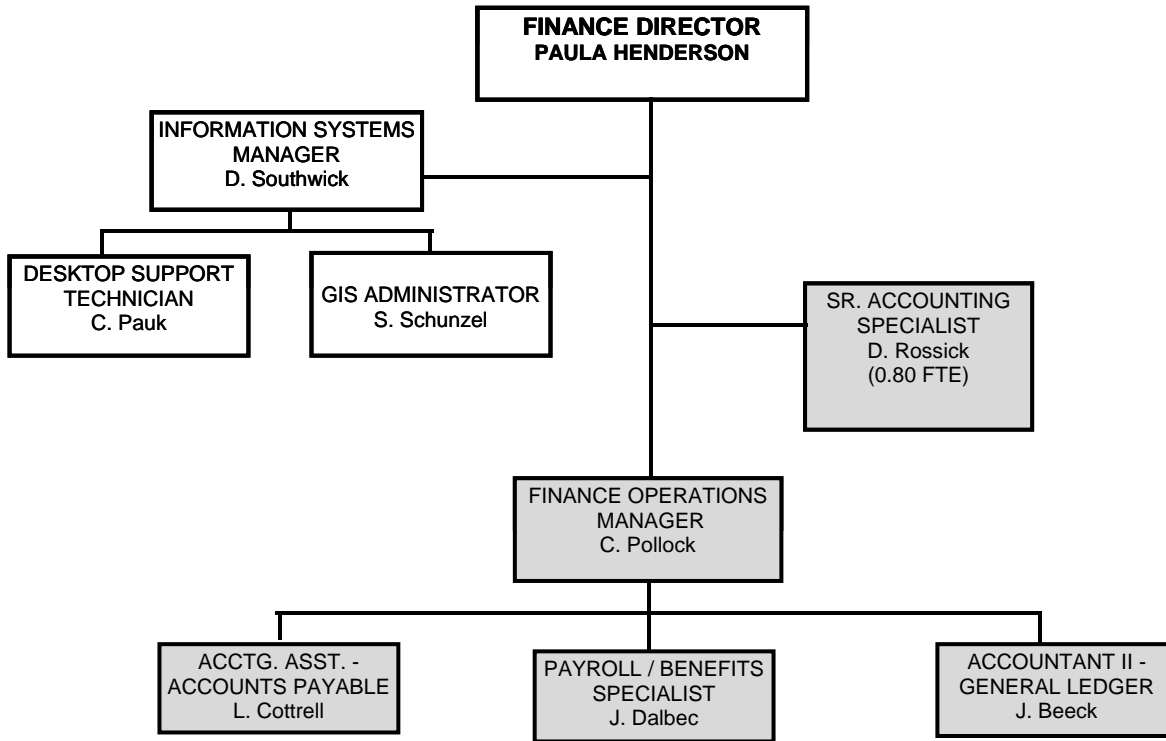
Revenue sources are primarily user fees charged to departments as interfund payments. Assessments are based on a \$2,135 per unit charge (personal computer, printer) to each department.

The Computer Equipment Operations Fund 2010 revenues are projected to decrease by \$6,849 or -1.3% over 2009 adopted revenues. The decrease primarily relates to the \$75 per unit decrease in assessments.

The Computer Equipment Operations Fund 2010 expenditures are projected to increase \$11,336 or 2.2% over 2009's adopted level, and primarily results from: cost of living adjustment; rate increases in medical plans; and increase in interfund payments. Capital Outlay in 2010 provides for the internet and software upgrades as well as for monthly hosting and maintenance.

CITY OF DES MOINES
2010 Budget

General Governmental Fund - By Department



CITY OF DES MOINES

2010 Budget

Internal Service Funds

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

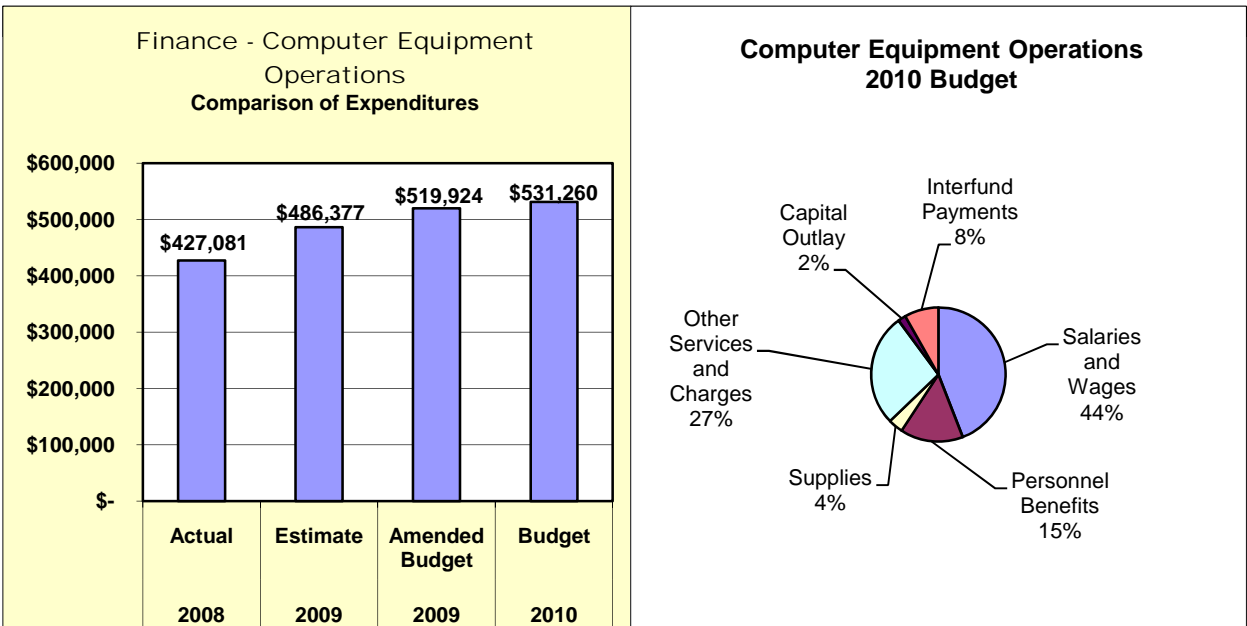
GOALS/PURPOSE:

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	2008 Actual	2009 Estimate	2009 Amended Budget	2010 Budget	\$ Chg '09-'10	% Chg '09-'10
Salaries and Wages	185,194	222,048	231,649	234,348	2,699	1.2%
Personnel Benefits	70,287	81,347	80,008	80,456	448	0.6%
Supplies	18,867	11,330	17,830	18,975	1,145	6.4%
Other Services and Charges	119,855	129,669	137,197	143,711	6,514	4.7%
Capital Outlay	0	0	10,000	10,000	0	0.0%
Interfund Payments	32,878	41,983	43,240	43,770	530	1.2%
	\$ 427,081	\$ 486,377	\$ 519,924	\$ 531,260	\$ 11,336	2.2%

Employee FTE:	3.00	3.00	3.00	3.00	0.00	0.0%
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SIGNIFICANT BUDGET CHANGES: None



CITY OF DES MOINES
2010 Budget
Internal Service Funds

Computer Equipment Replacement Fund

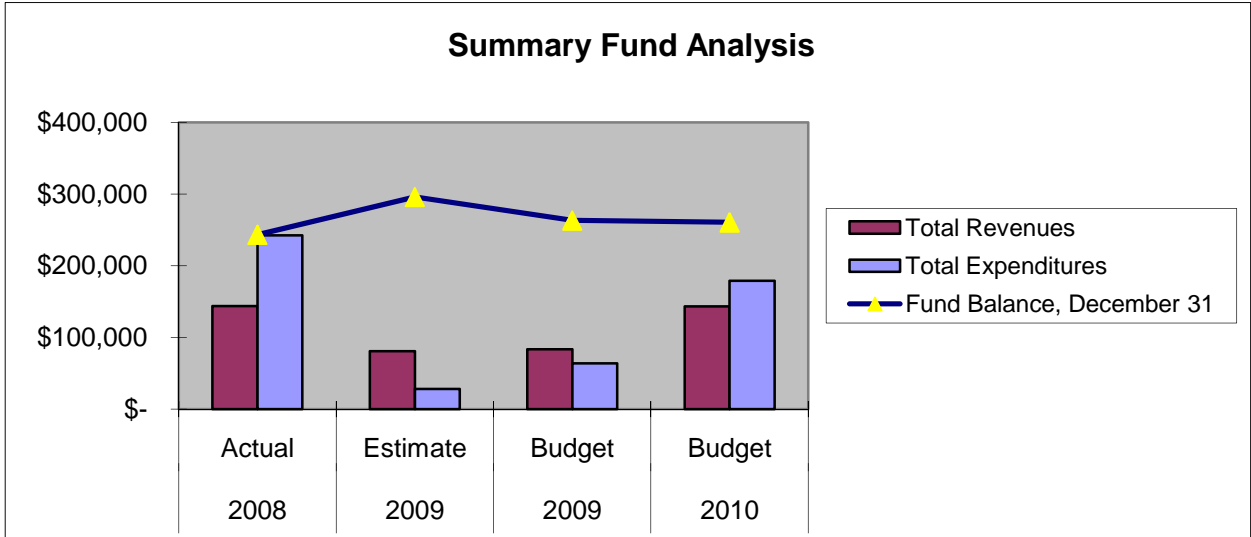
The Computer Equipment Replacement Fund is an internal service fund established to account for the replacement of all City owned computers and printers by assessing a per unit charge to each department.

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

Fund Description	2008 Actual	2009 Estimate	2009 Budget	2010 Budget	\$ Chg '09-'10	% Chg '09-'10
Revenues:						
Interest Earnings	0	4,081	3,500	2,360	(1,140)	-32.6%
Interfund Revenues	118,691	58,505	58,505	113,092	54,587	93.3%
Transfers	25,000	18,000	21,636	28,000	6,364	29.4%
Total Revenues	\$ 143,691	\$ 80,586	\$ 83,641	\$ 143,452	\$ 59,811	71.5%
Expenditures:						
Supplies	153,220	19,500	20,000	62,800	42,800	214.0%
Capital Outlay	75,797	0	35,000	107,700	72,700	207.7%
Interfund Transfers	13,267	8,466	8,909	8,465	(444)	-5.0%
Total Expenditures	\$ 242,285	\$ 27,966	\$ 63,909	\$ 178,965	\$ 115,056	180.0%
Fund Balance, January 1	342,066	243,472	243,472	296,092	52,620	21.6%
Revenues	143,691	80,586	83,641	143,452	59,811	71.5%
Expenditures	242,285	27,966	63,909	178,965	115,056	180.0%
Fund Balance, December 31	\$ 243,472	\$ 296,092	\$ 263,204	\$ 260,579	\$ (2,625)	-1.0%

CITY OF DES MOINES
 2010 Budget
 Internal Service Funds

Computer Equipment Replacement Fund



Assessments for the General and Street Funds are restored at 50% in 2010. Capital outlay in 2010 are for the upgrades to the GIS System (\$18,000); network switches & data recovery (\$6,395); server replacement (\$25,000); and Dell virtual server system (\$58,305).

CITY OF DES MOINES

2010 Budget

Internal Service Funds

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

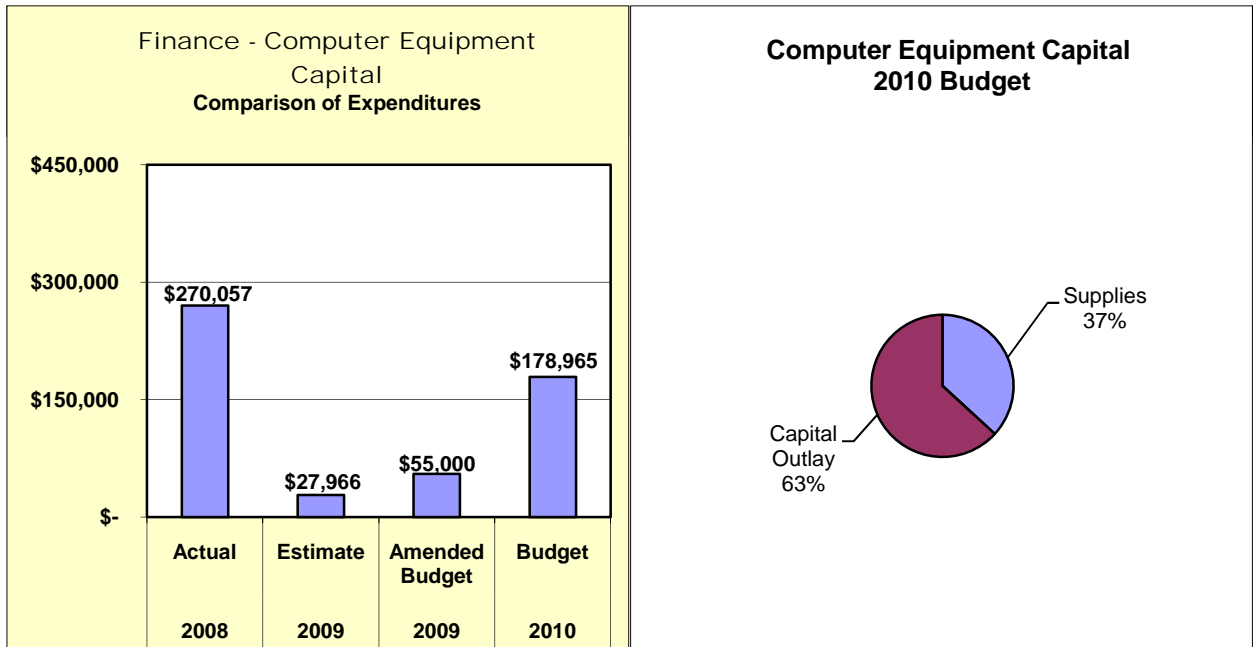
GOALS/PURPOSE:

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	2008 Actual	2009 Estimate	2009 Amended Budget	2010 Budget	\$ Chg '09-'10	% Chg '09-'10
Supplies	153,220	19,500	20,000	62,800	42,800	214.0%
Capital Outlay	103,569	0	35,000	107,700	72,700	207.7%
Transfers	13,267	8,466	0	8,465	8,465	N/A
	\$ 270,057	\$ 27,966	\$ 55,000	\$ 178,965	\$ 123,965	225.4%

ANALYSIS OF BUDGET CHANGES:

Capital Outlay: Includes: 1) Network switches-\$2,695; 2) Network data recovery-\$3,700; 3) GIS system upgrades-\$18,000; 4) Server replacement-\$25,000; and 5) Dell virtual server system-\$58,305



CITY OF DES MOINES
2010 Budget
Internal Service Funds

Self-Insurance Fund

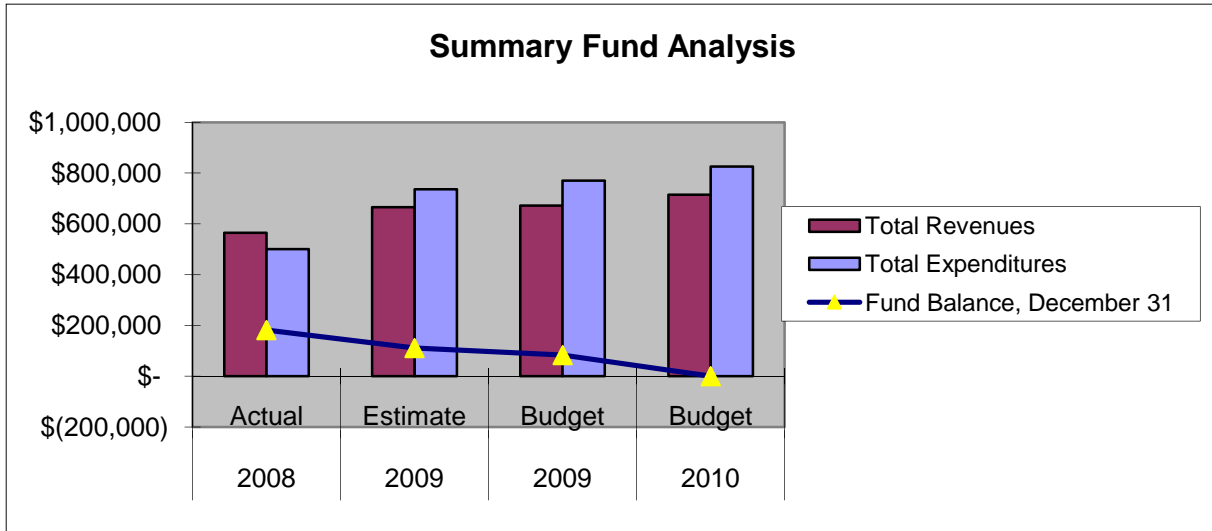
The Self-Insurance fund is an internal service fund established by Ordinance 608 in 1984. The purpose of the fund is to create a reserve to pay for claims or judgements against the City, to pay for repairs or replacement of City property damaged or destroyed, or to pay for improvements necessary to protect 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	2008 Actual	2009 Estimate	2009 Budget	2010 Budget	\$ Chg '09-'10	% Chg '09-'10
Revenues:						
Intergovernmental Revenues	11,145	8,261	10,000	6,725	10,000	100.0%
Interest Earnings	4,418	1,475	2,290	848	700	30.6%
Interfund Revenues	548,806	630,995	630,996	707,202	66,576	10.6%
Miscellaneous Revenues	0	0	0	0	0	N/A
Other Financing Sources	0	24,821	29,000	0	0	0.0%
Total Revenues	\$ 564,369	\$ 665,552	\$ 672,286	\$ 714,775	\$ 42,489	6.3%
Expenditures:						
Salaries & Wages	0	43,083	0	0	0	N/A
Personnel Benefits	0	2,852	0	0	0	N/A
Other Services and Charges	486,079	675,071	755,541	811,048	55,507	7.3%
Settlements	0	0	0	0	0	N/A
Interfund Payments	15,000	15,000	15,000	15,000	0	0.0%
Total Expenditures	\$ 501,079	\$ 736,006	\$ 770,541	\$ 826,048	\$ 55,507	7.2%
Fund Balance, January 1	118,437	181,727	181,727	111,273	(70,454)	-38.8%
Revenues	564,369	665,552	672,286	714,775	42,489	6.3%
Expenditures	501,079	736,006	770,541	826,048	55,507	7.2%
Fund Balance, December 31	\$ 181,727	\$ 111,273	\$ 83,472	\$ (0)	\$ (83,472)	-100.0%

CITY OF DES MOINES
2010 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%.

2010 expenditures include estimated settlement costs of \$114,813.

CITY OF DES MOINES
2010 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:

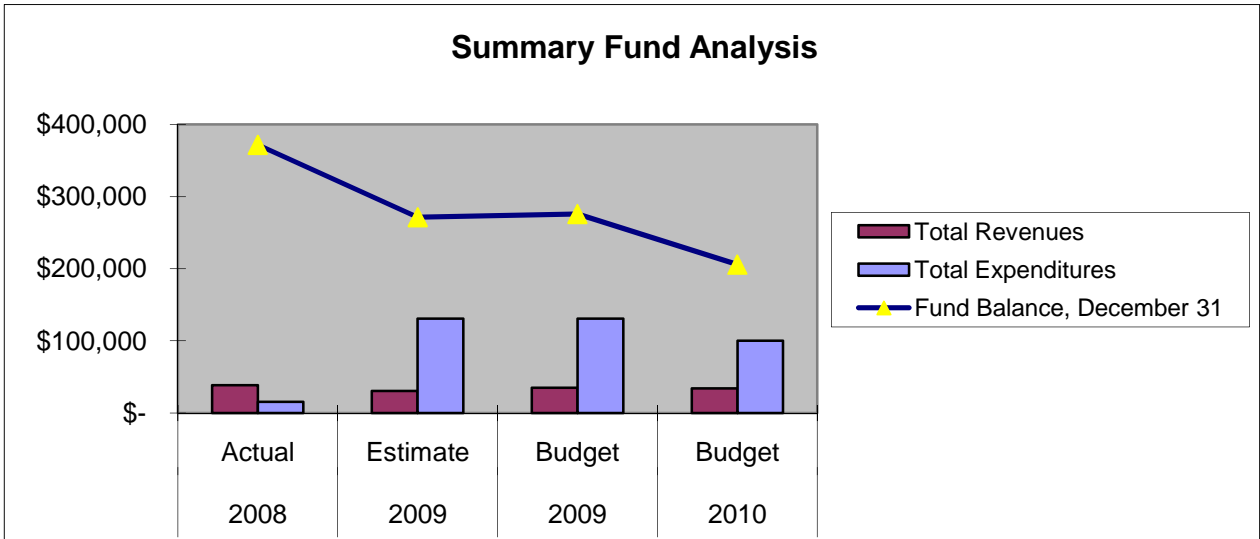
Number of City employees (full time equivalents) x 5% x annual maximum unemployment benefits x 3 years + average annual pay out for past ten years.

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

Fund Description	2008 Actual	2009 Estimate	2009 Budget	2010 Budget	\$ Chg '09-'10	% Chg '09-'10
Revenues:						
Interest Earnings	10,965	2,353	6,685	1,783	(4,902)	-73.3%
Interfund Revenues	27,502	28,345	28,345	32,296	3,951	13.9%
Total Revenues	\$ 38,467	\$ 30,698	\$ 35,030	\$ 34,079	\$ (951)	-2.7%
Expenditures:						
Other Services and Charges	15,239	131,000	131,000	100,000	(31,000)	-23.7%
Total Expenditures	\$ 15,239	\$ 131,000	\$ 131,000	\$ 100,000	\$ (31,000)	-23.7%
Fund Balance, January 1	348,682	371,910	371,910	271,608	(100,302)	-27.0%
Revenues	38,467	30,698	35,030	34,079	(951)	-2.7%
Expenditures	15,239	131,000	131,000	100,000	(31,000)	-23.7%
Fund Balance, December 31	\$ 371,910	\$ 271,608	\$ 275,940	\$ 205,687	\$ (70,253)	-25.5%

CITY OF DES MOINES
 2010 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 expenditures are for potential unemployment claims in 2010.