

REQUIRED SUPPLEMENTARY INFORMATION



CITY OF DES MOINES, IOWA
 BUDGETARY COMPARISON SCHEDULE
 BUDGETARY BASIS -- ALL GOVERNMENTAL FUNDS
 AND ENTERPRISE FUNDS
 REQUIRED SUPPLEMENTARY INFORMATION
 For the Fiscal Year Ended June 30, 2006

	GOVERNMENTAL		ENTERPRISE		NET	BUDGETED		AMOUNTS FINAL	FINAL TO ACTUAL POSITIVE (NEGATIVE)
	FUND TYPES		FUND TYPES			ORIGINAL			
	BASIS ACTUAL	BASIS ACTUAL							
AMOUNTS	AMOUNTS								
Revenue:									
Taxes	\$ 112,978,288	\$ --	\$ 112,978,288	\$ 113,420,046	\$ 112,868,510	\$ 109,778			
Franchise fees	14,826,329	--	14,826,329	13,004,830	16,660,000	(1,833,671)			
Licenses and permits	3,719,456	--	3,719,456	3,279,185	3,590,600	128,856			
Fines and forfeitures	2,610,187	--	2,610,187	2,266,900	2,350,500	259,687			
Charges for sales and services	16,217,987	89,120,510	105,338,497	101,695,974	103,121,599	2,216,898			
Use of money and property	4,142,619	3,869,583	8,012,202	29,121,079	15,546,356	(7,534,154)			
Miscellaneous	34,841,787	--	34,841,787	38,807,973	52,737,242	(17,895,455)			
Intergovernmental	59,469,733	31,682,547	91,152,280	62,820,865	89,661,097	1,491,183			
Total revenue	248,806,386	124,672,640	373,479,026	364,416,852	396,535,904	(23,056,878)			
Expenditure:									
Current:									
Public safety	80,851,303	--	80,851,303	76,528,215	78,487,486	(2,363,817)			
Public works	28,779,115	--	28,779,115	28,621,055	28,976,802	197,687			
Health and social services	17,975,661	--	17,975,661	11,992,009	19,598,854	1,623,193			
Culture and recreation	20,073,258	--	20,073,258	21,967,069	20,652,381	579,123			
Community and economic developmer	3,981,174	--	3,981,174	18,516,137	7,240,904	3,259,730			
General government	16,771,440	--	16,771,440	16,166,031	16,982,283	210,843			
Business-type	--	86,586,089	86,586,089	127,276,556	99,958,467	13,372,378			
Capital outlay	68,591,341	37,102,471	105,693,812	121,018,578	148,419,688	42,725,876			
Debt service	82,409,264	25,410,698	107,819,962	29,623,832	88,076,203	(19,743,759)			
Total expenditure	319,432,556	149,099,258	468,531,814	451,709,482	508,393,068	39,861,254			
Excess (deficiency) of revenue over expenditure	(70,626,170)	(24,426,618)	(95,052,788)	(87,292,630)	(111,857,164)	16,804,376			
Other financing sources (uses):									
Transfers in	32,198,540	190,137	32,388,677	30,606,329	30,378,607	2,010,070			
Proceeds of debt	30,123,509	15,981,999	46,105,508	67,105,000	32,769,256	13,336,252			
Proceeds of capital asset sales	1,214,101	--	1,214,101	1,325,000	2,474,492	(1,260,391)			
Transfers out	(32,030,082)	(358,595)	(32,388,677)	(30,606,329)	(30,378,607)	(2,010,070)			
Total other financing sources (uses)	31,506,068	15,813,541	47,319,609	68,430,000	35,243,748	12,075,861			
Net change in fund balances	(39,120,102)	(8,613,077)	(47,733,179)	\$ (18,862,630)	\$ (76,613,416)	\$ 28,880,237			
Fund balances, beginning of year	119,651,745	43,501,598	163,153,343						
Fund balances, end of year	\$ 80,531,643	\$ 34,888,521	\$ 115,420,164						

The notes to the required supplementary are an integral part of this statement.

CITY OF DES MOINES, IOWA
BUDGETARY COMPARISON SCHEDULE --
BUDGET TO GAAP RECONCILIATION
REQUIRED SUPPLEMENTARY INFORMATION
For the Fiscal Year Ended June 30, 2006

	GOVERNMENTAL FUND TYPES		
	BUDGET MODIFIED	ACCRUAL	MODIFIED
	ACCRUAL BASIS	ADJUSTMENTS	ACCRUAL BASIS
Revenues	\$ 248,806,386	\$ 365,235	\$ 249,171,621
Expenditures	319,432,556	(30,095,857)	289,336,699
Net	(70,626,170)	30,461,092	(40,165,078)
Other financing sources (uses):	31,506,068	(27,915)	31,923,126
Beginning fund balances	119,651,745	(7,575,119)	112,076,626
Ending fund balances	\$ 80,531,643	\$ 23,303,031	\$ 103,834,674

	ENTERPRISE FUND TYPES		
	BUDGET MODIFIED	ACCRUAL	
	ACCRUAL BASIS	ADJUSTMENTS	ACCRUAL BASIS
Revenues	\$ 140,654,639	\$ (7,141,092)	\$ 133,513,547
Expenditures	149,099,258	(41,419,137)	\$ 107,680,121
Net	(8,444,619)	34,278,045	25,833,426
Transfers	(168,458)	---	(168,458)
Beginning fund balances	43,501,598	366,078,540	409,580,138
Ending fund balances	\$ 34,888,521	\$ 400,356,585	\$ 435,245,106

See notes to required supplementary information.

CITY OF DES MOINES, IOWA
REQUIRED SUPPLEMENTARY INFORMATION
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION --
BUDGETARY REPORTING
June 30, 2006

In accordance with the Code of Iowa, the City Council annually adopts a budget on a modified accrual basis following required public notice and hearing by function which includes all funds except fiduciary funds and internal service funds. The annual budget may be amended during the year utilizing similar statutorily prescribed procedures.

Formal and legal budgetary control is based upon ten major classes of disbursements known as functions, not by fund or fund type. These ten functions are: public safety, public works, health and social services, culture and recreation, community and economic development, general government, debt service, capital projects, business-type and non-program. The legal level of control is at the aggregated function level, not at the fund or fund type level. During the year, budget amendments increased budgeted disbursements by \$56,683,586. These budget amendments are reflected in the final budgeted amounts.

During the year ended June 30, 2006, disbursements exceeded the amounts budgeted in the public safety function and the debt services function.