

Date April 24, 2006

WHEREAS, the City sponsors a Flexible Spending Account (FSA) for Supervisory, Professional, and Management (SPM) employees as well as those represented employees as negotiated through the collective bargaining process; and

WHEREAS, regulatory changes pursuant to the Internal Revenue Code have expanded some of the options available to FSA plans including reimbursement for over-the-counter medicines and grace periods for incurred expenses; and

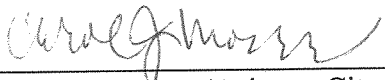
WHEREAS, plan amendments have been drafted to allow an expansion of these options for SPM and those represented employees according to the applicable collective bargaining agreements.

NOW THEREFORE BE IT RESOLVED by the City Council of the City of Des Moines, Iowa that the Plan Document for Flex 2 (SPM) and the Plan Document for Flex 2 (Union) are approved consistent with the terms outlined in the attached Council Communication.

Council Communication No. 06- 218

Moved by _____ to adopt.

Approved as to form:


 Carol J. Moser, Assistant City Attorney

| COUNCIL ACTION | YEAS | NAYS | PASS | ABSENT |
|-------------------|------|----------|------|--------|
| COWNIE | | | | |
| BROOKS | | | | |
| COLEMAN | | | | |
| HENSLEY | | | | |
| MAHAFFEY | | | | |
| KIERNAN | | | | |
| VLASSIS | | | | |
| TOTAL | | | | |
| MOTION CARRIED | | APPROVED | | |
| <p>.....Mayor</p> | | | | |

CERTIFICATE

I, DIANE RAUH, City Clerk of said City hereby certify that at a meeting of the City Council of said City of Des Moines, held on the above date, among other proceedings the above was adopted.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my seal the day and year first above written.

_____ City Clerk