

DEBT SERVICE FUNDS

CITY OF DES MOINES
2009 Budget
Debt Service Funds

Fund 211 - 1995 Unlimited GO Bond - Police Facility 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:						
Property Taxes - Excess Levy	527,012	14,835	0	8,000	8,000	N/A
Interest Earnings	10,979	725	1,800	610	(1,190)	-66.1%
Total Revenues	\$ 537,991	\$ 15,560	\$ 1,800	\$ 8,610	\$ 6,810	378.3%
Expenditures:						
Other Services and Charges	176	0	0	0	0	N/A
Intergovernmental	0	18,800	18,800	0	(18,800)	-100.0%
Interfund Transfers	0	0	0	0	0	N/A
Debt Service	525,750	0	0	0	0	N/A
Total Expenditures	\$ 525,926	\$ 18,800	\$ 18,800	\$ -	\$ (18,800)	-100.0%
Fund Balance, January 1	21,905	33,970	40,144	30,730	(9,414)	-23.5%
Revenues	537,991	15,560	1,800	8,610	6,810	378.3%
Expenditures	525,926	18,800	18,800	0	(18,800)	-100.0%
Fund Balance, December 31	\$ 33,970	\$ 30,730	\$ 23,144	\$ 39,340	\$ 16,196	70.0%

Fund 212 - Local Improvement District 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	4,458	2,508	2,683	2,040	(643)	-24.0%
Miscellaneous Revenues	32,623	7,166	12,850	4,976	(7,874)	-61.3%
Interfund Transfers	0	0	0	0	0	N/A
Total Revenues	\$ 37,081	\$ 9,674	\$ 15,533	\$ 7,016	\$ (8,517)	-54.8%
Expenditures:						
Other Services and Charges	0	0	0	0	0	N/A
Debt Service	0	0	0	0	0	N/A
Interfund Transfers	21,144	22,962	15,453	6,702	(8,751)	-56.6%
Total Expenditures	\$ 21,144	\$ 22,962	\$ 15,453	\$ 6,702	\$ (8,751)	-56.6%
Fund Balance, January 1	8,102	24,039	8,160	10,751	2,591	31.7%
Revenues	37,081	9,674	15,533	7,016	(8,517)	-54.8%
Expenditures	21,144	22,962	15,453	6,702	(8,751)	-56.6%
Fund Balance, December 31	\$ 24,039	\$ 10,751	\$ 8,240	\$ 11,065	\$ 2,825	34.3%

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Fund 216 - 1997 Limited GO Bond - City Hall Remodel 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	748	390	750	0	(750)	-100.0%
Interfund Transfers	131,071	132,168	132,168	0	(132,168)	-100.0%
Total Revenues	\$ 131,819	\$ 132,558	\$ 132,918	\$ -	\$ (132,918)	-100.0%
Expenditures:						
Other Services and Charges	304	304	400	0	(400)	-100.0%
Debt Service	130,768	132,168	132,168	0	(132,168)	-100.0%
Interfund Transfers	0	16,005		0	0	N/A
Total Expenditures	\$ 131,071	\$ 148,477	\$ 132,568	\$ -	\$ (132,568)	-100.0%
Fund Balance, January 1	15,170	15,919	15,616	(0)	(15,616)	-100.0%
Revenues	131,819	132,558	132,918	0	(132,918)	-100.0%
Expenditures	131,071	148,477	132,568	0	(132,568)	-100.0%
Fund Balance, December 31	\$ 15,919	\$ (0)	\$ 15,966	\$ (0)	\$ (15,966)	-100.0%

Fund 218 - 1998 Limited GO Bond - Park Acquisition 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	8	0	6	6	N/A
Interfund Transfers	95,594	96,699	96,895	97,489	594	0.6%
Total Revenues	\$ 95,610	\$ 96,707	\$ 96,895	\$ 97,495	\$ 600	0.6%
Expenditures:						
Other Services and Charges	304	304	500	304	(196)	-39.2%
Debt Service	95,290	96,395	96,395	97,185	790	0.8%
Total Expenditures	\$ 95,594	\$ 96,699	\$ 96,895	\$ 97,489	\$ 594	0.6%
Fund Balance, January 1	324	340	20	348	328	1640.4%
Revenues	95,610	96,707	96,895	97,495	600	0.6%
Expenditures	95,594	96,699	96,895	97,489	594	0.6%
Fund Balance, December 31	\$ 340	\$ 348	\$ 20	\$ 354	\$ 334	1670.4%

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2009 Budget
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Fund 219 - 2008 G.O. & Refunding Bond - Transportation Capital Improvement
 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	0	0	0	362	362	N/A
Interfund Transfers	0	0	0	319,713	319,713	N/A
Total Revenues	\$ -	\$ -	\$ -	\$ 320,075	\$ 320,075	N/A
Expenditures:						
Other Services and Charges	0	0	0	700	700	N/A
Debt Service	0	0	0	319,013	319,013	N/A
Total Expenditures	\$ -	\$ -	\$ -	\$ 319,713	\$ 319,713	N/A
Fund Balance, January 1	0	0	0	20,663	20,663	N/A
Revenues	0	0	0	320,075	320,075	N/A
Expenditures	0	0	0	319,713	319,713	N/A
Fund Balance, December 31	\$ -	\$ -	\$ -	\$ 21,025	\$ 21,025	N/A

NOTE: This fund is the 1997 GO Bonds refunded with 2008 Refunding GO Bond issue.

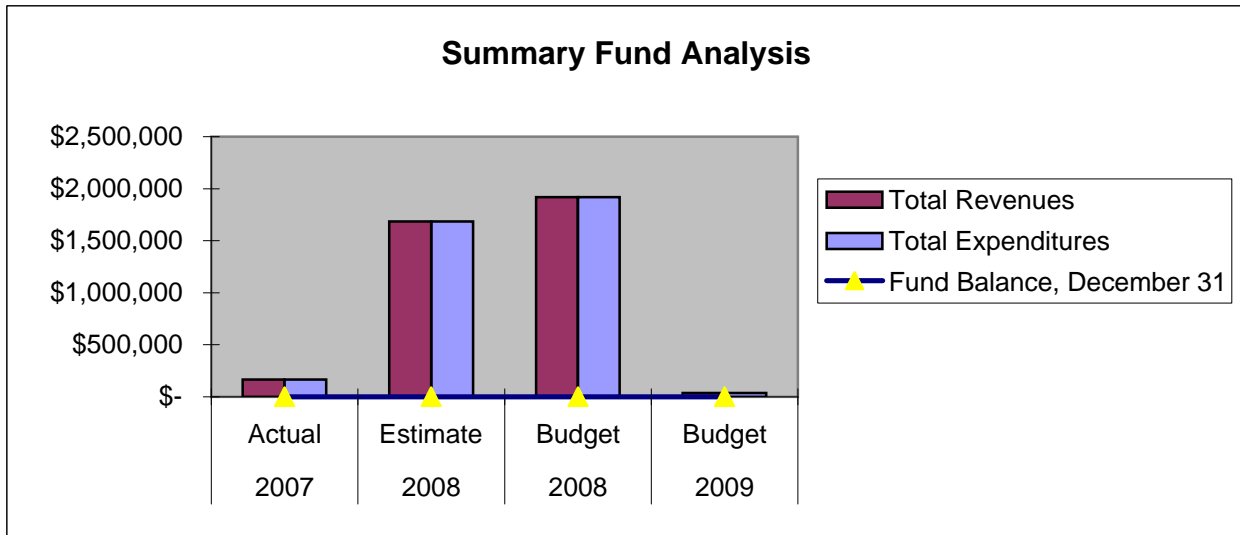
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Miscellaneous Debt Service Fund

The MISCELLANEOUS DEBT SERVICE FUND was established to account for general obligation loans and notes that are not specifically accounted for in other debt service funds.

Fund 220 - Miscellaneous Debt Service 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:						
Interfund Transfers	167,183	1,685,098	1,920,084	37,705	(1,882,379)	-98.0%
Total Revenues	\$ 167,183	\$ 1,685,098	\$ 1,920,084	\$ 37,705	\$ (1,882,379)	-98.0%
Expenditures:						
Debt Service	167,183	1,685,098	1,920,084	37,705	(1,882,379)	-98.0%
Total Expenditures	\$ 167,183	\$ 1,685,098	\$ 1,920,084	\$ 37,705	\$ (1,882,379)	-98.0%
		\$				
Fund Balance, January 1	2	2	2	2	(0)	-2.5%
Revenues	167,183	1,685,098	1,920,084	37,705	(1,882,379)	-98.0%
Expenditures	167,183	1,685,098	1,920,084	37,705	(1,882,379)	-98.0%
Fund Balance, December 31	\$ 2	\$ 2	\$ 2	\$ 2	\$ 0	-2.5%



For 2009, the debt service payment represents principal and interest due on three Public Works Trust Fund Loans for transportation improvements.

