

SPECIAL REVENUE FUNDS

CITY OF DES MOINES
2009 Budget
Special Revenue Fund

Arterial Street Fund



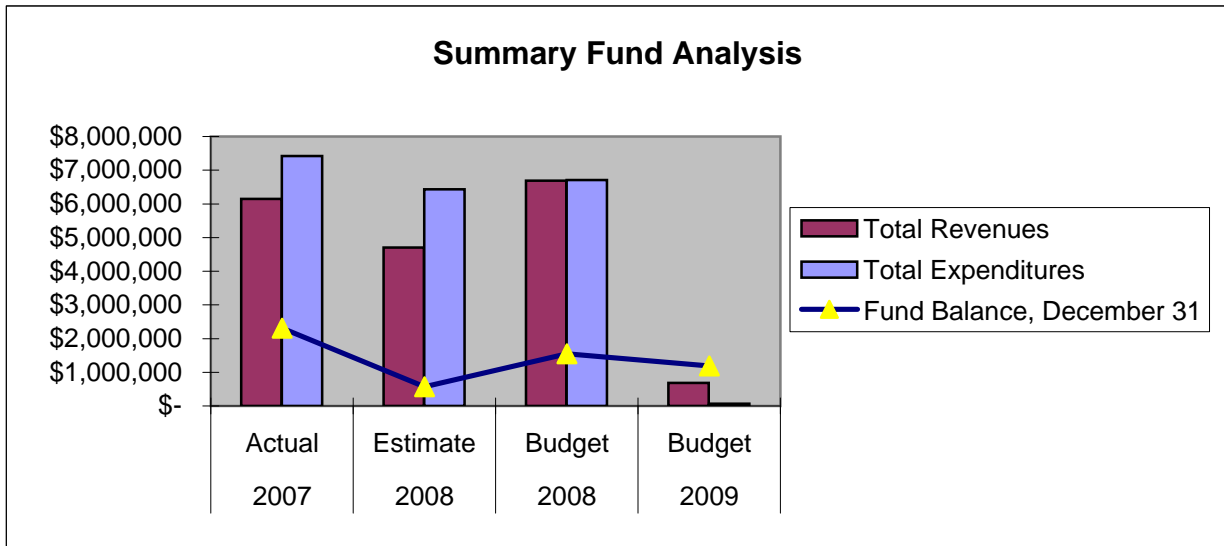
The Arterial Street Fund was established pursuant to state law allocating the one-half cent State Gasoline Tax revenue to cities and towns for construction, improvements, and major repair of streets. In order for a project to qualify for funding, it has to be a part of the City's Six-Year Transportation Improvement Program and must be approved by the State Highway Department's District State Aid Engineer. The fund allows the City to accomplish approved projects using either City forces or contractors, and provides the capability of matching grants.

Fund 102 - Arterial Street 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	4,814,003	2,277,762	1,082,743	0	(1,082,743)	-100.0%
Charges for Services	129,839	891,837	60,000	0	(60,000)	-100.0%
Interest Earnings	143,075	33,900	70,100	8,000	(62,100)	-88.6%
Miscellaneous Revenues	3,699	1,675	0	0	0	N/A
Other Financing Sources	7,500	0	3,600,000	0	(3,600,000)	-100.0%
Interfund Transfers	1,046,085	1,495,776	1,871,535	672,951	(1,198,584)	-64.0%
Total Revenues	\$ 6,144,201	\$ 4,700,950	\$ 6,684,378	\$ 680,951	\$ (6,003,427)	-89.8%
Expenditures:						
Capital Outlay	7,263,310	4,757,996	4,989,917	30,000	(4,959,917)	-99.4%
Debt Service	0	2,339	0	10,500	10,500	N/A
Interfund Transfers	156,898	1,672,901	1,717,732	25,508	(1,692,224)	-98.5%
Total Expenditures	\$ 7,420,207	\$ 6,433,236	\$ 6,707,649	\$ 66,008	\$ (6,641,641)	-99.0%
Fund Balance, January 1	3,582,069	2,306,062	1,568,748	573,776	(994,972)	-63.4%
Revenues	6,144,201	4,700,950	6,684,378	680,951	(6,003,427)	-89.8%
Expenditures	7,420,207	6,433,236	6,707,649	66,008	(6,641,641)	-99.0%
Fund Balance, December 31	\$ 2,306,062	\$ 573,776	\$ 1,545,477	\$ 1,188,719	\$ (356,758)	-23.1%

CITY OF DES MOINES
2009 Budget
 Special Revenue Fund

Arterial Street Fund



For 2009, major revenue sources are from fund transfers from the Transportation Impact Fee fund, Municipal Improvement fund and Arterial Street fund.

Details of Capital Outlay and Interfund Transfers are provided in the 2009 - 2014 Capital Improvement Plan document.



16th Avenue S. Paving Preparation (10.16.07)



Retaining Wall near S. 260th St. (11.01.07)

CITY OF DES MOINES
2009 Budget
Special Revenue Fund

Revenue Stabilization Fund

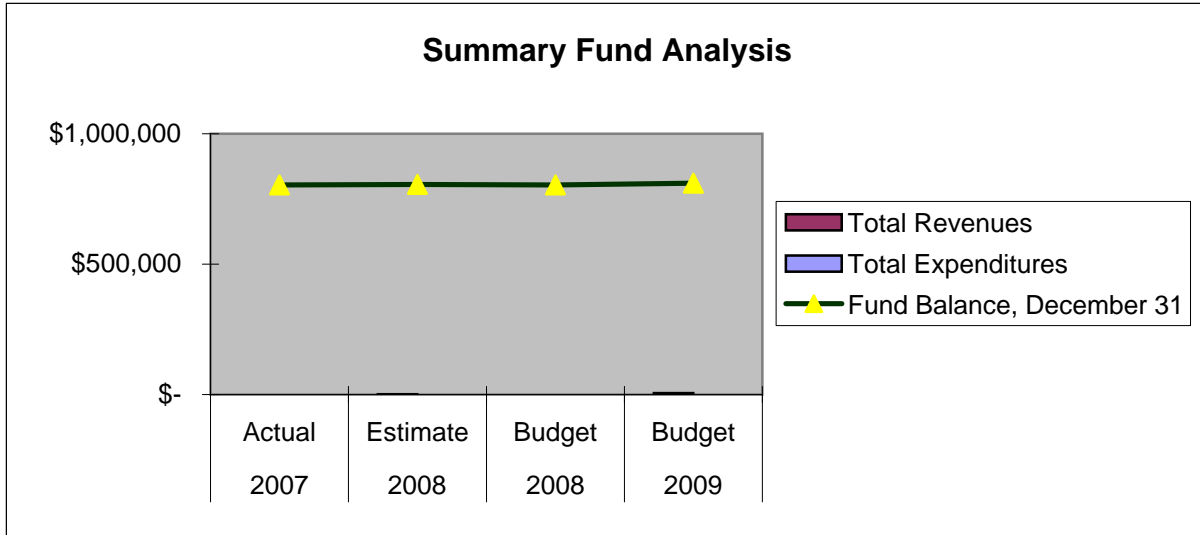
The REVENUE STABILIZATION FUND was established by Ordinance 820 in 1989. The fund is designed to provide a cumulative reserve for recessionary periods in the event the City's economically sensitive revenues decline. The fundamental assumption is that recessions occur every ten years and last up to three years. The reserve is to provide funds to bridge the revenue gap in order to continue essential public services. The economically sensitive revenues include sales tax, building permits, unrestricted vehicle fuel taxes, plan check fees, State assistance including liquor excise taxes and liquor board profits, and interest revenues earned on investments in the General and Street Funds. The goal is to accumulate a reserve sufficient to cover a 10% actual decrease to these economically sensitive revenues over a three-year recessionary period.

Fund 104 - Revenue Stabilization Fund
Department: Finance
Revenues, Expenditures, and Fund Balance

Fund Description	2007 Actual	2008 Estimate	2008 Budget	2009 Budget	\$ Chg '08-'09	% Chg '08-'09
<i>Revenues:</i>						
Interest Earnings	(0)	0	0	0	0	N/A
Miscellaneous Revenues	192	1,300	0	5,250	5,250	N/A
Total Revenues	\$ 192	\$ 1,300	\$ -	\$ 5,250	\$ 5,250	N/A
<i>Expenditures:</i>						
Interfund Transfers	0	0	0	0	0	N/A
Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Fund Balance, January 1	803,732	803,925	803,732	805,225	1,493	0.2%
Revenues	192	1,300	0	5,250	5,250	N/A
Expenditures	0	0	0	0	0	N/A
Fund Balance, December 31	\$ 803,925	\$ 805,225	\$ 803,732	\$ 810,475	\$ 6,743	0.8%

CITY OF DES MOINES
2009 Budget
Special Revenue Fund

Revenue Stabilization Fund



Starting 2007, interest earnings from this Fund are included in the General Fund. There will be no fund transfer-in from the General Fund in 2009.

2009 Funding Level	Revenue	Percent	Years	Total
Retail Sales Taxes	\$1,650,000	10.0%	3	\$495,000
Streamlined Sales Tax	100,000	10.0%	3	30,000
Building Permits	643,280	10.0%	3	192,984
Plan Check Fees	355,779	10.0%	3	106,734
City Assistance	72,500	10.0%	3	21,750
Vehicle Fuel Taxes	683,100	10.0%	3	204,930
Liquor Excise Taxes	147,000	10.0%	3	44,100
Liquor Board Profits	214,400	10.0%	3	64,320
Interest Earnings	128,000	10.0%	3	38,400
Total 2009 Required Funding Level				<u><u>\$1,198,218</u></u>

CITY OF DES MOINES
2009 Budget
Special Revenue Fund

Facility Repair & Replacement Fund

The FACILITY REPAIR & REPLACEMENT FUND was established by Ordinance 1144. The purpose of the fund is to provide a reserve of accumulated funds that would be used for major maintenance, upgrade, or replacement of City Facilities.

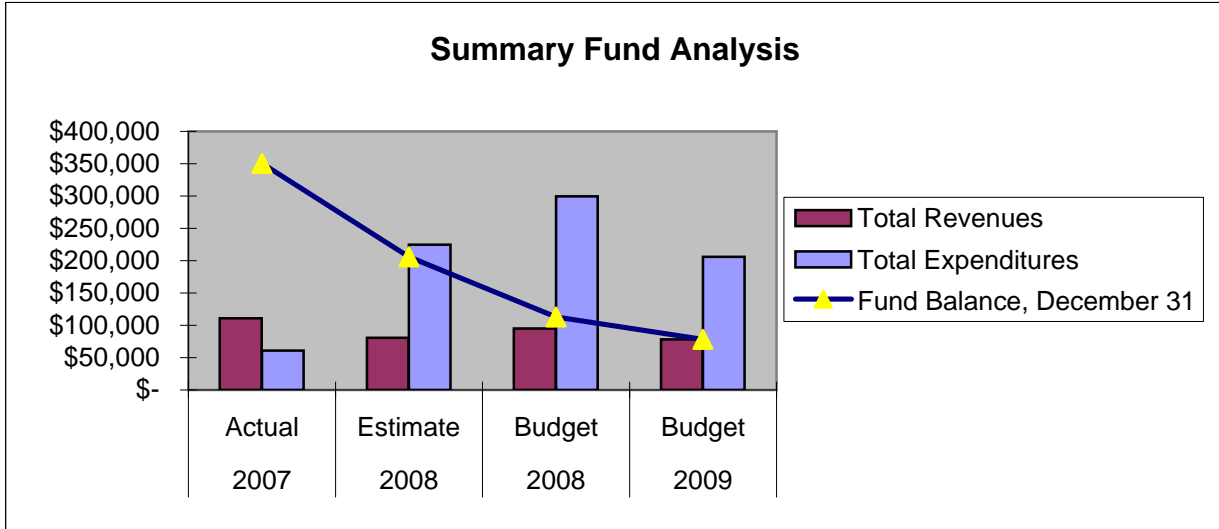
Revenues are generated through assessments charged to each department based on the total square footage of city owned buildings determined by the occupied square footage of each department.

Fund 106 - Facility Repair & 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:						
Intergovernmental Revenues	9,625	330	0	0	0	N/A
Interest Earnings	14,446	7,373	21,722	2,486	(19,236)	-88.6%
Interfund Revenues	65,033	72,910	73,376	75,835	2,459	3.4%
Other Financing Sources	21,771	0	0	0	0	N/A
Interfund Transfers	0	0	0	0	0	N/A
Total Revenues	\$ 110,875	\$ 80,613	\$ 95,098	\$ 78,321	\$ (16,777)	-17.6%
Expenditures:						
Supplies	106	0	0	0	0	N/A
Other Services and Charges	1,011	17,876	0	4,000	4,000	N/A
Capital Outlay	59,879	207,124	299,600	202,000	(97,600)	-32.6%
Interfund Transfers	0	0	0	0	0	N/A
Total Expenditures	\$ 60,996	\$ 225,000	\$ 299,600	\$ 206,000	\$ (93,600)	-31.2%
Fund Balance, January 1	300,429	350,308	317,524	205,922	(111,602)	-35.1%
Revenues	110,875	80,613	95,098	78,321	(16,777)	-17.6%
Expenditures	60,996	225,000	299,600	206,000	(93,600)	-31.2%
Fund Balance, December 31	\$ 350,308	\$ 205,922	\$ 113,022	\$ 78,243	\$ (34,779)	-30.8%

CITY OF DES MOINES
2009 Budget
Special Revenue Fund

Facility Repair & Replacement Fund



In 2009, anticipated major improvements are: 1) Founder's Lodge roof-\$60,000; 2) Engineering Bldg roof & sewer line-\$85,000; 3) City Hall Bldg outside stain-\$50,000; and 4) Public Works Service Center handwash basins-\$7,000.

Summary of Cumulative Balances

	Balance 12/31/2008	2009 Assessment	2009 Interest	2009 Expenditures	Balance 12/31/2009
General Fund	\$185,397	\$68,276	\$2,238	(\$206,000)	\$49,911
Street Fund	10,675	3,931	129	0	14,734
Equipment Rental Operations Fund	3,828	1,410	46	0	5,284
Computer Operations Fund	969	357	12	0	1,338
Surface Water Management Fund	5,052	1,861	61	0	6,974
	<u>\$205,922</u>	<u>\$75,835</u>	<u>\$2,486</u>	<u>(\$206,000)</u>	<u>\$78,243</u>

CITY OF DES MOINES
2009 Budget
Special Revenue Fund

Police Drug Seizure Fund

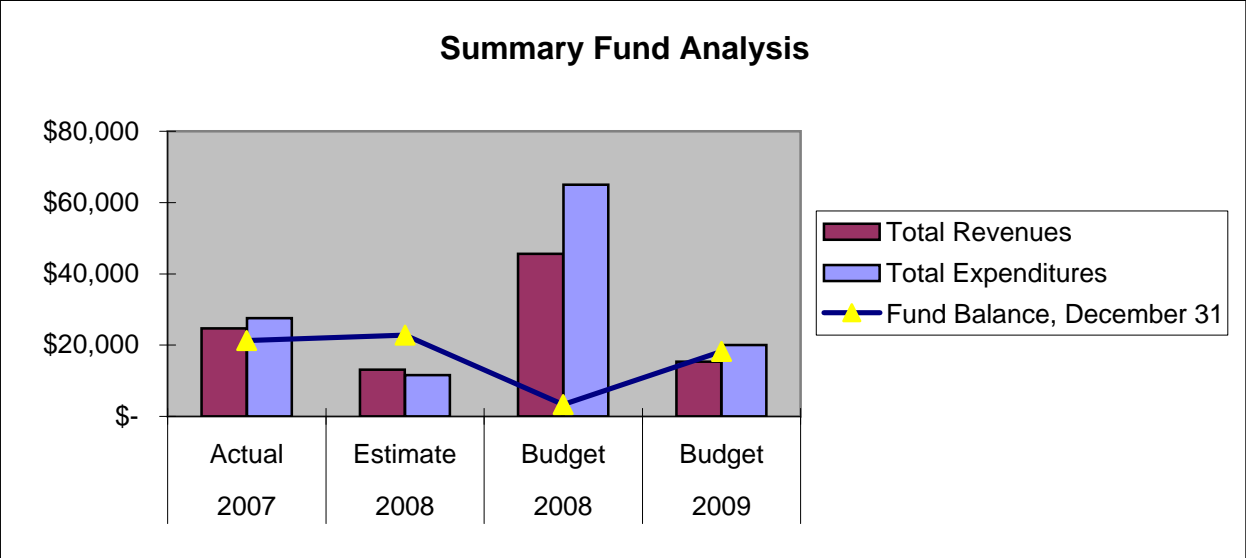
The POLICE DRUG SEIZURE FUND was established in accordance with RCW 69.50.505. Forfeited property and net proceeds from the sale of forfeited property not required to be paid to the state treasurer may be retained by the City's law enforcement department to be used exclusively for the expansion and improvement of controlled substances related law enforcement activity.

Fund 107 - Police Drug Seizure Fund
Department: Law Enforcement
Revenues, Expenditures, and Fund Balance

Fund Description	2007 Actual	2008 Estimate	2008 Budget	2009 Budget	\$ Chg '08-'09	% Chg '08-'09
Revenues:						
Interest Earnings	1,224	500	650	360	(290)	-44.6%
Miscellaneous Revenues	23,496	12,644	45,000	15,000	(30,000)	-66.7%
Other Financing Sources	0	0	0	0	0	N/A
Interfund Transfers	0	0	0	0	0	N/A
Total Revenues	\$ 24,720	\$ 13,144	\$ 45,650	\$ 15,360	\$ (30,290)	-66.4%
Expenditures:						
Supplies	12,550	2,159	23,500	3,500	(20,000)	-85.1%
Other Services and Charges	13,021	7,959	15,000	15,000	0	0.0%
Intergovernmental	1,991	1,500	1,500	1,500	0	0.0%
Capital Outlay	0	0	25,000	0	(25,000)	-100.0%
Interfund Payments	0	0	0	0	0	N/A
Interfund Transfers	0	0	0	0	0	N/A
Total Expenditures	\$ 27,562	\$ 11,618	\$ 65,000	\$ 20,000	\$ (45,000)	-69.2%
Fund Balance, January 1	24,146	21,304	22,646	22,830	184	0.8%
Revenues	24,720	13,144	45,650	15,360	(30,290)	-66.4%
Expenditures	27,562	11,618	65,000	20,000	(45,000)	-69.2%
Fund Balance, December 31	\$ 21,304	\$ 22,830	\$ 3,296	\$ 18,190	\$ 14,894	451.9%

CITY OF DES MOINES
2009 Budget
 Special Revenue Fund

Police Drug Seizure Fund



Supplies and Other Services are primarily for equipment less than \$5,000 and car rental for undercover officer to conduct drug crime preventative functions.

CITY OF DES MOINES
2009 Budget
Special Revenue Fund

Transportation Impact Fee Fund

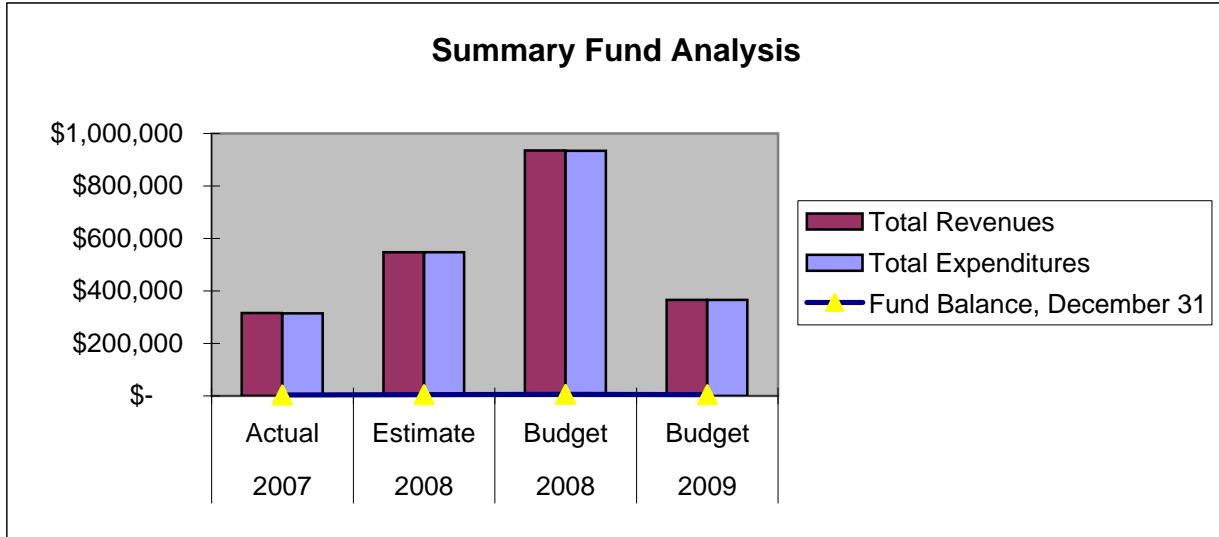
The purpose of the TRANSPORTATION IMPACT FEE FUND is to account for all transportation impact fees imposed on development activity to fund transportation infrastructure improvements due to growth impacts from the development. Ordinance No. 1322, which was adopted on May 22, 2003, established transportation impact fees effective July 1, 2005.

Fund 109 - Transportation Impact Fee 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	314,241	547,614	933,956	366,249	(567,707)	-60.8%
Interest Earnings	1,585	213	1,300	102	(1,198)	-92.2%
Total Revenues	\$ 315,826	\$ 547,827	\$ 935,256	\$ 366,351	\$ (568,905)	-60.8%
Expenditures:						
Interfund Transfers	314,241	547,614	933,956	366,249	(567,707)	-60.8%
Total Expenditures	\$ 314,241	\$ 547,614	\$ 933,956	\$ 366,249	\$ (567,707)	-60.8%
Fund Balance, January 1	2,668	4,253	4,468	4,466	(2)	0.0%
Revenues	315,826	547,827	935,256	366,351	(568,905)	-60.8%
Expenditures	314,241	547,614	933,956	366,249	(567,707)	-60.8%
Fund Balance, December 31	\$ 4,253	\$ 4,466	\$ 5,768	\$ 4,568	\$ (1,200)	-20.8%

CITY OF DES MOINES
2009 Budget
 Special Revenue Fund

Transportation Impact Fee Fund



Interfund Transfers are transfers to the Arterial Street Fund primarily to provide funding for eligible expenditures identified in the Comprehensive Transportation Plan. In 2009, eligible expenditures include South 216th Street Improvement and debt service payments on 2008 GO & Refunding Bonds and Public Works Trust Fund loans.

CITY OF DES MOINES
2009 Budget
Special Revenue Fund

Mt. Rainier Pool Contributors' Fund

The MT. RAINIER POOL CONTRIBUTORS' FUND was established with the adoption of Ordinance 1313 amending the 2002 Budget on December 19, 2002. Local shared revenues represent funding from local government agencies in support of operations and maintenance of the pool.

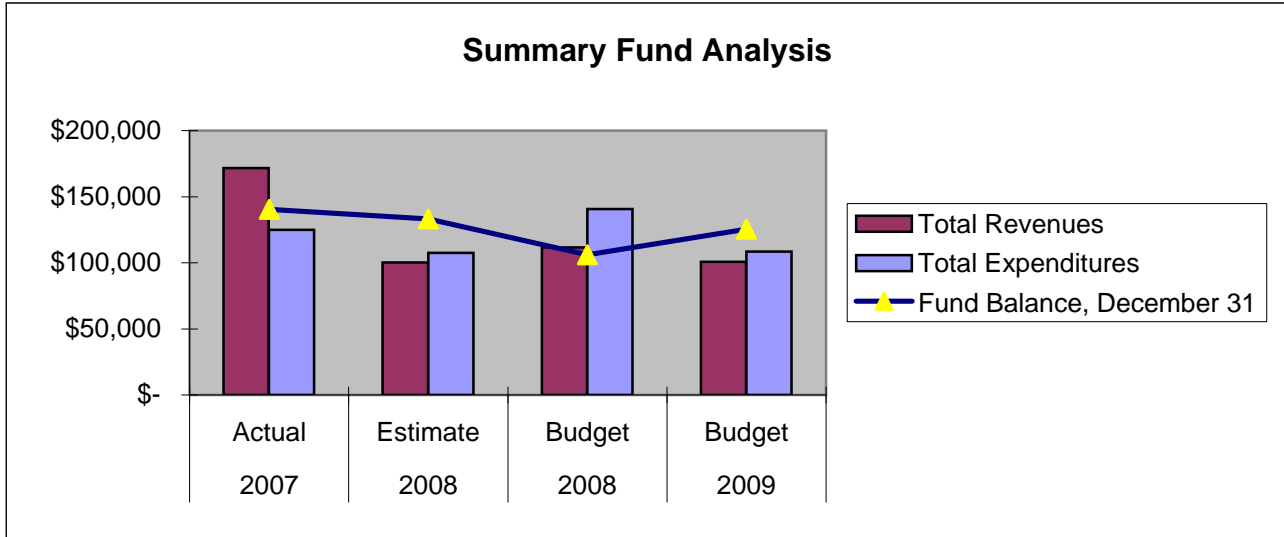


Fund 110 - Mt. Rainier Pool Contributors Fund
Department: Parks, Recreation, and Senior Services
Revenues, Expenditures, and Fund Balance

Fund Description	2007 Actual	2008 Estimate	2008 Budget	2009 Budget	\$ Chg '08-'09	% Chg '08-'09
Revenues:						
Intergovernmental Revenues	113,203	42,515	52,515	43,790	(8,725)	-16.6%
Interest Earnings	6,769	4,605	6,023	2,265	(3,758)	-62.4%
Miscellaneous Revenues	0	0	0	0	0	N/A
Interfund Transfers	51,602	53,153	53,153	54,748	1,595	3.0%
Total Revenues	\$ 171,574	\$ 100,273	\$ 111,691	\$ 100,803	\$ (10,888)	-9.7%
Expenditures:						
Supplies	1,605	27	15,000	0	(15,000)	-100.0%
Other Services and Charges	99,386	106,868	95,668	108,538	12,870	13.5%
Capital Outlay	23,891	520	30,000	0	(30,000)	-100.0%
Total Expenditures	\$ 124,882	\$ 107,415	\$ 140,668	\$ 108,538	\$ (32,130)	-22.8%
Fund Balance, January 1	93,690	140,383	134,944	133,241	(1,703)	-1.3%
Revenues	171,574	100,273	111,691	100,803	(10,888)	-9.7%
Expenditures	124,882	107,415	140,668	108,538	(32,130)	-22.8%
Fund Balance, December 31	\$ 140,383	\$ 133,241	\$ 105,967	\$ 125,506	\$ 19,539	18.4%

CITY OF DES MOINES
2009 Budget
 Special Revenue Fund

Mt. Rainier Pool Contributors' Fund



Contributors include: Highline School District - \$10,948; Normandy Park - \$18,249; City of SeaTac - \$14,593; and the City of Des Moines - \$54,748. The City of Des Moines is the lead agency for coordinating the financial contributions and transmitting the payments to the private organization that will manage operations and maintenance of the pool.

Mt. Rainier Pool Subsidy terminated on June 30, 2008. In 2009, the pool's operation extended through December 31, 2009.

CITY OF DES MOINES
2009 Budget
Special Revenue Fund

Hotel-Motel Tax Fund

Ordinance No. 1358 adopted January 13, 2005 established the HOTEL-MOTEL TAX FUND. Per RCW 67.28.181 (1) cities can authorize a special excise tax not to exceed 2% on all charges for furnishing lodging at motels, hotels and similar establishments. The City can only levy a 1% tax as a result of Chapter 36.100 RCW, whereby the total sales tax cannot exceed 12%. The taxes generated by the lodging tax are to be used exclusively for tourism related activities.



Marina Inn Des Moines
(formerly Ramada Inn)

Fund 111 - Hotel/Motel Fund
Department: Parks, Recreation, and Senior Services
Revenues, Expenditures, and Fund Balance

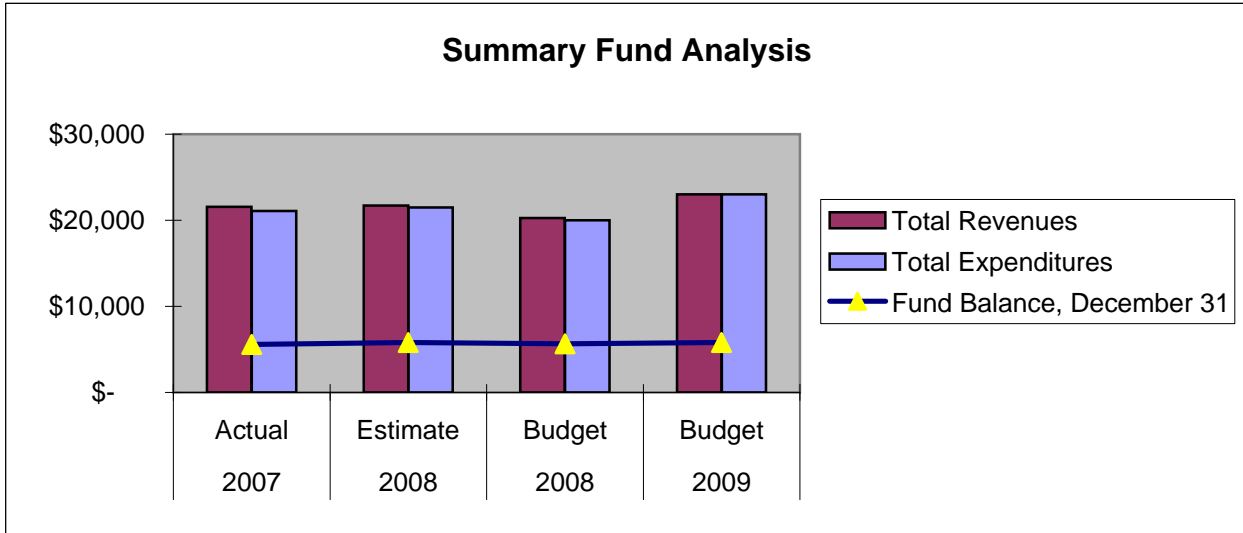
Fund Description	2007 Actual	2008 Estimate	2008 Budget	2009 Budget	\$ Chg '08-'09	% Chg '08-'09
Revenues:						
Taxes	21,224	21,500	20,000	22,898	2,898	14.5%
Interest Earnings	329	228	275	102	(173)	-62.9%
Total Revenues	\$ 21,554	\$ 21,728	\$20,275	\$ 23,000	\$ 2,725	13.4%
Expenditures:						
Intergovernmental Payment	21,080	21,500	20,000	23,000	3,000	15.0%
Total Expenditures	\$21,080	\$ 21,500	\$20,000	\$ 23,000	\$ 3,000	15.0%
Fund Balance, January 1	5,087	5,561	5,357	5,789	432	8.1%
Revenues	21,554	21,728	20,275	23,000	2,725	13.4%
Expenditures	21,080	21,500	20,000	23,000	3,000	15.0%
Fund Balance, December 31	\$ 5,561	\$ 5,789	\$ 5,632	\$ 5,789	\$ 157	2.8%

Tax Rates for Cities in King County:

- 8.20% Sales Tax (Excluding Voted Transit Sales Tax 0.7% & Mental Health Treatment Tax 0.1%)
- 2.00% Hotel-Motel Tax for Kingdome/New Football Stadium
- 2.80% Hotel-Motel Tax for Convention Center
- ~~2.00%~~ Credit against State Sales Tax for 2.0% Hotel-Motel Tax for Football Stadium
- 11.00%
- 1.00% City Imposed Hotel-Motel Tax
- 12.0% Sales Tax limitation

CITY OF DES MOINES
2009 Budget
 Special Revenue Fund

Hotel-Motel Tax Fund



Garden Suites Inn

Projected to use all lodging taxes generated in 2009 for tourism related activities.

CITY OF DES MOINES
2009 Budget
Special Revenue Fund

Police Services Restoration Fund

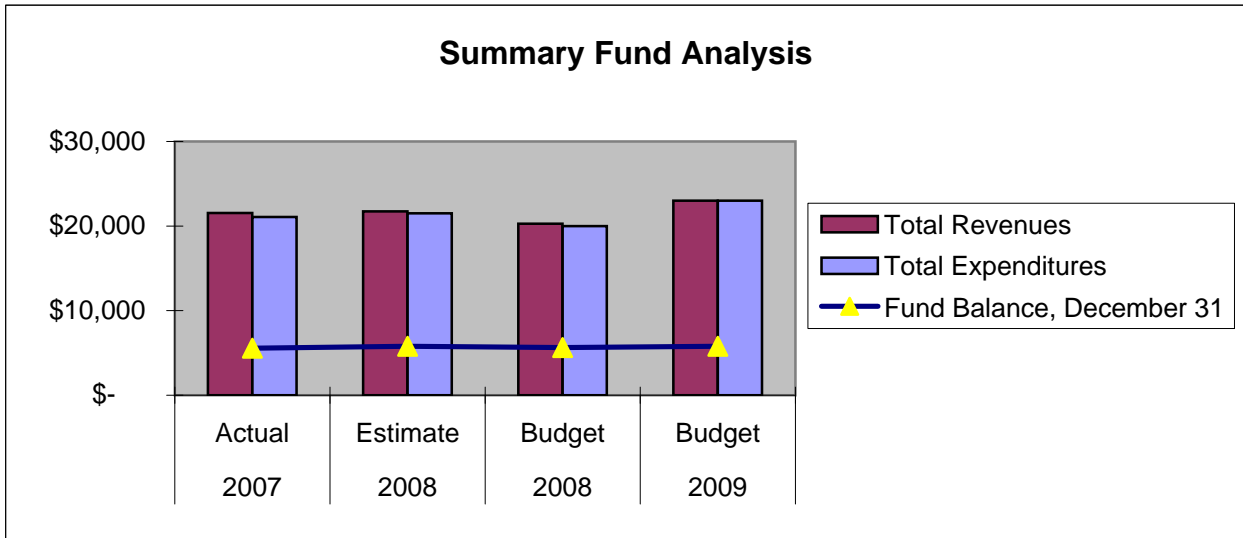
The Police Services Restoration Fund is established with the purpose of segregated levy lid lift property taxes, as authorized by the voters, in accordance with Ordinance No. 1375, at the May 16, 2006 Special Election. These property tax revenues are to be used exclusively to restore police department staffing to its previous years' level.

Fund 112 - Police Services Restoration Fund
Department: Law Enforcement
Revenues, Expenditures, and Fund Balance

Fund Description	2007 Actual	2008 Estimate	2008 Budget	2009 Budget	\$ Chg '08-'09	% Chg '08-'09
Revenues:						
Taxes	1,318,025	1,455,408	1,483,400	1,628,800	145,400	9.8%
Interest Earnings	16,903	3	0	0	0	N/A
Miscellaneous Revenues	0	1,983	0	0	0	N/A
Total Revenues	\$ 1,334,928	\$ 1,457,394	\$ 1,483,400	\$ 1,628,800	\$ 145,400	9.8%
Expenditures:						
Salaries and Wages	249,761	612,612	821,408	861,706	40,298	4.9%
Personnel Benefits	100,551	247,695	288,942	324,473	35,531	12.3%
Supplies	26,004	195,579	101,907	148,715	46,808	45.9%
Other Services and Charges	33,097	151,455	156,294	127,794	(28,500)	-18.2%
Capital Outlay	143,798	439,541	420,500	0	(420,500)	-100.0%
Interfund Payments	12,737	89,726	71,803	241,577	169,774	236.4%
Interfund Transfers	161,605	45,000	45,000	0	(45,000)	-100.0%
Debt Service	192	0	0	0	0	N/A
Total Expenditures	\$ 727,746	\$ 1,781,608	\$ 1,905,854	\$ 1,704,265	\$ (201,589)	-10.6%
Fund Balance, January 1	0	607,182	990,700	282,968	(707,732)	-71.4%
Revenues	1,334,928	1,457,394	1,483,400	1,628,800	145,400	9.8%
Expenditures	727,746	1,781,608	1,905,854	1,704,265	(201,589)	-10.6%
Fund Balance, December 31	\$ 607,182	\$ 282,968	\$ 568,246	\$ 207,503	\$ (360,743)	-63.5%

CITY OF DES MOINES
2009 Budget
 Special Revenue Fund

Police Services Restoration Fund



Increase in property tax revenues is based on 3% levy lid lift factor, local new construction based on the prior year levy rate, as well as on prior year refunds.

The 2009 expenditures are projected to decrease \$201,589 or 10.6% over 2008's adopted level mainly because there is no plan for capital outlay in 2009.

