

DEBT SERVICE FUNDS

CITY OF DES MOINES
2010 Budget
Debt Service Funds

Fund 211 - 1995 Unlimited GO Bond - Police Facility 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:						
Property Taxes - Excess Levy	11,875	4,400	8,000	2,650	(5,350)	-66.9%
Interest Earnings	702	205	610	210	(400)	-65.6%
Total Revenues	\$ 12,577	\$ 4,605	\$ 8,610	\$ 2,860	\$ (5,750)	-66.8%
Expenditures:						
Other Services and Charges	0	0	0	0	0	N/A
Intergovernmental	18,800	0	0	0	0	N/A
Interfund Transfers	0	0	0	0	0	N/A
Debt Service	0	0	0	0	0	N/A
Total Expenditures	\$ 18,800	\$ -	\$ -	\$ -	\$ -	N/A
Fund Balance, January 1	33,970	27,747	27,747	32,352	4,605	16.6%
Revenues	12,577	4,605	8,610	2,860	(5,750)	-66.8%
Expenditures	18,800	0	0	0	0	N/A
Fund Balance, December 31	\$ 27,747	\$ 32,352	\$ 36,357	\$ 35,212	\$ (1,145)	-3.1%

Fund 212 - Local Improvement District 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	2,495	1,550	2,040	1,517	(523)	-25.6%
Miscellaneous Revenues	7,167	8,582	4,976	4,190	(786)	-15.8%
Interfund Transfers	0	0	0	0	0	N/A
Total Revenues	\$ 9,662	\$ 10,132	\$ 7,016	\$ 5,707	\$ (1,309)	-18.7%
Expenditures:						
Other Services and Charges	0	0	0	0	0	N/A
Debt Service	0	0	0	0	0	N/A
Interfund Transfers	14,156	18,952	20,224	5,626	(14,598)	-72.2%
Total Expenditures	\$ 14,156	\$ 18,952	\$ 20,224	\$ 5,626	\$ (14,598)	-72.2%
Fund Balance, January 1	24,039	19,545	19,545	10,725	(8,820)	-45.1%
Revenues	9,662	10,132	7,016	5,707	(1,309)	-18.7%
Expenditures	14,156	18,952	20,224	5,626	(14,598)	-72.2%
Fund Balance, December 31	\$ 19,545	\$ 10,725	\$ 6,337	\$ 10,806	\$ 4,469	70.5%

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Fund 216 - 1997 Limited GO Bond - City Hall Remodel 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	385	2	3	0	(3)	-100.0%
Interfund Transfers	132,471	0	0	0	0	N/A
Total Revenues	\$ 132,856	\$ 2	\$ 3	\$ -	\$ (3)	-100.0%
Expenditures:						
Other Services and Charges	304	0	0	0	0	N/A
Debt Service	132,168	0	0	0	0	N/A
Interfund Transfers	16,005	301	302		(302)	-100.0%
Total Expenditures	\$ 148,476	\$ 301	\$ 302	\$ -	\$ (302)	-100.0%
Fund Balance, January 1	15,919	299	299	0	(299)	-99.9%
Revenues	132,856	2	3	0	(3)	-100.0%
Expenditures	148,476	301	302	0	(302)	-100.0%
Fund Balance, December 31	\$ 298	\$ 0	\$ -	\$ 0	\$ 0	N/A

Fund 218 - 1998 Limited GO Bond - Park Acquisition 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	8	2	6	3	(3)	-50.0%
Interfund Transfers	96,699	97,185	97,489	0	(97,489)	-100.0%
Total Revenues	\$ 96,707	\$ 97,187	\$ 97,495	\$ 3	\$ (97,492)	-100.0%
Expenditures:						
Other Services and Charges	304	0	304	0	(304)	-100.0%
Debt Service	96,395	97,185	97,185	0	(97,185)	-100.0%
Total Expenditures	\$ 96,699	\$ 97,185	\$ 97,489	\$ -	\$ (97,489)	-100.0%
Fund Balance, January 1	340	348	348	350	2	0.7%
Revenues	96,707	97,187	97,495	3	(97,492)	-100.0%
Expenditures	96,699	97,185	97,489	0	(97,489)	-100.0%
Fund Balance, December 31	\$ 348	\$ 350	\$ 354	\$ 353	\$ (1)	-0.2%

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Fund 219 - 2008 G.O. & Refunding Bond - Transportation Capital Improvement

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	7	147	362	156	(206)	-56.9%
Other Financing Sources	968,449	0	0	0	0	N/A
Interfund Transfers	16,005	319,749	319,749	327,913	8,164	2.6%
Total Revenues	\$ 984,461	\$ 319,896	\$ 320,111	\$ 328,069	\$ 7,958	2.5%
Expenditures:						
Other Services and Charges	0	604	736	700	(36)	-4.9%
Debt Service	963,791	319,013	319,013	327,213	8,200	2.6%
Total Expenditures	\$ 963,791	\$ 319,617	\$ 319,749	\$ 327,913	\$ 8,164	2.6%
Fund Balance, January 1	0	20,670	20,670	20,949	279	1.4%
Revenues	984,461	319,896	320,111	328,069	7,958	2.5%
Expenditures	963,791	319,617	319,749	327,913	8,164	2.6%
Fund Balance, December 31	\$ 20,670	\$ 20,949	\$ 21,032	\$ 21,105	\$ 73	0.3%

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

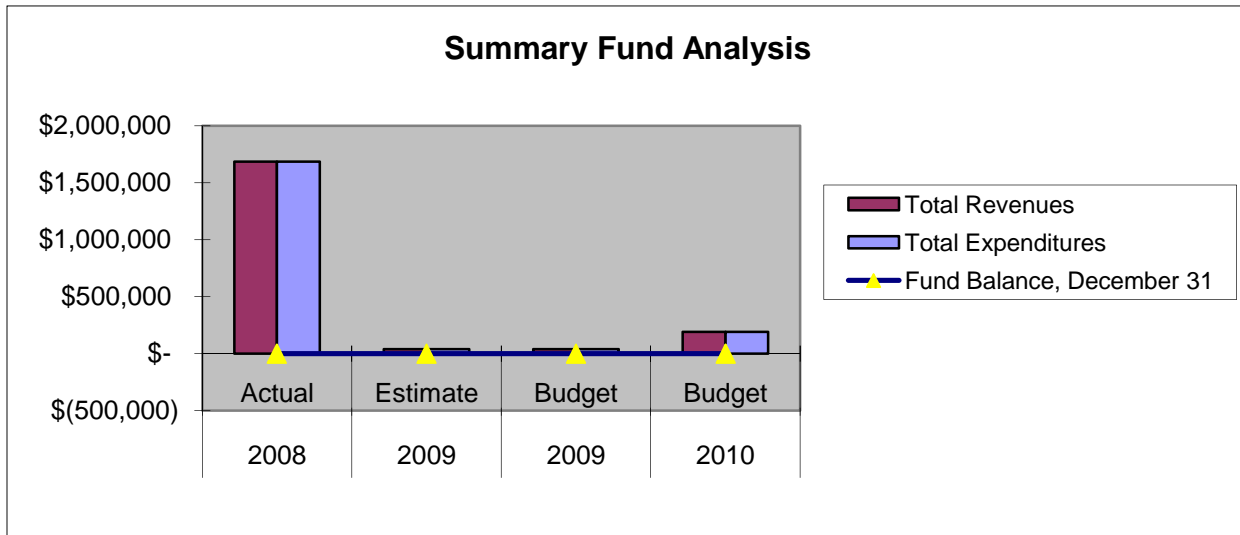
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Miscellaneous Debt Service Fund

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	2008 Actual	2009 Estimate	2009 Budget	2010 Budget	\$ Chg '09-'10	% Chg '09-'10
Revenues:						
Interfund Transfers	1,685,097	38,885	38,885	190,585	151,700	390.1%
Total Revenues	\$ 1,685,097	\$ 38,885	\$ 38,885	\$ 190,585	\$ 151,700	390.1%
Expenditures:						
Debt Service	1,685,097	38,887	38,887	190,585	151,698	390.1%
Total Expenditures	\$ 1,685,097	\$ 38,887	\$ 38,887	\$ 190,585	\$ 151,698	390.1%
		\$				
Fund Balance, January 1	2	2	2	(0)	(2)	-102.5%
Revenues	1,685,097	38,885	38,885	190,585	151,700	390.1%
Expenditures	1,685,097	38,887	38,887	190,585	151,698	390.1%
Fund Balance, December 31	\$ 2	\$ (0)	\$ 0	\$ 0	\$ 0	N/A



For 2010, the debt service payment represents principal and interest due on two Public Works Trust Fund Loans for transportation capital improvements. Debt service also includes principal and interest for lease of copiers.