

# FINANCE DEPARTMENT

## Departmental Summary

FUND/ACTIVITY	2015-16	2016-17		2017-18
	ACTUAL	ADOPTED	AMENDED	ADOPTED
<b>General Fund:</b>				
<i>Revenue</i>				
Administration	30,593	30,566	28,415	28,715
Accounting	261,671	221,605	255,555	259,332
Procurement	192,392	149,435	190,981	193,841
Research And Budget	104,408	93,973	103,296	104,735
Treasury	99,085	81,368	98,812	100,267
General Fund - Non-Departmental	116,608,618	121,371,012	119,422,080	124,297,214
Tort Liability	1,986,882	2,039,791	2,034,919	2,098,405
Total Revenues	<u>119,283,650</u>	<u>123,987,750</u>	<u>122,134,058</u>	<u>127,082,509</u>
<i>Expenditure</i>				
Administration	226,517	253,394	451,497	420,803
Community Partnership Programs	3,129,713	3,241,711	3,068,279	3,238,331
Accounting	807,728	857,574	872,064	869,015
Procurement	525,867	561,822	560,854	594,346
Research And Budget	483,140	804,516	651,611	769,615
Treasury	367,663	382,843	398,260	398,521
Ambulance Collection	180,203	165,000	195,000	195,000
General Fund - Non-Departmental	3,835,656	3,550,000	6,509,716	3,675,497
Tort Liability	609,402	770,854	773,000	773,000
Total Expenditures	<u>10,165,890</u>	<u>10,587,714</u>	<u>13,480,281</u>	<u>10,934,128</u>
Subsidy	(109,117,760)	(113,400,036)	(108,653,777)	(116,148,381)
<i>Personnel</i>				
Administration	1.00	1.00	2.00	2.00
Accounting	7.00	7.00	7.00	7.00
Procurement	4.00	4.00	4.00	4.00
Research And Budget	7.00	7.00	6.00	6.00
Treasury	3.00	3.00	3.00	3.00
Total Personnel	<u>22.00</u>	<u>22.00</u>	<u>22.00</u>	<u>22.00</u>
<b>Special Revenue Funds:</b>				
<i>Expenditure</i>				
Road Use Tax	6,466,878	6,233,794	8,742,794	6,380,132
Special Revenue Funds	46,659,947	44,294,638	46,516,966	48,789,527
Total Expenditures	<u>53,126,825</u>	<u>50,528,432</u>	<u>55,259,760</u>	<u>55,169,659</u>
<b>Debt Service Funds:</b>				
<i>Expenditure</i>				
Debt Service Funds	108,801,997	90,053,941	108,407,658	106,391,155
Total Expenditures	<u>108,801,997</u>	<u>90,053,941</u>	<u>108,407,658</u>	<u>106,391,155</u>
Expenditure Total	<u>172,094,712</u>	<u>151,170,087</u>	<u>177,147,699</u>	<u>172,494,942</u>
Personnel Total	<u>22.00</u>	<u>22.00</u>	<u>22.00</u>	<u>22.00</u>

# FINANCE DEPARTMENT

## Administration G001 FN001000 General Fund

### Description:

The function of Administration is to coordinate financial management activities throughout the City organization.

### Revenue Detail:

MAJOR OBJECT	2015-16	2016-17		2017-18
	ACTUAL	ADOPTED	AMENDED	ADOPTED
Other	30,593	30,566	28,415	28,715
Revenue Totals	30,593	30,566	28,415	28,715

### Expenditure Detail:

MAJOR OBJECT	2015-16	2016-17		2017-18
	ACTUAL	ADOPTED	AMENDED	ADOPTED
Personal Services	212,941	216,104	408,986	383,275
Contractual Services	12,806	36,320	42,311	37,328
Commodities	771	970	200	200
Total Expenditure	226,517	253,394	451,497	420,803

Subsidy	195,924	222,828	423,082	392,088
---------	---------	---------	---------	---------

### Personnel Detail:

PERMANENT FULL-TIME POSITIONS JOB CLASSIFICATION TITLE	2015-16	2016-17		2017-18
	ACTUAL	ADOPTED	AMENDED	ADOPTED
Finance Director	1.00	1.00	1.00	1.00
Assistant Finance Director	---	---	1.00	1.00
Total Full-time Permanent Employees	1.00	1.00	2.00	2.00

The Assistant Finance Director position has replaced the Research & Budget Officer in Research & Budget (FN083000).

# FINANCE DEPARTMENT

## Community Partnership Programs G001 ND412640 General Fund

### Description:

The function of Community Partnership Programs is for the payment of Hotel/Motel Taxes to Des Moines Convention & Visitors Bureau and BRAVO.

### Expenditure Detail:

MAJOR OBJECT	2015-16	2016-17		2017-18
	ACTUAL	ADOPTED	AMENDED	ADOPTED
Contractual Services	3,129,713	3,241,711	3,068,279	3,238,331
Total Expenditure	3,129,713	3,241,711	3,068,279	3,238,331
Subsidy	3,129,713	3,241,711	3,068,279	3,238,331

# FINANCE DEPARTMENT

## Accounting G001 FN080000 General Fund

### Description:

The Accounting division is responsible for maintaining the integrity of the City's financial records. The department is responsible for the timely receipt, payment, recording, and reporting of the City's financial transactions and assuring that adequate supporting documentation is obtained and maintained. The staff of the Accounting Department is responsible for preparing the City's Comprehensive Annual Financial Report, the Street Financial Report, and the State of Iowa's annual report. The department also compiles the information for the City's SEC disclosures.

### Revenue Detail:

MAJOR OBJECT	2015-16	2016-17		2017-18
	ACTUAL	ADOPTED	AMENDED	ADOPTED
Other	261,671	221,605	255,555	259,332
Revenue Totals	261,671	221,605	255,555	259,332

### Expenditure Detail:

MAJOR OBJECT	2015-16	2016-17		2017-18
	ACTUAL	ADOPTED	AMENDED	ADOPTED
Personal Services	714,132	759,784	739,944	761,866
Contractual Services	91,804	94,290	129,370	104,399
Other Services and Charges	1,100	1,000	1,500	1,500
Commodities	691	2,500	1,250	1,250
Total Expenditure	807,728	857,574	872,064	869,015
Subsidy	546,057	635,969	616,509	609,683

### Personnel Detail:

PERMANENT FULL-TIME POSITIONS JOB CLASSIFICATION TITLE	2015-16	2016-17		2017-18
	ACTUAL	ADOPTED	AMENDED	ADOPTED
Comptroller	1.00	1.00	1.00	1.00
Deputy Comptroller	1.00	1.00	1.00	1.00
Senior Accountant	1.00	1.00	1.00	1.00
Accountant	1.00	1.00	1.00	1.00
Accounting Specialist II	2.00	2.00	2.00	2.00
Accounting Specialist I	1.00	1.00	1.00	1.00
Total Full-time Permanent Employees	7.00	7.00	7.00	7.00

# FINANCE DEPARTMENT

**Procurement  
G001 FN082000  
General Fund**

**Description:**

The function of the Procurement Division is to ensure that City departments procure goods and services in a fair, competitive, and cost-effective manner, in compliance with the City Code, State Law, and the City's current policies and procedures.

**Revenue Detail:**

MAJOR OBJECT	2015-16	2016-17		2017-18
	ACTUAL	ADOPTED	AMENDED	ADOPTED
Other	192,392	149,435	190,981	193,841
Revenue Totals	192,392	149,435	190,981	193,841

**Expenditure Detail:**

MAJOR OBJECT	2015-16	2016-17		2017-18
	ACTUAL	ADOPTED	AMENDED	ADOPTED
Personal Services	410,879	416,522	401,748	440,107
Contractual Services	110,999	137,800	145,606	145,739
Other Services and Charges	---	---	7,500	2,500
Commodities	3,989	7,500	6,000	6,000
Total Expenditure	525,867	561,822	560,854	594,346
Subsidy	333,475	412,387	369,873	400,505

**Personnel Detail:**

PERMANENT FULL-TIME POSITIONS JOB CLASSIFICATION TITLE	2015-16	2016-17		2017-18
	ACTUAL	ADOPTED	AMENDED	ADOPTED
Procurement Administrator	1.00	1.00	1.00	1.00
Buyer	1.00	1.00	1.00	1.00
Procurement Services Specialist	1.00	1.00	1.00	1.00
Printing Services Supervisor	1.00	1.00	1.00	1.00
Total Full-time Permanent Employees	4.00	4.00	4.00	4.00

# FINANCE DEPARTMENT

## Research and Budget G001 FN083000 General Fund

### Description:

The function of the Research and Budget division is to prepare and compile the City's Operating Budget and Capital Improvements Program, perform fiscal analyses of City operations, and provide research and analysis support on issues that impact the City.

### Revenue Detail:

MAJOR OBJECT	2015-16	2016-17		2017-18
	ACTUAL	ADOPTED	AMENDED	ADOPTED
Other	104,408	93,973	103,296	104,735
Revenue Totals	104,408	93,973	103,296	104,735

### Expenditure Detail:

MAJOR OBJECT	2015-16	2016-17		2017-18
	ACTUAL	ADOPTED	AMENDED	ADOPTED
Personal Services	447,696	763,656	591,153	725,135
Contractual Services	35,444	36,360	57,458	41,480
Commodities	---	4,500	3,000	3,000
Total Expenditure	483,140	804,516	651,611	769,615

Subsidy	378,732	710,543	548,315	664,880
---------	---------	---------	---------	---------

### Personnel Detail:

PERMANENT FULL-TIME POSITIONS JOB CLASSIFICATION TITLE	2015-16	2016-17		2017-18
	ACTUAL	ADOPTED	AMENDED	ADOPTED
Research & Budget Officer	1.00	1.00	---	---
Senior Budget Analyst	---	---	1.00	1.00
Budget Analyst II	2.00	1.00	2.00	2.00
Management Analyst	---	---	2.00	2.00
Budget Analyst	4.00	5.00	1.00	1.00
Total Full-time Permanent Employees	7.00	7.00	6.00	6.00

Research & Budget Officer position has been replaced with the Assistant Finance Director in Finance Administration (FN001000).

# FINANCE DEPARTMENT

**Treasury**  
**G001 FN085000**  
**General Fund**

**Description:**

The function of Treasury division is to manage the City's investments within the policy guidelines established by City Council and state law, including "safety, liquidity, and yield" - in that order of priority. The division also provides a cashier's window for the public and departmental use.

**Revenue Detail:**

MAJOR OBJECT	2015-16	2016-17		2017-18
	ACTUAL	ADOPTED	AMENDED	ADOPTED
Charges for Services/User Fees	97	---	---	---
Other	98,988	81,368	98,812	100,267
Revenue Totals	99,085	81,368	98,812	100,267

**Expenditure Detail:**

MAJOR OBJECT	2015-16	2016-17		2017-18
	ACTUAL	ADOPTED	AMENDED	ADOPTED
Personal Services	295,127	294,088	290,897	291,146
Contractual Services	65,396	84,005	102,113	102,125
Other Services and Charges	(136)	---	---	---
Commodities	2,178	4,750	5,250	5,250
Capital Outlays	5,098	---	---	---
Total Expenditure	367,663	382,843	398,260	398,521

  

Subsidy	268,578	301,475	299,448	298,254
---------	---------	---------	---------	---------

**Personnel Detail:**

PERMANENT FULL-TIME POSITIONS JOB CLASSIFICATION TITLE	2015-16	2016-17		2017-18
	ACTUAL	ADOPTED	AMENDED	ADOPTED
Treasury Manager	1.00	1.00	1.00	1.00
Accountant	1.00	1.00	1.00	1.00
Accounting Specialist II	1.00	1.00	1.00	1.00
Total Full-time Permanent Employees	3.00	3.00	3.00	3.00

# FINANCE DEPARTMENT

---

**Ambulance Collection**  
**G001 ND412641**  
**General Fund**

**Description:**

Ambulance Collections has been outsourced to the private sector, and is overseen by the Fire and Finance Departments.

**Expenditure Detail:**

MAJOR OBJECT	2015-16	2016-17		2017-18
	ACTUAL	ADOPTED	AMENDED	ADOPTED
Contractual Services	179,873	165,000	195,000	195,000
Other Services and Charges	330	---	---	---
Total Expenditure	180,203	165,000	195,000	195,000
Subsidy	180,203	165,000	195,000	195,000



# FINANCE DEPARTMENT

## General Fund - Non-Departmental G001 ND405643 General Fund

### Description:

The function of this organization is to provide for the centralization of General Fund revenues and expenditures not directly tied to any of the other departments in the General Fund.

### Revenue Detail:

MAJOR OBJECT	2015-16	2016-17		2017-18
	ACTUAL	ADOPTED	AMENDED	ADOPTED
Payroll Interface Revenue Account	10,146	---	---	---
Taxes	58,986,172	61,293,272	60,985,123	62,661,099
Franchise Fees	12,359,306	14,212,000	12,640,000	13,194,021
Use of Money and Property	765,207	801,783	925,000	1,350,000
Other	41,895,026	42,654,509	42,462,509	44,691,744
Intergovernmental	2,592,761	2,409,448	2,409,448	2,400,350
Revenue Totals	116,608,618	121,371,012	119,422,080	124,297,214

### Expenditure Detail:

MAJOR OBJECT	2015-16	2016-17		2017-18
	ACTUAL	ADOPTED	AMENDED	ADOPTED
Transfers to Other Funds	2,000,000	2,000,000	4,879,716	2,000,000
Contractual Services	926,909	1,045,000	1,050,000	1,345,497
Other Services and Charges	145,388	505,000	580,000	330,000
Commodities	23,000	---	---	---
Capital Outlays	740,358	---	---	---
Total Expenditure	3,835,656	3,550,000	6,509,716	3,675,497

Subsidy	(112,772,962)	(117,821,012)	(112,912,364)	(120,621,717)
---------	---------------	---------------	---------------	---------------

Fiscal year 2017 amended budget includes transfers to CIP of \$1,000,000 for the replacement of Tidemark (Permitting and Licensing Software) and \$1,879,716 for City Hall improvements. The funds are from the General Fund balance in excess of the Council adopted fund balance policy. Fiscal year 2018 recommended budget includes the general fund support for Housing Services.

# FINANCE DEPARTMENT

## Tort Liability G005 ND405645 Tort Fund

### Description:

The function of Tort Liability is for the centralized collection of the Tort Levy portion of property taxes - mainly to fund the Tort Services division of the Legal Department (LG160000), and the Tort Claims Investigation division of the Police Department (PD222369).

### Revenue Detail:

MAJOR OBJECT	2015-16	2016-17		2017-18
	ACTUAL	ADOPTED	AMENDED	ADOPTED
Taxes	1,894,055	1,953,596	1,948,724	2,012,467
Intergovernmental	92,827	86,195	86,195	85,938
Revenue Totals	1,986,882	2,039,791	2,034,919	2,098,405

### Expenditure Detail:

MAJOR OBJECT	2015-16	2016-17		2017-18
	ACTUAL	ADOPTED	AMENDED	ADOPTED
Transfers to Other Funds	---	150,000	150,000	150,000
Contractual Services	578,823	605,929	608,000	608,000
Other Services and Charges	30,580	14,925	15,000	15,000
Total Expenditure	609,402	770,854	773,000	773,000
Subsidy	(1,377,480)	(1,268,937)	(1,261,919)	(1,325,405)

# FINANCE DEPARTMENT

**Road Use Tax  
S360 ND412648  
Road Use Tax Fund**

**Description:**

The function of the Road Use Tax organization in the Finance Department is for the centralized collection of Road Use Tax receipts to fund the various divisions in the Road Use Fund.

**Revenue Detail:**

MAJOR OBJECT	2015-16	2016-17		2017-18
	ACTUAL	ADOPTED	AMENDED	ADOPTED
Intergovernmental	25,002,178	24,785,974	25,500,000	26,010,000
Revenue Totals	25,002,178	24,785,974	25,500,000	26,010,000

**Expenditure Detail:**

MAJOR OBJECT	2015-16	2016-17		2017-18
	ACTUAL	ADOPTED	AMENDED	ADOPTED
Transfers to Other Funds	5,441,878	5,708,794	5,708,794	5,855,132
Contractual Services	1,025,000	525,000	3,034,000	525,000
Total Expenditure	6,466,878	6,233,794	8,742,794	6,380,132
Road Use Tax	(18,535,300)	(18,552,180)	(16,757,206)	(19,629,868)

The amended fiscal year 2017 budget increased significantly to accommodate the replacement of vehicles and equipment at the end of its useful life cycle.

# FINANCE DEPARTMENT

## Debt Service Fund

ORGANIZATION CODE	2015-16	2016-17		2017-18
	ACTUAL	ADOPTED	AMENDED	ADOPTED
<b>Debt Service Administration</b>	2,250	---	7,500	7,500
<b>General Obligation Bonds</b>				
Series 2005E	12,778,985	---	---	---
Series 2007A Refunding	1,889,261	---	---	---
Series 2008D	19,268,219	---	---	---
Series 2008E	3,995,140	---	---	---
Series 2009B Refunding	289,156	291,957	291,957	294,456
Series 2009C Refunding	2,164,775	2,181,525	2,181,525	2,196,663
Series 2009E	1,530,640	1,522,065	20,022,065	---
Series 2009F	429,600	427,450	427,450	---
Series 2009G	402,619	402,963	402,963	401,338
Series 2010A Refunding	1,137,388	1,137,488	1,137,488	1,131,838
Series 2010B Refunding	1,496,800	1,454,800	1,454,800	1,462,800
Series 2010C Refunding	1,050,000	---	---	---
Series 2010D	2,259,775	2,267,488	2,267,488	17,760,094
Series 2010H Refunding	7,823,750	7,846,500	7,846,500	7,870,000
Series 2011A / Refunding	4,206,813	4,227,413	4,227,413	4,230,913
Series 2012A	1,447,388	1,128,188	1,128,188	877,988
Series 2012B	407,800	402,300	402,300	396,800
Series 2012C	742,585	755,485	755,485	171,725
Series 2013A	3,285,175	2,632,475	2,632,475	1,967,075
Series 2013B Refunding	2,226,600	2,234,000	2,234,000	2,228,800
Series 2014B	2,025,750	2,340,750	2,340,750	1,965,700
Series 2014D	288,095	283,395	283,395	283,695
Series 2014E	1,502,419	3,405,669	3,405,669	3,972,419
Series 2015A	34,078,708	4,960,763	4,960,763	4,957,513
Series 2015B	1,001,197	2,217,550	2,217,550	2,228,750
Series 2015C Refunding	523,942	493,500	493,500	494,200
Series 2016A	---	38,747,640	46,318,233	3,408,969
Series 2016B Refunding	---	8,145,407	421,031	472,494
Series 2017A	---	---	---	38,714,614
Series 2017B	---	---	---	8,347,642
Subtotal General Obligation Bonds	108,252,578	89,506,771	107,852,988	105,836,486
<b>Lease Purchase</b>				
Supplement 2011 & 2012	395,063	395,063	395,063	395,063
Supplement 2014	152,106	152,107	152,107	152,106
Subtotal Lease Purchase	547,169	547,170	547,170	547,169
Total Debt Service Funds	108,801,997	90,053,941	108,400,158	106,391,155

# FINANCE DEPARTMENT

## Special Revenue and Other Funds

ORGANIZATION CODE		2015-16	2016-17		2017-18
		ACTUAL	ADOPTED	AMENDED	ADOPTED
<b>Special Revenue Funds</b>					
SA11 ND411781	Special Assessment - Refunds	---	25,000	25,000	25,000
S370 ND408701	Accent	27,041	27,348	27,348	27,379
S370 ND408705	Center Metro District	13,870,784	14,847,321	14,188,349	14,716,290
S370 ND408706	Central Place District	14,250	14,411	14,411	14,427
S370 ND408707	Guthrie District	5,271	---	---	---
S370 ND408708	Southeast Agricultural District	1,758,325	1,716,253	1,716,253	1,713,212
S453 ND405650	Severance Payouts	2,775,750	2,020,000	2,000,000	2,000,000
S457 ND405651	Fire Retirement Tax Account	5,796,202	5,988,674	5,988,674	6,440,104
S463 ND405653	Police Retirement Tax Account	7,922,785	8,185,500	8,185,500	8,321,730
S466 ND405654	FICA Medicare Tax Account	1,166,394	1,205,015	1,205,015	1,374,973
S469 ND406665	IPERS Tax Account	3,224,141	3,331,640	3,331,640	3,835,546
S472 ND405655	FICA Tax Account	2,195,718	2,268,283	2,268,283	2,677,353
S605 ND413000	Franchise Fee Settlement	6,381,162	3,099,000	6,000,000	6,000,000
S862 ND410752	SSMID - Downtown	1,522,124	1,566,193	1,566,493	1,643,513
	Total Special Revenue Funds	<u>46,659,947</u>	<u>44,294,638</u>	<u>46,516,966</u>	<u>48,789,527</u>
	Total Special Revenue and Other Funds	46,659,947	44,294,638	46,516,966	48,789,527

**FINANCE DEPARTMENT**

---

