

FINANCE DEPARTMENT

Departmental Summary

FUND/ACTIVITY	2017-18	2018-19		2019-20
	ACTUAL	ADOPTED	AMENDED	ADOPTED
General Fund:				
<i>Revenue</i>				
Administration	93,994	81,719	76,082	73,921
Accounting	230,557	233,501	192,999	195,855
Auxiliary	8,200,000	90,000	14,990,000	90,000
Procurement	197,566	201,428	215,995	219,235
Research And Budget	77,787	78,762	101,430	102,842
Treasury	101,524	102,948	102,089	103,606
General Fund - Non-Departmental	127,379,164	138,595,986	151,274,289	141,713,871
Tort Liability	2,100,120	2,324,583	4,324,583	2,403,049
Total Revenues	138,380,713	141,708,927	171,277,467	144,902,379
<i>Expenditure</i>				
Administration	378,459	404,177	421,198	431,177
Auxiliary	3,000,000	82,000	10,242,494	4,086,300
Community Partnership Programs	3,289,079	3,576,788	3,593,250	3,821,619
Accounting	805,002	845,363	860,166	886,424
Procurement	493,156	543,611	473,364	461,014
Research And Budget	644,638	835,036	813,614	839,212
Treasury	383,144	415,549	418,360	425,365
Ambulance Collection	201,586	195,000	210,000	215,000
General Fund - Non-Departmental	4,769,643	3,532,739	17,922,885	3,326,262
Tort Liability	767,278	871,615	2,365,000	865,000
Total Expenditures	14,731,985	11,301,878	37,320,331	15,357,373
Subsidy	(123,648,728)	(130,407,049)	(133,957,136)	(129,545,006)
<i>Personnel</i>				
Administration	2.00	2.00	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	6.00	6.00	6.00	6.00
Treasury	3.00	3.00	3.00	3.00
Total Personnel	22.00	22.00	22.00	22.00
Internal Service Funds:				
<i>Expenditure</i>				
Fleet Service Maintenance	---	---	4,237,255	4,353,545
Fuel Services	---	---	2,390,507	2,361,130
Motor Pool	---	---	64,800	65,526
Fleet Service Parts	---	---	3,400,980	3,404,480
Equipment Replacement	---	---	11,302,360	7,190,233
Total Expenditures	---	---	21,395,902	17,374,914
<i>Personnel</i>				
Fleet Service Maintenance	---	---	38.00	38.00
Total Personnel	---	---	38.00	38.00
Special Revenue Funds:				
<i>Expenditure</i>				
Road Use Tax	8,180,132	8,423,235	8,423,235	9,198,235
Special Revenue Funds	54,745,274	51,823,573	53,115,791	49,186,250
Total Expenditures	62,925,406	60,246,808	61,539,026	58,384,485

FINANCE DEPARTMENT

FUND/ACTIVITY	2017-18	2018-19		2019-20
	ACTUAL	ADOPTED	AMENDED	ADOPTED
Debt Service Funds:				
<i>Expenditure</i>				
Debt Service Funds	<u>167,834,484</u>	<u>95,326,775</u>	<u>92,555,836</u>	<u>106,365,250</u>
Total Expenditures	167,834,484	95,326,775	92,555,836	106,365,250
Expenditure Total	<u>245,491,875</u>	<u>166,875,461</u>	<u>212,811,095</u>	<u>197,482,022</u>
Personnel Total	22.00	22.00	60.00	60.00

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	2017-18	2018-19		2019-20
	ACTUAL	ADOPTED	AMENDED	ADOPTED
Charges for Services/User Fees	61,699	50,000	42,445	40,000
Other	32,295	31,719	33,637	33,921
Total Revenues	93,994	81,719	76,082	73,921

Expenditure Detail:

MAJOR OBJECT	2017-18	2018-19		2019-20
	ACTUAL	ADOPTED	AMENDED	ADOPTED
Personal Services	340,836	355,054	373,850	390,829
Contractual Services	37,578	48,923	47,148	40,148
Commodities	45	200	200	200
Total Expenditures	378,459	404,177	421,198	431,177

Subsidy	284,465	322,458	345,116	357,256
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Personnel Detail:

PERMANENT FULL-TIME POSITIONS JOB CLASSIFICATION TITLE	2017-18	2018-19		2019-20
	ACTUAL	ADOPTED	AMENDED	ADOPTED
Finance Director	1.00	1.00	1.00	1.00
Assistant Finance Director	1.00	1.00	1.00	1.00
Total Full-time Permanent Employees	2.00	2.00	2.00	2.00

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	2017-18	2018-19		2019-20
	ACTUAL	ADOPTED	AMENDED	ADOPTED
Contractual Services	3,289,079	3,576,788	3,593,250	3,821,619
Total Expenditures	3,289,079	3,576,788	3,593,250	3,821,619
Subsidy	3,289,079	3,576,788	3,593,250	3,821,619

FINANCE DEPARTMENT

**Accounting
G001 FN080000
General Fund**

Description:

The Accounting division is responsible for maintaining the integrity 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 division is responsible for preparing the City's Comprehensive Annual Financial Report, the Street Financial Report, and the State of Iowa's annual report. The division also compiles the information for the City's SEC disclosures.

Revenue Detail:

MAJOR OBJECT	2017-18	2018-19		2019-20
	ACTUAL	ADOPTED	AMENDED	ADOPTED
Other	230,557	233,501	192,999	195,855
Total Revenues	230,557	233,501	192,999	195,855

Expenditure Detail:

MAJOR OBJECT	2017-18	2018-19		2019-20
	ACTUAL	ADOPTED	AMENDED	ADOPTED
Personal Services	683,875	733,049	746,659	772,917
Contractual Services	120,400	110,814	112,007	112,007
Other Services and Charges	---	500	500	500
Commodities	727	1,000	1,000	1,000
Total Expenditures	805,002	845,363	860,166	886,424
Subsidy	574,445	611,862	667,167	690,569

Personnel Detail:

PERMANENT FULL-TIME POSITIONS JOB CLASSIFICATION TITLE	2017-18	2018-19		2019-20
	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	2017-18	2018-19		2019-20
	ACTUAL	ADOPTED	AMENDED	ADOPTED
Charges for Services/User Fees	---	1,000	---	---
Other	197,566	200,428	215,995	219,235
Total Revenues	197,566	201,428	215,995	219,235

Expenditure Detail:

MAJOR OBJECT	2017-18	2018-19		2019-20
	ACTUAL	ADOPTED	AMENDED	ADOPTED
Personal Services	381,735	413,837	348,514	331,128
Contractual Services	108,053	121,249	118,550	123,586
Other Services and Charges	624	2,525	300	300
Commodities	2,744	6,000	6,000	6,000
Total Expenditures	493,156	543,611	473,364	461,014
Subsidy	295,590	342,183	257,369	241,779

Personnel Detail:

PERMANENT FULL-TIME POSITIONS JOB CLASSIFICATION TITLE	2017-18	2018-19		2019-20
	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	---	---	---
Courier	---	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	2017-18	2018-19		2019-20
	ACTUAL	ADOPTED	AMENDED	ADOPTED
Other	77,787	78,762	101,430	102,842
Total Revenues	77,787	78,762	101,430	102,842

Expenditure Detail:

MAJOR OBJECT	2017-18	2018-19		2019-20
	ACTUAL	ADOPTED	AMENDED	ADOPTED
Personal Services	603,998	773,132	771,178	796,776
Contractual Services	40,122	59,604	42,136	42,136
Commodities	519	2,300	300	300
Total Expenditures	644,638	835,036	813,614	839,212

Subsidy	566,852	756,274	712,184	736,370
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Personnel Detail:

PERMANENT FULL-TIME POSITIONS JOB CLASSIFICATION TITLE	2017-18	2018-19		2019-20
	ACTUAL	ADOPTED	AMENDED	ADOPTED
Senior Budget Analyst	1.00	1.00	1.00	1.00
Budget Analyst II	2.00	2.00	2.00	2.00
Management Analyst	2.00	2.00	2.00	2.00
Budget Analyst	1.00	1.00	1.00	1.00
Total Full-time Permanent Employees	6.00	6.00	6.00	6.00

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	2017-18	2018-19		2019-20
	ACTUAL	ADOPTED	AMENDED	ADOPTED
Other	101,524	102,948	102,089	103,606
Total Revenues	101,524	102,948	102,089	103,606

Expenditure Detail:

MAJOR OBJECT	2017-18	2018-19		2019-20
	ACTUAL	ADOPTED	AMENDED	ADOPTED
Personal Services	293,816	294,107	307,236	314,241
Contractual Services	87,510	117,692	107,374	107,374
Commodities	1,818	3,750	3,750	3,750
Total Expenditures	383,144	415,549	418,360	425,365
Subsidy	281,620	312,601	316,271	321,759

Personnel Detail:

PERMANENT FULL-TIME POSITIONS JOB CLASSIFICATION TITLE	2017-18	2018-19		2019-20
	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	2017-18	2018-19		2019-20
	ACTUAL	ADOPTED	AMENDED	ADOPTED
Contractual Services	201,578	195,000	210,000	215,000
Other Services and Charges	8	---	---	---
Total Expenditures	201,586	195,000	210,000	215,000
Subsidy	201,586	195,000	210,000	215,000

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	2017-18	2018-19		2019-20
	ACTUAL	ADOPTED	AMENDED	ADOPTED
Payroll Interface Revenue Account	10,730	---	---	---
Taxes	62,624,221	67,279,871	67,308,680	70,165,748
Franchise Fees	13,697,851	13,671,000	13,571,000	13,421,000
Charges for Services/User Fees	3,011	---	---	---
Use of Money and Property	2,434,700	2,300,000	3,960,494	2,150,000
Other	46,204,166	52,974,821	63,063,821	54,003,410
Intergovernmental	2,404,487	2,370,294	3,370,294	1,973,713
Total Revenues	127,379,164	138,595,986	151,274,289	141,713,871

Expenditure Detail:

MAJOR OBJECT	2017-18	2018-19		2019-20
	ACTUAL	ADOPTED	AMENDED	ADOPTED
Personal Services	209	(1,700,000)	(1,633,420)	(1,700,000)
Transfers to Other Funds	2,229,524	2,425,489	6,177,285	2,686,400
Contractual Services	2,538,820	1,946,000	2,448,192	1,403,500
Other Services and Charges	1,090	861,250	688,058	936,362
Capital Outlays	---	---	10,242,770	---
Total Expenditures	4,769,643	3,532,739	17,922,885	3,326,262

Subsidy	(122,609,521)	(135,063,247)	(133,351,404)	(138,387,609)
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Major changes to the budget include the following:

Personal Services: In prior fiscal years, each of the personnel budgets in the General Fund have been adjusted down 1.4% to avoid over budgeting from vacancies in any year due to retirements, resignations, and other reasons. Beginning in the fiscal year 2018 amended budget, projected personnel budgets will be budgeted at 100% with the vacancy assumption amount (\$1,700,000) budgeted here.

Flood Buyouts: Fiscal year 2019 amended budget includes transfer in of \$9,500,000 from the Stormwater fund and expenses of about \$10,500,000 for expenses dealing with the purchase of nearly 80 homes affected by the June 30/July 1 flooding event.

Vehicle Replacement: Included in this budget is the amount for vehicle replacement for all of the General Fund in fiscal year 2019 amended budget and fiscal year 2020 recommended, which is \$1,400,000.

Transfers to Other Funds: Included in the fiscal year 2019 amended budget are additional transfers to capital projects, severance fund, and the tort fund.

FINANCE DEPARTMENT

**Auxiliary
G002 FN001100
General Fund**

Description:

The function of this organization is to provide supplementary or additional help and support of financial management activities throughout the City organization.

Revenue Detail:

MAJOR OBJECT	2017-18	2018-19		2019-20
	ACTUAL	ADOPTED	AMENDED	ADOPTED
Other	8,200,000	90,000	14,990,000	90,000
Total Revenues	8,200,000	90,000	14,990,000	90,000

Fiscal year 2019 amended budget includes a \$14.9 million transfer from the Parking Enterprise fund for the sale of 8th and Mulberry parking garage.

Expenditure Detail:

MAJOR OBJECT	2017-18	2018-19		2019-20
	ACTUAL	ADOPTED	AMENDED	ADOPTED
Transfers to Other Funds	---	82,000	10,242,494	4,086,300
Contractual Services	3,000,000	---	---	---
Total Expenditures	3,000,000	82,000	10,242,494	4,086,300
Subsidy	(5,200,000)	(8,000)	(4,747,506)	3,996,300

Fiscal year 2019 amended budget includes transfers of \$4 million to Parking Enterprise fund and a one-time \$6.3 million to Capital Projects fund.

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	2017-18	2018-19		2019-20
	ACTUAL	ADOPTED	AMENDED	ADOPTED
Taxes	2,014,034	2,236,868	2,236,868	2,329,949
Other	---	---	2,000,000	---
Intergovernmental	86,087	87,715	87,715	73,100
Total Revenues	2,100,120	2,324,583	4,324,583	2,403,049

Expenditure Detail:

MAJOR OBJECT	2017-18	2018-19		2019-20
	ACTUAL	ADOPTED	AMENDED	ADOPTED
Transfers to Other Funds	200,000	200,000	200,000	200,000
Contractual Services	567,278	656,615	650,000	650,000
Other Services and Charges	---	15,000	1,515,000	15,000
Total Expenditures	767,278	871,615	2,365,000	865,000
Subsidy	(1,332,843)	(1,452,968)	(1,959,583)	(1,538,049)

FINANCE DEPARTMENT

**Fleet Service Maintenance
I010 FN024020
Equipment Maintenance Center Fund**

Description:

The function of Equipment Maintenance Center is for a facility to provide repair and maintenance for all of the City's equipment fleet, along with the Fire and Park & Recreation Departments, providing repair services for specialized equipment related to operations in those departments.

Expenditure Detail:

MAJOR OBJECT	2017-18	2018-19		2019-20
	ACTUAL	ADOPTED	AMENDED	ADOPTED
Personal Services	---	---	3,660,570	3,768,362
Contractual Services	---	---	458,485	471,983
Other Services and Charges	---	---	105,000	100,000
Commodities	---	---	13,200	13,200
Total Expenditures	---	---	4,237,255	4,353,545

Prior to the amended fiscal year 2019 budget, this group reported to the City Manager's Office, and the budget was reflected in that section.

Personnel Detail:

PERMANENT FULL-TIME POSITIONS JOB CLASSIFICATION TITLE	2017-18	2018-19		2019-20
	ACTUAL	ADOPTED	AMENDED	ADOPTED
Fleet Services Manager	---	---	1.00	1.00
Fleet Services Operations Manager	---	---	1.00	1.00
Fleet Services Section Chief	---	---	2.00	2.00
Fleet Services Vehicle and Equipment Coordinator	---	---	1.00	1.00
Fleet Services Master Mechanic/Team Leader	---	---	2.00	2.00
Fleet Services Welder	---	---	1.00	1.00
Fleet Services Auto Body Person	---	---	1.00	1.00
Park Maintenance Mechanic	---	---	2.00	2.00
Fleet Services Mechanic	---	---	19.00	19.00
Fleet Services Service Person	---	---	6.00	6.00
Fleet Services Administrative Coordinator	---	---	1.00	1.00
Fleet Services Service Writer	---	---	1.00	1.00
Total Full-time Permanent Employees	---	---	38.00	38.00

Prior to the amended fiscal year 2019 budget, this group reported to the City Manager's Office, and the personnel were reflected in that section.

FINANCE DEPARTMENT

Fuel Services I010 FN024022 Equipment Maintenance Center Fund

Description:

The function of the Fuel Services budget is to purchase unleaded and diesel fuel for distribution at the City fuel island.

Expenditure Detail:

MAJOR OBJECT	2017-18	2018-19		2019-20
	ACTUAL	ADOPTED	AMENDED	ADOPTED
Contractual Services	---	---	56,371	59,394
Commodities	---	---	2,334,136	2,301,736
Total Expenditures	---	---	2,390,507	2,361,130

Prior to the amended fiscal year 2019 budget, this group reported to the City Manager's Office, and the budget was reflected in that section.

FINANCE DEPARTMENT

Motor Pool I010 FN024023 Equipment Maintenance Center Fund

Description:

The function of motor pool is to provide for vehicles which can be shared by department personnel, reducing the need for separate vehicles.

Expenditure Detail:

MAJOR OBJECT	2017-18	2018-19		2019-20
	ACTUAL	ADOPTED	AMENDED	ADOPTED
Contractual Services	---	---	64,800	65,526
Total Expenditures	---	---	64,800	65,526

Prior to the amended fiscal year 2019 budget, this group reported to the City Manager's Office, and the budget was reflected in that section.

FINANCE DEPARTMENT

Fleet Service Parts I010 FN024024 Equipment Maintenance Center Fund

Description:

The function of Fleet Service Parts is for the purchase of equipment parts for the City's Equipment Maintenance Facility to use in repair and maintenance of the City fleet.

Expenditure Detail:

MAJOR OBJECT	2017-18	2018-19		2019-20
	ACTUAL	ADOPTED	AMENDED	ADOPTED
Contractual Services	---	---	312,980	316,480
Commodities	---	---	3,088,000	3,088,000
Total Expenditures	---	---	3,400,980	3,404,480

Prior to the amended fiscal year 2019 budget, this group reported to the City Manager's Office, and the budget was reflected in that section.

FINANCE DEPARTMENT

Equipment Replacement Fund

ORGANIZATION CODE	2017-18	2018-19		2019-20
	ACTUAL	ADOPTED	AMENDED	ADOPTED
Enterprise Funds				
Solid Waste	---	---	4,302,298	1,821,833
Sanitary Sewer	---	---	982,700	431,970
Stormwater	---	---	1,986,300	1,271,430
General Fund				
Contingency	---	---	---	---
Community Development	---	---	105,000	105,000
Engineering	---	---	105,000	105,000
Facilities	---	---	65,000	65,000
Finance	---	---	---	---
Fire	---	---	120,000	120,000
Fleet	---	---	15,000	15,000
Library	---	---	20,000	20,000
Parks	---	---	320,000	320,000
Police	---	---	600,000	600,000
Road Use Tax				
Contingency	---	---	300,000	300,000
Engineering	---	---	418,309	168,309
Public Works	---	---	1,662,753	1,546,691
Internal Service Fund				
Forestry	---	---	300,000	300,000
Subtotal Equipment Replacement Fund	---	---	11,302,360	7,190,233

In past years, equipment replacement expenses for non-enterprise funds were budgeted in CM024021 - CM Equipment Replacement. For the amended 2019 budget forward, management of Fleet functions has moved under the Finance department and the equipment replacement process has changed. For the non-enterprise fund entities, a five year plan has been created and each department receives a fixed annual allocation. If a department's equipment replacement costs for one year are below this allocation, they can roll the amount forward to future years. If, for example, a department knows that in several years they will need to replace equipment in excess of their annual allocation, they can roll forward sufficient funds to account for this. This process aids long term planning and eliminates the variances in the budget.

Note that while the equipment replacement costs for the enterprise funds are reported here, these funds are not participants in the allocation approach. Given the nature of the enterprise groups, they will use a hybrid approach that combines as-needed replacements with an annual set-aside.

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	2017-18	2018-19		2019-20
	ACTUAL	ADOPTED	AMENDED	ADOPTED
Intergovernmental	25,711,616	26,039,474	26,039,474	26,039,474
Total Revenues	25,711,616	26,039,474	26,039,474	26,039,474

Expenditure Detail:

MAJOR OBJECT	2017-18	2018-19		2019-20
	ACTUAL	ADOPTED	AMENDED	ADOPTED
Transfers to Other Funds	6,655,132	5,898,235	5,898,235	5,198,235
Contractual Services	1,525,000	2,525,000	2,525,000	4,000,000
Total Expenditures	8,180,132	8,423,235	8,423,235	9,198,235
Road Use Tax	(17,531,484)	(17,616,239)	(17,616,239)	(16,841,239)

The adopted fiscal year 2019 and recommended fiscal year 2020 budgets increased significantly due to the creation of an equipment replacement fund. The purpose of this is to enhance long term planning for the replacement of vehicles and equipment at the end of their useful life cycles. Additionally, 16 large trucks will be replaced in 2020.

FINANCE DEPARTMENT

Special Revenue and Other Funds

ORGANIZATION CODE		2017-18	2018-19		2019-20
		ACTUAL	ADOPTED	AMENDED	ADOPTED
Special Revenue Funds					
SA11 ND411781	Special Assessment - Refunds	---	25,000	25,000	25,000
S370 ND408701	TIF - Accent	27,379	---	---	---
S370 ND408705	TIF - Center Metro District	14,716,290	16,801,907	15,136,282	12,466,456
S370 ND408706	TIF - Central Place District	14,427	---	---	---
S370 ND408708	TIF - Southeast Agricultural District	1,713,212	1,704,739	1,694,538	1,692,576
S453 ND405650	Severance Payouts	2,339,048	2,000,000	3,000,000	2,500,000
S457 ND405651	Fire Retirement Tax Account	6,440,104	6,476,155	6,476,155	5,933,239
S463 ND405653	Police Retirement Tax Account	8,321,730	8,648,189	8,648,189	8,582,786
S466 ND405654	FICA Medicare Tax Account	1,374,973	1,425,257	1,425,257	1,461,324
S469 ND406665	IPERS Tax Account	3,835,546	3,716,939	3,716,939	3,767,153
S472 ND405655	FICA Tax Account	2,677,353	2,438,938	2,438,938	2,413,139
S605 ND413000	Franchise Fee Settlement	11,674,238	5,150,000	7,250,000	6,000,000
S740 ND413790	IRA Revenue/IRA Bonds	---	1,531,141	1,435,000	2,270,550
S862 ND410752	SSMID - Downtown	1,610,974	1,905,308	1,869,493	2,074,027
	Total Special Revenue Funds	<u>54,745,274</u>	<u>51,823,573</u>	<u>53,115,791</u>	<u>49,186,250</u>
	Total Special Revenue and Other Funds	54,745,274	51,823,573	53,115,791	49,186,250

FINANCE DEPARTMENT

Debt Service Fund

ORGANIZATION CODE	2017-18	2018-19		2019-20
	ACTUAL	ADOPTED	AMENDED	ADOPTED
Debt Service Administration	27,428	7,500	7,500	7,500
General Obligation Bonds				
Series 2009B Refunding	294,456	296,656	296,656	293,556
Series 2009C Refunding	2,196,663	2,214,713	2,214,713	---
Series 2009G	401,338	399,000	399,000	---
Series 2010A Refunding	7,071,838	---	---	---
Series 2010B Refunding	9,432,800	---	---	---
Series 2010D	17,760,094	---	---	---
Series 2010H Refunding	42,840,000	---	---	---
Series 2011A / Refunding	4,230,913	2,841,563	2,841,563	2,816,063
Series 2012A	877,988	874,988	874,988	1,856,988
Series 2012B	396,800	391,300	391,300	464,700
Series 2012C	171,725	174,478	174,478	176,758
Series 2013A	1,967,075	1,696,875	1,696,875	1,916,475
Series 2013B Refunding	2,228,800	2,236,400	2,236,400	2,241,200
Series 2014B	1,965,700	1,915,700	1,915,700	2,145,700
Series 2014D	283,695	278,895	278,895	279,095
Series 2014E	3,972,419	3,975,094	3,975,094	3,982,019
Series 2015A	4,957,513	4,960,763	4,960,763	3,744,763
Series 2015B	2,228,750	2,233,150	2,233,150	2,245,750
Series 2015C Refunding	494,200	494,700	494,700	---
Series 2016A	2,769,638	2,774,638	2,774,638	2,771,388
Series 2016B Refunding	1,575,050	3,216,950	3,216,950	2,890,750
Series 2017A	44,340,329	2,745,744	2,745,744	2,742,494
Series 2017B	9,297,042	276,163	276,163	276,163
Series 2017C	5,344,582	460,100	460,100	939,300
Series 2018A Refunding	134,811	9,872,586	9,685,274	9,718,200
Series 2018B	25,650	43,144,720	48,016,923	3,358,120
Series 2019	---	7,303,725	---	61,110,000
Subtotal General Obligation Bonds	167,259,865	94,778,901	92,160,067	105,969,482
Lease Purchase				
Supplement 2011 & 2012	395,084	388,268	236,162	236,162
Supplement 2014	152,106	152,106	152,107	152,106
Subtotal Lease Purchase	547,190	540,374	388,269	388,268
Total Debt Service Funds	167,834,484	95,326,775	92,555,836	106,365,250