

Finance Department

Departmental Summary

FUND/ACTIVITY	2007-08	2008-09		2009-10
	ACTUAL	ADOPTED	AMENDED	RECOMM.
General Fund:				
Revenue				
Administration	161,937	179,950	168,150	173,580
Community Partnership Programs	2,043,229	1,839,893	1,839,693	1,839,693
Accounting	238,426	245,410	247,660	256,260
Procurement	145,512	153,170	150,610	155,880
Research And Budget	214,065	249,810	224,240	231,870
Treasury	118,978	120,870	121,240	125,340
Unallocated General Fund	957,706	959,350	959,350	976,086
Revenue - General Fund	95,141,434	93,027,599	93,522,692	94,957,792
Tort Liability	1,759,650	1,808,496	1,809,300	1,889,923
Total Revenues	100,780,937	98,584,548	99,042,935	100,606,424
Expenditure				
Administration	188,030	199,095	196,860	203,750
Community Partnership Programs	2,043,229	1,839,893	1,839,693	1,839,693
Accounting	664,903	739,760	686,125	733,560
Procurement	258,194	277,950	274,580	286,185
Research And Budget	537,561	632,340	786,766	691,550
Treasury	262,611	299,875	277,360	290,410
Ambulance Collection	161,281	150,000	175,000	175,000
Unallocated General Fund	1,046,926	1,209,350	759,350	1,026,086
Revenue - General Fund	(19,699)	---	---	---
Risk Management	112,396	120,090	120,266	125,099
Tort Liability	877,040	516,317	580,227	611,095
Total Expenditures	6,132,472	5,984,670	5,696,227	5,982,428
Subsidy	(94,648,465)	(92,599,878)	(93,346,708)	(94,623,996)
Personnel				
Administration	1.00	1.00	1.00	1.00
Accounting	8.00	8.00	7.00	7.00
Procurement	3.00	3.00	3.00	3.00
Research And Budget	6.00	6.00	6.50	6.00
Treasury	3.00	3.00	3.00	3.00
Risk Management	1.00	1.00	1.00	1.00
Total Personnel	22.00	22.00	21.50	21.00
Internal Service Funds:				
Expenditure				
Print Shop/Courier Service	422,312	429,745	367,803	345,389
Total Expenditures	422,312	429,745	367,803	345,389
Personnel				
Print Shop/Courier Service	3.00	3.00	3.00	2.00
Total Personnel	3.00	3.00	3.00	2.00
Special Revenue Funds:				
Expenditure				
Road Use Tax	338,748	1,128,682	734,518	1,108,280
Special Revenue Funds	38,958,796	42,379,049	50,371,827	43,245,587
Total Expenditures	39,297,544	43,507,731	51,106,345	44,353,867

Finance Department

FUND/ACTIVITY	2007-08	2008-09		2009-10
	ACTUAL	ADOPTED	AMENDED	RECOMM.
Debt Service Funds:				
<i>Expenditure</i>				
Debt Service Funds	<u>41,712,242</u>	<u>45,232,806</u>	<u>83,560,864</u>	<u>47,326,073</u>
Total Expenditures	<u>41,712,242</u>	<u>45,232,806</u>	<u>83,560,864</u>	<u>47,326,073</u>
Expenditure Total	<u>87,564,570</u>	<u>95,154,952</u>	<u>140,731,239</u>	<u>98,007,757</u>
Personnel Total	<u>25.00</u>	<u>25.00</u>	<u>24.50</u>	<u>23.00</u>

Administration
GE001 FIN010100
General Fund

Description:

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

Revenue Detail:

MAJOR OBJECT	2007-08	2008-09		2009-10
	ACTUAL	ADOPTED	AMENDED	RECOMM.
Charges for Services/User Fees	5,000	---	---	---
Other	156,937	179,950	168,150	173,580
Revenue Totals	161,937	179,950	168,150	173,580

Expenditure Detail:


MAJOR OBJECT	2007-08	2008-09		2009-10
	ACTUAL	ADOPTED	AMENDED	RECOMM.
Personal Services	180,516	186,730	185,370	192,150
Contractual Services	7,278	11,615	11,240	11,350
Other Services and Charges	50	---	---	---
Commodities	186	750	250	250
Total Expenditure	188,030	199,095	196,860	203,750

Subsidy	26,093	19,145	28,710	30,170
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Personnel Detail:

PERMANENT FULL-TIME POSITIONS JOB CLASSIFICATION TITLE	2007-08	2008-09		2009-10
	ACTUAL	ADOPTED	AMENDED	RECOMM.
Finance Director	1.00	1.00	1.00	1.00
Total Full-time Permanent Employees	1.00	1.00	1.00	1.00

Finance Department


Community Partnership Programs
GE001 FIN010400
General Fund

Description:

The function of Community Partnership Programs is for the collection of Hotel/Motel Taxes for the City's of Des Moines' share of the Des Moines Convention & Visitors Bureau and BRAVO.

Revenue Detail:

MAJOR OBJECT	2007-08	2008-09		2009-10
	ACTUAL	ADOPTED	AMENDED	RECOMM.
Taxes	2,043,229	1,839,893	1,839,693	1,839,693
Revenue Totals	2,043,229	1,839,893	1,839,693	1,839,693

Expenditure Detail:

MAJOR OBJECT	2007-08	2008-09		2009-10
	ACTUAL	ADOPTED	AMENDED	RECOMM.
Contractual Services	2,043,229	1,839,893	1,839,693	1,839,693
Total Expenditure	2,043,229	1,839,893	1,839,693	1,839,693
Subsidy	---	---	---	---

Accounting
GE001 FIN070000
General Fund

Description:

The Accounting Department is responsible for the timely receipt, payment, recording, and reporting of the City's financial transactions. It is responsible for the maintenance of the City's financial records 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, and for preparation of workpapers for the City's annual audit.

Revenue Detail:

MAJOR OBJECT	2007-08	2008-09		2009-10
	ACTUAL	ADOPTED	AMENDED	RECOMM.
Other	238,426	245,410	247,660	256,260
Revenue Totals	238,426	245,410	247,660	256,260

Expenditure Detail:

MAJOR OBJECT	2007-08	2008-09		2009-10
	ACTUAL	ADOPTED	AMENDED	RECOMM.
Personal Services	574,462	632,155	572,770	613,485
Contractual Services	89,304	102,605	109,855	116,575
Commodities	1,137	5,000	3,500	3,500
Total Expenditure	664,903	739,760	686,125	733,560

Subsidy	426,477	494,350	438,465	477,300
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Personnel Detail:

PERMANENT FULL-TIME POSITIONS JOB CLASSIFICATION TITLE	2007-08	2008-09		2009-10
	ACTUAL	ADOPTED	AMENDED	RECOMM.
Deputy Finance Director/Controller	1.00	1.00	1.00	1.00
Deputy Controller	1.00	1.00	1.00	1.00
Senior Accountant	1.00	1.00	1.00	1.00
Accountant	1.00	1.00	---	---
Accounting Specialist II	1.00	1.00	1.00	1.00
Accounting Specialist I	3.00	3.00	3.00	3.00
Total Full-time Permanent Employees	8.00	8.00	7.00	7.00

The Accountant position was eliminated as part of budget cuts. Those duties will be spread to other positions, but the cut will most likely result in longer processing time in the Accounting Division.

Finance Department

Procurement
GE001 FIN160000
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	2007-08	2008-09		2009-10
	ACTUAL	ADOPTED	AMENDED	RECOMM.
Other	145,512	153,170	150,610	155,880
Revenue Totals	145,512	153,170	150,610	155,880

Expenditure Detail:

MAJOR OBJECT	2007-08	2008-09		2009-10
	ACTUAL	ADOPTED	AMENDED	RECOMM.
Personal Services	236,617	249,085	249,340	260,585
Contractual Services	16,408	20,615	17,990	18,350
Commodities	5,169	8,250	7,250	7,250
Total Expenditure	258,194	277,950	274,580	286,185

Subsidy	112,682	124,780	123,970	130,305
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Personnel Detail:

PERMANENT FULL-TIME POSITIONS JOB CLASSIFICATION TITLE	2007-08	2008-09		2009-10
	ACTUAL	ADOPTED	AMENDED	RECOMM.
Procurement Administrator	1.00	1.00	1.00	1.00
Buyer	1.00	1.00	1.00	1.00
Procurement Services Specialis	1.00	1.00	1.00	1.00
Total Full-time Permanent Employees	3.00	3.00	3.00	3.00

Research And Budget
GE001 FIN190000
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	2007-08	2008-09		2009-10
	ACTUAL	ADOPTED	AMENDED	RECOMM.
Other	214,065	249,810	224,240	231,870
Revenue Totals	214,065	249,810	224,240	231,870

Expenditure Detail:

MAJOR OBJECT	2007-08	2008-09		2009-10
	ACTUAL	ADOPTED	AMENDED	RECOMM.
Personal Services	486,328	598,365	659,786	656,520
Contractual Services	45,914	31,225	124,480	32,530
Commodities	5,319	2,750	2,500	2,500
Total Expenditure	537,561	632,340	786,766	691,550

Subsidy	323,496	382,530	562,526	459,680
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Personnel Detail:

PERMANENT FULL-TIME POSITIONS JOB CLASSIFICATION TITLE	2007-08	2008-09		2009-10
	ACTUAL	ADOPTED	AMENDED	RECOMM.
Research & Budget Officer	1.00	1.00	1.00	1.00
Budget Analyst II	2.00	2.00	2.00	2.00
Management Analyst	1.00	1.00	1.00	1.00
Internal Auditor	---	---	1.00	1.00
Department User Support Technician	1.00	1.00	0.50	---
Accountant	1.00	1.00	1.00	1.00
Total Full-time Permanent Employees	6.00	6.00	6.50	6.00

The Internal Auditor position was previously budgeted in CMO010000 - Administration. The Department User Support Technician position was moved to IFT010500 - User Services.

Finance Department


Treasury
GE001 FIN280000
General Fund

Description:

The function of Treasury 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.

Revenue Detail:

MAJOR OBJECT	2007-08	2008-09		2009-10
	ACTUAL	ADOPTED	AMENDED	RECOMM.
Charges for Services/User Fees	3,709	3,750	3,750	3,750
Other	115,269	117,120	117,490	121,590
Revenue Totals	118,978	120,870	121,240	125,340

Expenditure Detail:

MAJOR OBJECT	2007-08	2008-09		2009-10
	ACTUAL	ADOPTED	AMENDED	RECOMM.
Personal Services	203,724	215,170	214,970	226,435
Contractual Services	56,952	80,605	60,015	61,575
Other Services and Charges	1,125	---	---	---
Commodities	810	4,100	2,375	2,400
Total Expenditure	262,611	299,875	277,360	290,410

Subsidy	143,633	179,005	156,120	165,070
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Personnel Detail:

PERMANENT FULL-TIME POSITIONS JOB CLASSIFICATION TITLE	2007-08	2008-09		2009-10
	ACTUAL	ADOPTED	AMENDED	RECOMM.
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

◆◆ Ambulance Collection
GE001 FIN310000
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	2007-08	2008-09		2009-10
	ACTUAL	ADOPTED	AMENDED	RECOMM.
Contractual Services	161,281	150,000	175,000	175,000
Total Expenditure	161,281	150,000	175,000	175,000

Subsidy	161,281	150,000	175,000	175,000
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Finance Department


Unallocated General Fund
GE001 FIN820400
General Fund

Description:

The function of this organization is to provide for the collection of Hotel-Motel receipts for the retirement of hotel-motel tax backed General Obligation Bonds.

Revenue Detail:

MAJOR OBJECT	2007-08	2008-09		2009-10
	ACTUAL	ADOPTED	AMENDED	RECOMM.
Taxes	957,706	959,350	959,350	976,086
Revenue Totals	957,706	959,350	959,350	976,086

Expenditure Detail:

MAJOR OBJECT	2007-08	2008-09		2009-10
	ACTUAL	ADOPTED	AMENDED	RECOMM.
Personal Services	---	---	(450,000)	(450,000)
Transfers to Other Funds	1,046,926	959,350	959,350	976,086
Other Services and Charges	---	250,000	250,000	500,000
Total Expenditure	1,046,926	1,209,350	759,350	1,026,086

Subsidy	89,220	250,000	(200,000)	50,000
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The Personal Services budget reflects additional vacancy savings based on prior year's experience. The Other Services and Charges budget is provided for contingency appropriations.

Revenue - General Fund
GE001 FIN820700
General Fund

Description:

The function of this organization is to provide for the centralized collection of General Fund revenues not directly charged/collected by any of the other departments in the General Fund.

Revenue Detail:

MAJOR OBJECT	2007-08	2008-09		2009-10
	ACTUAL	ADOPTED	AMENDED	RECOMM.
Payroll Interface Revenue Account	15,258	13,750	9,500	9,500
Taxes	46,303,794	48,412,794	48,400,357	49,699,621
Franchise Fees	10,783,156	9,794,061	10,526,294	9,832,158
Fines and Forfeitures	667,833	730,000	730,000	730,000
Charges for Services/User Fees	17,299	---	325,000	---
Use of Money and Property	4,563,073	2,550,640	2,100,000	2,100,000
Other	32,791,021	31,526,354	31,431,541	32,586,513
Revenue Totals	95,141,434	93,027,599	93,522,692	94,957,792

Charges for Services reflects the anticipated aggregate reimbursement from FEMA for flood related Personnel expenses incurred in FY09 in the General Fund.

Expenditure Detail:

MAJOR OBJECT	2007-08	2008-09		2009-10
	ACTUAL	ADOPTED	AMENDED	RECOMM.
Contractual Services	(20,982)	---	---	---
Other Services and Charges	1,283	---	---	---
Total Expenditure	(19,699)	---	---	---

Subsidy	(95,161,133)	(93,027,599)	(93,522,692)	(94,957,792)
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Finance Department

◆◆ Risk Management
GE005 FIN250000
Tort Fund

Description:

The functions of Risk Management are: (1) to systematically and continuously identify loss exposures and analyze these exposures in terms of frequency and severity probabilities and (2) apply sound risk control procedures and financing of risk consistent with the City's financial resources.

Expenditure Detail:

MAJOR OBJECT	2007-08	2008-09		2009-10
	ACTUAL	ADOPTED	AMENDED	RECOMM.
Personal Services	106,289	112,115	112,190	116,980
Contractual Services	6,086	7,350	7,451	7,494
Commodities	21	625	625	625
Total Expenditure	112,396	120,090	120,266	125,099

Personnel Detail:

PERMANENT FULL-TIME POSITIONS JOB CLASSIFICATION TITLE	2007-08	2008-09		2009-10
	ACTUAL	ADOPTED	AMENDED	RECOMM.
Risk Manager	1.00	1.00	1.00	1.00
Total Full-time Permanent Employees	1.00	1.00	1.00	1.00

◆ Tort Liability
GE005 FIN940500
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 (LGL040000), the Risk Management division of the Finance Department (FIN250000), and the Tort Claims Investigation division of the Police Department (POL010400).

Revenue Detail:

MAJOR OBJECT	2007-08	2008-09		2009-10
	ACTUAL	ADOPTED	AMENDED	RECOMM.
Taxes	1,759,650	1,808,496	1,809,300	1,889,923
Revenue Totals	1,759,650	1,808,496	1,809,300	1,889,923

Expenditure Detail:

MAJOR OBJECT	2007-08	2008-09		2009-10
	ACTUAL	ADOPTED	AMENDED	RECOMM.
Transfers to Other Funds	547,504	150,000	200,000	200,000
Contractual Services	322,459	366,317	380,227	411,095
Other Services and Charges	7,077	---	---	---
Total Expenditure	877,040	516,317	580,227	611,095

Finance Department


Print Shop/Courier Service
IS054 FIN130400
Print Shop/Courier Services

Description:

The function of the Print Shop is to provide City departments with efficient, low-cost printing services and timely and efficient mail and courier services throughout City facilities.

Expenditure Detail:

MAJOR OBJECT	2007-08	2008-09		2009-10
	ACTUAL	ADOPTED	AMENDED	RECOMM.
Personal Services	245,843	215,035	178,000	159,035
Contractual Services	147,970	186,710	161,803	158,354
Other Services and Charges	307	---	---	---
Commodities	28,192	28,000	28,000	28,000
Total Expenditure	422,312	429,745	367,803	345,389

Personnel Detail:

PERMANENT FULL-TIME POSITIONS JOB CLASSIFICATION TITLE	2007-08	2008-09		2009-10
	ACTUAL	ADOPTED	AMENDED	RECOMM.
Printing Services Supervisor	1.00	1.00	1.00	1.00
Print Shop Courier Operations Assistant	1.00	1.00	1.00	---
Courier	1.00	1.00	1.00	1.00
Total Full-time Permanent Employees	3.00	3.00	3.00	2.00

The position of Print Shop-Courier Ops Asst will be eliminated in the middle of Fiscal Year 2009. This will result in reduced charges to the operating departments for services provided by this division.

**◆◆ Road Use Tax
SP360 FIN821000
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	2007-08	2008-09		2009-10
	ACTUAL	ADOPTED	AMENDED	RECOMM.
Intergovernmental	16,931,442	17,150,000	17,050,000	17,050,000
Revenue Totals	16,931,442	17,150,000	17,050,000	17,050,000

Expenditure Detail:

MAJOR OBJECT	2007-08	2008-09		2009-10
	ACTUAL	ADOPTED	AMENDED	RECOMM.
Transfers to Other Funds	338,748	1,128,682	734,518	1,108,280
Total Expenditure	338,748	1,128,682	734,518	1,108,280

Road Use Tax	(16,592,694)	(16,021,318)	(16,315,482)	(15,941,720)
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Finance Department

◆ Debt Service Funds

ORGANIZATION CODE	2007-08	2008-09		2009-10	
	ACTUAL	ADOPTED	AMENDED	RECOMM.	
FIN900100	Debt Service Administration	8,277	2,886,805	39,700,000	3,544,104
FIN902600	General Obligation Bonds -1999A and B	75	---	---	---
FIN902700	General Obligation Bonds - 2000D	1,943,743	---	---	---
FIN902800	General Obligation Bonds - 2000E	238,126	237,395	237,395	235,926
FIN902900	General Obligation Bonds - 2001A	2,525,320	2,521,440	2,521,440	2,514,440
FIN903000	General Obligation Bonds - 2001B	316,710	320,110	320,110	317,936
FIN903200	Refinancing Bonds - 2001D	1,130,795	1,122,365	1,122,365	1,106,730
FIN903300	Refinancing Bonds - 2001E	787,705	790,765	790,765	782,126
FIN903400	General Obligation Bonds - 2002A	430,660	427,785	427,785	433,576
FIN903500	General Obligation Bonds - 2002B	474,254	473,909	473,909	495,950
FIN903600	General Obligation Bonds - 2002E	2,486,000	2,751,000	2,751,000	2,753,600
FIN903700	General Obligation Bonds - 2002F	682,260	679,840	679,840	681,336
FIN903900	General Obligation Refunding Bonds - 2003A	2,573,412	2,563,250	2,563,250	2,571,150
FIN904000	General Obligation Bonds - 2003C	1,140,928	1,232,453	1,232,453	1,439,602
FIN904100	General Obligation Urban RenewalBonds - 2003D	800,346	805,221	805,221	813,596
FIN904200	General Obligation Refunding Bonds - 2003E	1,108,288	1,115,663	1,115,663	1,116,352
FIN904300	GO Refunding Bond Series 2004A	3,089,000	3,083,500	3,083,500	1,992,250
FIN904400	GO Refunding Bond Series 2004B	4,857,750	4,878,500	4,878,500	4,714,500
FIN904500	2004C GO Fed Exempt	1,042,156	828,156	828,156	821,156
FIN904600	2004D GO Double Exempt	759,245	755,995	755,995	755,996
FIN904700	2004E GO Taxable	742,502	743,915	743,915	747,236
FIN904800	GO Series 2005A	4,010,788	4,008,788	4,008,788	4,046,788
FIN904900	2005B GO Tax Exempt	2,015,338	2,292,863	2,292,863	2,289,262
FIN905000	2005C GO Double Tax Exempt	403,310	403,310	403,310	403,310
FIN905100	2005D GO Taxable	750,520	921,450	921,450	923,512
FIN905200	Lease/Purchase Supp B1	162,859	---	---	---
FIN905300	Series 2005E GO Refunding	1,311,750	3,113,425	3,113,425	3,123,176
FIN905400	Supplement B-4	180,736	184,721	184,721	---
FIN905500	General Obligation Bonds 2006A	1,613,162	1,612,319	1,612,319	1,610,162
FIN905600	General Obligation Bonds 2006B	400,900	500,900	500,900	766,650
FIN905700	General Obligation Bonds 2006C	430,122	433,370	433,370	---
FIN905800	Supplement #B-6	54,191	53,154	248,275	557,486
FIN905900	Supplement #B-7	281,258	81,200	81,200	---
FIN906000	2007A GO Refunding	524,896	529,570	529,570	534,016
FIN906100	GO Bonds 2007B	726,311	1,320,669	1,320,669	1,459,013
FIN906200	GO Bonds 2007C	1,271,321	1,364,781	1,364,781	1,363,581
FIN906300	Lease/Purchase SUPP #B-8	352,224	194,219	194,219	195,121
FIN906400	2008D GO Bond	60,624	---	889,321	1,662,206
FIN906500	2008E GO Bonds	24,380	---	430,421	554,228
	Total Debt Service Funds	<u>41,712,242</u>	<u>45,232,806</u>	<u>83,560,864</u>	<u>47,326,073</u>

◆◆ Special Revenue Funds

ORGANIZATION CODE		2007-08	2008-09		2009-10
		ACTUAL	ADOPTED	AMENDED	RECOMM.
SA010 FIN880100	Special Assessment - Principal and Interest	---	---	800,000	---
SA011 FIN880400	Special Assessment - Refunds	9,545	25,000	25,000	25,000
SP370 FIN909101	Accent	54,598	69,037	69,037	69,359
SP370 FIN909102	Airport BP District	---	---	477,842	---
SP370 FIN909103	Airport CP South District	610,957	593,543	471,358	680,880
SP370 FIN909104	Airport CP West District	---	500,000	783,497	---
SP370 FIN909105	Center Metro District	17,194,081	24,613,534	28,729,913	27,608,874
SP370 FIN909106	Central Place District	35,217	34,988	34,988	34,932
SP370 FIN909107	Guthrie District	39,407	39,716	39,716	38,007
SP370 FIN909108	Southeast Agricultural District	640,884	684,494	1,012,982	656,798
SP453 FIN980300	Severance Payouts	1,480,472	1,425,000	460,000	460,000
SP457 FIN921900	Fire Retirement Tax Account	4,488,254	3,406,000	3,406,000	3,088,000
SP463 FIN922500	Police Retirement Tax Account	5,650,548	4,323,000	4,323,000	3,919,000
SP466 FIN963700	FICA Medicare Tax Account	973,779	991,000	991,000	991,000
SP469 FIN964000	IPERS Tax Account	2,048,918	2,305,000	2,305,000	2,305,000
SP472 FIN964300	FICA Tax Account	2,138,437	2,308,000	2,308,000	2,308,000
SP854 FIN982008	2008 Storms Mitigation/Recovery	2,576,243	---	3,073,757	---
SP862 FIN950700	SSMID - Downtown	1,017,456	1,060,737	1,060,737	1,060,737
	Total Special Revenue Funds	38,958,796	42,379,049	50,371,827	43,245,587

Note: SP854 FIN982008 is an aggregate of all flood related expenses for all departments. Most of these expenses will be reimbursed by insurance, FEMA, or the State of Iowa. Those expenses that are not reimbursed will be funded with storm water utility funds (anticipated to be around \$150,000)

