

# FINANCE DEPARTMENT

## Departmental Summary

FUND/ACTIVITY	2020-21	2021-22		2022-23	2023-24
	ACTUAL	ADOPTED	AMENDED	ADOPTED	PROJECTED
<b>General Fund:</b>					
<b>Revenue</b>					
Administration	94,360	88,417	72,569	72,828	73,710
Accounting	215,823	219,038	213,901	217,077	220,333
Auxiliary	154,000	3,090,000	2,090,000	1,030,000	---
Procurement	153,727	156,033	177,731	165,512	167,995
Research And Budget	125,922	127,701	121,149	122,875	124,718
Treasury	104,245	106,238	92,176	93,544	94,945
General Fund - Non-Departmental	152,712,258	152,939,264	154,718,108	160,678,124	163,233,819
Tort Liability	2,494,662	2,576,976	2,570,154	2,659,856	2,750,960
Total Revenues	<u>156,054,997</u>	<u>159,303,667</u>	<u>160,055,788</u>	<u>165,039,816</u>	<u>166,666,480</u>
<b>Expenditure</b>					
Administration	434,061	599,067	604,542	609,576	625,449
Auxiliary	82,000	---	---	---	---
Community Partnership Programs	1,987,186	3,047,543	3,263,200	3,616,743	3,655,657
Accounting	776,116	1,081,563	783,942	894,428	914,724
Procurement	474,499	529,288	734,140	778,064	794,545
Research And Budget	571,176	686,884	677,610	714,150	732,990
Treasury	414,675	435,073	433,967	448,472	457,229
Ambulance Collection	341,674	245,000	245,000	245,000	246,225
General Fund - Non-Departmental	6,715,654	3,738,106	10,583,692	6,487,581	6,486,919
Tort Liability	887,593	980,000	1,165,000	1,165,000	1,170,825
Total Expenditures	<u>12,684,634</u>	<u>11,342,524</u>	<u>18,491,093</u>	<u>14,959,014</u>	<u>15,084,563</u>
Subsidy	(143,370,363)	(147,961,143)	(141,564,695)	(150,080,802)	(151,581,917)
<b>Personnel</b>					
Administration	3.00	3.00	3.00	3.00	
Accounting	6.00	6.00	7.00	7.00	
Procurement	4.00	4.00	6.00	6.00	
Research And Budget	5.00	5.00	5.00	5.00	
Treasury	3.00	3.00	3.00	3.00	
Total Personnel	<u>21.00</u>	<u>21.00</u>	<u>24.00</u>	<u>24.00</u>	
<b>Internal Service Funds:</b>					
<b>Expenditure</b>					
Fleet Service Maintenance	3,899,775	4,413,330	4,438,616	4,576,121	4,698,276
Fuel Services	1,675,602	2,079,700	2,385,871	3,030,908	3,121,831
Motor Pool	43,471	44,050	38,374	41,167	42,342
Fleet Service Parts	2,957,760	3,041,000	3,068,000	3,056,500	3,148,195
Equipment Replacement	5,494,767	7,145,000	7,336,894	7,155,000	7,369,650
Total Expenditures	<u>14,071,375</u>	<u>16,723,080</u>	<u>17,267,755</u>	<u>17,859,696</u>	<u>18,380,294</u>
<b>Personnel</b>					
Fleet Service Maintenance	38.00	38.00	38.00	38.00	
Total Personnel	<u>38.00</u>	<u>38.00</u>	<u>38.00</u>	<u>38.00</u>	
<b>Special Revenue Funds:</b>					
<b>Expenditure</b>					
Road Use Tax	8,111,282	6,528,235	8,529,593	7,178,235	6,609,126
Local Option Sales and Services Tax (LOSST)	29,949,311	44,522,826	64,844,001	53,263,253	49,299,155
Special Revenue Funds	54,847,520	56,129,056	84,377,027	102,221,992	79,421,882
Total Expenditures	<u>92,908,113</u>	<u>107,180,117</u>	<u>157,750,621</u>	<u>162,663,480</u>	<u>135,330,163</u>
<b>Personnel</b>					
Local Option Sales and Services Tax (LOSST)	16	19	19	19	
Total Personnel	<u>16</u>	<u>19</u>	<u>19</u>	<u>19</u>	

# FINANCE DEPARTMENT

FUND/ACTIVITY	2020-21	2021-22		2022-23	2023-24
	ACTUAL	ADOPTED	AMENDED	ADOPTED	ADOPTED
<b>Debt Service Funds:</b>					
<i>Expenditure</i>					
Debt Service Funds					
Total Expenditures	<u>233,768,862</u>	<u>174,400,344</u>	<u>195,882,263</u>	<u>156,590,497</u>	<u>162,567,100</u>
	233,768,862	174,400,344	195,882,263	156,590,497	162,567,100
Expenditure Total	<u>353,432,984</u>	<u>309,646,065</u>	<u>389,391,732</u>	<u>352,072,687</u>	<u>331,362,120</u>
Personnel Total	<u>75.00</u>	<u>78.00</u>	<u>81.00</u>	<u>81.00</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	2020-21	2021-22		2022-23
	ACTUAL	ADOPTED	AMENDED	ADOPTED
Charges for Services/User Fees	43,428	40,000	42,000	42,000
Other	50,932	48,417	30,569	30,828
Total Revenues	94,360	88,417	72,569	72,828

**Expenditure Detail:**

MAJOR OBJECT	2020-21	2021-22		2022-23
	ACTUAL	ADOPTED	AMENDED	ADOPTED
Personal Services	409,058	547,916	547,754	550,788
Contractual Services	24,977	50,651	56,288	58,288
Total Expenditures	434,061	599,067	604,542	609,576

Subsidy	339,701	510,650	531,973	536,748
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**Personnel Detail:**

PERMANENT FULL-TIME POSITIONS JOB CLASSIFICATION TITLE	2020-21	2021-22		2022-23
	ACTUAL	ADOPTED	AMENDED	ADOPTED
Finance Director	1.00	1.00	1.00	1.00
Deputy Finance Director	2.00	2.00	2.00	2.00
Total Full-time Permanent Employees	3.00	3.00	3.00	3.00

# FINANCE DEPARTMENT

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## 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	2020-21	2021-22		2022-23
	ACTUAL	ADOPTED	AMENDED	ADOPTED
Contractual Services	1,987,186	3,047,543	3,263,200	3,616,743
Total Expenditures	1,987,186	3,047,543	3,263,200	3,616,743
Subsidy	1,987,186	3,047,543	3,263,200	3,616,743

# 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 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	2020-21	2021-22		2022-23
	ACTUAL	ADOPTED	AMENDED	ADOPTED
Other	215,823	219,038	213,901	217,077
Total Revenues	215,823	219,038	213,901	217,077

**Expenditure Detail:**

MAJOR OBJECT	2020-21	2021-22		2022-23
	ACTUAL	ADOPTED	AMENDED	ADOPTED
Personal Services	674,895	641,036	666,894	777,380
Contractual Services	101,158	436,427	112,948	112,948
Total Expenditures	776,116	1,081,563	783,942	894,428

Subsidy	560,294	862,525	570,041	677,351
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**Personnel Detail:**

PERMANENT FULL-TIME POSITIONS JOB CLASSIFICATION TITLE	2020-21	2021-22		2022-23
	ACTUAL	ADOPTED	AMENDED	ADOPTED
Comptroller	1.00	1.00	1.00	1.00
Senior Accountant	1.00	1.00	2.00	2.00
Accountant	1.00	1.00	1.00	1.00
Accounting Specialist III	---	---	1.00	1.00
Accounting Specialist II	2.00	2.00	1.00	1.00
Accounting Specialist I	1.00	1.00	1.00	1.00
Total Full-time Permanent Employees	6.00	6.00	7.00	7.00

After an organizational and operations review, an additional Senior Accountant was added starting in Q4 of FY2022.

# 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. The City's courier service is also funded from this division.

### Revenue Detail:

MAJOR OBJECT	2020-21	2021-22		2022-23
	ACTUAL	ADOPTED	AMENDED	ADOPTED
Other	153,727	156,033	177,731	165,512
Total Revenues	153,727	156,033	177,731	165,512

### Expenditure Detail:

MAJOR OBJECT	2020-21	2021-22		2022-23
	ACTUAL	ADOPTED	AMENDED	ADOPTED
Personal Services	368,344	390,203	571,991	615,497
Contractual Services	104,136	133,885	134,444	134,862
Total Expenditures	474,499	529,288	734,140	778,064

Subsidy	320,772	373,255	556,409	612,552
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### Personnel Detail:

PERMANENT FULL-TIME POSITIONS JOB CLASSIFICATION TITLE	2020-21	2021-22		2022-23
	ACTUAL	ADOPTED	AMENDED	ADOPTED
Procurement Administrator	1.00	1.00	1.00	1.00
Buyer	1.00	1.00	4.00	4.00
Procurement Services Specialist	1.00	1.00	---	---
Courier	1.00	1.00	1.00	1.00
Total Full-time Permanent Employees	4.00	4.00	6.00	6.00

After an organizational and operations review, it was decided to convert the Procurement Services Specialist to a Buyer and to add two additional Buyers.

# 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	2020-21	2021-22		2022-23
	ACTUAL	ADOPTED	AMENDED	ADOPTED
Other	125,922	127,701	121,149	122,875
Total Revenues	125,922	127,701	121,149	122,875

**Expenditure Detail:**

MAJOR OBJECT	2020-21	2021-22		2022-23
	ACTUAL	ADOPTED	AMENDED	ADOPTED
Personal Services	544,085	647,866	641,805	678,345
Contractual Services	26,583	38,518	34,805	34,805
Total Expenditures	571,176	686,884	677,610	714,150

Subsidy	445,254	559,183	556,461	591,275
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**Personnel Detail:**

PERMANENT FULL-TIME POSITIONS JOB CLASSIFICATION TITLE	2020-21	2021-22		2022-23
	ACTUAL	ADOPTED	AMENDED	ADOPTED
Senior Budget Analyst	1.00	1.00	1.00	1.00
Budget Analyst II	1.00	1.00	1.00	1.00
Management Analyst	2.00	2.00	1.00	1.00
Budget Analyst	1.00	1.00	2.00	2.00
Total Full-time Permanent Employees	5.00	5.00	5.00	5.00

One Management Analyst position transitioned to another department and was replaced with a Budget Analyst.

# 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 for the collection and receipt of revenues - including a cashier's window for public and departmental use. The division is also responsible for maintaining the City's collection database.

### Revenue Detail:

MAJOR OBJECT	2020-21	2021-22		2022-23
	ACTUAL	ADOPTED	AMENDED	ADOPTED
Other	104,245	106,238	92,176	93,544
Total Revenues	104,245	106,238	92,176	93,544

### Expenditure Detail:

MAJOR OBJECT	2020-21	2021-22		2022-23
	ACTUAL	ADOPTED	AMENDED	ADOPTED
Personal Services	311,501	322,849	322,093	336,598
Contractual Services	100,465	108,224	107,824	107,824
Total Expenditures	414,675	435,073	433,967	448,472

Subsidy	310,430	328,835	341,791	354,928
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### Personnel Detail:

PERMANENT FULL-TIME POSITIONS JOB CLASSIFICATION TITLE	2020-21	2021-22		2022-23
	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 is outsourced to the private sector, and overseen by the Fire and Finance Departments.

### Expenditure Detail:

MAJOR OBJECT	2020-21	2021-22		2022-23
	ACTUAL	ADOPTED	AMENDED	ADOPTED
Contractual Services	341,674	245,000	245,000	245,000
Total Expenditures	341,674	245,000	245,000	245,000
Subsidy	341,674	245,000	245,000	245,000

# 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	2020-21	2021-22		2022-23
	ACTUAL	ADOPTED	AMENDED	ADOPTED
Payroll Interface Revenue Account	9,069	---	10,000	---
Taxes	72,276,079	75,087,336	75,469,736	79,052,762
Franchise Fees	13,610,546	12,850,000	13,500,000	12,900,000
Charges for Services/User Fees	1,148	---	---	---
Use of Money and Property	537,177	700,000	500,000	700,000
Other	58,430,376	61,307,072	62,295,926	65,801,701
Intergovernmental	7,847,864	2,994,856	2,942,446	2,223,661
Total Revenues	152,712,258	152,939,264	154,718,108	160,678,124

### Expenditure Detail:

MAJOR OBJECT	2020-21	2021-22		2022-23
	ACTUAL	ADOPTED	AMENDED	ADOPTED
Personal Services	22,251	(1,500,000)	(2,380,000)	(1,530,000)
Transfers to Other Funds	4,740,609	2,803,106	10,372,692	5,426,581
Contractual Services	1,937,613	1,435,000	1,531,000	1,546,000
Capital Outlays	9,430	---	60,000	---
Total Expenditures	6,715,654	3,738,106	10,583,692	6,487,581

Subsidy	(145,996,604)	(149,201,158)	(144,134,416)	(154,190,543)
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Major changes to the budget include the following:

**Personal Services:** Across the city, the Finance Department assumes a vacancy factor. For FY 2022 Amended, a change in salary projection process accounted for four months of actual data which resulted in a vacancy assumption (\$500,000) budgeted here. For FY 2023 personnel budgets are budgeted at 100% with the vacancy assumption amount (\$1,000,000) budgeted here.

**Vehicle Replacement:** Included in this budget is the amount for vehicle replacement for all of the General Fund, which is \$1,505,000 in FY 2023.

**Transfers to Other Funds:** Included in the fiscal year 2023 recommended budget are 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	2020-21	2021-22		2022-23
	ACTUAL	ADOPTED	AMENDED	ADOPTED
Other	154,000	3,090,000	2,090,000	1,030,000
Total Revenues	154,000	3,090,000	2,090,000	1,030,000

**Expenditure Detail:**

MAJOR OBJECT	2020-21	2021-22		2022-23
	ACTUAL	ADOPTED	AMENDED	ADOPTED
Transfers to Other Funds	82,000	---	---	---
Total Expenditures	82,000	---	---	---

Subsidy	(72,000)	(3,090,000)	(2,090,000)	(1,030,000)
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# 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	2020-21	2021-22		2022-23
	ACTUAL	ADOPTED	AMENDED	ADOPTED
Taxes	2,403,346	2,485,557	2,478,837	2,580,243
Intergovernmental	91,317	91,419	91,317	79,613
Total Revenues	2,494,662	2,576,976	2,570,154	2,659,856

### Expenditure Detail:

MAJOR OBJECT	2020-21	2021-22		2022-23
	ACTUAL	ADOPTED	AMENDED	ADOPTED
Transfers to Other Funds	200,000	200,000	200,000	200,000
Contractual Services	687,593	765,000	950,000	950,000
Other Services and Charges	---	15,000	15,000	15,000
Total Expenditures	887,593	980,000	1,165,000	1,165,000

Subsidy	(1,607,069)	(1,596,976)	(1,405,154)	(1,494,856)
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# 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.

MAJOR OBJECT	2020-21	2021-22		2022-23
	ACTUAL	ADOPTED	AMENDED	ADOPTED
Charges for Services/User Fees	176,986	221,674	209,275	216,801
Other	3,712,084	4,333,421	4,226,736	4,378,757
Total Revenues	3,889,070	4,555,095	4,436,011	4,595,558

### Expenditure Detail:

MAJOR OBJECT	2020-21	2021-22		2022-23
	ACTUAL	ADOPTED	AMENDED	ADOPTED
Personal Services	3,383,129	3,795,346	3,818,522	3,972,722
Contractual Services	426,242	505,784	486,344	490,649
Total Expenditures	3,899,775	4,413,330	4,438,616	4,576,121

### Personnel Detail:

PERMANENT FULL-TIME POSITIONS JOB CLASSIFICATION TITLE	2020-21	2021-22		2022-23
	ACTUAL	ADOPTED	AMENDED	ADOPTED
Fleet Services Manager	1.00	1.00	1.00	1.00
Fleet Services Operations Manager	1.00	1.00	1.00	1.00
Fleet Services Section Chief	2.00	2.00	2.00	2.00
Fleet Services Vehicle and Equipment Coordinator	1.00	1.00	1.00	1.00
Fleet Services Master Mechanic/Team Leader	2.00	2.00	2.00	2.00
Fleet Services Welder	1.00	1.00	1.00	1.00
Fleet Services Auto Body Person	1.00	1.00	1.00	1.00
Park Maintenance Mechanic	2.00	2.00	2.00	2.00
Fleet Services Mechanic	19.00	19.00	19.00	19.00
Fleet Services Service Person	6.00	6.00	6.00	6.00
Fleet Services Administrative Coordinator	1.00	1.00	1.00	1.00
Fleet Services Service Writer	1.00	1.00	1.00	1.00
Total Full-time Permanent Employees	38.00	38.00	38.00	38.00

# FINANCE DEPARTMENT

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**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.

**Revenue Detail:**

MAJOR OBJECT	2020-21	2021-22		2022-23
	ACTUAL	ADOPTED	AMENDED	ADOPTED
Charges for Services/User Fees	154,099	220,497	188,847	239,903
Use of Money and Property	60,616	76,200	61,000	65,000
Other	1,580,490	1,995,600	2,196,853	2,790,797
Total Revenues	1,795,205	2,292,297	2,446,700	3,095,700

**Expenditure Detail:**

MAJOR OBJECT	2020-21	2021-22		2022-23
	ACTUAL	ADOPTED	AMENDED	ADOPTED
Contractual Services	37,698	43,700	43,871	43,908
Total Expenditures	1,675,602	2,079,700	2,385,871	3,030,908

# 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	2020-21	2021-22		2022-23
	ACTUAL	ADOPTED	AMENDED	ADOPTED
Contractual Services	43,471	44,050	38,374	41,167
Total Expenditures	43,471	44,050	38,374	41,167

# FINANCE DEPARTMENT

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## 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	2020-21	2021-22		2022-23
	ACTUAL	ADOPTED	AMENDED	ADOPTED
Contractual Services	316,087	349,000	346,000	364,500
Total Expenditures	2,957,760	3,041,000	3,068,000	3,056,500



# FINANCE DEPARTMENT

## Equipment Replacement Fund

ORGANIZATION CODE	2020-21	2021-22		2022-23
	ACTUAL	ADOPTED	AMENDED	ADOPTED
<b>Enterprise Funds</b>				
Solid Waste	181,220	1,580,000	1,580,000	1,550,000
Sanitary Sewer	232,295	600,000	600,000	600,000
Stormwater	1,654,228	1,200,000	1,200,000	1,200,000
<b>General Fund</b>				
Contingency	---	50,000	50,000	50,000
Development Services / Neighborhood Services	6,150	105,000	166,000	105,000
Engineering	25,215	105,000	105,000	105,000
Facilities	110,510	100,000	100,000	170,000
Fire	---	120,000	120,000	120,000
Fleet	---	15,000	15,000	15,000
Library	31,800	20,000	20,000	20,000
Parks	358,745	320,000	440,000	320,000
Police	623,363	600,000	615,139	600,000
<b>Road Use Tax</b>				
Contingency	---	300,000	300,000	300,000
Engineering	101,970	168,309	168,309	168,309
Public Works	1,492,236	1,546,691	1,546,691	1,546,691
<b>Internal Service Fund</b>				
Forestry	561,938	315,000	310,755	285,000
<b>Local Option Sales and Services Tax</b>				
Neighborhood Services	115,098	---	---	---
Subtotal Equipment Replacement Fund	5,494,767	7,145,000	7,336,894	7,155,000

Beginning with FY 2018-2019 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

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## 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	2020-21	2021-22		2022-23
	ACTUAL	ADOPTED	AMENDED	ADOPTED
Intergovernmental	30,061,407	25,656,002	28,066,700	28,347,400
Total Revenues	30,061,407	25,656,002	28,066,700	28,347,400

### Expenditure Detail:

MAJOR OBJECT	2020-21	2021-22		2022-23
	ACTUAL	ADOPTED	AMENDED	ADOPTED
Transfers to Other Funds	5,983,235	4,498,235	6,499,593	5,148,235
Contractual Services	2,128,047	2,030,000	2,030,000	2,030,000
Total Expenditures	8,111,282	6,528,235	8,529,593	7,178,235

Road Use Tax	(21,950,125)	(19,127,767)	(19,537,107)	(21,169,165)
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# FINANCE DEPARTMENT

## Local Option Sales and Services Tax (LOSST)

**S888 ND414000**

### Local Option Sales Tax Fund

**Description:**

The function of the Local Option Sales and Services Tax (LOSST) fund and organization in the Finance Department is to track the expenditures of the LOSST in accordance with the LOSST Policy as approved by City Council on December 17, 2018 (Roll Call 18-2106).

ORGANIZATION CODE	2020-21	2021-22		2022-23
	ACTUAL	ADOPTED	AMENDED	ADOPTED
<b>Total Local Option Sales and Services Tax Revenue</b>	34,241,456	38,040,000	65,488,937	50,020,000
<b>Property Tax Relief</b>				
<b>Expenditures:</b>				
Debt Service Fund	17,241,005	19,010,000	32,744,468	25,010,000
Neighborhood Development Corporation	480,000	---	---	---
Total Expenditures	<u>17,721,005</u>	<u>19,010,000</u>	<u>32,744,468</u>	<u>25,010,000</u>
LOSST Funding	<u>17,721,005</u>	<u>19,010,000</u>	<u>32,744,468</u>	<u>25,010,000</u>
<b>Street Improvements and Flood Prevention</b>				
<b>Expenditures:</b>				
Street Improvements	5,000,000	5,000,000	5,000,000	6,000,000
Stormwater Fund	1,550,000	1,000,000	1,000,000	1,000,000
Flood Prevention Property Buyouts	---	400,000	1,200,000	400,000
Total Expenditures	<u>6,550,000</u>	<u>6,400,000</u>	<u>7,200,000</u>	<u>7,400,000</u>
LOSST Funding	<u>6,550,000</u>	<u>6,400,000</u>	<u>7,200,000</u>	<u>7,400,000</u>
<b>Neighborhood Improvements</b>				
<b>Revenues (Other):</b>				
Blitz on Blight	5,611,555	3,000,000	3,000,000	3,000,000
Special Investment Districts	318,904	---	---	---
Total Revenues (Other)	<u>5,930,459</u>	<u>3,000,000</u>	<u>3,000,000</u>	<u>3,000,000</u>
<b>Expenditures:</b>				
Blitz on Blight	847,502	3,701,100	6,449,480	3,500,000
Broadband Permitting	---	500,000	500,000	515,000
Enhanced Tree Care	---	350,000	350,000	250,000
Equitable Park Programming	---	296,410	296,410	408,000
Expanded Library Hours	381,100	392,533	395,000	405,000
Grubb YMCA	---	3,000,000	2,500,000	2,000,000
LadderUp Program	---	100,000	100,000	100,000
Neighborhood Association Grants	---	---	---	52,000
Neighborhood Matching Grant	229,250	100,000	200,000	200,000
Parks Capital Projects	---	100,000	3,265,000	600,000
Parks Maintenance & Volunteer Staffing	---	---	156,214	172,658
Property Improvement	55,599	2,433,613	1,518,429	1,367,345
Regional Feature Projects	---	---	1,000,000	1,000,000
Rental Housing Enhancement	---	500,000	500,000	500,000
Sidewalk Capital Projects	---	---	---	1,000,000
Special Investment Districts	2,825,855	5,000,000	5,000,000	5,400,000
Total Expenditures	<u>4,339,306</u>	<u>16,473,656</u>	<u>22,230,533</u>	<u>17,470,003</u>
LOSST Funding	<u>(1,591,153)</u>	<u>13,473,656</u>	<u>19,230,533</u>	<u>14,470,003</u>

# FINANCE DEPARTMENT

ORGANIZATION CODE	2020-21	2021-22		2022-23
	ACTUAL	ADOPTED	AMENDED	ADOPTED
<b>Public Safety Improvements and Expenditures</b>				
<b>Expenditures:</b>				
Body Camera Replacement	---	860,000	600,000	350,000
Carcinogen Reduction Initiative	---	---	---	156,250
Firefighter Positions	1,339,000	1,379,170	1,581,000	2,031,000
Mobile Crisis Services	---	400,000	402,000	402,000
Public Safety Dispatch	---	---	86,000	444,000
Total Expenditures	<u>1,339,000</u>	<u>2,639,170</u>	<u>2,669,000</u>	<u>3,383,250</u>
LOSST Funding	<u>1,339,000</u>	<u>2,639,170</u>	<u>2,669,000</u>	<u>3,383,250</u>

Several factors at the State level has resulted in a significant increase in the FY 2022 Local Option Revenue:

**Revised State FY 22 Projections:** In Fall of 2021, the State provided revised sales tax numbers that showed significant growth over FY 21.

**State error in Census Projections:** The State erroneously included the Dallas County populations of Clive, Urbandale, and West Des Moines in the Polk County sales tax numbers. This resulted in an overpayment to those bedroom communities and an underpayment of \$2.1 million to Des Moines. The \$2.1 million will be paid out to Des Moines in monthly installments in FY 22.

**FY 2021 Reconciliation:** The State projections for payments in FY 2021 were low due to a variety of factors- staff changes, new software, and conservative projections due to unknowns of COVID. Because of this the city received a one-time reconciliation payment of \$17.2 million in FY 22.

**FY 2023 Recommended:** The City is assuming growth based off of economic indicators and inflation, however the FY 22 Amended revenue is expected to be an anomaly.

# FINANCE DEPARTMENT

## Local Option Sales and Services Tax (LOSST) Personnel

**Personnel Detail:**

PERMANENT FULL-TIME POSITIONS JOB CLASSIFICATION TITLE	2020-21	2021-22		2022-23
	ACTUAL	ADOPTED	AMENDED	ADOPTED
Property Improvement Supervisor	1.00	1.00	1.00	1.00
Neighborhood Inspector	4.00	4.00	4.00	4.00
Property Improvement Inspector	8.00	8.00	8.00	8.00
Property Improvement Liaison	2.00	2.00	2.00	2.00
Property Improvement Administrative Assistant	1.00	1.00	1.00	1.00
Senior Construction Inspector	---	2.00	2.00	2.00
Engineering Technician	---	1.00	1.00	1.00
Total Full-time Permanent Employees	16.00	19.00	19.00	19.00

# FINANCE DEPARTMENT

## Special Revenue and Other Funds

ORGANIZATION CODE		2020-21	2021-22		2022-23
		ACTUAL	ADOPTED	AMENDED	ADOPTED
<b>Special Revenue Funds</b>					
SA11 ND411781	Special Assessment - Refunds	---	25,000	25,000	25,000
S370 ND408705	TIF - Center Metro District	13,900,897	15,881,629	20,477,970	15,718,781
S370 ND408706	TIF - Central Place District	356,768	528,828	361,445	623,277
S370 ND408708	TIF - Southeast Agricultural District	1,681,611	2,419,212	2,513,966	2,475,178
S370 ND408711	TIF - Merle Hay	---	---	23,682	46,548
S370 ND408712	TIF - Ingersoll/Grand	2,585,288	1,996,296	1,685,302	1,301,295
S453 ND405650	Severance Payouts	3,304,112	2,500,000	2,500,000	2,500,000
S457 ND405651	Fire Retirement Tax Account	8,220,905	7,710,256	---	---
S463 ND405653	Police Retirement Tax Account	10,688,747	11,557,096	19,582,543	16,343,923
S466 ND405654	FICA Medicare Tax Account	1,259,844	1,235,044	6,535,358	9,028,654
S469 ND406665	IPERS Tax Account	3,218,425	3,185,444	---	---
S472 ND405655	FICA Tax Account	2,091,750	2,079,021	---	---
S504 FN900001	American Rescue Plan Act	---	---	23,706,154	47,412,306
S855 FN079000	Sales Tax Increment (Flood Mitigation)	2,050,000	1,942,353	1,942,353	1,863,107
S862 ND410752	SSMID - Downtown	2,221,127	2,371,207	2,371,207	2,196,836
Total Special Revenue Funds		<u>54,847,520</u>	<u>56,129,056</u>	<u>84,377,027</u>	<u>102,221,992</u>
Total Special Revenue and Other Funds		<u>54,847,520</u>	<u>56,129,056</u>	<u>84,377,027</u>	<u>102,221,992</u>

# FINANCE DEPARTMENT

## Debt Service Fund

ORGANIZATION CODE	2020-21	2021-22		2022-23
	ACTUAL	ADOPTED	AMENDED	ADOPTED
<b>Debt Service Administration</b>	634,057	12,500	12,500	12,500
<b>General Obligation Bonds</b>				
Series 2013A	30,511,675	---	---	---
Series 2013B Refunding	12,303,200	---	---	---
Series 2014B	2,211,700	2,171,200	18,651,200	---
Series 2014D	283,950	282,830	822,830	---
Series 2014E	3,994,019	3,947,269	12,412,232	---
Series 2015A	2,050,913	2,051,663	2,051,663	2,054,413
Series 2015B	2,248,750	2,262,000	2,262,000	2,287,500
Series 2016A	2,774,388	2,773,138	2,773,138	2,772,638
Series 2016B Refunding	2,899,250	2,907,250	2,907,250	2,924,500
Series 2017A	2,745,994	2,740,744	2,740,744	2,741,994
Series 2017B	276,163	276,163	276,163	276,163
Series 2017C	938,800	937,200	937,200	939,400
Series 2018A Refunding	9,752,950	9,791,200	9,791,200	6,721,700
Series 2018B	3,318,369	3,301,369	3,301,369	3,265,869
Series 2019A	10,805,975	9,529,475	9,529,475	8,818,225
Series 2019B	3,033,200	540,000	540,000	540,800
Series 2020A Refunding	1,942,167	1,724,200	1,070,600	2,190,100
Series 2020B	86,933,040	6,607,006	6,607,006	6,430,006
Series 2020C	6,518,155	1,126,825	1,126,825	1,096,825
Series 2021A Refunding	279,010	3,340,647	3,073,391	3,072,244
Series 2021B	46,924,871	4,061,928	3,754,323	3,755,380
Series 2021C	---	107,545,027	104,881,082	6,941,300
Series 2021D	---	6,167,742	6,057,104	1,004,065
Subtotal General Obligation Bonds	<u>232,746,537</u>	<u>174,084,876</u>	<u>195,566,795</u>	<u>156,425,891</u>
<b>Lease Purchase</b>				
Supplement 2011 & 2012	236,163	150,862	150,862	---
Supplement 2014	152,106	152,106	152,106	152,106
Subtotal Lease Purchase	<u>388,269</u>	<u>302,968</u>	<u>302,968</u>	<u>152,106</u>
<b>Total Debt Service Funds</b>	<u>233,768,862</u>	<u>174,400,344</u>	<u>195,882,263</u>	<u>156,590,497</u>

