## Departmental Summary

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>ACTUAL</td>
<td>ADOPTED</td>
<td>AMENDED</td>
<td>RECOMM.</td>
</tr>
<tr>
<td></td>
<td>PROJECTED</td>
<td>PROJECTED</td>
<td>PROJECTED</td>
<td>PROJECTED</td>
</tr>
<tr>
<td><strong>General Fund:</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Revenue</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Administration</td>
<td>76,082</td>
<td>73,921</td>
<td>77,863</td>
<td>78,164</td>
</tr>
<tr>
<td>Accounting</td>
<td>193,029</td>
<td>195,855</td>
<td>198,620</td>
<td>201,574</td>
</tr>
<tr>
<td>Auxiliary</td>
<td>7,390,000</td>
<td>90,000</td>
<td>266,628</td>
<td>90,000</td>
</tr>
<tr>
<td>Procurement</td>
<td>216,015</td>
<td>219,235</td>
<td>172,907</td>
<td>175,501</td>
</tr>
<tr>
<td>Research And Budget</td>
<td>101,430</td>
<td>102,842</td>
<td>119,535</td>
<td>121,213</td>
</tr>
<tr>
<td>Treasury</td>
<td>101,966</td>
<td>103,606</td>
<td>107,519</td>
<td>109,116</td>
</tr>
<tr>
<td>General Fund - Non-Departmental</td>
<td>151,389,261</td>
<td>141,727,394</td>
<td>143,569,794</td>
<td>150,438,277</td>
</tr>
<tr>
<td>Tort Liability</td>
<td>4,335,846</td>
<td>2,403,049</td>
<td>2,555,764</td>
<td>2,617,086</td>
</tr>
<tr>
<td><strong>Total Revenues</strong></td>
<td>163,803,630</td>
<td>144,915,902</td>
<td>146,915,915</td>
<td>153,769,609</td>
</tr>
<tr>
<td><strong>Expenditure</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Administration</td>
<td>393,781</td>
<td>431,177</td>
<td>324,340</td>
<td>402,626</td>
</tr>
<tr>
<td>Auxiliary</td>
<td>146,000</td>
<td>8,086,300</td>
<td>258,628</td>
<td>82,000</td>
</tr>
<tr>
<td>Community Partnership Programs</td>
<td>3,806,423</td>
<td>3,821,619</td>
<td>3,766,514</td>
<td>3,829,429</td>
</tr>
<tr>
<td>Accounting</td>
<td>828,443</td>
<td>886,424</td>
<td>786,960</td>
<td>823,271</td>
</tr>
<tr>
<td>Procurement</td>
<td>444,892</td>
<td>461,014</td>
<td>494,391</td>
<td>467,557</td>
</tr>
<tr>
<td>Research And Budget</td>
<td>705,600</td>
<td>839,212</td>
<td>698,222</td>
<td>814,198</td>
</tr>
<tr>
<td>Treasury</td>
<td>396,803</td>
<td>425,365</td>
<td>403,864</td>
<td>418,524</td>
</tr>
<tr>
<td>Ambulance Collection</td>
<td>222,425</td>
<td>215,000</td>
<td>235,000</td>
<td>245,000</td>
</tr>
<tr>
<td>General Fund - Non-Departmental</td>
<td>19,342,080</td>
<td>3,326,262</td>
<td>12,954,966</td>
<td>3,486,974</td>
</tr>
<tr>
<td>Tort Liability</td>
<td>2,644,463</td>
<td>865,000</td>
<td>910,000</td>
<td>980,000</td>
</tr>
<tr>
<td><strong>Total Expenditures</strong></td>
<td>28,930,930</td>
<td>15,357,373</td>
<td>20,845,885</td>
<td>11,549,579</td>
</tr>
<tr>
<td><strong>Subsidy</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Administration</td>
<td>2.00</td>
<td>2.00</td>
<td>2.00</td>
<td>2.00</td>
</tr>
<tr>
<td>Accounting</td>
<td>7.00</td>
<td>7.00</td>
<td>7.00</td>
<td>7.00</td>
</tr>
<tr>
<td>Procurement</td>
<td>4.00</td>
<td>4.00</td>
<td>4.00</td>
<td>4.00</td>
</tr>
<tr>
<td>Research And Budget</td>
<td>6.00</td>
<td>6.00</td>
<td>6.00</td>
<td>5.00</td>
</tr>
<tr>
<td>Treasury</td>
<td>3.00</td>
<td>3.00</td>
<td>3.00</td>
<td>3.00</td>
</tr>
<tr>
<td><strong>Total Personnel</strong></td>
<td>22.00</td>
<td>22.00</td>
<td>22.00</td>
<td>21.00</td>
</tr>
<tr>
<td><strong>Internal Service Funds:</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Expenditure</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Fleet Service Maintenance</td>
<td>3,972,146</td>
<td>4,353,545</td>
<td>4,294,199</td>
<td>4,505,525</td>
</tr>
<tr>
<td>Fuel Services</td>
<td>2,300,383</td>
<td>2,361,130</td>
<td>2,335,649</td>
<td>2,331,496</td>
</tr>
<tr>
<td>Motor Pool</td>
<td>30,776</td>
<td>65,526</td>
<td>54,850</td>
<td>56,146</td>
</tr>
<tr>
<td>Fleet Service Parts</td>
<td>3,442,304</td>
<td>3,404,480</td>
<td>3,224,226</td>
<td>3,231,901</td>
</tr>
<tr>
<td>Equipment Replacement</td>
<td>9,212,439</td>
<td>7,190,233</td>
<td>9,547,084</td>
<td>7,552,783</td>
</tr>
<tr>
<td><strong>Total Expenditures</strong></td>
<td>19,959,047</td>
<td>17,374,914</td>
<td>19,456,008</td>
<td>17,677,851</td>
</tr>
<tr>
<td><strong>Personnel</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Fleet Service Maintenance</td>
<td>38.00</td>
<td>38.00</td>
<td>38.00</td>
<td>38.00</td>
</tr>
<tr>
<td><strong>Total Personnel</strong></td>
<td>38.00</td>
<td>38.00</td>
<td>38.00</td>
<td>38.00</td>
</tr>
<tr>
<td><strong>Special Revenue Funds:</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Expenditure</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Road Use Tax</td>
<td>5,898,235</td>
<td>9,198,235</td>
<td>9,358,235</td>
<td>7,653,235</td>
</tr>
<tr>
<td>Local Option Sales and Services Tax (LOSST)</td>
<td>5,830</td>
<td>26,995,000</td>
<td>34,677,197</td>
<td>48,292,136</td>
</tr>
<tr>
<td>Special Revenue Funds</td>
<td>51,136,991</td>
<td>49,124,124</td>
<td>56,214,443</td>
<td>55,053,591</td>
</tr>
<tr>
<td><strong>Total Expenditures</strong></td>
<td>57,041,056</td>
<td>85,317,359</td>
<td>100,249,875</td>
<td>110,998,962</td>
</tr>
<tr>
<td><strong>Personnel</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Local Option Sales and Services Tax (LOSST)</td>
<td>---</td>
<td>---</td>
<td>4</td>
<td>16</td>
</tr>
<tr>
<td><strong>Total Personnel</strong></td>
<td>---</td>
<td>---</td>
<td>4</td>
<td>16</td>
</tr>
</tbody>
</table>
## FINANCE DEPARTMENT

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Debt Service Funds:</td>
<td>Debt Service Funds</td>
<td>96,533,270</td>
<td>106,365,250</td>
<td>168,976,964</td>
<td>142,620,251</td>
</tr>
<tr>
<td>Total Expenditures</td>
<td>96,533,270</td>
<td>106,365,250</td>
<td>168,976,964</td>
<td>142,620,251</td>
<td>144,453,406</td>
</tr>
<tr>
<td>Expenditure Total</td>
<td>201,463,303</td>
<td>224,414,896</td>
<td>309,528,732</td>
<td>282,846,643</td>
<td>281,892,172</td>
</tr>
<tr>
<td>Personnel Total</td>
<td>60.00</td>
<td>60.00</td>
<td>64.00</td>
<td>75.00</td>
<td>75.00</td>
</tr>
</tbody>
</table>
## Description:
The function of Administration is to coordinate financial management activities throughout the City organization.

### Revenue Detail:

<table>
<thead>
<tr>
<th>MAJOR OBJECT</th>
<th>2018-19</th>
<th>2019-20</th>
<th>2020-21</th>
<th>2021-22</th>
</tr>
</thead>
<tbody>
<tr>
<td>Charges for Services/User Fees</td>
<td>42,445</td>
<td>40,000</td>
<td>40,000</td>
<td>40,000</td>
</tr>
<tr>
<td>Other</td>
<td>33,637</td>
<td>33,921</td>
<td>37,863</td>
<td>38,164</td>
</tr>
<tr>
<td><strong>Total Revenues</strong></td>
<td>76,082</td>
<td>73,921</td>
<td>77,863</td>
<td>78,164</td>
</tr>
</tbody>
</table>

### Expenditure Detail:

<table>
<thead>
<tr>
<th>MAJOR OBJECT</th>
<th>2018-19</th>
<th>2019-20</th>
<th>2020-21</th>
<th>2021-22</th>
</tr>
</thead>
<tbody>
<tr>
<td>Personal Services</td>
<td>368,148</td>
<td>390,829</td>
<td>284,890</td>
<td>365,676</td>
</tr>
<tr>
<td>Contractual Services</td>
<td>25,633</td>
<td>40,148</td>
<td>39,250</td>
<td>36,750</td>
</tr>
<tr>
<td>Commodities</td>
<td>---</td>
<td>200</td>
<td>200</td>
<td>201</td>
</tr>
<tr>
<td><strong>Total Expenditures</strong></td>
<td>393,781</td>
<td>431,177</td>
<td>324,340</td>
<td>402,626</td>
</tr>
<tr>
<td>Subsidy</td>
<td>317,699</td>
<td>357,256</td>
<td>246,477</td>
<td>324,462</td>
</tr>
</tbody>
</table>

### Personnel Detail:

<table>
<thead>
<tr>
<th>PERMANENT FULL-TIME POSITIONS</th>
<th>2018-19</th>
<th>2019-20</th>
<th>2020-21</th>
</tr>
</thead>
<tbody>
<tr>
<td>Finance Director</td>
<td>1.00</td>
<td>1.00</td>
<td>1.00</td>
</tr>
<tr>
<td>Assistant Finance Director</td>
<td>1.00</td>
<td>1.00</td>
<td>1.00</td>
</tr>
<tr>
<td><strong>Total Full-time Permanent Employees</strong></td>
<td>2.00</td>
<td>2.00</td>
<td>2.00</td>
</tr>
</tbody>
</table>
**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:**

<table>
<thead>
<tr>
<th>MAJOR OBJECT</th>
<th>2018-19 ACTUAL</th>
<th>2019-20 ADOPTED</th>
<th>2020-21 AMENDED</th>
<th>2021-22 RECOMM.</th>
<th>2021-22 PROJECTED</th>
</tr>
</thead>
<tbody>
<tr>
<td>Contractual Services</td>
<td>3,806,423</td>
<td>3,821,619</td>
<td>3,786,514</td>
<td>3,829,429</td>
<td>4,029,014</td>
</tr>
<tr>
<td>Total Expenditures</td>
<td>3,806,423</td>
<td>3,821,619</td>
<td>3,786,514</td>
<td>3,829,429</td>
<td>4,029,014</td>
</tr>
<tr>
<td>Subsidy</td>
<td>3,806,423</td>
<td>3,821,619</td>
<td>3,786,514</td>
<td>3,829,429</td>
<td>4,029,014</td>
</tr>
</tbody>
</table>
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:

<table>
<thead>
<tr>
<th>MAJOR OBJECT</th>
<th>2018-19</th>
<th>2019-20</th>
<th>2020-21</th>
<th>2021-22</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>ACTUAL</td>
<td>ADOPTED</td>
<td>AMENDED</td>
<td>RECOMM.</td>
</tr>
<tr>
<td>Other</td>
<td>193,029</td>
<td>195,855</td>
<td>198,620</td>
<td>201,574</td>
</tr>
<tr>
<td>Total Revenues</td>
<td>193,029</td>
<td>195,855</td>
<td>198,620</td>
<td>201,574</td>
</tr>
</tbody>
</table>

Expenditure Detail:

<table>
<thead>
<tr>
<th>MAJOR OBJECT</th>
<th>2018-19</th>
<th>2019-20</th>
<th>2020-21</th>
<th>2021-22</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>ACTUAL</td>
<td>ADOPTED</td>
<td>AMENDED</td>
<td>RECOMM.</td>
</tr>
<tr>
<td>Personal Services</td>
<td>729,017</td>
<td>772,917</td>
<td>669,410</td>
<td>701,621</td>
</tr>
<tr>
<td>Contractual Services</td>
<td>99,192</td>
<td>112,007</td>
<td>115,050</td>
<td>120,150</td>
</tr>
<tr>
<td>Other Services and Charges</td>
<td>---</td>
<td>500</td>
<td>500</td>
<td>500</td>
</tr>
<tr>
<td>Commodities</td>
<td>235</td>
<td>1,000</td>
<td>4,000</td>
<td>1,000</td>
</tr>
<tr>
<td>Total Expenditures</td>
<td>828,443</td>
<td>886,424</td>
<td>788,960</td>
<td>823,271</td>
</tr>
</tbody>
</table>

Subsidy

<table>
<thead>
<tr>
<th></th>
<th>2018-19</th>
<th>2019-20</th>
<th>2020-21</th>
<th>2021-22</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>ACTUAL</td>
<td>ADOPTED</td>
<td>AMENDED</td>
<td>RECOMM.</td>
</tr>
<tr>
<td></td>
<td>635,414</td>
<td>690,569</td>
<td>590,340</td>
<td>621,697</td>
</tr>
</tbody>
</table>

Personnel Detail:

<table>
<thead>
<tr>
<th>PERMANENT FULL-TIME POSITIONS</th>
<th>2018-19</th>
<th>2019-20</th>
<th>2020-21</th>
</tr>
</thead>
<tbody>
<tr>
<td>JOB CLASSIFICATION TITLE</td>
<td>ACTUAL</td>
<td>ADOPTED</td>
<td>AMENDED</td>
</tr>
<tr>
<td>Comptroller</td>
<td>1.00</td>
<td>1.00</td>
<td>1.00</td>
</tr>
<tr>
<td>Deputy Comptroller</td>
<td>1.00</td>
<td>1.00</td>
<td>1.00</td>
</tr>
<tr>
<td>Senior Accountant</td>
<td>1.00</td>
<td>1.00</td>
<td>1.00</td>
</tr>
<tr>
<td>Accountant</td>
<td>1.00</td>
<td>1.00</td>
<td>1.00</td>
</tr>
<tr>
<td>Accounting Specialist II</td>
<td>2.00</td>
<td>2.00</td>
<td>2.00</td>
</tr>
<tr>
<td>Accounting Specialist I</td>
<td>1.00</td>
<td>1.00</td>
<td>1.00</td>
</tr>
<tr>
<td>Total Full-time Permanent Employees</td>
<td>7.00</td>
<td>7.00</td>
<td>7.00</td>
</tr>
</tbody>
</table>
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:

<table>
<thead>
<tr>
<th>MAJOR OBJECT</th>
<th>2018-19</th>
<th>2019-20</th>
<th>2020-21</th>
<th>2021-22</th>
</tr>
</thead>
<tbody>
<tr>
<td>Charges for Services/User Fees</td>
<td>20</td>
<td>---</td>
<td>---</td>
<td>---</td>
</tr>
<tr>
<td>Other</td>
<td>215,995</td>
<td>219,235</td>
<td>172,907</td>
<td>175,501</td>
</tr>
<tr>
<td>Total Revenues</td>
<td>216,015</td>
<td>219,235</td>
<td>172,907</td>
<td>175,501</td>
</tr>
</tbody>
</table>

Expenditure Detail:

<table>
<thead>
<tr>
<th>MAJOR OBJECT</th>
<th>2018-19</th>
<th>2019-20</th>
<th>2020-21</th>
<th>2021-22</th>
</tr>
</thead>
<tbody>
<tr>
<td>Personal Services</td>
<td>313,887</td>
<td>331,128</td>
<td>351,377</td>
<td>318,766</td>
</tr>
<tr>
<td>Contractual Services</td>
<td>127,904</td>
<td>123,586</td>
<td>136,514</td>
<td>142,791</td>
</tr>
<tr>
<td>Other Services and Charges</td>
<td>---</td>
<td>300</td>
<td>500</td>
<td>500</td>
</tr>
<tr>
<td>Commodities</td>
<td>3,101</td>
<td>6,000</td>
<td>6,000</td>
<td>5,500</td>
</tr>
<tr>
<td>Total Expenditures</td>
<td>444,892</td>
<td>461,014</td>
<td>494,391</td>
<td>467,557</td>
</tr>
</tbody>
</table>

Subsidy

<p>| | | | | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>228,877</td>
<td>241,779</td>
<td>321,484</td>
<td>292,056</td>
</tr>
</tbody>
</table>

Personnel Detail:

<table>
<thead>
<tr>
<th>PERMANENT FULL-TIME POSITIONS</th>
<th>2018-19</th>
<th>2019-20</th>
<th>2020-21</th>
</tr>
</thead>
<tbody>
<tr>
<td>Procurement Administrator</td>
<td>1.00</td>
<td>1.00</td>
<td>1.00</td>
</tr>
<tr>
<td>Buyer</td>
<td>1.00</td>
<td>1.00</td>
<td>1.00</td>
</tr>
<tr>
<td>Procurement Services Specialist</td>
<td>1.00</td>
<td>1.00</td>
<td>1.00</td>
</tr>
<tr>
<td>Courier</td>
<td>1.00</td>
<td>1.00</td>
<td>1.00</td>
</tr>
<tr>
<td>Total Full-time Permanent Employees</td>
<td>4.00</td>
<td>4.00</td>
<td>4.00</td>
</tr>
</tbody>
</table>
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:

<table>
<thead>
<tr>
<th>MAJOR OBJECT</th>
<th>2018-19</th>
<th>2019-20</th>
<th>2020-21</th>
<th>2021-22</th>
</tr>
</thead>
<tbody>
<tr>
<td>Other</td>
<td>ACTUAL</td>
<td>ADOPTED</td>
<td>AMENDED</td>
<td>RECOMM.</td>
</tr>
<tr>
<td></td>
<td>101,430</td>
<td>102,842</td>
<td>119,535</td>
<td>121,213</td>
</tr>
<tr>
<td>Total Revenues</td>
<td>101,430</td>
<td>102,842</td>
<td>119,535</td>
<td>121,213</td>
</tr>
</tbody>
</table>

Expenditure Detail:

<table>
<thead>
<tr>
<th>MAJOR OBJECT</th>
<th>2018-19</th>
<th>2019-20</th>
<th>2020-21</th>
<th>2021-22</th>
</tr>
</thead>
<tbody>
<tr>
<td>Personal Services</td>
<td>668,908</td>
<td>796,776</td>
<td>647,372</td>
<td>769,848</td>
</tr>
<tr>
<td>Contractual Services</td>
<td>36,483</td>
<td>42,136</td>
<td>41,350</td>
<td>43,850</td>
</tr>
<tr>
<td>Commodities</td>
<td>209</td>
<td>300</td>
<td>500</td>
<td>500</td>
</tr>
<tr>
<td>Total Expenditures</td>
<td>705,600</td>
<td>839,212</td>
<td>689,222</td>
<td>814,198</td>
</tr>
</tbody>
</table>

Subsidy

<table>
<thead>
<tr>
<th>2018-19</th>
<th>2019-20</th>
<th>2020-21</th>
<th>2021-22</th>
</tr>
</thead>
<tbody>
<tr>
<td>604,171</td>
<td>736,370</td>
<td>569,687</td>
<td>692,985</td>
</tr>
</tbody>
</table>

Personnel Detail:

<table>
<thead>
<tr>
<th>PERMANENT FULL-TIME POSITIONS</th>
<th>2018-19</th>
<th>2019-20</th>
<th>2020-21</th>
</tr>
</thead>
<tbody>
<tr>
<td>JOB CLASSIFICATION TITLE</td>
<td>ACTUAL</td>
<td>ADOPTED</td>
<td>AMENDED</td>
</tr>
<tr>
<td>Senior Budget Analyst</td>
<td>1.00</td>
<td>1.00</td>
<td>1.00</td>
</tr>
<tr>
<td>Budget Analyst II</td>
<td>2.00</td>
<td>2.00</td>
<td>1.00</td>
</tr>
<tr>
<td>Management Analyst</td>
<td>2.00</td>
<td>2.00</td>
<td>2.00</td>
</tr>
<tr>
<td>Budget Analyst</td>
<td>1.00</td>
<td>1.00</td>
<td>2.00</td>
</tr>
<tr>
<td>Total Full-time Permanent Employees</td>
<td>6.00</td>
<td>6.00</td>
<td>6.00</td>
</tr>
</tbody>
</table>
**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:

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Other</td>
<td>101,966</td>
<td>103,606</td>
<td>107,519</td>
<td>109,116</td>
<td>110,745</td>
</tr>
<tr>
<td>Total Revenues</td>
<td>101,966</td>
<td>103,606</td>
<td>107,519</td>
<td>109,116</td>
<td>110,745</td>
</tr>
</tbody>
</table>

### Expenditure Detail:

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Personal Services</td>
<td>301,444</td>
<td>314,241</td>
<td>300,499</td>
<td>310,159</td>
<td>310,721</td>
</tr>
<tr>
<td>Contractual Services</td>
<td>93,847</td>
<td>107,374</td>
<td>101,365</td>
<td>106,365</td>
<td>106,978</td>
</tr>
<tr>
<td>Commodities</td>
<td>1,511</td>
<td>3,750</td>
<td>2,000</td>
<td>2,000</td>
<td>2,011</td>
</tr>
<tr>
<td>Total Expenditures</td>
<td>396,803</td>
<td>425,365</td>
<td>403,864</td>
<td>418,524</td>
<td>419,710</td>
</tr>
<tr>
<td>Subsidy</td>
<td>294,837</td>
<td>321,759</td>
<td>296,345</td>
<td>309,408</td>
<td>308,965</td>
</tr>
</tbody>
</table>

### Personnel Detail:

<table>
<thead>
<tr>
<th>PERMANENT FULL-TIME POSITIONS</th>
<th>2018-19 ACTUAL</th>
<th>2019-20 ADOPTE</th>
<th>2020-21 AMENDED</th>
<th>2020-21 RECOMM.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Treasury Manager</td>
<td>1.00</td>
<td>1.00</td>
<td>1.00</td>
<td>1.00</td>
</tr>
<tr>
<td>Accountant</td>
<td>1.00</td>
<td>1.00</td>
<td>1.00</td>
<td>1.00</td>
</tr>
<tr>
<td>Accounting Specialist II</td>
<td>1.00</td>
<td>1.00</td>
<td>1.00</td>
<td>1.00</td>
</tr>
<tr>
<td>Total Full-time Permanent Employees</td>
<td>3.00</td>
<td>3.00</td>
<td>3.00</td>
<td>3.00</td>
</tr>
</tbody>
</table>
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:**

<table>
<thead>
<tr>
<th>MAJOR OBJECT</th>
<th>2018-19 ACTUAL</th>
<th>2019-20 ADOPTED</th>
<th>2020-21 AMENDED</th>
<th>2021-22 RECOMM.</th>
<th>2021-22 PROJECTED</th>
</tr>
</thead>
<tbody>
<tr>
<td>Contractual Services</td>
<td>222,425</td>
<td>215,000</td>
<td>235,000</td>
<td>245,000</td>
<td>260,000</td>
</tr>
<tr>
<td><strong>Total Expenditures</strong></td>
<td><strong>222,425</strong></td>
<td><strong>215,000</strong></td>
<td><strong>235,000</strong></td>
<td><strong>245,000</strong></td>
<td><strong>260,000</strong></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Subsidy</th>
<th>222,425</th>
<th>215,000</th>
<th>235,000</th>
<th>245,000</th>
<th>260,000</th>
</tr>
</thead>
</table>
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:

<table>
<thead>
<tr>
<th>MAJOR OBJECT</th>
<th>2018-19 ACTUAL</th>
<th>2019-20 ADOPTED</th>
<th>2020-21 AMENDED</th>
<th>2021-22 RECOMM.</th>
<th>2021-22 PROJECTED</th>
</tr>
</thead>
<tbody>
<tr>
<td>Payroll Interface Revenue Account</td>
<td>10,734</td>
<td>---</td>
<td>---</td>
<td>---</td>
<td>---</td>
</tr>
<tr>
<td>Taxes</td>
<td>67,827,441</td>
<td>70,165,748</td>
<td>70,054,148</td>
<td>75,191,970</td>
<td>77,932,179</td>
</tr>
<tr>
<td>Franchise Fees</td>
<td>13,686,106</td>
<td>13,421,000</td>
<td>13,521,000</td>
<td>13,700,000</td>
<td>13,839,750</td>
</tr>
<tr>
<td>Use of Money and Property</td>
<td>3,330,292</td>
<td>2,150,000</td>
<td>2,150,000</td>
<td>1,750,000</td>
<td>1,750,000</td>
</tr>
<tr>
<td>Other</td>
<td>63,032,018</td>
<td>54,016,933</td>
<td>55,870,933</td>
<td>58,480,498</td>
<td>59,668,703</td>
</tr>
<tr>
<td>Intergovernmental</td>
<td>3,502,669</td>
<td>1,973,713</td>
<td>1,973,713</td>
<td>1,315,809</td>
<td>1,315,809</td>
</tr>
<tr>
<td><strong>Total Revenues</strong></td>
<td><strong>151,389,261</strong></td>
<td><strong>141,727,394</strong></td>
<td><strong>143,569,794</strong></td>
<td><strong>150,438,277</strong></td>
<td><strong>154,506,441</strong></td>
</tr>
</tbody>
</table>

Expenditure Detail:

<table>
<thead>
<tr>
<th>MAJOR OBJECT</th>
<th>2018-19 ACTUAL</th>
<th>2019-20 ADOPTED</th>
<th>2020-21 AMENDED</th>
<th>2021-22 RECOMM.</th>
<th>2021-22 PROJECTED</th>
</tr>
</thead>
<tbody>
<tr>
<td>Personal Services</td>
<td>107,600</td>
<td>(1,700,000)</td>
<td>(1,700,000)</td>
<td>(1,500,000)</td>
<td>(1,500,000)</td>
</tr>
<tr>
<td>Transfers to Other Funds</td>
<td>6,420,668</td>
<td>2,686,400</td>
<td>12,710,423</td>
<td>2,628,474</td>
<td>2,250,201</td>
</tr>
<tr>
<td>Contractual Services</td>
<td>3,243,706</td>
<td>1,403,500</td>
<td>1,403,500</td>
<td>1,403,500</td>
<td>1,403,500</td>
</tr>
<tr>
<td>Other Services and Charges</td>
<td>53,840</td>
<td>936,362</td>
<td>541,043</td>
<td>955,000</td>
<td>985,000</td>
</tr>
<tr>
<td>Commodities</td>
<td>711</td>
<td>---</td>
<td>---</td>
<td>---</td>
<td>---</td>
</tr>
<tr>
<td>Capital Outlays</td>
<td>9,474,711</td>
<td>---</td>
<td>---</td>
<td>---</td>
<td>---</td>
</tr>
<tr>
<td>Debt Service</td>
<td>40,844</td>
<td>---</td>
<td>---</td>
<td>---</td>
<td>---</td>
</tr>
<tr>
<td><strong>Total Expenditures</strong></td>
<td><strong>19,342,080</strong></td>
<td><strong>3,326,262</strong></td>
<td><strong>12,954,966</strong></td>
<td><strong>3,486,974</strong></td>
<td><strong>3,138,701</strong></td>
</tr>
</tbody>
</table>

Subsidy

<table>
<thead>
<tr>
<th></th>
<th>2018-19 ACTUAL</th>
<th>2019-20 ADOPTED</th>
<th>2020-21 AMENDED</th>
<th>2021-22 RECOMM.</th>
<th>2021-22 PROJECTED</th>
</tr>
</thead>
</table>

Major changes to the budget include the following:

**Personal Services**: Projected personnel budgets are budgeted at 100% with the vacancy assumption amount ($1,500,000) budgeted here.

**Flood Buyouts**: Fiscal year 2019 actual 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, which is $1,400,000.

**Transfers to Other Funds**: Included in the fiscal year 2020 amended budget are additional transfers to capital projects (which includes a $9,000,000 to Stormwater projects that will be repaid by LOSST funds starting in fiscal year 2021), severance fund, and the tort fund.
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:**

<table>
<thead>
<tr>
<th>MAJOR OBJECT</th>
<th>2018-19</th>
<th>2019-20</th>
<th>2020-21</th>
<th>2021-22</th>
<th>PROJECTED</th>
</tr>
</thead>
<tbody>
<tr>
<td>Other</td>
<td>7,390,000</td>
<td>90,000</td>
<td>266,628</td>
<td>90,000</td>
<td>90,000</td>
</tr>
<tr>
<td>Total Revenues</td>
<td>7,390,000</td>
<td>90,000</td>
<td>266,628</td>
<td>90,000</td>
<td>90,000</td>
</tr>
</tbody>
</table>

**Expenditure Detail:**

<table>
<thead>
<tr>
<th>MAJOR OBJECT</th>
<th>2018-19</th>
<th>2019-20</th>
<th>2020-21</th>
<th>2021-22</th>
<th>PROJECTED</th>
</tr>
</thead>
<tbody>
<tr>
<td>Transfers to Other Funds</td>
<td>82,000</td>
<td>4,086,300</td>
<td>82,000</td>
<td>82,000</td>
<td>82,000</td>
</tr>
<tr>
<td>Contractual Services</td>
<td>64,000</td>
<td>---</td>
<td>176,628</td>
<td>---</td>
<td>---</td>
</tr>
<tr>
<td>Total Expenditures</td>
<td>146,000</td>
<td>4,086,300</td>
<td>258,628</td>
<td>82,000</td>
<td>82,000</td>
</tr>
</tbody>
</table>

| Subsidy              | (7,244,000) | 3,996,300 | (8,000) | (8,000) | (8,000)   |
**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:**

<table>
<thead>
<tr>
<th>MAJOR OBJECT</th>
<th>2018-19 ACTUAL</th>
<th>2019-20 ADOPTED</th>
<th>2020-21 AMENDED</th>
<th>2021-22 RECOMM.</th>
<th>2021-22 PROJECTED</th>
</tr>
</thead>
<tbody>
<tr>
<td>Taxes</td>
<td>2,243,105</td>
<td>2,329,949</td>
<td>2,329,949</td>
<td>2,507,031</td>
<td>2,592,719</td>
</tr>
<tr>
<td>Other</td>
<td>2,000,050</td>
<td>---</td>
<td>---</td>
<td>---</td>
<td>---</td>
</tr>
<tr>
<td>Intergovernmental</td>
<td>92,691</td>
<td>73,100</td>
<td>73,100</td>
<td>48,733</td>
<td>24,367</td>
</tr>
<tr>
<td><strong>Total Revenues</strong></td>
<td><strong>4,335,846</strong></td>
<td><strong>2,403,049</strong></td>
<td><strong>2,403,049</strong></td>
<td><strong>2,555,764</strong></td>
<td><strong>2,617,086</strong></td>
</tr>
</tbody>
</table>

**Expenditure Detail:**

<table>
<thead>
<tr>
<th>MAJOR OBJECT</th>
<th>2018-19 ACTUAL</th>
<th>2019-20 ADOPTED</th>
<th>2020-21 AMENDED</th>
<th>2021-22 RECOMM.</th>
<th>2021-22 PROJECTED</th>
</tr>
</thead>
<tbody>
<tr>
<td>Transfers to Other Funds</td>
<td>200,000</td>
<td>200,000</td>
<td>200,000</td>
<td>200,000</td>
<td>200,000</td>
</tr>
<tr>
<td>Contractual Services</td>
<td>659,483</td>
<td>650,000</td>
<td>695,000</td>
<td>765,000</td>
<td>844,450</td>
</tr>
<tr>
<td>Other Services and Charges</td>
<td>1,785,000</td>
<td>15,000</td>
<td>15,000</td>
<td>15,000</td>
<td>15,000</td>
</tr>
<tr>
<td><strong>Total Expenditures</strong></td>
<td><strong>2,644,483</strong></td>
<td><strong>865,000</strong></td>
<td><strong>910,000</strong></td>
<td><strong>980,000</strong></td>
<td><strong>1,059,450</strong></td>
</tr>
<tr>
<td>Subsidy</td>
<td>(1,691,363)</td>
<td>(1,538,049)</td>
<td>(1,493,049)</td>
<td>(1,575,704)</td>
<td>(1,557,636)</td>
</tr>
</tbody>
</table>
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:

<table>
<thead>
<tr>
<th>MAJOR OBJECT</th>
<th>2018-19 ACTUAL</th>
<th>2019-20 ADOPTED</th>
<th>2020-21 AMENDED</th>
<th>2021-22 RECOMM.</th>
<th>2021-22 PROJECTED</th>
</tr>
</thead>
<tbody>
<tr>
<td>Personal Services</td>
<td>3,333,942</td>
<td>3,768,362</td>
<td>3,635,066</td>
<td>3,867,391</td>
<td>3,991,725</td>
</tr>
<tr>
<td>Contractual Services</td>
<td>468,446</td>
<td>471,983</td>
<td>519,633</td>
<td>523,634</td>
<td>524,337</td>
</tr>
<tr>
<td>Other Services and Charges</td>
<td>161,697</td>
<td>100,000</td>
<td>125,000</td>
<td>100,000</td>
<td>100,000</td>
</tr>
<tr>
<td>Commodities</td>
<td>8,061</td>
<td>13,200</td>
<td>14,500</td>
<td>14,500</td>
<td>14,500</td>
</tr>
<tr>
<td><strong>Total Expenditures</strong></td>
<td><strong>3,972,146</strong></td>
<td><strong>4,353,545</strong></td>
<td><strong>4,294,199</strong></td>
<td><strong>4,505,525</strong></td>
<td><strong>4,630,562</strong></td>
</tr>
</tbody>
</table>

Personnel Detail:

<table>
<thead>
<tr>
<th>PERMANENT FULL-TIME POSITIONS</th>
<th>2018-19 ACTUAL</th>
<th>2019-20 ADOPTED</th>
<th>2020-21 AMENDED</th>
<th>2020-21 RECOMM.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Fleet Services Manager</td>
<td>1.00</td>
<td>1.00</td>
<td>1.00</td>
<td>1.00</td>
</tr>
<tr>
<td>Fleet Services Operations Manager</td>
<td>1.00</td>
<td>1.00</td>
<td>1.00</td>
<td>1.00</td>
</tr>
<tr>
<td>Fleet Services Section Chief</td>
<td>2.00</td>
<td>2.00</td>
<td>2.00</td>
<td>2.00</td>
</tr>
<tr>
<td>Fleet Services Vehicle and Equipment Coordinator</td>
<td>1.00</td>
<td>1.00</td>
<td>1.00</td>
<td>1.00</td>
</tr>
<tr>
<td>Fleet Services Master Mechanic/Team Leader</td>
<td>2.00</td>
<td>2.00</td>
<td>2.00</td>
<td>2.00</td>
</tr>
<tr>
<td>Fleet Services Welder</td>
<td>1.00</td>
<td>1.00</td>
<td>1.00</td>
<td>1.00</td>
</tr>
<tr>
<td>Fleet Services Auto Body Person</td>
<td>1.00</td>
<td>1.00</td>
<td>1.00</td>
<td>1.00</td>
</tr>
<tr>
<td>Park Maintenance Mechanic</td>
<td>2.00</td>
<td>2.00</td>
<td>2.00</td>
<td>2.00</td>
</tr>
<tr>
<td>Fleet Services Mechanic</td>
<td>19.00</td>
<td>19.00</td>
<td>19.00</td>
<td>19.00</td>
</tr>
<tr>
<td>Fleet Services Service Person</td>
<td>6.00</td>
<td>6.00</td>
<td>6.00</td>
<td>6.00</td>
</tr>
<tr>
<td>Fleet Services Administrative Coordinator</td>
<td>1.00</td>
<td>1.00</td>
<td>1.00</td>
<td>1.00</td>
</tr>
<tr>
<td>Fleet Services Service Writer</td>
<td>1.00</td>
<td>1.00</td>
<td>1.00</td>
<td>1.00</td>
</tr>
<tr>
<td><strong>Total Full-time Permanent Employees</strong></td>
<td><strong>38.00</strong></td>
<td><strong>38.00</strong></td>
<td><strong>38.00</strong></td>
<td><strong>38.00</strong></td>
</tr>
</tbody>
</table>
**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:**

<table>
<thead>
<tr>
<th>MAJOR OBJECT</th>
<th>2018-19 ACTUAL</th>
<th>2019-20 ADOPTE</th>
<th>2020-21 AMENDED</th>
<th>2021-22 RECOMM.</th>
<th>2021-22 PROJECTED</th>
</tr>
</thead>
<tbody>
<tr>
<td>Contractual Services</td>
<td>41,109</td>
<td>59,394</td>
<td>59,469</td>
<td>59,513</td>
<td>59,539</td>
</tr>
<tr>
<td>Commodities</td>
<td>2,299,275</td>
<td>2,301,736</td>
<td>2,276,180</td>
<td>2,271,983</td>
<td>2,281,983</td>
</tr>
<tr>
<td><strong>Total Expenditures</strong></td>
<td><strong>2,300,383</strong></td>
<td><strong>2,361,130</strong></td>
<td><strong>2,335,649</strong></td>
<td><strong>2,331,496</strong></td>
<td><strong>2,341,522</strong></td>
</tr>
</tbody>
</table>
**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:*

<table>
<thead>
<tr>
<th>MAJOR OBJECT</th>
<th>2018-19 ACTUAL</th>
<th>2019-20 ADOPTED</th>
<th>2020-21 AMENDED</th>
<th>2021-22 RECOMM.</th>
<th>2021-22 PROJECTED</th>
</tr>
</thead>
<tbody>
<tr>
<td>Contractual Services</td>
<td>30,776</td>
<td>65,526</td>
<td>54,850</td>
<td>56,146</td>
<td>56,963</td>
</tr>
<tr>
<td>Total Expenditures</td>
<td>30,776</td>
<td>65,526</td>
<td>54,850</td>
<td>56,146</td>
<td>56,963</td>
</tr>
</tbody>
</table>
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:

<table>
<thead>
<tr>
<th>MAJOR OBJECT</th>
<th>2016-19 ACTUAL</th>
<th>2019-20 ADOPTED</th>
<th>2020-21 AMENDED</th>
<th>2021-22 RECOMM.</th>
<th>PROJECTED</th>
</tr>
</thead>
<tbody>
<tr>
<td>Contractual Services</td>
<td>329,288</td>
<td>316,480</td>
<td>339,226</td>
<td>345,901</td>
<td>347,628</td>
</tr>
<tr>
<td>Commodities</td>
<td>3,113,016</td>
<td>3,088,000</td>
<td>2,885,000</td>
<td>2,886,000</td>
<td>2,886,430</td>
</tr>
<tr>
<td>Total Expenditures</td>
<td>3,442,304</td>
<td>3,404,480</td>
<td>3,224,226</td>
<td>3,231,901</td>
<td>3,234,058</td>
</tr>
</tbody>
</table>
### Equipment Replacement Fund

<table>
<thead>
<tr>
<th>ORGANIZATION CODE</th>
<th>2018-19</th>
<th>2019-20</th>
<th>2020-21</th>
<th>2021-22</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>ACTUAL</td>
<td>ADOPTED</td>
<td>AMENDED</td>
<td>RECOMM.</td>
</tr>
<tr>
<td>Equipment Replacement</td>
<td>1,844,565</td>
<td>---</td>
<td>---</td>
<td>---</td>
</tr>
<tr>
<td>Enterprise Funds</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Solid Waste</td>
<td>3,143,542</td>
<td>1,821,833</td>
<td>2,822,157</td>
<td>1,598,263</td>
</tr>
<tr>
<td>Sanitary Sewer</td>
<td>997,671</td>
<td>431,970</td>
<td>740,004</td>
<td>630,942</td>
</tr>
<tr>
<td>Stormwater</td>
<td>931,820</td>
<td>1,271,430</td>
<td>2,334,923</td>
<td>1,403,578</td>
</tr>
<tr>
<td>General Fund</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Contingency</td>
<td>15,000</td>
<td>---</td>
<td>---</td>
<td>---</td>
</tr>
<tr>
<td>Community Development</td>
<td>97,441</td>
<td>105,000</td>
<td>105,000</td>
<td>105,000</td>
</tr>
<tr>
<td>Engineering</td>
<td>98,856</td>
<td>105,000</td>
<td>105,000</td>
<td>105,000</td>
</tr>
<tr>
<td>Facilities</td>
<td>48,805</td>
<td>65,000</td>
<td>65,000</td>
<td>65,000</td>
</tr>
<tr>
<td>Finance</td>
<td>337</td>
<td>---</td>
<td>---</td>
<td>---</td>
</tr>
<tr>
<td>Fire</td>
<td>65,531</td>
<td>120,000</td>
<td>120,000</td>
<td>120,000</td>
</tr>
<tr>
<td>Fleet</td>
<td>---</td>
<td>15,000</td>
<td>15,000</td>
<td>15,000</td>
</tr>
<tr>
<td>Library</td>
<td>---</td>
<td>20,000</td>
<td>20,000</td>
<td>20,000</td>
</tr>
<tr>
<td>Parks</td>
<td>330,919</td>
<td>320,000</td>
<td>320,000</td>
<td>350,000</td>
</tr>
<tr>
<td>Police</td>
<td>480,420</td>
<td>600,000</td>
<td>600,000</td>
<td>600,000</td>
</tr>
<tr>
<td>Road Use Tax</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Contingency</td>
<td>285,000</td>
<td>300,000</td>
<td>300,000</td>
<td>300,000</td>
</tr>
<tr>
<td>Engineering</td>
<td>133,476</td>
<td>168,309</td>
<td>168,309</td>
<td>168,309</td>
</tr>
<tr>
<td>Public Works</td>
<td>682,561</td>
<td>1,546,691</td>
<td>1,546,691</td>
<td>1,696,691</td>
</tr>
<tr>
<td>Internal Service Fund</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Forestry</td>
<td>56,494</td>
<td>300,000</td>
<td>285,000</td>
<td>375,000</td>
</tr>
<tr>
<td><strong>Subtotal Equipment Replacement Fund</strong></td>
<td><strong>9,212,439</strong></td>
<td><strong>7,190,233</strong></td>
<td><strong>9,547,084</strong></td>
<td><strong>7,552,783</strong></td>
</tr>
</tbody>
</table>

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.
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:

<table>
<thead>
<tr>
<th>MAJOR OBJECT</th>
<th>2018-19 Actual</th>
<th>2019-20 Adopted</th>
<th>2020-21 Amended</th>
<th>2021-22 Recomm.</th>
<th>PROJECTED</th>
</tr>
</thead>
<tbody>
<tr>
<td>Intergovernmental</td>
<td>26,406,002</td>
<td>26,039,474</td>
<td>26,406,002</td>
<td>26,406,002</td>
<td>26,406,002</td>
</tr>
<tr>
<td>Total Revenues</td>
<td>26,406,002</td>
<td>26,039,474</td>
<td>26,406,002</td>
<td>26,406,002</td>
<td>26,406,002</td>
</tr>
</tbody>
</table>

Expenditure Detail:

<table>
<thead>
<tr>
<th>MAJOR OBJECT</th>
<th>2018-19 Actual</th>
<th>2019-20 Adopted</th>
<th>2020-21 Amended</th>
<th>2021-22 Recomm.</th>
<th>PROJECTED</th>
</tr>
</thead>
<tbody>
<tr>
<td>Transfers to Other Funds</td>
<td>5,898,235</td>
<td>5,198,235</td>
<td>5,358,235</td>
<td>5,153,235</td>
<td>4,498,235</td>
</tr>
<tr>
<td>Contractual Services</td>
<td>---</td>
<td>4,000,000</td>
<td>4,000,000</td>
<td>2,500,000</td>
<td>1,250,000</td>
</tr>
<tr>
<td>Total Expenditures</td>
<td>5,898,235</td>
<td>9,198,235</td>
<td>9,358,235</td>
<td>7,653,235</td>
<td>5,748,235</td>
</tr>
</tbody>
</table>

Road Use Tax

The adopted and amended FY 2019-2020 budgets increased significantly due to the creation of an equipment replacement fund and the purchase of 16 large trucks for street maintenance. 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. The amount decreases in subsequent years.
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).

<table>
<thead>
<tr>
<th>ORGANIZATION CODE</th>
<th>2018-19</th>
<th>2019-20</th>
<th>2020-21</th>
<th>2021-22</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>ACTUAL</td>
<td>ADOPTED</td>
<td>AMENDED</td>
<td>RECOMM.</td>
</tr>
<tr>
<td>Total Local Option Sales and Services Tax Revenue</td>
<td>19,947</td>
<td>27,750,000</td>
<td>37,020,000</td>
<td>46,020,000</td>
</tr>
</tbody>
</table>

**Property Tax Relief**

**Expenditures:**
- Debt Service Fund: ---
- Neighborhood Development Corporation: ---
- Neighborhood Finance Corporation: ---

Total Expenditure: ---

LOSST Funding: ---

<table>
<thead>
<tr>
<th>ORGANIZATION CODE</th>
<th>2018-19</th>
<th>2019-20</th>
<th>2020-21</th>
<th>2021-22</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>ACTUAL</td>
<td>ADOPTED</td>
<td>AMENDED</td>
<td>RECOMM.</td>
</tr>
<tr>
<td>Total Property Tax Relief Expenditure</td>
<td>13,875,000</td>
<td>18,500,000</td>
<td>21,010,000</td>
<td>21,010,000</td>
</tr>
<tr>
<td>LOSST Funding</td>
<td>13,875,000</td>
<td>19,300,000</td>
<td>23,010,000</td>
<td>23,010,000</td>
</tr>
</tbody>
</table>

**Street Improvements and Flood Prevention**

**Expenditures:**
- Street Improvements: ---
- Stormwater Fund: ---
- Flood Prevention Property Buyouts: ---

Total Expenditure: ---

LOSST Funding: ---

<table>
<thead>
<tr>
<th>ORGANIZATION CODE</th>
<th>2018-19</th>
<th>2019-20</th>
<th>2020-21</th>
<th>2021-22</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>ACTUAL</td>
<td>ADOPTED</td>
<td>AMENDED</td>
<td>RECOMM.</td>
</tr>
<tr>
<td>Total Street Improvements Fund Expenditure</td>
<td>7,000,000</td>
<td>5,000,000</td>
<td>7,000,000</td>
<td>7,000,000</td>
</tr>
<tr>
<td>LOSST Funding</td>
<td>7,000,000</td>
<td>5,000,000</td>
<td>7,000,000</td>
<td>7,000,000</td>
</tr>
</tbody>
</table>

**Neighborhood Improvements**

**Revenues (Other):**
- Blitz on Blight: ---
- Special Investment Districts: ---
- Property Improvement: ---

Total Revenues (Other): ---

<table>
<thead>
<tr>
<th>ORGANIZATION CODE</th>
<th>2018-19</th>
<th>2019-20</th>
<th>2020-21</th>
<th>2021-22</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>ACTUAL</td>
<td>ADOPTED</td>
<td>AMENDED</td>
<td>RECOMM.</td>
</tr>
<tr>
<td>Total Neighborhood Improvements Revenues (Other) Expenditure</td>
<td>3,065,000</td>
<td>3,000,000</td>
<td>3,000,000</td>
<td>3,000,000</td>
</tr>
<tr>
<td>LOSST Funding</td>
<td>3,000,000</td>
<td>3,000,000</td>
<td>3,000,000</td>
<td>3,000,000</td>
</tr>
</tbody>
</table>

**Expenditures:**
- Blitz on Blight: 5,830
- Special Investment Districts: ---
- Neighborhood Matching Grant: ---
- Property Improvement: ---
- Rental Housing Enhancement: ---
- Expanded Library Hours: ---
- Grubb YMCA: ---

Total Expenditure: 5,830

LOSST Funding: 5,830

<table>
<thead>
<tr>
<th>ORGANIZATION CODE</th>
<th>2018-19</th>
<th>2019-20</th>
<th>2020-21</th>
<th>2021-22</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>ACTUAL</td>
<td>ADOPTED</td>
<td>AMENDED</td>
<td>RECOMM.</td>
</tr>
<tr>
<td>Total Neighborhood Improvements Expenditure</td>
<td>5,830</td>
<td>3,500,000</td>
<td>5,000,000</td>
<td>5,000,000</td>
</tr>
<tr>
<td>LOSST Funding</td>
<td>5,830</td>
<td>3,500,000</td>
<td>5,000,000</td>
<td>5,000,000</td>
</tr>
</tbody>
</table>

**Public Safety Improvements and Expenditures**

**Expenditures:**
- Firefighter Positions: ---
- Mobile Crisis Services: ---

Total Expenditure: ---

LOSST Funding: ---

<table>
<thead>
<tr>
<th>ORGANIZATION CODE</th>
<th>2018-19</th>
<th>2019-20</th>
<th>2020-21</th>
<th>2021-22</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>ACTUAL</td>
<td>ADOPTED</td>
<td>AMENDED</td>
<td>RECOMM.</td>
</tr>
<tr>
<td>Total Public Safety Improvements Expenditure</td>
<td>1,300,000</td>
<td>1,300,000</td>
<td>1,399,000</td>
<td>1,379,170</td>
</tr>
<tr>
<td>LOSST Funding</td>
<td>1,300,000</td>
<td>1,300,000</td>
<td>1,399,000</td>
<td>1,379,170</td>
</tr>
</tbody>
</table>
Local Option Sales and Services Tax (LOSST) Personnel

**Personnel Detail:**

<table>
<thead>
<tr>
<th>PERMANENT FULL-TIME POSITIONS</th>
<th>2018-19</th>
<th>2019-20</th>
<th>2020-21</th>
</tr>
</thead>
<tbody>
<tr>
<td>JOB CLASSIFICATION TITLE</td>
<td>ACTUAL</td>
<td>ADOPTED</td>
<td>AMENDED</td>
</tr>
<tr>
<td>Property Improvement Supervisor</td>
<td>---</td>
<td>---</td>
<td>---</td>
</tr>
<tr>
<td>Neighborhood Inspector</td>
<td>---</td>
<td>---</td>
<td>4.00</td>
</tr>
<tr>
<td>Property Improvement Inspector</td>
<td>---</td>
<td>---</td>
<td>---</td>
</tr>
<tr>
<td>Property Improvement Liaison</td>
<td>---</td>
<td>---</td>
<td>---</td>
</tr>
<tr>
<td>Property Improvement Administrative Assistant</td>
<td>---</td>
<td>---</td>
<td>---</td>
</tr>
<tr>
<td>Total Full-time Permanent Employees</td>
<td>---</td>
<td>---</td>
<td>4.00</td>
</tr>
</tbody>
</table>

Beginning in fiscal year 2020 amended budget, four Neighborhood Inspectors have been moved from Community Development Neighborhood Inspections (G001 CD041042) for the Blitz on Blight program.
## Special Revenue and Other Funds

<table>
<thead>
<tr>
<th>ORGANIZATION CODE</th>
<th>2018-19</th>
<th>2019-20</th>
<th>2020-21</th>
<th>2021-22</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>ACTUAL</td>
<td>ADOPTED</td>
<td>AMENDED</td>
<td>RECOMM.</td>
</tr>
<tr>
<td><strong>Special Revenue Funds</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>SA11 ND411781</td>
<td>Special Assessment - Refunds</td>
<td>---</td>
<td>25,000</td>
<td>25,000</td>
</tr>
<tr>
<td>S370 ND408705</td>
<td>TIF - Center Metro District</td>
<td>14,383,729</td>
<td>12,466,456</td>
<td>14,005,936</td>
</tr>
<tr>
<td>S370 ND408706</td>
<td>TIF - Central Place District</td>
<td>---</td>
<td>---</td>
<td>29,411</td>
</tr>
<tr>
<td>S370 ND408708</td>
<td>TIF - Southeast Agricultural District</td>
<td>2,414,538</td>
<td>1,692,576</td>
<td>1,668,126</td>
</tr>
<tr>
<td>S370 ND408712</td>
<td>TIF - Ingersoll/Grand</td>
<td>---</td>
<td>---</td>
<td>227,223</td>
</tr>
<tr>
<td>S453 ND405650</td>
<td>Severance Payouts</td>
<td>2,968,091</td>
<td>2,500,000</td>
<td>2,500,000</td>
</tr>
<tr>
<td>S457 ND405651</td>
<td>Fire Retirement Tax Account</td>
<td>6,476,155</td>
<td>5,903,373</td>
<td>5,903,373</td>
</tr>
<tr>
<td>S463 ND405653</td>
<td>Police Retirement Tax Account</td>
<td>8,648,189</td>
<td>8,563,605</td>
<td>8,563,605</td>
</tr>
<tr>
<td>S466 ND405654</td>
<td>FICA Medicare Tax Account</td>
<td>1,425,257</td>
<td>1,459,643</td>
<td>1,459,643</td>
</tr>
<tr>
<td>S605 ND413000</td>
<td>Franchise Fee Settlement</td>
<td>4,641,320</td>
<td>6,000,000</td>
<td>9,500,000</td>
</tr>
<tr>
<td>S740 ND413790</td>
<td>IRA Revenue/IRA Bonds</td>
<td>797,021</td>
<td>2,270,550</td>
<td>2,270,550</td>
</tr>
<tr>
<td>S855 FN079000</td>
<td>Sales Tax Increment (Flood Mitigation)</td>
<td>1,385,896</td>
<td>1,823,397</td>
<td>2,050,000</td>
</tr>
<tr>
<td>S862 ND410752</td>
<td>SSMID - Downtown</td>
<td>1,850,918</td>
<td>2,074,027</td>
<td>2,089,285</td>
</tr>
<tr>
<td><strong>Total Special Revenue Funds</strong></td>
<td>51,136,991</td>
<td>49,124,124</td>
<td>56,214,443</td>
<td>55,053,591</td>
</tr>
<tr>
<td><strong>Total Special Revenue and Other Funds</strong></td>
<td>51,136,991</td>
<td>49,124,124</td>
<td>56,214,443</td>
<td>55,053,591</td>
</tr>
</tbody>
</table>
## Debt Service Fund

<table>
<thead>
<tr>
<th>ORGANIZATION CODE</th>
<th>2018-19 ACTUAL</th>
<th>2019-20 ADOPTED</th>
<th>2020-21 AMENDED</th>
<th>2021-22 RECOMM.</th>
<th>2021-22 PROJECTED</th>
</tr>
</thead>
<tbody>
<tr>
<td>Debt Service Administration</td>
<td>7,500</td>
<td>7,500</td>
<td>87,500</td>
<td>12,500</td>
<td>12,500</td>
</tr>
<tr>
<td>General Obligation Bonds</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Series 2009B Refunding</td>
<td>296,656</td>
<td>293,556</td>
<td>578,556</td>
<td>---</td>
<td>---</td>
</tr>
<tr>
<td>Series 2009C Refunding</td>
<td>2,214,713</td>
<td>---</td>
<td>---</td>
<td>---</td>
<td>---</td>
</tr>
<tr>
<td>Series 2009G</td>
<td>399,000</td>
<td>---</td>
<td>---</td>
<td>---</td>
<td>---</td>
</tr>
<tr>
<td>Series 2011A / Refunding</td>
<td>2,941,563</td>
<td>2,816,063</td>
<td>23,446,407</td>
<td>---</td>
<td>---</td>
</tr>
<tr>
<td>Series 2012A</td>
<td>874,988</td>
<td>1,856,988</td>
<td>18,701,988</td>
<td>---</td>
<td>---</td>
</tr>
<tr>
<td>Series 2012B</td>
<td>391,300</td>
<td>464,700</td>
<td>5,654,700</td>
<td>---</td>
<td>---</td>
</tr>
<tr>
<td>Series 2012C</td>
<td>174,478</td>
<td>176,758</td>
<td>521,758</td>
<td>---</td>
<td>---</td>
</tr>
<tr>
<td>Series 2013A</td>
<td>1,696,875</td>
<td>1,916,475</td>
<td>1,916,475</td>
<td>1,666,675</td>
<td>1,555,875</td>
</tr>
<tr>
<td>Series 2013B Refunding</td>
<td>2,236,400</td>
<td>2,241,200</td>
<td>2,243,200</td>
<td>2,243,200</td>
<td>2,252,400</td>
</tr>
<tr>
<td>Series 2014B</td>
<td>1,915,700</td>
<td>2,145,700</td>
<td>2,145,700</td>
<td>2,211,700</td>
<td>2,171,200</td>
</tr>
<tr>
<td>Series 2014D</td>
<td>279,885</td>
<td>279,095</td>
<td>279,095</td>
<td>283,950</td>
<td>282,830</td>
</tr>
<tr>
<td>Series 2014E</td>
<td>3,975,094</td>
<td>3,982,019</td>
<td>3,982,019</td>
<td>3,994,019</td>
<td>3,947,269</td>
</tr>
<tr>
<td>Series 2015A</td>
<td>4,960,763</td>
<td>3,742,494</td>
<td>3,744,763</td>
<td>2,050,913</td>
<td>2,051,663</td>
</tr>
<tr>
<td>Series 2015B</td>
<td>2,233,150</td>
<td>2,245,700</td>
<td>2,245,700</td>
<td>2,248,750</td>
<td>2,262,000</td>
</tr>
<tr>
<td>Series 2015C Refunding</td>
<td>494,700</td>
<td>---</td>
<td>---</td>
<td>---</td>
<td>---</td>
</tr>
<tr>
<td>Series 2016A</td>
<td>2,774,638</td>
<td>2,771,388</td>
<td>2,771,388</td>
<td>2,774,388</td>
<td>2,773,138</td>
</tr>
<tr>
<td>Series 2016B Refunding</td>
<td>3,216,950</td>
<td>2,890,750</td>
<td>2,890,750</td>
<td>2,899,250</td>
<td>2,907,250</td>
</tr>
<tr>
<td>Series 2017A</td>
<td>2,745,744</td>
<td>2,742,494</td>
<td>2,742,494</td>
<td>2,745,994</td>
<td>2,740,744</td>
</tr>
<tr>
<td>Series 2017B</td>
<td>276,163</td>
<td>276,163</td>
<td>276,163</td>
<td>276,163</td>
<td>276,163</td>
</tr>
<tr>
<td>Series 2017C</td>
<td>460,100</td>
<td>939,300</td>
<td>939,300</td>
<td>938,800</td>
<td>937,200</td>
</tr>
<tr>
<td>Series 2019A Refunding</td>
<td>9,685,274</td>
<td>9,718,200</td>
<td>9,718,200</td>
<td>9,752,950</td>
<td>9,791,200</td>
</tr>
<tr>
<td>Series 2019C</td>
<td>120,352</td>
<td>61,110,000</td>
<td>79,510,562</td>
<td>10,805,975</td>
<td>9,529,475</td>
</tr>
<tr>
<td>Series 2019D</td>
<td>---</td>
<td>---</td>
<td>610,789</td>
<td>533,200</td>
<td>540,000</td>
</tr>
<tr>
<td>Series 2020A Refunding</td>
<td>---</td>
<td>---</td>
<td>225,000</td>
<td>2,294,288</td>
<td>1,241,288</td>
</tr>
<tr>
<td>Series 2020B</td>
<td>---</td>
<td>---</td>
<td>---</td>
<td>90,515,899</td>
<td>10,805,975</td>
</tr>
<tr>
<td>Series 2020C</td>
<td>---</td>
<td>---</td>
<td>---</td>
<td>675,000</td>
<td>580,000</td>
</tr>
<tr>
<td>Series 2021A</td>
<td>---</td>
<td>---</td>
<td>---</td>
<td>---</td>
<td>83,515,899</td>
</tr>
<tr>
<td>Series 2021B</td>
<td>---</td>
<td>---</td>
<td>---</td>
<td>---</td>
<td>675,000</td>
</tr>
<tr>
<td>Subtotal General Obligation Bonds</td>
<td>96,137,508</td>
<td>105,969,482</td>
<td>168,501,196</td>
<td>142,219,483</td>
<td>144,137,938</td>
</tr>
<tr>
<td>Lease Purchase</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Supplement 2011 &amp; 2012</td>
<td>236,155</td>
<td>236,162</td>
<td>236,162</td>
<td>236,162</td>
<td>150,862</td>
</tr>
<tr>
<td>Supplement 2014</td>
<td>152,106</td>
<td>152,106</td>
<td>152,106</td>
<td>152,106</td>
<td>152,106</td>
</tr>
<tr>
<td>Subtotal Lease Purchase</td>
<td>388,262</td>
<td>388,268</td>
<td>388,268</td>
<td>388,268</td>
<td>302,968</td>
</tr>
<tr>
<td>Total Debt Service Funds</td>
<td>96,533,270</td>
<td>106,365,250</td>
<td>168,976,964</td>
<td>142,620,251</td>
<td>144,453,406</td>
</tr>
</tbody>
</table>