



Council Study Meeting
January 17, 2017
6:00 p.m.
City Council Chambers

Agenda

1. Discuss the FY 17/18 budget
2. Other items

City Council Study Meeting

1.

Meeting Date: 01/17/2017

Information

Subject

Discuss the FY 17/18 budget

Information

The Mayor and Council will discuss the FY 17/18 budget. Department directors will attend and be available to answer questions.

Fiscal Impact

Attachments

Budget Final Draft



City of Indianola Financial Policy

Section 1- General Policy

It is the expectation and the general understanding of the City Council and the citizens of Indianola that the City conducts its financial affairs in a thoughtful and prudent manner. The following policies provide the framework within which the City conducts its financial affairs. The policies are divided into the following categories: Revenue Policies, Reserves and Contingencies, Operating Expenditure Policies, Capital Improvements Planning, Debt Management, Financial Reporting, and Investment Policies. Most of these policies represent long-standing principles, traditions, and practices which have guided the City in the past and have helped maintain financial stability. There may be times in which the City Council deviates from policy based on sound decisions and public interest. These deviations will be noted in the City Council minutes.

Section 2 - Revenue Policies

The City of Indianola revenue policies are intended to provide guidelines for determining the revenues and revenue sources necessary to provide basic municipal services to the community. It is the City's goal to create and maintain a diversified, yet stable, revenue system to protect it from possible short-term fluctuations in any of its various revenue sources. An integral factor in the City's ability to maintain a strong revenue supply is the diversity of its tax base and the health of the area economy. Therefore, the City resolutely encourages economic development through the implementation of financial policies that create a favorable tax climate, while meeting service demands of businesses and residents.

General Revenue Policies

1. A diversified, yet stable, revenue system will be utilized by the City to protect it from possible short-term fluctuations in any of its revenue sources.
2. In situations in which the City has determined that a fee may be a more appropriate method of funding a government program or service than property taxes, the City may explore the possibility of using fees instead of property taxes as the appropriate revenue source to fund the program or service. As much as practical fees should be established at a level that supports the entire cost of providing the program or service.
3. Through community and economic development, a broader tax base will be pursued to increase tax revenue and help reduce annual fluctuation in the property tax rate.
4. Revenue projections should be developed on an annual basis. Existing and potential revenue sources should be reviewed annually.

Property Taxes

1. The City's total property tax levy rate and tax revenues shall be reviewed annually and evaluated taking into consideration current and forecasted economic conditions, proposed service level changes, State and Federal mandates, changes in the property tax rollback, amendments to the property tax law, and any other factors that affect the City's ability to provide basic City services or maintain sufficient cash reserves.

2. Stability and consistency in the property tax levy rate from one year to the next is desired. Adjustments to the levy are appropriate and may be made when tax revenues are projected to fall short. If revenues are expected to exceed the funding for basic services, the city council will review available options, which may include, but are not limited to infrastructure improvements, equipment or economic development projects

Urban Renewal - Tax Increment Financing Policy

Purpose

The City creates urban renewal districts to:

1. Enhance areas in the city for the purpose of stimulating private investment in commercial, industrial, residential development/redevelopment and investment in public facilities through public action and commitments.
2. Increase commercial, industrial development, residential redevelopment and investment in public facilities in the City which will improve the economic and social environment of the community and sustain a desired balance between the non-residential and residential tax revenues.
3. Provide adequate public infrastructure of sanitary sewer, storm water management, potable water, streets, and pedestrian walkways to ensure the public health, safety and welfare.
4. Provide assistance and economic incentives for commercial, industrial development and residential redevelopment which may not otherwise occur without such assistance and incentives.

Guidelines

The City shall adhere to Chapter 403 of the Code of Iowa, in the creation of urban renewal plans and subsequent implementation of those plans. The powers granted in this chapter constitute the performance of essential public purposes for the State of Iowa and the City of Indianola, Iowa. The powers conferred by this chapter are for public uses and purposes for which public money may be expended and for which the power of eminent domain and police power may be exercised; and that the necessity in the public interest for these provisions is declared as a matter of legislative determination.

The assessed value of property within each urban renewal district, which is subject to a division of revenue from taxation - tax increment financing (TIF), is determined by the Warren County Assessor each year.

The City uses TIF to leverage economic activity, offset taxpayer burden, build public improvements and finance public investment in infrastructure deemed necessary for community growth.

Process

1. The amount of value reservation required for the next fiscal year is due annually by December 1st. And, upon written request from a taxing jurisdiction, meet and confer with that jurisdiction on the intended reservation.
2. Taxable valuation reservation will be based upon the debt and contractual obligations certified with the Warren County Auditor.
3. Prepare and distribute exhibits, including formulas and calculations of TIF dollars.

Restrictions

1. Distribution of Incremental Property Taxes The City of Indianola attempts to release to all taxing jurisdictions any additional valuation in the TIF districts when the funds generated by the valuation exceed the amount needed to retire the annual TIF debt in that district or anticipated for future debt.
2. Sunsets The City establishes sunset dates for all TIF districts as provided in Chapter 403.17(10), Code of Iowa, as follows: in an urban renewal area designated an economic development area in which no part contains slum or blighted conditions, the plan shall be limited to twenty years from the calendar year following the calendar year in which the city first certifies to the county auditor the amount of any loans, advances, indebtedness, or bonds which qualify for payment from the division of revenue provided in the Code of Iowa, Chapter 403.19.
3. Powers of Municipality The City shall have all the powers necessary or convenient to carry out and effectuate the purposes and provisions of Chapter 403.6 and the additional powers granted in Chapter 403.12 of the Code of Iowa.
4. Fluctuation/Reserves Tax increment reserves will be established to help offset major fluctuations in debt reservation requirements. Funds held in reserves will be specifically identified and held for a future debt or contractual obligation.

Municipal Enterprises

1. User charges and fees should be set at a level related to the cost of providing services. Determination of such costs should include the costs of providing the actual service as well as all other related expenses, such as maintenance and replacement of equipment, personnel costs, and all other operating and administrative costs.

At least annually or user fees and charges should be reviewed. When necessary, user fees and charges should be re-calculated and revised to reflect the actual cost of activities.

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Section 3 - Reserves and Contingencies

The maintenance of adequate cash reserves provides the City with flexibility and security and is an important factor considered by rating agencies and the underwriting community when reviewing City debt issuance. Along with maintaining the City's credit worthiness, such cash reserves provide the means to handle economic uncertainties, local disasters and other unanticipated financial hardships, as well as, meeting debt cash flow requirements. In addition to the designations noted below, fund balance levels will be sufficient to meet funding requirements for projects approved in prior years that are carried forward into the new year, debt service reserve requirements, reserves for encumbrances and other reserves or designations required by contractual obligations or generally accepted accounting principles. Deviation from the following general policies by Council may occur based on sound decisions and public interest. When such deviations are made, it shall be specifically noted and included within Council minutes.

General Policies

1. General Fund cash reserves (fund balance) should be maintained at a level sufficient to provide funding for general governmental operations. It is the City's goal to have a unrestricted minimum balance at fiscal year end of not less than 25% of general fund expenditures. However, the balance may be higher, if deemed prudent, due to the uncertainty of future revenues or anticipated expenditures.
2. Enterprise Fund unrestricted cash reserves (fund balances) should be maintained at a level sufficient to provide funding to meet 100% of the fiscal year expenditures.
3. Cash reserves should not be used to finance routine operating expenses, which exceed budget levels. Routine operating expenses shall be defined as reasonably anticipated reoccurring annual expenditures.
4. Cash reserves may be used to finance capital improvement projects only when cash reserves have been specifically identified in the budget to finance such project, and do not bring the fund balance below the required level.
5. Excess cash reserves may be used to balance revenues and expenditures as long as the minimum cash reserve requirements of this policy are met, provided that said cash reserves may only be used to offset non-reoccurring expenditures.
6. Revenues will equal or exceed expenditures for each budget year unless there are funds available in excess of the cash reserves requirements of this policy.

7. The City's annual budget is considered balanced if the cash reserve requirements, the working capital requirements and the revenue and expenditure requirements of this policy have been met.

Working Capital

1. The City will maintain sufficient cash reserves in operating funds for working capital so that short term cash flow financing is not required. The cash reserve will be no less than 25% of the next year's operating budgeted expenditures, the same level as required for the general fund. Operating funds are defined as the general, road use tax, employee benefits and enterprise funds. The cash reserve may be higher than 25% if deemed prudent due to the uncertainty of future revenues or anticipated expenditures.
2. The use of short-term borrowing, such as with tax anticipation notes, in order to meet the preceding working capital requirements should be avoided.

Equipment Replacement Reserve Fund

The City may establish and maintain an equipment replacement reserve fund to provide for the scheduled purchase of vehicles and equipment, and will consider annually appropriating funds to it to provide for the timely upgrading and replacement of vehicles and equipment. The amount added to this fund by annual appropriation should be the amount required to maintain the fund at the approved level after credit for the sale of surplus equipment and interest earned by the fund. It is the City's intent that the reserve fund replaces the City's need to borrow funds for vehicle and equipment acquisitions. A minimum fund balance of 5% of the current year expenditures will be maintained to ensure proper funding, and to accommodate price volatility.

Capital Project Reserve Fund

The Council may designate specific fund balance levels for future development of capital projects that individually do not exceed \$500,000 in total project costs and that do not require bond financing. In order to help maintain the fund at approved levels, the Council may annually transfer to the fund any balance from operating funds in excess of the cash reserve requirements within this policy.

GASB 54

GASB 54 establishes the following five fund balance classifications: Nonspendable, Restricted, Committed, Assigned, and Unassigned. Fund Balance classifications assigned, unassigned, and committed are considered “unrestricted” fund balances. The order of spending will be as follows: restricted, committed, assigned and unassigned. Restricted funds shall be spent according to the purpose for which they were received. Unassigned funds shall always be spent after Committed and Assigned funds have been exhausted. The City Administrator and/or the Finance Director are authorized to assign fund balances according to specific factors involved. The City Council will have authority to commit fund balance.

Section 4 – Operating Expenditure Policies

Operating expenditures must meet the City's requirements to provide services within the framework of available revenues. Fiscal control and long range financial planning is necessary to guarantee that the City's current and future finances will remain sound. The following operating expenditure policies guide the evaluation and control of the City's appropriations and expenditures.

General Policies

1. Expenditure projections will be developed on an annual basis, and will be reviewed quarterly. Projections should include estimates of anticipated operating costs for programmed capital improvement projects, and for equipment and capital facilities replacement and maintenance schedules.
2. Current expenditures should be paid, in accordance of Council directives, with current revenues or excess cash reserves.
3. Current expenditures should not be balanced by postponing needed expenditures, accruing future revenues, issuing short term debt, or paying for routine operating costs out of minimum cash reserves.
4. The operating budget should provide for adequate maintenance of fixed assets and equipment and provide for their orderly replacement.
5. The City will encourage the provision of services through the private sector and other public agencies whenever and wherever greater efficiency and effectiveness can be achieved.
6. The City shall consider annually, funding requests from local service organizations. These funding requests are due, in writing, annually to the council, by December 1, for consideration in the upcoming budget process. Submissions should include amounts requested, as well as planned usage of the funds. These community betterment funds shall only be made with operating funds in excess of cash reserve targets.
7. The City will maintain risk management and safety programs to reduce costs and minimize losses.

Section 5 – Capital Improvements Planning

Policies for the capital improvements program are intended to encourage planning for future growth and infrastructure repair within the framework of the City's financial policies.

General Policies

1. The City should develop and annually update a five-year capital improvements program (CIP). This program should identify future capital project expenditures made necessary by anticipated changes in population, infrastructure replacement and extension, economic base and/or land use.
2. The operating and maintenance cost of a proposed capital improvement shall be calculated to determine a "true cost" of each improvement and assist in programming of future overall revenue requirements of the City.
3. The capital improvements plan will include the costs, timing and sources of funding and the estimated impact of future revenue requirements for each project. These calculations shall reflect adjustments for inflation.
4. The capital improvements plan should maintain the City's assets at a level adequate to protect the City's capital investments, minimize future maintenance and replacement costs, and provide for an adequate level of service.
5. The City's annual capital improvements budget should be based on the five-year CIP. The budget will include final calculations of revenue sources and related impacts on future availability of revenue for additional projects.
6. The annual expenditures identified in the CIP should be fully funded from financial resources that are anticipated to be current and available.
7. Grants and similar forms of intergovernmental assistance should be used to finance only those projects identified in the CIP or other planning documents as the community needs.
8. A fiscal impact analysis should be performed on all projects for which the City's financial participation is requested by the private sector. This analysis should identify anticipated direct and indirect public costs and revenues associated with the proposed project.

Section 6 - Debt Management Policies

The issuance of debt is a necessity for the financing of many major capital improvements. Determining the method and timing for financing is subject to numerous considerations. The City's debt policies are intended to encourage conservative debt management while maintaining the flexibility to use the various financing mechanisms that are available to the City.

The City's overall tax levy must be reflective of the impact of debt issuance. Alternative revenue sources will be used when practicable to maintain an overall tax rate consistent with the general philosophy of municipal service determined by the City Council.

The cost of financing through the issuance of debt is also affected by the strength of the City's financial position. Bond ratings and investor's interest are influenced by the City's debt management policies, as well as, by the overall financial policies of the City. It is the City's goal to maintain debt management policies that keep outstanding debt within manageable levels and which maintains the City's flexibility to issue debt in the case of unusual circumstances of those beyond the City's control.

General Policies

1. Long-term borrowing shall be limited to capital improvements projects that cannot be financed from current revenues, have estimated life span of greater than the term of borrowing and generally to capital projects with an aggregate project cost of \$250,000 or greater. Principal and interest will be scheduled to be within the revenues available for debt service. Long-term debt shall not be used for current operations.
2. Any capital improvement projects or capital equipment financed through bonds should be financed for a period not to exceed the expected useful life of the asset being financed.
3. Total outstanding debt, including overlapping debt, will be considered when planning additional debt issuance.
4. Consideration should be made for the City's share of utility projects, including the cost of over-sizing of water, sewer and storm water mains, -being financed with current utility funds and other revenues when funds are appropriate and available.
5. The use of general obligation bonds for projects does not dismiss the potential of pro rata payment for debt service by specifically benefited funds such as water, sewer, storm water, or road use tax.

6. The City will consider refunding outstanding debt in order to achieve interest cost savings, restructure principal and/or eliminate burdensome covenants with bondholders. Refundings undertaken to achieve interest cost savings in advance of their call date should strive to achieve a new present value savings benefit equal to a minimum of 3% of the present value of the refunded par amount.
7. Financing requirements will be reviewed annually. The timing for financing will be based upon the City's need for funds, market conditions and debt management policies.
8. The City will follow a policy of full disclosure on every financial report and bond prospectus with bond rating agencies about its financial condition.
9. The City will follow applicable laws, regulations and bond covenants relative to arbitrage and rebate compliance requirements.

Debt Limitations

1. The average maturity of general obligation debt should not exceed the useful life of the asset being financed and/or state law limitations.
2. Bond issues should be structured so that the debt service schedule is within the revenues available for debt service.
3. Total general obligation indebtedness should not exceed 80% of the City's statutory debt limit.
4. Self imposed debt limitations may not take into account debt issued as a consequence of voter approved bond referendums.

Section 7 - Financial Reporting and Accounting

General Policies

1. The City will maintain a high standard of accounting practices. To that end, the City will continue to use the latest edition of *Governmental Accounting, Auditing, and Financial Reporting (GAAFR)* as its source of generally accepted accounting principles (GAAP).
2. The City's relationship with its independent public accounting firm will be reviewed at a minimum every five years.
3. The City will maintain its budget and accounting system on a cash basis which will be the basis for all interim, internal, and state reporting.
4. The City will adhere to a policy of full and open public disclosure of all financial activity and information.

Reports

1. The City will maintain a budgetary control system and will produce interim financial reports that measure actual revenues and expenditures compared to budgeted revenues and expenditures.
 - (a) Monthly and annual reports should present a summary of financial information by major fund and activity type.
 - (b) Monthly reports should be provided presenting actual cash position and investment performance.
 - (c) Each year, the City shall retain either an independent public accounting firm or the State Auditor to perform the annual audit and will make the audit available to all interested parties.
 - (d) The City will comply with all federal and state audit and review regulations, including OMB A-133 single audit and Single Point of Contact (SPOC) review requirements.

Section 8 – Investment Policies

Scope of Investment Policy

The Investment Policy of the City of Indianola shall be governed by Iowa Code Chapters 12B and 12C and shall apply to all operating funds, bond proceeds and other funds and all investment transactions involving operating funds, bond proceeds and other funds accounted for in the financial statements of the City of Indianola.

The investment of bond funds or sinking funds shall also comply with the provisions of any bond resolutions.

This written investment policy, required by Iowa Code Section 12B.10B, shall be delivered to all the following:

1. The governing body or officer of the public entity to which this policy applies.
2. All depository institutions or fiduciaries for public funds of the public entity.
3. The auditor of the public entity.
4. Every fiduciary or third party assisting with or facilitating investments for the public entity.

Delegation of Authority

In accordance with Section 12B.10, the responsibility for conducting investment transactions resides with the Treasurer of the City of Indianola. For purposes of this Investment Policy the Finance Director is designated the Treasurer. Only the Treasurer and those authorized by resolution may invest public funds. A copy of any empowering resolution shall be attached to this Investment Policy.

All contracts or agreements with outside persons investing public funds, advising on the investment of public funds, directing the deposit or investment of public funds or acting in a fiduciary capacity for the City of Indianola shall require the outside person to notify in writing the Treasurer of the City of Indianola within thirty days of receipt of all communication from the Auditor of the outside person or any regulatory authority of the existence of a material weakness in the internal control structure of the outside person or regulatory orders or sanctions regarding the type of services being provided to the City of Indianola by the outside person.

The records of investment transactions made by or on behalf of the City of Indianola are public records and are the property of the City of Indianola whether in the custody of the City of Indianola or in the custody of a fiduciary or other third party.

The Treasurer shall establish a written system of internal controls and investment practices. The controls shall be designed to prevent the loss of public funds, to document those officers and employees of the City of Indianola responsible for elements of the investment process and to address the capability of investment management. The controls shall provide for receipt and review of the audited financial statement and related report on internal control structure of all outside persons performing any of the following for this public body.

1. Investment of public funds.
2. Advising on the investment of public funds.
3. Directing the deposit or investment of public funds.
4. Acting in a fiduciary capacity for this public body.

The Treasurer of the City of Indianola shall be bonded in the amount of \$300,000. The amount of this bond shall be reviewed annually to determine its appropriateness and will be amended by the City Council if deemed necessary.

Objectives of Investment Policy

The primary objectives, in order of priority, of all investment activities involving the financial assets of the City of Indianola shall be the following:

1. Safety: Safety and preservation of principal in the overall portfolio.
2. Liquidity: Maintaining the necessary liquidity to match expected liabilities.
3. Return: Obtaining a reasonable return in compliance with Iowa Code Section 12C.6.

Prudence

The Treasurer of the City of Indianola, when investing or depositing public funds, shall exercise the care, skill, prudence and diligence under the circumstances then prevailing that a person acting in a like capacity and familiar with such matters would use to attain the Section 8 investment objectives. This standard requires that when making investment decisions, the Treasurer shall consider the role that the investment or deposit plays within the portfolio of the assets of the City of Indianola and the investment objectives stated in Section 8.

When investing assets of the City of Indianola for a period longer than six months or in an amount greater than \$300,000 per investment, the Treasurer shall request competitive investment proposals for comparable credit and terms investment from a minimum of three investment providers.

Instruments Eligible for Investment

Assets of the City of Indianola shall be invested in financial institutions properly declared by Resolution of the City Council of the City of Indianola. Deposits in any financial institution shall not exceed the amount stated in the Resolution. Assets of the City of Indianola may be invested in the following:

1. Demand Deposit Accounts (DDA)
2. Negotiable Orders of Withdrawal (NOW) Accounts
3. Certificates of Deposit.
4. Obligations of the United States Government, its agencies and instrumentalities.

Prohibited Investments and Investment Practices

Assets of the City of Indianola shall not be invested in the following:

1. Reverse repurchase agreements.
2. Futures and options contracts.

Assets of the City of Indianola shall not be invested pursuant to the following investment practices:

1. Trading of securities for speculation or the realization of short-term trading gains.
2. Pursuant to a contract providing for the compensation of an agent or fiduciary based upon the performance of the invested assets.
3. If a fiduciary or other third party with custody of public investment transaction records of the City of Indianola fails to produce requested records when requested by this public body within a reasonable time, the City of Indianola shall make no new investment with or through the fiduciary or third party and shall not renew maturing investments with or through the fiduciary or third party.

Investment Limitations

Operating Funds: Operating funds means those funds which are reasonably expected to be expended during a current budget year or within fifteen months of receipt. Operating funds must be identified and distinguished from all other funds available for investment. Operating funds may only be invested in investments which mature within three hundred ninety-seven (397) days or less.

Other than Operating Funds: The Treasurer may invest funds of the City of Indianola that are not identified as Operating Funds in investments with a maturity longer than three hundred ninety-seven (397) days. However, all investments of Project Funds and other non-operating funds shall have a maturity that is consistent with the needs and use as specified for these funds, and no maturity shall be longer than three (3) years for any funds unless specifically authorized by the City Council.

Safekeeping and Custody

All invested assets of the City of Indianola involving the use of a public funds custodial agreement, as defined in Iowa Code Section 12B.10C, shall comply with all rules adopted and in accordance with the laws of the State of Iowa.

Ethics and Conflict of Interest

The Treasurer and all officers, employees and committees of the City of Indianola involved in the investment process shall refrain from personal business activity that could conflict with proper execution of the investment program or which could impair their ability to make impartial investment decisions.

Reporting

The Treasurer shall submit monthly with the Bank Reconciliation a list of investments making up the current investment portfolio.

CITY & IMU BUDGET PROCESSES

Date	Action Item	City Manager	Finance	Staff	Council	IMU
April 18, 2016	Council Meeting: Publish Budget Amendment	X	X		X	
May 1-15, 2016	Environmental Scan for FY 2018 budget		X			
May 16, 2016	Council Meeting: Amend PY budget if needed	X	X		X	
June 20, 2016	Council Study Session: Presentation of fees, environmental scan to Council to get direction regarding tax rate & fee schedule for FY 2018 budget	X	X		X	
June 30, 2016	Capital Improvement requests due to Finance	X	X	X		X
July 5, 2016	Council Meeting: Approve Budget Policy	X	X		X	
July 1-10, 2016	Prepare draft CIP budget	X	X			X
July 11, 2016	IMU Board Mtg: Receive direction from Council regarding CIP budget		X			X
July 18, 2016	Council Study Session: Receive direction from Council regarding CIP budget	X	X		X	
August 1-12, 2016	Initial budget targets for FY 2018 operating budget	X	X			X
August 8, 2016	IMU Board Mtg: Discuss 5 year CIP		X			X
August 15, 2016	Council Study Session: Discuss 5 year CIP	X	X		X	
August 15-31, 2016	Five year projections complete; Review CIP	X	X	X		
November 1, 2016	Letter to Agencies that received PY funding due		X			
November 1-15, 2016	Analysis of budget requests & review of department operational plans & funding requirements	X	X			X
November 14, 2016	IMU Board Mtg: budget update, revenues, operating impacts of capital projects, and related topics		X			X
November 21, 2016	Council Study Session: budget update, revenues, operating impacts of capital projects, and related topics	X	X		X	
December 1, 2016	Budget Request from Other Agencies Due to Finance		X			
December 2016	Valuation Data from County		X			
January 16-20, 2017	Draft FY 2018 budgets to department heads & council		X			X
January 23-31, 2017	Individual Council budget discussions	X	X		X	
January 31, 2017	Deadline to receive feedback regarding FY 2018 budget	X	X	X	X	X
February 6, 2017	Council Meeting: Set public hearing for FY 2018 budget for March 6, 2017	X	X		X	
February 13, 2017	IMU Board Mtg: Set public hearing for FY 2018 budget for February 27, 2017		X			
February 27, 2017	IMU Board Mtg: Hold public hearing for FY 2018 budget & Adoption of budget		X			
March 6, 2017	Council Meeting: Hold public hearing for FY 2018 budget & Adoption of budget	X	X		X	
March 15, 2017	DEADLINE to file budget with the State/County		X			X
April 10, 2017	IMU Board Mtg: Publish Budget Amendment		X			X
April 17, 2017	Council Meeting: Publish Budget Amendment	X	X		X	

CITY BUDGET ESTIMATES
Re-estimated FY17 & FY18 Projections

DEPTS	7/1/2016 BEGIN BALANCE	RE-EST NON-TAX REVENUE	FY17 TAXES	RE-EST EXPENSES	7/1/2017 ENDING BALANCE	FY18 NON-TAX REVENUE	FY18 TAXES	FY18 EXPENSES	PROJECTED ENDING BALANCE
001 GOVERNMENT	1,605,783	2,954,800		2,986,500	1,574,083	2,918,154		2,678,178	1,814,059
011 POLICE	828,321	388,600	2,357,200	2,744,000	830,121	390,435	2,523,747	2,957,435	786,868
015 FIRE	533,886	93,000	492,400	683,200	436,086	124,327	510,373	787,969	282,817
016 AMBULANCE	320,187	771,600	447,500	1,118,300	420,987	770,849	472,893	1,178,708	486,021
041 LIBRARY	43,603	97,200	445,400	537,700	48,503	94,112	482,605	573,957	51,263
042 PARK & REC	478,555	383,866	940,800	1,305,400	497,821	359,744	989,493	1,388,331	458,726
045 POOL	25,744	141,200	90,000	211,700	45,244	153,761	93,411	237,013	55,404
071 GENERAL FUND DEBT	54,750	-	80,000	79,900	54,850	-	75,000	77,500	52,350
SUBTOTAL	3,890,829	4,830,266	4,853,300	9,666,700	3,907,695	4,811,382	5,147,522	9,879,091	3,987,508

	Tax Valuation	Gen'l Rate	Total Asking	Total
General Fund (Regular)	494,070,591	11.45	5,657,108	\$ 12,700,000
General Fund (Ag)	1,431,395		4,300	
Debt Service	560,751,721	1.25	700,940	
TOTAL			6,362,347	

DEPTS	7/1/2016 BEGIN BALANCE	FY17 NON-TAX REVENUE	FY17 TAXES	RE-EST EXPENSES	7/1/2017 ENDING BALANCE	FY18 NON-TAX REVENUE	FY18 TAXES	FY18 EXPENSES	PROJECTED ENDING BALANCE
99 FRANCHISE FEES-MEC	476,911	90,000			566,911	95,000			661,911
110 ROAD USE TAX	1,225,218	1,782,700		1,707,900	1,300,018	1,800,422		2,037,972	1,062,468
115 YMCA MAINTENANCE OBLIGATION	185,566	100,000		40,000	245,566	100,000		20,000	325,566
121 LOCAL OPTION SALES TAX	-	1,400,000			1,400,000	1,000,000			2,400,000
125 TIF--DOWNTOWN/HILLCREST	949,928		1,845,000	1,635,400	1,159,528		2,077,145	1,332,900	1,903,773
141 LIBRARY SPECIAL REVENUE	37,192	16,700		22,000	31,892	18,000		18,325	31,567
142 PARK & REC SPECIAL REV	140,752	25,000		75,000	90,752	25,000		24,000	91,752
160 DOWNTOWN REVOLVING LOAN	149,711				149,711				149,711
161 DOWNTOWN BIZ PLAN	32,715	60,000		60,000	32,715	30,000		60,000	2,715
177 POLICE FORFEITURE	19,830	20,000		20,000	19,830	20,000		20,000	19,830
190 VEHICLE RESERVE FUND	67,352	1,425,000		566,100	926,252	803,707	220,000	1,518,707	431,252
199 POLICE RETIREMENT	89,871	1,500		12,500	78,871	1,800		12,500	68,171
200 DEBT SERVICE	1,209,910	1,593,200	893,400	2,591,800	1,104,710	1,169,300	700,900	2,355,650	619,260
301 GEN FUND CAPITAL PROJECTS	406,192	3,421,000	470,000	2,333,933	1,963,259	417,000	289,900	2,252,000	418,159
321 STREET CAPITAL PROJECTS	126,164	468,933		468,933	126,164	421,067		491,067	56,164
344 COMMUNITY ATHLETIC FACILITY	2,601	5,000		5,000	2,601	5,000		5,000	2,601
353 COMMUNITY RE-DEVELOPMENT	(52,195)	75,000		75,000	(52,195)	75,000		75,000	(52,195)
650 STORMWATER UTILITY	502,133	200,000		183,600	518,533	205,000		197,900	525,633
670 RECYCLING	90,333	217,200		215,500	92,033	215,500		211,680	95,853
820 HEALTH INSURANCE	690,402	1,623,700		1,595,000	719,102	1,942,082		1,868,060	793,124
830 HRA	243,539	107,600		100,000	251,139	108,000		91,000	268,139
840 FLEX/SHORT TERM DISABILITY	204,708	53,200		55,500	202,408	53,100		51,600	203,908
850 LIABILITY INSURANCE RESERVE	27,796	20,000		20,000	27,796	7,400		12,400	22,796
	6,826,629	12,705,733	3,208,400	11,783,167	10,957,596	8,512,378	3,287,945	12,655,761	10,102,158
610 SEWER O & M	589,695	1,653,600		1,653,600	589,695	1,681,169		1,681,169	589,695
710 SEWER CAPITAL PROJECTS	414,560	3,124,100		2,920,400	618,260	3,157,535		2,827,869	947,925
771 SEWER RESERVE	114,239				114,239				114,239
781 SEWER PLANT IMP	367,572	25,000		25,000	367,572	25,000		25,000	367,572
791 SEWER REVENUE BONDS	301,863	699,000		699,000	301,863	680,500		680,500	301,863
SUB-TOTAL SEWER	1,787,929	5,501,700	-	5,298,000	1,991,629	5,544,204	-	5,214,539	2,321,294
									-
SUBTOTAL (THIS PAGE)	8,614,558	18,207,433	3,208,400	17,081,167	12,949,225	14,056,582	3,287,945	17,870,300	12,423,452
GRAND TOTAL	12,505,387	23,037,699	8,061,700	26,747,867	16,856,920	18,867,964	8,435,467	27,749,390	16,410,960

STATEWIDE CITY TAX RATE SURVEY 2016/17
(Population 6,500+ Grimes, Polk City, Adel and Bondurant)

City	Population	Taxable Valuation	Gen. Fund	Debt Service	Tax Rate	Rank
POLK CITY	3,418	187,695,962	7.90000		7.90000	1
URBANDALE	39,463	2,629,574,805	7.17000	2.18000	9.92000	2
ALTOONA	14,541	595,368,910	*8.10000	0.39142	9.94369	3
CLEAR LAKE	7,777	477,106,239	7.88073	0.53304	10.04870	4
CLIVE	15,447	1,246,855,308	7.07172	1.48295	10.14499	5
PELLA	10,352	466,398,334	*8.10000		10.20000	6
AMES	58,965	2,603,065,698	5.60071	3.41087	10.37327	7
NORTH LIBERTY	13,374	757,979,781	*8.10000	1.12753	11.03264	8
DUBUQUE	57,637	2,358,056,508	*8.10000	0.11400	11.16739	9
CEDAR FALLS	39,260	1,574,489,248	*8.10000	0.57527	11.21967	10
JOHNSTON	17,278	1,205,068,053	7.73983	3.66017	11.40000	11
CARROLL	10,103	473,025,129	*8.10000	1.28762	11.57672	12
PLEASANT HILL	8,785	465,589,247	*8.10000	1.37572	11.65000	13
ANKENY	45,582	2,667,877,529	6.79000	4.25000	11.75000	14
SPENCER	11,233	460,899,195	*8.10000	1.08545	11.99170	15
WEST DES MOINES	56,609	4,324,075,301	*8.10000	1.95000	12.00000	16
MOUNT PLEASANT	8,668	273,164,970	8.09998	3.15464	12.18072	17
BETTENDORF	33,217	2,101,207,268	5.07449	5.00000	12.55000	18
INDIANOLA	14,782	481,746,187	*8.10000	1.65013	12.70023	19
GRIMES	8,246	566,992,253	*8.10000	2.30338	12.91473	20
LE MARS	9,826	353,188,229	*8.10000	1.03644	13.49999	21
WAUKEE	13,790	704,992,568	*8.10000	3.32000	13.50000	22
CORALVILLE	18,907	923,017,916	*8.10000	2.12539	13.52779	23
CRESTON	7,834	206,491,304	*8.10000		13.69612	24
MASON CITY	28,079	1,032,560,178	*8.10000	2.74350	13.71268	25
MARION	34,768	1,393,433,278	*8.10000	2.13362	13.82108	26
BONDURANT	3,860	154,087,155	*8.10000	3.27695	13.88621	27
OSKALOOSA	11,463	327,548,798	*8.10000	2.25257	13.98707	28
WAVERLY	9,874	384,809,730	*8.10000	2.40560	14.02702	29
DECORAH	8,127	317,209,118	*8.10000	2.03158	14.09419	30
ADEL	3,682	115,478,273	*8.10000	2.29792	14.34877	31
GRINNELL	9,218	251,269,304	*8.10000	1.43113	14.42076	32
STORM LAKE	10,600	295,259,870	*8.10000	1.60803	14.58995	33
NEVADA	6,798	187,573,462	*8.10000	1.84568	14.61800	34
CEDAR RAPIDS	126,326	6,012,512,982	*8.10000	2.68605	15.21621	35
MARSHALLTOWN	27,552	783,206,162	*8.10000	3.63269	15.28158	36
BOONE	12,661	351,052,696	*8.10000	0.97130	15.62578	37
MUSCATINE	22,886	826,763,643	*8.10000	2.78470	15.67209	38
NORWALK	8,945	338,046,136	*8.10000	4.10313	15.69499	39
CHARLES CITY	7,652	237,030,233	*8.10000	1.42505	15.78563	40
WASHINGTON	7,266	218,503,491	*8.10000	3.94471	15.82079	41
CLINTON	26,885	951,478,815	*8.10000	2.60002	15.88101	42
FORT MADISON	11,051	268,998,742	*8.10000	1.77472	15.91050	43
BURLINGTON	25,663	682,266,063	*8.10000	3.79790	15.93632	44
KEOKUK	10,780	319,711,676	*8.10000	1.44347	16.00803	45
SIOUX CITY	82,684	2,495,210,550	*8.10000	3.58873	16.06708	46
FAIRFIELD	9,464	343,624,274	*8.10000	4.17408	16.14983	47
ESTHERVILLE	6,360	151,088,396	*8.10000	2.18169	16.50000	48
IOWA CITY	67,862	3,347,028,340	*8.10000	3.82846	16.58305	49
WEBSTER CITY	8,070	208,600,452	*8.10000	2.31957	16.62843	50
ATLANTIC	7,112	215,956,545	*8.10000	4.03386	16.72957	51
DAVENPORT	99,685	4,022,766,219	*8.10000	2.15000	16.78000	52
KNOXVILLE	7,313	192,715,658	*8.10000	3.70805	16.81075	53
DES MOINES	203,433	6,840,954,151	*8.10000	4.01000	16.92000	54
NEWTON	15,254	430,884,204	*8.10000	2.30968	17.15000	55
WATERLOO	68,406	2,253,084,844	*8.10000	3.16104	17.60522	56
COUNCIL BLUFFS	62,230	2,547,695,493	*8.10000	2.20716	17.75000	57
PERRY	7,702	149,048,916	*8.10000	2.85514	17.89144	58
OELWEIN	6,415	131,025,560	*8.10000	1.88017	18.12362	59
DENISON	8,298	187,291,392	*8.10000	4.21208	18.60482	60
FORT DODGE	25,206	662,434,271	*8.10000	4.47022	20.42200	61
OTTUMWA	25,023	628,367,444	*8.10000	3.43886	20.72679	62

City of Indianola Fee Schedule

Department	Fee Description	Cost	Cost Description	Additional Fees Description
City Clerk	Cigarette Permit	\$75.00	Per Year	
City Clerk	Refuse Hauling Permit	\$150.00	Per Packer	
City Clerk	Refuse Hauling Permit	\$100.00	Units Other than Packer	
City Clerk	Bike Night Fee	\$750.00	Per Event to Lease Square (April-September)	
City Clerk	Bike Night Fee	\$80.00	Per Event to Sweep the Square	
City Clerk	Solicitors	\$100.00	Per Year	
City Clerk	Peddlers or Transient Merchant	\$50.00	For one day	
City Clerk	Peddlers or Transient Merchant	\$100.00	For one week	
City Clerk	Peddlers or Transient Merchant	\$200.00	For up to six (6) months	
City Clerk	Peddlers or Transient Merchant	\$300.00	For one year or any major part thereof	
City Clerk	Ice Cream Vendors	\$20.00	One Day	
City Clerk	Ice Cream Vendors	\$30.00	One Week	
City Clerk	Ice Cream Vendors	\$50.00	One Month	
City Clerk	Ice Cream Vendors	\$100.00	One Month to six months	
City Clerk	Deck Fees	\$0.50	Per square foot	
City Clerk	Brush Facility	\$5.00 Bundle; \$15 pickup; \$20 trailer; \$30 small truck; \$45 large truck	Anything that is 1/2" or more in diameter. Items may be loose or in paper bags only	
City Clerk	Brush Facility	\$15.00 monitors/televisions \$30 console/projection	Per item	
City Clerk	Miscellaneous Fees	\$30 return check fee, returned online check, debit/credit card	Per item	
Community Dev.	Electrical Permit Fee	\$80.00	Basic Overhead Fee with New Service Connection	Additional Fees based on # of meters, circuits, openings, fixed appliances, motors, etc.
Community Dev.	Electrical Permit Fee	\$120.00	Basic Underground Fee with New Service Connection	
Community Dev.	Mechanical Permit Fee	\$25.00	Basic Fee	Additional Fees based on installation, relocation or replacement of furnances, appliances, cooling units, boiler, air handling unit, ventilation fan, and gas piping
Community Dev.	Plumbing Permit Fee	\$25.00	Basic Fee	Additional Fees based on each plumbing fixture.
Community Dev.	Administration Fees - Nuisance Compliance	\$20.00-\$50.00		
Community Dev.	Banner Application	\$25.00	Additional \$2.00 per banner	
Community Dev.	Board of Adjustment Hearing	\$100.00		
Community Dev.	Driveway Permit	\$20.00		
Community Dev.	Final Plat Review	\$100.00	Additional \$10.00 for each lot in excess of 10	
Community Dev.	Planting in Parking Permit	\$5.00		
Community Dev.	Plat of Survey	\$25.00		
Community Dev.	Preliminary Plat Review	\$150.00	Additional \$10.00 for each lot in excess of 10	
Community Dev.	Property Pin Locate Fee	\$50.00		
Community Dev.	Rezoning Request	\$200.00		
Community Dev.	Sewer Permit	\$20.00		
Community Dev.	Sign Permit (24 sq. ft. or less)	\$25.00		
Community Dev.	Sign Permit (25-100 sq. ft.)	\$50.00		
Community Dev.	Sign Permit (100+ sq. ft.)	\$75.00	Additional \$0.20 per sq. ft. over 100	
Community Dev.	Sign Permit - Temporary Sign	\$25.00-\$30.00		
Community Dev.	Sign Fee Exemption Request	\$30.00		
Community Dev.	Sign Code Appeal Procedure	\$30.00		
Community Dev.	Site Plan Review (one acre or less)	\$50.00		
Community Dev.	Site Plan Review (more than one acre)	\$100.00		
Community Dev.	Water Inspection	\$40.00		
Community Dev.	Water Permit	\$15.00		
Community Dev.	Alley Closing Fee	\$200.00-\$400.00	Per 1/2 block	
Community Dev.	Complaint Abatement Fee Receipts	Contractor Fee		
Community Dev.	Street Bond Permit	\$10.00	Per square foot	
Community Dev.	Electric Service Fees	\$60.00	Overhead	
Community Dev.	Electric Service Fees	\$100.00	Underground	
Community Dev.	Electric Service Fees	\$35.00	Temporary Construction	
Community Dev.	Electric Meter	\$100.00		
Community Dev.	Water Connection	\$150.00		

City of Indianola Fee Schedule

Department	Fee Description	Cost	Cost Description	Additional Fees Description
Community Dev.	Meter Connection	\$50.00	Additional \$270.00 - 5/8 meter and \$360.00 - 3/4 meter	
Community Dev.	Construction Water	\$35.00		
Community Dev.	Sewer Inspection	\$100.00-\$200.00		
Community Dev.	Sewer Tap Fee	TBD	Dependent upon sewer connection fee	
Community Dev.	Building Permit Fees	\$30.00		Total valuation of \$1.00 - \$500.00
Community Dev.	Building Permit Fees	\$30.00	for the 1st \$500.00 plus \$1.75 for each additional \$100.00 or fraction thereof, to and including \$2000.00	Total valuation of \$501.00 - \$2,000.00
Community Dev.	Building Permit Fees	\$50.00	for the 1st \$2,000.00 plus \$9.00 for each additional \$1,000.00 or fraction thereof to and including \$25,000.00	Total valuation of \$2,001.00 - \$25,000.00
Community Dev.	Building Permit Fees	\$276.00	for the 1st \$25,000.00 plus \$8.00 for each additional \$1,000.00 or fraction thereof, to and including \$50,000.00	Total valuation of \$25,001.00 - \$50,000.00
Community Dev.	Building Permit Fees	\$457.00	for the 1st \$50,000.00 plus \$6.25 for each additional \$1,000.00 or fraction thereof, to and including \$100,000.00	Total valuation of \$50,001.00 - \$100,000.00
Community Dev.	Building Permit Fees	\$738.00	for the 1st \$100,000.00 plus \$5.25 for each additional \$1,000.00 or fraction thereof, to and including \$500,000.00	Total valuation of \$100,001.00 - \$500,000.00
Community Dev.	Building Permit Fees	\$2,703.00	for the 1st \$500,000.00 plus \$4.00 for each additional \$1,000.00 or fraction thereof, to and including \$1,000,000.00	Total valuation of \$500,001.00 - \$1,000,000.00
Community Dev.	Building Permit Fees	\$4,546.00	for the 1st \$1,000,000.00 plus \$3.00 for each additional \$1,000.00 or fraction thereof	Total valuation of \$1,000,001.00 and up
Community Dev.	Inspections outside of normal business hours (minimum charge, two hours)	\$20.00	Per hour	
Community Dev.	Re-inspection fees assessed under provisions of Section 305(g)	\$20.00	Per hour	
Community Dev.	Inspections for which no fee is specifically indicated (minimum charge, one-half hour)	\$20.00	Per hour	
Community Dev.	Additional plan review required by changes, additions or revisions to approved plans (minimum charge, one-half hour)	\$20.00	Per hour	
Community Dev.	Temporary Sign Permit	\$25.00	For the first 10 day period, \$5.00 additional for 10 additional days (must be consecutive)	
Community Dev.	Temporary Sign Permit	\$25.00	For a 3 day period	
Police Department	Report Fee	\$5.00	Per copy	
Police Department	Trip Sheets	\$0.50	Per page	
Police Department	Color Photos	\$5.00	Per sheet	
Police Department	Color Photos on Compact Disc	\$20.00	Per disc	
Police Department	Videos & Recordings on CD	\$20.00	Per disc	
Fire Department	EMS Billing Fee	\$35.00/Report	(Billings for other agencies)	
Fire Department	Transport Fee	\$575.00	BLS Care	
Fire Department	Transport Fee	\$682.00	ALS Care	
Fire Department	Transport Fee	\$988.00	ALS 2 Care	
Fire Department	Treatment Fee	\$200.00	Does not include transport (treatment only)	
Fire Department	Treatment Fee	\$200.00	ALS Tier	
Fire Department	Loaded Mileage Transport Fee	\$12.00	Per loaded mile	
Fire Department	Burn Permit	\$35.00		
Fire Department	Pyrotechnic Special Effects	\$35.00		
Fire Department	Construction Permit for Fire Alarm	\$35.00		
Fire Department	Construction Permit for Fire Pump	\$35.00		
Fire Department	Above Ground Installation of Flammable Liquids/Flammable Gas Tanks	\$50.00		
Fire Department	Firefighter/Paramedic	<u>\$32.71/hour</u>	<u>Special Events</u>	
Fire Department	Firefighter/EMT	<u>\$28.26/hour</u>	<u>Special Events</u>	
Fire Department	Firefighter/Paramedic/Full Time	<u>\$38.21-\$51.61/hour</u>	<u>Special Events</u>	
Fire Department	Fire Works Display/Pyrotechnics Special Effects Permit	<u>150/event</u>		
Library	Lost or Damaged Materials	\$1.00	Missing barcode	
Library	Lost or Damaged Materials	\$2.50-\$9.00	Missing/Damaged cases for audio or audiobooks	
Library	Lost or Damaged Materials	\$1.50-\$3.00	DVD & music CD's	
Library	Lost or Damaged Materials	\$3.00	Lost inserts	
Library	Lost or Damaged Materials	TBD	Check with Library Director	
Library	Lost or Damaged Materials	\$2.00	Lost library card	

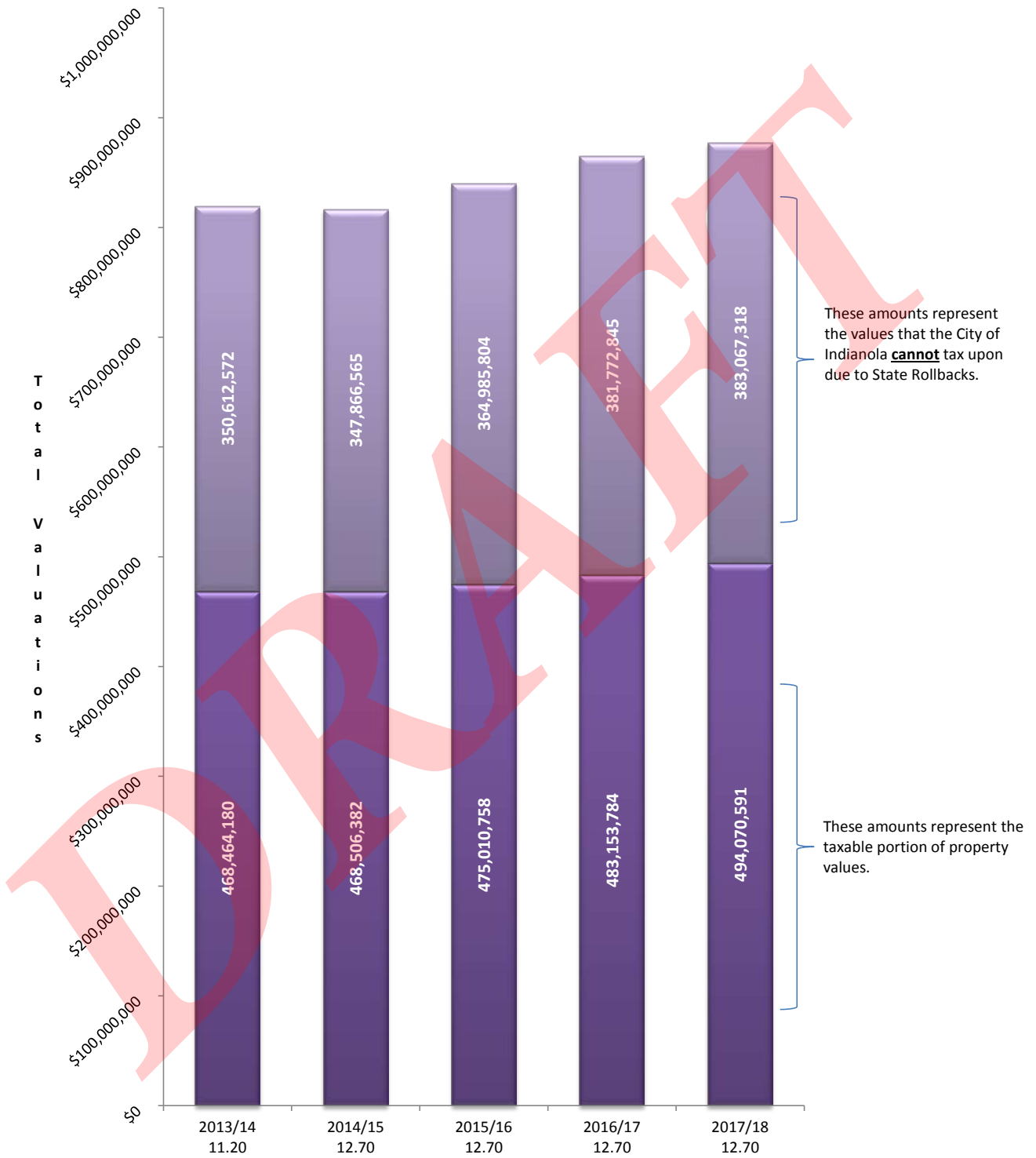
City of Indianola Fee Schedule

Department	Fee Description	Cost	Cost Description	Additional Fees Description
Library	Lost or Damaged Materials	\$2.00	Torn page	
Library	Photocopies	\$0.15	Per page	
Library	Computer Printouts	\$0.15	Per page	
Library	Processing Fee	\$7.50		
Library	Fines	\$0.15	Per day for printed materials - max of \$7.50	
Library	Fines	\$0.50	Per day for DVD's - max of \$7.50	
Library	Meeting room reservation	\$25.00	For 4 hours, \$5.00/hour thereafter	
Library	Used Books	\$2.00	Hardcover	
Library	Used Books	\$1.00	Paperback	
Memorial Pool	Daily Pool Admission (half off after 5pm)	\$5.00	All ages	
Memorial Pool	Daily Pool Admission (half off after 5pm)	\$4.50	Per resident ages 19-59	Non-resident ages 19-59 - \$5.50
Memorial Pool	Daily Pool Admission (half off after 5pm)	\$4.00	Per resident ages 60+	Non-resident ages 60+ - \$5.00
Memorial Pool	Tot Splash Time	\$2.00	Per person	
Memorial Pool	Adult Lap Swim	\$2.00	Per person or free w/season pass	
Memorial Pool	Open Nigh Swim	\$2.00	Per person or free w/season pass	
Memorial Pool	Doggie Dive	\$8.00	For residents	Non-resident - \$10.00
Memorial Pool	Mighty Minnows Swim Lessons (Ages 9 months - 5 years)	\$21.50	Per resident	Non-resident - \$26.50
Memorial Pool	Red Cross Swim Lessons (Ages 5+)	\$35.00	Per resident	Non-resident - \$40.00
Memorial Pool	Punch Card Passes	\$40.00	Per resident - 10 swims	Non-resident - 10 swims - \$50.00
Memorial Pool	Punch Card Passes	\$80.00	Per resident - 20 swims	Non-resident - 20 swims - \$100.00
Memorial Pool	Season Pool Passes	\$76.00	1 person - Indianola resident (20% discount for early bird - April 4-29)	\$88.00 - 1 person - non-resident (20% discount for early bird - April 4-29)
Memorial Pool	Season Pool Passes	\$134	2 person - Indianola resident (20% discount for early bird - April 4-29)	\$154 - 2 person - non-resident (20% discount for early bird - April 4-29)
Memorial Pool	Season Pool Passes	\$144	3 person - Indianola resident (20% discount for early bird - April 4-29)	\$166 - 3 person - non-resident (20% discount for early bird - April 4-29)
Memorial Pool	Season Pool Passes	\$154	4 person - Indianola resident (20% discount for early bird - April 4-29)	\$178 - 4 person - non-resident (20% discount for early bird - April 4-29)
Memorial Pool	Season Pool Passes	\$164	5 person - Indianola resident (20% discount for early bird - April 4-29)	\$190 - 5 person - non-resident (20% discount for early bird - April 4-29)
Memorial Pool	Season Pool Passes	\$10.00	Each additional resident	\$12.00 each additional non-resident
Memorial Pool	Pool Party Rental	\$325.00	Entire pool	
Memorial Pool	Pool Party Rental	\$240.00	Large pool only	
Memorial Pool	Pool Party Rental	\$150.00	Shallow pool only	
Memorial Pool	Mermaid, Princess & Superhero Pool Party	\$15.00	Includes 1 child & 1 adult	
Memorial Pool	Red Cross Basic Lifeguarding	\$150.00	Non-resident-\$172.50	
Parks & Recreation	Special Needs Dances	\$3.00		
Parks & Recreation	Daddy Daughter Date Night	\$10.00	Non-resident - \$12.50	
Parks & Recreation	Indoor Playdates	\$1.00		
Parks & Recreation	Flashlight Easter Egg Hunt	\$6.00	Non-resident - \$7.50	
Parks & Recreation	Mad Science Workshops	\$29.00	Non-resident - \$34.00	
Parks & Recreation	Mad Science Camps	\$79.00-\$139.00	Non-resident - \$84.00-\$144.00	
Parks & Recreation	Bricks 4 Kidz Workshops	\$18.00	Non-resident - \$22.50	
Parks & Recreation	Bricks 4 Kidz Academy	\$119.00	Non-resident - \$124.00	
Parks & Recreation	Lego Robotics Lab	\$36.00-\$40.00	Non-resident - \$41.00-\$45.00	
Parks & Recreation	Nature Explorers	\$35.00	Non-resident - \$40.00	
Parks & Recreation	Horseback Rides	\$26.50	Non-resident - \$31.50	
Parks & Recreation	Junior Police Academy	\$23.00	Non-resident - \$28.00	
Parks & Recreation	Junior Fire Academy	\$17.50	Non-resident - \$22.00	
Parks & Recreation	Go! For Launch Rocket Camp	\$99.00	Non-resident - \$104.00	
Parks & Recreation	Magicamp	\$30.00	Non-resident - \$35.00	
Parks & Recreation	Rounded Minds Art	\$70.00	Non-resident - \$75.00	
Parks & Recreation	Rounded Minds Soccer	\$40.00-\$65.00	Non-resident - \$45.00-\$70.00	
Parks & Recreation	Kids Cooking	\$15.00	Non-resident - \$18.75	
Parks & Recreation	Babysitting Clinic	\$26.00	Non-resident - \$31.00	
Parks & Recreation	Adult Dance Classes	\$44.00	Non-resident - \$49.00	
Parks & Recreation	Car Care Clinic	\$10.00	Non-resident - \$12.50	
Parks & Recreation	iPad Workshops	\$10.00	Non-resident - \$12.50	
Parks & Recreation	Adult Painting Workshop	\$20.00-\$30.00	Non-resident - \$25.00-\$35.00	
Parks & Recreation	Beginning Vegetable Gardening	\$9.00	Non-resident - \$11.25	
Parks & Recreation	Starting Plants from Seeds	\$5.00	Non-resident - \$6.25	
Parks & Recreation	Composting 101	\$5.00	Non-resident - \$6.25	
Parks & Recreation	Think Spring Garden Seminar	\$45.00		
Parks & Recreation	Garden Art	\$20.00-\$40.00		
Parks & Recreation	Senior Trips	\$8.00-\$25.00	Non-resident - \$10.00-\$30.00	

City of Indianola Fee Schedule

Department	Fee Description	Cost	Cost Description	Additional Fees Description
Parks & Recreation	Youth Softball Leagues	\$52.00-\$73.00	Non-resident - \$57.00-\$78.00	
Parks & Recreation	Adult Slowpitch Leagues	\$400-\$470/team		
Parks & Recreation	T-Ball Instruction	\$22.00	Non-resident - \$27.00	
Parks & Recreation	T-Ball League	\$33.00	Non-resident - \$38.00	
Parks & Recreation	British Soccer Camp	\$135.00		
Parks & Recreation	Youth Soccer Leagues	\$54.00-\$65.00	Non-resident - \$59.00-\$70.00	
Parks & Recreation	Youth Tennis Lessons	\$29.00	Non-resident - \$34.00	
Parks & Recreation	Youth Volleyball League	\$48.00	Non-resident - \$53.00	
Parks & Recreation	Pee Wee Nerf Football	\$23.00	Non-resident - \$28.00	
Parks & Recreation	Youth Flag Football League	\$44.00	Non-resident - \$49.00	
Parks & Recreation	Youth Basketball League	\$52.00	Non-resident - \$57.00	
Parks & Recreation	Adult Basketball League	\$165.00/team		
Parks & Recreation	Chicometrics	\$36.00	Non-resident - \$41.00	
Parks & Recreation	Tae Kwon Do	\$37.00-\$44.00	Non-resident - \$42.00-\$49.00	
Parks & Recreation	Little Dragons Tae Kwon Do	\$25.00	Non-resident - \$30.00	
Parks & Recreation	Buxton Room Rental - Weekend/Holiday	\$200.00/day		
Parks & Recreation	<u>Buxton Room Rental - Weekday</u>	<u>\$30.00/hr</u>		
Parks & Recreation	Conf & Arts/Craft Room - Non-Profits	\$5.50/hr	Non-resident - \$9.00/hr	
Parks & Recreation	Conf & Arts/Craft Room - For Profits	\$11.00/hr	\$14.50/hr	
Parks & Recreation	Park Shelters	\$5.00/hr	Non-resident - \$6.00/hr	
Parks & Recreation	Pickard Camping	\$12.00/day		
Parks & Recreation	Buxton Gazebo	\$35.00/day		
Parks & Recreation	Amphitheater - General Public	\$65.00-\$100.00	Non-resident - \$95.00-\$130.00	
Parks & Recreation	Amphitheater - Church/Non-Profits	\$50.00-\$85.00	Non-resident - \$70.00-\$105.00	
Parks & Recreation	Softball Field Practice	\$10.00/75 minutes		
Parks & Recreation	Adult Softball Field	\$75.00/day		
Parks & Recreation	Youth Softball Field	\$60.00/day		
Parks & Recreation	Dog Park Pass	\$25.00/year		
Parks & Recreation	Recreation Equipment	\$0.50-\$10.00/day		
Parks & Recreation	Cross Country Course	\$100.00/day		
Sewer	<u>Wastewater Sample</u>	<u>\$35.00/day</u>		
Sewer	Normal Cleaning of Sewer Lines	\$1.25/foot		
Sewer	Televise Lines with DVD Report	\$1.25/foot		
Sewer	Jet/Vac Lines with 2 Laborers	\$225.00/hour	Minimum 1 hour per call	
Sewer	Jet/Vac Lines with 2 Laborers Overtime	\$260.00/hour	Minimum 1 hour per call	
Sewer	Camera Van	\$195.00/hour	Minimum 1 hour per call	
Sewer	Camera Van Overtime	\$230.00/hour	Minimum 1 hour per call	
Sewer	Service Truck	\$175.00/hour	Minimum 1 hour per call	
Sewer	Labor	\$40.00/hour	Minimum 1 hour per call	
Sewer	Labor Overtime	\$60.00/hour	Minimum 1 hour per call	
<u>Sewer</u>	<u>Time of Sale Inspection Fee</u>	<u>\$50.00</u>		
<u>Sewer</u>	<u>Time of Sale Re-inspection Fee</u>	<u>\$25.00</u>		
Sewer	Administration Fee	5%	A one time late payment penalty of 5% of the amount due shall be added to each delinquent bill	

Taxable Valuations

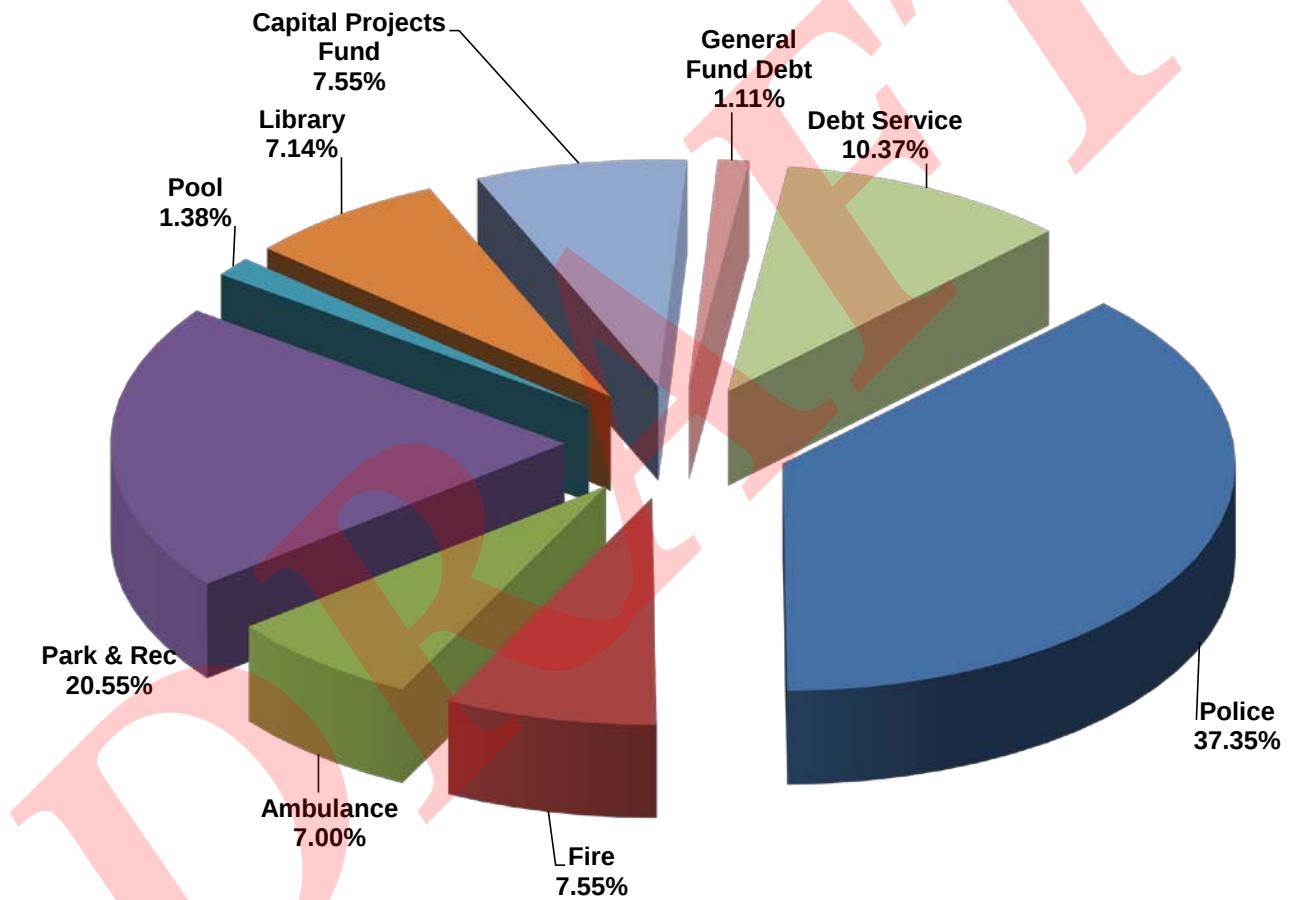


Tax Rate Comparisons

General Fund Debt Service

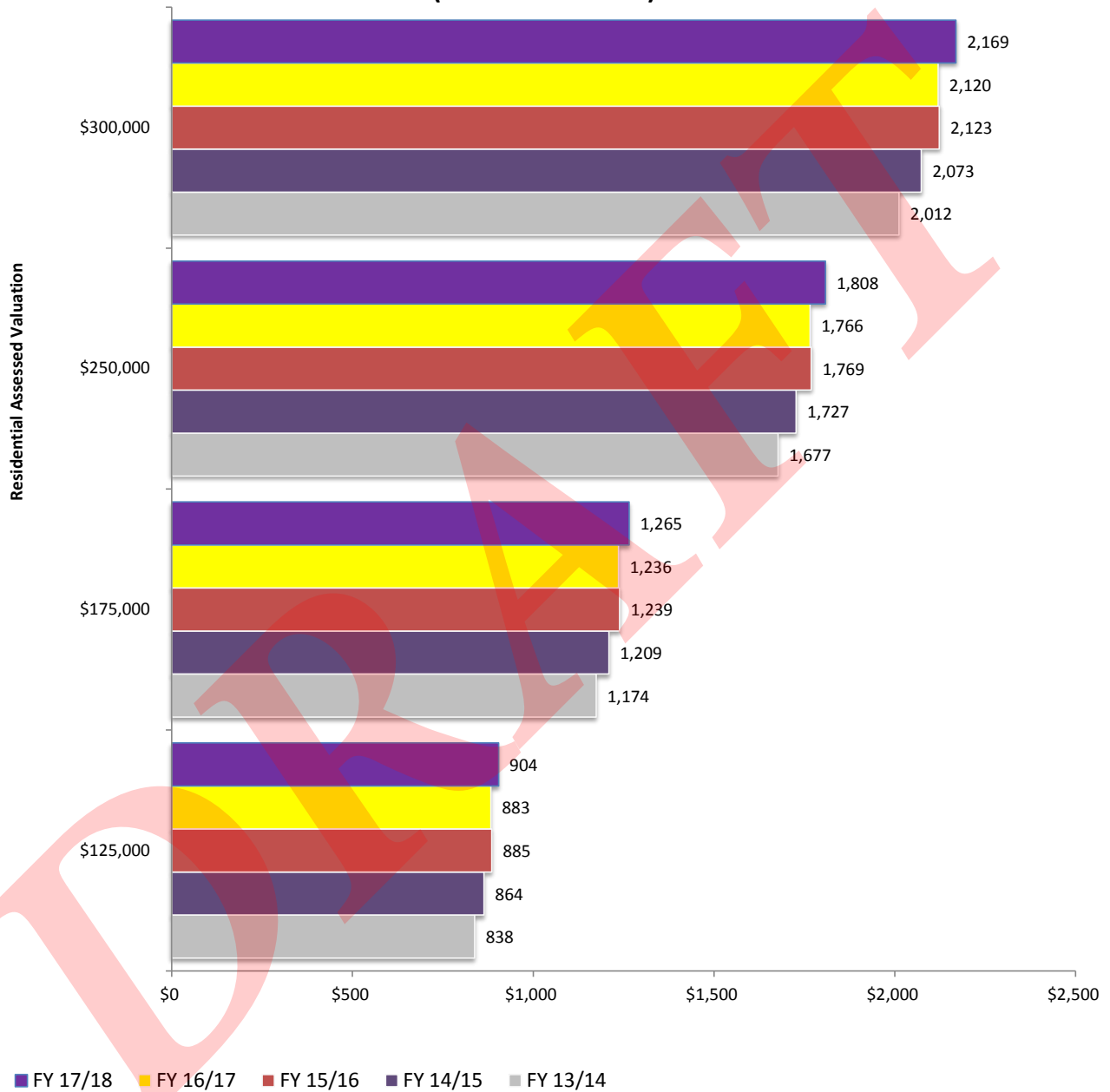


**FY 2017/18 General Fund
& Debt Service Revenue
Tax Distribution
(Non-Enterprise Funds)**

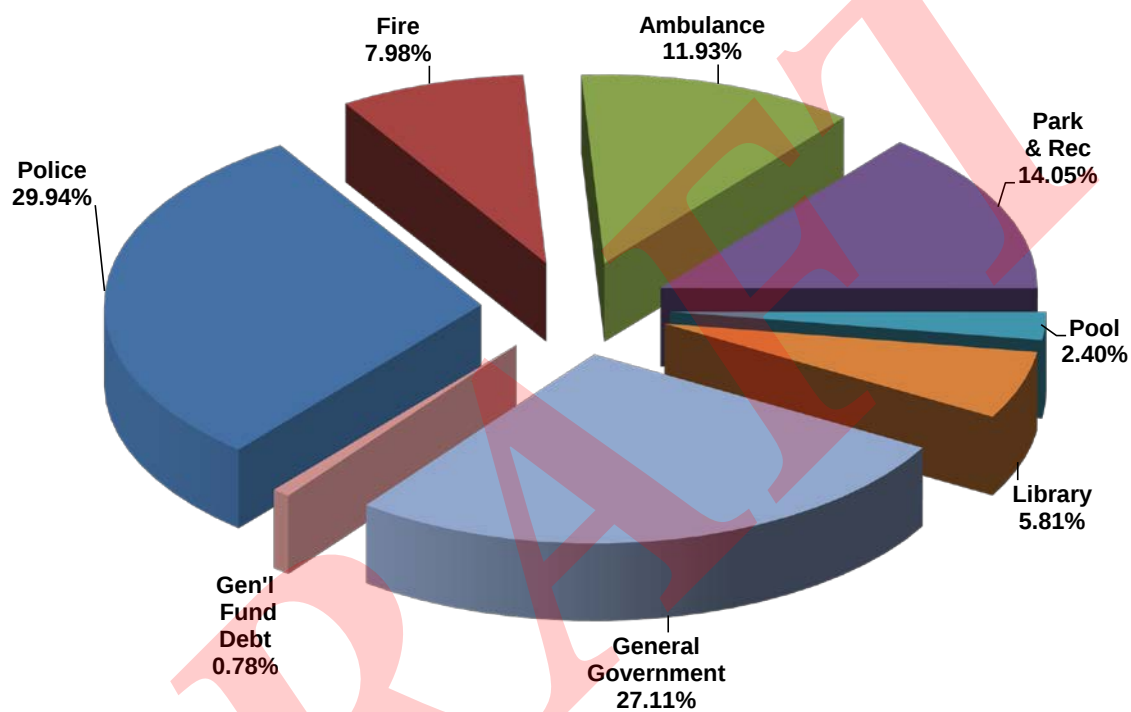


Annual Taxes Paid

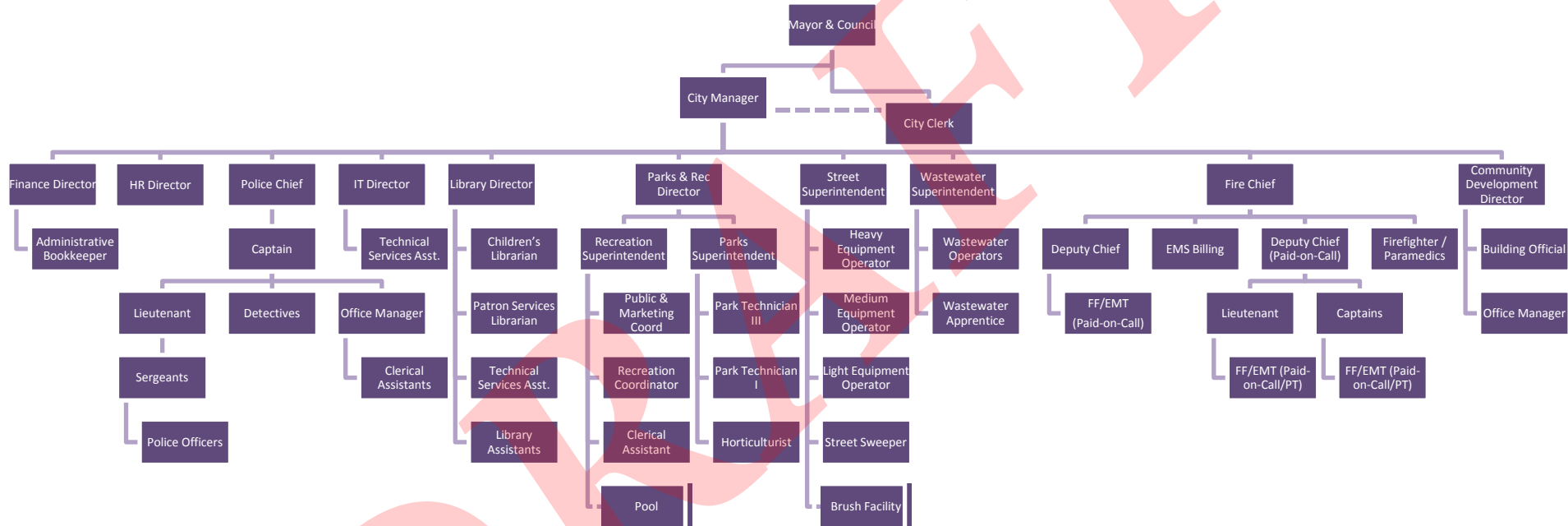
**FY16/17 & Proposed FY17/18
(includes rollback)**



**FY 2017/18 General Fund
Department Expenditure Budgets**



City of Indianola



City of Indianola Employee Salaries

Position	Base Salary		
	Minimum	Maximum	
Full-Time			
Accountant	47,405	62,270	
Accounts Payable	37,462	45,536	per CBA
Accounts Receivable	37,462	45,536	per CBA
Childrens Services Librarian	38,609	49,843	
City Clerk	61,920	83,106	
City Manager	110,000	150,000	per contract
Community Dev. Office Manager	38,609	49,843	
Deputy Chief of Training	63,538	73,292	
Director of Community Development	74,403	95,742	
Director of Finance & Admin.	94,937	110,059	
Director of Human Resources	61,920	83,106	
Director of Information Technology	68,027	87,602	
EMS Billing Clerk	29,159	37,846	
Fire Chief	94,937	110,059	
Firefighter/Paramedic	47,943	60,920	per CBA
Heavy Equipment Operator	50,723	55,922	per CBA
Horticulturist	45,670	50,351	per CBA
Inspector	52,642	67,794	
IT Technical Services Assistant	38,609	49,843	
Library Director	68,027	87,602	
Library Technical Services Asst.	31,798	41,235	
Library Teen/Adult Services	38,609	49,843	
Light Equipment Operator	41,374	45,617	per CBA
Medium Equipment Operator	45,670	50,351	per CBA
Park Technician I	41,374	45,617	per CBA
Park Technician III	45,670	50,351	per CBA
Parks & Recreation Director	73,570	83,106	
Parks Superintendent	47,405	62,270	
Police Captain	78,523	91,287	
Police Chief	81,499	105,604	
Police Clerical (full-time)	30,806	35,662	per CBA
Police Detective	47,943	60,920	per CBA
Police Lieutenant	74,110	83,715	
Police Office Manager	38,609	49,843	
Police Officer	47,943	60,920	per CBA
Police Sergeant	63,538	73,292	
Recreation Coordinator	37,462	45,536	per CBA
Recreation Public Marketing Coord.	35,630	46,193	
Recreation Superintendent	47,405	62,270	
Street Superintendent	68,027	87,602	
Wastewater Operator - Grade I	47,671	55,022	per CBA
Wastewater Operator - Grade II	52,437	60,538	per CBA
Wastewater Operator - Grade III	55,006	63,511	per CBA
Wastewater Superintendent	74,403	95,742	
Part-Time			
Library Assistants (part-time)	12.046/hr	15.590/hr	
Police Clerical (part-time)	14.015/hr	16.929/hr	per CBA
Recreation Clerical Asst. (part-time)	12.042/hr.	14.626/hr.	per CBA



Section 1

General Government Funds

General Government

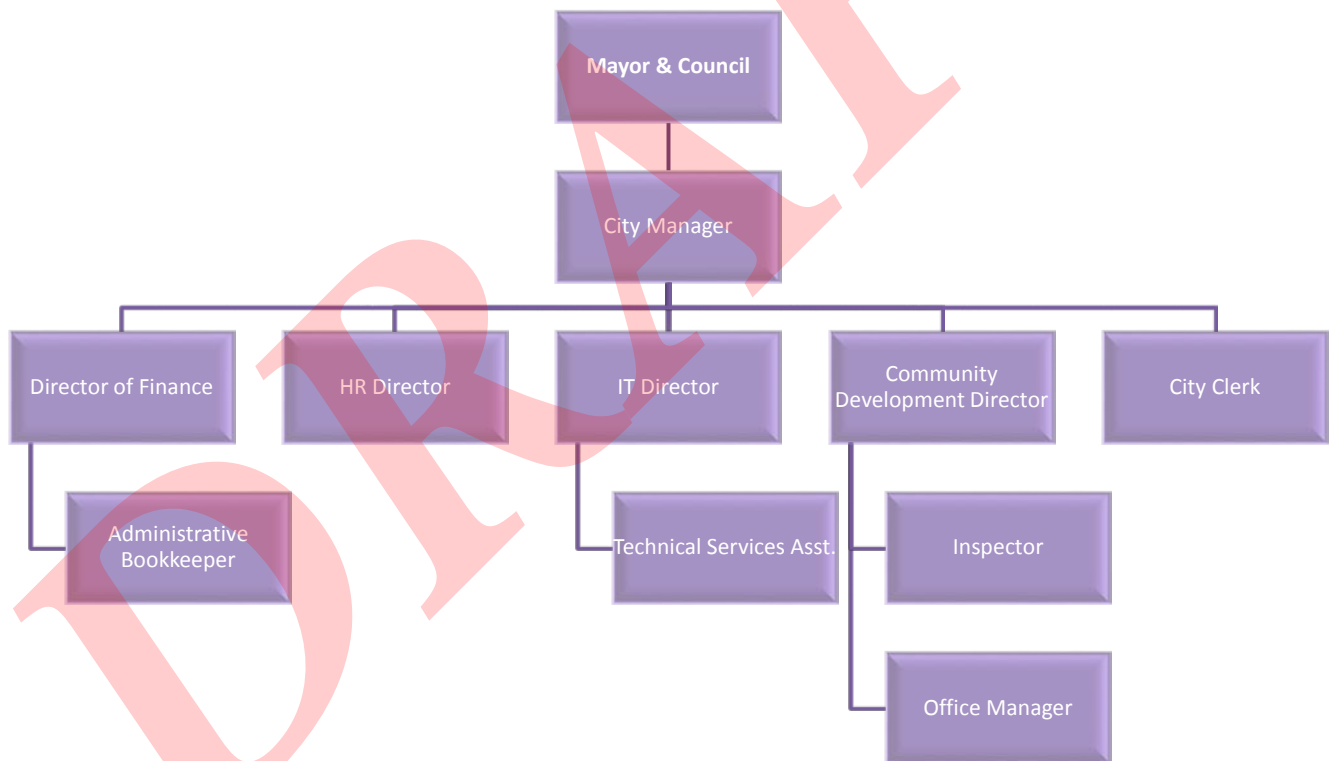
This fund consists of several departments including: Community Development, Mayor & Council, City Manager, City Clerk/Finance, Public Information & Technology, Human Resources and General Government/City Hall. This budget also funds the activities of Economic Development, Brush Facility, Community Betterment and Street Lighting.

General Government consists of the following positions:

	Filled	Authorized		Vacant
Full-Time	9	9		0
Part-Time	0	0		0

General Government

Organizational Chart



FY 17 Accomplishments

- City/IMU restructure which led to a reduced head count
- Development of capital improvement plan & vehicle/equipment replacement schedule
- Development of financial policy
- Selection of city engineer
- Selection of new health insurance broker
- Implemented exit interview process
- Developed city marketing video

FY 18 Strategic Priorities

- Evaluate renovation options of City Hall/Public Safety
- Replacement schedule for departmental technology needs
- Continue work with health insurance committee
- Continue funding of Home Base Iowa
- Review personnel manual

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Community Development Department Highlights

FY 17 Accomplishments

- Presented a property maintenance code assessment to City Council for direction
- Conducted permit reviews/inspections for major community projects including new hotel, Casey's, and senior apartments
- Increased maintenance code enforcement and reconciled 190 complaints (as of December 2016)
- Assisted in the development of the 2017 street replacement project

FY 18 Strategic Priorities

- Budget includes funding for services needed to conduct review of City's abatement program
- Conduct review of property maintenance code

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General Government

Fund 001 - General Government		FY 2015 Actual	FY 2016 Actual	FY 2017 Budget	FY 2017 Re- Estimated	FY 2018 Recommended Budget
Community Development - Dept. 1700						
Expenses						
Salaries		185,472	193,562	205,300	205,300	209,270
Benefits		76,238	82,087	91,700	91,700	100,815
Education/Dues/Memberships		560	1,264	4,800	4,800	3,635
Repair/Maintenance/Utilities		1,116	1,054	1,600	1,600	760
Contractual Services		14,587	12,915	14,200	14,200	43,940
Materials/Supplies/Miscellaneous		3,047	3,706	4,900	4,900	5,675
Transfer Out						7,047
Capital Outlay		1,079	270	1,700	1,700	0
Total Expenses		282,099	294,858	324,200	324,200	371,143
Community Development - Dept. 1700						
Revenues						
Permits		110,633	173,746	132,000	132,000	118,520
Fees/Fines/Reimbursements		11,555	11,168	8,800	8,800	7,540
Miscellaneous		1	0	100	100	0
Transfer In						
Road Use Tax Fund		58,200	61,000	64,800	64,800	74,229
Sewer Fund		58,200	61,000	64,800	64,800	74,229
Total Revenues		238,589	306,914	270,500	270,500	274,517

Community Development conducts all building related inspections; reviews site plans; administers the zoning code; assists with plans/specs for city projects; negotiates/obtains easements; negotiates D&D (Dangerous & Dilapidated) property purchases, and nuisance abatements.

General Government

Fund 001 - General Government	FY 2015 Actual	FY 2016 Actual	FY 2017 Budget	FY 2016 Re-Estimated	FY 2018 Recommended Budget
Street Lighting - Dept. 2300					
Expenses					
Utilities	156,783	175,995	168,000	168,000	171,831
Total Expenses	156,783	175,995	168,000	168,000	171,831

Fund 001 - General Government	FY 2015 Actual	FY 2016 Actual	FY 2017 Budget	FY 2017 Re-Estimated	FY 2018 Recommended
Brush Facility - Dept. 2900					
Expenses					
Salaries	12,144	7,924	13,700	13,700	13,079
Benefits	2,226	1,440	3,300	3,300	3,399
Education/Dues/Memberships	245	70	200	200	100
Repair/Maintenance/Utilities	17,358	16,984	15,000	15,000	0
Materials/Supplies/Miscellaneous	1,417	730	700	700	16,000
Total Expenses	33,390	27,148	32,900	32,900	32,578
Brush Facility - Dept. 2900					
Revenues					
Brush Facility Fees	20,740	15,371	21,000	21,000	16,000
Total Revenues	20,740	15,371	21,000	21,000	16,000

The brush facility is where residents can take their yard waste for a minimal fee. Revenues are generated by gate fees.

Fund 001 - General Government	FY 2015 Actual	FY 2016 Actual	FY 2017 Budget	FY 2017 Re-Estimated	FY 2018 Recommended Budget
Community Betterment and Economic Development - Dept. 5100 & 5200					
Expenses					
Payments to other agencies	43,247	54,479	45,000	45,000	154,050
City Clean Up	750	0	0	0	0
Economic Development	29,456	16,085	600,000	600,000	300,000
WCEDC	50,000		25,000	25,000	0
Keep Indianola Beautiful *	12,000	0	6,000	6,000	0
Fine Arts Commission	0	0	3,000	3,000	0
Total Expenses	135,453	70,564	679,000	679,000	454,050
Community Betterment and Economic Development - Dept. 5100 & 5200					
Revenues					
Property Taxes	0	214,101	226,000	226,000	214,000
Hotel/Motel Tax-5200	37,502	39,574	55,000	55,000	45,000
TIF Transfer & Loan Reimbursement	0	0	425,000	425,000	300,000
Property Taxes	0	0	0	0	0
Hotel/Motel Tax-5100	18,751	19,787	22,000	22,000	20,000
Bike Night Revenues	3,750	3,750	3,000	3,000	3,750
Total Revenues	60,003	277,212	731,000	731,000	582,750

Fund 001 - General Government		FY 2015 Actual	FY 2016 Actual	FY 2017 Budget	FY 2017 Re- Estimated	FY 2018 Recommended Budget
Mayor & Council - Dept. 6100						
Expenses						
	Salaries	16,800	16,800	16,800	16,800	17,300
	Benefits	1,592	1,752	2,700	2,700	2,222
	Education/Dues/Memberships	2,773	529	2,800	2,800	3,000
	Contractual Services	154	0	600	600	300
	Materials/Supplies/Miscellaneous	273	880	700	700	440
	Transfer Out	0	0	0	0	3,670
	Capital Outlay	0	1,334	700	700	0
Total Expenses		21,592	21,295	24,300	24,300	26,932
Mayor & Council - Dept. 6100						
Revenues						
Total Revenues		20	0		0	0

Fund 001 - General Government		FY 2015 Actual	FY 2016 Actual	FY 2017 Budget	FY 2017 Re- Estimated	FY 2018 Recommended Budget
City Manager - Dept. 6150						
Expenses						
	Salaries	143,560	103,437	153,900	153,900	152,731
	Benefits	46,369	33,994	53,000	53,000	56,107
	Education/Dues/Memberships	5,456	3,374	2,500	2,500	5,150
	Repair/Maintenance/Utilities	18	474	200	200	900
	Contractual Services	84	43	300	300	100
	Materials/Supplies/Miscellaneous	450	7,120	600	600	100
	Transfer Out					5,748
Total Expenses		195,937	148,442	210,500	210,500	220,837
City Manager - Dept. 6150						
Revenues						
	Transfer In	129,000	136,000	140,400	140,400	147,223
Total Revenues		129,000	136,000	140,400	140,400	147,223

General Government

Fund 001 - General Government		FY 2015 Actual	FY 2016 Actual	FY 2017 Budget	FY 2017 Re- Estimated	FY 2018 Recommended Budget
City Clerk/Finance Department - Dept. 6200						
Expenses						
	Salaries	324,236	333,871	359,800	359,800	242,818
	Benefits	148,668	159,376	164,900	164,900	115,353
	Education/Dues/Memberships	2,749	3,187	4,300	4,300	4,571
	Repair/Maintenance/Utilities	18,453	11,096	12,000	12,000	2,200
	Contractual Services	37,609	38,368	18,500	18,500	26,141
	Materials/Supplies/Miscellaneous	29,440	40,780	42,100	42,100	3,001
	Capital Outlay	0	4,435	15,000	15,000	0
	Transfer Out	0				21,857
Total Expenses		561,155	591,112	616,600	616,600	415,941
City Clerk/Finance Department - Dept. 6200						
Revenues						
	Transfer In	439,100	458,000	468,600	468,600	311,956
Total Revenues		439,100	458,000	468,600	468,600	311,956

This department's duties include budgeting/finance, record keeping, payroll, accounts payable and other general administrative functions (i.e. recycling, issuing licenses and permits). Following a restructure by the City and IMU, utility billing was moved to IMU.

Fund 001 - General Government		FY 2015 Actual	FY 2016 Actual	FY 2017 Budget	FY 2017 Re- Estimated	FY 2018 Recommended Budget
Public Information & Technology - Dept. 6210						
Expenses						
	Salaries	63,943	84,828	117,100	117,100	120,292
	Benefits	20,435	32,980	51,500	51,500	56,773
	Education/Dues/Memberships	1,829	853	3,450	3,450	4,156
	Repair/Maintenance/Utilities	494	222	1,400	1,400	9,975
	Contractual Services	7,052	7,949	5,600	5,600	25,660
	Newsletter	19,218	22,187	26,000	26,000	24,075
	Materials/Supplies/Miscellaneous	6,628	10,268	4,450	4,450	10,090
	Capital Outlay	16,722	18,725	20,000	20,000	148,746
Total Expenses		136,321	178,012	229,500	229,500	399,768
Public Information & Technology - Dept. 6210						
Revenues						
	Cable Franchise Fees	75,872	77,552	75,000	75,000	75,000
	Transfer In	58,300	59,100	96,500	96,500	324,768
Total Revenues		134,172	136,652	171,500	171,500	399,768

General Government

Fund 001 - General Government		FY 2015 Actual	FY 2016 Actual	FY 2017 Budget	FY 2017 Re- Estimated	FY 2018 Recommended Budget
Human Resources/Risk Management - Dept. 6250						
Expenses						
	Salaries	75,794	78,727	84,900	84,900	67,721
	Benefits	30,731	33,091	36,300	36,300	36,723
	Education/Dues/Memberships	3,196	2,225	2,600	2,600	2,595
	Materials/Supplies/Miscellaneous	197	161	700	700	2,146
	Transfer Out					4,222
Total Expenses		109,918	114,203	124,500	124,500	113,407
Human Resources/Risk Management - Dept. 6250						
Revenues						
	Transfer In	81,900	85,800	93,300	93,300	85,055
Total Revenues		81,900	85,800	93,300	93,300	85,055

All HR issues (including labor negotiations, discipline, health insurance, employee surveys, etc.) are conducted by this department. Risk Management includes all auto, property, and liability claims, renewals and inventory.

Fund 001 - General Government		FY 2015 Actual	FY 2016 Actual	FY 2017 Budget	FY 2017 Re- Estimated	FY 2018 Recommended Budget
General Government/Municipal Building - Dept. 6500 & 9100						
Expenses						
	Repair/Maintenance/Utilities	48,251	78,633	70,000	70,000	73,342
	Includes:					
	CH Repair/Maintenance	8,190	21,628	27,000	27,000	34,000
	CH Utilities	40,061	36,769	43,000	43,000	39,342
	Contractual Services	254,208	224,476	232,200	232,200	236,000
	Includes by not limited to:					
	Audit Fees	9,325	15,000	15,000	15,000	20,000
	Publishing Costs	10,076	15,000	15,000	15,000	12,550
	Liability Insurance	9,384	30,200	30,200	30,200	28,700
	Janitorial Services	52,878	53,000	53,000	53,000	49,600
	Legal Fees (Bonds/City Attorney)	90,839	76,100	58,000	58,000	81,800
	Membership Dues/Fees	9,667	5,000	5,000	5,000	5,350
	Misc. Contractual	53,271	57,000	56,000	56,000	0
	Materials/Supplies/Miscellaneous	37,569	20,120	12,800	12,800	34,350
	Capital Outlay	20,798	21,106	30,000	30,000	28,000
	Transfer Out	26,000	28,000	36,000	36,000	0
Total Expenses		386,826	372,335	381,000	381,000	371,692
General Government/Municipal Building - Dept. 6500 & 9100						
Revenues						
	Miscellaneous	24,698	28,658	7,000	7,000	4,270
	Transfer In - PILOT water/electric	370,900	389,592	477,300	477,300	477,295
	Transfer In - Sewer	138,800	138,800	90,200	90,200	90,220
	Transfer In - IMU Franchise Fees	6,228	8,532	10,000	10,000	4,000
Total Revenues		540,626	565,582	584,500	584,500	575,785

General Government

Fund 001 - General Government		FY 2015 Actual	FY 2016 Actual	FY 2017 Budget	FY 2016 Re- Estimated	FY 2018 Recommended Budget
Government Property - Dept. 9500						
Expenses						
	Transfer Out	73,333	100,000	196,000	196,000	100,000
Total Expenses		73,333	100,000	196,000	196,000	100,000
Government Property - Dept. 9500						
Revenues						
	Licenses/Permits	21,691	18,270	18,400	18,400	19,500
	Interest	141,351	155,407	150,000	150,000	200,000
	YMCA Rent	193,403	238,000	245,600	245,600	245,600
	Court Fines/Miscellaneous	64,541	31,679	60,000	60,000	60,000
Total Revenues		420,986	443,357	474,000	474,000	525,100
Fund #001 Summary						
	Beginning Fund Balance				1,605,783	1,574,083
	Total Departmental Revenues				2,954,800	2,918,154
	Total Departmental Expenses				(2,986,500)	(2,678,178)
	Ending Fund Balance				1,574,083	1,814,059

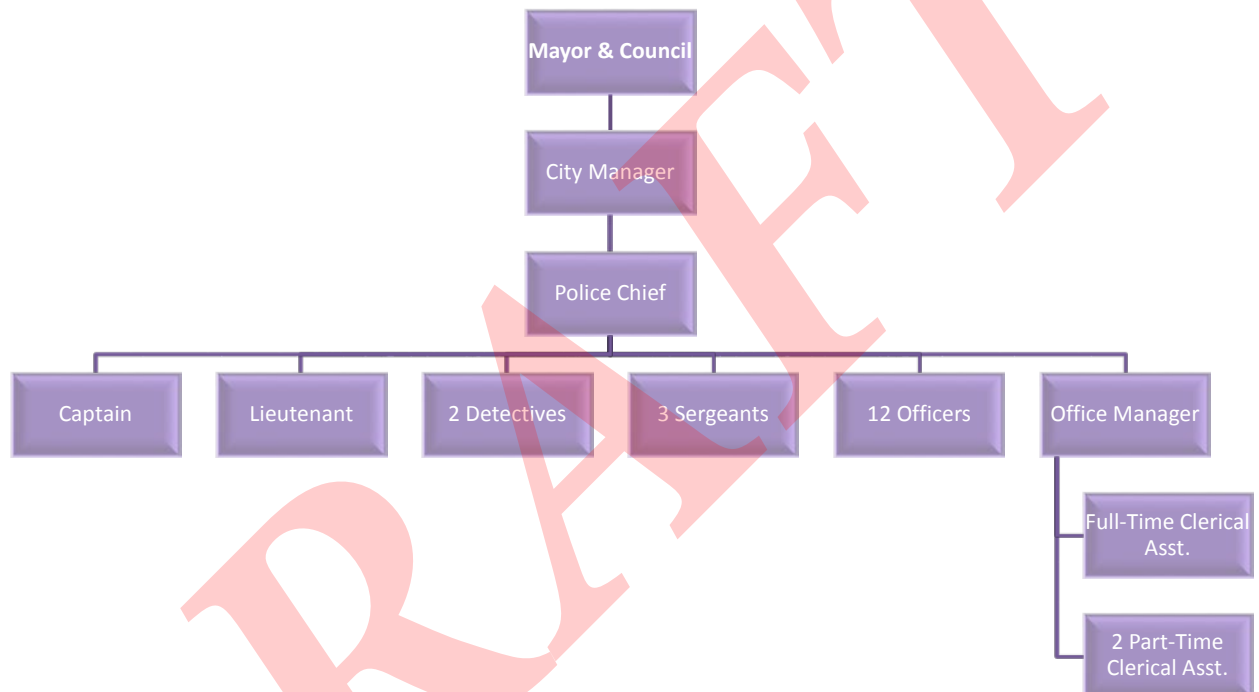
Police Department

The Police Department consists of the following positions:

	Filled	Authorized		Vacant
Full-Time	22	22		0
Part-Time	2	2		0

Police Department

Organizational Chart



FY 17 Accomplishments

- On boarded 2 officers
- Vacant Sergeant position filled via promotion
- IPD COP program expanded to ICOPS and ICUBS outing

FY 18 Strategic Priorities

- Purchase of replacement portable and mobile radios
- Add third detective
- Schedule to replace on vehicle
- Partnering with fire department on a public safety staffing study

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Police Department

Fund 011 - Police Department		FY 2015 Actual	FY 2016 Actual	FY 2017 Budget	FY 2017 Re- Estimated	FY 2018 Recommended Budget
Police - Dept. 1100						
Expenses						
	Salaries	1,350,980	1,372,845	1,547,100	1,547,100	1,535,061
	Benefits	752,205	729,352	809,500	809,500	898,657
	Education/Dues/Memberships	18,570	13,411	16,600	16,600	37,791
	Repair/Maintenance/Utilities	17,588	29,120	34,100	34,100	29,340
	Contractual Services	100,601	81,992	103,600	103,600	86,413
	Included but not limited to:					
	Liability Insurance	19,178	16,867	20,500	20,500	17,900
	Animal Control/Humane Society	28,953	28,953	36,000	36,000	28,953
	Materials/Supplies/Miscellaneous	41,952	35,769	74,000	67,000	76,374
	Includes Vehicle Operating Supplies	27,711	20,850	50,000	50,000	40,640
	Capital Outlay	15,998	24,512	55,000	62,000	162,338
	Transfer Out					48,260
Total Expenses		2,309,607	2,283,339	2,639,900	2,639,900	2,874,235
Police - Dept. 1100						
Revenues						
	Property Taxes	2,299,719	2,379,564	2,357,200	2,357,200	2,523,747
	PILOT	274,500	286,000	305,600	305,600	305,585
	Grants/Reimbursements	9,785	201	64,500	64,500	64,500
	Charges for Service	1,909	1,433	1,000	1,000	2,150
	Fees/Fines/Reimbursements/Misc.	11,549	12,783	5,000	5,000	5,700
	Transfer In	12,500	12,500	12,500	12,500	12,500
Total Revenues		2,609,962	2,692,481	2,745,800	2,745,800	2,914,182

Fund 011 - Police Department		FY 2015 Actual	FY 2016 Actual	FY 2017 Budget	FY 2017 Re- Estimated	FY 2018 Recommended Budget
Police - Dispatch/Radio - Dept. 1111						
Expenses						
	Repair/Maintenance/Utilities	3,715	2,308	8,000	8,000	3,200
	Contractual Services (County)	79,600	79,600	81,400	81,400	80,000
	Materials/Supplies/Miscellaneous	1,230	0	1,700	1,700	0
	Capital Outlay	10,850	0	13,000	13,000	0
Total Expenses		95,395	81,908	104,100	104,100	83,200

Fund #011 Summary					FY 2017	FY 2018
	Beginning Fund Balance				828,321	830,121
	Total Departmental Revenues				2,745,800	2,914,182
	Total Departmental Expenses				(2,744,000)	(2,957,435)
	Ending Fund Balance				830,121	786,868

Included in the FY 16/17 expenditures is \$100,000 for the hire of 1 additional officer.

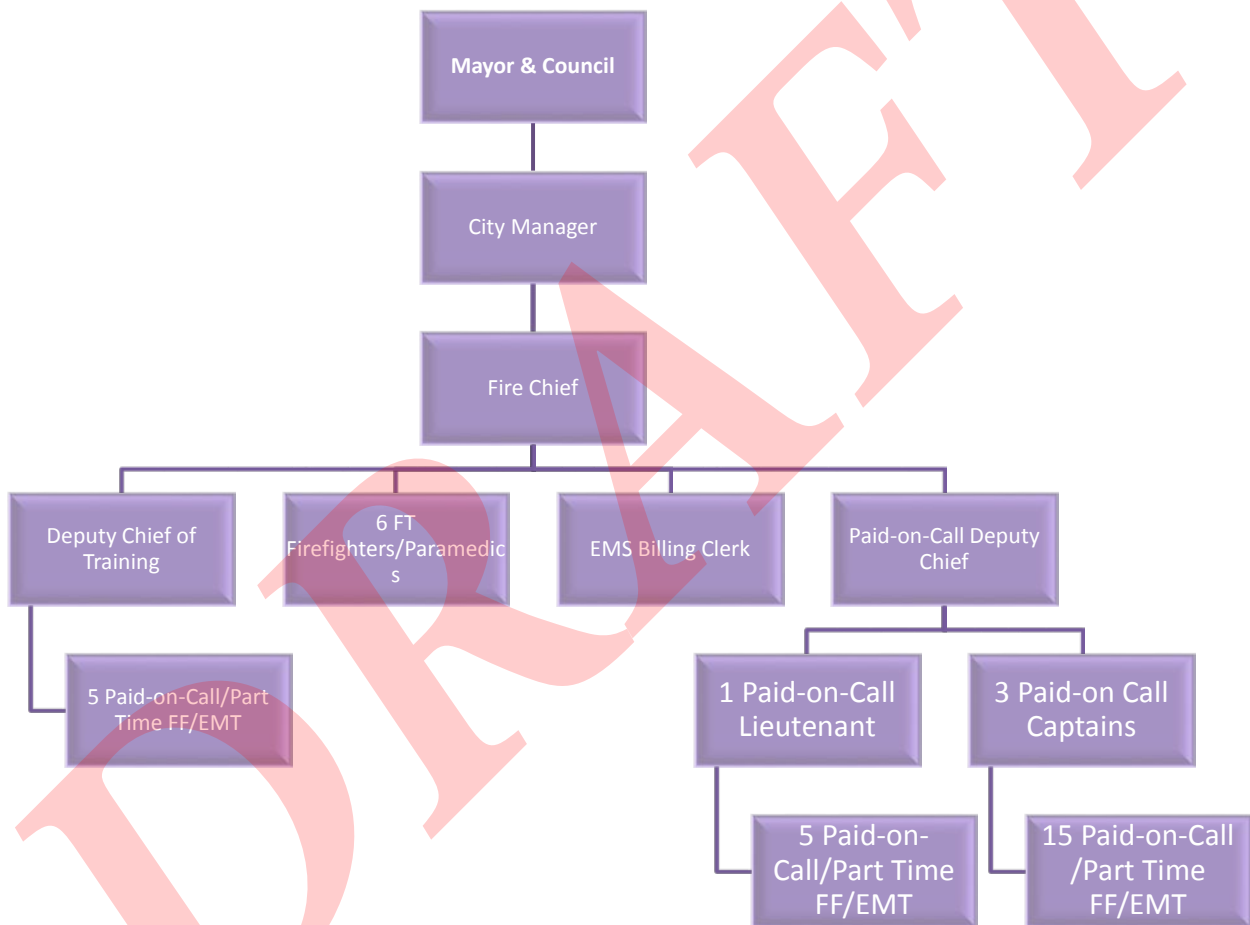
Fire Department

The Fire & Ambulance Departments consists of the following positions:

	Filled	Authorized		Vacant
Full-Time	9	9		0
Part-Time	17	17		0
Paid-on-Call	19	21		2

Fire & Ambulance Departments

Organizational Chart



Fire Department Highlights

FY 17 Accomplishments

- In the process of upgrading fleet as a result of the sale of underutilized equipment to better serve the city
- Established a maintenance schedule for departmental apparatus
- Applied for grants totaling \$792,281 for staffing and equipment
- Closed out a FEMA disaster project as a result of flooding in 2015

FY 18 Strategic Priorities

- Use reserves to fund purchase of SCBAs (mandate requires compliance by 2018)
- Budget for "pager pay" to allow for flexibility in scheduling personnel to assist in responding to calls for service during over night hours
- Partnering with police department on a public safety staffing study
- Purchase of a new ambulance

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Fire Department

Fund 015 - Fire Department		FY 2015 Actual	FY 2016 Actual	FY 2017 Budget	FY 2017 Re- Estimated	FY 2018 Recommended Budget
Fire Department						
Expenses						
	Salaries	194,230	198,070	252,600	252,600	174,382
	Benefits	106,296	112,119	121,000	121,000	123,302
	Education/Dues/Memberships	5,707	8,980	13,600	13,600	40,469
	Repair/Maintenance/Utilities	32,491	23,434	45,000	45,000	27,200
	Contractual Services	24,135	26,981	25,200	25,200	42,623
	Included but not limited to:					
	Liability Insurance	16,434	15,060	16,900	16,900	17,200
	Materials/Supplies/Miscellaneous	69,086	94,187	99,800	99,800	78,091
	Includes Vehicle Operating Supplies	18,231	21,070	16,000	16,000	15,636
	Personal Protective Equipment	19,365	27,102	35,000	35,000	34,400
	Capital Outlay	17,085	12,158	21,000	121,000	289,449
	Transfer Out					7,453
	Storm Sirens	187	500	5,000	5,000	5,000
Total Expenses		449,217	476,429	583,200	683,200	787,969
Fire Department						
Revenues						
	Property Taxes	524,307	571,540	496,600	496,600	513,973
	Permits/License Fees	200	470	0	0	350
	Charges for Service	8,938	12,923	7,600	7,600	20,095
	Township Fire Service Fees	82,841	86,167	80,300	80,300	84,282
	Fees/Fine/Reimbursements/Misc.	142	11,915	900	900	3,000
	Sale of Vehicles	1,320	4,142	0	0	13,000
Total Revenues		617,748	687,157	585,400	585,400	634,700
Fund #015 Summary						
	Beginning Fund Balance				533,886	436,086
	Total Departmental Revenues				585,400	634,700
	Total Departmental Expenses				(683,200)	(787,969)
	Ending Fund Balance				436,086	282,816

85% of firefighters salaries are paid with ambulance revenues due to calls for service.

<u>Calls for Service</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
Fire	295	234	271	260	280
Ambulance	1460	1733	1782	1839	1,821
Total	1755	1967	2053	2099	2,101

Ambulance Department

Fund 016 - Ambulance		FY 2015 Actual	FY 2016 Actual	FY 2017 Budget	FY 2017 Re- Estimated	FY 2018 Recommended Budget
Ambulance						
Expenses						
Salaries		561,381	611,333	686,600	686,600	622,020
Benefits		221,915	237,641	268,500	268,500	271,946
Education/Dues/Memberships		3,644	6,194	11,200	11,200	15,600
Repair/Maintenance/Utilities		4,941	6,907	8,300	8,300	11,160
Contractual Services		12,573	15,503	17,300	17,300	18,698
Included but not limited to:						
Liability Insurance		3,304	3,868	5,900	5,900	5,100
Medical/Physicals		2,600	5,238	4,800	4,800	5,280
Materials/Supplies/Miscellaneous		73,356	58,883	78,100	78,100	79,621
Includes						
Vehicle Operating Supplies		24,639	15,287	21,000	21,000	26,800
Capital Outlay		16,185	19,032	14,000	14,000	117,428
Transfer Out		65,500	65,500	34,300	34,300	42,236
Total Expenses		959,495	1,020,993	1,118,300	1,118,300	1,178,708
Ambulance						
Revenues						
Property Taxes		275,618	253,763	447,500	447,500	472,893
Charges for Service		578	0	12,000	12,000	4,625
Township Fire Service Fees		41,453	44,677	44,600	44,600	45,044
Ambulance Fees		758,021	694,641	715,000	715,000	721,180
Refunds/Reimbursements/Misc.		4,000	0	0	0	0
Total Revenues		1,079,670	993,081	1,219,100	1,219,100	1,243,742
Fund #016 Summary						
Beginning Fund Balance					320,187	420,987
Total Departmental Revenues					1,219,100	1,243,742
Total Departmental Expenses					(1,118,300)	(1,178,708)
Ending Fund Balance					420,987	486,021

The Ambulance Department pays 85% of the Paramedic/Firefighter salaries & benefits due to call volume. Also, the department handles the ambulance billing for Carlisle, Norwalk, Martensdale and Melcher Dallas. The annual revenue from these communities offsets some of the staff costs. Ambulance fees provide most of this budget's revenue.

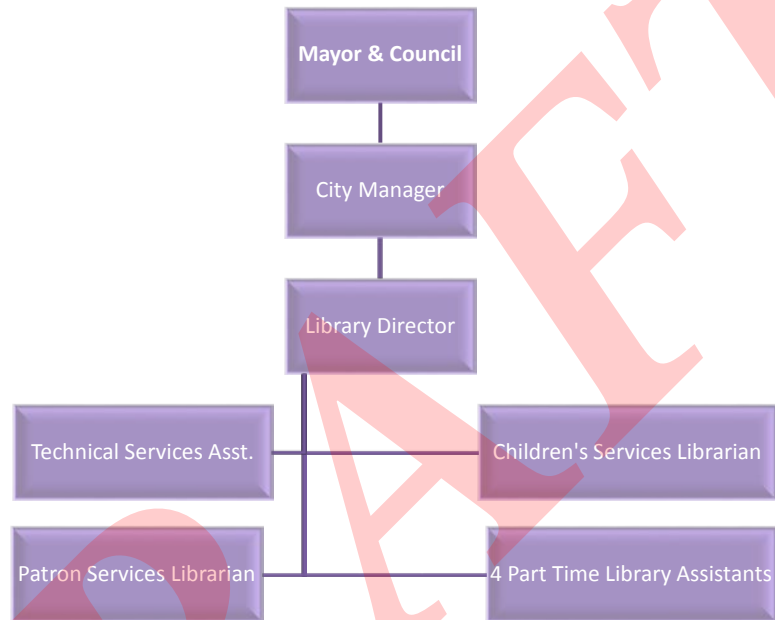
Library Department

The Library department consists of the following positions:

	Filled	Authorized		Vacant
Full-Time	4	4		0
Part-Time	4	4		0

Library Department

Organizational Chart



Library Department Highlights

FY 17 Accomplishments

- Reworked security contract for annual savings of \$495/year
- Reduce printing costs
- Received grants from the following:
 - WCCP - \$5,752 for children's storytime room renovation
 - NSF Rural Gateways - \$3,500 for science education
 - WC Master Gardeners - \$1,200 to beautify main entrance

FY 18 Strategic Priorities

- Budgeted funds for transfer to reserves in order to have departmental budget meet 25% reserve goal
- Prioritize an increase in funding of electronic resources
- Seek outside funding to add AV equipment in meeting room

Library Department

Fund 041 - Library		FY 2015 Actual	FY 2016 Actual	FY 2017 Budget	FY 2017 Re- Estimated	FY 2018 Recommended Budget
Library						
Expenses						
	Salaries	252,257	255,496	270,200	270,200	251,330
	Benefits	103,211	109,273	116,100	116,100	126,326
	Education/Dues/Memberships	670	578	900	900	2,551
	Repair/Maintenance/Utilities	29,926	26,236	33,400	33,400	28,740
	Contractual Services	47,618	47,862	46,800	46,800	26,453
	Included but not limited to:					
	Liability Insurance	4,093	4,849	5,400	5,400	7,150
	Janitorial Services	13,848	15,161	15,200	15,200	17,928
	Materials/Supplies/Miscellaneous	68,105	62,890	70,300	70,300	82,269
	Includes					
	Library Books/Periodicals	42,555	47,320	50,000	50,000	57,110
	Audio/Visual Materials	5,151	4,954	11,000	11,000	17,900
	Transfer Out					28,612
	Capital Outlay			0	0	27,675
Total Expenses		501,787	502,335	537,700	537,700	573,956
Library						
Revenues						
	Property Taxes	397,526	435,563	445,400	445,400	482,605
	Use of Money & Property - Rent	5,845	450	200	200	275
	County Payments	78,814	83,110	80,000	80,000	80,000
	Fees/Fines/Reimbursements/Misc.	19,100	15,312	17,000	17,000	13,837
Total Revenues		501,285	534,435	542,600	542,600	576,717
Fund #041 Summary						
	Beginning Fund Balance				43,603	48,503
	Total Departmental Revenues				542,600	576,717
	Total Departmental Expenses				(537,700)	(573,956)
	Ending Fund Balance				48,503	51,264

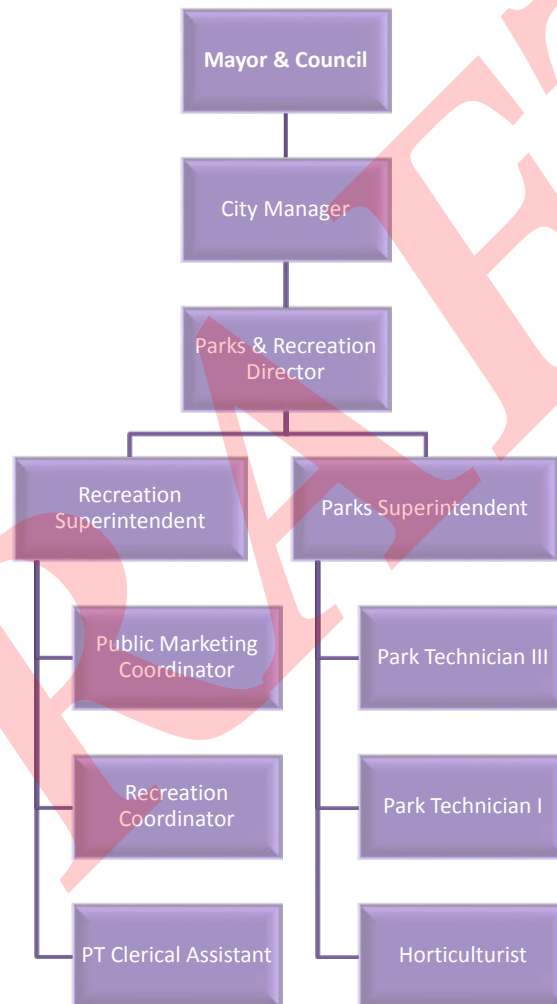
Parks & Recreation

The Parks & Recreation Departments consists of the following positions:

	Filled	Authorized		Vacant
Full-Time	8	8		0
Part-Time	1	1		0

Parks & Recreation Departments

Organizational Chart



FY 17 Accomplishments

- Staff realignment resulting in savings of \$50,000
- Increased Pickard softball complex revenues by \$24,500
- Highway 65/69 median plan designed - planned for Spring 2018
- Aquatic center improvements - shallow pool reconstruction, pool heater installation, repainted bathhouse and refinished slides

FY 18 Strategic Priorities

- Update park master plan
- Ash tree removal
- New greenhouse
- Pickard complex storage and concession building
- Highway 65/69 median installation
- Poractive pump maintenance and evaluation

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Parks & Recreation

Fund 042 - Parks & Recreation		FY 2015 Actual	FY 2016 Actual	FY 2017 Budget	FY 2017 Re- Estimated	FY 2018 Recommended Budget
Parks & Recreation - Dept. 4200						
Expenses						
	Salaries	197,503	201,453	345,100	345,100	307,622
	Benefits	120,522	122,932	141,900	141,900	123,829
	Education/Dues/Memberships	6,459	6,588	3,100	3,100	7,335
	Repair/Maintenance/Utilities	41,244	42,069	32,500	32,500	61,435
	Contractual Services	107,270	109,415	110,700	110,700	98,180
	Materials/Supplies/Miscellaneous	127,536	130,087	96,300	96,300	97,355
	Transfer Out		0			32,639
	Capital Outlay	18,466	18,835	13,900	13,900	38,850
Total Expenses		619,000	631,380	743,500	743,500	767,245
Parks & Recreation - Dept. 4200						
Revenues						
	Property Taxes	864,902	882,200	940,800	940,800	989,493
	Hotel/Motel Tax	18,751	19,126	18,000	18,000	18,000
	Use of Money & Property - Rent	42,524	43,374	46,300	46,300	47,300
	Charges for Services	136,848	139,585	148,600	148,600	84,093
	Miscellaneous	12,574	12,825	20,300	20,300	48,391
	Sale of Merchandise	101,478	103,508	100,400	100,400	115,160
	Non-Revenue Sources (sales tax)	1,914	1,952	3,900	3,900	4,358
	Transfer in from Pool	0	0	0	0	11,042
Total Revenues		1,178,991	1,202,571	1,278,300	1,278,300	1,317,837

Fund 042 - Parks & Recreation		FY 2015 Actual	FY 2016 Actual	FY 2017 Budget	FY 2017 Re- Estimated	FY 2018 Recommended Budget
Parks - Dept. 4300						
Expenses						
	Salaries	222,348	226,795	240,200	240,200	241,655
	Benefits	100,495	102,505	121,600	121,600	131,247
	Education/Dues/Memberships	3,366	3,433	4,500	4,500	6,100
	Repair/Maintenance/Utilities	20,200	20,604	34,800	34,800	46,120
	Contractual Services	49,920	50,918	72,400	72,400	53,930
	Materials/Supplies/Miscellaneous	66,751	68,086	47,800	47,800	52,775
	Capital Outlay	1,500	1,530	5,500	5,500	20,000
	Transfer Out	0	0	0	0	4,742
Total Expenses		464,580	473,872	526,800	526,800	556,569

Parks & Recreation

Fund 042 - Parks & Recreation		FY 2015 Actual	FY 2016 Actual	FY 2017 Budget	FY 2017 Re- Estimated	FY 2018 Recommended Budget
Horticulture - Dept. 4320						
Expenses						
Salaries		0	16,036	21,500	21,500	33,086
Benefits		0	609	4,300	4,300	4,931
Education/Dues/Memberships		0	0	0	0	0
Repair/Maintenance/Utilities		0	0	0	0	0
Contractual Services		0	0	0	0	0
Materials/Supplies/Miscellaneous		0	13,112	20,900	20,900	26,500
Capital Outlay		0	0	0	0	0
Total Expenses		0	29,757	46,700	46,700	64,517
Parks - Dept. 4300						
Revenues						
Use of Money & Property - Rent		10,819	11,290	19,200	19,200	22,500
Charges for Services		3,131	4,219	3,000	3,000	0
Miscellaneous		14,908	17,972	8,000	8,000	8,900
Total Revenues		28,858	33,481	30,200	30,200	31,400
Fund #042 Summary					FY 2017	FY 2018
Beginning Fund Balance					478,555	497,821
Total Departmental Revenues					1,324,666	1,349,237
Total Departmental Expenses					(1,305,400)	(1,388,331)
Ending Fund Balance					497,821	458,727

The Recreation budget consists of athletic/recreation activities for the community including: youth football, basketball and softball; holiday and senior center programs. Instructors, referees, materials, supplies, uniforms and equipment are part of the budget as well.

The Parks Department maintains all park and trail areas in the City. The Parks budget includes improvements to parks and staff also provide maintenance for the Activity Center, City Hall grounds, Library, D&D properties & the Heliport.

Memorial Pool

Fund 045 - Pool		FY 2015 Actual	FY 2016 Actual	FY 2017 Budget	FY 2017 Re- Estimated	FY 2018 Recommended Budget
Pool						
Expenses						
	Salaries	58,200	55,868	87,000	87,000	86,862
	Benefits	6,778	5,758	10,500	10,500	9,909
	Education/Dues/Memberships	542	1,066	2,600	2,600	3,255
	Repair/Maintenance/Utilities	102,815	89,421	57,200	57,200	55,764
	Contractual Services	13,277	24,404	14,200	14,200	25,573
	Materials/Supplies/Miscellaneous	42,097	30,813	38,900	38,900	27,550
	Capital Outlay	170	6,913	1,300	1,300	28,100
Total Expenses		223,879	214,243	211,700	211,700	237,013
Pool						
Revenues						
	Property Taxes	90,124	94,618	90,000	90,000	93,411
	Pool/Locker Rental	2,757	11,784	3,700	3,700	3,908
	Pool Passes/Admissions/Program	120,425	139,606	116,500	116,500	121,998
	Concessions	17,631	24,334	21,000	21,000	27,855
Total Revenues		230,937	270,342	231,200	231,200	247,172
Fund #045 Summary						
	Beginning Fund Balance				25,744	45,244
	Total Departmental Revenues				231,200	247,172
	Total Departmental Expenses				(211,700)	(237,013)
	Ending Fund Balance				45,244	55,404

Included in the FY 16/17 expenditures for the Memorial Pool is \$15,000 to replace the circulation pump, \$12,000 to replace the diving board, \$7,000 to replace the padding near the lily pads, and \$5,000 to replace the tumble buckets.

General Fund Debt Service

Fund 071 - General Fund Debt Service		FY 2015 Actual	FY 2016 Actual	FY 2017 Budget	FY 2017 Re- Estimated	FY 2018 Recommended Budget
General Fund Debt Service						
Expenses						
	Principal/Interest Payments	78,795	75,998	79,900	79,900	77,500
Total Expenses		78,795	75,998	79,900	79,900	77,500
General Fund Debt Service						
Revenues						
	Property Taxes	96,209	76,835	80,000	80,000	75,000
Total Revenues		96,209	76,835	80,000	80,000	75,000
Fund #071 Summary					FY 2017	FY 2018
	Beginning Fund Balance				54,750	54,850
	Total Departmental Revenues				80,000	75,000
	Total Departmental Expenses				(79,900)	(77,500)
	Ending Fund Balance				54,850	52,350



Section 2

Special Revenues & Restricted Funds

Gas Franchise Fees

Fund #099 - Franchise Fees - MEC Summary				FY 2017	FY 2018
	Beginning Fund Balance			476,911	566,911
	Total Departmental Revenues			90,000	95,000
	Total Departmental Expenses			0	
	Ending Fund Balance			566,911	661,911

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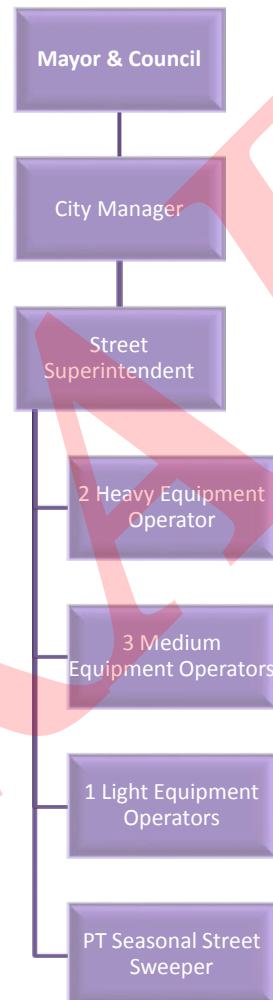
Street Department

The Street Department consists of the following positions:

	Filled	Authorized		Vacant
Full-Time	7	7		0
Part-Time	1	1		0

Street Department

Organizational Chart



Street Department Highlights

FY 17 Accomplishments

- Put into service a multi-function truck including plow, salt/sander, dump box, and cement truck
- Poured 1,364 yards of roadway concrete and 274 tons of hot mix asphalt
- Implementation of roadway projects in CIP

FY 18 Strategic Priorities

- Continue to train on and utilize multi-function truck
- Review and establish schedules for stormwater cleaning, crack sealing, and crosswalk painting
- Work with city engineer to continue development of road reconstruction and rehabilitation program as part of CIP

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Street Department

Fund 110 - Street		FY 2015 Actual	FY 2016 Actual	FY 2017 Budget	FY 2017 Re- Estimated	FY 2018 Recommended Budget
Street - Dept. 2100						
Expenses						
	Salaries	372,864	393,266	433,700	433,700	433,395
	Benefits	211,869	198,567	237,400	237,400	255,982
	Education/Dues/Memberships	4,264	1,347	3,900	3,900	4,592
	Repair/Maintenance/Utilities	68,849	64,653	90,200	90,200	83,862
	Contractual Services	29,681	33,258	34,600	34,600	29,495
	Materials/Supplies/Miscellaneous	318,385	291,318	364,900	364,900	347,400
	Capital Outlay	3,000	336,137	221,000	221,000	162,000
	Department Contributions To:					
	Community Development	58,200	61,000	64,800	64,800	74,229
	Street Capital Fund	0	160,000	0	0	421,067
	City Manager	64,500	68,000	70,200	70,200	73,612
	City Clerk's Office	17,300	18,100	18,500	18,500	12,478
	Info & Technology	7,300	7,400	11,500	11,500	5,391
	Human Resources	27,300	28,600	31,100	31,100	28,352
	Safety Program	6,000	6,000	6,000	6,000	
Total Expenses		1,189,512	1,667,646	1,587,800	1,587,800	1,931,854
Street - Dept. 2100						
Revenues						
	Road Use Taxes	1,537,069	1,826,749	1,781,200	1,781,200	1,788,622
	Miscellaneous	12,720	44,697	1,000	1,000	11,800
Total Revenues		1,549,789	1,871,446	1,782,200	1,782,200	1,800,422

Fund 110 - Street		FY 2015 Actual	FY 2016 Actual	FY 2017 Budget	FY 2017 Re- Estimated	FY 2018 Recommended Budget
Snow Removal/Ice Control - Dept. 2500						
Expenses						
	Salaries	14,958	14,987	30,100	30,100	24,720
	Benefits		279			4,099
	Repair/Maintenance/Utilities	13,094	9,000	9,000	9,000	7,500
	Materials/Supplies/Miscellaneous	27,769	18,084	30,000	30,000	30,000
Total Expenses		55,821	42,350	69,100	69,100	66,319

Street Department

Fund 110 - Street		FY 2015 Actual	FY 2016 Actual	FY 2017 Budget	FY 2017 Re- Estimated	FY 2018 Recommended Budget
Street Cleaning/Sweeping - Dept. 2700 & 2900						
Expenses						
	Salaries	29,220	28,692	30,800	30,800	31,137
	Benefits	4,228	4,757	5,200	5,200	5,163
	Materials/Supplies/Miscellaneous	5,011	174	15,000	15,000	3,500
Total Expenses		38,459	33,623	51,000	51,000	39,800
Street Cleaning/Sweeping - Dept. 2700 & 2900						
Revenues						
	Refunds/Reimbursements	1,765	400	500	500	0
Total Revenues		1,765	400	500	500	0
Fund #110 Summary						
	Beginning Fund Balance				FY 2016 1,225,218	FY 2017 1,300,018
	Total Departmental Revenues				1,782,700.00	1,800,422
	Total Departmental Expenses				(1,707,900)	(2,037,973)
	Ending Fund Balance				1,300,018.00	1,062,467

Fund 110 consists of street operations and maintenance expenses and is funded from Road Use Tax (RUT). Property taxes are not used. Included in the FY 17/18 expenditures is \$72,000 to purchase two new 2017 truck, \$75,000 to purchase a new skidloader, \$15,000 to purchase a new paint equipment

* Total amount for infrastructure is \$421,000

YMCA Maintenance Fund

Fund 115 - YMCA Maintenance Obligations	FY 2015 Actual	FY 2016 Actual	FY 2017 Budget	FY 2017 Re- Estimated	FY 2018 Recommended Budget
YMCA Maintenance Obligations					
Expenses					
YMCA Maintenance	8,310	7,515	40,000	40,000	20,000
Total Expenses	8,310	7,515	40,000	40,000	20,000
Revenues					
Transfers In - YMCA Maintenance	73,333	100,000	100,000	100,000	100,000
Total Revenues	73,333	100,000	100,000	100,000	100,000
Fund #115 Summary					
				FY 2017	FY 2018
Beginning Fund Balance				185,566	245,566
Total Departmental Revenues				100,000	100,000
Total Departmental Expenses				(40,000)	(20,000)
Ending Fund Balance				245,566	325,566
YMCA Maintenance Fund					

Fund 121 -Local Option Sales Tax	FY 2015 Actual	FY 2016 Actual	FY 2017 Budget	FY 2017 Re- Estimated	FY 2018 Recommended Budget
Local Option Sales Tax					
Expenses					
Total Expenses	0	0	0	0	0
Revenues					
LOST Revenue				1,400,000	1,000,000
Total Revenues	0	0	0	1,400,000	1,000,000
Fund #115 Summary					
				FY 2017	FY 2018
Beginning Fund Balance				0	1,400,000
Total Departmental Revenues				1,400,000	1,000,000
Total Departmental Expenses				0	0
Ending Fund Balance				1,400,000	2,400,000

Tax Increment Financing (TIF)

Fund 125 Downtown/Hillcrest TIF		FY 2015 Actual	FY 2016 Actual	FY 2017 Budget	FY 2017 Re- Estimated	FY 2018 Recommended Budget
Downtown/Hillcrest TIF						
Expenses						
	TIF Expenses	0		20,000	20,000	0
	TIF Obligations	0	0	425,000	425,000	0
	Transfer Out - WCEDC	0	0	25,000	25,000	0
	Transfer Out - TIF Projects	290,468	1,063,002	1,165,400	1,165,400	1,332,900
Total Expenses		290,468	1,063,002	1,635,400	1,635,400	1,332,900
Downtown/Hillcrest TIF						
Revenues						
	Property Taxes - TIF	309,518	354,317	1,845,000	1,845,000	2,077,145
Total Revenues		309,518	354,317	1,845,000	1,845,000	2,077,145
Fund #125 Summary					FY 2017	FY 2018
	Beginning Fund Balance				949,928	1,159,528
	Total Departmental Revenues				1,845,000	2,077,145
	Total Departmental Expenses				(1,635,400)	(1,332,900)
	Ending Fund Balance				1,159,528	1,903,773

In December 2015, City Council unified the downtown and Hillcrest Tax Increment Financing (TIF) districts. The revenue generated in the new combined TIF area is used to fund future developments.

Library Department

Fund 141 - Library Special Revenue		FY 2015 Actual	FY 2016 Actual	FY 2017 Budget	FY 2017 Re- Estimated	FY 2018 Recommended Budget
Library Special Revenue						
Expenses						
	Library Books & Periodicals	9,140	8,505	5,000	5,000	4,000
	Summer Reading Program	5,034	3,347	5,000	5,000	6,000
	Friends of the Library Expense	2,375	1,632	5,000	5,000	1,000
	Enrich Iowa	7,662	7,108	7,000	7,000	7,325
Total Expenses		24,211	20,592	22,000	22,000	18,325
Library Special Revenue						
Revenues						
	Interest	592		0	0	0
	Enrich Iowa	7,662	7,108	7,000	7,000	7,000
	Program Fees - Summer Reading	3,149	3,300	700	700	7,000
	Donations/Contributions	15,384	10,718	9,000	9,000	4,000
Total Revenues		26,787	21,126	16,700	16,700	18,000
Fund #141 Summary						
	Beginning Fund Balance				37,192	31,892
	Total Departmental Revenues				16,700	18,000
	Total Departmental Expenses				(22,000)	(18,325)
	Ending Fund Balance				31,892	31,567

All revenue for the Library Special Revenue fund is from private donations and contributions. Tax dollars are not used to support this budget. Typical expenses include library books and summer reading programs.

Parks & Recreation

Fund 142 - Park & Recreation Special Revenue		FY 2015 Actual	FY 2016 Actual	FY 2017 Budget	FY 2017 Re- Estimated	FY 2018 Recommended Budget
Park & Rec Special Revenue						
Expenses						
	Consignment Tickets	3,098	2,992	25,000	25,000	4,000
	Specialized Equipment	0		50,000	50,000	0
	Materials/Supplies/Miscellaneous	20,890		0	0	20,000
Total Expenses		23,988	2,992	75,000	75,000	24,000
Revenues						
	Misc Sales (Copies/Scrap/Etc.)	2,032		25,000	25,000	5,000
	Miscellaneous	40,653	10,871	0	0	20,000
Total Revenues		42,685	10,871	25,000	25,000	25,000
Fund #142 Summary					FY 2016	FY 2017
	Beginning Fund Balance				140,752	90,752
	Total Departmental Revenues				25,000	25,000
	Total Departmental Expenses				(75,000)	(24,000)
	Ending Fund Balance				90,752	91,752

All revenue for Fund 142 is from fundraising and private donations, grants and other contributions. Tax dollars are not used to support this budget. Typical expenses include consignment tickets, key card program and specialized equipment.

Downtown Loan Fund Summary

Fund #160 - Downtown Loan Fund Summary				FY 2017	FY 2018
	Beginning Fund Balance			149,711	149,711
	Total Departmental Revenues				
	Total Departmental Expenses				
	Ending Fund Balance			149,711	149,711

Downtown Business Incentive Program

Fund 161 - Downtown Business Incentive Program		FY 2015 Actual	FY 2016 Actual	FY 2017 Budget	FY 2017 Re- Estimated	FY 2018 Recommended Budget
Downtown BIZ Plan						
Expenses						
	Loan	86,770	25,000	25,000	25,000	25,000
	Grant	74,160	25,000	25,000	25,000	25,000
	Interest	8,445	7,660	10,000	10,000	10,000
Total Expenses		169,375	57,660	60,000	60,000	60,000
Downtown BIZ Plan						
Revenues						
	Loan Payment	63,809	111,641	60,000	60,000	30,000
	Transfer In - TIF	200,000		0	0	0
Total Revenues		263,809	111,641	60,000	60,000	30,000
Fund #161 Summary					FY 2017	FY 2018
	Beginning Fund Balance				32,715	32,715
	Total Departmental Revenues				60,000	30,000
	Total Departmental Expenses				(60,000)	(60,000)
	Ending Fund Balance				32,715	2,715

Police Department

Fund 177 Police Forfeiture Fund		FY 2015 Actual	FY 2016 Actual	FY 2017 Budget	FY 2017 Re- Estimated	FY 2018 Recommended Budget
Police Forfeiture Fund						
Expenses						
	Specialized Equipment	0	0	20,000	20,000	20,000
Total Expenses		0	0	20,000	20,000	20,000
Police Forfeiture Fund						
Revenues						
	Refunds/Reimbursements	1,432	0	20,000	20,000	20,000
Total Revenues		1,432	0	20,000	20,000	20,000

Fund #177 Summary					FY 2017	FY 2018
	Beginning Fund Balance				19,830	19,830
	Total Departmental Revenues				20,000	20,000
	Total Departmental Expenses				(20,000)	(20,000)
	Ending Fund Balance				19,830	19,830

This fund contains forfeiture proceeds from seizures, etc. Under state law, funds cannot be used for general operating expenses.

Vehicle Reserve Fund

Fund #190 - Vehicle Reserve Fund Summary					FY 2017	FY 2018
	Beginning Fund Balance				67,352	926,252
	Total Departmental Revenues				1,425,000	1,023,707
	Total Departmental Expenses				(566,100)	(1,518,707)
	Ending Fund Balance				926,252	431,252

Included in the FY 16/17 expenditures is \$30,000 to replace 1 patrol vehicle.

Fund 199 Police Retirement Fund		FY 2015 Actual	FY 2016 Actual	FY 2017 Budget	FY 2017 Re- Estimated	FY 2018
Police Retirement Fund						
Expenses						
	Transfer Out	12,500	12,500	12,500	12,500	12,500
Total Expenses		12,500	12,500	12,500	12,500	12,500
Police Retirement Fund						
Revenues						
	Interest	1,634	1,508	1,500	1,500	1,800
Total Revenues		1,634	1,508	1,500	1,500	1,800

Fund #199 Summary					FY 2017	FY 2018
	Beginning Fund Balance				89,871	78,871
	Total Departmental Revenues				1,500	1,800
	Total Departmental Expenses				(12,500)	(12,500)
	Ending Fund Balance				78,871	68,171

Debt Service

Fund 200 - Debt Service		FY 2015 Actual	FY 2016 Actual	FY 2017 Budget	FY 2017 Re- Estimated	FY 2018 Recommended Budget
Debt Service						
Expenses						
	Principal Payments	1,710,000	2,405,000	2,250,000	2,250,000	2,045,000
	Interest Payments	439,312	355,800	321,800	321,800	290,650
	Fees	350	0	20,000	20,000	20,000
Total Expenses		2,149,662	2,760,800	2,591,800	2,591,800	2,355,650
Debt Service						
Revenues						
	Street Assessments	105,446	107,644	37,000	37,000	0
	Property Taxes	998,030	917,495	893,400	893,400	700,900
	Transfer In	0	65,000	94,900	94,900	0
	Transfer In - TIF	838,878	1,051,723	1,165,400	1,165,400	1,012,900
	Transfer In - Debt Service	729,300	619,200	295,900	295,900	156,400
	Miscellaneous	15,399	0	0	0	0
Total Revenues		2,687,053	2,761,062	2,486,600	2,486,600	1,870,200
Fund #200 Summary					FY 2017	FY 2018
	Beginning Fund Balance				1,209,910	1,104,710
	Total Departmental Revenues				2,486,600	1,870,200
	Total Departmental Expenses				(2,591,800)	(2,355,650)
	Ending Fund Balance				1,104,710	619,260

General Fund Capital Projects

Fund 301 General Fund Capital Projects		FY 2015 Actual	FY 2016 Actual	FY 2017 Budget	FY 2017 Re- Estimated	FY 2018 Recommended Budget
General Fund Capital Projects						
Expenses						
	Vehicles	163,000	0	0	0	0
	CIP	0	225,269	0	2,333,933	2,252,000
	Transfer Out GF Capital Projects	900,000	0	0	0	0
	Misc Contractual	255	500,000	500,000	0	0
	Wellness Center Project	14,452	0	0	0	0
	Other	1,987	0	0	0	0
Total Expenses		1,079,694	725,269	500,000	2,333,933	2,252,000
General Fund Capital Projects						
Revenues						
	Property Taxes	608,784	490,570	470,000	470,000	289,900
	Donations/Contributions	10,000	20,000	0	0	0
	Transfer In/Sales	0	0	96,000	3,421,000	417,000
Total Revenues		618,784	510,570	566,000	3,891,000	706,900
Fund #301 Summary					FY 2017	FY 2018
	Beginning Fund Balance				406,192	1,963,259
	Total Departmental Revenues				3,891,000	706,900
	Total Departmental Expenses				(2,333,933)	(2,252,000)
	Ending Fund Balance				1,963,259	418,159

Capital funds are used to fund large projects such buildings, roads, sidewalks and other infrastructure needs. Additionally, long-lived vehicles and equipment used in the performance of City services may be purchased with these funds.

Street Fund Capital Projects

Fund 321 - Street Capital Projects		FY 2015 Actual	FY 2016 Actual	FY 2017 Budget	FY 2017 Re- Estimated	FY 2018 Recommended Budget
Street Capital Projects						
Expenses						
	Nuisance & Abatement Expense	6,184	0	10,000		0
	Sidewalk Construction/Repairs	0	0	15,000		0
	Street CIP	4,885,454	12,551	35,000	468,933	491,067
	2011-12 Street Paving	79,623	0	0	0	0
Total Expenses		4,971,261	12,551	60,000	468,933	491,067
Street Capital Projects						
Revenues						
	State Grants	2,828,145	118,105	0	0	0
	Assessments	11,218	24,443	19,000		0
	Transfers In	900,000	160,000	0	468,933	421,067
	Refunds/Reimbursements/Misc.	3,175		31,000		0
Total Revenues		3,742,538	302,548	50,000	468,933	421,067
Fund #321 Summary					FY 2017	FY 2018
	Beginning Fund Balance				126,164	126,164
	Total Departmental Revenues				468,933	421,067
	Total Departmental Expenses				(468,933)	(491,067)
	Ending Fund Balance				126,164	56,164

Community Athletic Facility

Fund #344 - Community Athletic Facility Summary				FY 2017	FY 2018
	Beginning Fund Balance			2,601.00	2,601
	Total Departmental Revenues			5,000.00	5,000
	Total Departmental Expenses			(5,000)	(5,000)
	Ending Fund Balance			2,601.00	2,601

Community Re-Development

Fund 353 Community Re-Development		FY 2015 Actual	FY 2016 Actual	FY 2017 Budget	FY 2017 Re- Estimated	FY 2018 Recommended Budget
Community Re-Development						
Expenses						
	Property Purchase	64,520	8,605	75,000	75,000	75,000
	Total Expenses	64,520	8,605	75,000	75,000	75,000
Community Re-Development						
Revenues						
	Sale of Property	75,000	0	75,000	75,000	75,000
	Total Revenues	75,000	0	75,000	75,000	75,000
Fund #353 Summary						
	Beginning Fund Balance				(52,192)	(52,192)
	Total Departmental Revenues				75,000	75,000
	Total Departmental Expenses				(75,000)	(75,000)
	Ending Fund Balance				(52,192)	(52,192)

Stormwater Utility

Fund 650 - Stormwater Utility		FY 2015 Actual	FY 2016 Actual	FY 2017 Budget	FY 2017 Re- Estimated	FY 2018 Recommended Budget
Stormwater Utility						
Expenses						
	Repair/Maintenance	0		120,000	120,000	120,000
	Materials/Supplies	0		3,000	3,000	3,000
	Transfer Out - Debt Service	61,900	68,365	60,600	60,600	74,900
Total Expenses		61,900	68,365	183,600	183,600	197,900
Stormwater Utility						
Revenues						
	SWU Service Fees	202,715	203,090	200,000	200,000	205,000
Total Revenues		202,715	203,090	200,000	200,000	205,000
Fund #650 Summary					FY 2016	FY 2017
	Beginning Fund Balance				502,133	518,533
	Total Departmental Revenues				200,000	205,000
	Total Departmental Expenses				(183,600)	(197,900)
	Ending Fund Balance				518,533	525,633

Recycling Fund

Fund 670 - Recycling		FY 2015 Actual	FY 2016 Actual	FY 2017 Budget	FY 2017 Re- Estimated	FY 2018 Recommended Budget
Recycling						
Expenses						
	Recycling	184,323	189,583	197,000	197,000	195,500
	Transfer Out - City Clerk's Office	17,300	18,100	18,500	18,500	16,180
Total Expenses		201,623	207,683	215,500	215,500	211,680
Recycling						
Revenues						
	Recycling Service Fees	215,938	220,586	217,200	217,200	215,500
Total Revenues		215,938	220,586	217,200	217,200	215,500
Fund #670 Summary					FY 2017	FY 2018
	Beginning Fund Balance				90,333	92,033
	Total Departmental Revenues				217,200	215,500
	Total Departmental Expenses				(215,500)	(211,680)
	Ending Fund Balance				92,033	95,853

Insurance Funds

Fund 820 - Health Insurance (Self-funded)		FY 2015 Actual	FY 2016 Actual	FY 2017 Budget	FY 2017 Re- Estimated	FY 2018 Recommended Budget
Health Insurance						
Expenses						
	Insurance	1,400,047	1,558,615	1,517,000	1,517,000	1,790,060
	Misc. Contractual	32,415	23,317	27,000	27,000	27,000
	Dental Insurance	0	0	45,400	45,400	45,400
	Vision Insurance	0	0	5,600	5,600	5,600
Total Expenses		1,432,462	1,581,932	1,595,000	1,595,000	1,868,060
Health Insurance						
Revenues						
	Employee Co-Pays	76,164	108,488	72,900	72,900	126,673
	COBRA Health Insurance	0	0	50,300	50,300	50,300
	Health Insurance Premiums	1,161,844	1,211,423	1,418,000	1,418,000	1,715,109
	Refunds/Reimbursements	70,714	23,317	0	0	50,000
	Dental Insurance Premiums	0	804	75,100	75,100	0
	Vision Insurance Premiums	0	24	7,400	7,400	0
Total Revenues		1,308,722	1,344,056	1,623,700	1,623,700	1,942,082
Fund #820 Summary					FY 2017	FY 2018
	Beginning Fund Balance				690,402	719,102
	Total Departmental Revenues				1,623,700	1,942,082
	Total Departmental Expenses				(1,595,000)	(1,868,060)
	Ending Fund Balance				719,102	793,124

This is a self-funded pool where premiums are paid in and claims/administrative fees are paid out. Maintaining a fund balance is critical to

Fund 830 - Health Reimbursement Account		FY 2015 Actual	FY 2016 Actual	FY 2017 Budget	FY 2017 Re- Estimated	FY 2018 Recommended Budget
HRA						
Expenses						
	HRA - Department Contributions	7,489	8,588	100,000	100,000	91,000
	HRA - Claims	99,200	0	0	0	0
Total Expenses		106,689	8,588	100,000	100,000	91,000
HRA						
Revenues						
	Transfer In - HRA	106,450	108,158	107,600	107,600	108,000
Total Revenues		106,450	108,158	107,600	107,600	108,000
Fund #830 Summary					FY 2017	FY 2018
	Beginning Fund Balance				243,539	251,139
	Total Departmental Revenues				107,600	108,000
	Total Departmental Expenses				(100,000)	(91,000)
	Ending Fund Balance				251,139	268,139

These funds represent a City liability of unspent HRA funds for employees.

Insurance Funds

Fund 840 - Flex/Short Term Disability		FY 2015 Actual	FY 2016 Actual	FY 2017 Budget	FY 2017 Re- Estimated	FY 2018 Recommended Budget
Flex/Short Term						
Expenses						
	Flex - Medical	32,681	21,833	40,000	40,000	35,000
	Flex - Short Term	21,563	33,778	15,500	15,500	16,600
Total Expenses		54,244	55,611	55,500	55,500	51,600
Flex/Short Term						
Revenues						
	Transfer In	16,732	16,253	18,200	18,200	18,100
	Refunds/Reimbursements	28,215	29,375	35,000	35,000	35,000
Total Revenues		44,947	45,628	53,200	53,200	53,100
Fund #840 Summary					FY 2017	FY 2018
	Beginning Fund Balance				204,708	202,408
	Total Departmental Revenues				53,200	53,100
	Total Departmental Expenses				(55,500)	(51,600)
	Ending Fund Balance				202,408	203,908

Fund 840 is the City's self-funded short-term disability fund.

Fund 850 - Liability Insurance Reserves		FY 2015 Actual	FY 2016 Actual	FY 2017 Budget	FY 2017 Re- Estimated	FY 2018 Recommended Budget
Liability Insurance Reserves						
Expenses						
	Insurance Claims/Deductibles	108,440	9,624	20,000	20,000	12,400
Total Expenses		108,440	9,624	20,000	20,000	12,400
Liability Insurance Reserves						
Revenues						
	Refunds/Reimbursements	0	0	18,800	0	
	Claims/Settlements/Misc.	171,543	287	1,200	20,000	7,400
Total Revenues		171,543	287	20,000	20,000	7,400
Fund #850 Summary					FY 2017	FY 2018
	Beginning Fund Balance				27,796	27,796
	Total Departmental Revenues				20,000	7,400
	Total Departmental Expenses				(20,000)	(12,400)
	Ending Fund Balance				27,796	22,796



Section 3

Enterprise Funds

Sewer Department

The Sewer Department consists of the following positions:

	Filled	Authorized		Vacant
Full-Time	6	6		0

Sewer Department

Organizational Chart



Sewer Department Highlights

FY 17 Accomplishments

- Televised and cleaned over 51,000 feet of sewer lines and tested an additional 24,000 feet
- Implemented time of sale ordinance
- Rebid generator maintenance contract resulting in savings of \$40,000

FY 18 Strategic Priorities

- Continue maintenance of collection system (televising/cleaning and smoke testing)
- Continue progress with new waste water treatment plant
- Upgrades to Morlock lift station

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Sewer Department

Fund 610 - Sewer		FY 2015 Actual	FY 2016 Actual	FY 2017 Budget	FY 2017 Re- Estimated	FY 2018 Recommended Budget
Sewer - Dept. 8300						
Expenses						
	Salaries	396,193	345,575	381,300	381,300	388,594
	Benefits	197,998	148,771	195,300	195,300	218,652
	Education/Dues/Memberships	4,581	6,530	7,300	7,300	6,948
	Repair/Maintenance/Utilities	9,162	6,240	8,200	8,200	7,334
	Contractual Services	60,545	88,446	52,000	52,000	78,212
	Materials/Supplies/Miscellaneous	11,585	6,266	19,900	19,900	9,937
	I&I Reimbursement	9,637	3,834	30,000	30,000	10,000
	Sales & Use Tax	32,620	31,532	38,900	38,900	40,834
	Department Contributions To:					
	PILOT	138,800	138,800	138,800	138,800	138,800
	Community Development	58,200	61,000	64,800	64,800	74,229
	City Manager	64,500	68,000	70,200	70,200	73,612
	City Clerk's Office	115,600	120,500	123,300	123,300	88,761
	Info & Technology	7,300	7,400	16,100	16,100	12,081
	Human Resources	27,300	28,600	31,100	31,100	28,352
	Safety Program	6,000	6,000	6,000	6,000	
Total Expenses		1,140,021	1,067,494	1,183,200	1,183,200	1,176,344

Fund 610 - Sewer		FY 2015 Actual	FY 2016 Actual	FY 2017 Budget	FY 2017 Re- Estimated	FY 2018 Recommended Budget
Sewer Collections/Distribution - Dept. 8325						
Expenses						
	Repair/Maintenance/Utilities	74,478	128,685	141,000	141,000	128,755
	Contractual Services	5,984	5,921	10,000	10,000	27,453
	Materials/Supplies/Miscellaneous	6,704	19,230	12,000	12,000	8,500
Total Expenses		87,166	153,836	163,000	163,000	164,708

Sewer Department

Fund 610 - Sewer		FY 2015 Actual	FY 2016 Actual	FY 2017 Budget	FY 2017 Re- Estimated	FY 2018 Recommended Budget
Sewer Plant - Dept. 8350						
Expenses						
	Membership Dues/Subscriptions	1,809	1,425	1,700	1,700	880
	Repair/Maintenance/Utilities	200,756	176,182	230,000	230,000	210,943
	Contractual Services	86,063	38,874	37,600	37,600	66,931
	Materials/Supplies/Miscellaneous	36,454	18,974	35,600	35,600	59,063
	Capital Outlay	949	0	2,500	2,500	2,300
Total Expenses		326,031	235,455	307,400	307,400	340,117
Sewer - Dept. 8300						
Revenues						
	Transfer In - Sewer	1,687,200	1,724,700	1,653,600	1,653,600	1,681,169
Total Revenues		1,687,200	1,724,700	1,653,600	1,653,600	1,681,169
Fund #610 Summary						
	Beginning Fund Balance				589,695	589,695
	Total Departmental Revenues				1,653,600	1,681,169
	Total Departmental Expenses				(1,653,600)	(1,681,169)
	Ending Fund Balance				589,695	589,695

Fund 610 is an enterprise fund and therefore is not funded by property taxes. This fund covers the general operation and maintenance of

Sewer Department

Fund 710 - Sewer Capital Projects		FY 2015 Actual	FY 2016 Actual	FY 2017 Budget	FY 2017 Re- Estimated	FY 2018 Recommended Budget
Sewer Capital						
Expenses						
	I&I Phase I-IV	154,866	0	0	0	
	Wastewater Treatment Plant	507,479	232,705	175,000	175,000	50,000
	Sewer Mains/Lift Stations	0	137,803	230,000	230,000	0
	North Plant Projects	1,778	0	0	0	0
	Vehicles	25,325	0	0	0	
	Transfer to CIP	5,638	0	0	0	362,000
	Transfer Out to Sewer O&M	1,687,200	1,724,700	1,653,600	1,653,600	1,681,169
	Transfer Out to Sewer Equipment	25,000	25,000	25,000	25,000	25,000
	Transfer Out to Debt Service/Bonds	1,161,600	1,027,900	836,800	836,800	709,700
Total Expenses		3,568,886	3,148,108	2,920,400	2,920,400	2,827,869
Sewer Capital						
Revenues						
	Use of \$ & Prop. (Interest & Land Rent)	77,575	77,682	52,000	52,000	70,200
	Charges for Service	2,912,146	2,877,855	2,963,000	2,963,000	2,943,000
	Special Assessments	156,060	19,828	37,900	37,900	0
	Miscellaneous/Sales Tax/Etc.	250,260	237,436	68,000	68,000	94,335
	Administrative Fees/Inspections/Misc.	32,107	34,944	3,200	3,200	50,000
Total Revenues		3,428,148	3,247,745	3,124,100	3,124,100	3,157,535
Fund #710 Summary					FY 2017	FY 2018
	Beginning Fund Balance				414,560	618,260
	Total Departmental Revenues				3,124,100	3,157,535
	Total Departmental Expenses				(2,920,400)	(2,827,869)
	Ending Fund Balance				618,260	947,925

Fund 710 is an enterprise fund and therefore is not funded by property taxes. Revenues to this fund are provided by user fees. This fund

Sewer Department

Fund 771 - Sewer Reserve	FY 2015 Actual	FY 2016 Actual	FY 2017 Budget	FY 2017 Re- Estimated	FY 2018 Recommended Budget
Sewer Reserve					
Fund #771 Summary				FY 2016	FY 2017
Beginning Fund Balance				114,239	114,239
Total Departmental Revenues					
Total Departmental Expenses					
Ending Fund Balance				114,239	114,239

Fund 781 - Sewer Equipment Reserve Fund	FY 2015 Actual	FY 2016 Actual	FY 2017 Budget	FY 2017 Re- Estimated	FY 2018 Recommended Budget
Sewer Equipment					
Expenses					
Equipment	0	0	25,000	25,000	25,000
Total Expenses	0	0	25,000	25,000	25,000
Sewer Equipment					
Revenues					
Transfer In - Sewer Equipment Reserve	25,000	25,000	25,000	25,000	25,000
Total Revenues	25,000	25,000	25,000	25,000	25,000
Fund #781 Summary				FY 2017	FY 2018
Beginning Fund Balance				367,572	367,572
Total Departmental Revenues				25,000	25,000
Total Departmental Expenses				(25,000)	(25,000)
Ending Fund Balance				367,572	367,572

Fund 791 - Sewer Revenue Bonds	FY 2015 Actual	FY 2016 Actual	FY 2017 Budget	FY 2017 Re- Estimated	FY 2018 Recommended Budget
Sewer Bonds					
Expenses					
Bonds Payments	694,596	668,881	699,000	699,000	680,500
Total Expenses	694,596	668,881	699,000	699,000	680,500
Sewer Bonds					
Revenues					
Transfer In - Sewer Rev. Bonds	732,200	705,500	699,000	699,000	680,500
Total Revenues	732,200	705,500	699,000	699,000	680,500
Fund #791 Summary				FY 2017	FY 2018
Beginning Fund Balance				301,863	301,863
Total Departmental Revenues				699,000	680,500
Total Departmental Expenses				(699,000)	(680,500)
Ending Fund Balance				301,863	301,863

FISCAL YEAR 17/18 GRAND TOTALS

GRAND TOTAL				FY 2017	FY 2018
	Beginning Fund Balance			12,505,387	16,856,920
	Total Departmental Revenues			31,099,399	27,303,430
	Total Departmental Expenses			(26,747,866)	(27,749,390)
	Ending Fund Balance			16,856,920	16,410,960

VEHICLES & EQUIPMENT CAPITAL IMPROVEMENT PLAN - FUND 190

	Current FY17	FY18	FY19	FY20	FY21	FY22	Future	TOTAL
STREETS								
2014 Elgin Street Sweeper						225,000		225,000
2001 Dodge 2500 4x4		27,000						27,000
2002 Dodge 2500 4x2	32,000							32,000
2016 Ford 4x4 Exten Cab/Plow							47,000	47,000
2001 Dodge 3500 Dual Wheel Crew		45,000						45,000
2000 Ford F450 Crew Cab			45,000					45,000
2016 Freightliner Tandem Dump/Plow							325,000	325,000
2011 Case TR 320 Track Loader							80,000	80,000
2007 Freightliner							100,000	100,000
2006 International Dump/Plow Equipment			172,000					172,000
2007 International Dump/Plow Equipment					177,000			177,000
2007 International Dump/Plow Equipment				175,000				175,000
2014 International Dump/Plow Equipment							170,000	170,000
2014 International Dump/Plow Equipment							170,000	170,000
1998 Bobcat Skid Loader (Case Track Loader to replace)		75,000						75,000
2002 310 John Deere Backhoe	125,000							125,000
2007 310 John Deere Backhoe				125,000				125,000
1994 Ingersall Rand Air Comp.	22,000							22,000
1999 Crafc0 Sealmaster	42,000							42,000
2010 Snow Go Snow Blower							83,000	83,000
2003 Case Maintainer							250,000	250,000
Paint Machines (2)		15,000						15,000
Large Concrete Saw							16,000	16,000
Concrete Breakers							9,000	9,000
Concrete Drill							10,000	10,000
Concrete Grinder							6,000	6,000
Cold Patch Heater							23,000	23,000
Asphalt Paver							450,000	450,000
Large Trailer							8,000	8,000
Small Saw Trailer							5,000	5,000
Shop Pressure Washer							7,500	7,500
COMMUNITY DEVELOPMENT								
Ford F150				25,000				25,000
POLICE								
Car 35 2013 Ford Taurus	28,000							28,000
Car 36 2013 Ford Taurus	28,000							28,000
Handheld and Vehicle Radios (Digital Upgrade)		134,338						134,338
PD Camera System			26,000					26,000
SUV 141 2014 Ford Explorer		28,000						28,000
SUV 151 2015 Ford Explorer			28,000					28,000
Car 161 2016 Ford Taurus			28,000					28,000
SUV 171 2017 Ford Explorer				28,000				28,000
Car or SUV 172 replacment					28,000			28,000
Additional Unit					28,000			28,000
Car 21 2010 Dodge Avenger						25,000		25,000
Car 45 2012 Dodge Avenger				25,000				25,000
Car 49 2008 Ford Expedition			25,000					25,000
In Car Computers (2015)							18,600	18,600
In Car Computers (2016)							12,400	12,400
WPC								
2014 F250 4x4 w/ Snow Plow							35,000	35,000
Camera Van 1996 w/camera equip					145,000			145,000
Ford F-150 2012					25,000			25,000
Vactor Jet Vac 2011							397,300	397,300
Ford F-350 4X4 2004 w/plow		32,000						32,000
Ford F-550 2007 W/ Service Body						88,800		88,800
BOBCAT UTV(replacing Kubota and IH Tractor)		30,000						30,000
Push Camera		13,000						13,000

VEHICLES & EQUIPMENT CAPITAL IMPROVEMENT PLAN - FUND 190

	Current FY17	FY18	FY19	FY20	FY21	FY22	Future	TOTAL
Parks								
1998 F150		15,000						15,000
2003 Ford F-350 (dump box)			40,000					40,000
2006 F-250 4x4							28,000	28,000
2007 F150 (downtown beautifcation)					15,000			15,000
2009 F150 4x2					25,000			25,000
2014 F250 (w/ plow)							35,000	35,000
1998 Stienner Power Unit (Backup Unit)								0
2000 JD 6110 w/loader				60,000				60,000
2000 Land-Pride				10,000				10,000
2005 Kubota L4630				35,000				35,000
2007 Bobcat 2200S				18,000				18,000
2004 Toro 328D							25,000	25,000
1996 Toro 325D (Backup)							0	0
2015 VenTrac							40,000	40,000
2010 Kubota 3680 Mower		27,000						27,000
Fire								
50 Portable Radios for P25						100,000		100,000
Command Vehicle (with Equipment)							42,000	42,000
Engine #333		525,000						525,000
Engine #332					475,000			475,000
Engine #331						475,000		475,000
Truck #334			750,000					750,000
Tender #335						275,000		275,000
Speciality #337-Replace with F550 4x4	183,000							183,000
Grass Truck #338-Replace with F450 4x4	52,000							52,000
Trailer for Rescue Equipment	7,500							7,500
Hydraulic Extraction Tools	15,000		15,000					30,000
SCBA/Masks		277,344						277,344
Air System SCBA			35,000					35,000
Ambulance								
2016 Ford Chassis Ambulance						208,000		208,000
2012 Ford Chassis Ambulance		205,000						205,000
2014 Ford Chassis Ambulance				207,000				207,000
Recreation								
1998 Ford Cargo Van			27,000					27,000
2005 Dodge Caravan					25,000			25,000
2009 Ford Passenger Van (Replace with Caravan)							28,000	28,000
John Deere 1200A Field Finisher							15,000	15,000
John Deere 4320							25,000	25,000
IT								
Email Exchange Server - In House	31,600	15,775	11,063	17,366	9,185			84,989
Main Switch Stack		20,000	3,000					23,000
Firewall Upgrade		9,500						
Disaster Recovery Blade Replacement		12,000	30,000	12,000	12,000	8,000		74,000
Network Security Drive			10,000			6,500		16,500
Mobile Unit Replacement (Fire & IMU) 4 Units/yr		8,000	8,400	8,800	9,300	7,300		41,800
Phone System Upgrade/Maintenance		4,750	1,500	1,500	25,000			32,750
2013 Ford Taurus - Car 32						4,000		4,000
LIBRARY								
Microfilm Scanner							7,000	7,000
Circulation System							50,000	50,000
								0
TOTAL	566,100	1,518,707	1,254,963	747,666	998,485	1,422,600	2,467,800	8,976,321

	FUNDING SOURCE TOTALS						
	FY 17	FY 18	FY 19	FY 20	FY 21	FY 22	Future
Fund 190 Beginning Balance	67,352	926,252	431,252	-161,901	-138,890	-778,375	-1,817,975
Transfer from Ambulance (016)	100,000	100,000	103,000	103,000	106,000	106,000	110,000
Transfer from Fire (015)		277,344	20,000	20,000	20,000	20,000	
Transfer from Police (011)	28,000	162,338	28,000	25,000	28,000	0	28,000
Transfer from General Gov. (001)	28,000	28,000	28,000	28,000	28,000	28,000	28,000
Transfer from RUT (110) (Restricted) - at time of purchas	221,000	162,000	217,000	325,000	177,000	225,000	
Transfer from IT		70,025					
Property Tax		220,000	257,810	261,677			
Sale of Equipment	8,000	4,000	8,000	8,000	0	4,000	8,000
	855,000						
	185,000						
Less Purchases	(566,100)	(1,518,707)	(1,254,963)	(747,666)	(998,485)	(1,422,600)	(2,467,800)
TOTAL FUNDING SOURCES	926,252	431,252	-161,901	-138,890	-778,375	-1,817,975	-4,111,775

INFRASTRUCTURE CAPITAL IMPROVEMENT PLAN

	FY17	FY18	FY19	FY20	FY21	FY22	Future	TOTAL
STREETS								
Building/Grounds Expansion							300,000	300,000
North 14th Street - Iowa Ave. - Curb & Gutter & Stormsewer								
COMMUNITY DEVELOPMENT								
D&D Program		20,000	20,000	20,000	20,000	20,000	20,000	120,000
LIBRARY								
Roof							50,000	50,000
Facility Study			60,000					60,000
BRUSH FACILITY								
Moving Brush Facility							200,000	200,000
WPC								
New Plant							31,000,000	31,000,000
Morlock Lift Station Upgrades/McCord Plainview Controls	1,500,000	1,500,000						3,000,000
Tower Project	125,000							125,000
15 St and Hwy 92 sewer		100,000						100,000
Lift Station Study		12,000						12,000
Annual Sewer Mains Inspection/Repair								
Cleaning Televising	20,000	25,000	25,000	25,000	25,000	25,000		145,000
Smoke Testing	9,000	11,250	11,250	11,250	11,250	11,250		65,250
Manhole Repair	34,000	42,500	42,500	42,500	42,500	42,500		246,500
Lining Repair Sewer Mains	89,120	111,400	111,400	111,400	111,400	111,400		646,120
Flow Monitoring	7,900	9,875	9,875	9,875	9,875	9,875		57,275
Contingency	39,980	49,975	49,975	49,975	49,975	49,975		289,855
PARKS								
Greenhouse		50,000						50,000
EAB Program		20,000	20,000	19,800	20,000			79,800
Pickard Park Adult Fields/Shed, Cons		120,000						120,000
Pickard Park Entrance Signage/Lighting			25,000					25,000
Pickard Youth Softball Complex Field/Irrigation			20,000					20,000
Moats RR replacement					100,000			100,000
Pickard Playground						250,000		250,000
Trails - Area 1 (Memorial Park to Wilder School to Hwy 92)							1,700,000	1,700,000
Trails - Area 2 (North Sewer Plant to Summerset Trail)							1,700,000	1,700,000
Trails - Area 3 (Brush Facility to North Sewer Plant)							2,000,000	2,000,000
Trails - Area 4 (W17th Ave to Middle School)							1,200,000	1,200,000
Trails - Area 5 (South Park to W 17th Ave)							1,100,000	1,100,000
Trails - Area 6 (McCord Park to Downey Park)							800,000	800,000
Trails - Area 7 (15th Street to Balloon Field)							800,000	800,000
Trails - E Hillcrest							300,000	300,000
Trails - W 17th Avenue							400,000	400,000
Trails - W Iowa Avenue							250,000	250,000
Trails - N Kenwood							60,000	60,000
Trails - South P Street							110,000	110,000
McCord Park Lot expansion and paving							75,000	75,000
Moats Sidewalk/Bikeway from shelter to NW corner							10,000	10,000
Pickleball Courts (Boston & 1st)							20,000	20,000
Ampitheater Phase 2							280,000	280,000
JK Trail Land Purchase, Euclid to N Y Street							98,000	98,000
Park Shop							300,000	300,000
POOL								
Pump Replacement - Main Circulation			15,000					15,000
Pump Replacement - Water Feature		15,000						15,000
New Tot Slide	15,000							15,000
Diving Board	15,000							15,000
Pump Replacement - Slides			15,000					15,000
Pump Replacement - Water Feature			15,000					15,000
UV Disinfectant Installation				60,000				60,000
Pool Bath House and Pump Room Roofs					30,000			30,000
Pool Painting						35,000		35,000
Slide Refurb		10,000		10,000		10,000	10,000	40,000
Underwater Lights - LED Conversion							20,000	20,000

INFRASTRUCTURE CAPITAL IMPROVEMENT PLAN

	FY17	FY18	FY19	FY20	FY21	FY22	Future	TOTAL
REC								
Roof				25,000				25,000
CITY HALL								
Needs Assessment		20,000						20,000
HVAC System Upgrades/Replacement			150,000					150,000
Elevator		50,000						50,000
FIRE								
Overhead Lighting Upgrades	10,000							10,000
Public Safety Staffing Study(Fire/Police)		75,000						75,000
STORMWATER UTILITY								
Stormwater Plan		10,000	10,000	10,000				30,000
STREET REPLACEMENT								
Median Beautification and Irrigation	50,000	70,000						120,000
Pavement Indexing		12,000	12,000	12,000	12,000	12,000		60,000
3 Blocks of Clinton (between N Buxton & Jefferson) (3520 sq. ft.)	159,533	79,767						239,300
2 Blocks of Iowa (between N 'D' and N 'B') (2180 sq. ft.)	145,900							145,900
1 Block of Iowa (between N 1st & N Jefferson) (1110 sq. ft.)	73,500							73,500
4 Blocks of Buxton (between Euclid & Iowa) (2580 sq. ft.)		237,800						237,800
1 Block of 'G' (between W 1st & 2nd) (880 sq. ft.)		61,500						61,500
Engineering for above 5 items	40,000	30,000						70,000
West Lincoln (between N 'E' & N 'C')								0
C' Street (between W Iowa past W Girard)								0
2 Blocks of Kentucky (between N Howard & N Jefferson)								0
4 Blocks of Girard (between N 'E' & N Buxton)								0
6 Blocks of 'F' (between 2nd Ave. & W Detroit)								0
2 Blocks of Boston (N 'F' & N 'D')								0
1 Block of 1st (between E Girard & W Henderson)								0
1 Block of Howard (W 2nd & W 3rd)								0
2 Blocks of S 1st (W 2nd & E 4th)								0
2 Blocks of 3rd (between S Howard & S Jefferson)								0
2 Blocks of N 'D' (between W Girard & W Iowa)								0
2 Blocks of W Henderson (between N 'D' & N 'B')								0
2 Blocks of N 'C' (between W Kentucky & W Lincoln)								0
3 Blocks of W Jackson (between N 'C' & N Howard)								0
1 Block of N 1st (between S 'F' & S 'E')								0
1 Block of S 8th (E 2nd & E 1st)								0
1 Block of Euclid (between N 1st & Jefferson)								0
1 Block of 'D' (between W Detroit & W Clinton)								0
1 Block of Detroit (between N 'E' & N 'F')								0
1 Block of N 1st (from W Kentucky - south to deadend)								0
N 1st from Orchard south to Valley Pl. (concrete)								0
D Street from Detroit to Girard (concrete)								0
Realign J & K w/Signal (& paving 500' of K)							850,000	850,000
East Iowa to East City Limits (1320')							365,000	365,000
R63 & Highway 92 Signal							150,000	150,000
Hoover ROW							100,000	100,000
North 15th/16th Street - Iowa to Hillcrest				500,000				500,000
Country Club to Hoover							275,000	275,000
West 12th from South G to South K							300,000	300,000
South G to 12th Street							300,000	300,000
S K - 12th Avenue 500' to South City Limits							900,000	900,000
West First Avenue - G to H Street - 312'							75,000	75,000
East 4th Avenue - 310- East							75,000	75,000
Jackson - North C to North B							75,000	75,000
Jackson Buxton to Howard							75,000	75,000
First Street - South of 7th 1490'							450,000	450,000
West 17th							800,000	800,000
Plainview East 3600'							990,000	990,000
TOTAL	2,333,933	2,743,067	612,000	906,800	432,000	577,000	48,583,000	56,187,800

	FUNDING SOURCE TOTALS							
	FY 17	FY 18	FY 19	FY 20	FY 21	FY 22	Future	
Fund 301 Beginning Balance	406,192	1,963,259	418,159	348,969	-11,154	-158,154	-475,154	
Transfer from Sewer Cap. (710) (Restricted) - at time of purchas	325,000	362,000	250,000	250,000	250,000	250,000		1,687,000
Transfer from General Gov. (001-9500)	96,000							96,000
Transfer from P&R for Moats RR		25,000	25,000	25,000	25,000			
Transfer from P&R for EAB		20,000						
Transfer from Stormwater (670)		10,000	10,000	10,000	10,000	10,000		
Property Tax Revenues	470,000	289,900	257,810	261,677				1,279,387
GO Borrowing							31,000,000	31,000,000
SRF Borrowing(Morlock)	3,000,000							
State/Federal Grants								0
Less costs (above)	(1,865,000)	(2,252,000)	(600,000)	(394,800)	(420,000)	(565,000)	(42,803,000)	-48,899,800
Less Transfers to Street Capital (321)	(468,933)	0	(12,000)	(512,000)	(12,000)	(12,000)	(5,780,000)	-6,796,933
ENDING FUND BALANCE	1,963,259	418,159	348,969	-11,154	-158,154	-475,154	-18,058,154	

	FUNDING SOURCE TOTALS							
	FY 17	FY 18	FY 19	FY 20	FY 21	FY 22	Future	
Fund 321 Beginning Balance	126,164	126,164	56,164	56,164	56,164	56,164	56,164	
Transfer from Capital (301)	468,933	0	12,000	512,000	12,000	12,000	5,780,000	6,796,933
Transfer from RUT (110) (Restricted)		421,067						421,067
Transfer from Gas Franchise (099)								0
Transfer from General Gov. (001)								0
GO Borrowing								0
Less costs (above)	(468,933)	(491,067)	(12,000)	(512,000)	(12,000)	(12,000)	(5,780,000)	-7,288,000
ENDING FUND BALANCE	126,164	56,164	56,164	56,164	56,164	56,164	56,164	

City Council Study Meeting

2.

Meeting Date: 01/17/2017

Information

Subject

Other items

Information

Fiscal Impact

Attachments

No file(s) attached.
