

City of Urbandale, Iowa

Adopted Annual Budget

2022-2023



Adopted Annual Budget 2022-2023

Shelter at Walnut Creek Regional Park
Photo Credit: ASK Studio



CITY OF URBANDALE

CITY OF URBANDALE

Revised FY2021-22 Budget

Adopted FY2022-2023 Budget

Estimated FY2023-2024 Budget

Mayor and Council

Robert D. Andeweg, Mayor

Bridget Carberry Montgomery, Mayor, Pro-Tem

Matt Blake, Councilmember

Amy Croll, Councilmember

Larry McBurney, Councilmember

Adam Obrecht, Councilmember

Management Team

A.J. Johnson, City Manager

Dale Acheson, Water Utility General Manager

James Briear, Director of Technology

Curtis Brown, Assistant City Manager & Economic Development Director

Steve Franklin, Director of Community Development

Erin Freeman, Director of Human Resources

Jan Herke, Director of Parks and Recreation

Jerry Holt, Fire Chief

Nicholas Janning, Library Director

Rob Johansen, Police Chief

John Konior, Director of Risk Management & Support Services

Nicole Lamb, Finance Director

John Larson, Director of Engineering and Public Works

Nicole Lunders, City Clerk



Table of Contents

	<u>Page</u>
Table of Contents.....	I
City Manager’s Transmittal Letter	V
 <u>Budget Summaries</u>	
Revenue Summary	1
Expenditure Budget Summary	4
Hotel/Motel Fund Summary	5
Road Use Fund Summary	6
Employee Benefits Fund Summary	7
Police & Fire Retirement Fund Summary	8
Local Option Sales Tax Summary.....	9
Tax Increment Financing Fund Summary	10
Debt Service Fund Summary	11
Capital Projects Fund Summary.....	12
Storm Water Utility Fund Summary.....	13
Building Maintenance Fund Summary.....	14
Fleet Maintenance Fund Summary	15
Expenditure Summary per Function by Department	16
Departmental Operational Expenditures by Fund	17
 <u>Public Safety Function</u>	
Public Safety Summary.....	19
Police	21
Fire/EMS	29
Emergency Preparedness.....	35
Animal Control.....	39
411 – Police & Fire Retirement Fund	43
 <u>Public Works Function</u>	
Public Works Summary.....	47
Roadway Maintenance.....	49
Street Lighting	53
Traffic Safety.....	57
Engineering Services	61
Solid Waste Collection	65
Sanitary Sewer and Wastewater	69
Storm Water Utility Fund	73
Engineering and Public Works Administration.....	77

Health and Social Services Function

Health and Social Services Summary 81
Community Services 83

Culture and Recreation Function

Culture and Recreation Summary 87
Library 89
Parks 95
Grounds Maintenance 101
Recreation 105
Cemetery Maintenance 109
Senior Center 113
Swimming Pool 117
Cultural and Convention 119

Community and Economic Development Function

Community and Economic Development Summary 123
Economic Development 125
Code Enforcement 129
Community Development 133
Tax Increment Financing Fund (TIF) 137

General Government Function

General Government Summary 141
Mayor and City Council 143
City Manager 147
Finance and Records 151
Technology 155
Human Resources 159
City Clerk 163
Legal Services 167
General Support 171
Marketing 175

Special Revenue Funds

Contingency 179
Debt Service 181
Employee Benefits Levy 185
Local Option Sales Tax 189

Internal Service Funds

Building Maintenance Fund.....	193
Fleet Maintenance Fund.....	205

Water Utility

Water.....	213
------------	-----





February 8, 2022

Honorable Mayor and
Members of the City Council
City of Urbandale, Iowa

Re: FY2022-23 Operating Budget

I am pleased to present the City of Urbandale's recommended FY2022-23 operating budget for the fiscal year beginning July 1, 2022 and ending June 30, 2023. This budget was prepared in conformance with the City's fiscal performance goals and the Code of Iowa. The annual operating budget guides the City's financial operations to provide public services and strives to align with Council's strategic goals. A public hearing on the budget will be held on March 8, 2022.

As proposed, the recommended tax levy for FY2022-23 would be set at \$10.01, which is \$0.10 lower than the FY2022-23 levy. The General Fund levy would remain unchanged at \$8.10, the Chapter 411 Fire and Police Retirement Levy would remain unchanged at \$0.37, the Employee Benefits levy will remain unchanged at \$0.10, and the Debt Service Levy would reduce 10 cents from \$1.54 to \$1.44. The ag land levy rate will remain at the statutory limit of \$3.00375.

As City staff prepared the upcoming FY budget, several items had significant impact on the proposed budget. The COVID pandemic has had significant impacts on nearly every department of the City over the past 2 years; some positive and some negative. Not only has COVID had a revenue and expense impact but it has created a fundamental shift for our workforce and how services are provided. While many of our operations are returning to a more normal level, the recovery period has not ended. These changes are highlighted throughout the budget discussion.

Additionally, the FY23 budget sees impact from the opening of the new Parks & Public Works Maintenance facility. The 3rd fire station, which added 18 new firefighters with the assistance of a federal SAFER grant, continues to benefit from our 28E with Clive for cost share of the new station in exchange for providing response coverage for them. This 40% contribution has stepped up over 2 years to reach full position count of 18 in FY22. The SAFER grant used to hire 9 of the staff ends in FY22. We are also in year 2 of a 3-year COPS grant, which funds one officer. As always, Public Safety positions are some of the most vital, yet expensive for the City budget. This is primarily due to being part of the Municipal Fire and Police pension system under Chapter 411. The City's pension contribution rate is established by the State and will change in FY23 from 26.18 % to 23.9%.

As in the prior budget, the Dallas County LOSST funding is being used to offer immediate tax relief for the cost of the new fire station debt (\$500,000 per year), and thus, the planned \$0.16 tax increase is not being levied again in FY23. Additionally, the Polk County LOSST, which became effective on January 1, 2020, was used to immediately pay off \$1.995 million in bonds in June 2020 to allow a 36 cent reduction in debt service to impact the FY22 levy. An additional \$6.42 million in bonds were retired in June 2021, which allowed for an additional 10 cent reduction in the debt service levy. In June 2022 bond retirement is planned for an additional \$7.995 million, which allows the debt service levy to be reduced another 10 cents to \$1.44 in FY23.

Again, the property tax changes approved by the State legislature in 2013 will continue to affect valuations and the resulting property tax revenue the City relies on to fund most of its operations. Under the approved State legislature changes, the rollback for Commercial and Industrial properties decreased 5% annually affecting taxes payable in 2014 and 2015 and has stabilized thereafter at

90% of the assessed value. The State promised to backfill this lost valuation revenue to cities at 100% for 2 years, then the backfill will be capped at FY2016-17 levels. In 2021 legislation was passed to phase out the State backfill; thus the budget reflects the first of a 4-year reduction in FY23. Multi-family housing previously classified as Commercial was reclassified as Multi-Residential and is being gradually phased over 7 years to the lower residential rollback rate beginning in FY2016-17, so that by FY2023-24 it will have the same rollback rate as Residential property. The FY23 rollback for multi-residential property is 63.75%. City staff have reviewed the impact of the changes in Multi-Residential and have determined that those changes will have little, if any, impact. Urbandale is located in Polk County and Dallas County, and the on-going residential and commercial development in Dallas County has contributed to the City's assessed valuation and taxable base.

These legislative changes directly impact the City's tax rate and will continue to have an impact on the City's revenue stream, especially as backfill is reduced. The City's valuation growth for FY2022-23 is as follows: The City saw a positive valuation growth in Polk County (4.62%), combined with positive growth in Dallas County (4.67%), for a blended growth of 4.63%. With the recommended total tax levy rate of \$10.01, the City will generate \$1.854 million (4.37%) more in property tax revenues when compared to FY2021-22. State backfill revenue will account for \$789,000 in the recommended budget. Residential rollback changed from 56.4094% to 54.1302% for FY23. This means the amount of residential property being taxed is less than FY22 by 2.28%. Commercial rollback (90%) was unchanged.

As in the prior year, the process for approving the budget now requires two public hearings and two publications. The first hearing will outline the max levy notice, which shows what the City's levy rate would be for FY23 if the exact same revenue dollars as FY22 were generated (zero increase in revenue dollars). This method reflects the impact of valuation growth on the types of tax rates capped by the 2019 legislation; for Urbandale these are the General, Employee Benefits & Police/Fire Retirement levies. The max levy notice does NOT include the debt service levy by statute, thus the decrease of 10 cents on that levy for FY23 is not shown in the notice. The currently proposed budget for FY23 reflects no change in levy rates for the 3 levies represented by the max levy notice, thus the annual % change in revenue is showing at 4.63%. This first hearing can cause confusion because the final hearing will reflect the total levy request of \$10.01 (including the lower \$1.44 debt levy) and the initial max levy hearing notice can only legally show the capped levy of \$8.57 (general, employee benefit & 411 pension levies).

This new legislation was intended to provide transparency about tax rates, and the new requirements mean any increase above 2% must be approved by a super majority vote of council (4 of 5). In a growing community like Urbandale, staying below the 2% cap is not feasible without significantly reducing service levels. Several factors impact the need for a greater than 2% increase: wage increases for staff, the addition of 11 new staff, (including the transition of 3 firefighters from part time to full time) and maintaining quality services as the city grows to the west.

In addition to the changes in the taxable structure approved by the State, the City continues to face several external issues which present challenges and opportunities to address during the next several years. The City's budget balances local government services, especially core City services in public safety and public works. Core service delivery, current programs, and new service requests all required a second look. Necessary improvements to the City's streets, parks, drainage, and other public infrastructure will be constructed. The recommended operating budget also continues to recognize the need for Library services, recreational activities, and open green spaces within the community.

While the COVID pandemic continues to impact operations for potentially years, staff was directed to assume and budget for a "normal" year of operations with related normalized expenditures. The end of FY20, all FY21 and early FY22 was obviously not normal for many departments due to closures, cancellations, no staff travel for training and generally significant alterations in how the City conducts its business. Thus, the FY21 and FY22 results were in some cases significantly different than budgeted amounts. FY23 may very well also end up being "off" for similar reasons, but the FY23 budget was prepared with a more positive outlook in mind.

Continuing in the proposed budget is the Community Services department, which falls within the Health & Social Services function. This department will continue to be developed to establish programs aimed at providing support for segments of our community, either thru direct city services or by contracting with local organizations to provide the services. This effort is being funded using 5% of LOSST dollars received in Polk County. In addition to contributions to long-time city assistance to organizations like the UCAN & Urbandale Food Pantry, the department provides funding for the City's Neighborhood Finance Corp 3-year commitment to establish Urbandale's first housing improvement and accessibility program.

An additional significant item to note in personnel, is that due to the timing of the City's biweekly payroll processing, the FY2022-23 budget will end up reflecting 27 pay cycles instead of the normal 26 cycles. This occurs only once every 12 years when BOTH the first and last day of the fiscal year is on a Friday, and that Friday is also a payroll day. FY2022-23 happens to be that exact scenario, with July 1st being a payroll Friday, and June 30, 2023 being a payroll Friday. Employees will still be making their normal salary during the calendar year, it is purely timing of when the expense is reflected with our fiscal year boundaries. The impact on the budget for FY2022-23 is approximately \$907,000. The last time the City had a 27th pay was FY2011-12. The FY2023-24 budget will return to the normal 26 pay cycles.

One unique item that is included in the FY23 budget proposal is the activity associated with the Iowa Reinvestment Act project for the Merle Hay Mall and Buccaneers Hockey arena. This is an exciting project with the City's full support, and there are still several items to be finalized with the timing of the project, however in anticipation of a Summer/Fall 2022 bond sale, the FY23 budget reflects the bond proceeds as well as transfer of construction cost funding to the developer during FY23. This may not all transpire in FY23, so some activity may flow into FY24 as well.

The remainder of this letter will provide details about the significant factors that affected the FY2022-23 budget. I hope this information will provide the City Council and the public with a more complete picture of the City's financial position, the revenue the City relies on to operate, the expenditures needed to provide public services and to maintain infrastructure. The budget is the guiding document for the City to provide public services while operating in a fiscally responsible manner.

BUDGET DOCUMENT

The budget document is tabbed to easily access information. The "Budget Summaries" tab profiles the revenues and expenditures by line-item account for 4 fiscal years. Separate summaries of revenue and expenses are provided for the budgeted special revenue funds: Hotel/Motel Fund, Road Use Fund, Employee Benefits Levy Fund, Police & Fire Retirement Levy Fund, Local Option Sales Tax Funds, Tax Increment Financing Fund, Debt Service Fund, and the Capital Projects Fund. Also included is a summary of the Storm Water Utility Fund (enterprise fund) and the two internal service funds, Building Maintenance and Fleet Maintenance, while not budgeted, do include personnel.

The document is arranged into 8 budgetary tabs, 1 tab for each Function of the City plus special revenue and internal service funds. Each Function is summarized to reflect all departments within that Function. Following the Function summary, each departmental budget identifies significant and future budget impacts, line-item account totals for 4 fiscal years, and a descriptive explanation in the "Activity Notes" which itemize the specific expenditures in the department's new FY budget.

The final tab "Water Utility" is included for information purposes only, since the municipally owned Water Utility is under the management of the autonomous Water Utility Board of Trustees, which has budgetary oversight for its revenue and expenditures. The Water Utility's budget figures are included in the City's state budget filing.

FY2022-23 OPERATING BUDGET

SIGNIFICANT BUDGETARY FACTORS

Personnel Costs — The recommended City budget provides for 247 full-time positions, consisting of 125 (51%) public safety positions and 122 (49%) non-public safety positions. The total for salaries, benefits and all other categories in the total Personal Services allocation is \$31,292,564 or 51.8% of the total Operating Budget of \$60,428,223 (not including Special Revenue, Debt Retirement and Contingency).

- The recommended budget would add 12 positions, which are included in the above total of full-time counts, and detailed below:

<i>Function</i>	<i>Department</i>	<i>Qty</i>	<i>Position Title</i>
Public Safety	Fire	3	Firefighter/EMT (PT to FT)
Public Safety	Police	1	Police Officer (approved FY22)
Public Works	Engineering	1	Senior Engineer
Public Works	Roadway	1	Laborer
Public Works	Storm Water	1	Laborer
Culture/Rec	Parks	1	Laborer
Culture/Rec	Senior Center	1	Recreation Specialist (PT to FT)
Comm/ED	Community Dev.	1	Code Enforcement Officer
Gen Gov	City Manager	1	Management Fellow (May 2023)
Internal Svc.	Fleet	1	Mechanics Assistant
Total proposed		12	

- The full-time staffing level for public safety employees will increase by 4 positions, consisting of Police at 65 (57 sworn Officers and 9 civilians) and Fire/EMS at 59 (58 Fire/EMS personnel and 1 civilian). The 3 positions in Fire are currently staffed through use of part-time personnel, thus not technically new positions, but a transition of part-time to full-time.

The City has three unions. The current salary increases for each contract are as follows:

- Police 4% overall plus 4% steps (tentative agreement)
- Fire 3% overall plus 4% steps
- Laborers are at 3.5% overall with 2% steps (tentative agreement)

The City Council approved a change in compensation structure for non-union employees in the fall of 2018 to move all non-union positions back to a step-system, similar to the union structure. This allows for more predictable wage increases and resolved many compression issues that had culminated over the years between union rates and promotional positions that become non-union. The new non-union step system began on July 1, 2019 and allows for 2.5% step movement up to step 6 (which is market rate) and 1.25% steps up to step 16. The FY2022-23 wage adjustment for the City's non-union full-time, permanent part-time employees is budgeted at a 4.0%, which is in line with the above noted rates for union employees.

On the benefits side, the State sets the City's contributions to the retirement systems for all full-time employees for FY2022-23. The Municipal Fire and Police Retirement System of Iowa (MFPRSI) for Chapter 411 Fire and Police employees will decrease the employer rate from 26.18% of payroll to 23.9%; while the employee contribution rate set by State statute will remain at 9.40% of earnable compensation. The Iowa Public Employees' Retirement System (IPERS) rate for the employer will remain at 9.44%; and the employee contribution rate will remain at 6.29%.

The City contributions to the health insurance reserve fund will be \$5,125,000 for FY2022-23, which is down \$375,000 (6.8%). In order to rebuild a stable fund balance to continue to provide vital employee insurance, it is proposed to maintain the Employee Benefits levy at 10 cents, which will raise \$351,870 to buy down the \$5.125 million total contribution amount.

Additionally, the City will again contribute \$722,000 to the general liability reserve fund, which covers premiums and claims for workers compensation and property and casualty coverage. This fund also continues to fund the self-insured program for Fire and Police Chapter 411 medical claims. All non-public safety employees will continue to be covered through the City's IMWCA workers comp insurance.

Technology – The FY2022-23 budget provides for on-going technology services and improvements across all applicable departments. The City allocates funding for annual maintenance agreements, licenses, hosting, software, and 24/7 security monitoring of its vast network. On-going technology needs are identified and budgeted on a departmental basis.

Infrastructure – The FY2022-23 budget will finance important infrastructure projects, enhancements, and on-going maintenance. In Roadway Maintenance, the annual asphalt and concrete repair programs will continue. In Sanitary Sewer, additional sewer lines will be televised, and the sewer repair and manhole rehabilitation program will continue. Storm water improvements and the intake rebuilding programs will continue, and an allocation of \$200,000 continues to be recommended for the Stormwater Grant Program. Parks will continue to provide annual City-wide improvements to the bike path system, playground improvements and continued expansion of prefab shelters in existing parks.

Building Maintenance – As an internal service fund, the FY2022-23 budget will continue to address preventive maintenance of City facilities, and scheduled replacement of building equipment and components based on the 15-year PM Plan prepared in 2013. This plan is being updated in the current year. The annual departmental contributions to the Building Maintenance Fund are based on a square footage rate for the type of structure to be maintained. Personnel in this department serve as the single point of contact for City departments, perform the work, engage outside contractors, spec and bid projects, and monitor progress from start to finish.

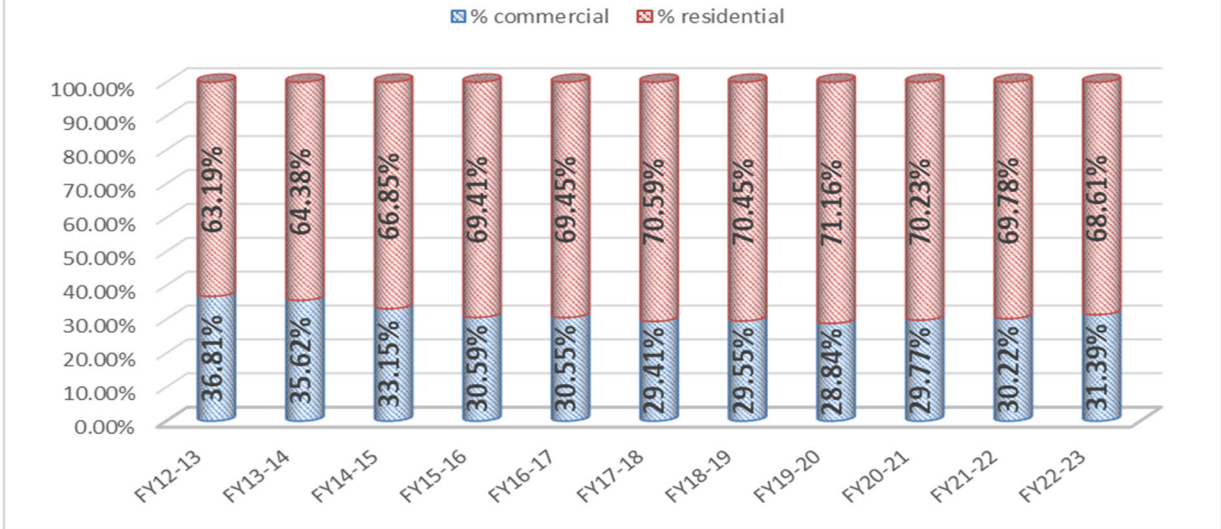
Fleet Maintenance – A new internal service fund was introduced with the FY2020-21 budget to coincide with the opening of the new Parks & Public works combined maintenance facility at 9401 Hickman. The new facility brings all the City mechanics into a single location, thus enabling the city to move to a more efficient model for maintaining the City's vast fleet of vehicles and equipment. This department is headed by a Fleet Supervisor to oversee the City's three existing mechanics.

REVENUE

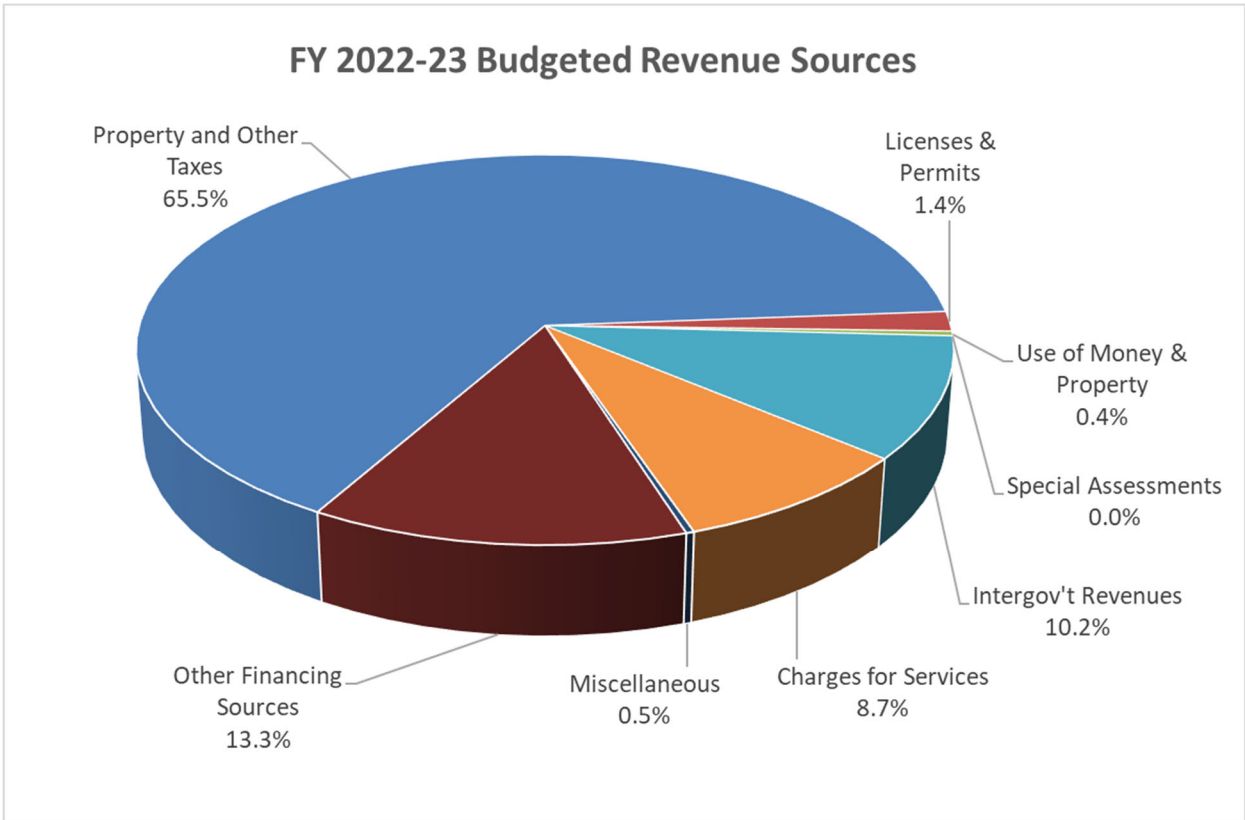
Most of the City's revenue is derived from ad valorem tax on property according to the values set by the Polk or Dallas County Assessor depending on where the real estate is located in Urbandale, and as adjusted by the State rollback. Property tax is the main revenue of the City's General Fund, which provides for daily operations of all departments not funded through another specific revenue source.

The City saw taxable valuation growth overall of 4.63% compared to 4.61% in the prior budget year. While still reflecting positive growth, this level of growth largely driven by increasing residential valuations versus commercial. Residential is taxed at a much lower rate due to rollback but tends to require a higher level of City services (roads, police, EMS, trails, etc.) to maintain the related infrastructure for new residential development. The City's balance between commercial and residential valuation has steadily slid downward over the last 10 years. The following graphic shows this trend:

COMPONENTS OF NET TAXABLE VALUATION



The following pie chart shows the recommended revenues by funding source for FY2022-23. The percentage amounts equate to the number of cents per \$1 dollar received from the revenue source.



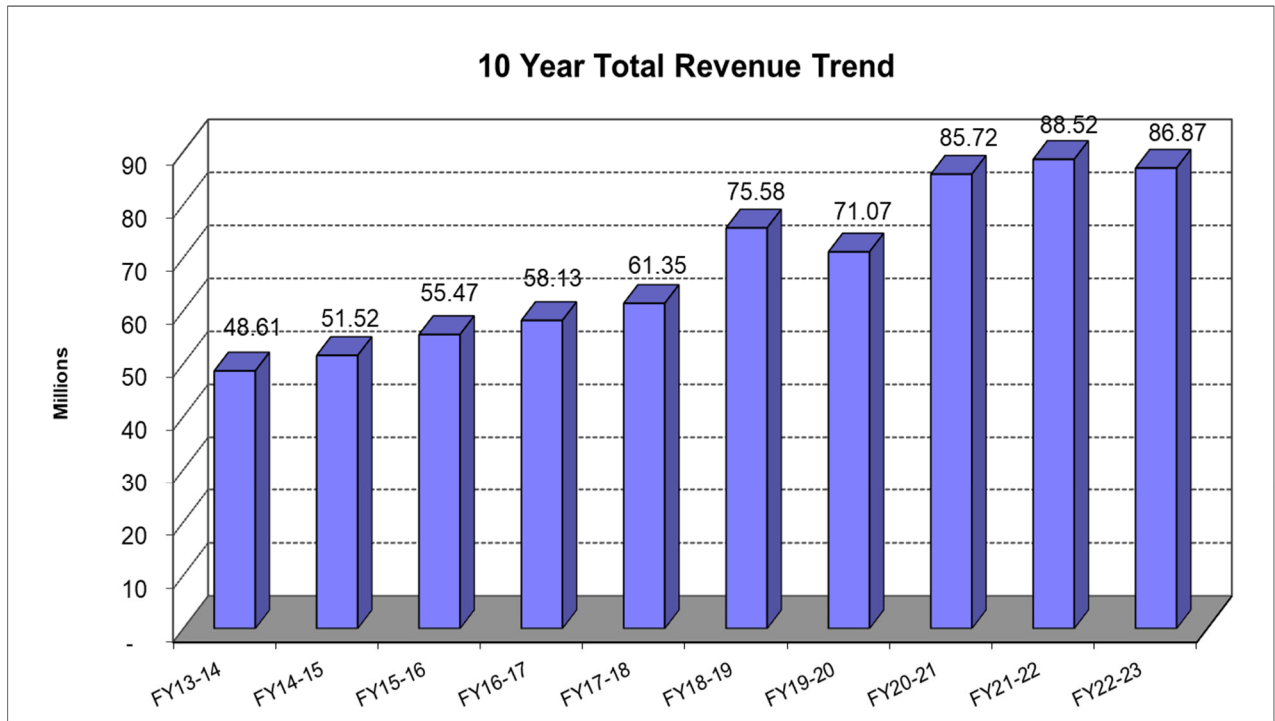
The following table summarizes the City's revenue by funding source:

	FY21-22 Adopted	%	FY21-22 Revised	%	FY22-23 Recomm.	%
Property & Other Taxes	53,292,120	63.7%	55,152,939	62.3%	56,888,406	65.5%
Licenses & Permits	1,162,000	1.4%	1,576,500	1.8%	1,429,500	1.6%
Use of Money & Property	281,000	0.3%	296,500	0.3%	331,500	0.4%
Intergovernmental	8,283,000	9.9%	8,508,771	9.6%	8,836,737	10.2%
Charges for Services	6,858,973	8.2%	7,014,959	7.9%	7,588,306	8.7%
Miscellaneous	245,900	0.3%	374,250	0.4%	245,900	0.3%
Other Financing & Debt Svc	13,581,088	16.2%	15,593,324	17.6%	11,551,013	13.3%
TOTAL	83,704,081	100%	88,517,243	100%	86,871,362	100%
\$ Difference to Adopted			4,813,162		3,167,281	
% Difference to Adopted			5.75%		3.78%	

The recommended FY2022-23 budget anticipates total operational (non-capital) revenue of \$86,871,362 compared to the adopted FY2020-21 budget of \$83,704,081, which is an increase of \$3,167,281 (3.78%).

The primary factor in significant fluctuations in revenue is related to interest rate declines, booming building permits & LOSST revenues. Additionally, debt service varies with early retirement of bonds from year to year. The remaining revenue lines remain relatively stable for FY23.

The following bar graph shows the revenue trend for the last ten years. As noted below, the operational revenues have increased from \$45,799,559 in FY2012-13 to \$83,704,081 in FY2021-22. During this time, total revenue levels have increased by an average of 6.88% annually.



General Fund Balance:

The recommended FY2022-23 operating budget anticipates the use of \$950,815 from the General Fund balance. The City Council's financial goals dictate that the General Fund balance is to be maintained at no lower than 25% of budgeted operating expenditures, excluding capital expenditures, TIF and Revolving Loan Fund activity.

At the end of FY2021-22, it is estimated that the General Fund reserves will be \$17,485,000, representing 47.99% of General Fund expenditures. The FY2022-23 budgeted expenditures will

result in a reduction to the general fund balance of \$950,815 which will take the reserves down to 41.25% of annual operating expenses.

Property and Other Taxes:

For comparison purposes, the following table shows the City’s property tax levy rates for 10 fiscal years:

FY	Property Tax Levy per \$1,000 of Valuation					
	General	Debt Service	Police & Fire Retirement	Employee Benefits Levy	City Property Tax Levy	Ag Land
FY22-23	\$ 8.10	\$ 1.44	\$ 0.37	\$ 0.10	\$ 10.01	\$ 3.00
FY21-22	\$ 8.10	\$ 1.54	\$ 0.37	\$ 0.10	\$ 10.11	\$ 3.00
FY20-21	\$ 8.10	\$ 1.64	\$ 0.32	\$ 0.10	\$ 10.16	\$ 3.00
FY19-20	\$ 8.10	\$ 2.00	\$ 0.32	\$ 0.10	\$ 10.52	\$ 3.00
FY18-19	\$ 7.24	\$ 2.20	\$ 0.58	\$ -	\$ 10.02	\$ 3.00
FY17-18	\$ 7.24	\$ 2.20	\$ 0.58	\$ -	\$ 10.02	\$ 3.00
FY16-17	\$ 7.17	\$ 2.18	\$ 0.57	\$ -	\$ 9.92	\$ 3.00
FY15-16	\$ 7.17	\$ 2.15	\$ 0.50	\$ -	\$ 9.82	\$ 3.00
FY14-15	\$ 7.17	\$ 2.15	\$ 0.40	\$ -	\$ 9.72	\$ 3.00

The City started collecting local option sales and service taxes (LOSST) for the Dallas County portion of the City in July 2018. This was voter approved in November 2017 and generates approximately \$2,300,000 in revenue for the City. The funds are restricted to be used 50% for property tax relief and 50% for capital projects. In the FY2022-23 budget, the City is utilizing the 50% funding for property tax relief to offset the voter approved bond issuance debt service for the third fire station. The debt service on the new bonds will be fully serviced by 50% of the LOSST funding received for Dallas County.

The City started collecting local option sales and service taxes (LOSST) for the Polk County portion of the City in January 2020. This was voter approved in August 2019 and will generate approximately \$7,000,000 in revenue for the City. The funds are restricted to be used 50% for property tax relief and 50% for capital projects. In the FY2022-23 budget, the City is utilizing the 87% funding for property tax relief to call and retire outstanding bonds and fund capital projects. By reducing outstanding debt, the City eliminates interest costs and frees up funds to further other priority projects of the City Council. The debt retirements for FY2022-23 allow the proposed levy rate to decrease by 10 cents on the debt service levy. An additional 5% is allocated to fund the Community Services Department.

The City’s property tax levy for FY2022-23 is \$10.01 per \$1,000 of valuation, and the same levy will be assessed to residential properties, and commercial/industrial properties. While the same City levy will be applied, the difference in taxation is based on the assessed value set by the County where the property is located, the taxable percentage set by the State for the type of property classification, and other taxing entities included in the consolidated tax rate. The City tax levy is only one component of the consolidated tax levy—the other components include taxes levied by the County, State, Regional Transit, and other taxing entities.

Based on the recommended FY2022-23 budget, an Urbandale house valued at \$100,000 will pay approximately \$545 in gross City property taxes, which is \$25 less than the tax bill for the same home in FY2021-22 of \$570. Under the FY2022-23 residential rollback set by the State, 54.1302% of a residential property’s value will be subject to taxation, compared to the prior FY2021-22 residential rollback of 56.4094%. This means that even without any levy decrease by the City, a \$100,000 home will pay \$23 less in FY2022-23 due to the increased rollback rate alone.

Based on the recommended FY2022-23 budget, an Urbandale business valued at \$100,000 will pay approximately \$905 in gross City property taxes. This property tax bill would be \$5 lower than in FY2021-22. As previously noted, the property tax reform approved by the State in 2013 decreased the rollback for Commercial and Industrial properties 5% annually affecting taxes payable in 2014 and 2015 and has stabilized the assessed value for taxation at 90%.

Proceeds from the Hotel/Motel tax are expected to increase from FY22's budgeted figure by \$400,000 to \$1,600,000 as hotel-stay trends metro-wide start to make a recovery after 2 severely impacted COVID years. The City Council has reinstated its grant program, which allocates a portion of Hotel/Motel tax proceeds to fund eligible community and external organizations. Council opted to suspend the program for FY2021-22 due to low revenues.

Licenses and Permits:

Licenses and Permits revenue is anticipated to have a significant increase of \$267,500 to \$1,429,500. In late 2020 and 2021 the City saw a significant resurgence in residential and commercial construction. As a result, the recommended budget anticipates steady revenue from FY22 revised for Building Permits. Additionally, MetroNet activity has driven up utility permit revenue, which is anticipated to stay inflated during their buildout of fiber in Urbandale. Finally, although several cities in the metro area have adopted the Franchise Fee, Urbandale has no plans to implement the fee at this time but has examined the fee structure should there be a future need.

Use of Money & Property

This category represents interest income and rental fees from the use of City property. The current interest rate environment has plummeted over the last year; thus the interest income remains low. Additionally, facility rental revenue is budgeted \$55,500 higher than FY2021-22 with anticipated return to more normal rentals after COVID shutdowns.

Intergovernmental:

Most of the City's road maintenance activities are financed from the state's Road Use Tax levied on the sale of fuel at the pump. Receipts from the Road Use Tax are distributed on a per capita basis and are supplemented with proceeds from TIME-21 levied by the State on new title and registration fees on vehicles, trailers, and trucks. The recommended budget for the Road Use fund includes Road Use tax revenues based on the 2020 census numbers.

Also included in Intergovernmental revenues are State commercial and industrial backfill, which relates to the State's promise to make taxing bodies "whole" for the 10% rollback on commercial and industrial valuations. These funds will be capped at FY16-17 levels and are subject to annual appropriation by the State legislature. 2021 legislation established a 4-year phase out of the state backfill. The FY2022-23 budget reflects the first year of reduction.

Revenue contributions from the City of Clive to help offset operational costs of the new third fire station is included in this category. As part of the new station, the City was also awarded a federal SAFER grant for the accelerated addition of 9 firefighters so that the new station was fully staffed from day one instead of transitional ramp-up over 3 years. This grant was completed in FY21-22. The Police Department also received a federal COPS grant to fund one new position for 3 years. This grant started in late FY20-21.

Another significant change in this area is related to GEMT fees. The City started participating in the GEMT (Ground Emergency Medical Transportation) program in FY2020-21 to receive supplemental payments to cover the difference between actual cost and Medicaid base payments for EMS services. The Fire Department anticipates an increase in revenue of \$175,000 for FY2022-23 for GEMT.

Charges for Services:

The main fluctuation in this category relates to ambulance fees and pool programming revenue. The Urbandale Pool was closed, thus all revenue from programming is eliminated. Ambulance fees increase as calls for service increase along with increasing Medicare reimbursement rates. The monthly Solid Waste fee is increasing from \$13 to \$14.50 per month. Storm Water Utility fees will remain unchanged at \$6 monthly for residential properties. Commercial and industrial properties, which are individually calculated based on the impermeable surface of the property, have a rate per ERU of \$6 monthly for the first 100 ERUs and \$5 per ERU over 100.

Miscellaneous Revenues:

Revenues in this category reflect sources that do not fit into another defined category. All areas in this category are expected to remain stable.

Other Financing Sources:

This revenue category primarily reflects the transfer of money between funds, and any bond refinancing or pay-off activity. The major planned transfers are between TIF funds to the Debt Service fund, which are used to satisfy the annual debt service on TIF related projects, and Hotel Motel funds, which are transferred to the General Fund. Also included are the various transfers between LOSST funds and Debt Service for early retirement of bonds.

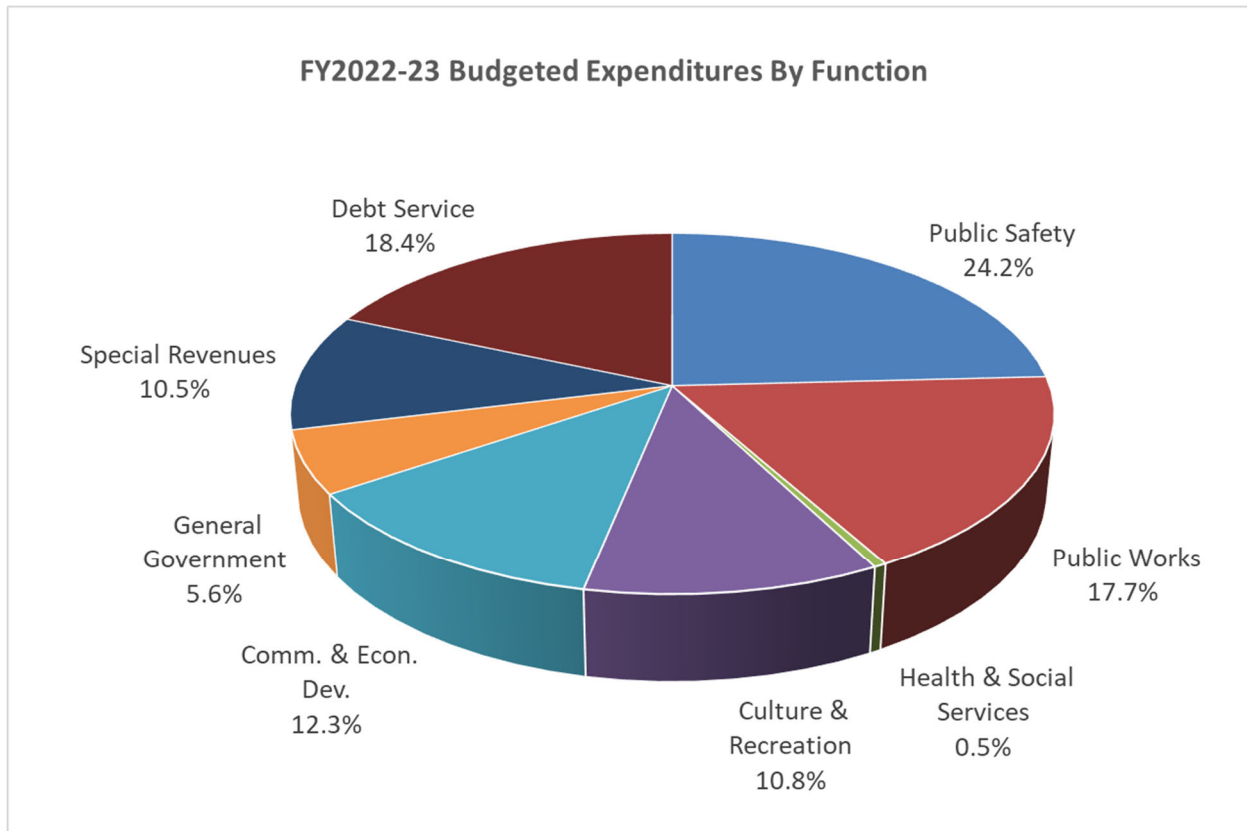
Capital Projects:

Revenues in this category fluctuate greatly based on bond issuance amounts and related federal and state funding for construction projects.

EXPENDITURES

The recommended FY2022-23 budget for operations, debt service and special revenue fund anticipates total expenditures of \$85,118,971, an increase of \$2,883,848 (3.5%) from the adopted FY2021-22 budget of \$82,235,123.

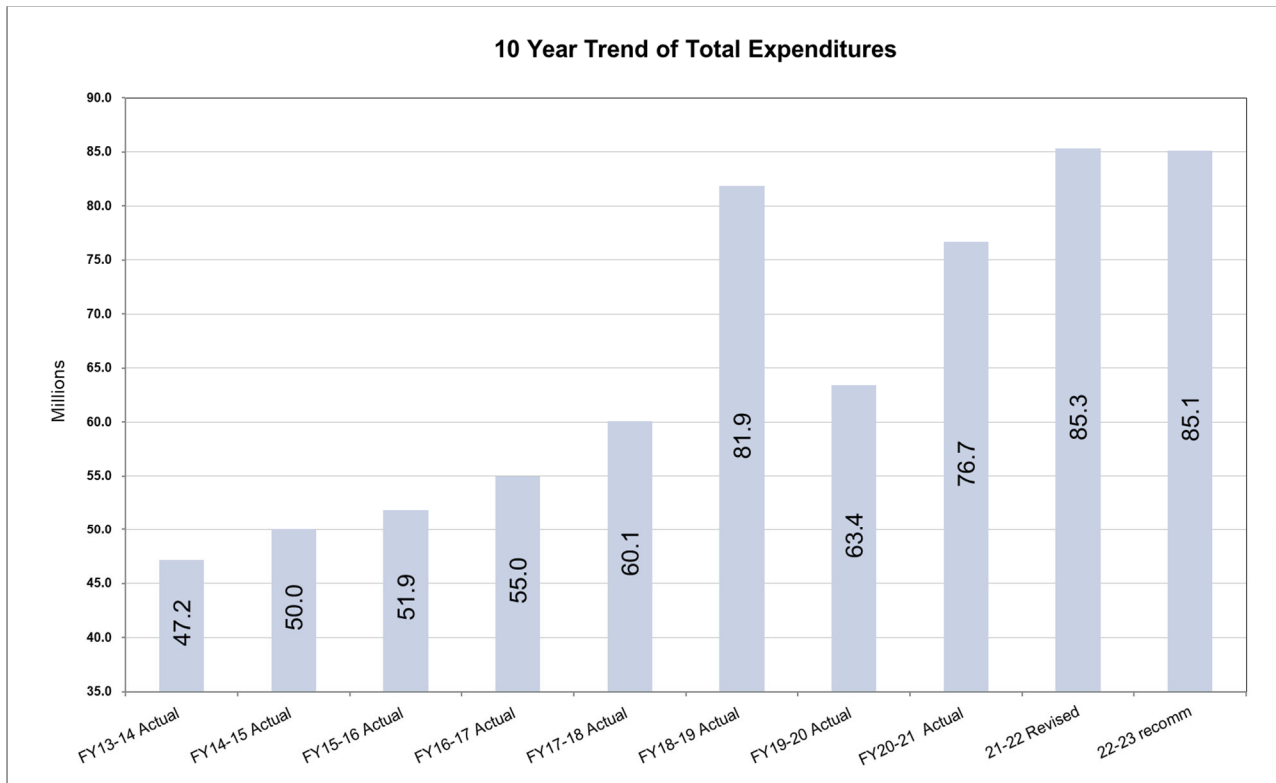
The following pie chart shows the recommended expenditures by Function for FY2022-23. The percentage amounts equate to the number of cents per \$1 dollar expended to provide the services for that Function.



The following table summarizes the City's expenditures by Function:

	FY21-22 Adopted	%	FY21-22 Revised	%	FY22-23 Recomm.	%
Public Safety	19,255,021	23.4%	18,845,753	22.1%	20,578,726	24.2%
Public Works	14,059,330	17.1%	14,123,394	16.6%	15,078,099	17.7%
Health & Social Services	350,750	0.4%	350,750	0.4%	395,750	0.5%
Culture & Rec.	8,830,392	10.7%	8,843,346	10.4%	9,218,484	10.8%
Community & Econ Dev.	9,228,919	11.2%	9,109,722	10.7%	10,481,978	12.3%
General Gov't	4,336,676	5.3%	4,242,707	5.0%	4,775,186	5.6%
Subtotal Operating Expense	56,061,088	68.2%	55,515,672	65.1%	60,528,223	71.1%
Special revenue funds	8,151,679	9.9%	9,938,679	11.6%	8,904,246	10.5%
Debt Service fund	18,022,356	21.9%	19,864,413	23.3%	15,686,502	18.4%
TOTAL	82,235,123	100%	85,318,764	100%	85,118,971	100%
\$ Difference to Adopted			3,083,641		2,883,848	
% Difference to Adopted			3.75%		3.51%	

The following bar graph shows the expenditure trend for the last 10 years. As noted below, the total expenditures including debt service, but excluding capital projects expenditures, have increased from \$47,167,825 in FY2013-14 to \$85,118,971 in FY2022-23. During this time, total expenditure levels have increased by an average of 5.59% annually.



BUDGETARY COST CATERGORIES

The City's annual budget is divided into three main categories which encompass the core operation areas of the departments: Personal Services, Contractual and Supply Services, and Capital Outlay. These 3 items together comprise the Operating Budget. Additionally, the "Budget Summary" includes three other categories consisting of Special Revenue, Debt Retirement and Contingency—although not tied directly into the operations of the department the categories must be accounted for under State budget requirements.

Personal Services:

Personal Services at \$31,292,564 is 51.8% of the operating budget. This allocation provides funding for employee salaries, overtime, FICA, retirement, group insurance, unemployment and allowances as may be applicable for personnel in the department. One key item of note is that the FY2022-23 budget reflects a 27th pay period, which occurs every 12th year due to timing of a cash-basis payroll calendar. This “extra” pay period results in a \$907,000 impact to the budget, even though total compensation or hours worked by employees does not change.

Contractual and Supply Services:

Contractual and Supply Services at \$12,833,639 is 21.24% of the operating budget. This allocation provides for external services providers, funding to support external organizations and initiatives, and consumable supplies. Some of the top expenditures in this category include professional services, contributions to other agencies, data processing, utility services, maintenance supplies, and vehicle operation supplies.

Capital Outlay:

Capital Outlay at \$16,302,020 is 26.98% of the operating budget. This allocation provides funding to acquire assets or to improve existing assets with an expected useful life of multiple years, or payments over a period of time for the future replacement of equipment and vehicles. Some of the top expenditures in this category include the Equipment Replacement Fund, property improvements, Building Maintenance Fund contributions, economic development rebates, and transfers out to debt service and to capital projects funds.

BUDGETARY FUNCTIONS

The City’s annual budget is based on the following eight major budget functions as shown in the Expenditure Summary Per Function - By Department page of this document.

Public Safety Function – This Function, at \$20,578,726 is 34.0% of the departmental operating budget. The Departments in this Function consist of ***Police, Fire/EMS, Emergency Preparedness, and Animal Control***; and includes the separate ***411-Police and Fire Retirement Fund***. Overall, the recommended budget for this Function is an increase of \$1,323,705 (6.9%). Please see each department’s budget narrative, which details its “Significant Budget Impacts”.

Public Works Function – This Function at \$15,078,099 is 24.9% of the recommended operating budget. The Departments in this Function consist of ***Roadway Maintenance, Street Lighting, Traffic Safety, Engineering Services, Solid Waste Collection, Sanitary Sewer and Wastewater, Storm Water Utility Fund (enterprise fund), and Engineering and Public Works Administration***. Overall, the recommended budget for this Function is an increase of \$1,018,769 (7.2%). Please see each department’s budget narrative, which details “Significant Budget Impacts”.

Health and Social Services Function – This Function at \$395,750 is 0.7% of the recommended operating budget. The Department in this Function is ***Community Services***. Overall, the recommended budget for this Function is an increase of \$45,000 (12.8%). Please see the department’s budget narrative, which details its “Significant Budget Impacts”.

Culture and Recreation Function – This Function at \$9,218,484 is 15.2% of the recommended operating budget. The Departments in this Function consist of ***Library, Parks, Grounds Maintenance, Recreation, Cemetery Maintenance, Senior Recreation Center, and Cultural and Convention***. Overall, the recommended budget for this Function is a decrease of \$388,092 (4.4%). Please see each department’s budget narrative, which details its “Significant Budget Impacts”.

Community and Economic Development Function – This Function at \$10,481,978 is 17.3% of the recommended operating budget. The Departments in this Function consist of ***Economic Development, Code Enforcement, Community Development, and the Tax Increment Financing (TIF) Fund***. Overall, the recommended budget for this Function is an increase of \$1,253,059 (13.6%). Please see each department’s budget narrative, which details its “Significant Budget Impacts”.

General Government Function – This Function at \$4,775,186 is 7.9% of the recommended operating budget. The Departments in this Function consist of ***Mayor & City Council, City Manager,***

Finance & Records, Technology, Human Resources, City Clerk, Legal Services, Marketing, and General Support. Overall, the recommended budget for this Function is an increase of \$438,510 (10.1%). Please see each department’s budget narrative, which details “Significant Budget Impacts”.

Special Revenue Functions - The funds shown in this section represent other special revenue areas that fall outside the above functions.

Debt Service Fund – This fund represents all principal and interest payments due on the City’s General Obligation Bond (GOB) debt funded by the debt service levy. The Debt Service program anticipates the sale in spring 2022 of \$11,250,000 in GOB for various capital improvement projects in the 2022 construction season. These improvements include all 2022 GOB projects identified in the 2022-2027 Capital Improvements Program (CIP). The FY2022-23 debt service levy will reduce by \$0.10 to \$1.44/per \$1,000 of property valuation. It should be noted that the TIF fund supports portions of the City’s outstanding debt, however all debt service must be paid from this fund, thus transfers in from TIF fund are reflected in this budget. The budget also anticipates retirement of \$7.995 million in outstanding bonds in June 2022 and \$3.4 million in June 2023. Total debt retirement costs paid out of this fund are \$15,686,502 for FY2022-23.

Local Option Sales & Services Tax Funds – This special revenue fund represents the consolidation of 4 LOSST funds, two for Polk and two for Dallas. Each county’s collection funds are split based on the 50% ballot language restrictions.

Employee Benefits Levy Fund - This special revenue fund represents the tax receipts received through the employee benefits levy of \$0.10. These funds are used to buy down employee insurance costs for all City departments and allocated to the Risk Management Fund to pay insurance costs.

Contingency – Four operating Functions are allocated \$25,000 annually for one-time, extraordinary expenditures not budgeted elsewhere; the City Council must approve the use of Contingency funds.

Capital Projects Fund – This reflects all the projects identified in the 2022-2027 Capital Improvements Program (CIP) as well as projects that are in progress and roll over from the 2021 construction season.

Water Utility – The budget for the Water Utility is included for informational purposes only. Its revenues and expenditures are not subject to appropriation by the City Council.

Finally, the preparation of the recommended operating budget and this document would not have been possible without the support of the City’s entire management team. I would like to thank all of the Department Directors for their input and assistance during the budget preparation process. Additionally, I would like to thank Nicci Lamb, Finance Director, Kim Keisler, Assistant Finance Director, and Addison Riebkes, Accountant II, for their diligent efforts in preparing and reviewing this document.



A. J. Johnson
City Manager



	FY 2020-21 ACTUAL	FY 2021-22 ADOPTED	FY 2021-22 REVISED	FY 2022-23 ADOPTED	INCREASE (DECREASE)	FY 2023-24 ESTIMATE
--	----------------------	-----------------------	-----------------------	-----------------------	------------------------	------------------------

REVENUE SUMMARY

TAXES

GENERAL PROPERTY TAXES

110 General tax levy	\$ 24,756,163	\$ 25,542,692	\$ 25,313,112	\$ 26,836,368	\$ 1,293,676	\$ 27,909,823
111 Ag land taxes	10,311	10,453	10,453	10,925	472	10,925
124 Business property tax credit	224,511	-	229,580	-	-	-
112 Homestead	508,524	512,000	521,616	520,000	8,000	540,800
Subtotal: General Fund	25,499,509	26,065,145	26,074,761	27,367,293	1,302,148	28,461,548
113 Taxes - TIF	9,870,159	9,459,331	9,459,331	10,031,267	571,936	10,000,000
Subtotal: TIF Fund	9,870,159	9,459,331	9,459,331	10,031,267	571,936	10,000,000
112 Homestead	102,953	100,000	99,238	100,000	-	120,000
110 Debt service levy	5,540,760	5,333,021	5,277,021	5,237,745	(95,276)	5,132,990
124 Business property tax credit	57,086	-	56,000	-	-	-
Subtotal: Debt Service Fund	5,700,799	5,433,021	5,432,259	5,337,745	(95,276)	5,252,990
112 Homestead	16,944	20,000	23,826	20,000	-	20,000
124 Business property tax credit	8,870	-	10,486	-	-	-
341 Taxes - Police & Fire Retirement levy	978,881	1,170,153	1,159,667	1,229,612	59,459	1,516,951
Subtotal: Police & Fire Ret. Fund	1,004,695	1,190,153	1,193,979	1,249,612	59,459	1,536,951
112 Homestead	6,027	6,000	6,440	6,000	-	6,000
124 Business property tax credit	2,771	-	2,834	-	-	-
341 Taxes - Employee Benefit levy	305,847	315,663	312,829	331,733	16,070	345,002
Subtotal: Employee Benefits Fund	314,645	321,663	322,103	337,733	16,070	351,002
Total: General Property Taxes	\$ 42,389,807	\$ 42,469,313	\$ 42,482,433	\$ 44,323,650	\$ 1,854,337	\$ 45,602,491

OTHER CITY TAXES

337 Utility excise tax	\$ 949,751	\$ 1,183,999	\$ 1,197,072	\$ 1,144,802	\$ (39,197)	\$ 1,190,594
222 Cable TV franchise	253,693	265,000	253,132	250,000	(15,000)	245,000
Subtotal: General Fund	1,203,444	1,448,999	1,450,204	1,394,802	(54,197)	1,435,594
338 Hotel/Motel tax - Hotel Motel Fund	1,219,572	1,200,000	1,500,000	1,600,000	400,000	1,700,000
337 Utility excise tax - Debt Service Fund	192,295	225,107	227,592	203,519	(21,588)	199,449
337 Utility excise tax - Police & Fire Ret. Fund	37,521	54,084	54,682	52,298	(1,786)	54,390
337 Utility excise tax - Employee Benefits Fund	11,725	14,617	14,778	14,137	(480)	14,702
Subtotal: Special Revenue Funds	1,461,113	1,493,808	1,797,052	1,869,954	376,146	1,968,541
LOSST - Dallas County	\$ 1,776,418	\$ 1,780,000	\$ 2,353,068	\$ 2,300,000	\$ 520,000	\$ 2,500,000
LOSST - Polk County	6,073,095	6,100,000	7,070,182	7,000,000	900,000	7,300,000
Subtotal: LOSST Funds	7,849,513	7,880,000	9,423,250	9,300,000	1,420,000	9,800,000
Total: Other City Taxes	\$ 10,514,070	\$ 10,822,807	\$ 12,670,506	\$ 12,564,756	\$ 1,741,949	\$ 13,204,135
TOTAL TAXES	\$ 52,903,877	\$ 53,292,120	\$ 55,152,939	\$ 56,888,406	\$ 3,596,286	\$ 58,806,626

LICENSES AND PERMITS

224 Liquor permits	\$ 11,340	\$ 44,000	\$ 44,000	\$ 44,000	\$ -	\$ 44,000
225 Cigarette permits	1,750	2,500	2,500	2,500	-	2,500
226 Utility permits	41,025	7,500	45,000	50,000	42,500	50,000
231 Peddler's licenses	11,175	5,000	15,000	5,000	-	10,000
232 Miscellaneous licenses	-	500	500	500	-	500
234 Pet licenses	61,478	63,000	60,000	63,000	-	63,000
249 COESCO inspection fees	52,126	35,000	50,000	35,000	-	35,000
250 Electrician licenses/permits	81,234	50,000	80,000	50,000	-	50,000
253 Plumbing licenses/permits	66,420	50,000	70,000	50,000	-	50,000
254 Mechanical licenses/permits	56,454	50,000	65,000	50,000	-	50,000
255 Building permits only	901,721	625,000	900,000	850,000	225,000	700,000
256 Sidewalk permits	4,190	2,500	5,000	2,500	-	2,500
257 Driveway approach	4,410	2,500	5,000	2,500	-	2,500
259 Sign permits	21,505	20,000	20,000	20,000	-	20,000
260 Construction inspections	106,087	115,000	115,000	115,000	-	115,000
261 Plat and site plan reviews	13,625	12,500	12,500	12,500	-	12,500
262 Housing inspections	48,420	50,000	50,000	50,000	-	50,000
263 Board of Adjustment fees	2,450	2,000	2,000	2,000	-	2,000
264 Change of zoning	37,119	25,000	35,000	25,000	-	25,000
TOTAL LICENSES AND PERMITS - General Fund	\$ 1,522,529	\$ 1,162,000	\$ 1,576,500	\$ 1,429,500	\$ 267,500	\$ 1,284,500

USE OF MONEY & PROPERTY

524 Interest	\$ 86,396	\$ 80,000	\$ 80,000	\$ 80,000	\$ -	\$ 80,000
402 Open air shelter rentals	6,222	6,000	6,000	8,500	2,500	9,000
403 WJ fields/complex rental	40,340	20,000	50,000	65,000	45,000	70,000
410 Giovannetti shelter rental	35,600	40,000	35,000	43,000	3,000	44,000
412 Lions rental	18,205	22,000	18,000	24,000	2,000	24,000
426 Senior Center rental	13,970	17,000	17,000	20,000	3,000	20,000
432 Library room rentals	-	1,000	500	1,000	-	1,000
Subtotal: General Fund	200,733	186,000	206,500	241,500	55,500	248,000
524 Interest - Debt Service Fund	11,670	10,000	10,000	10,000	-	10,000
524 Interest - TIF Fund	73,199	30,000	30,000	30,000	-	30,000
524 Interest - Employee Benefits Fund	1,579	-	-	-	-	-
524 Interest - Police and Fire Retirement Fund	717	-	-	-	-	-

	FY 2020-21 ACTUAL	FY 2021-22 ADOPTED	FY 2021-22 REVISED	FY 2022-23 ADOPTED	INCREASE (DECREASE)	FY 2023-24 ESTIMATE
524 Interest - LOSST Fund	33,765	20,000	15,000	15,000	(5,000)	15,000
524 Interest - All other special revenues	8,008	5,000	5,000	5,000	-	10,000
524 Interest - Storm Water Utility Fund	33,357	30,000	30,000	30,000	-	30,000
Subtotal: All funds other than General	162,295	95,000	90,000	90,000	(5,000)	95,000
TOTAL USE OF MONEY & PROPERTY	\$ 363,028	\$ 281,000	\$ 296,500	\$ 331,500	\$ 50,500	\$ 343,000
INTERGOVERNMENTAL						
130 State backfill - General levy	\$ 789,429	\$ 775,000	\$ 790,408	\$ 638,643	\$ (136,357)	\$ 478,982
220 Bank franchise	3,810	-	4,223	4,500	4,500	4,800
329 Misc. grants	750	-	1,000	-	-	-
335 Federal grants	1,615,067	350,000	393,000	350,000	-	45,000
336 State grants	-	-	-	-	-	-
350 Clive Fire contribution	647,807	745,000	739,000	800,000	55,000	832,000
355 GEMT Reimbursement	398,406	250,000	400,000	425,000	175,000	450,000
520 Liaison Officer	99,984	99,000	102,000	105,000	6,000	108,000
522 Crossing guards	42,526	74,000	74,000	74,000	-	76,000
422 Library contracts	8,432	9,000	9,000	9,000	-	9,000
Subtotal: General Fund	3,606,211	2,302,000	2,512,631	2,406,143	104,143	2,003,782
330 Road Use tax - Road Use Fund	6,353,763	5,700,000	5,700,000	6,200,000	500,000	6,400,000
130 State backfill - Debt Service Fund	159,780	160,000	150,276	113,537	(46,463)	85,153
130 State backfill - Employee Benefits Fund	9,746	10,000	9,758	7,807	(2,193)	5,855
130 State backfill - Police & Fire Retirement Fund	33,503	31,000	36,106	29,250	(1,750)	21,938
425 Library grant - Enrich IA - Library Special Rev	73,196	80,000	80,000	80,000	-	80,000
746 Intergovernmental - all other funds	91,132	-	20,000	-	-	-
Subtotal: All funds other than General	6,721,120	5,981,000	5,996,140	6,430,594	449,594	6,592,946
TOTAL INTERGOVERNMENTAL	\$ 10,327,331	\$ 8,283,000	\$ 8,508,771	\$ 8,836,737	\$ 553,737	\$ 8,596,728
CHARGES FOR SERVICES						
235 Kennel fees	\$ -	\$ 100	\$ -	\$ -	\$ (100)	\$ -
406 Health facility fees	540	600	600	600	-	600
407 Pool program fees	-	90,000	-	-	(90,000)	150,000
408 Ambulance fees	844,229	800,000	900,000	925,000	125,000	950,000
409 Cemetery maintenance	-	-	100	-	-	-
414 Swimming pool admissions	-	60,000	-	-	(60,000)	80,000
416 Turf maintenance	5,240	5,400	5,400	8,500	3,100	8,500
418 Recreation program fees	72,710	95,000	95,000	100,000	5,000	110,000
419 Miscellaneous parks fees (WJ concession)	4,182	4,000	4,000	6,000	2,000	6,000
424 Misc. library receipts/photocopies	5,002	10,000	10,000	10,000	-	10,000
428 Senior Center congregate meal receipts	-	-	-	-	-	-
429 Senior Center off-site program fees	-	2,500	2,500	3,000	500	3,000
430 Senior Center on-site program fees	4,938	15,000	20,000	25,000	10,000	25,000
431 Library material sales	-	-	-	-	-	-
511 Yard waste fees	446,904	380,200	424,000	463,000	82,800	463,000
513 Bulk item pickup	36,465	35,000	38,000	40,000	5,000	40,000
514 Urb. Sanitary Sewer District	436,899	495,048	561,167	649,768	154,720	650,000
515 Solid waste containers	22,829	16,000	19,000	20,000	4,000	20,000
516 Urb. W.H. Sanitary District	110,363	173,525	204,392	271,938	98,413	272,000
517 Solid waste fee	2,274,718	2,296,600	2,305,800	2,625,500	328,900	2,700,000
Subtotal: General Fund	4,265,019	4,478,973	4,589,959	5,148,306	669,333	5,488,100
519 Storm Water user fees	2,369,552	2,380,000	2,400,000	2,440,000	60,000	2,480,000
728 Special Revenue Funds charges for service	39,899	-	25,000	-	-	-
Subtotal: All funds other than General	2,409,451	2,380,000	2,425,000	2,440,000	60,000	2,480,000
TOTAL CHARGES FOR SERVICES	\$ 6,674,470	\$ 6,858,973	\$ 7,014,959	\$ 7,588,306	\$ 729,333	\$ 7,968,100
MISCELLANEOUS REVENUES						
265 Sale of maps and copies	15,013	15,000	15,000	15,000	-	15,000
420 Library fines	28,830	35,000	35,000	35,000	-	35,000
427 Library collection fees	4,394	750	750	750	-	750
431 Library material sales	1,488	6,500	5,000	6,500	-	6,500
510 Sale of assets	177,941	10,000	10,000	10,000	-	10,000
512 Court fines	78,032	75,000	75,000	75,000	-	75,000
518 Vehicle impound fees	3,113	3,000	3,000	3,000	-	3,000
756 ED Partner grants	3,780	-	-	-	-	-
526 Miscellaneous receipts	24,924	5,000	25,000	5,000	-	5,000
Subtotal: General Fund	337,515	150,250	168,750	150,250	-	150,250
715 Revolving loan fund repayments	\$ 4,500	\$ 4,500	\$ 4,500	\$ 4,500	\$ -	\$ 4,500
718 Donations - Dunlap/Parks/other	5,000	26,150	106,000	26,150	-	27,000
724 Donations - Fire	4,660	5,000	5,000	5,000	-	5,000
739 Donations - Police	73,295	5,000	25,000	5,000	-	5,000
423 Donations - Library	9,972	5,000	15,000	5,000	-	5,000
718 Donations - MAC camp	215	50,000	50,000	50,000	-	50,000
718 Donations - Miracle League	13,767	-	-	-	-	-
Subtotal: Special revenue funds	111,409	95,650	205,500	95,650	-	96,500
TOTAL MISCELLANEOUS	\$ 448,924	\$ 245,900	\$ 374,250	\$ 245,900	\$ -	\$ 246,750

	FY 2020-21 ACTUAL	FY 2021-22 ADOPTED	FY 2021-22 REVISED	FY 2022-23 ADOPTED	INCREASE (DECREASE)	FY 2023-24 ESTIMATE
OTHER FINANCING SOURCES						
109 Intergovernmental transfers- other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
109 Intergovernmental transfer - LOSST	300,000	305,000	305,000	350,000	45,000	365,000
109 Intergovernmental transfers-Hotel Motel	485,561	478,571	585,714	641,429	162,857	607,143
Subtotal: General Fund	785,561	783,571	890,714	991,429	207,857	972,143
109 Intergovernmental transfers -TIF	5,362,002	5,667,988	5,663,081	6,195,238	527,250	6,710,838
109 Intergovernmental transfers - LOSST Polk Co	6,420,000	6,150,000	7,150,000	3,400,000	(2,750,000)	3,650,000
109 Intergovernmental transfers - LOSST Dallas C	500,000	500,000	1,345,000	500,000	-	2,915,000
Subtotal: Debt Service Fund	12,282,002	12,317,988	14,158,081	10,095,238	(2,222,750)	13,275,838
109 Transfers In - Employee Benefits Fund	372,851	439,529	439,529	31,323	(408,206)	19,440
109 Transfers In - Police & Fire Retirement Fund	-	-	-	398,023	398,023	650,000
109 Transfers In - all other funds	40,000	40,000	105,000	35,000	(5,000)	35,000
Subtotal: All other funds	412,851	479,529	544,529	464,346	(15,183)	704,440
TOTAL OTHER FINANCING SOURCES	\$ 13,480,414	\$ 13,581,088	\$ 15,593,324	\$ 11,551,013	\$ (2,030,076)	\$ 14,952,421
TOTAL OPERATIONAL REVENUES (non-capital)	\$ 85,720,573	\$ 83,704,081	\$ 88,517,243	\$ 86,871,362	\$ 3,167,280	\$ 92,198,125

Capital Projects Fund Activity:

524 Interest - Capital Projects Fund	226,502	100,000	100,000	100,000	-	100,000
117 Special Assessments - Capital Projects Fund	772,570	651,000	500,000	400,000	(251,000)	400,000
006 Intergovernmental revenue - Capital Projects I	172,270	1,097,000	2,458,161	1,744,000	647,000	355,000
302 ARPA Capital projects fund	-	-	3,317,839	3,306,000	3,306,000	-
005 Miscellaneous revenues - Capital Projects Fur	113,511	500,000	67,000	476,000	(24,000)	274,000
109 Transfers In - Capital Projects Fund	3,640,800	4,235,500	4,440,500	7,529,000	3,293,500	4,173,500
001 Bond proceeds	9,943,528	12,528,000	11,478,000	76,505,500	63,977,500	7,862,200
TOTAL NON-OPERATIONAL REVENUE (capital)	\$ 14,869,181	\$ 19,111,500	\$ 22,361,500	\$ 90,060,500	\$ 70,949,000	\$ 13,164,700
Grand total City revenue	\$ 100,589,754	\$ 102,815,581	\$ 110,878,743	\$ 176,931,862	\$ 74,116,280	\$ 105,362,825

REVENUE ACTIVITIES TOTAL BY FUND

General Fund	\$ 37,420,521	\$ 36,576,938	\$ 37,470,019	\$ 39,129,223	\$ 2,552,284	\$ 40,043,917
(1) Hotel Motel Fund	1,219,572	1,200,000	1,500,000	1,600,000	400,000	1,700,000
(1) Road Use Fund	6,353,763	5,700,000	5,700,000	6,200,000	500,000	6,400,000
(2) Employee Benefits Fund	710,546	785,809	786,168	391,000	(394,809)	391,000
(5) Police & Fire Retirement Fund	1,076,436	1,275,237	1,284,767	1,729,183	453,946	2,263,278
(3) TIF Fund	9,943,358	9,489,331	9,489,331	10,061,267	571,936	10,030,000
(8) LOSST Funds	7,883,278	7,900,000	9,438,250	9,315,000	1,415,000	9,815,000
(2) Debt Service Fund	18,346,546	18,146,116	19,978,208	15,760,039	(2,386,077)	18,823,429
(1) Capital Projects Fund	14,869,181	19,111,500	22,361,500	90,060,500	70,949,000	13,164,700
(6) All other budgeted Special Revenue Funds	363,644	220,650	440,500	215,650	(5,000)	221,500
(4) Storm Water Utility Fund	2,402,909	2,410,000	2,430,000	2,470,000	60,000	2,510,000
(7) Component Unit - Water Utility	22,304,301	23,171,177	23,959,219	32,738,999	9,567,822	26,590,380
Total State Certified Revenues	\$ 122,894,055	\$ 125,986,758	\$ 134,837,962	\$ 209,670,861	\$ 83,684,102	\$ 131,953,205

FUND BALANCE ACTIVITY FOR FISCAL YEAR

General	\$ 16,444,528	\$ 574,466	\$ (1,039,982)	\$ 950,815	\$ 376,349	\$ (36,875)
Hotel Motel	131,992	(35,715)	(57,144)	12,190	47,905	(121,429)
Road Use	3,136,337	664,802	653,098	614,237	(50,565)	96,782
Employee Benefits Fund	23,486	(809)	(1,168)	-	809	-
Police & Fire Retirement Fund	34,289	(10,078)	(19,608)	53,897	63,975	-
LOSST Funds	2,937,939	(130,471)	581,279	(1,130,654)	(1,000,183)	(2,235,000)
TIF	12,242,741	(2,421,343)	(2,516,250)	(2,266,029)	155,314	(1,719,162)
Debt Service	225,317	(123,760)	(113,795)	(73,537)	50,223	454,848
Capital Projects & ARPA	37,411,517	3,488,500	6,413,500	(30,242,500)	(33,731,000)	11,835,300
Storm Water Utility Fund	5,348,107	(142,549)	(163,558)	(417,560)	(275,011)	(463,843)
All other budgeted Special Revenue Funds	-	-	-	-	-	-
Fund Balance totals-use(addition) per year	\$ 77,936,253	\$ 1,863,043	\$ 3,736,372	\$ (32,499,141)	\$ (34,362,184)	\$ 7,810,621

* Actual Fund Balance at end of FY

** Projected fund balance use (addition) for FY

- (1) Separate detail of this fund's activity is located in the Budget Summaries section of this document.
- (2) Separate detail of this fund's activity is located in the Special Revenue Funds section of this budget document.
- (3) Separate detail of this fund's activity is located in the Community & Economic Development section of this budget document.
- (4) Separate detail of this fund's activity is located in the Public Works section of this budget document.
- (5) Separate detail of this fund's activity is located in the Public Safety section of this budget document.
- (6) The activity from these funds are typically not budgeted, as they typically represent non-routine or unpredictable revenue sources. The one item budgeted is the transfer from Capital Projects Fund to Internal Service Funds. The actual activity figures come from the City's Annual Financial Report as filed with the State of IA
- (7) Separate detail of the Water Utility's operations can be found in the Water Department section of this budget document. The Water Utility is a component unit of the City for reporting purposes, thus included with City's certification.
- (8) LOSST Fund represents activity related to Dallas and Polk County 1% local option sales tax. Separate detail of this fund's activity is located in the Budget Summaries and Special Revenue Fund section of this document.

	FY 2020-21 ACTUAL	FY 2021-22 ADOPTED	FY 2021-22 REVISED	FY 2022-23 ADOPTED	INCREASE (DECREASE)	FY 2023-24 ESTIMATE
BUDGET SUMMARY						
PERSONAL SERVICES						
01 Salaries	\$ 16,179,552	\$ 17,610,596	\$ 17,183,683	\$ 19,882,313	\$ 2,271,717	\$ 20,416,457
02 Overtime	966,574	773,530	921,835	697,730	(75,800)	627,000
03 Part-time	936,199	1,051,886	1,082,343	1,006,300	(45,586)	1,022,943
04 Witness fees	(27)	500	50	500	-	500
06 FICA	830,773	898,799	876,889	997,230	98,431	1,019,379
07 Retirement - IPERS	881,558	934,900	920,703	1,034,434	99,534	1,054,862
08 Pension - MFPRSI	1,960,283	2,255,397	2,144,000	2,334,158	78,761	2,397,211
09 Group insurance	5,626,685	5,366,916	5,366,916	4,981,000	(385,916)	4,981,000
11 Allowance	111,097	117,476	118,781	120,491	3,015	125,291
12 Unemployment	10,563	-	-	-	-	-
13 Deferred comp plan City match	150,827	217,554	158,690	238,408	20,854	246,293
Sub-Total	\$ 27,654,084	\$ 29,227,554	\$ 28,773,888	\$ 31,292,564	\$ 2,065,010	\$ 31,890,936
CONTRACTUAL AND SUPPLY SERVICES						
21 Advertising	\$ 83,126	\$ 97,220	\$ 95,220	\$ 101,450	\$ 4,230	\$ 101,450
22 Recruitment	36,616	27,875	30,050	32,865	4,990	31,290
23 Professional services	962,579	1,942,204	1,577,304	1,799,574	(142,630)	1,683,014
24 Contributions to other agencies	3,329,624	3,559,561	3,790,723	4,358,794	799,233	4,161,772
27 Data processing	632,780	870,555	798,278	1,116,894	246,339	1,101,846
28 Dues and memberships	64,011	74,850	72,430	75,780	930	75,155
29 Insurance	564,000	695,940	695,940	722,000	26,060	729,354
32 Uniforms and laundry	126,656	122,360	111,570	108,940	(13,420)	107,660
35 Printing and copying	79,332	148,710	142,296	152,260	3,550	152,260
40 Building and grounds maint.	14,099	36,000	36,000	40,000	4,000	40,000
41 Vehicle and equipment maint.	28,708	37,350	32,229	54,850	17,500	46,350
44 Grant-funded purchases	-	-	-	-	-	-
46 Training and development	108,887	260,480	234,890	295,285	34,805	284,485
48 Utility service	959,475	1,048,645	1,020,125	1,083,233	34,588	1,083,553
49 Petty cash	259	700	200	700	-	700
51 Maintenance supplies	544,869	757,713	752,463	834,804	77,091	834,804
54 Minor equipment	18,152	26,650	30,694	33,650	7,000	33,650
55 DARE expenditures	3,916	7,700	7,700	7,700	-	7,700
56 Vehicle maintenance supplies	865,333	867,900	870,229	903,480	35,580	913,550
57 Vehicle operation supplies	225,829	253,960	250,903	471,695	217,735	470,935
58 Office supplies	33,313	45,100	37,289	47,100	2,000	47,100
59 Operating supplies	333,884	475,050	386,218	538,585	63,535	727,335
60 Safety and medical supplies	45,015	53,880	52,031	54,000	120	54,000
61 Refunds	52,769	-	-	-	-	-
Sub-total	\$ 9,113,232	\$ 11,410,403	\$ 11,024,782	\$ 12,833,639	\$ 1,423,236	\$ 12,687,963
CAPITAL OUTLAY						
71 Equipment	\$ 203,544	\$ 185,375	\$ 200,241	\$ 448,815	\$ 263,440	\$ 439,065
72 Furniture and fixtures	85,742	73,200	108,200	144,700	71,500	153,400
73 Equipment replacement fund	1,361,960	1,383,008	1,383,008	1,474,051	91,043	1,472,176
74 Office equipment	28,146	-	14,275	15,050	15,050	8,550
75 Operating equipment	79,792	41,520	40,000	85,861	44,341	49,861
76 Property improvements	393,542	605,000	678,895	500,000	(105,000)	500,000
77 Economic development - TIF	482,726	1,400,000	1,310,000	1,600,000	200,000	1,600,000
79 Books, films and recordings	186,565	194,920	194,920	202,745	7,825	203,000
80 Natural disaster cleanup	69,848	22,000	23,050	34,000	12,000	34,000
81 Building maintenance fund	1,147,557	1,376,049	1,350,119	1,201,131	(174,918)	1,208,236
97 Transfers out	9,528,364	10,042,059	10,414,295	10,595,667	553,608	10,746,481
Sub-total	\$ 13,567,786	\$ 15,323,131	\$ 15,717,003	\$ 16,302,020	\$ 978,889	\$ 16,414,769
OPERATING BUDGET SUB-TOTAL	\$ 50,335,102	\$ 55,961,088	\$ 55,515,672	\$ 60,428,223	\$ 4,467,135	\$ 60,993,668
99 Special Revenue fund items	\$ 434,487	\$ 377,150	\$ 319,150	\$ 419,900	\$ 42,750	\$ 404,150
91 Debt retirement	18,341,238	18,022,356	19,864,413	15,686,502	(2,335,854)	19,278,277
95 Contingency	-	100,000	-	100,000	-	100,000
BUDGET SUMMARY	\$ 69,110,827	\$ 74,460,594	\$ 75,699,235	\$ 76,634,625	\$ 2,174,031	\$ 80,776,095

	FY 2020-21 ACTUAL	FY 2021-22 ADOPTED	FY 2021-22 REVISED	FY 2022-23 ADOPTED	INCREASE (DECREASE)	FY 2023-24 ESTIMATE
--	----------------------	-----------------------	-----------------------	-----------------------	------------------------	------------------------

HOTEL/MOTEL SUMMARY

Beginning Balance	\$ 132,835	\$ 131,993	\$ 131,993	\$ 189,136	\$ 57,144	\$ 176,947
Revenue	1,219,572	1,200,000	1,500,000	1,600,000	400,000	1,700,000
Total	\$ 1,352,407	\$ 1,331,993	\$ 1,631,993	\$ 1,789,136	\$ 457,144	\$ 1,876,947

CULTURAL AND CONVENTION

Bravo!	\$ 316,449	\$ 310,857	\$ 396,571	\$ 425,143	\$ 114,286	\$ 453,714
Convention Bureau	348,449	342,857	428,571	457,143	114,286	485,714
Iowa Events Center	32,000	32,000	32,000	32,000	-	32,000
J-Hawk Soccer Club	3,093	-	-	-	-	-
Polk County Master Gardeners	-	-	-	-	-	-
Urbandale Community Schools	2,000	-	-	1,529	1,529	-
Urbandale Girls Recreation Association	11,000	-	-	16,000	16,000	-
Urbandale Historical Association	3,500	-	-	8,177	8,177	-
Urbandale Little League	10,362	-	-	24,240	24,240	-
Urbandale 4th of July Committee	8,000	-	-	5,000	5,000	-
Junior Achievement of Central IA	-	-	-	-	-	-
Waukee CSD Foundation	-	-	-	1,529	1,529	-
Waukee Christian Services	-	-	-	move to Comm Svcs	-	-
Urbandale Community Action Network	move to Council	-	-	move to Comm Svcs	-	-
Urbandale Food Pantry	move to Council	-	-	move to Comm Svcs	-	-
Choose Des Moines Communities	move to EconDev	-	-	move to EconDev	-	-
American Legion Post 663	move to Council	-	-	move to Council	-	-
Sub-Total	\$ 734,853	\$ 685,714	\$ 857,142	\$ 970,761	\$ 285,047	\$ 971,428
General: USA loan default repayment	50,000	50,000	50,000	70,000	20,000	-
Total Earmarked	784,853	735,714	907,142	1,040,761	305,047	971,428
General Fund Totals	435,561	428,571	535,714	571,429	142,857	607,143
Hotel/Motel Tax Totals	\$ 1,220,414	\$ 1,164,285	\$ 1,442,856	\$ 1,612,190	\$ 447,904	\$ 1,578,571

	FY 2020-21 ACTUAL	FY 2021-22 ADOPTED	FY 2021-22 REVISED	FY 2022-23 ADOPTED	INCREASE (DECREASE)	FY 2023-24 ESTIMATE
ROAD USE SUMMARY						
Beginning Balance	\$ 2,864,610	\$ 2,048,228	\$ 3,136,337	\$ 2,483,239	\$ 435,011	\$ 1,869,002
Road Use tax revenue	6,353,763	5,700,000	5,700,000	6,200,000	500,000	6,400,000
Total	\$ 9,218,373	\$ 7,748,228	\$ 8,836,337	\$ 8,683,239	\$ 935,011	\$ 8,269,002
Traffic Safety	\$ 392,050	\$ 397,244	\$ 376,916	\$ 475,302	\$ 78,058	\$ 479,599
Street Lighting	520,043	510,000	512,000	535,000	25,000	535,000
Roadway Maintenance	3,048,143	3,152,058	3,158,682	3,552,935	400,877	3,563,683
Transfers out to Capital projects	2,121,800	2,305,500	2,305,500	2,251,000	(54,500)	1,918,500
Total	\$ 6,082,036	\$ 6,364,802	\$ 6,353,098	\$ 6,814,237	\$ 449,435	\$ 6,496,782

	FY 2020-21 ACTUAL	FY 2021-22 ADOPTED	FY 2021-22 REVISED	FY 2022-23 ADOPTED	INCREASE (DECREASE)	FY 2023-24 ESTIMATE
--	----------------------	-----------------------	-----------------------	-----------------------	------------------------	------------------------

EMPLOYEE BENEFITS FUND SUMMARY

Beginning Balance	\$ 6,939	\$ 17,503	\$ 23,485	\$ 24,653	\$ 7,150	\$ 24,653
-------------------	----------	-----------	-----------	-----------	----------	-----------

Revenue sources:

112 Homestead	6,027	6,000	6,440	6,000	-	6,000
124 Business property tax credit	2,771	-	2,834	-	-	-
341 Taxes - EE Benefit levy	305,847	315,663	312,829	331,733	16,070	345,002
337 Utility excise tax - EE Benefit levy	11,725	14,617	14,778	14,137	(480)	14,702
524 Interest - EE Benefit fund	1,579	-	-	-	-	-
130 State backfill - Employee Benefit levy	9,746	10,000	9,758	7,807	(2,193)	5,855
109 Transfers In - LOSST	372,851	439,529	439,529	31,323	(408,206)	19,440
Total Revenues	\$ 710,546	\$ 785,809	\$ 786,168	\$ 391,000	\$ (394,809)	\$ 391,000

Functional Expenses:

5109 Public Safety EE insurance contribution	\$ 332,894	\$ 383,004	\$ 383,004	\$ 185,837	\$ (197,167)	\$ 185,837
5109 Public Works EE insurance contribution	138,236	158,266	158,266	81,768	(76,498)	81,768
5109 Culture & Rec EE insurance contribution	135,415	145,605	145,605	74,335	(71,270)	74,335
5109 Comm & Econ Dev. EE insurance contribution	36,675	41,149	41,149	20,814	(20,335)	20,814
5109 General Government EE insurance contribution	50,780	56,976	56,976	28,246	(28,730)	28,246
Total Expenses	\$ 694,000	\$ 785,000	\$ 785,000	\$ 391,000	\$ (394,000)	\$ 391,000

Informational:

Total actual insurance contributions:

General, Road Use & Storm Water Funds	\$ 5,626,685	\$ 5,366,916	\$ 5,366,916	\$ 4,981,000	\$ (385,916)	\$ 4,981,000
Internal Service Funds	123,317	133,084	133,084	144,000	10,916	144,000
Portion being covered by levy above	(694,000)	(785,000)	(785,000)	(391,000)	394,000	(391,000)
Remaining portion covered by General Fund	\$ 5,056,002	\$ 4,715,000	\$ 4,715,000	\$ 4,734,000	\$ 19,000	\$ 4,734,000

Additional levy needed to reach 100% funding	1.57	1.40	1.40	1.35		1.29
--	------	------	------	------	--	------

	FY 2020-21 ACTUAL	FY 2021-22 ADOPTED	FY 2021-22 REVISED	FY 2022-23 ADOPTED	INCREASE (DECREASE)	FY 2023-24 ESTIMATE
--	----------------------	-----------------------	-----------------------	-----------------------	------------------------	------------------------

POLICE & FIRE RETIREMENT FUND SUMMARY

Beginning Balance	\$ 7,853	\$ 21,911	\$ 34,289	\$ 53,897	\$ 31,986	\$ -
-------------------	----------	-----------	-----------	-----------	-----------	------

Revenue sources:

112 Homestead	16,944	20,000	23,826	20,000	-	20,000
124 Business property tax credit	8,870	-	10,486	-	-	-
341 Taxes - Police & Fire Retirement levy	978,881	1,170,153	1,159,667	1,229,612	59,459	1,516,951
337 Utility excise tax - Police & Fire Ret. Fund	37,521	54,084	54,682	52,298	(1,786)	54,390
524 Interest - Police and Fire Retirement Fund	717	-	-	-	-	-
130 State backfill - Employee Benefits Fund	33,503	31,000	36,106	29,250	(1,750)	21,938
109 Transfers In - LOSST	-	-	-	398,023	398,023	650,000

Total Revenues	\$ 1,076,436	\$ 1,275,237	\$ 1,284,767	\$ 1,729,183	\$ 453,946	\$ 2,263,278
-----------------------	---------------------	---------------------	---------------------	---------------------	-------------------	---------------------

5108 Police pension costs	\$ 179,942	\$ 210,000	\$ 256,159	\$ 662,203	\$ 452,203	\$ 1,106,047
5108 Fire pension costs	870,058	1,055,159	1,009,000	1,120,877	65,718	1,157,231

Total Expenses	\$ 1,050,000	\$ 1,265,159	\$ 1,265,159	\$ 1,783,080	\$ 517,921	\$ 2,263,278
-----------------------	---------------------	---------------------	---------------------	---------------------	-------------------	---------------------

Informational:

Total actual pension costs:

Police pension total	\$ 1,090,225	\$ 1,200,238	\$ 1,135,000	\$ 1,213,281	\$ 13,043	\$ 1,239,980
Fire pension total	870,058	1,055,159	1,009,000	1,120,877	65,718	1,157,231
Portion being covered by levy above	(1,050,000)	(1,265,159)	(1,265,159)	(1,783,080)	(517,921)	(2,263,278)
Remaining portion covered by General Fund	910,283	990,238	878,841	551,078	(439,160)	133,933

Additional levy needed to reach 100% funding	0.28	0.29	0.26	0.16		0.04
--	------	------	------	------	--	------

Levy increase reflected in revenue above	\$ -	\$ 0.05	\$ 0.05	\$ -	\$	\$ 0.05
Total retirement levy in effect per year	\$ 0.32	\$ 0.37	\$ 0.37	\$ 0.37	\$	\$ 0.42

	FY 2020-21 ACTUAL	FY 2021-22 ADOPTED	FY 2021-22 REVISED	FY 2022-23 ADOPTED	INCREASE (DECREASE)	FY 2023-24 ESTIMATE
--	----------------------	-----------------------	-----------------------	-----------------------	------------------------	------------------------

LOCAL OPTION SALES & SERVICE TAX FUND

Beginning Balance of 50% prop tax relief fund - Dallas	\$ 224,380	\$ 239,529	\$ 242,341	\$ 429,346	\$ 189,817	\$ 650,000
Beginning Balance of 50% capital project fund - Dallas	1,378,043	1,966,043	2,278,393	2,279,927	313,884	2,624,927
Beginning Balance of 50% prop tax relief fund - Polk	522,544	137,044	238,508	31,099	(105,945)	138,599
Beginning Balance of 50% capital project fund - Polk	522,544	257,044	178,697	16,288	(240,756)	173,788
Revenues:						
Dallas County	\$ 1,776,418	\$ 1,780,000	\$ 2,353,068	\$ 2,300,000	\$ 520,000	\$ 2,500,000
Polk County	6,073,095	6,100,000	7,070,182	7,000,000	900,000	7,300,000
Interest	33,765	20,000	15,000	15,000	(5,000)	15,000
Total Revenue	\$ 7,883,278	\$ 7,900,000	\$ 9,438,250	\$ 9,315,000	\$ 1,415,000	\$ 9,815,000

Expenditures:

Dallas County 50% property tax relief - to debt service - Fire #43 bc	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ -	\$ 1,250,000
Dallas County 50% property tax relief - to debt service - Bond call	-	-	50,000	-	-	-
Dallas County 50% property tax relief - to EE Benefits levy PY catct	122,851	239,529	239,529	31,323	(208,206)	19,440
Dallas County 50% property tax relief - to EE Benefits levy- CY	250,000	200,000	200,000	-	(200,000)	-
Dallas County 50% property tax relief - to 411 levy PY catchup	-	-	-	398,023	398,023	650,000
Dallas County 50% capital projects - to debt service - Bond call	-	-	795,000	-	-	1,665,000
Dallas County 50% capital projects - to capital projects	-	380,000	380,000	805,000	425,000	-
Polk County 50% property tax relief - to debt service - bond call	3,330,460	3,150,000	3,750,000	3,400,000	250,000	3,650,000
Polk County 50% capital projects - to general fund Community Serv	300,000	305,000	305,000	350,000	45,000	365,000
Polk County 50% capital projects - to capital projects	-	-	-	3,000,000	3,000,000	221,895
Polk County 50% capital projects - to debt service	3,089,540	3,000,000	3,400,000	-	(3,000,000)	-
Total Expenditures	\$ 7,592,851	\$ 7,774,529	\$ 9,619,529	\$ 8,484,346	\$ 709,817	\$ 7,821,335

% Spent of current revenues	96%	98%	102%	91%	80%
-----------------------------	-----	-----	------	-----	-----

Calculated FY23 property tax revenue needed to support FY23 budget @ \$10.54	\$ 37,510,860	100.00%
Amount of relief provided by LOSST (50% of actual received in prior year above)	(3,924,757)	-10.46%
Addition amount of relief in FY22 budget - LOSST funds received in excess of budgeted estimate	2,193,250	5.85%
FY23 revised property tax revenue as reflected in this document @ \$10.01	35,779,354	95.38%

	Total levy	General Levy	411 Pension Levy	Employee Benefits Levy	Debt Service Levy
FY23 calculated Rate	\$ 10.33	\$ 8.10	\$ 0.48	\$ 0.11	\$ 1.64
Voter approved fire station debt	\$ 0.16	\$ -	\$ -	\$ -	\$ 0.16 ***
FY23 rate should be	\$ 10.49	\$ 8.10	\$ 0.48	\$ 0.11	\$ 1.80
Reduced Rate proposed	\$ 10.01	\$ 8.10	\$ 0.37	\$ 0.10	\$ 1.44
FY22 Property tax relief	\$ (0.48)	\$ -	\$ (0.11)	\$ (0.01)	\$ (0.36)
% reduction on each levy	-4.82%	0.00%	-30.57%	-8.90%	-25.00%

	FY 2020-21 ACTUAL	FY 2021-22 ADOPTED	FY 2021-22 REVISED	FY 2022-23 ADOPTED	INCREASE (DECREASE)	FY 2023-24 ESTIMATE
TAX INCREMENT FINANCING FUND SUMMARY						
Beginning Balance	\$ 8,144,111	\$ 11,958,134	\$ 12,242,741	\$ 14,758,991	\$ 2,800,857	\$ 17,025,020
Revenue sources:						
113 Taxes - TIF increment	9,870,159	9,459,331	9,459,331	10,031,267	571,936	10,000,000
524 Interest	73,199	30,000	30,000	30,000	-	30,000
Total Revenues	\$ 9,943,358	\$ 9,489,331	\$ 9,489,331	\$ 10,061,267	\$ 571,936	\$ 10,030,000
5109 Transfer out - to Debt Service (bond payments)	\$ 5,362,002	\$ 5,667,988	\$ 5,663,081	\$ 6,195,238	527,250	\$ 6,710,838
5109 Transfer out - to General Fund (legal cost reimb)	-	-	-	-	-	-
5224 TIF rebates paid	482,726	1,400,000	1,310,000	1,600,000	200,000	1,600,000
Total Expenses	\$ 5,844,728	\$ 7,067,988	\$ 6,973,081	\$ 7,795,238	\$ 727,250	\$ 8,310,838

	FY 2020-21 ACTUAL	FY 2021-22 ADOPTED	FY 2021-22 REVISED	FY 2022-23 ADOPTED	INCREASE (DECREASE)	FY 2023-24 ESTIMATE
DEBT SERVICE FUND SUMMARY						
Beginning Balance	\$ 220,010	\$ 108,716	\$ 225,318	\$ 339,113	\$ 230,397	\$ 412,650
Revenue sources:						
112 Homestead	102,953	100,000	99,238	100,000	-	120,000
124 Business property tax credit	57,086	-	56,000	-	-	-
110 Debt service levy	5,540,760	5,333,021	5,277,021	5,237,745	(95,276)	5,132,990
337 Utility excise tax	192,295	225,107	227,592	203,519	(21,588)	199,449
524 Interest	11,670	10,000	10,000	10,000	-	10,000
117 Special Assessments - Debt Service Fund	-	-	-	-	-	-
130 State backfill - Employee Benefits Fund	159,780	160,000	150,276	113,537	(46,463)	85,153
109 Intergovernmental transfers -TIF	5,362,002	5,667,988	5,663,081	6,195,238	527,250	6,710,838
109 Intergovernmental transfers - LOSST Polk Co	6,420,000	6,150,000	7,150,000	3,400,000	(2,750,000)	3,650,000
109 Intergovernmental transfers - LOSST Dallas Co.	500,000	500,000	1,345,000	500,000	-	2,915,000
Bond refinancing proceeds	-	-	-	-	-	-
Total Revenues	\$ 18,346,546	\$ 18,146,116	\$ 19,978,208	\$ 15,760,039	\$ (2,386,077)	\$ 18,823,429
Expenditures:						
Debt Service for NW Market TIF bonds	\$ 5,122,271	\$ 5,429,538	\$ 5,424,631	\$ 5,955,538	\$ 526,000	\$ 6,470,388
Debt Service for DUNA TIF bonds	239,731	238,450	238,450	239,700	1,250	240,450
Debt Service for GO bonds - covered by debt levy	5,893,094	5,658,128	5,659,851	5,541,264	(116,864)	5,452,439
Debt Service for GO bonds - covered by LOSST funds	500,000	500,000	500,000	500,000	-	-
Debt Service for GO bonds - covered by fund balance	166,142	50,000	46,481	50,000	-	50,000
Bonds called for early retirement - covered by TIF funds	-	-	-	-	-	-
Bonds called for early retirement - covered by LOSST func	6,420,000	6,150,000	7,995,000	3,400,000	(2,750,000)	6,565,000
Total Expenses	\$ 18,341,238	\$ 18,026,116	\$ 19,864,413	\$ 15,686,502	\$ (2,339,614)	\$ 18,778,277

	FY 2020-21 ACTUAL	FY 2021-22 ADOPTED	FY 2021-22 REVISED	FY 2022-23 ADOPTED	INCREASE (DECREASE)	FY 2023-24 ESTIMATE
--	----------------------	-----------------------	-----------------------	-----------------------	------------------------	------------------------

CAPITAL PROJECTS SUMMARY

Beginning Balance 301	\$ 42,959,770	\$ 26,439,316	\$ 37,411,517	\$ 27,680,178	\$ 1,240,862	\$ 61,240,517
Beginning Balance 302 ARPA	\$ -	\$ -	\$ -	\$ 3,317,839	\$ 3,317,839	\$ 23,839
Revenues:						
Bond proceeds	\$ 9,943,528	\$ 12,528,000	\$ 11,478,000	\$ 76,505,500	\$ 63,977,500	\$ 7,862,200
Intergovernmental	172,270	1,097,000	2,458,161	1,744,000	647,000	355,000
Federal ARPA grant	-	-	3,317,839	3,306,000	3,306,000	-
Interest	226,502	100,000	100,000	100,000	-	100,000
Private donations	113,511	500,000	67,000	476,000	(24,000)	274,000
Special assessments	772,570	651,000	500,000	400,000	(251,000)	400,000
Transfers in from other funds	3,640,800	4,235,500	4,440,500	7,529,000	3,293,500	4,173,500
Total	\$ 57,828,951	\$ 45,550,816	\$ 59,773,017	\$ 121,058,517	\$ 75,507,701	\$ 74,429,056
Expenditures:						
Project costs	\$ 20,417,434	\$ 22,600,000	\$ 28,775,000	\$ 53,218,000	\$ 30,618,000	\$ 25,000,000
ARPA grant expenditures	-	-	-	6,600,000	6,600,000	-
Total	\$ 20,417,434	\$ 22,600,000	\$ 28,775,000	\$ 59,818,000	\$ 37,218,000	\$ 25,000,000

	FY 2020-21 ACTUAL	FY 2021-22 ADOPTED	FY 2021-22 REVISED	FY 2022-23 ADOPTED	INCREASE (DECREASE)	FY 2023-24 ESTIMATE
STORM WATER UTILITY FUND						
Beginning Cash Balance	\$ 4,949,329	\$ 5,801,158	\$ 5,348,107	\$ 5,511,665	\$ (289,493)	\$ 5,929,225
Revenues:						
Storm Water user fees	\$ 2,369,552	\$ 2,380,000	\$ 2,400,000	\$ 2,440,000	\$ 60,000	\$ 2,480,000
Interest	33,357	30,000	30,000	30,000	-	30,000
Total Revenues	\$ 2,402,909	\$ 2,410,000	\$ 2,430,000	\$ 2,470,000	\$ 60,000	\$ 2,510,000
Expenditures:						
Personnel costs	\$ 427,133	\$ 447,372	\$ 439,078	\$ 571,959	\$ 124,587	\$ 565,843
Operational costs	130,375	131,472	130,972	173,164	41,692	172,539
Capital outlay	121,623	138,607	146,392	132,317	(6,290)	132,775
Transfers out to Capital Projects	1,325,000	1,550,000	1,550,000	1,175,000	(375,000)	1,175,000
Total Expenditures	\$ 2,004,131	\$ 2,267,451	\$ 2,266,442	\$ 2,052,440	\$ (215,011)	\$ 2,046,157

	FY 2020-21	FY 2021-22	FY 2021-22	FY 2022-23	INCREASE	FY 2023-24
	ACTUAL	ADOPTED	REVISED	ADOPTED	(DECREASE)	ESTIMATE

BUILDING MAINTENANCE FUND

Beginning Cash Balance	\$ 1,109,740	\$ 1,161,515	\$ 1,440,389	\$ 1,590,177	\$ 428,662	\$ 1,630,434
Revenues:						
Bond proceeds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest	11,630	10,000	10,000	10,000	-	10,000
Appropriations from departments	1,147,557	1,376,049	1,376,049	1,201,131	(174,918)	1,208,236
Total	\$ 2,268,927	\$ 2,547,564	\$ 2,826,438	\$ 2,801,308	\$ 253,744	\$ 2,848,670
Expenditures:						
Building repairs & maintenance	\$ 264,640	\$ 506,641	\$ 463,300	\$ 483,413	\$ (23,228)	\$ 408,630
Improvements capitalized - net	323,653	442,432	442,432	334,000	(108,432)	400,000
Personnel costs	240,245	332,560	330,529	353,461	20,901	365,254
Total	\$ 828,538	\$ 1,281,633	\$ 1,236,261	\$ 1,170,874	\$ (110,759)	\$ 1,173,884

	FY 2020-21	FY 2021-22	FY 2021-22	FY 2022-23	INCREASE	FY 2023-24
	ACTUAL	ADOPTED	REVISED	ADOPTED	(DECREASE)	ESTIMATE

FLEET MAINTENANCE FUND

Beginning Cash Balance	\$ -	\$ 64,599	\$ 161,579	\$ 182,949	\$ 118,350	\$ 108,883
Revenues:						
Bond proceeds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest	3,285	1,000	2,500	2,000	1,000	2,000
Appropriations from departments	864,800	864,800	864,800	903,480	38,680	913,550
Total	\$ 868,085	\$ 930,399	\$ 1,028,879	\$ 1,088,429	\$ 158,030	\$ 1,024,433
Expenditures:						
Vehicle repairs & maintenance	\$ 310,194	\$ 415,660	\$ 425,453	\$ 442,635	\$ 26,975	\$ 441,535
Personnel costs	\$ 396,312	437,253	420,477	536,911	99,658	542,108
Total	\$ 706,506	\$ 852,913	\$ 845,930	\$ 979,546	\$ 126,633	\$ 983,643

		FY 2020-21	FY 2021-22	FY 2021-22	FY 2022-23	INCREASE	FY 2023-24
FUND	ACTUAL	ADOPTED	REVISED	ADOPTED	(DECREASE)	ESTIMATE	
EXPENDITURE SUMMARY PER FUNCTION - BY DEPARTMENT							
PUBLIC SAFETY							
110 Police	GEN	\$ 9,482,363	\$ 10,473,352	\$ 9,868,139	\$ 10,609,412	\$ 136,060	\$ 10,382,102
150 Fire	GEN	6,642,524	6,889,033	7,109,927	7,710,573	821,540	7,816,405
180 Emergency Preparedness	GEN	48,328	26,695	26,946	71,824	45,129	34,324
190 Animal Control	GEN	134,269	192,778	192,578	193,000	222	103,000
117 Police & Fire Retirement Fun	411	1,050,000	1,265,159	1,265,159	1,783,080	517,921	2,263,278
112 Employee Benefit Levy Fund	EEBen	332,894	383,004	383,004	185,837	(197,167)	185,837
198 Contingency	GEN	-	25,000	-	25,000	-	25,000
Sub-Total		\$ 17,690,378	\$ 19,255,021	\$ 18,845,753	\$ 20,578,726	\$ 1,323,705	\$ 20,809,946
PUBLIC WORKS							
210 Roadway Maintenance	RU	\$ 5,169,943	\$ 5,457,558	\$ 5,464,182	\$ 5,803,935	\$ 346,377	\$ 5,482,183
230 Street Lighting	RU	520,043	510,000	512,000	535,000	25,000	535,000
240 Traffic Safety	RU	392,050	397,244	376,916	475,302	78,058	479,599
260 Engineering Services	GEN	885,028	1,030,724	1,020,667	1,176,755	146,031	1,152,690
290 Solid Waste	GEN	2,562,186	2,486,224	2,646,418	2,806,970	320,746	2,818,519
291 Sanitary Sewer	GEN	431,453	599,834	628,824	739,460	139,626	696,180
292 Stormwater Utility Fund	STRM	2,004,131	2,267,451	2,266,442	2,052,440	(215,011)	2,046,157
295 E&PW Administration	GEN	942,097	1,127,029	1,049,679	1,381,469	254,440	1,407,933
112 Employee Benefit Levy Fund	EEBen	138,236	158,266	158,266	81,768	(76,498)	81,768
298 Contingency	GEN	-	25,000	-	25,000	-	25,000
Sub-Total		\$ 13,045,167	\$ 14,059,330	\$ 14,123,394	\$ 15,078,099	\$ 1,018,769	\$ 14,725,029
HEALTH & SOCIAL SERVICES							
370 Community Services		\$ 393,000	\$ 350,750	\$ 350,750	\$ 395,750	\$ 45,000	\$ 400,000
Sub-Total		\$ 393,000	\$ 350,750	\$ 350,750	\$ 395,750	\$ 45,000	\$ 400,000
CULTURE AND RECREATION							
410 Library	GEN	\$ 2,532,036	\$ 2,718,613	\$ 2,631,759	\$ 2,877,283	\$ 158,670	\$ 2,946,792
430 Parks	GEN	2,570,155	2,880,910	2,854,661	3,253,785	372,875	3,280,663
435 Grounds Maintenance	GEN	131,989	130,138	126,116	138,606	8,468	138,110
440 Recreation	GEN	371,139	591,416	558,491	703,503	112,087	679,138
450 Cemetery Maintenance	GEN	8,973	10,200	10,200	10,200	-	10,600
460 Senior Center	GEN	337,080	453,213	433,125	523,582	70,369	533,697
470 Swimming Pool	GEN	349,861	711,012	640,533	-	(711,012)	-
499 Cultural & Convention	HM	1,220,415	1,164,285	1,442,856	1,612,190	447,905	1,578,571
112 Employee Benefit Levy Fund	EEBen	135,415	145,605	145,605	74,335	(71,270)	74,335
498 Contingency	GEN	-	25,000	-	25,000	-	25,000
Sub-Total		\$ 7,657,063	\$ 8,830,392	\$ 8,843,346	\$ 9,218,484	\$ 388,092	\$ 9,266,906
COMMUNITY AND ECONOMIC DEVELOPMENT							
520 Economic Development	GEN	\$ 289,423	\$ 328,211	\$ 323,810	\$ 622,079	\$ 293,868	\$ 630,059
530 Code Enforcement	GEN	820,244	877,425	859,783	945,647	68,222	973,410
540 Community Development	GEN	810,386	914,146	911,899	1,098,200	184,054	1,126,098
125 Tax Increment Financing Fun	TIF	5,844,728	7,067,988	6,973,081	7,795,238	727,250	8,310,838
112 Employee Benefit Levy Fund	EEBen	36,675	41,149	41,149	20,814	(20,335)	20,814
Sub-Total		\$ 7,801,456	\$ 9,228,919	\$ 9,109,722	\$ 10,481,978	\$ 1,253,059	\$ 11,061,219
GENERAL GOVERNMENT							
610 Mayor and City Council	GEN	\$ 103,113	\$ 116,203	\$ 114,113	\$ 141,253	\$ 25,050	\$ 141,253
615 City Manager	GEN	629,354	656,530	655,800	707,426	50,896	780,479
620 Finance and Records	GEN	721,313	771,472	765,231	833,504	62,032	794,634
625 Technology	GEN	746,214	901,977	884,044	1,040,260	138,283	1,045,876
630 Human Resources	GEN	324,272	346,431	341,318	363,600	17,169	362,600
635 City Clerk	GEN	259,858	312,090	287,886	326,986	14,896	335,184
640 Legal Services	GEN	126,603	168,050	155,000	185,300	17,250	187,000
645 General Support	GEN	631,646	730,269	750,370	851,255	120,986	852,281
650 Marketing	GEN	154,885	251,678	231,970	272,356	20,678	278,015
112 Employee Benefit Levy Fund	EEBen	50,780	56,976	56,976	28,246	(28,730)	28,246
698 Contingency	GEN	-	25,000	-	25,000	-	25,000
Sub-Total		\$ 3,748,038	\$ 4,336,676	\$ 4,242,707	\$ 4,775,186	\$ 438,510	\$ 4,830,568
DEPT OPERATIONS BUDGET TOTAL		\$ 50,335,102	\$ 56,061,088	\$ 55,515,672	\$ 60,528,223	\$ 4,467,135	\$ 61,093,668
DEBT SERVICE FUND EXPENDITURES		\$ 18,341,238	\$ 18,022,356	\$ 19,864,413	\$ 15,686,502	\$ (2,335,854)	\$ 19,278,277
SPECIAL REV. FUND EXPENDITURES		\$ 8,027,338	\$ 8,151,679	\$ 9,938,679	\$ 8,904,246	\$ 752,567	\$ 8,225,485
CAPITAL PROJECTS FUND EXPENDITURES		\$ 20,417,434	\$ 22,600,000	\$ 28,775,000	\$ 59,818,000	\$ 37,218,000	\$ 25,000,000
PROPRIETARY FUND - WATER UTILITY		\$ 20,947,118	\$ 26,117,959	\$ 25,545,963	\$ 31,798,594	\$ 5,680,635	\$ 25,680,759
CERTIFIED BUDGET TOTAL		\$ 118,068,230	\$ 130,953,082	\$ 139,639,727	\$ 176,735,565	\$ 45,782,483	\$ 139,278,189

		FY 2020-21	FY 2021-22	FY 2021-22	FY 2022-23	INCREASE	FY 2023-24
FUND	ACTUAL	ADOPTED	REVISED	ADOPTED	(DECREASE)	ESTIMATE	
DEPARTMENTAL OPERATIONAL EXPENDITURES BY FUND							
GENERAL FUND							
PUBLIC SAFETY							
110	Police	GEN \$ 9,482,363	\$ 10,473,352	\$ 9,868,139	\$ 10,609,412	\$ 136,060	\$ 10,382,102
150	Fire	GEN 6,642,524	6,889,033	7,109,927	7,710,573	821,540	7,816,405
180	Emergency Preparedness	GEN 48,328	26,695	26,946	71,824	45,129	34,324
190	Animal Control	GEN 134,269	192,778	192,578	193,000	222	103,000
198	Contingency	GEN -	25,000	-	25,000	-	25,000
	Sub-Total	\$ 16,307,484	\$ 17,606,858	\$ 17,197,590	\$ 18,609,809	\$ 1,002,951	\$ 18,360,831
PUBLIC WORKS							
260	Engineering Services	GEN 885,028	1,030,724	1,020,667	1,176,755	146,031	1,152,690
290	Solid Waste	GEN 2,562,186	2,486,224	2,646,418	2,806,970	320,746	2,818,519
291	Sanitary Sewer	GEN 431,453	599,834	628,824	739,460	139,626	696,180
295	E&PW Administration	GEN 942,097	1,127,029	1,049,679	1,381,469	254,440	1,407,933
298	Contingency	GEN -	25,000	-	25,000	-	25,000
	Sub-Total	\$ 4,820,764	\$ 5,268,811	\$ 5,345,588	\$ 6,129,654	\$ 860,843	\$ 6,100,322
HEALTH & SOCIAL SERVICES							
350	Community Services	\$ 393,000	\$ 350,750	\$ 350,750	\$ 395,750	\$ 45,000	\$ 400,000
	Sub-Total	\$ 393,000	\$ 350,750	\$ 350,750	\$ 395,750	\$ 45,000	\$ 400,000
CULTURE AND RECREATION							
410	Library	GEN \$ 2,532,036	\$ 2,718,613	\$ 2,631,759	\$ 2,877,283	\$ 158,670	\$ 2,946,792
430	Parks	GEN 2,570,155	2,880,910	2,854,661	3,253,785	372,875	3,280,663
435	Grounds Maintenance	GEN 131,989	130,138	126,116	138,606	8,468	138,110
440	Recreation	GEN 371,139	591,416	558,491	703,503	112,087	679,138
450	Cemetery Maintenance	GEN 8,973	10,200	10,200	10,200	-	10,600
460	Senior Center	GEN 337,080	453,213	433,125	523,582	70,369	533,697
470	Swimming Pool	GEN 349,861	711,012	640,533	-	(711,012)	-
498	Contingency	GEN -	25,000	-	25,000	-	25,000
	Sub-Total	\$ 6,301,233	\$ 7,520,502	\$ 7,254,885	\$ 7,531,959	\$ 11,457	\$ 7,614,000
COMMUNITY AND ECONOMIC DEVELOPMENT							
520	Economic Development	GEN \$ 289,423	\$ 328,211	\$ 323,810	\$ 622,079	\$ 293,868	\$ 630,059
530	Code Enforcement	GEN 820,244	877,425	859,783	945,647	68,222	973,410
540	Community Development	GEN 810,386	914,146	911,899	1,098,200	184,054	1,126,098
	Sub-Total	\$ 1,920,053	\$ 2,119,782	\$ 2,095,492	\$ 2,665,926	\$ 546,144	\$ 2,729,567
GENERAL GOVERNMENT							
610	Mayor and City Council	GEN \$ 103,113	\$ 116,203	\$ 114,113	\$ 141,253	\$ 25,050	\$ 141,253
615	City Manager	GEN 629,354	656,530	655,800	707,426	50,896	780,479
620	Finance and Records	GEN 721,313	771,472	765,231	833,504	62,032	794,634
625	Technology	GEN 746,214	901,977	884,044	1,040,260	138,283	1,045,876
630	Human Resources	GEN 324,272	346,431	341,318	363,600	17,169	362,600
635	City Clerk	GEN 259,858	312,090	287,886	326,986	14,896	335,184
640	Legal Services	GEN 126,603	168,050	155,000	185,300	17,250	187,000
645	General Support	GEN 631,646	730,269	750,370	851,255	120,986	852,281
650	Marketing	GEN 154,885	251,678	231,970	272,356	20,678	278,015
698	Contingency	GEN -	25,000	-	25,000	-	25,000
	Sub-Total	\$ 3,697,258	\$ 4,279,700	\$ 4,185,731	\$ 4,746,940	\$ 467,240	\$ 4,802,322
	General Fund Total	33,439,792	37,146,403	36,430,036	40,080,038	2,933,635	40,007,042
Road Use Fund							
210	Roadway Maintenance	RU \$ 5,169,943	\$ 5,457,558	\$ 5,464,182	\$ 5,803,935	\$ 346,377	\$ 5,482,183
230	Street Lighting	RU 520,043	510,000	512,000	535,000	25,000	535,000
240	Traffic Safety	RU 392,050	397,244	376,916	475,302	78,058	479,599
	Road Use Fund Total	6,082,036	6,364,802	6,353,098	6,814,237	449,435	6,496,782
411 Retirement Fund							
117	Police & Fire Retirement Fund	411 1,050,000	1,265,159	1,265,159	1,783,080	517,921	2,263,278
Employee Benefits Levy Fund							
112	Employee Benefits Levy	EEBen 694,000	785,000	785,000	391,000	(394,000)	391,000
Hotel Motel Fund							
499	Cultural & Convention	HM 1,220,415	1,164,285	1,442,856	1,612,190	447,905	1,578,571
Storm Water Utility Fund							
292	Stormwater Utility Fund	STRM 2,004,131	2,267,451	2,266,442	2,052,440	(215,011)	2,046,157
Tax Increment Financing Fund							
125	Tax Increment Financing Fund	TIF 5,844,728	7,067,988	6,973,081	7,795,238	727,250	8,310,838
	Grand Total Departmental Operations	\$ 50,335,102	\$ 56,061,088	\$ 55,515,672	\$ 60,528,223	\$ 4,467,135	\$ 61,093,668



PUBLIC SAFETY	FY 2020-21	FY 2021-22	FY 2021-22	FY 2022-23	INCREASE	FY 2023-24
	ACTUAL	ADOPTED	REVISED	ADOPTED	(DECREASE)	ESTIMATE

100 PUBLIC SAFETY SUMMARY

PERSONAL SERVICES

01	Salaries	\$ 8,228,298	\$ 9,144,843	\$ 8,825,000	\$ 10,322,398	\$ 1,177,555	\$ 10,594,349
02	Overtime	771,692	570,530	723,000	488,730	(81,800)	493,000
03	Part-time	273,633	127,200	284,050	89,677	(37,523)	86,600
04	Witness fees	(27)	500	50	500	-	500
06	FICA	181,620	179,031	187,000	195,202	16,171	201,964
07	Retirement - IPERS	71,109	63,496	72,586	62,605	(891)	64,651
08	Pension - MFPRSI	1,960,283	2,255,397	2,144,000	2,334,158	78,761	2,397,211
09	Group insurance	2,758,130	2,683,471	2,683,471	2,435,837	(247,634)	2,435,837
11	Allowance	47,834	47,084	46,708	47,908	824	52,708
12	Unemployment	10,371	-	-	-	-	-
13	Deferred comp plan City match	63,138	97,810	67,100	110,094	12,284	112,725
	Sub-Total	\$ 14,366,081	\$ 15,169,362	\$ 15,032,965	\$ 16,087,109	\$ 917,747	\$ 16,439,545

CONTRACTUAL AND SUPPLY SERVICES

21	Advertising	\$ -	\$ 500	\$ -	\$ 500	\$ -	\$ 500
22	Recruitment	29,064	14,675	20,000	14,465	(210)	14,390
23	Professional services	280,071	389,842	328,878	454,669	64,827	364,669
24	Contributions to other agencies	1,151,173	1,391,926	1,311,900	1,465,950	74,024	1,444,230
27	Data processing	107,378	217,341	149,746	240,095	22,754	239,191
28	Dues and memberships	9,581	15,580	15,580	15,500	(80)	15,500
29	Insurance	-	-	-	-	-	-
32	Uniforms and laundry	94,766	86,630	80,000	70,550	(16,080)	70,550
35	Printing and copying	4,820	14,200	10,000	14,200	-	14,200
40	Building and grounds maint.	-	-	-	-	-	-
41	Vehicle and equipment maint.	17,892	6,500	10,000	21,000	14,500	12,500
44	Grant-funded purchases	-	-	-	-	-	-
46	Training and development	81,877	136,645	120,000	143,560	6,915	143,060
48	Utility service	133,429	161,365	153,365	150,365	(11,000)	150,365
49	Petty cash	3	400	-	400	-	400
51	Maintenance supplies	14,365	11,200	10,500	13,700	2,500	13,700
54	Minor equipment	5,221	8,300	7,800	8,300	-	8,300
55	DARE expenditures	3,916	7,700	7,700	7,700	-	7,700
56	Vehicle maintenance supplies	205,700	206,700	209,029	192,900	(13,800)	200,000
57	Vehicle operation supplies	78,549	86,450	86,450	168,780	82,330	168,780
58	Office supplies	10,499	14,500	11,500	14,500	-	14,500
59	Operating supplies	165,678	183,845	174,500	197,555	13,710	197,055
60	Safety and medical supplies	37,538	40,740	40,740	40,860	120	40,860
61	Refunds	-	-	-	-	-	-
	Sub-total	\$ 2,431,520	\$ 2,995,039	\$ 2,747,688	\$ 3,235,549	\$ 240,510	\$ 3,120,450

CAPITAL OUTLAY

71	Equipment	\$ 130,971	\$ 154,075	\$ 154,075	\$ 413,065	\$ 258,990	\$ 405,715
72	Furniture and fixtures	5,583	-	1,000	-	-	-
73	Equipment replacement fund	366,206	414,825	414,825	437,825	23,000	437,825
74	Office equipment	21,187	-	-	8,550	8,550	8,550
75	Operating equipment	31,872	41,520	40,000	49,861	8,341	49,861
76	Property improvements	-	-	-	-	-	-
77	Economic development	-	-	-	-	-	-
79	Books, films and recordings	-	-	-	-	-	-
80	Natural disaster cleanup	23,388	-	-	-	-	-
81	Building maintenance fund	313,570	455,200	455,200	321,767	(133,433)	323,000
97	Transfers out	-	-	-	-	-	-
	Sub-total	\$ 892,777	\$ 1,065,620	\$ 1,065,100	\$ 1,231,068	\$ 165,448	\$ 1,224,951

OPERATING BUDGET SUB-TOTAL

		\$ 17,690,378	\$ 19,230,021	\$ 18,845,753	\$ 20,553,726	\$ 1,323,705	\$ 20,784,946
99	Special Revenue fund items	\$ 36,318	\$ 20,000	\$ 40,000	\$ 20,000	\$ -	\$ 20,000
91	Debt retirement	-	-	-	-	-	-
95	Contingency	-	25,000	-	25,000	-	25,000

PUBLIC SAFETY SUMMARY		\$ 17,726,696	\$ 19,275,021	\$ 18,885,753	\$ 20,598,726	\$ 1,323,705	\$ 20,829,946
------------------------------	--	----------------------	----------------------	----------------------	----------------------	---------------------	----------------------



OVERVIEW: This activity enhances public safety through preventive patrol, emergency response, crime investigation, and public education.

POLICE

FINANCIAL SUMMARY

	FY 2020-21	FY 2021-22	FY 2021-22	FY 2022-23
	ACTUAL	ADOPTED	REVISED	ADOPTED
Personal services	7,369,538	7,796,995	7,427,117	7,872,241
Contractual & supply service	1,592,510	2,090,720	1,856,905	2,028,254
Capital outlay	520,315	585,637	584,117	708,917
Total expenditures	\$ 9,482,363	\$ 10,473,352	\$ 9,868,139	\$ 10,609,412
Fees	118,110	117,000	120,000	123,000
Grants	569,894	144,000	679,368	144,000
Other	863,935	865,898	872,888	801,941
Total revenue	\$ 1,551,939	\$ 1,126,898	\$ 1,672,256	\$ 1,068,941
Net amount supported by property taxes	\$ 7,930,424	\$ 9,346,454	\$ 8,195,883	\$ 9,540,471

SIGNIFICANT BUDGET IMPACTS: This budget includes:

- ↑ Personnel costs reflect a net increase of \$75,200, which includes normal salary and benefit increases for existing staff, as well as the addition of one new officer. Also, in FY22-23, the timing of the fiscal year beginning and ending resulted in having a 27th pay period reflected; a situation that occurs once every 12 years. This increase is offset by a buydown of the Police and Fire Pension levy, which shifts pension costs away from General Fund.
- ↓ A decrease of \$87,700 in contributions to other agencies is due to the transfer of 10% of the cost for Westcom dispatch services to the Fire department budget.
- ↓ A decrease of \$18,300 in uniforms reflects a decrease in the number of ballistic vests, and uniforms that need to be purchased.
- ↓ A decrease of \$17,800 in fleet maintenance contributions reflects a lower contribution amount.
- ↑ An increase of \$55,800 in vehicle operating supplies is due to an increase in fuel prices.
- ↑ An increase of \$74,200 is for the purchase of 10 flick camera systems, a radar speed sign, and 20 portable radios.
- ↑ An increase of \$29,200 in building maintenance contributions reflects a higher contribution amount to conduct a facility space needs assessment to evaluate expansion of fleet housing and office work space for personnel. These projects are reflected within the CIP document.

FUTURE BUDGET CONSIDERATIONS:

- ↑ Additional staff will be required to meet the needs of the growing community.
- ↑ A comprehensive technology assessment for expanding and required technology for law enforcement should be considered.

PUBLIC SAFETY		FY 2020-21	FY 2021-22	FY 2021-22	FY 2022-23	INCREASE	FY 2023-24
		ACTUAL	ADOPTED	REVISED	ADOPTED	(DECREASE)	ESTIMATE
110 POLICE							
PERSONAL SERVICES							
01	Salaries	\$ 4,619,975	\$ 5,040,552	\$ 4,800,000	\$ 5,570,703	\$ 530,151	\$ 5,719,565
02	Overtime	264,255	270,530	278,000	282,730	12,200	283,000
03	Part-time	4,200	7,200	4,050	6,600	(600)	6,600
04	Witness fees	(27)	500	50	500	-	500
06	FICA	97,682	105,852	102,000	116,174	10,322	121,083
07	Retirement - IPERS	44,058	46,315	45,086	50,073	3,758	52,201
08	Pension - MFPRSI	910,283	990,238	878,841	551,078	(439,160)	133,933
09	Group insurance	1,335,935	1,235,790	1,235,790	1,188,000	(47,790)	1,188,000
11	Allowance	47,834	46,300	46,300	47,100	800	51,900
12	Unemployment	10,371	-	-	-	-	-
13	Deferred comp plan City match	34,972	53,718	37,000	59,283	5,565	60,429
Sub-Total		\$ 7,369,538	\$ 7,796,995	\$ 7,427,117	\$ 7,872,241	\$ 75,246	\$ 7,617,211
CONTRACTUAL AND SUPPLY SERVICES							
21	Advertising	\$ -	\$ 500	\$ -	\$ 500	\$ -	\$ 500
22	Recruitment	13,093	13,175	15,000	8,565	(4,610)	8,490
23	Professional services	125,829	154,924	90,000	159,355	4,431	159,355
24	Contributions to other agencies	1,032,520	1,275,026	1,195,000	1,187,280	(87,746)	1,187,280
27	Data processing	46,163	158,070	100,000	164,434	6,364	164,430
28	Dues and memberships	5,619	11,820	11,820	11,800	(20)	11,800
29	Insurance	-	-	-	-	-	-
32	Uniforms and laundry	31,152	39,830	40,000	21,500	(18,330)	21,500
35	Printing and copying	2,480	8,700	5,000	8,700	-	8,700
40	Building and grounds maint.	-	-	-	-	-	-
41	Vehicle and equipment maint.	-	-	-	-	-	3,000
44	Grant-funded purchases	-	-	-	-	-	-
46	Training and development	67,299	99,945	85,000	95,360	(4,585)	94,860
48	Utility service	60,472	69,865	69,865	69,865	-	69,865
49	Petty cash	3	300	-	300	-	300
51	Maintenance supplies	2,660	3,700	3,000	3,700	-	3,700
54	Minor equipment	-	500	-	500	-	500
55	Culture of Integrity	3,916	7,700	7,700	7,700	-	7,700
56	Vehicle maintenance supplies	80,200	81,200	81,200	63,400	(17,800)	70,000
57	Vehicle operation supplies	53,408	60,200	60,200	116,000	55,800	116,000
58	Office supplies	7,048	10,500	7,500	10,500	-	10,500
59	Operating supplies	58,914	84,145	75,000	88,055	3,910	87,555
60	Safety and medical supplies	1,734	10,620	10,620	10,740	120	10,740
61	Refunds	-	-	-	-	-	-
Sub-total		\$ 1,592,510	\$ 2,090,720	\$ 1,856,905	\$ 2,028,254	\$ (62,466)	\$ 2,036,775
CAPITAL OUTLAY							
71	Equipment	\$ 98,097	\$ 133,775	\$ 133,775	\$ 207,965	\$ 74,190	\$ 226,615
72	Furniture and fixtures	-	-	-	-	-	-
73	Equipment replacement fund	193,757	238,090	238,090	241,090	3,000	241,090
74	Office furniture	21,187	-	-	8,550	8,550	8,550
75	SERT equipment & training	19,175	41,520	40,000	49,861	8,341	49,861
76	Property Improvements	-	-	-	-	-	-
77	Economic development	-	-	-	-	-	-
79	Books, films and recordings	-	-	-	-	-	-
80	Natural disaster cleanup	2,531	-	-	-	-	-
81	Building maintenance fund	185,568	172,252	172,252	201,451	29,199	202,000
97	Transfers out	-	-	-	-	-	-
Sub-total		\$ 520,315	\$ 585,637	\$ 584,117	\$ 708,917	\$ 123,280	\$ 728,116
OPERATING BUDGET SUB-TOTAL		\$ 9,482,363	\$ 10,473,352	\$ 9,868,139	\$ 10,609,412	\$ 136,060	\$ 10,382,102
99	Special Revenue fund items	\$ 23,283	\$ 20,000	\$ 20,000	\$ 20,000	\$ -	\$ 20,000
91	Debt retirement	-	-	-	-	-	-
95	Contingency	-	-	-	-	-	-
POLICE		\$ 9,505,646	\$ 10,493,352	\$ 9,888,139	\$ 10,629,412	\$ 136,060	\$ 10,402,102

Function: Public Safety
Activity: Police

Activity Notes

Object	Description	Amount
01	57 officers, 9 civilians	\$ 5,570,703
02	GTSB Overtime (reimbursable)	\$ 17,000
	Holiday pay @ 1.5 time	\$ 16,980
	Holiday pay @ double time	\$ 24,720
	In-service training coverage	\$ 1,280
	MINE Task Force overtime	\$ 39,360
	Miscellaneous OT for arrests, casework, investigations, special events, court	\$ 87,310
	On-call & FTO pay	\$ 50,710
	Overtime- patrol minimum staffing	\$ 25,000
	SERT overtime for training and missions	\$ 6,790
	Special event- July 4th celebration	\$ 13,580
03	Police Reserves annual stipend (11 @ \$600 per Reserve Officer)	\$ 6,600
04	Witness fees	\$ 500
06	FICA	\$ 116,174
07	IPERS	\$ 50,073
08	Pension - \$1,213,281 (23.9%) partially covered by 411 Fund expenses	\$ 551,078
09	Group insurance	\$ 1,188,000
11	Service awards program	\$ 1,500
	Uniform maintenance allowance for 51 officers @ \$800 each per year	\$ 40,800
	Vehicle allowance - Chief	\$ 4,800
13	Deferred compensation City match	\$ 59,283
21	Newspaper advertisements and official publications	\$ 500
22	Pre-employment MMPI and polygraph (3 - MMPI @ \$205, polygraph @ \$275)	\$ 1,440
	Pre-employment physical & drug screens (3 officer @ \$825 and 2 civilian @ \$75)	\$ 2,625
	Recruitment expenses (advertising, background checks, civil service testing, POST test)	\$ 4,500
23	Blood draws	\$ 400
	Crossing guard contract	\$ 152,155
	Document shredding	\$ 850
	Interpreters	\$ 250
	Radar certifications (15)	\$ 600
	Radio and equipment maintenance contracts & certifications	\$ 1,200
	Records retention storage fees	\$ 1,500
	Weapon armoring	\$ 2,400
24	DNR annual deer aerial survey	\$ 800
	Polk County Crime Stoppers contribution	\$ 1,000
	Westcom operations (90% of Westcom cost)	\$ 1,185,480
27	Adobe video editing software annual fee	\$ 500
	Annual Data911 body/in-car camera license & support software	\$ 3,500
	Bar code scanners for patrol vehicles (3 @ \$330 each)	\$ 990
	Cellphone investigative software maintenance agreement	\$ 4,300
	CLEAR – investigative repository software	\$ 6,920

Function: Public Safety
Activity: Police

Activity Notes

Object	Description	Amount
27 cont.	Computer forensic equipment supplies	\$ 3,500
	Computer monitors (10 @ \$220)	\$ 2,200
	Computer replacements	\$ 5,000
	Document scanners (4 @ \$896, 2 @ \$3,266)	\$ 10,120
	eLineup (photo lineup software) maintenance agreement	\$ 600
	ESRI ArcView maintenance agreement	\$ 400
	File on Q Evidence software maintenance agreement	\$ 3,400
	Annual public records software maintenance agreement	\$ 9,990
	Graykey mobile device forensics	\$ 10,000
	ID Card Printer replacement	\$ 2,800
	ID Card Printer hardware/software maintenance agreement	\$ 250
	Ident-A-Kit rental	\$ 500
	Inventory software maintenance agreement	\$ 2,160
	Itouch LiveScan device & printer	\$ 5,900
	K-9 management software	\$ 100
	LEADS online pawn shop database annual subscription	\$ 5,425
	Liberty Interview software maintenance agreement	\$ 1,280
	Magnet Axiom maintenance agreement	\$ 2,400
	Milestone maintenance agreement	\$ 1,210
	NetMotion	\$ 1,630
	Power DMS annual license – CALEA & training software	\$ 5,100
	Printer replacements (2)	\$ 5,000
	Recpm OTR - computer forensics	\$ 450
	Reveal accident invest software maintenance agreement	\$ 600
	Shieldware (NCIC)	\$ 3,300
	Taser maintenance agreement	\$ 700
	Traffic signal preemption device maintenance agreement	\$ 1,700
	Video enhancing software (StarWitness) maintenance agreement	\$ 1,420
	WatchGuard video redaction software & 3 year maintenance contract	\$ 7,245
	WatchGuard data migration	\$ 15,600
	WatchGuard video evidence management & storage	\$ 38,244
28	CALEA	\$ 4,670
	Crimedex (2)	\$ 160
	Des Moines rifle & revolver club	\$ 200
	F.B.I. LEEDA membership (2)	\$ 100
	F.B.I. national academy alumni association (2)	\$ 240
	Fraud examiners dues	\$ 260
	High tech crime consortium	\$ 25
	International Association of Chiefs of Police (4)	\$ 760
	International Association of Police Chaplains (3)	\$ 375
	International Association of Property Evidence Technicians (2)	\$ 100

Function: Public Safety
Activity: Police

Activity Notes

Object	Description	Amount
28 cont.	International Crime Free Housing Association	\$ 50
	Iowa Crime Prevention Association (1)	\$ 50
	Iowa Division, Association of Identification (6)	\$ 180
	Iowa Police Chiefs Association	\$ 75
	Iowa Reserve Police Officers Association (11)	\$ 220
	K-9 city license	\$ 30
	K-9 Heart of America Police Dog Association (dog, handler, supervisor)	\$ 160
	Midwest Association of Technical Accident Investigators (\$40 x 5 Investigators)	\$ 200
	Miscellaneous reports, journals, professional publications	\$ 800
	MOCIC agency membership	\$ 250
	National Association of Field Training Officers (NAFTO) (6)	\$ 240
	National association of town watch	\$ 35
	National child seat certification program	\$ 50
	Notary renewal (9)	\$ 270
	Police executive research forum	\$ 200
	RAD instructors membership (4)	\$ 300
	RADKids membership	\$ 50
	Rangemasters department membership	\$ 1,750
32	Ballistic vest replacements (10)	\$ 7,900
	Chaplain uniforms	\$ 1,000
	CSO uniforms	\$ 1,500
	Replacement due to damage	\$ 1,500
	Uniform - new officer issue (3 @ \$2700)	\$ 8,100
	Uniform replacement - police reserves	\$ 1,500
35	Citation printing	\$ 1,000
	Copier repair & maintenance	\$ 3,000
	Postage	\$ 2,500
	Printing forms	\$ 1,600
	Shipping charges	\$ 600
46	Advanced firearms courses (in-state and regional)	\$ 4,000
	Advanced investigative training courses (in-state and regional)	\$ 5,000
	Bullying and child victimization conference (1) (national) (cost split with UHS)	\$ 1,600
	Central Square users conference (1) (national)	\$ 2,300
	Criminal interdiction training (2) (regional)	\$ 2,500
	CSI Training (basic, advanced, reconstruction) (in-state and regional)	\$ 4,000
	Driver instructor training (national)	\$ 1,000
	FBI GLEEDS supervisor training (1) (regional)	\$ 1,800
	FBI NA Associates 2020 National conference (1) (national)	\$ 2,000
	FBI NA Associates training event (2) (in-state)	\$ 1,200
	Field training officers certification (2) (local or in-state)	\$ 900
	Fraud examiner recertification (1) (online)	\$ 750

Function: Public Safety
Activity: Police

Activity Notes

Object	Description	Amount
46 cont.	IACIS forensic training RAM capture and analysis (1) (national)	\$ 3,295
	IACP executive training conference (1) (national)	\$ 2,000
	ILEA advanced schools (local)	\$ 8,000
	ILEA basic academy training (3 @ \$8,725 each) (local)	\$ 26,175
	ILEA instructor recertification schools (local)	\$ 2,000
	International Association of Identification training conference (1) (regional)	\$ 1,925
	Iowa Association of Ident Officers conference (2) (in-state)	\$ 300
	Iowa death investigators conference (1) (in-state)	\$ 175
	Iowa Homeland Security conference (1) (in-state)	\$ 400
	Iowa Police Chiefs Association conference (1) (in-state)	\$ 1,200
	Iowa Police Reserve Officers annual training conference (6) (in-state)	\$ 1,200
	Iowa sex crimes investigators conference (2) (in-state)	\$ 300
	Iowa women police officers training conference (3) (in-state)	\$ 1,800
	IPCA administrative professionals workshop (4) (in-state)	\$ 200
	Justice clearinghouse online training department subscription	\$ 850
	K9 recertification and training conference (1) (regional)	\$ 1,000
	Legal updates – County Attorney’s Association (4) (local)	\$ 200
	LEIN basic intelligence school (1) (local)	\$ 250
	LEIN training conference (2) (local)	\$ 400
	Lifesavers conference (\$1000 reimbursement via GTSB grant) (1) (national)	\$ 1,700
	Mid States organized crime information center conference (1) (regional)	\$ 900
	Midwest association of technical accident investigators conference (1) (regional)	\$ 1,200
	Northwest police command school (1) (local)	\$ 4,500
	Police legal sciences legal training (57 officers @ \$120 each) - (online)	\$ 6,840
	Property evidence management training (1) (regional)	\$ 1,000
	Rentals – specialized training venues	\$ 500
48	Arlo surveillance camera cell service	\$ 2,400
	Cell phone service & Verizon wireless cards	\$ 13,480
	Cuddeback cellular service	\$ 360
	GPS cellular air time	\$ 600
	Telephone service	\$ 20,000
	Utilities, heating, lights and cooling	\$ 30,000
	Water service	\$ 3,025
49	Petty cash	\$ 300
51	Custodial supplies	\$ 3,700
54	Miscellaneous minor equipment	\$ 500
55	Culture of Integrity program (Urbandale, DSM Christian Schools and St. Pius X)	\$ 7,700
56	Fleet management - overhead contribution	\$ 43,200
	Fleet management - repair and maintenance supplies	\$ 20,200
57	Gasoline – fleet (40,000 gallons @ \$2.90 per gallon)	\$ 116,000
58	Office supplies	\$ 10,500

Function: Public Safety
Activity: Police

Activity Notes

Object	Description	Amount
59	Alco sensor mouthpieces	\$ 400
	Car wash tickets	\$ 3,500
	Chamber of Commerce annual banquet	\$ 175
	Chemical munitions (training, deployment, expiration)	\$ 500
	C.I.D. fraud meeting supplies	\$ 250
	Citizen Police Academy	\$ 1,000
	Community Crime Eye program supplies (brochures, bags, handouts, etc.)	\$ 2,000
	Community relations promotional and training material	\$ 7,000
	Crime Free Multi-Housing Program (collaborating agencies program)	\$ 400
	C.S.I. evidence and laboratory supplies	\$ 3,500
	Historical committee supplies	\$ 500
	ID card supplies – city	\$ 200
	Investigative funds (prisoner transports, records fees, travel expenses, records inquiries, etc.)	\$ 6,500
	K-9 food, grooming & vet supplies	\$ 2,000
	Less-lethal shotgun rounds (training 183 rounds @ \$6 per round)	\$ 1,000
	NARCAN	\$ 2,400
	National Night Out	\$ 10,000
	Police officers memorial service	\$ 1,000
	Police bicycle maintenance and equipment	\$ 1,000
	Property evidence bags and storage supplies	\$ 800
	Qualification, training and service ammunition	\$ 15,000
	R.A.D./R.A.D. kids supplies	\$ 250
	Range ballistic blocks	\$ 1,500
	Range supplies - firearms cleaning supplies, targets, etc.	\$ 2,500
	Run for the Badge	\$ 2,500
	Speed sign maintenance	\$ 500
	Taser batteries (20 replacements @ \$71 per battery)	\$ 1,420
	Taser cartridges (training & duty 160 cartridges @ \$36 per cartridge)	\$ 5,760
	Trunk or Treat	\$ 1,500
	Vehicle towing and impoundment	\$ 13,000
60	General fire & safety supplies	\$ 1,000
	Injured officers – return to work medical review	\$ 500
	Latex gloves	\$ 600
	Mental health/wellness check (57 @ 120)	\$ 6,840
	Protective eyewear and earing, masks, etc.	\$ 1,800
71	CSI remote lighting	\$ 2,500
	CSI vehicle lighting	\$ 7,760
	Equipment replacement- patrol vehicles (3 @ 2,370)	\$ 7,110
	Equipment transfer labor - patrol vehicles (3 @ \$4,830 per car)	\$ 14,490
	Equipment transfer labor - install new computers patrol vehicles (9 @ \$500 per car)	\$ 4,500
	Equipment transfer labor - CID vehicle	\$ 300

Function: Public Safety
Activity: Police

Activity Notes

Object	Description	Amount
71 cont.	Flick LPR camera system (10 @ \$2,750 each)	\$ 27,500
	Gas masks (18)	\$ 10,980
	Motorola car radios (2 @ \$4,300 each)	\$ 8,600
	Motorola portable radio batteries (25 @ \$100 each)	\$ 2,500
	Motorola portable radios (20 @ \$3,500 each)	\$ 70,000
	Multiprot portable radio charger - SERT vehicle	\$ 1,300
	Patrol vehicle markings (3 @ \$875 per car)	\$ 2,625
	Trafficlogix Radar speed sign (3 @ \$4,500 each)	\$ 13,500
	Truck vault (1)	\$ 2,800
	Watchguard in-car cameras (3 @ \$7,500)	\$ 22,500
	Watchguard body cameras (4)	\$ 4,400
	Watchguard body camera repair	\$ 3,000
	Watchguard charging bank (1)	\$ 1,600
73	Equipment replacement fund contribution	\$ 241,090
74	Office furniture - (Chief's office)	\$ 8,000
	Varidesk & mat	\$ 550
75	Ballistic vest replacements (2 @ \$2,130 each)	\$ 4,260
	Cold weather undershirts (8 @ \$72 each)	\$ 576
	Eye Protection (8 @ \$125)	\$ 1,000
	Iowa crisis negotiators conference	\$ 600
	Marksmen/Observer school	\$ 1,925
	National Tactical Officers Association training conference (2)	\$ 4,000
	NTOA agency/team membership	\$ 450
	Radio headset replacements (2 @ \$1,000 each)	\$ 2,000
	Remington model 700LTR weapon system & accessories	\$ 4,200
	SERT ammo	\$ 15,000
	SERT chemical munitions	\$ 3,000
	SERT operator training (Annual 9 @ \$700 each)	\$ 6,300
	SERT range supplies	\$ 2,300
	SERT training rentals (ranges & special venues)	\$ 1,000
	Uniform replacement (5 @ \$300)	\$ 1,500
	40mm extended range impact weapon - less lethal	\$ 1,750
81	Building maintenance fund contribution – PM repairs	\$ 106,420
	Mechanical lock reconfiguration	\$ 12,000
	Space needs analysis	\$ 30,000
	Building maintenance - contracted services	\$ 53,032
99	PLANNED PURCHASES OF LINE ITEMS VIA FORFEITURE ASSETS/DONATIONS	\$ 20,000

OVERVIEW: This activity provides for the overall protection of life and property through public education and professional, timely emergency medical response.

FIRE/EMS

FINANCIAL SUMMARY				
	FY 2020-21	FY 2021-22	FY 2021-22	FY 2022-23
	ACTUAL	ADOPTED	REVISED	ADOPTED
Personal services	5,613,649	5,724,204	5,957,685	6,245,951
Contractual & supply service	682,142	684,846	671,259	968,471
Capital outlay	346,733	479,983	480,983	496,151
Total expenditures	\$ 6,642,524	\$ 6,889,033	\$ 7,109,927	\$ 7,710,573
Fees	844,986	800,000	900,824	925,868
Grants & contributions	1,671,740	1,025,000	1,316,689	1,080,000
Other	948,185	770,227	974,049	952,449
Total revenue	\$ 3,464,910	\$ 2,595,227	\$ 3,191,562	\$ 2,958,317
Net amount supported by property taxes	\$ 3,177,614	\$ 4,293,806	\$ 3,918,365	\$ 4,752,256

SIGNIFICANT BUDGET IMPACTS: This budget includes:

- ↑ Overall personnel costs increased by \$521,700, which reflects normal increases for salaries and benefit costs for existing staff as well as the transition of 3 part-time FTE positions to full-time. Also, in FY22-23, the timing of the fiscal year beginning and ending resulted in having a 27th pay period reflected; a situation that occurs once every 12 years.
- ↑ An increase of \$47,800 in professional services reflects a full year of the addition of a new medical billing service.
- ↑ An increase of \$161,700 in contributions to other agencies reflects the state’s share of GEMT (ambulance ground transportation) revenue as well as a 10% cost-share of the City’s total fee for Westcom dispatch services. The remaining 90% cost share is in the Police budget.
- ↑ An increase of \$19,900 in data processing is for computer replacements and accreditation software.
- ↑ An increase of \$26,500 in vehicle operating supplies is due to an increase in fuel prices.
- ↑ An increase of \$158,800 in equipment is for the purchase of 4 cardiac monitor/defibrillators
- ↓ A decrease of \$162,600 in building maintenance contributions reflects the completion of specific projects in FY21-22 budget.

FUTURE BUDGET CONSIDERATIONS:

- ❖ Maintaining adequate response capabilities continues to be the top priority.
- ❖ The addition of an EMS Assistant Chief to oversee the department’s EMS operations including a required medical quality improvement/quality assurance program.
- ❖ The addition of a Battalion Chief position on each shift.
- ❖ The addition of staff for our inspection/community risk reduction programs.

PUBLIC SAFETY	FY 2020-21	FY 2021-22	FY 2021-22	FY 2022-23	INCREASE	FY 2023-24
	ACTUAL	ADOPTED	REVISED	ADOPTED	(DECREASE)	ESTIMATE

150 FIRE/EMS

PERSONAL SERVICES

01	Salaries	\$ 3,608,323	\$ 4,104,291	\$ 4,025,000	\$ 4,751,695	\$ 647,404	\$ 4,874,784
02	Overtime	507,437	300,000	445,000	206,000	(94,000)	210,000
03	Part-time	269,433	120,000	280,000	83,077	(36,923)	80,000
04	Witness fees	-	-	-	-	-	-
06	FICA	83,938	73,179	85,000	79,028	5,849	80,881
07	Retirement - IPERS	27,051	17,181	27,500	12,532	(4,649)	12,450
08	Pension - MFPRSI	-	-	-	-	-	-
09	Group insurance	1,089,301	1,064,677	1,064,677	1,062,000	(2,677)	1,062,000
11	Allowance	-	784	408	808	24	808
12	Unemployment	-	-	-	-	-	-
13	Deferred comp plan City match	28,166	44,092	30,100	50,811	6,719	52,296
Sub-Total		\$ 5,613,649	\$ 5,724,204	\$ 5,957,685	\$ 6,245,951	\$ 521,747	\$ 6,373,219

CONTRACTUAL AND SUPPLY SERVICES

21	Advertising	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22	Recruitment	15,971	1,500	5,000	5,900	4,400	5,900
23	Professional services	24,664	46,040	50,000	93,890	47,850	93,890
24	Contributions to other agencies	101,769	100,000	100,000	261,720	161,720	240,000
27	Data processing	59,757	54,776	45,000	74,711	19,935	73,811
28	Dues and memberships	3,962	3,760	3,760	3,700	(60)	3,700
29	Insurance	-	-	-	-	-	-
32	Uniforms and laundry	63,614	46,800	40,000	49,050	2,250	49,050
35	Printing and copying	2,340	5,500	5,000	5,500	-	5,500
40	Building and grounds maint.	-	-	-	-	-	-
41	Vehicle and equipment maint.	14,122	4,000	7,500	7,000	3,000	7,000
44	Grant-funded purchases	-	-	-	-	-	-
46	Training and development	14,578	36,700	35,000	48,200	11,500	48,200
48	Utility service	71,012	88,000	80,000	78,000	(10,000)	78,000
49	Petty cash	-	100	-	100	-	100
51	Maintenance supplies	11,705	7,500	7,500	10,000	2,500	10,000
54	Minor equipment	5,221	7,800	7,800	7,800	-	7,800
55	DARE expenditures	-	-	-	-	-	-
56	Vehicle maintenance supplies	125,500	125,500	127,829	129,500	4,000	130,000
57	Vehicle operation supplies	25,141	26,250	26,250	52,780	26,530	52,780
58	Office supplies	3,451	4,000	4,000	4,000	-	4,000
59	Operating supplies	103,531	96,500	96,500	106,500	10,000	106,500
60	Safety and medical supplies	35,804	30,120	30,120	30,120	-	30,120
61	Refunds	-	-	-	-	-	-
Sub-total		\$ 682,142	\$ 684,846	\$ 671,259	\$ 968,471	\$ 283,625	\$ 946,351

CAPITAL OUTLAY

71	Equipment	\$ 7,145	\$ 20,300	\$ 20,300	\$ 179,100	\$ 158,800	\$ 179,100
72	Furniture and fixtures	5,583	-	1,000	-	-	-
73	Equipment replacement fund	172,449	176,735	176,735	196,735	20,000	196,735
74	Office equipment	-	-	-	-	-	-
75	Operating equipment- new stati	12,697	-	-	-	-	-
76	Property improvements	-	-	-	-	-	-
77	Economic development	-	-	-	-	-	-
79	Books, films and recordings	-	-	-	-	-	-
80	Natural disaster cleanup	20,857	-	-	-	-	-
81	Building maintenance fund	128,002	282,948	282,948	120,316	(162,632)	121,000
97	Transfers out	-	-	-	-	-	-
Sub-total		\$ 346,733	\$ 479,983	\$ 480,983	\$ 496,151	\$ 16,168	\$ 496,835

OPERATING BUDGET SUB-TOTAL

99	Special Revenue fund items	\$ 13,035	\$ -	\$ 20,000	\$ -	\$ -	\$ -
91	Debt retirement	-	-	-	-	-	-
95	Contingency	-	-	-	-	-	-

FIRE/EMS	\$ 6,655,559	\$ 6,889,033	\$ 7,129,927	\$ 7,710,573	\$ 821,540	\$ 7,816,405
-----------------	---------------------	---------------------	---------------------	---------------------	-------------------	---------------------

Function: Public Safety
Activity: Fire/EMS

Activity Notes

Object	Description	Amount
01	Professional personnel (58), Administrative Technician	\$ 4,751,695
02	Overtime	\$ 206,000
03	Office specialist, Prevention/Pub Ed specialist, Assistant Chief: EMS & CPR/First Aid Coordinator	\$ 83,077
06	FICA	\$ 79,028
07	IPERS	\$ 12,532
08	Pension – \$1,120,877 (23.9%) actual cost - 100% covered in 411 Fund expenses	\$ -
09	Group insurance	\$ 1,062,000
11	On the spot awards/cell phone reimbursement	\$ 808
13	Deferred compensation City match	\$ 50,811
22	Recruitment	\$ 5,900
23	SCBA fill station maintenance	\$ 6,400
	Annual ladder testing	\$ 3,000
	Annual pump testing and service	\$ 2,500
	Cardiac monitors calibration/PM	\$ 6,300
	SCBA static testing	\$ 4,000
	Annual SCBA flow tester calibration	\$ 770
	Medical Director fee	\$ 10,000
	Bad debt collections	\$ 2,500
	Annual fit tester calibration (shared cost with Ankeny, Johnston/Grimes & Clive)	\$ 670
	Annual preemption maintenance cost in shared system w/Clive	\$ 250
	Accreditation applicant agency + candidate agency + site visit	\$ 7,500
	Medical billing	\$ 50,000
24	State share GEMT revenue	\$ 130,000
	Westcom dispatch services (10% of Westcom cost)	\$ 131,720
27	Active911 notification	\$ 800
	Annual ambulance billing software	\$ 5,250
	Annual preemption maintenance cost	\$ 900
	Accreditation dashboard	\$ 6,500
	Cell phones	\$ 5,172
	Computers	\$ 15,500
	Drug vending machine software maintenance	\$ 3,600
	Firehouse 2 licenses for archive use	\$ 1,950
	Knox box annual maintenance	\$ 550
	Location systems maintenance (station alerting - 2 stations)	\$ 1,567
	Lucas CPR device PM	\$ 5,616
	Net Motion maintenance	\$ 1,350
	Power load cot preventive maintenance (4)	\$ 6,862
	Handtaxy pediatric annual software license	\$ 2,000
	Software maintenance (Image Trend RMS 28E w/Clive & four other cities)	\$ 9,494
	Target solutions truck check software	\$ 2,100
	Power DMS software - annual subscription	\$ 5,500

Function: Public Safety
Activity: Fire/EMS

Activity Notes

Object	Description	Amount
28	Iowa Firefighters Association	\$ 15
	Iowa Fire Chief's Association	\$ 25
	Fire Marshal Association	\$ 50
	Polk County Fire Chiefs	\$ 25
	International Society of Fire Service Instructors (2)	\$ 250
	Iowa Association of Professional Fire Chiefs	\$ 160
	National Fire Protection Association (2) - includes code subscription (1)	\$ 1,750
	International Association of Fire Chiefs (3)	\$ 855
	Federations of fire chaplains	\$ 125
	International code council	\$ 145
	IA EMS association	\$ 250
	Central Iowa EMS service directors	\$ 50
32	Personal equipment and uniforms repairs (coats, pants, boots, etc.)	\$ 32,250
	Turnout gear - replacement schedule (6 sets/yr.)	\$ 16,800
35	Printing, copying and postage	\$ 5,500
41	Repairs of equipment	\$ 7,000
46	National Fire Academy courses (4) (all costs are covered except meals)	\$ 1,200
	State and local training & education - Fire (winter fire school, in-state conferences)	\$ 2,500
	State and local training & education -EMS CEUs (IEMSA, in-state conference)	\$ 2,500
	Fire department instructor's conference - Indianapolis (2)	\$ 2,800
	CPSE Accreditation Excellence conference (1)	\$ 4,400
	RMS training - MN (1)	\$ 1,500
	Missouri Valley Division I Chiefs conference - Independence, MO (2)	\$ 1,800
	Fire training equipment & materials	\$ 1,500
	Mental health training	\$ 1,500
	Fire prevention materials	\$ 2,500
	Citizen Fire Academy/Kids Fire Academy	\$ 2,000
	On-Line EMS CEU & RMS	\$ 7,000
	EMS training materials & supplies	\$ 1,500
	Fire certification course materials	\$ 500
	Officer development course materials	\$ 1,000
	EMS training programs & CEU	\$ 500
	Drone training (2)	\$ 1,000
	Accreditation hearings (City Manager, Mayor, 3 FD representatives)	\$ 5,000
	ALS pediatric training manikins (infant and 5 y/o)	\$ 3,500
46.1	Tuition reimbursement program	\$ 4,000
48	Telephone, data, heating and air conditioning, water service	\$ 78,000
49	Reimburse petty cash	\$ 100
51	Batteries, paint, hardware supplies, exterior bulb replacement, janitorial supplies	\$ 10,000
54	Minor equipment (items less than \$500)	\$ 7,800
56	Fleet management - overhead contribution	\$ 54,000

Function: Public Safety
Activity: Fire/EMS

Activity Notes

Object	Description	Amount
56 cont.	Fleet management - repair and maintenance supplies	\$ 75,500
57	Gas, oil & grease	\$ 52,780
58	Office supplies	\$ 4,000
59	EMS supplies/equipment	\$ 85,000
	Operating supplies	\$ 17,000
	Training facility repairs and maintenance	\$ 4,500
60	Corrective lenses for SCBA	\$ 200
	Flu shots	\$ 3,500
	Mental health screening	\$ 7,800
	Physicals, TB tests, hepatitis shots	\$ 18,620
71	Thermal imaging camera for firefighters (3)	\$ 2,500
	Hose replacement	\$ 6,500
	Cardiac monitor/defibrillators (4)	\$ 160,000
	Turnout gear and equipment (3 new FT)	\$ 7,500
	Hose Tester	\$ 2,600
73	Equipment replacement fund contribution	\$ 196,735
81	Building maintenance fund contribution – PM projects	\$ 79,097
	Building maintenance - contracted services	\$ 41,219



FUNCTION: Public Safety
ACTIVITY: Emergency Preparedness

OVERVIEW: This activity enhances public safety through the early warning of natural and other disasters.

EMERGENCY PREPAREDNESS

FINANCIAL SUMMARY				
	FY 2020-21	FY 2021-22	FY 2021-22	FY 2022-23
	ACTUAL	ADOPTED	REVISED	ADOPTED
Personal services	-	-	-	-
Contractual & supply service	22,599	26,695	26,946	45,824
Capital outlay	25,729	-	-	26,000
Total expenditures	\$ 48,328	\$ 26,695	\$ 26,946	\$ 71,824
Fees	-	-	-	-
Grants	-	-	-	-
Other	4,005	2,016	2,179	4,921
Total revenue	\$ 4,005	\$ 2,016	\$ 2,179	\$ 4,921
Net amount supported by property taxes	\$ 44,323	\$ 24,679	\$ 24,767	\$ 66,903

SIGNIFICANT BUDGET IMPACTS:

- ↑ An increase of \$11,100 in professional services is for a new preventative maintenance program on sirens.
- ↑ An increase of \$11,500 in equipment maintenance reflects the replacement of 2 siren poles and cost to remount existing equipment to the new poles.
- ↑ An increase of \$26,000 in equipment reflects the installation of a new outdoor warning siren in the area of 100th Street & I-80/35.

FUTURE BUDGET CONSIDERATIONS:

- ❖ The expansion of our storm warning system including the possible purchase of additional storm sirens as the city expands to the West.

PUBLIC SAFETY	FY 2020-21	FY 2021-22	FY 2021-22	FY 2022-23	INCREASE	FY 2023-24
	ACTUAL	ADOPTED	REVISED	ADOPTED	(DECREASE)	ESTIMATE

180 EMERGENCY PREPAREDNESS

PERSONAL SERVICES						
01	Salaries	\$ -	\$ -	\$ -	\$ -	\$ -
02	Overtime	-	-	-	-	-
03	Part-time	-	-	-	-	-
04	Witness fees	-	-	-	-	-
06	FICA	-	-	-	-	-
07	Retirement - IPERS	-	-	-	-	-
08	Pension - MFPRSI	-	-	-	-	-
09	Group insurance	-	-	-	-	-
11	Allowance	-	-	-	-	-
12	Unemployment	-	-	-	-	-
13	Deferred comp plan City match	-	-	-	-	-
Sub-Total		\$ -	\$ -	\$ -	\$ -	\$ -
CONTRACTUAL AND SUPPLY SERVICES						
21	Advertising	\$ -	\$ -	\$ -	\$ -	\$ -
22	Recruitment	-	-	-	-	-
23	Professional services	-	300	300	11,424	11,424
24	Contributions to other agencies	16,884	16,900	16,900	16,950	16,950
27	Data processing	-	3,495	3,746	950	(2,545)
28	Dues and memberships	-	-	-	-	-
29	Insurance	-	-	-	-	-
32	Uniforms and laundry	-	-	-	-	-
35	Printing and copying	-	-	-	-	-
40	Building and grounds maint.	-	-	-	-	-
41	Vehicle and equipment maint.	3,770	2,500	2,500	14,000	11,500
44	Grant-funded purchases	-	-	-	-	-
46	Training and development	-	-	-	-	-
48	Utility service	1,945	3,500	3,500	2,500	(1,000)
49	Petty cash	-	-	-	-	-
51	Maintenance supplies	-	-	-	-	-
54	Minor equipment	-	-	-	-	-
55	DARE expenditures	-	-	-	-	-
56	Vehicle maintenance supplies	-	-	-	-	-
57	Vehicle operation supplies	-	-	-	-	-
58	Office supplies	-	-	-	-	-
59	Operating supplies	-	-	-	-	-
60	Safety and medical supplies	-	-	-	-	-
61	Refunds	-	-	-	-	-
Sub-total		\$ 22,599	\$ 26,695	\$ 26,946	\$ 45,824	\$ 19,129
CAPITAL OUTLAY						
71	Equipment	\$ 25,729	\$ -	\$ -	\$ 26,000	\$ 26,000
72	Furniture and fixtures	-	-	-	-	-
73	Equipment replacement fund	-	-	-	-	-
74	Office equipment	-	-	-	-	-
75	Operating equipment	-	-	-	-	-
76	Property improvements	-	-	-	-	-
77	Economic development	-	-	-	-	-
79	Books, films and recordings	-	-	-	-	-
80	Natural disaster cleanup	-	-	-	-	-
81	Building maintenance fund	-	-	-	-	-
97	Transfers out	-	-	-	-	-
Sub-total		\$ 25,729	\$ -	\$ -	\$ 26,000	\$ 26,000
OPERATING BUDGET SUB-TOTAL		\$ 48,328	\$ 26,695	\$ 26,946	\$ 71,824	\$ 45,129
99	Special Revenue fund items	\$ -	\$ -	\$ -	\$ -	\$ -
91	Debt retirement	-	-	-	-	-
95	Contingency	-	-	-	-	-
EMERGENCY PREPAREDNESS		\$ 48,328	\$ 26,695	\$ 26,946	\$ 71,824	\$ 45,129

Function: Public Safety
Activity: Emergency Preparedness

Activity Notes

Object	Description	Amount
23	Professional services - text alerting	\$ 300
	Preventative maintenance program on sirens	\$ 11,124
24	Polk County EMA	\$ 16,950
27	Outdoor warning siren computer software (annual)	\$ 950
41	Replacement of two poles/remount equipment	\$ 10,000
	Other repairs	\$ 4,000
48	Utility service	\$ 2,500
71	New outdoor warning siren (area of 100th & 180/35)	\$ 26,000



OVERVIEW: This activity protects the public health and safety through the enforcement of animal control and welfare ordinances.

ANIMAL CONTROL

FINANCIAL SUMMARY				
	FY 2020-21	FY 2021-22	FY 2021-22	FY 2022-23
	ACTUAL	ADOPTED	REVISED	ADOPTED
Personal services	-	-	-	-
Contractual & supply service	134,269	192,778	192,578	193,000
Capital outlay	-	-	-	-
Total expenditures	\$ 134,269	\$ 192,778	\$ 192,578	\$ 193,000
Fees	61,478	63,100	60,000	63,000
Grants	-	-	-	-
Other	11,128	14,558	15,571	13,224
Total revenue	\$ 72,606	\$ 77,658	\$ 75,571	\$ 76,224
Net amount supported by property taxes	\$ 61,663	\$ 115,120	\$ 117,007	\$ 116,776

SIGNIFICANT BUDGET IMPACTS: This budget includes:

- ❖ None noted at this time.
- ❖ The City transitioned its animal licensing program to Pet Data, Inc. in FY22. The cost of that service is netted out of the revenue collected, thus no budget impact is reflected.

FUTURE BUDGET CONSIDERATIONS:

- ❖ Urbandale has received notice of termination of our 28E agreement for WestPet. Staff will be evaluating the options available for providing animal control services. There is an 18month continuation clause in the agreement to ensure services will continue during the transition.
- ❖ Staffing, equipment and vehicle studies are being undertaken to judge the needs of this growing collaboration.

PUBLIC SAFETY	FY 2020-21	FY 2021-22	FY 2021-22	FY 2022-23	INCREASE	FY 2023-24
	ACTUAL	ADOPTED	REVISED	ADOPTED	(DECREASE)	ESTIMATE

190 ANIMAL CONTROL

PERSONAL SERVICES

01	Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
02	Overtime	-	-	-	-	-	-
03	Part-time	-	-	-	-	-	-
04	Witness fees	-	-	-	-	-	-
06	FICA	-	-	-	-	-	-
07	Retirement - IPERS	-	-	-	-	-	-
08	Pension - MFPRSI	-	-	-	-	-	-
09	Group insurance	-	-	-	-	-	-
11	Allowance	-	-	-	-	-	-
12	Unemployment	-	-	-	-	-	-
13	Deferred comp plan City match	-	-	-	-	-	-
Sub-Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

CONTRACTUAL AND SUPPLY SERVICES

21	Advertising	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22	Recruitment	-	-	-	-	-	-
23	Professional services	129,578	188,578	188,578	190,000	1,422	100,000
24	Contributions to other agencies	-	-	-	-	-	-
27	Data processing	1,458	1,000	1,000	-	(1,000)	-
28	Dues and memberships	-	-	-	-	-	-
29	Insurance	-	-	-	-	-	-
32	Uniforms and laundry	-	-	-	-	-	-
35	Printing and copying	-	-	-	-	-	-
40	Building and grounds maint.	-	-	-	-	-	-
41	Vehicle and equipment maint.	-	-	-	-	-	-
44	Grant-funded purchases	-	-	-	-	-	-
46	Training and development	-	-	-	-	-	-
48	Utility service	-	-	-	-	-	-
49	Petty cash	-	-	-	-	-	-
51	Maintenance supplies	-	-	-	-	-	-
54	Minor equipment	-	-	-	-	-	-
55	DARE expenditures	-	-	-	-	-	-
56	Vehicle maintenance supplies	-	-	-	-	-	-
57	Vehicle operation supplies	-	-	-	-	-	-
58	Office supplies	-	-	-	-	-	-
59	Operating supplies	3,233	3,200	3,000	3,000	(200)	3,000
60	Safety and medical supplies	-	-	-	-	-	-
61	Refunds	-	-	-	-	-	-
Sub-total		\$ 134,269	\$ 192,778	\$ 192,578	\$ 193,000	\$ 222	\$ 103,000

CAPITAL OUTLAY

71	Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
72	Furniture and fixtures	-	-	-	-	-	-
73	Equipment replacement fund	-	-	-	-	-	-
74	Office equipment	-	-	-	-	-	-
75	Operating equipment	-	-	-	-	-	-
76	Property improvements	-	-	-	-	-	-
77	Economic development	-	-	-	-	-	-
79	Books, films and recordings	-	-	-	-	-	-
80	Natural disaster cleanup	-	-	-	-	-	-
81	Building maintenance fund	-	-	-	-	-	-
97	Transfers out	-	-	-	-	-	-
Sub-total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

OPERATING BUDGET SUB-TOTAL

99	Special Revenue fund items	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
91	Debt retirement	-	-	-	-	-	-
95	Contingency	-	-	-	-	-	-

ANIMAL CONTROL

ANIMAL CONTROL		\$ 134,269	\$ 192,778	\$ 192,578	\$ 193,000	\$ 222	\$ 103,000
-----------------------	--	-------------------	-------------------	-------------------	-------------------	---------------	-------------------

Function: Public Safety
Activity: Animal Control

Activity Notes

Object	Description	Amount
23	Animal control and licensing services	\$ 190,000
59	Operating expenses for renewal processing	\$ 3,000



OVERVIEW: This fund supports the public safety function by providing funds for payment of City pension contributions into the Chapter 411 police and fire personnel pension program.

POLICE & FIRE RETIREMENT FUND

FINANCIAL SUMMARY				
	FY 2020-21	FY 2021-22	FY 2021-22	FY 2022-23
	ACTUAL	ADOPTED	REVISED	ADOPTED
Personal services	1,050,000	1,265,159	1,265,159	1,783,080
Contractual & supply service	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	\$ 1,050,000	\$ 1,265,159	\$ 1,265,159	\$ 1,783,080
Fees	-	-	-	-
Grants	-	-	-	-
Other	71,741	85,084	90,788	81,548
Total revenue	\$ 71,741	\$ 85,084	\$ 90,788	\$ 81,548
Net amount supported by 411 property taxes	\$ 978,259	\$ 1,180,075	\$ 1,174,371	\$ 1,701,532

SIGNIFICANT BUDGET IMPACTS: This budget includes:

- ↓ The MFPRSI City contribution rate decreased from 26.18% for FY21-22 to 23.9% for FY22-23.
- ❖ The FY23 budget reflects a 411 levy of \$0.37, which is unchanged from prior year. Full funding of the 411 pension obligation through this levy would require a levy of \$0.53, or a 16 cent increase over the FY23 proposed rate. This burden is being absorbed by the general fund levy.
- ❖ This fund was established in FY10-11 to account for the public safety retirement levy revenue being collected and was incrementally raised over 9 years to move towards funding a greater percentage of the City’s pension obligation and provide relief for the general levy. 100% funding was achieved in FY16-17. In FY19-20, due to anticipated changes in legislation, 30 cents was shifted from this levy to the general levy. Thus, the full pension obligation for police and fire is no longer fully covered by this levy.

FUTURE BUDGET CONSIDERATIONS:

- ❖ As the Municipal Fire & Police Retirement System of Iowa (MFPRSI) continues to adjust the City’s required contribution rate, coupled with growth in the City’s public safety staffing, the City will have to adjust this levy to provide enough revenue to cover our pension obligation.
- ❖ Current actuarial assumptions from MFPRSI predict the City’s contribution rate will stabilize and start to decrease over the next few years. State allowed minimum is 17%.

PUBLIC SAFETY	FY 2020-21	FY 2021-22	FY 2021-22	FY 2022-23	INCREASE	FY 2023-24
	ACTUAL	ADOPTED	REVISED	ADOPTED	(DECREASE)	ESTIMATE

117 POLICE & FIRE RETIREMENT FUND

PERSONAL SERVICES

01	Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
02	Overtime	-	-	-	-	-	-
03	Part-time	-	-	-	-	-	-
04	Witness fees	-	-	-	-	-	-
06	FICA	-	-	-	-	-	-
07	Retirement - IPERS	-	-	-	-	-	-
08	Pension - MFPRSI	1,050,000	1,265,159	1,265,159	1,783,080	517,921	2,263,278
09	Group insurance	-	-	-	-	-	-
11	Allowance	-	-	-	-	-	-
12	Unemployment	-	-	-	-	-	-
13	Deferred comp plan City match	-	-	-	-	-	-
Sub-Total		\$ 1,050,000	\$ 1,265,159	\$ 1,265,159	\$ 1,783,080	\$ 517,921	\$ 2,263,278

CONTRACTUAL AND SUPPLY SERVICES

21	Advertising	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22	Recruitment	-	-	-	-	-	-
23	Professional services	-	-	-	-	-	-
24	Contributions to other agencies	-	-	-	-	-	-
27	Data processing	-	-	-	-	-	-
28	Dues and memberships	-	-	-	-	-	-
29	Insurance	-	-	-	-	-	-
32	Uniforms and laundry	-	-	-	-	-	-
35	Printing and copying	-	-	-	-	-	-
40	Building and grounds maint.	-	-	-	-	-	-
41	Vehicle and equipment maint.	-	-	-	-	-	-
44	Grant-funded purchases	-	-	-	-	-	-
46	Training and development	-	-	-	-	-	-
48	Utility service	-	-	-	-	-	-
49	Petty cash	-	-	-	-	-	-
51	Maintenance supplies	-	-	-	-	-	-
54	Minor equipment	-	-	-	-	-	-
55	DARE expenditures	-	-	-	-	-	-
56	Vehicle maintenance supplies	-	-	-	-	-	-
57	Vehicle operation supplies	-	-	-	-	-	-
58	Office supplies	-	-	-	-	-	-
59	Operating supplies	-	-	-	-	-	-
60	Safety and medical supplies	-	-	-	-	-	-
61	Refunds	-	-	-	-	-	-
Sub-total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

CAPITAL OUTLAY

71	Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
72	Furniture and fixtures	-	-	-	-	-	-
73	Equipment replacement fund	-	-	-	-	-	-
74	Office equipment	-	-	-	-	-	-
75	Operating equipment	-	-	-	-	-	-
76	Property improvements	-	-	-	-	-	-
77	Economic development	-	-	-	-	-	-
79	Books, films and recordings	-	-	-	-	-	-
80	Natural disaster cleanup	-	-	-	-	-	-
81	Building maintenance fund	-	-	-	-	-	-
97	Transfers out	-	-	-	-	-	-
Sub-total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

OPERATING BUDGET SUB-TOTAL

99	Special Revenue fund items	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
91	Debt retirement	-	-	-	-	-	-
95	Contingency	-	-	-	-	-	-

POLICE & FIRE RETIREMENT FUND		\$ 1,050,000	\$ 1,265,159	\$ 1,265,159	\$ 1,783,080	\$ 517,921	\$ 2,263,278
--	--	---------------------	---------------------	---------------------	---------------------	-------------------	---------------------

Function: Public Safety
Activity: Police & Fire Retirement Fund

Activity Notes

Object	Description	Amount
08	Municipal Police & Fire Retirement System - City contribution for Fire & EMS	\$ 1,120,877
	Municipal Police & Fire Retirement System - City contribution for Police	\$ 662,203



PUBLIC WORKS	FY 2020-21	FY 2021-22	FY 2021-22	FY 2022-23	INCREASE	FY 2023-24
	ACTUAL	ADOPTED	REVISED	ADOPTED	(DECREASE)	ESTIMATE

200 PUBLIC WORKS SUMMARY

PERSONAL SERVICES

01	Salaries	\$ 3,141,949	\$ 3,367,837	\$ 3,325,205	\$ 3,851,754	\$ 483,917	\$ 3,931,806
02	Overtime	124,809	166,000	159,000	171,000	5,000	95,000
03	Part-time	27,367	61,000	57,000	69,000	8,000	69,000
04	Witness fees	-	-	-	-	-	-
06	FICA	242,895	264,720	258,564	302,594	37,874	308,037
07	Retirement - IPERS	303,799	318,575	314,013	364,269	45,694	371,162
08	Pension - MFPRSI	-	-	-	-	-	-
09	Group insurance	1,063,114	1,032,823	1,032,823	981,768	(51,055)	981,768
11	Allowance	11,820	16,442	17,942	16,772	330	16,772
12	Unemployment	-	-	-	-	-	-
13	Deferred comp plan City match	22,695	36,741	24,990	41,812	5,071	42,571
	Sub-Total	\$ 4,938,448	\$ 5,264,138	\$ 5,189,537	\$ 5,798,969	\$ 534,831	\$ 5,816,116

CONTRACTUAL AND SUPPLY SERVICES

21	Advertising	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22	Recruitment	3,308	5,550	5,550	5,550	-	5,550
23	Professional services	28,782	36,700	36,700	102,100	65,400	102,100
24	Contributions to other agencies	1,249,508	1,162,709	1,266,669	1,353,821	191,112	1,360,669
27	Data processing	99,525	106,762	106,762	173,820	67,058	171,320
28	Dues and memberships	8,161	10,600	10,000	11,425	825	10,800
29	Insurance	167,971	209,019	209,019	229,354	20,335	229,354
32	Uniforms and laundry	21,524	25,250	21,240	26,530	1,280	25,250
35	Printing and copying	11,363	13,100	10,500	11,350	(1,750)	11,350
40	Building and grounds maint.	-	-	-	-	-	-
41	Vehicle and equipment maint.	10,319	28,000	19,300	31,000	3,000	31,000
44	Grant-funded purchases	-	-	-	-	-	-
46	Training and development	5,122	22,635	20,000	24,835	2,200	24,535
48	Utility service	593,100	604,350	584,250	647,638	43,288	647,638
49	Petty cash	-	-	-	-	-	-
51	Maintenance supplies	431,079	562,663	563,163	636,444	73,781	636,444
54	Minor equipment	4,759	8,500	8,000	15,500	7,000	15,500
55	DARE expenditures	-	-	-	-	-	-
56	Vehicle maintenance supplies	557,993	558,050	558,050	604,130	46,080	606,300
57	Vehicle operation supplies	119,332	123,710	123,690	256,215	132,505	255,455
58	Office supplies	4,642	3,500	-	4,000	500	4,000
59	Operating supplies	11,043	11,500	10,000	12,300	800	12,300
60	Safety and medical supplies	4,272	5,450	3,950	5,450	-	5,450
61	Refunds	-	-	-	-	-	-
	Sub-total	\$ 3,331,803	\$ 3,498,048	\$ 3,556,843	\$ 4,151,462	\$ 653,414	\$ 4,155,015

CAPITAL OUTLAY

71	Equipment	\$ 59,119	\$ 21,400	\$ 34,050	\$ 17,850	\$ (3,550)	\$ 17,850
72	Furniture and fixtures	68,366	41,000	75,000	95,000	54,000	95,000
73	Equipment replacement fund	816,999	834,402	834,402	874,248	39,846	874,248
74	Office equipment	6,959	-	14,275	6,500	6,500	-
75	Operating equipment	47,920	-	-	36,000	36,000	-
76	Property improvements	260,653	400,000	443,895	500,000	100,000	500,000
77	Economic development	-	-	-	-	-	-
79	Books, films and recordings	-	-	-	-	-	-
80	Natural disaster cleanup	2,079	-	50	-	-	-
81	Building maintenance fund	66,021	119,842	119,842	147,070	27,228	148,300
97	Transfers out	3,446,800	3,855,500	3,855,500	3,426,000	(429,500)	3,093,500
	Sub-total	\$ 4,774,916	\$ 5,272,144	\$ 5,377,014	\$ 5,102,668	\$ (169,476)	\$ 4,728,898

OPERATING BUDGET SUB-TOTAL

99	Special Revenue fund items	\$ 5,669	\$ -	\$ 5,000	\$ 10,000	\$ 10,000	\$ 10,000
91	Debt retirement	-	-	-	-	-	-
95	Contingency	-	25,000	-	25,000	-	25,000

PUBLIC WORKS SUMMARY

		\$ 13,050,836	\$ 14,059,330	\$ 14,128,394	\$ 15,088,099	\$ 1,028,769	\$ 14,735,029
--	--	---------------	---------------	---------------	---------------	--------------	---------------



RoadwayOVERVIEW: This activity provides for a safe and efficient transportation system through effective pavement maintenance, snow and ice removal operations, equipment maintenance, and right-of way management.

ROADWAY MAINTENANCE

FINANCIAL SUMMARY				
	FY 2020-21	FY 2021-22	FY 2021-22	FY 2022-23
	ACTUAL	ADOPTED	REVISED	ADOPTED
Personal services	1,687,373	1,597,908	1,589,432	1,784,219
Contractual & supply service	816,361	1,030,737	1,028,662	1,206,617
Capital outlay	2,666,209	2,828,913	2,846,088	2,813,099
Total expenditures	\$ 5,169,943	\$ 5,457,558	\$ 5,464,182	\$ 5,803,935
Fees	-	-	-	-
Grants	-	-	-	-
Other	5,401,808	4,887,517	4,903,092	5,282,114
Total revenue	\$ 5,401,808	\$ 4,887,517	\$ 4,903,092	\$ 5,282,114
Net amount supported by Road Use taxes	\$ (231,865)	\$ 570,041	\$ 561,090	\$ 521,821

SIGNIFICANT BUDGET IMPACTS: This budget includes:

- ↑ Overall personnel costs increased by \$186,300, which reflects normal increases for salaries and benefit costs for existing staff and the addition of one laborer position. Also, in FY22-23, the timing of the fiscal year beginning and ending resulted in having a 27th pay period reflected; a situation that occurs once every 12 years.
- ↑ An increase of \$17,100 in insurance reflects an increase in premiums for property, casualty & cyber liability insurance.
- ↑ An increase of \$50,500 in maintenance supplies reflects the increase costs of materials.
- ↑ An increase of \$46,000 in vehicle maintenance reflects higher fleet maintenance contribution.
- ↑ An increase of \$51,400 in vehicle operations reflects the anticipated higher price of fuel.
- ↑ An increase of \$10,000 in equipment reflects the purchase of a dowel drill.
- ↑ An increase of \$23,100 in building maintenance reflects higher contribution for new facility.
- ↓ A decrease of \$54,500 in transfers reflects variations in project costs that are transferred to the Capital Projects fund for expenditure.

FUTURE BUDGET CONSIDERATIONS:

- ❖ Standard operating procedure is to handle a snow/ice event in one shift and to split staff into two shifts for prolonged winter events. When necessary to operate in split shifts only, it may require more assistance from other departments, the hiring of additional staff, or utilizing contractors to assist with snow and ice removal.
- ❖ The overall condition rating for the street system continues to decrease. Additional investments in the street maintenance will be necessary to provide a system acceptable to residents.

PUBLIC WORKS		FY 2020-21	FY 2021-22	FY 2021-22	FY 2022-23	INCREASE	FY 2023-24
		ACTUAL	ADOPTED	REVISED	ADOPTED	(DECREASE)	ESTIMATE
210 ROADWAY MAINTENANCE							
PERSONAL SERVICES							
01	Salaries	\$ 1,085,926	\$ 1,021,355	\$ 1,021,355	\$ 1,175,033	\$ 153,678	\$ 1,183,579
02	Overtime	49,616	63,000	63,000	63,000	-	63,000
03	Part-time	5,873	22,000	18,000	24,000	2,000	24,000
04	Witness fees	-	-	-	-	-	-
06	FICA	84,395	80,571	80,571	92,606	12,035	93,285
07	Retirement - IPERS	106,778	96,212	96,212	110,734	14,522	111,730
08	Pension - MFPRSI	-	-	-	-	-	-
09	Group insurance	349,398	304,194	304,194	306,000	1,806	306,000
11	Allowance	860	384	1,000	1,116	732	1,116
12	Unemployment	-	-	-	-	-	-
13	Deferred comp plan City match	4,527	10,192	5,100	11,730	1,538	11,836
Sub-Total		\$ 1,687,373	\$ 1,597,908	\$ 1,589,432	\$ 1,784,219	\$ 186,311	\$ 1,794,546
CONTRACTUAL AND SUPPLY SERVICES							
21	Advertising	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22	Recruitment	493	1,000	1,000	1,000	-	1,000
23	Professional services	1,683	-	-	-	-	-
24	Contributions to other agencies	3,456	3,669	3,669	3,669	-	3,669
27	Data processing	11,125	12,320	12,320	12,360	40	12,360
28	Dues and memberships	-	-	-	-	-	-
29	Insurance	160,946	194,873	194,873	211,948	17,075	211,948
32	Uniforms and laundry	9,373	11,075	10,000	11,700	625	11,075
35	Printing and copying	-	-	-	-	-	-
40	Building and grounds maint.	-	-	-	-	-	-
41	Vehicle and equipment maint.	-	-	-	-	-	-
44	Grant-funded purchases	-	-	-	-	-	-
46	Training and development	1,815	4,600	4,600	7,840	3,240	7,840
48	Utility service	24,261	25,000	25,000	32,000	7,000	32,000
49	Petty cash	-	-	-	-	-	-
51	Maintenance supplies	289,445	452,700	452,700	503,200	50,500	503,200
54	Minor equipment	1,594	4,000	4,000	4,000	-	4,000
55	DARE expenditures	-	-	-	-	-	-
56	Vehicle maintenance supplies	260,943	261,000	261,000	307,000	46,000	308,000
57	Vehicle operation supplies	45,547	53,000	53,000	104,400	51,400	104,400
58	Office supplies	-	-	-	-	-	-
59	Operating supplies	4,192	5,000	4,000	5,000	-	5,000
60	Safety and medical supplies	1,488	2,500	2,500	2,500	-	2,500
61	Refunds	-	-	-	-	-	-
Sub-total		\$ 816,361	\$ 1,030,737	\$ 1,028,662	\$ 1,206,617	\$ 175,880	\$ 1,206,992
CAPITAL OUTLAY							
71	Equipment	\$ 13,840	\$ -	\$ 2,850	\$ 10,000	\$ 10,000	\$ 10,000
72	Furniture and fixtures	-	-	-	-	-	-
73	Equipment replacement fund	496,056	447,283	447,283	452,845	5,562	452,845
74	Office equipment	1,020	-	14,275	-	-	-
75	Operating equipment	-	-	-	-	-	-
76	Property improvements	-	-	-	-	-	-
77	Economic development	-	-	-	-	-	-
79	Books, films and recordings	-	-	-	-	-	-
80	Natural disaster cleanup	812	-	50	-	-	-
81	Building maintenance fund	32,681	76,130	76,130	99,254	23,124	99,300
97	Transfers out to Capital Project:	2,121,800	2,305,500	2,305,500	2,251,000	(54,500)	1,918,500
Sub-total		\$ 2,666,209	\$ 2,828,913	\$ 2,846,088	\$ 2,813,099	\$ (15,814)	\$ 2,480,645
OPERATING BUDGET SUB-TOTAL		\$ 5,169,943	\$ 5,457,558	\$ 5,464,182	\$ 5,803,935	\$ 346,377	\$ 5,482,183
99	Special Revenue fund items	\$ 5,669	\$ -	\$ 5,000	\$ 10,000	\$ 10,000	\$ 10,000
91	Debt retirement	-	-	-	-	-	-
95	Contingency	-	-	-	-	-	-
ROADWAY MAINTENANCE		\$ 5,175,612	\$ 5,457,558	\$ 5,469,182	\$ 5,813,935	\$ 356,377	\$ 5,492,183

Function: Public Works
Activity: Roadway Maintenance

Activity Notes

Object	Description	Amount
01	Supervisor, Heavy Equip Operators (2), Light Equip Operators (3), Laborers (10), Staff Engineer	\$ 1,175,033
02	Overtime	\$ 63,000
03	Seasonal personnel (4) - 14 weeks	\$ 24,000
06	FICA	\$ 92,606
07	IPERS	\$ 110,734
09	Group insurance	\$ 306,000
11	Cell phone - Supervisor	\$ 1,116
13	Deferred compensation City match	\$ 11,730
22	Recruitment	\$ 1,000
24	Salt storage facility building maintenance contribution	\$ 3,456
	Salt storage insurance	\$ 213
27	AVL annual cost	\$ 11,600
	iPad data plan (2)	\$ 760
29	Property, casualty and cyber liability insurance, broker fee - Road Use share (39%)	\$ 166,700
	Workers Comp insurance coverage, 411 medical claims - Road Use share (19%)	\$ 45,248
32	Mats and other services	\$ 1,500
	T-shirts for seasonals	\$ 200
	Uniform allowance (16 @ \$625)	\$ 10,000
46	Group training	\$ 4,340
	Western Snow and Ice Show (4)	\$ 3,500
48	Public Works complex utilities	\$ 32,000
51	Concrete (1,000 cy)	\$ 150,000
	Asphalt (300 tons)	\$ 25,200
	Sealing materials (60,000 pounds)	\$ 36,000
	Various construction materials (dowels, epoxy, forms, tack, snow fence, etc.)	\$ 25,000
	Aggregates	\$ 20,000
	Equipment rentals	\$ 10,000
	Brush grinding services	\$ 5,000
	Salt (2,500 tons)	\$ 175,000
	Calcium for snow and ice removal and dust control (30,000 gal.)	\$ 24,000
	Snow plow blades	\$ 25,000
	Construction signs	\$ 5,000
	Miscellaneous materials	\$ 3,000
54	Miscellaneous tools	\$ 4,000
56	Fleet management - overhead contribution	\$ 216,000
	Fleet management - repair and maintenance supplies	\$ 91,000
57	Fuel	\$ 104,400
59	Operating supplies	\$ 5,000

Function: Public Works
Activity: Roadway Maintenance

Activity Notes

Object	Description	Amount
60	First aid supplies and fire extinguishers	\$ 1,500
	Gloves & related items	\$ 500
	Safety equipment	\$ 500
71	Dowel drill	\$ 10,000
73	Equipment replacement fund contribution	\$ 452,845
81	Building maintenance fund contribution - PM Projects	\$ 64,388
	Building maintenance - contracted services	\$ 23,892
97	PCC patching program	\$ 2,251,000
Metro Salt Storage Maintenance Special Revenue Fund #160		\$ 10,000
99	Insurance	\$ 1,000
99	Equipment maintenance & repair	\$ 4,500
99	Storage facility maintenance & repair	\$ 4,500

FUNCTION: Public Works
ACTIVITY: Street Lighting

OVERVIEW: This activity provides for a safe transportation system for motorists and pedestrians by funding the energy costs for publicly-owned street lights.

STREET LIGHTING

FINANCIAL SUMMARY				
	FY 2020-21	FY 2021-22	FY 2021-22	FY 2022-23
	ACTUAL	ADOPTED	REVISED	ADOPTED
Personal services	-	-	-	-
Contractual & supply service	520,043	510,000	512,000	535,000
Capital outlay	-	-	-	-
Total expenditures	\$ 520,043	\$ 510,000	\$ 512,000	\$ 535,000
Fees	-	-	-	-
Grants	-	-	-	-
Other	542,771	456,731	459,005	486,062
Total revenue	\$ 542,771	\$ 456,731	\$ 459,005	\$ 486,062
Net amount supported by Road Use taxes	\$ (22,728)	\$ 53,269	\$ 52,995	\$ 48,938

SIGNIFICANT BUDGET IMPACTS: This budget includes:

- ↑ An increase of \$25,000 in utilities reflects the increased cost of utilities for the city's streetlight network.

FUTURE BUDGET CONSIDERATIONS:

- ❖ The vast majority of City-owned and MidAmerican Energy owned streetlights have been upgraded to LED. While energy consumption and related costs have decreased over the last several years as a result of these improvements, the full savings have been achieved so energy costs will now fluctuate with the cost of buying power.

PUBLIC WORKS	FY 2020-21	FY 2021-22	FY 2021-22	FY 2022-23	INCREASE	FY 2023-24
	ACTUAL	ADOPTED	REVISED	ADOPTED	(DECREASE)	ESTIMATE

230 STREET LIGHTING

PERSONAL SERVICES

01	Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
02	Overtime	-	-	-	-	-	-
03	Part-time	-	-	-	-	-	-
04	Witness fees	-	-	-	-	-	-
06	FICA	-	-	-	-	-	-
07	Retirement - IPERS	-	-	-	-	-	-
08	Pension - MFPRSI	-	-	-	-	-	-
09	Group insurance	-	-	-	-	-	-
11	Allowance	-	-	-	-	-	-
12	Unemployment	-	-	-	-	-	-
13	Deferred comp plan City match	-	-	-	-	-	-
Sub-Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

CONTRACTUAL AND SUPPLY SERVICES

21	Advertising	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22	Recruitment	-	-	-	-	-	-
23	Professional services	-	-	-	-	-	-
24	Contributions to other agencies	-	-	-	-	-	-
27	Data processing	-	-	-	-	-	-
28	Dues and memberships	-	-	-	-	-	-
29	Insurance	-	-	-	-	-	-
32	Uniforms and laundry	-	-	-	-	-	-
35	Printing and copying	-	-	-	-	-	-
40	Building and grounds maint.	-	-	-	-	-	-
41	Vehicle and equipment maint.	839	6,000	2,000	6,000	-	6,000
44	Grant-funded purchases	-	-	-	-	-	-
46	Training and development	-	-	-	-	-	-
48	Utility service	519,204	504,000	510,000	529,000	25,000	529,000
49	Petty cash	-	-	-	-	-	-
51	Maintenance supplies	-	-	-	-	-	-
54	Minor equipment	-	-	-	-	-	-
55	DARE expenditures	-	-	-	-	-	-
56	Vehicle maintenance supplies	-	-	-	-	-	-
57	Vehicle operation supplies	-	-	-	-	-	-
58	Office supplies	-	-	-	-	-	-
59	Operating supplies	-	-	-	-	-	-
60	Safety and medical supplies	-	-	-	-	-	-
61	Refunds	-	-	-	-	-	-
Sub-total		\$ 520,043	\$ 510,000	\$ 512,000	\$ 535,000	\$ 25,000	\$ 535,000

CAPITAL OUTLAY

71	Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
72	Furniture and fixtures	-	-	-	-	-	-
73	Equipment replacement fund	-	-	-	-	-	-
74	Office equipment	-	-	-	-	-	-
75	Operating equipment	-	-	-	-	-	-
76	Property improvements	-	-	-	-	-	-
77	Economic development	-	-	-	-	-	-
79	Books, films and recordings	-	-	-	-	-	-
80	Natural disaster cleanup	-	-	-	-	-	-
81	Building maintenance fund	-	-	-	-	-	-
97	Transfers out	-	-	-	-	-	-
Sub-total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

OPERATING BUDGET SUB-TOTAL

99	Special Revenue fund items	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
91	Debt retirement	-	-	-	-	-	-
95	Contingency	-	-	-	-	-	-

STREET LIGHTING

		\$ 520,043	\$ 510,000	\$ 512,000	\$ 535,000	\$ 25,000	\$ 535,000
--	--	------------	------------	------------	------------	-----------	------------

Function: Public Works
Activity: Street Lighting

Activity Notes

Object	Description	Amount
41	City-owned street light maintenance	\$ 6,000
48	Energy cost for existing street light systems	\$ 529,000



OVERVIEW: This activity contributes to a safe and efficient street system for motorists and pedestrians by providing timely street painting, sign maintenance and traffic signal maintenance.

TRAFFIC SAFETY

	FINANCIAL SUMMARY			
	FY 2020-21	FY 2021-22	FY 2021-22	FY 2022-23
	ACTUAL	ADOPTED	REVISED	ADOPTED
Personal services	143,449	188,852	174,524	189,658
Contractual & supply service	100,081	112,549	106,549	150,944
Capital outlay	148,520	95,843	95,843	134,700
Total expenditures	\$ 392,050	\$ 397,244	\$ 376,916	\$ 475,302
Fees	-	-	-	-
Grants	-	-	-	-
Other	409,184	355,752	337,903	431,824
Total revenue	\$ 409,184	\$ 355,752	\$ 337,903	\$ 431,824
Net amount supported by Road Use taxes	\$ (17,134)	\$ 41,492	\$ 39,013	\$ 43,478

SIGNIFICANT BUDGET IMPACTS: This budget includes:

- ↑ An increase of \$14,300 in maintenance supplies represents the installation of red LED lights at traffic lights.
- ↑ An increase of \$10,700 in fleet maintenance contributions represents an increase in the contribution amount.
- ↑ An increase of \$13,900 in equipment replacement reflects an increase in the contribution amount.
- ↑ An increase of \$25,000 in property improvements is an increase of funding for the traffic signal improvement program.

FUTURE BUDGET CONSIDERATIONS:

- ❖ The majority of traffic signals have been updated with new controllers, battery backup systems and cameras. The annual traffic signal maintenance project of \$75,000 should be adequate to keep the system up to date.
- ❖ Over the past ten years, the sign system has been updated to stricter MUTCD standards. In the future, a lower investment in sign replacement can be expected.

PUBLIC WORKS	FY 2020-21	FY 2021-22	FY 2021-22	FY 2022-23	INCREASE	FY 2023-24
	ACTUAL	ADOPTED	REVISED	ADOPTED	(DECREASE)	ESTIMATE

240 TRAFFIC SAFETY

PERSONAL SERVICES

01	Salaries	\$ 87,588	\$ 123,116	\$ 112,200	\$ 124,599	\$ 1,483	\$ 127,935
02	Overtime	-	-	-	-	-	-
03	Part-time	-	5,000	5,000	6,000	1,000	6,000
04	Witness fees	-	-	-	-	-	-
06	FICA	6,384	9,891	8,500	10,082	191	10,344
07	Retirement - IPERS	8,114	11,593	10,800	11,734	141	12,077
08	Pension - MFPRSI	-	-	-	-	-	-
09	Group insurance	41,106	38,024	38,024	36,000	(2,024)	36,000
11	Allowance	-	-	-	-	-	-
12	Unemployment	-	-	-	-	-	-
13	Deferred comp plan City match	257	1,228	-	1,243	15	1,279
	Sub-Total	\$ 143,449	\$ 188,852	\$ 174,524	\$ 189,658	\$ 806	\$ 193,635

CONTRACTUAL AND SUPPLY SERVICES

21	Advertising	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22	Recruitment	-	-	-	-	-	-
23	Professional services	-	-	-	-	-	-
24	Contributions to other agencies	-	-	-	-	-	-
27	Data processing	3,267	1,286	1,286	3,340	2,054	3,340
28	Dues and memberships	-	-	-	-	-	-
29	Insurance	-	-	-	-	-	-
32	Uniforms and laundry	1,789	1,250	1,250	1,250	-	1,250
35	Printing and copying	-	-	-	-	-	-
40	Building and grounds maint.	-	-	-	-	-	-
41	Vehicle and equipment maint.	7,709	20,000	15,000	23,000	3,000	23,000
44	Grant-funded purchases	-	-	-	-	-	-
46	Training and development	-	1,000	-	1,000	-	1,000
48	Utility service	29,756	30,650	30,650	32,030	1,380	32,030
49	Petty cash	-	-	-	-	-	-
51	Maintenance supplies	55,095	55,163	55,163	69,444	14,281	69,444
54	Minor equipment	281	1,000	1,000	8,000	7,000	8,000
55	DARE expenditures	-	-	-	-	-	-
56	Vehicle maintenance supplies	2,000	2,000	2,000	12,680	10,680	13,000
57	Vehicle operation supplies	-	-	-	-	-	-
58	Office supplies	-	-	-	-	-	-
59	Operating supplies	184	200	200	200	-	200
60	Safety and medical supplies	-	-	-	-	-	-
61	Refunds	-	-	-	-	-	-
	Sub-total	\$ 100,081	\$ 112,549	\$ 106,549	\$ 150,944	\$ 38,395	\$ 151,264

CAPITAL OUTLAY

71	Equipment	\$ 33,175	\$ -	\$ -	\$ -	\$ -	\$ -
72	Furniture and fixtures	-	-	-	-	-	-
73	Equipment replacement fund	20,843	20,843	20,843	34,700	13,857	34,700
74	Office equipment	-	-	-	-	-	-
75	Operating equipment	-	-	-	-	-	-
76	Property improvements	94,502	75,000	75,000	100,000	25,000	100,000
77	Economic development	-	-	-	-	-	-
79	Books, films and recordings	-	-	-	-	-	-
80	Natural disaster cleanup	-	-	-	-	-	-
81	Building maintenance fund	-	-	-	-	-	-
97	Transfers out to Capital Project:	-	-	-	-	-	-
	Sub-total	\$ 148,520	\$ 95,843	\$ 95,843	\$ 134,700	\$ 38,857	\$ 134,700

OPERATING BUDGET SUB-TOTAL

99	Special Revenue fund items	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
91	Debt retirement	-	-	-	-	-	-
95	Contingency	-	-	-	-	-	-

TRAFFIC SAFETY

		\$ 392,050	\$ 397,244	\$ 376,916	\$ 475,302	\$ 78,058	\$ 479,599
--	--	-------------------	-------------------	-------------------	-------------------	------------------	-------------------

Function: Public Works
Activity: Traffic Safety

Activity Notes

Object	Description	Amount
01	Laborer, Engineering Technician - Traffic Signals	\$ 124,599
03	Summer intern (1)	\$ 6,000
06	FICA	\$ 10,082
07	IPERS	\$ 11,734
09	Group insurance	\$ 36,000
13	Deferred compensation City match	\$ 1,243
27	Cell phone plan	\$ 580
	iPad data plan (2)	\$ 760
	School beacons controllers (2) - Webster Elementary	\$ 2,000
32	Uniform allowance (2)	\$ 1,250
41	Routine signal bulb replacement	\$ 2,000
	Traffic signal hardware maintenance contract (52 signals @ 100%, 13 signals @ 50%, 13 school beacons)	\$ 12,000
	City of Clive Hickman maintenance	\$ 1,000
	Install Red LED's	\$ 8,000
46	Training and development	\$ 1,000
48	Traffic signal electrical service (55 signals @ 100%, 13 signals @ 50%, 6 school beacons)	\$ 31,350
	Inspector cell phone	\$ 680
51	Red LED's (500)	\$ 25,000
	Signs	\$ 20,000
	Posts, brackets and hardware	\$ 7,000
	Bags of glass beads	\$ 5,500
	Street painting materials	\$ 11,944
54	Tools & stencils	\$ 1,000
	Headsets for paint crew	\$ 7,000
56	Fleet management - overhead contribution	\$ 9,180
	Fleet management - repair and maintenance supplies	\$ 3,500
59	Operating supplies	\$ 200
73	Equipment replacement fund contribution	\$ 34,700
76	Traffic Signal Improvement Program	\$ 100,000



OVERVIEW: This activity provides engineering review and inspection of all new infrastructures in Urbandale and assures that it is built according to approved plans and specifications. This activity also supports all infrastructure mapping and record keeping for the City.

ENGINEERING SERVICES

	FINANCIAL SUMMARY			
	FY 2020-21	FY 2021-22	FY 2021-22	FY 2022-23
	ACTUAL	ADOPTED	REVISED	ADOPTED
Personal services	819,675	939,640	930,953	1,006,361
Contractual & supply service	43,639	68,170	66,800	140,830
Capital outlay	21,714	22,914	22,914	29,564
Total expenditures	\$ 885,028	\$ 1,030,724	\$ 1,020,667	\$ 1,176,755
Fees	158,213	150,000	165,000	150,000
Grants	-	-	-	-
Other	73,352	77,835	82,526	80,630
Total revenue	\$ 231,565	\$ 227,835	\$ 247,526	\$ 230,630
Net amount supported by property taxes	\$ 653,463	\$ 802,889	\$ 773,141	\$ 946,125

SIGNIFICANT BUDGET IMPACTS: This budget includes:

- ↑ Overall personnel costs increased by \$66,700, which reflects normal increases for salaries and benefit costs for existing staff. Also, in FY22-23, the timing of the fiscal year beginning and ending resulted in having a 27th pay period reflected; a situation that occurs once every 12 years.
- ↑ An increase of \$67,000 in professional services represents the addition of ICAAP traffic signal study for 100th street corridor and a Hickman interchange study.
- ↑ An increase of \$6,700 in vehicle operations is due to an increase in fuel prices.
- ↑ An increase of \$6,700 in equipment is for the purchase of an additional locator.

FUTURE BUDGET CONSIDERATIONS:

- ❖ A large portion of this budget is related to salary and vehicle expenses. This budget is closely tied to the amount of development that occurs in the City.
- ❖ As the Geographic Information System (GIS) continues to become integral to the operations of the City, ongoing software maintenance and training costs will continue to increase to keep GIS information current.

PUBLIC WORKS	FY 2020-21	FY 2021-22	FY 2021-22	FY 2022-23	INCREASE	FY 2023-24
	ACTUAL	ADOPTED	REVISED	ADOPTED	(DECREASE)	ESTIMATE

260 ENGINEERING SERVICES

PERSONAL SERVICES

01	Salaries	\$ 535,108	\$ 609,345	\$ 603,650	\$ 666,612	\$ 57,267	\$ 693,277
02	Overtime	28,728	50,000	50,000	55,000	5,000	-
03	Part-time	12,341	16,000	16,000	18,000	2,000	18,000
04	Witness fees	-	-	-	-	-	-
06	FICA	42,906	48,293	48,293	52,871	4,578	54,943
07	Retirement - IPERS	53,226	57,415	57,415	62,816	5,401	65,445
08	Pension - MFPRSI	-	-	-	-	-	-
09	Group insurance	143,870	152,097	152,097	144,000	(8,097)	144,000
11	Allowance	446	408	408	408	-	408
12	Unemployment	-	-	-	-	-	-
13	Deferred comp plan City match	3,050	6,082	3,090	6,654	572	6,933
	Sub-Total	\$ 819,675	\$ 939,640	\$ 930,953	\$ 1,006,361	\$ 66,721	\$ 983,006

CONTRACTUAL AND SUPPLY SERVICES

21	Advertising	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22	Recruitment	647	300	300	300	-	300
23	Professional services	14,619	32,500	32,500	99,500	67,000	99,500
24	Contributions to other agencies	-	-	-	-	-	-
27	Data processing	-	-	-	-	-	-
28	Dues and memberships	-	-	-	-	-	-
29	Insurance	-	-	-	-	-	-
32	Uniforms and laundry	2,807	3,810	3,500	3,810	-	3,810
35	Printing and copying	313	100	100	100	-	100
40	Building and grounds maint.	-	-	-	-	-	-
41	Vehicle and equipment maint.	725	-	-	-	-	-
44	Grant-funded purchases	-	-	-	-	-	-
46	Training and development	-	6,040	5,000	4,360	(1,680)	4,360
48	Utility service	7,742	8,000	8,000	8,000	-	8,000
49	Petty cash	-	-	-	-	-	-
51	Maintenance supplies	-	300	300	300	-	300
54	Minor equipment	-	-	-	-	-	-
55	DARE expenditures	-	-	-	-	-	-
56	Vehicle maintenance supplies	8,150	8,150	8,150	7,950	(200)	8,000
57	Vehicle operation supplies	6,001	6,020	6,000	12,760	6,740	12,000
58	Office supplies	-	-	-	-	-	-
59	Operating supplies	2,635	2,800	2,800	3,600	800	3,600
60	Safety and medical supplies	-	150	150	150	-	150
61	Refunds	-	-	-	-	-	-
	Sub-total	\$ 43,639	\$ 68,170	\$ 66,800	\$ 140,830	\$ 72,660	\$ 140,120

CAPITAL OUTLAY

71	Equipment	\$ -	\$ 1,200	\$ 1,200	\$ 7,850	\$ 6,650	\$ 7,850
72	Furniture and fixtures	-	-	-	-	-	-
73	Equipment replacement fund	21,714	21,714	21,714	21,714	-	21,714
74	Office equipment	-	-	-	-	-	-
75	Operating equipment	-	-	-	-	-	-
76	Property improvements	-	-	-	-	-	-
77	Economic development	-	-	-	-	-	-
79	Books, films and recordings	-	-	-	-	-	-
80	Natural disaster cleanup	-	-	-	-	-	-
81	Building maintenance fund	-	-	-	-	-	-
97	Transfers out	-	-	-	-	-	-
	Sub-total	\$ 21,714	\$ 22,914	\$ 22,914	\$ 29,564	\$ 6,650	\$ 29,564

OPERATING BUDGET SUB-TOTAL

99	Special Revenue fund items	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
91	Debt retirement	-	-	-	-	-	-
95	Contingency	-	-	-	-	-	-

ENGINEERING SERVICES

		\$ 885,028	\$ 1,030,724	\$ 1,020,667	\$ 1,176,755	\$ 146,031	\$ 1,152,690
--	--	------------	--------------	--------------	--------------	------------	--------------

Function: Public Works
Activity: Engineering Services

Activity Notes

Object	Description	Amount
01	Senior Engineering Technician (2), Engineering Technician (4), GIS Coordinator, GIS Specialist	\$ 666,612
02	Overtime	\$ 55,000
03	Seasonal interns (2)	\$ 18,000
06	FICA	\$ 52,871
07	IPERS	\$ 62,816
09	Group insurance	\$ 144,000
11	Cell phone allowance (1)	\$ 408
13	Deferred compensation City match	\$ 6,654
22	Recruitment expenses	\$ 300
23	Bridge inspection consultant fees	\$ 5,000
	Design standards, drawings & details	\$ 2,500
	Fiber optic work and supplies	\$ 5,000
	Hickman Interchange Corridor Visioning Study	\$ 50,000
	ICAAP Traffic Signal Study for 100th Street Corridor	\$ 15,000
	Iowa 1-call subscription	\$ 17,000
	Well monitoring (Sylvan Ridge)	\$ 5,000
32	City logo shirts (2)	\$ 60
	Uniforms (6)	\$ 3,750
35	Printing and copying	\$ 100
46	Concrete paving seminar (6)	\$ 1,400
	GIS Training - national (1) San Diego, CA	\$ 2,000
	Technical conferences and DOT certifications (all inspectors)	\$ 960
48	Inspector cell phones (7) hotspot (2)	\$ 6,000
	Voice and data	\$ 2,000
51	Maintenance supplies	\$ 300
56	Fleet management - overhead contribution	\$ 5,400
	Fleet management - repair and maintenance supplies	\$ 2,550
57	Fuel	\$ 12,760
59	Drafting supplies	\$ 600
	Field supplies - paint, lath, flagging material	\$ 2,400
	Car washes	\$ 600
60	First aid supplies	\$ 150
71	Locator	\$ 7,500
	Smart Level (1)	\$ 350
73	Equipment replacement fund contribution	\$ 21,714



FUNCTION: Public Works
ACTIVITY: Solid Waste Collection

OVERVIEW: This activity contributes to the public health through the timely collection of solid waste, including garbage, yard waste and recyclables.

SOLID WASTE COLLECTION

FINANCIAL SUMMARY				
	FY 2020-21	FY 2021-22	FY 2021-22	FY 2022-23
	ACTUAL	ADOPTED	REVISED	ADOPTED
Personal services	757,598	767,381	794,085	810,038
Contractual & supply service	1,544,406	1,453,200	1,552,690	1,669,432
Capital outlay	260,182	265,643	299,643	327,500
Total expenditures	\$ 2,562,186	\$ 2,486,224	\$ 2,646,418	\$ 2,806,970
Fees	2,758,087	2,711,800	2,767,800	3,128,500
Grants	-	-	-	-
Other	235,184	203,748	232,976	212,329
Total revenue	\$ 2,993,271	\$ 2,915,548	\$ 3,000,776	\$ 3,340,829
Net amount supported by property taxes	\$ (431,085)	\$ (429,324)	\$ (354,358)	\$ (533,859)

SIGNIFICANT BUDGET IMPACTS: This budget includes:

- ↑ Overall personnel costs increased by \$42,700, which reflects normal increases for salaries and benefit costs for existing staff. Also, in FY22-23, the timing of the fiscal year beginning and ending resulted in having a 27th pay period reflected; a situation that occurs once every 12 years.
- ↑ An increase of \$187,100 in contributions to other agencies, includes increases in landfill and recycling programs.
- ↓ A decrease of \$22,800 in fleet maintenance contributions reflects a lower contribution amount for fleet services.
- ↑ An increase of \$49,000 in vehicle operations reflects the anticipated higher price for city fuel.
- ↑ An increase of \$54,000 in furniture and fixtures reflects the purchase of solid waste container replacements. Inventory was kept low in the last several years to have less on hand to move around during the construction and transition into the new facility.
- ↑ An increase of \$7,900 in equipment replacement contributions reflects an increase to funding schedules for capital equipment purchases.
- ↑ An increase in the per month garbage rate of \$1.50 is being recommended for FY23. This will change the monthly rate to \$14.50 per household. The rate was last changed in FY20.

FUTURE BUDGET CONSIDERATIONS:

- ❖ Projections indicate that with current customer growth and the capacity of the four automated garbage trucks, no increases in staffing or equipment will be necessary for at least 10 years.
- ❖ The City runs on a fleet of diesel-powered vehicles. Should the decision be made to convert to electric vehicles, the budget would increase by \$275,000 per year to accrue for future replacement. This would require rates to increase approximately \$1.50 per home per month.

PUBLIC WORKS		FY 2020-21	FY 2021-22	FY 2021-22	FY 2022-23	INCREASE	FY 2023-24
		ACTUAL	ADOPTED	REVISED	ADOPTED	(DECREASE)	ESTIMATE
290 SOLID WASTE COLLECTION							
PERSONAL SERVICES							
01	Salaries	\$ 497,714	\$ 509,829	\$ 540,000	\$ 551,930	\$ 42,101	\$ 555,097
02	Overtime	24,930	32,000	28,000	32,000	-	32,000
03	Part-time	-	-	-	-	-	-
04	Witness fees	-	-	-	-	-	-
06	FICA	38,222	39,373	40,000	42,625	3,252	42,890
07	Retirement - IPERS	49,015	48,008	49,000	51,977	3,969	52,401
08	Pension - MFPRSI	-	-	-	-	-	-
09	Group insurance	143,870	133,085	133,085	126,000	(7,085)	126,000
11	Allowance	-	-	-	-	-	-
12	Unemployment	-	-	-	-	-	-
13	Deferred comp plan City match	3,847	5,086	4,000	5,506	420	5,551
Sub-Total		\$ 757,598	\$ 767,381	\$ 794,085	\$ 810,038	\$ 42,657	\$ 813,939
CONTRACTUAL AND SUPPLY SERVICES							
21	Advertising	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22	Recruitment	-	-	-	-	-	-
23	Professional services	-	-	-	-	-	-
24	Contributions to other agencies	1,234,052	1,146,040	1,250,000	1,333,152	187,112	1,340,000
27	Data processing	4,234	3,790	3,790	3,840	50	3,840
28	Dues and memberships	-	-	-	-	-	-
29	Insurance	-	-	-	-	-	-
32	Uniforms and laundry	4,857	4,375	3,000	4,375	-	4,375
35	Printing and copying	4,124	2,400	2,400	2,400	-	2,400
40	Building and grounds maint.	-	-	-	-	-	-
41	Vehicle and equipment maint.	-	-	-	-	-	-
44	Grant-funded purchases	-	-	-	-	-	-
46	Training and development	195	1,095	500	1,435	340	1,435
48	Utility service	-	5,000	2,500	7,500	2,500	7,500
49	Petty cash	-	-	-	-	-	-
51	Maintenance supplies	3,722	-	500	-	-	-
54	Minor equipment	309	1,000	500	1,000	-	1,000
55	DARE expenditures	-	-	-	-	-	-
56	Vehicle maintenance supplies	233,000	233,000	233,000	210,200	(22,800)	211,000
57	Vehicle operation supplies	56,819	54,500	54,500	103,530	49,030	103,530
58	Office supplies	-	-	-	-	-	-
59	Operating supplies	2,471	1,500	1,500	1,500	-	1,500
60	Safety and medical supplies	623	500	500	500	-	500
61	Refunds	-	-	-	-	-	-
Sub-total		\$ 1,544,406	\$ 1,453,200	\$ 1,552,690	\$ 1,669,432	\$ 216,232	\$ 1,677,080
CAPITAL OUTLAY							
71	Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
72	Furniture and fixtures	44,629	36,000	70,000	90,000	54,000	90,000
73	Equipment replacement fund	214,643	229,643	229,643	237,500	7,857	237,500
74	Office equipment	-	-	-	-	-	-
75	Operating equipment	-	-	-	-	-	-
76	Property improvements	-	-	-	-	-	-
77	Economic development	-	-	-	-	-	-
79	Books, films and recordings	-	-	-	-	-	-
80	Natural disaster cleanup	910	-	-	-	-	-
81	Building maintenance fund	-	-	-	-	-	-
97	Transfers out	-	-	-	-	-	-
Sub-total		\$ 260,182	\$ 265,643	\$ 299,643	\$ 327,500	\$ 61,857	\$ 327,500
OPERATING BUDGET SUB-TOTAL		\$ 2,562,186	\$ 2,486,224	\$ 2,646,418	\$ 2,806,970	\$ 320,746	\$ 2,818,519
99	Special Revenue fund items	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
91	Debt retirement	-	-	-	-	-	-
95	Contingency	-	-	-	-	-	-
SOLID WASTE COLLECTION		\$ 2,562,186	\$ 2,486,224	\$ 2,646,418	\$ 2,806,970	\$ 320,746	\$ 2,818,519

Function: Public Works
Activity: Solid Waste Collection

Activity Notes

Object	Description	Amount
01	Supervisor, Waste Collection Operators (6)	\$ 551,930
02	Overtime	\$ 32,000
06	FICA	\$ 42,625
07	IPERS	\$ 51,977
09	Group insurance	\$ 126,000
13	Deferred compensation City match	\$ 5,506
24	Landfill and transfer station charges	\$ 516,000
	Curb It! recycling program	\$ 793,152
	Spring cleanup	\$ 24,000
27	AVL annual cost	\$ 2,500
	Cell phone - Supervisor	\$ 580
	iPad data (2)	\$ 760
32	Uniform allowance for employees (7)	\$ 4,375
35	Spring cleanup mailing and container tags	\$ 2,400
46	Training and development	\$ 1,435
48	Public Works complex utilities (10%)	\$ 7,500
54	Miscellaneous tools	\$ 1,000
56	Fleet management - overhead contribution	\$ 97,200
	Fleet management - repair and maintenance supplies	\$ 113,000
57	Fuel	\$ 103,530
59	Miscellaneous supplies	\$ 1,500
60	Safety equipment	\$ 500
72	Solid waste container replacements	\$ 90,000
73	Equipment replacement fund contributions	\$ 237,500



FUNCTION: Public Works
ACTIVITY: Sanitary Sewer and Wastewater

OVERVIEW: This activity contributes to the public health through the installation and maintenance of an effective sanitary sewer system. This department's activities are 100% funded by the Urbandale Sanitary Sewer District and the Urbandale/Windsor Heights Sanitary Sewer District.

SANITARY SEWERS

FINANCIAL SUMMARY				
	FY 2020-21	FY 2021-22	FY 2021-22	FY 2022-23
	ACTUAL	ADOPTED	REVISED	ADOPTED
Personal services	208,847	221,954	208,784	236,716
Contractual & supply service	52,572	43,880	42,430	55,030
Capital outlay	170,034	334,000	377,610	447,714
Total expenditures	\$ 431,453	\$ 599,834	\$ 628,824	\$ 739,460
Fees	-	-	-	-
Grants	-	-	-	-
Other	583,021	713,870	816,403	972,373
Total revenue	\$ 583,021	\$ 713,870	\$ 816,403	\$ 972,373
Net amount supported by property taxes	\$ (151,568)	\$ (114,036)	\$ (187,579)	\$ (232,913)

SIGNIFICANT BUDGET IMPACTS: This budget includes:

- ↑ Overall personnel costs increased by \$14,800, which reflects normal increases for salaries and benefit costs for existing staff. Also, in FY22-23, the timing of the fiscal year beginning and ending resulted in having a 27th pay period reflected; a situation that occurs once every 12 years.
- ↑ An increase of \$36,000 in operating equipment is for the purchase of a manhole cutter.
- ↑ An increase of \$75,000 in property improvements reflects the additional work requested for the UWHS D lining program.

FUTURE BUDGET CONSIDERATIONS:

- ❖ The overall condition of the sanitary sewer collection system has improved significantly over the last 20 years due to aggressive funding by both Sewer Districts. Increasing the Property Improvement Program annually will further decrease required maintenance and property damage.
- ❖ The Wastewater Reclamation Authority has completed a Facility Plan Update that outlines the needs of the agency for the next 20 year and beyond. Implementation of the Facility Plan Update may impact both governance and funding in the future.
- ❖ Plans should be developed for a potential inflow elimination program that would require the installation of additional storm sewers and diverting inflow from the sanitary system to the Storm Water system. Any projects would be a joint venture between the City and the two sewer districts.
- ❖ The City has recently taken over maintenance of Windsor Heights sanitary sewer system. Any increase in costs will be borne by the Urbandale Windsor Heights Sanitary District. There will also be additional revenue generated from the agreement.

PUBLIC WORKS		FY 2020-21	FY 2021-22	FY 2021-22	FY 2022-23	INCREASE	FY 2023-24
		ACTUAL	ADOPTED	REVISED	ADOPTED	(DECREASE)	ESTIMATE
291 SANITARY SEWERS							
PERSONAL SERVICES							
01	Salaries	\$ 129,232	\$ 139,808	\$ 127,000	\$ 152,193	\$ 12,385	\$ 152,766
02	Overtime	10,968	8,000	8,000	8,000	-	-
03	Part-time	2,628	10,000	10,000	12,000	2,000	12,000
04	Witness fees	-	-	-	-	-	-
06	FICA	10,386	11,562	11,200	12,672	1,110	12,721
07	Retirement - IPERS	13,235	13,165	13,165	14,333	1,168	14,421
08	Pension - MFPRSI	-	-	-	-	-	-
09	Group insurance	41,106	38,024	38,024	36,000	(2,024)	36,000
11	Allowance	-	-	-	-	-	-
12	Unemployment	-	-	-	-	-	-
13	Deferred comp plan City match	1,292	1,395	1,395	1,518	123	1,528
Sub-Total		\$ 208,847	\$ 221,954	\$ 208,784	\$ 236,716	\$ 14,762	\$ 229,436
CONTRACTUAL AND SUPPLY SERVICES							
21	Advertising	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22	Recruitment	-	-	-	-	-	-
23	Professional services	2,274	4,200	4,200	2,600	(1,600)	2,600
24	Contributions to other agencies	-	-	-	-	-	-
27	Data processing	1,457	1,340	1,340	1,360	20	1,360
28	Dues and memberships	-	-	-	-	-	-
29	Insurance	-	-	-	-	-	-
32	Uniforms and laundry	310	1,250	500	1,250	-	1,250
35	Printing and copying	-	-	-	-	-	-
40	Building and grounds maint.	-	-	-	-	-	-
41	Vehicle and equipment maint.	1,046	2,000	2,000	2,000	-	2,000
44	Grant-funded purchases	-	-	-	-	-	-
46	Training and development	-	800	800	800	-	800
48	Utility service	680	1,300	600	700	(600)	700
49	Petty cash	-	-	-	-	-	-
51	Maintenance supplies	20,402	7,000	7,000	13,500	6,500	13,500
54	Minor equipment	899	1,500	1,500	1,500	-	1,500
55	DARE expenditures	-	-	-	-	-	-
56	Vehicle maintenance supplies	19,300	19,300	19,300	19,300	-	19,300
57	Vehicle operation supplies	4,861	4,190	4,190	11,020	6,830	11,020
58	Office supplies	-	-	-	-	-	-
59	Operating supplies	695	500	500	500	-	500
60	Safety and medical supplies	648	500	500	500	-	500
61	Refunds	-	-	-	-	-	-
Sub-total		\$ 52,572	\$ 43,880	\$ 42,430	\$ 55,030	\$ 11,150	\$ 55,030
CAPITAL OUTLAY							
71	Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
72	Furniture and fixtures	-	-	-	-	-	-
73	Equipment replacement fund	9,000	9,000	9,000	11,714	2,714	11,714
74	Office equipment	-	-	-	-	-	-
75	Operating equipment	-	-	-	36,000	36,000	-
76	Property improvements	160,854	325,000	368,610	400,000	75,000	400,000
77	Economic development	-	-	-	-	-	-
79	Books, films and recordings	-	-	-	-	-	-
80	Natural disaster cleanup	180	-	-	-	-	-
81	Building maintenance fund	-	-	-	-	-	-
97	Transfers out	-	-	-	-	-	-
Sub-total		\$ 170,034	\$ 334,000	\$ 377,610	\$ 447,714	\$ 113,714	\$ 411,714
OPERATING BUDGET SUB-TOTAL		\$ 431,453	\$ 599,834	\$ 628,824	\$ 739,460	\$ 139,626	\$ 696,180
99	Special Revenue fund items	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
91	Debt retirement	-	-	-	-	-	-
95	Contingency	-	-	-	-	-	-
SANITARY SEWERS		\$ 431,453	\$ 599,834	\$ 628,824	\$ 739,460	\$ 139,626	\$ 696,180

Function: Public Works
Activity: Sanitary Sewer and Wastewater

Activity Notes

Object	Description	Amount
01	Sewer System Operator II (2)	\$ 152,193
02	Overtime	\$ 8,000
03	Seasonal Laborers (2)	\$ 12,000
06	FICA	\$ 12,672
07	IPERS	\$ 14,333
09	Group insurance	\$ 36,000
13	Deferred compensation City match	\$ 1,518
23	Legal fees	\$ 1,600
	Mowing	\$ 1,000
27	AVL annual cost	\$ 500
	iPad data and hotspot	\$ 860
32	Uniform allowance (2)	\$ 1,250
41	Lift station maintenance	\$ 2,000
46	Wastewater training (2)	\$ 800
48	Lift station electrical and phone	\$ 700
51	Castings, adjusting rings, concrete	\$ 13,500
54	Replacement tools	\$ 1,500
56	Fleet management - overhead contribution	\$ 10,000
	Fleet management - repair and maintenance supplies	\$ 9,300
57	Fuel	\$ 11,020
59	Operating supplies/consumables	\$ 500
60	Safety equipment, supplies	\$ 500
73	Equipment replacement fund contributions	\$ 11,714
75	Manhole cutter	\$ 36,000
76	Sanitary sewer lining program	\$ 275,000
	Manhole lining program	\$ 50,000
	Spot repair program	\$ 75,000



FUNCTION: Public Works
ACTIVITY: Storm Water Utility Fund

OVERVIEW: This activity provides for the pollution preventions program, street cleaning program and for the maintenance of the storm sewer system and street drainage systems.

STORM WATER UTILITY FUND

	FINANCIAL SUMMARY			
	FY 2020-21 ACTUAL	FY 2021-22 ADOPTED	FY 2021-22 REVISED	FY 2022-23 ADOPTED
Personal services	427,133	447,372	439,078	571,959
Contractual & supply service	130,375	131,472	130,972	173,164
Capital outlay	1,446,623	1,688,607	1,696,392	1,307,317
Total expenditures	\$ 2,004,131	\$ 2,267,451	\$ 2,266,442	\$ 2,052,440
Fees	2,369,552	2,380,000	2,400,000	2,440,000
Grants	-	-	-	-
Other	33,357	30,000	30,000	30,000
Total revenue	\$ 2,402,909	\$ 2,410,000	\$ 2,430,000	\$ 2,470,000
Net amount supported by stormwater fees	\$ (398,778)	\$ (142,549)	\$ (163,558)	\$ (417,560)

SIGNIFICANT BUDGET IMPACTS: This budget includes:

- ↑ Overall personnel costs increased by \$124,600, which reflects normal increases for salaries and benefit costs for existing staff as well as one new Laborer position. Also, in FY22-23, the timing of the fiscal year beginning and ending resulted in having a 27th pay period reflected; a situation that occurs once every 12 years.
- ↑ An increase of \$12,400 in fleet maintenance contributions reflects a higher contribution amount for fleet costs.
- ↑ An increase of \$18,500 in vehicle operating supplies reflects projected increase in fuel prices.
- ↓ A decrease of \$20,000 in equipment reflects the purchase of an automatic floor cleaner in prior year budget.
- ↓ A decrease of \$375,000 in transfers reflects the funding of storm water improvement program, intake rebuilding, storm water grant program and Douglas Avenue Urbanization project. These funds will be transferred out to the Capital Projects funds for construction, as these projects combine with other funding sources to complete.
- ❖ No increase in storm water rate is being recommended for FY23.

FUTURE BUDGET CONSIDERATIONS:

- ❖ Compliance with Phase II Storm water Regulations may require additional staffing and resources to be allocated to this activity in the future.
- ❖ The first phase of studies to analyze the City's Stormwater collection system was completed. It revealed the need to invest significantly more to upgrade and maintain storm sewers and the creek system. At this time rates may need to be adjusted.
- ❖ Plans should be developed for a potential inflow elimination program that would require the installation of additional storm sewers and diverting inflow from the sanitary system to the storm water system. Any projects would be a joint venture between the City and the two sanitary sewer districts.

PUBLIC WORKS		FY 2020-21	FY 2021-22	FY 2021-22	FY 2022-23	INCREASE	FY 2023-24
		ACTUAL	ADOPTED	REVISED	ADOPTED	(DECREASE)	ESTIMATE
292 STORM WATER UTILITY FUND							
PERSONAL SERVICES							
01	Salaries	\$ 270,309	\$ 291,083	\$ 286,000	\$ 380,953	\$ 89,870	\$ 386,700
02	Overtime	10,492	13,000	10,000	13,000	-	-
03	Part-time	6,525	8,000	8,000	9,000	1,000	9,000
04	Witness fees	-	-	-	-	-	-
06	FICA	21,536	23,095	22,000	30,113	7,018	30,567
07	Retirement - IPERS	26,508	27,421	27,421	35,887	8,466	36,505
08	Pension - MFPRSI	-	-	-	-	-	-
09	Group insurance	88,377	81,752	81,752	99,000	17,248	99,000
11	Allowance	704	116	1,000	204	88	204
12	Unemployment	-	-	-	-	-	-
13	Deferred comp plan City match	2,682	2,905	2,905	3,802	897	3,867
Sub-Total		\$ 427,133	\$ 447,372	\$ 439,078	\$ 571,959	\$ 124,587	\$ 565,843
CONTRACTUAL AND SUPPLY SERVICES							
21	Advertising	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22	Recruitment	-	-	-	-	-	-
23	Professional services	206	-	-	-	-	-
24	Contributions to other agencies	12,000	13,000	13,000	17,000	4,000	17,000
27	Data processing	2,127	2,426	2,426	1,920	(506)	1,920
28	Dues and memberships	4,950	5,000	5,000	5,500	500	5,500
29	Insurance	7,025	14,146	14,146	17,406	3,260	17,406
32	Uniforms and laundry	2,152	2,500	2,000	3,125	625	2,500
35	Printing and copying	-	500	500	500	-	500
40	Building and grounds maint.	-	-	-	-	-	-
41	Vehicle and equipment maint.	-	-	-	-	-	-
44	Grant-funded purchases	-	-	-	-	-	-
46	Training and development	71	1,000	1,000	1,000	-	1,000
48	Utility service	-	5,000	5,000	7,908	2,908	7,908
49	Petty cash	-	-	-	-	-	-
51	Maintenance supplies	58,779	45,000	45,000	45,000	-	45,000
54	Minor equipment	1,659	1,000	1,000	1,000	-	1,000
55	DARE expenditures	-	-	-	-	-	-
56	Vehicle maintenance supplies	34,600	34,600	34,600	47,000	12,400	47,000
57	Vehicle operation supplies	6,104	6,000	6,000	24,505	18,505	24,505
58	Office supplies	-	-	-	-	-	-
59	Operating supplies	702	1,000	1,000	1,000	-	1,000
60	Safety and medical supplies	-	300	300	300	-	300
61	Refunds	-	-	-	-	-	-
Sub-total		\$ 130,375	\$ 131,472	\$ 130,972	\$ 173,164	\$ 41,692	\$ 172,539
CAPITAL OUTLAY							
71	Equipment	\$ 11,658	\$ 20,000	\$ 27,500	\$ -	\$ (20,000)	\$ -
72	Furniture and fixtures	-	-	-	-	-	-
73	Equipment replacement fund	54,743	105,919	105,919	115,775	9,856	115,775
74	Office equipment	-	-	-	-	-	-
75	Operating equipment	47,920	-	-	-	-	-
76	Property improvements	5,297	-	285	-	-	-
77	Economic development	-	-	-	-	-	-
79	Books, films and recordings	-	-	-	-	-	-
80	Natural disaster cleanup	-	-	-	-	-	-
81	Building maintenance fund	2,005	12,688	12,688	16,542	3,854	17,000
97	Transfers out to Capitals	1,325,000	1,550,000	1,550,000	1,175,000	(375,000)	1,175,000
Sub-total		\$ 1,446,623	\$ 1,688,607	\$ 1,696,392	\$ 1,307,317	\$ (381,290)	\$ 1,307,775
OPERATING BUDGET SUB-TOTAL							
		\$ 2,004,131	\$ 2,267,451	\$ 2,266,442	\$ 2,052,440	\$ (215,011)	\$ 2,046,157
99	Special Revenue fund items	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
91	Debt retirement	-	-	-	-	-	-
95	Contingency	-	-	-	-	-	-
STORM WATER UTILITY FUND							
		\$ 2,004,131	\$ 2,267,451	\$ 2,266,442	\$ 2,052,440	\$ (215,011)	\$ 2,046,157

Function: Public Works
Activity: Storm Water Utility

Activity Notes

Object	Description	Amount
01	50% Senior Engineer (50% in PW Administration), Light Equipment Operators (2), Storm Water Technician, Laborer (2)	\$ 380,953
02	Overtime	\$ 13,000
03	Part-time (summer intern)	\$ 9,000
06	FICA	\$ 30,113
07	IPERS	\$ 35,887
09	Group insurance	\$ 99,000
11	Phone allowance (50% of Senior Engineer)	\$ 204
13	Deferred compensation City match	\$ 3,802
24	Polk County - Watershed Management Coordinators	\$ 17,000
27	AVL annual cost	\$ 780
	iPad data (3)	\$ 1,140
28	Storm Water Phase II regulations	\$ 5,500
29	Property, casualty and cyber liability insurance, broker fee - Storm Water share (2%)	\$ 6,700
	Workers Comp insurance coverage, 411 medical claims - Storm Water share (3%)	\$ 10,706
32	Uniform allowance (5)	\$ 3,125
35	Publications	\$ 500
46	Seminars and training	\$ 1,000
48	Public Works complex utilities (10%)	\$ 7,500
	Inspector cell phone	\$ 408
51	Creek maintenance supplies	\$ 5,000
	Intake maintenance supplies	\$ 30,000
	Storm sewer maintenance supplies	\$ 10,000
54	Intake repair tools	\$ 1,000
56	Fleet management - overhead contribution	\$ 32,400
	Fleet management - repair and maintenance supplies	\$ 14,600
57	Fuel	\$ 24,505
59	Operating supplies	\$ 1,000
60	Safety equipment, supplies	\$ 300
73	Equipment replacement fund contributions	\$ 115,775
81	Building maintenance fund contribution - PM Projects	\$ 10,731
	Building maintenance fund contribution - Contracted Services	\$ 3,982
97	Stormwater improvement program	\$ 350,000
	Intake rebuilding program	\$ 250,000
	Stormwater grant program	\$ 200,000
	Douglas Avenue storm sewer improvements	\$ 375,000



FUNCTION: Public Works
ACTIVITY: Engineering and Public Works Administration

OVERVIEW: This activity provides administrative support for the Engineering and Public Works Department.

ENGINEERING and PUBLIC WORKS ADMIN.

FINANCIAL SUMMARY				
	FY 2020-21	FY 2021-22	FY 2021-22	FY 2022-23
	ACTUAL	ADOPTED	REVISED	ADOPTED
Personal services	756,137	942,765	894,415	1,118,250
Contractual & supply service	124,326	148,040	116,740	220,445
Capital outlay	61,634	36,224	38,524	42,774
Total expenditures	\$ 942,097	\$ 1,127,029	\$ 1,049,679	\$ 1,381,469
Fees	41,025	7,500	45,000	50,000
Grants	-	-	-	-
Other	78,081	85,108	84,872	94,656
Total revenue	\$ 119,106	\$ 92,608	\$ 129,872	\$ 144,656
Net amount supported by property taxes	\$ 822,991	\$ 1,034,421	\$ 919,807	\$ 1,236,813

SIGNIFICANT BUDGET IMPACTS: This budget includes:

- ↑ Overall personnel costs increased by \$175,500, which reflects normal increases for salaries and benefit costs for existing staff and one new Senior Engineer position. Also, in FY22-23, the timing of the fiscal year beginning and ending resulted in having a 27th pay period reflected; a situation that occurs once every 12 years.
- ↑ An increase of \$65,400 in data processing reflects the purchase of a GIS server and transition of data to new system.
- ↑ An increase of \$5,100 in utilities reflects the increased cost of electric and gas.
- ↑ An increase of \$6,500 in office equipment reflects the purchase of cubicle space, desk and chair for new engineer position.

FUTURE BUDGET CONSIDERATIONS:

- ❖ Due to the amount of staff time required to review development plans and the increased Capital Improvements Program workload, additional engineering staff may be required to maintain efficient and timely operations and keep projects on schedule. Additional software may also be required. Additional workspace will also be required to add any additional staff.

PUBLIC WORKS		FY 2020-21	FY 2021-22	FY 2021-22	FY 2022-23	INCREASE	FY 2023-24
		ACTUAL	ADOPTED	REVISED	ADOPTED	(DECREASE)	ESTIMATE
295 ENGINEERING and PUBLIC WORKS ADMIN.							
PERSONAL SERVICES							
01	Salaries	\$ 536,072	\$ 673,301	\$ 635,000	\$ 800,434	\$ 127,133	\$ 832,452
02	Overtime	75	-	-	-	-	-
03	Part-time	-	-	-	-	-	-
04	Witness fees	-	-	-	-	-	-
06	FICA	39,066	51,935	48,000	61,625	9,690	63,287
07	Retirement - IPERS	46,923	64,761	60,000	76,788	12,027	78,583
08	Pension - MFPRSI	-	-	-	-	-	-
09	Group insurance	117,151	127,381	127,381	153,000	25,619	153,000
11	Allowance	9,810	15,534	15,534	15,044	(490)	15,044
12	Unemployment	-	-	-	-	-	-
13	Deferred comp plan City match	7,040	9,853	8,500	11,359	1,506	11,577
Sub-Total		\$ 756,137	\$ 942,765	\$ 894,415	\$ 1,118,250	\$ 175,485	\$ 1,153,943
CONTRACTUAL AND SUPPLY SERVICES							
21	Advertising	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22	Recruitment	2,168	4,250	4,250	4,250	-	4,250
23	Professional services	10,000	-	-	-	-	-
24	Contributions to other agencies	-	-	-	-	-	-
27	Data processing	77,315	85,600	85,600	151,000	65,400	148,500
28	Dues and memberships	3,211	5,600	5,000	5,925	325	5,300
29	Insurance	-	-	-	-	-	-
32	Uniforms and laundry	236	990	990	1,020	30	990
35	Printing and copying	6,926	10,100	7,500	8,350	(1,750)	8,350
40	Building and grounds maint.	-	-	-	-	-	-
41	Vehicle and equipment maint.	-	-	300	-	-	-
44	Grant-funded purchases	-	-	-	-	-	-
46	Training and development	3,041	8,100	8,100	8,400	300	8,100
48	Utility service	11,457	25,400	2,500	30,500	5,100	30,500
49	Petty cash	-	-	-	-	-	-
51	Maintenance supplies	3,636	2,500	2,500	5,000	2,500	5,000
54	Minor equipment	17	-	-	-	-	-
55	DARE expenditures	-	-	-	-	-	-
56	Vehicle maintenance supplies	-	-	-	-	-	-
57	Vehicle operation supplies	-	-	-	-	-	-
58	Office supplies	4,642	3,500	-	4,000	500	4,000
59	Operating supplies	164	500	-	500	-	500
60	Safety and medical supplies	1,513	1,500	-	1,500	-	1,500
61	Refunds	-	-	-	-	-	-
Sub-total		\$ 124,326	\$ 148,040	\$ 116,740	\$ 220,445	\$ 72,405	\$ 216,990
CAPITAL OUTLAY							
71	Equipment	\$ 446	\$ 200	\$ 2,500	\$ -	\$ (200)	\$ -
72	Furniture and fixtures	23,737	5,000	5,000	5,000	-	5,000
73	Equipment replacement fund	-	-	-	-	-	-
74	Office equipment	5,939	-	-	6,500	6,500	-
75	Operating equipment	-	-	-	-	-	-
76	Property improvements	-	-	-	-	-	-
77	Economic development	-	-	-	-	-	-
79	Books, films and recordings	-	-	-	-	-	-
80	Natural disaster cleanup	177	-	-	-	-	-
81	Building maintenance fund	31,335	31,024	31,024	31,274	250	32,000
97	Transfers out	-	-	-	-	-	-
Sub-total		\$ 61,634	\$ 36,224	\$ 38,524	\$ 42,774	\$ 6,550	\$ 37,000
OPERATING BUDGET SUB-TOTAL		\$ 942,097	\$ 1,127,029	\$ 1,049,679	\$ 1,381,469	\$ 254,440	\$ 1,407,933
99	Special Revenue fund items	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
91	Debt retirement	-	-	-	-	-	-
95	Contingency	-	-	-	-	-	-
ENGINEERING and PUBLIC WORKS ADMIN.		\$ 942,097	\$ 1,127,029	\$ 1,049,679	\$ 1,381,469	\$ 254,440	\$ 1,407,933

Function: Public Works**Activity: Engineering and Public Works Administration****Activity Notes**

Object	Description	Amount
01	Director of Engineering & Public Works, Assistant Director of Public Works, Assistant Director of Engineering, Senior Engineer (2 and 1 at 50%, other 50% in Storm Water), Administrative Specialist, Administrative Technician (2)	\$ 800,434
06	FICA	\$ 61,625
07	IPERS	\$ 76,788
09	Group insurance	\$ 153,000
11	Cell phone allowance (4.5)	\$ 2,244
	On-the-spot awards	\$ 200
	Vehicle allowance (Director, Assistant Directors partial)	\$ 12,600
13	Deferred compensation City match	\$ 11,359
22	Recruitment	\$ 4,250
27	ArcView maintenance	\$ 25,000
	CarteGraph maintenance	\$ 48,000
	GeoPak software maintenance	\$ 2,500
	GIS computers -1 (Technician), 1 (new Senior Engineer) monitors & software maintenance	\$ 5,200
	GIS server replacemement and data migration	\$ 65,000
	iPads	\$ 1,600
	Lighting design software	\$ 900
	MicroStation maintenance (3)	\$ 2,300
	Wireless card fees (1 GPS)	\$ 500
28	APWA, AWWA, IES, ASCE and professional registrations and publications	\$ 5,925
32	City logo shirts (4)	\$ 120
	Uniform allowance (3)	\$ 900
35	City map printing	\$ 500
	Copier maintenance contract (other 1/2 in Parks)	\$ 300
	Maintenance on color printer & plan copiers (other 1/2 in Community Development)	\$ 1,200
	Miscellaneous printing/copying and postage	\$ 6,350
46	APWA National Conference, CEU qualified (2) Charlotte, NC	\$ 5,500
	APWA State Conference (1 Dir, 2 Assist Dir, 2 SR Eng)	\$ 1,000
	IES meetings	\$ 100
	Technical conferences, CEU qualified - all professional staff	\$ 1,800
48	Voice and data, water, electric, gas	\$ 30,500
51	Operating supplies	\$ 2,000
	Streetscape parts	\$ 3,000
58	Office supplies	\$ 4,000
59	Operating supplies	\$ 500
60	First aid supplies	\$ 1,500
72	Banners	\$ 5,000
74	Cubicle space, office desk/stand desk, and chair	\$ 6,500
81	Building maintenance fund contribution - PM projects	\$ 20,014
	Building maintenance - contracted services	\$ 11,260



HEALTH & SOCIAL SERVICES	FY 2020-21	FY 2021-22	FY 2021-22	FY 2022-23	INCREASE	FY 2023-24
	ACTUAL	ADOPTED	REVISED	ADOPTED	(DECREASE)	ESTIMATE

300 HEALTH AND SOCIAL SERVICES SUMMARY

PERSONAL SERVICES

01	Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
02	Overtime	-	-	-	-	-	-
03	Part-time	-	-	-	-	-	-
04	Witness fees	-	-	-	-	-	-
06	FICA	-	-	-	-	-	-
07	Retirement - IPERS	-	-	-	-	-	-
08	Pension - MFPRSI	-	-	-	-	-	-
09	Group insurance	-	-	-	-	-	-
11	Allowance	-	-	-	-	-	-
12	Unemployment	-	-	-	-	-	-
13	Deferred comp plan City match	-	-	-	-	-	-
Sub-Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

CONTRACTUAL AND SUPPLY SERVICES

21	Advertising	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22	Recruitment	-	-	-	-	-	-
23	Professional services	-	-	-	-	-	-
24	Contributions to other agencies	90,000	211,200	211,200	230,000	18,800	45,000
27	Data processing	-	-	-	-	-	-
28	Dues and memberships	-	50	50	50	-	50
29	Insurance	-	-	-	-	-	-
32	Uniforms and laundry	-	-	-	-	-	-
35	Printing and copying	-	-	-	-	-	-
40	Building and grounds maint.	-	-	-	-	-	-
41	Vehicle and equipment maint.	-	-	-	-	-	-
44	Grant-funded purchases	-	-	-	-	-	-
46	Training and development	-	200	200	200	-	200
48	Utility service	-	-	-	-	-	-
49	Petty cash	-	-	-	-	-	-
51	Maintenance supplies	-	-	-	-	-	-
54	Minor equipment	-	-	-	-	-	-
55	DARE expenditures	-	-	-	-	-	-
56	Vehicle maintenance supplies	-	-	-	-	-	-
57	Vehicle operation supplies	-	-	-	-	-	-
58	Office supplies	-	-	-	-	-	-
59	Operating supplies	74,000	104,300	39,300	130,500	26,200	319,750
60	Safety and medical supplies	-	-	-	-	-	-
61	Refunds	-	-	-	-	-	-
Sub-total		\$ 164,000	\$ 315,750	\$ 250,750	\$ 360,750	\$ 45,000	\$ 365,000

CAPITAL OUTLAY

71	Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
72	Furniture and fixtures	-	-	-	-	-	-
73	Equipment replacement fund	-	-	-	-	-	-
74	Office equipment	-	-	-	-	-	-
75	Operating equipment	-	-	-	-	-	-
76	Property improvements	-	-	-	-	-	-
77	Economic development	-	-	-	-	-	-
79	Books, films and recordings	-	-	-	-	-	-
80	Natural disaster cleanup	-	-	-	-	-	-
81	Building maintenance fund	-	-	-	-	-	-
97	Transfers out	229,000	35,000	100,000	35,000	-	35,000
Sub-total		\$ 229,000	\$ 35,000	\$ 100,000	\$ 35,000	\$ -	\$ 35,000

OPERATING BUDGET SUB-TOTAL

99	Special Revenue fund items	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
91	Debt retirement	-	-	-	-	-	-
95	Contingency	-	-	-	-	-	-

HEALTH AND SOCIAL SERVICES SU		\$ 393,000	\$ 350,750	\$ 350,750	\$ 395,750	\$ 45,000	\$ 400,000
--------------------------------------	--	------------	------------	------------	------------	-----------	------------



FUNCTION: Health and Social Services
ACTIVITY: Community Services

OVERVIEW: This activity provides support to various Urbandale entities that provide a broad spectrum of community based services for residents of all ages within the community. The activity may also support projects that generally improve the quality of life for Urbandale residents.

COMMUNITY SERVICES

	FINANCIAL SUMMARY			
	FY 2020-21	FY 2021-22	FY 2021-22	FY 2022-23
	ACTUAL	ADOPTED	REVISED	ADOPTED
Personal services	-	-	-	-
Contractual & supply service	164,000	315,750	250,750	360,750
Capital outlay / transfers	229,000	35,000	100,000	35,000
Total expenditures	\$ 393,000	\$ 350,750	\$ 350,750	\$ 395,750
Fees	-	-	-	-
Grants	-	-	-	-
Other - LOSST transfer	332,572	324,149	333,360	370,794
Total revenue	\$ 332,572	\$ 324,149	\$ 333,360	\$ 370,794
Net amount supported by property taxes	\$ 60,428	\$ 26,601	\$ 17,390	\$ 24,956

SIGNIFICANT BUDGET IMPACTS: This budget includes:

- ❖ This department is partially funded with 10% of the budgeted Polk County local option sales tax (LOSST) revenue designated for projects.
- ↑ This department is broken up between known projects at the time of budget (identified in line 24) and those that will be determined during the fiscal year (identified in line 59). This department also includes expenditures to support Urbandale’s Civil Rights Commission and other HHS functional items that were previously paid out of the General Fund. Thus, overall the budget increased \$45,000 due to increased LOSST revenue.
 - ❖ Specifically identified contributions include: U-CAN, Urbandale Food Pantry, Metro Home Improvement program, Section 8 housing program support and Neighborhood Finance Corp, and Waukee Christian Services. Also committed are \$35,000 to be transferred to the MAC Camp program.
 - ❖ The additional funds available for community service projects (\$130,500) will be determined by sub-committee of City Council during FY23.

FUTURE BUDGET CONSIDERATIONS:

- ❖ Council sub-committee needs to define a plan for execution of the City Council goals in the area of health and human services. Projects and initiatives will be vetted by the committee that will be charged with balancing outreach activities inclusive of specific regions within the City, specific demographic groups (seniors, at-risk youth, etc.) and age bands represented within the City.
- ❖ Once an approved plan and framework for distribution of funds is in place, permanent funding will need to be allocated for this program.

HEALTH & SOCIAL SERVICES	FY 2020-21	FY 2021-22	FY 2021-22	FY 2022-23	INCREASE	FY 2023-24
	ACTUAL	ADOPTED	REVISED	ADOPTED	(DECREASE)	ESTIMATE

370 COMMUNITY SERVICES

PERSONAL SERVICES

01	Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
02	Overtime	-	-	-	-	-	-
03	Part-time	-	-	-	-	-	-
04	Witness fees	-	-	-	-	-	-
06	FICA	-	-	-	-	-	-
07	Retirement - IPERS	-	-	-	-	-	-
08	Pension - MFPRSI	-	-	-	-	-	-
09	Group insurance	-	-	-	-	-	-
11	Allowance	-	-	-	-	-	-
12	Unemployment	-	-	-	-	-	-
13	Deferred comp plan City match	-	-	-	-	-	-
	Sub-Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

CONTRACTUAL AND SUPPLY SERVICES

21	Advertising	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22	Recruitment	-	-	-	-	-	-
23	Professional services	-	-	-	-	-	-
24	Contributions to other agencies	90,000	211,200	211,200	230,000	18,800	45,000
27	Data processing	-	-	-	-	-	-
28	Dues and memberships	-	50	50	50	-	50
29	Insurance	-	-	-	-	-	-
32	Uniforms and laundry	-	-	-	-	-	-
35	Printing and copying	-	-	-	-	-	-
40	Building and grounds maint.	-	-	-	-	-	-
41	Vehicle and equipment maint.	-	-	-	-	-	-
44	Grant-funded purchases	-	-	-	-	-	-
46	Training and development	-	200	200	200	-	200
48	Utility service	-	-	-	-	-	-
49	Petty cash	-	-	-	-	-	-
51	Maintenance supplies	-	-	-	-	-	-
54	Minor equipment	-	-	-	-	-	-
55	DARE expenditures	-	-	-	-	-	-
56	Vehicle maintenance supplies	-	-	-	-	-	-
57	Vehicle operation supplies	-	-	-	-	-	-
58	Office supplies	-	-	-	-	-	-
59	Operating supplies	74,000	104,300	39,300	130,500	26,200	319,750
60	Safety and medical supplies	-	-	-	-	-	-
61	Refunds	-	-	-	-	-	-
	Sub-total	\$ 164,000	\$ 315,750	\$ 250,750	\$ 360,750	\$ 45,000	\$ 365,000

CAPITAL OUTLAY

71	Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
72	Furniture and fixtures	-	-	-	-	-	-
73	Equipment replacement fund	-	-	-	-	-	-
74	Office equipment	-	-	-	-	-	-
75	Operating equipment	-	-	-	-	-	-
76	Property improvements	-	-	-	-	-	-
77	Economic development	-	-	-	-	-	-
79	Books, films and recordings	-	-	-	-	-	-
80	Natural disaster cleanup	-	-	-	-	-	-
81	Building maintenance fund	-	-	-	-	-	-
97	Transfers out	229,000	35,000	100,000	35,000	-	35,000
	Sub-total	\$ 229,000	\$ 35,000	\$ 100,000	\$ 35,000	\$ -	\$ 35,000

OPERATING BUDGET SUB-TOTAL

99	Special Revenue fund items	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
91	Debt retirement	-	-	-	-	-	-
95	Contingency	-	-	-	-	-	-

COMMUNITY SERVICES

		\$ 393,000	\$ 350,750	\$ 350,750	\$ 395,750	\$ 45,000	\$ 400,000
--	--	------------	------------	------------	------------	-----------	------------

Function: Health and Social Services

Activity: Community Services

Activity Notes

Object	Description	Amount
24	U-CAN Urbandale Community Action Network contribution	\$ 62,000
	Urbandale Food Pantry	\$ 44,000
	Waukee Christian Services	\$ 5,000
	Neighborhood Finance Corp - year 3 of 3 loan program contribution	\$ 74,000
	Section 8 housing program support – City of Des Moines	\$ 17,000
	Metro Home Improvement Program	\$ 28,000
28	Civil Rights Commission membership	\$ 50
46	Civil Rights Commission training - local or webinar	\$ 200
59	Civil Rights Commission - outreach publications, media	\$ 500
	Community service projects as identified	\$ 165,000
97	Urbandale MAC Camp support	\$ 35,000



CULTURE AND RECREATION	FY 2020-21	FY 2021-22	FY 2021-22	FY 2022-23	INCREASE	FY 2023-24
	ACTUAL	ADOPTED	REVISED	ADOPTED	(DECREASE)	ESTIMATE

400 CULTURE AND RECREATION SUMMARY

PERSONAL SERVICES

01	Salaries	\$ 2,113,445	\$ 2,233,970	\$ 2,171,763	\$ 2,478,830	\$ 244,860	\$ 2,543,336
02	Overtime	39,507	20,000	22,235	20,500	500	21,500
03	Part-time	551,329	738,327	634,000	714,858	(23,469)	731,347
04	Witness fees	-	-	-	-	-	-
06	FICA	201,105	228,804	211,019	245,803	16,999	251,139
07	Retirement - IPERS	245,830	271,509	252,814	291,800	20,291	294,629
08	Pension - MFPRSI	-	-	-	-	-	-
09	Group insurance	1,080,847	963,124	963,124	920,335	(42,789)	920,335
11	Allowance	9,334	11,802	11,983	11,774	(28)	11,774
12	Unemployment	192	-	-	-	-	-
13	Deferred comp plan City match	13,778	27,828	16,235	30,709	2,881	30,858
	Sub-Total	\$ 4,255,367	\$ 4,495,364	\$ 4,283,172	\$ 4,714,609	\$ 219,245	\$ 4,804,918

CONTRACTUAL AND SUPPLY SERVICES

21	Advertising	\$ 9,175	\$ 9,000	\$ 7,500	\$ 9,000	\$ -	\$ 9,000
22	Recruitment	3,817	7,450	4,350	7,450	-	7,450
23	Professional services	309,181	965,856	674,970	579,595	(386,261)	546,995
24	Contributions to other agencies	734,899	686,914	907,142	971,961	285,047	972,628
27	Data processing	65,761	84,120	80,071	93,535	9,415	93,535
28	Dues and memberships	12,218	10,505	9,345	9,145	(1,360)	9,145
29	Insurance	-	-	-	-	-	-
32	Uniforms and laundry	9,835	9,490	9,440	10,840	1,350	10,840
35	Printing and copying	33,607	60,160	60,160	65,460	5,300	65,460
40	Building and grounds maint.	14,099	36,000	36,000	40,000	4,000	40,000
41	Vehicle and equipment maint.	330	2,750	2,650	2,750	-	2,750
44	Grant-funded purchases	-	-	-	-	-	-
46	Training and development	3,886	16,000	16,000	22,000	6,000	22,000
48	Utility service	192,390	233,750	234,900	234,750	1,000	234,750
49	Petty cash	-	200	200	200	-	200
51	Maintenance supplies	97,745	182,450	177,400	183,260	810	183,260
54	Minor equipment	7,488	7,850	11,759	7,850	-	7,850
55	DARE expenditures	-	-	-	-	-	-
56	Vehicle maintenance supplies	92,300	93,800	93,800	96,700	2,900	97,500
57	Vehicle operation supplies	25,074	39,200	36,572	39,700	500	39,700
58	Office supplies	10,120	15,000	13,789	14,000	(1,000)	14,000
59	Operating supplies	74,618	135,750	127,500	151,950	16,200	151,950
60	Safety and medical supplies	2,775	6,735	6,435	6,735	-	6,735
61	Refunds	52,769	-	-	-	-	-
	Sub-total	\$ 1,752,087	\$ 2,602,980	\$ 2,509,983	\$ 2,546,881	\$ (56,099)	\$ 2,515,748

CAPITAL OUTLAY

71	Equipment	\$ 13,454	\$ 9,900	\$ 9,900	\$ 17,900	\$ 8,000	\$ 15,500
72	Furniture and fixtures	9,313	32,200	32,200	49,100	16,900	58,400
73	Equipment replacement fund	158,184	113,210	113,210	135,136	21,926	133,261
74	Office equipment	-	-	-	-	-	-
75	Operating equipment	-	-	-	-	-	-
76	Property improvements	132,889	205,000	235,000	-	(205,000)	-
77	Economic development	-	-	-	-	-	-
79	Books, films and recordings	186,565	194,920	194,920	202,745	7,825	203,000
80	Natural disaster cleanup	41,128	22,000	23,000	34,000	12,000	34,000
81	Building maintenance fund	617,514	646,247	646,247	553,684	(92,563)	569,936
97	Transfers out	490,562	483,571	795,714	939,429	455,858	907,143
	Sub-total	\$ 1,649,609	\$ 1,707,048	\$ 2,050,191	\$ 1,931,994	\$ 224,946	\$ 1,921,240

OPERATING BUDGET SUB-TOTAL

99	Special Revenue fund items	\$ 392,500	\$ 257,150	\$ 259,150	\$ 289,900	\$ 32,750	\$ 274,150
91	Debt retirement	-	-	-	-	-	-
95	Contingency	-	25,000	-	25,000	-	25,000

CULTURE AND RECREATION

SUMMARY		\$ 8,049,563	\$ 9,087,542	\$ 9,102,496	\$ 9,508,384	\$ 420,842	\$ 9,541,056
----------------	--	---------------------	---------------------	---------------------	---------------------	-------------------	---------------------



FUNCTION: Culture and Recreation
ACTIVITY: Library

OVERVIEW: The Urbandale Public Library is committed to providing diverse resources for life-long learning and enjoyment.

LIBRARY

FINANCIAL SUMMARY

	FY 2020-21	FY 2021-22	FY 2021-22	FY 2022-23
	ACTUAL	ADOPTED	REVISED	ADOPTED
Personal services	1,842,390	1,971,082	1,884,228	2,133,282
Contractual & supply service	203,018	254,875	254,875	258,720
Capital outlay	486,628	492,656	492,656	485,281
Total expenditures	\$ 2,532,036	\$ 2,718,613	\$ 2,631,759	\$ 2,877,283
Fees	48,146	62,250	60,250	62,250
Grants	-	-	-	-
Other	211,344	211,797	217,791	203,647
Total revenue	\$ 259,490	\$ 274,047	\$ 278,041	\$ 265,897
Net amount supported by property taxes	\$ 2,272,546	\$ 2,444,566	\$ 2,353,718	\$ 2,611,386

SIGNIFICANT BUDGET IMPACTS: This budget includes:

- ↑ Overall personnel costs increased by \$162,200, which reflects normal increases for salaries and benefit costs for existing staff. Also, in FY22-23, the timing of the fiscal year beginning and ending resulted in having a 27th pay period reflected; a situation that occurs once every 12th year.
- ↑ An increase of \$5,000 in data processing is the increase in software maintenance costs and Polaris server migration costs.
- ↑ An increase of \$7,800 in books, films, and recordings reflects additional purchases for the library collection.
- ↓ A decrease of \$15,200 in building maintenance is the result of a decrease in costs related to the HVAC heating and cooling service contract. The bulk of preventative maintenance activities is now performed by the building maintenance staff.

FUTURE BUDGET CONSIDERATIONS

- ❖ As the library building continues to age, the need for higher levels of maintenance and repair costs continues to grow.

CULTURE AND RECREATION	FY 2020-21	FY 2021-22	FY 2021-22	FY 2022-23	INCREASE	FY 2023-24
	ACTUAL	ADOPTED	REVISED	ADOPTED	(DECREASE)	ESTIMATE

410 LIBRARY

PERSONAL SERVICES

01	Salaries	\$ 683,434	\$ 771,169	\$ 722,400	\$ 814,133	\$ 42,964	\$ 846,698
02	Overtime	33	-	200	-	-	1,000
03	Part-time	520,663	573,430	556,000	608,858	35,428	625,347
04	Witness fees	-	-	-	-	-	-
06	FICA	90,175	103,729	96,000	109,771	6,042	113,458
07	Retirement - IPERS	108,942	127,067	118,000	134,461	7,394	134,466
08	Pension - MFPRSI	-	-	-	-	-	-
09	Group insurance	431,610	380,242	380,242	450,000	69,758	450,000
11	Allowance	3,275	5,300	5,200	5,300	-	5,300
12	Unemployment	-	-	-	-	-	-
13	Deferred comp plan City match	4,258	10,145	6,186	10,759	614	11,067
	Sub-Total	\$ 1,842,390	\$ 1,971,082	\$ 1,884,228	\$ 2,133,282	\$ 162,200	\$ 2,187,336

CONTRACTUAL AND SUPPLY SERVICES

21	Advertising	\$ 249	\$ -	\$ -	\$ -	\$ -	\$ -
22	Recruitment	1,046	1,350	1,350	1,350	-	1,350
23	Professional services	9,082	12,570	12,570	12,595	25	12,595
24	Contributions to other agencies	-	-	-	-	-	-
27	Data processing	54,414	67,220	67,220	72,235	5,015	72,235
28	Dues and memberships	9,934	6,655	6,655	5,060	(1,595)	5,060
29	Insurance	-	-	-	-	-	-
32	Uniforms and laundry	-	-	-	-	-	-
35	Printing and copying	22,004	23,860	23,860	24,060	200	24,060
40	Building and grounds maint.	-	-	-	-	-	-
41	Vehicle and equipment maint.	-	1,500	1,500	1,500	-	1,500
44	Grant-funded purchases	-	-	-	-	-	-
46	Training and development	2,697	3,000	3,000	3,000	-	3,000
48	Utility service	74,100	99,000	99,000	99,000	-	99,000
49	Petty cash	-	200	200	200	-	200
51	Maintenance supplies	2,714	10,500	10,500	10,500	-	10,500
54	Minor equipment	1,485	1,500	1,500	1,500	-	1,500
55	DARE expenditures	-	-	-	-	-	-
56	Vehicle maintenance supplies	-	-	-	-	-	-
57	Vehicle operation supplies	-	-	-	-	-	-
58	Office supplies	6,943	9,000	9,000	9,000	-	9,000
59	Operating supplies	17,995	18,000	18,000	18,200	200	18,200
60	Safety and medical supplies	355	520	520	520	-	520
61	Refunds	-	-	-	-	-	-
	Sub-total	\$ 203,018	\$ 254,875	\$ 254,875	\$ 258,720	\$ 3,845	\$ 258,720

CAPITAL OUTLAY

71	Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
72	Furniture and fixtures	-	-	-	-	-	-
73	Equipment replacement fund	-	-	-	-	-	-
74	Office equipment	-	-	-	-	-	-
75	Operating equipment	-	-	-	-	-	-
76	Property improvements	-	-	-	-	-	-
77	Economic development	-	-	-	-	-	-
79	Books, films and recordings	186,565	194,920	194,920	202,745	7,825	203,000
80	Natural disaster cleanup	1,810	-	-	-	-	-
81	Building maintenance fund	298,253	297,736	297,736	282,536	(15,200)	297,736
97	Transfers out	-	-	-	-	-	-
	Sub-total	\$ 486,628	\$ 492,656	\$ 492,656	\$ 485,281	\$ (7,375)	\$ 500,736

OPERATING BUDGET SUB-TOTAL

		\$ 2,532,036	\$ 2,718,613	\$ 2,631,759	\$ 2,877,283	\$ 158,670	\$ 2,946,792
99	Special Revenue fund items	\$ 52,428	\$ 128,000	\$ 60,000	\$ 128,000	\$ -	\$ 128,000
91	Debt retirement	-	-	-	-	-	-
95	Contingency	-	-	-	-	-	-

LIBRARY		\$ 2,584,464	\$ 2,846,613	\$ 2,691,759	\$ 3,005,283	\$ 158,670	\$ 3,074,792
----------------	--	---------------------	---------------------	---------------------	---------------------	-------------------	---------------------

Function: Culture and Recreation
Activity: Library

Activity Notes

Object	Description	Amount
01	Library Director, Assistant Library Director/Collection Manager, Community Manager, Services Manager, Youth Specialist, Collection Specialist, Services Specialist, Library Assistant (2) Custodian, Admin Tech	\$ 814,133
03	Part-time	\$ 608,858
06	FICA	\$ 109,771
07	IPERS	\$ 134,461
09	Group insurance	\$ 450,000
11	On-the-spot awards	\$ 500
	Vehicle allowance - Director	\$ 4,800
13	Deferred compensation City match	\$ 10,759
22	Pre-employment background checks	\$ 850
	Pre-employment drug screenings	\$ 500
23	Adult programming presenter fees	\$ 1,000
	Book return delivery service	\$ 975
	Material and fee collections	\$ 2,500
	Notary renewal	\$ 120
	Website hosting and security updates	\$ 5,000
	Youth programming presenter fees	\$ 3,000
27	Computer replacements	\$ 7,000
	Credit card processing fees	\$ 150
	Mass storage array hardware support	\$ 2,000
	Meeting room booking software support	\$ 2,300
	My PC papercut software support	\$ 3,200
	Network switches hardware/software support	\$ 1,500
	OCLC cataloging records	\$ 21,500
	PDQ deploy software support	\$ 1,050
	Polaris integrated library system software support and third party subscriptions	\$ 27,400
	Polaris server migration costs	\$ 2,500
	Secure site certificate	\$ 550
	Veeam backup and replication software support	\$ 445
	Virtualized servers hardware support	\$ 2,250
	Visitor counter hardware/software support	\$ 240
	Zoom subscription	\$ 150
28	Amazon Prime	\$ 120
	American Library Association	\$ 1,500
	Beanstack - summer reading program tracker	\$ 1,500
	Iowa Library Association	\$ 900
	MPLC movie public performance site license	\$ 230
	Piktochart	\$ -
	Polaris Users Group	\$ 110
	Swank movie public performance site license (2 year)	\$ -
	When I Work	\$ 700

Function: Culture and Recreation
Activity: Library

Activity Notes

Object	Description	Amount
35	Photocopiers and printers lease and copy/print charges	\$ 16,200
	Postage	\$ 6,000
	Postage meter lease	\$ 860
	Printing	\$ 500
	Signage	\$ 500
41	Equipment repair	\$ 1,500
46	Continuing education, meetings, and workshops	\$ 1,000
	Iowa Library Association annual conference	\$ 1,400
	Staff In-Service training	\$ 600
48	Electric	\$ 65,000
	Gas	\$ 12,000
	Internet	\$ 10,500
	Phone	\$ 5,500
	Water	\$ 6,000
49	Petty cash	\$ 200
51	Maintenance supplies	\$ 10,500
54	Minor equipment	\$ 1,500
58	Office supplies	\$ 9,000
59	Operating supplies	\$ 12,000
59.4	Operating supplies - adult programming	\$ 1,700
59.9	Operating supplies - youth programming	\$ 4,500
60	First aid cabinet restocking	\$ 500
	MVR annual fee	\$ 20
79.1	Adult books	\$ 57,500
79.1.2	Young adult books	\$ 7,000
79.1.3	Juvenile books	\$ 32,000
79.2	Bridges eAudio/eBook consortium fees	\$ 10,000
	eAudio/eBooks	\$ 21,000
	Hoopla	\$ 5,000
79.3	Audio books	\$ 13,125
	Music	\$ 2,500
79.4	DVD's	\$ 20,000
	Games	\$ 5,000
79.5	Newspaper and periodical subscriptions	\$ 8,000
79.6	Ancestry	\$ 2,650
	Consumer Reports	\$ 2,650
	Gale Collection	\$ 2,700
	Heritage Quest	\$ 1,080
	Morningstar	\$ 1,550
	Niche Academy	\$ 1,950
	Novelist Plus/Select	\$ 3,900

Function: Culture and Recreation
Activity: Library

Activity Notes

Object	Description	Amount
79.6 cont.	Outlook	\$ 240
	Value Line	\$ 4,000
79.7	Cake pans	\$ 200
	Puppets	\$ 100
	Puzzles	\$ 100
	Steam Kits	\$ 500
81	Building maintenance fund contribution - PM projects	\$ 219,886
	Building maintenance - contracted services	\$ 62,650
Library Fund	Special Revenue Fund #175	\$ 128,000
99	Enrich Iowa	\$ 80,000
99	Art Gallery	\$ 3,000
99	Dorothy Jackson Trust	\$ 25,000
99	Foundation	\$ 20,000



FUNCTION: Culture and Recreation
ACTIVITY: Parks

OVERVIEW: This activity maintains and develops the City park system and provides a safe and clean venue for residents to spend their leisure time.

PARKS

FINANCIAL SUMMARY

	FY 2020-21	FY 2021-22	FY 2021-22	FY 2022-23
	ACTUAL	ADOPTED	REVISED	ADOPTED
Personal services	1,496,339	1,536,185	1,520,431	1,694,577
Contractual & supply service	602,968	826,125	814,630	879,760
Capital outlay	470,848	518,600	519,600	679,448
Total expenditures	\$ 2,570,155	\$ 2,880,910	\$ 2,854,661	\$ 3,253,785
Fees	123,759	114,400	135,400	175,000
Grants	750	-	1,000	-
Other	213,016	217,553	230,813	222,945
Total revenue	\$ 337,525	\$ 331,953	\$ 367,213	\$ 397,945
Net amount supported by property taxes	\$ 2,232,630	\$ 2,548,957	\$ 2,487,447	\$ 2,855,840

SIGNIFICANT BUDGET IMPACTS: This budget includes:

- ↑ Personnel costs reflect a net increase of \$158,400, which reflects normal salary and benefit adjustments for existing staff and the addition of one new laborer. Also, in FY22-23, the timing of the fiscal year beginning and ending resulted in having a 27th pay period reflected; a situation that occurs once every 12th year.
- ↑ An increase of \$35,000 in professional services reflects hiring a consultant to complete a Master Plan for Lions Park.
- ↓ A decrease of \$205,000 in property improvements reflects the reclassification of projects from this line to the Transfers line item.
- ↑ An increase of \$298,000 in transfers out reflects the FY23 property improvements including Lions Park & WJ Park tennis court resurfacing, and a shade structure for All Inclusive Playground. These costs will be transferred into the Capital Projects Fund.

FUTURE BUDGET CONSIDERATIONS:

- ❖ As the top community priorities in the Parks, Recreation and Open Space Master Plan are addressed, the City will need to be proactive in hiring adequate staff to be able to maintain the needed and increased amenities.
- ❖ The park system currently has a total of 57 parks, including 39 playgrounds. The age of many of the playground structures in the park system are approaching a level of expected replacement. A typical life expectancy for playground equipment is 20 years but does vary based on usage and environmental conditions. The City currently has 18 play structures that were installed in 2005 or earlier. A larger number of structures will need to be replaced soon to assure the park users are able to fully enjoy the neighborhood and regional parks in Urbandale

CULTURE AND RECREATION		FY 2020-21	FY 2021-22	FY 2021-22	FY 2022-23	INCREASE	FY 2023-24
		ACTUAL	ADOPTED	REVISED	ADOPTED	(DECREASE)	ESTIMATE
430 PARKS							
PERSONAL SERVICES							
01	Salaries	\$ 977,022	\$ 984,969	\$ 1,000,000	\$ 1,137,314	\$ 152,345	\$ 1,151,657
02	Overtime	22,803	20,000	20,000	20,000	-	20,000
03	Part-time	17,252	70,349	50,000	56,000	(14,349)	56,000
04	Witness fees	-	-	-	-	-	-
06	FICA	75,348	81,003	77,963	91,477	10,474	91,785
07	Retirement - IPERS	94,013	94,815	92,404	107,673	12,858	108,716
08	Pension - MFPRSI	-	-	-	-	-	-
09	Group insurance	298,016	266,169	266,169	261,000	(5,169)	261,000
11	Allowance	5,731	5,968	6,663	6,424	456	6,424
12	Unemployment	-	-	-	-	-	-
13	Deferred comp plan City match	6,154	12,912	7,232	14,689	1,777	14,831
Sub-Total		\$ 1,496,339	\$ 1,536,185	\$ 1,520,431	\$ 1,694,577	\$ 158,392	\$ 1,710,413
CONTRACTUAL AND SUPPLY SERVICES							
21	Advertising	\$ 2,021	\$ -	\$ -	\$ -	\$ -	\$ -
22	Recruitment	1,898	3,000	3,000	3,000	-	3,000
23	Professional services	245,415	304,600	300,000	339,600	35,000	339,600
24	Contributions to other agencies	46	1,200	-	1,200	-	1,200
27	Data processing	9,230	13,900	10,351	15,100	1,200	15,100
28	Dues and memberships	495	1,160	-	1,335	175	1,335
29	Insurance	-	-	-	-	-	-
32	Uniforms and laundry	9,527	8,650	8,844	10,000	1,350	10,000
35	Printing and copying	2,705	7,750	7,750	7,450	(300)	7,450
40	Building and grounds maint.	14,099	36,000	36,000	40,000	4,000	40,000
41	Vehicle and equipment maint.	258	-	-	-	-	-
44	Grant-funded purchases	-	-	-	-	-	-
46	Training and development	1,189	5,900	5,900	10,600	4,700	10,600
48	Utility service	69,011	99,650	99,000	98,650	(1,000)	98,650
49	Petty cash	-	-	-	-	-	-
51	Maintenance supplies	81,845	151,800	150,000	152,610	810	152,610
54	Minor equipment	5,428	5,000	8,909	5,000	-	5,000
55	DARE expenditures	-	-	-	-	-	-
56	Vehicle maintenance supplies	90,800	92,300	92,300	95,200	2,900	96,000
57	Vehicle operation supplies	25,074	38,000	36,072	38,000	-	38,000
58	Office supplies	1,697	2,000	1,289	1,000	(1,000)	1,000
59	Operating supplies	39,810	49,500	49,500	55,300	5,800	55,300
60	Safety and medical supplies	2,420	5,715	5,715	5,715	-	5,715
61	Refunds	-	-	-	-	-	-
Sub-total		\$ 602,968	\$ 826,125	\$ 814,630	\$ 879,760	\$ 53,635	\$ 880,560
CAPITAL OUTLAY							
71	Equipment	\$ 12,234	\$ 6,900	\$ 6,900	\$ 5,400	\$ (1,500)	\$ 6,000
72	Furniture and fixtures	6,958	30,200	30,200	45,700	15,500	55,000
73	Equipment replacement fund	154,613	105,639	105,639	127,565	21,926	125,690
74	Office equipment	-	-	-	-	-	-
75	Operating equipment	-	-	-	-	-	-
76	Property improvements	132,889	205,000	-	-	(205,000)	-
77	Economic development	-	-	-	-	-	-
79	Books, films and recordings	-	-	-	-	-	-
80	Natural disaster cleanup	38,732	22,000	23,000	34,000	12,000	34,000
81	Building maintenance fund	125,422	148,861	148,861	168,783	19,922	169,000
97	Transfers out	-	-	205,000	298,000	298,000	300,000
Sub-total		\$ 470,848	\$ 518,600	\$ 519,600	\$ 679,448	\$ 160,848	\$ 689,690
OPERATING BUDGET SUB-TOTAL		\$ 2,570,155	\$ 2,880,910	\$ 2,854,661	\$ 3,253,785	\$ 372,875	\$ 3,280,663
99	Special Revenue fund items	\$ 313,416	\$ 26,150	\$ 26,150	\$ 28,150	\$ 2,000	\$ 28,150
91	Debt retirement	-	-	-	-	-	-
95	Contingency	-	-	-	-	-	-
PARKS		\$ 2,883,571	\$ 2,907,060	\$ 2,880,811	\$ 3,281,935	\$ 374,875	\$ 3,308,813

Function: Culture and Recreation
Activity: Parks

Activity Notes

Object	Description	Amount
01	Director, Assistant Director, Parks Supervisor, Turf Specialist, Laborers (7), Facilities Maintenance Laborers (2), Horticulture Technician, 1/2 Administrative Specialist (other 1/2 in Recreation)	\$ 1,137,314
02	Overtime (snow removal, preparation for July 4th, mosquito control application, etc.)	\$ 20,000
03	Seasonal labor staff - 120 day (5), 8-month (1), Arboretum intern	\$ 56,000
06	FICA	\$ 91,477
07	IPERS	\$ 107,673
09	Group insurance	\$ 261,000
11	Cell phone allowance - Director, Assistant Director, and Parks Supervisor	\$ 1,224
	Spot awards	\$ 400
	Vehicle allowance - Director	\$ 4,800
13	Deferred compensation City match	\$ 14,689
22	Recruitment expenses for seasonal staff (background checks, drug screens, physicals)	\$ 3,000
23	Annual inspection and maintenance for underground chemical storage tank	\$ 1,400
	Contractual parks maintenance (mowing contract)	\$ 240,000
	Document shredding special event - Shredding truck (2)	\$ 700
	Interchange mowing (Douglas 86th & 100th Street) 94 acres (four mowings)	\$ 15,000
	Prairie management assistance (prescribed burn, pest control, and natural area restoration)	\$ 3,000
	Tree chipping at North Plant	\$ 3,000
	Tree service work	\$ 30,000
	Master Plan for Lions Park	\$ 45,000
23.201	WJ Shelter - safe room manager (security system monitoring)	\$ 1,500
24	Contribution - Bike to Work Week	\$ 500
	Landfill and transfer charges	\$ 700
27	Computer software and supplies	\$ 700
	I-pad for Park Inspectors	\$ 1,200
	I-pad internet service	\$ 600
	Online registration annual fee	\$ 3,600
	Sportsman registration system credit card fees	\$ 9,000
28	Iowa Parks and Recreation Association - (3)	\$ 435
	Iowa Sports Turf Mgr. Association (5)	\$ 320
	National Park and Recreation Association (2)	\$ 350
	Subscriptions/publications	\$ 215
	Tree Board - National Arbor Day Foundation	\$ 15
32	Uniform allowances (16), part time staff T-shirts, sweatshirts	\$ 10,000
35	ArcGIS mapping annual fees	\$ 550
	Marketing and promotions	\$ 4,500
	Postage & toner	\$ 1,400
	Regional/Urbandale trail map	\$ 1,000
40	Giovannetti Shelter \$6,250 (5240.201), Lions Park Shelter \$9,600 (5240.202), and Senior Recreation Center \$13,376 (5240.212) weekend custodial for rentals	\$ 30,000
	Open air shelter - custodial for rentals (5240.4)	\$ 10,000

Function: Culture and Recreation
Activity: Parks

Activity Notes

Object	Description	Amount
46	Iowa Parks and Recreation Fall workshop - Marshalltown, IA (3)	\$ 1,000
	Iowa Parks and Recreation Spring conference - Davenport, IA (3)	\$ 1,400
	Iowa State University Shade Tree course - local (2)	\$ 300
	Iowa Turf Grass local conference (4)	\$ 900
	NRPA Conference - Phoenix, AZ (2)	\$ 4,400
	Safety compliance trainings and supplies (OSHA and fire department mandated)	\$ 1,500
	Staff technical training - playground inspections, electrical, plumbing workshops, prescribed burn training certification (various staff)	\$ 1,000
	Tree Board - training and development	\$ 100
48	Memorial Tree Park and Gardens - electrical	\$ 800
	Parks - gas, electric, water, telephone and data	\$ 53,500
	Parks & Public Works new facility (30% of utilities - shared with PW)	\$ 10,000
48.1	Giovannetti Comm. Shelter - utilities (gas, electric, water, telephone/internet, security system)	\$ 9,675
48.2	Lions Shelter - utilities (gas, electric, water, telephone security system and data)	\$ 8,675
48.215	Walker Johnston Softball Complex - utilities (concession, Maint. Bldg., field lights & irrigation)	\$ 16,000
51	Flower garden material	\$ 8,000
	Gravel bed nursery	\$ 2,000
	Lakeview pond fountain maintenance & Memorial Tree Park Fountain	\$ 1,700
	Mosquito control (Larvacide & Fogging applications)	\$ 8,500
	Paint, hardware, shop chemicals, etc.	\$ 8,000
	Plants and trees	\$ 8,000
	Pond treatment (chemicals) Lakeview, Kollmorgen, LA Ward, Walker Johnston, Avondale	\$ 11,000
	Portable toilets - parks (\$4,500); Special events (\$450); UCAN & school events (\$250)	\$ 5,200
	Safety wood fiber for playground fall zones (32 playgrounds)	\$ 13,000
	Sand and gravel (bike trail overlays and backfill, playground installations, etc.)	\$ 4,000
	Seed and fertilizer	\$ 58,000
	Striping parking lots	\$ 3,000
	Turf chemicals	\$ 10,000
	Water bags for tree plantings	\$ 810
51.8	Tree board plantings - Parkview Creek Trail - 18 trees (\$5,400) offset by Tree's Please grant	\$ 5,400
51.215	Walker Johnston Softball Complex - deep tine aerify four outfield areas (6 acres)	\$ 2,500
	WJ fields maintenance (fence & irrigation repair, lights, fertilizer, etc.)	\$ 3,500
54	Tools and replacement equipment	\$ 4,400
54.215	WJ fields - minor equipment	\$ 600
56	Fleet management - overhead contribution	\$ 59,400
	Fleet management - repair and maintenance supplies	\$ 35,800
57	Fuel, gas, etc.	\$ 38,000
58	Office supplies	\$ 1,000
59	Graffiti removal/vandalism	\$ 3,000
	Outdoor ice rink replacement liner	\$ 1,000
	Restroom supplies, park/shelter house janitorial supplies, trash can liners, paper products	\$ 13,000

Function: Culture and Recreation
Activity: Parks

Activity Notes

Object	Description	Amount
59 cont.	Signs for parks and trails	\$ 2,800
59.201	Giovannetti Community Shelter - shelter supplies, paper products, etc.	\$ 2,500
59.202	Lions Shelter - shelter supplies, paper products, etc.	\$ 2,500
59.215	WJ Complex supplies & expenses (chalk, field dry, infield material, bases, trash service, janitorial supplies, paper products, chemical applications, fuel, sales tax on rentals etc.)	\$ 14,400
59.7	Public Art - \$1,500 stipends for (4) Art Park sculptures (\$8,000), community awareness and education/events (\$1,000) and mailings/operating supplies/events (\$1,000), Library art gallery (\$1,000), community splash art projects (\$5,000)	\$ 16,000
59.8	Tree Board- community event supplies (Arbor Day, special planting events, educational resources)	\$ 100
60	First aid supplies (masks, gloves, aprons, boots for chemical applications, respirators, etc.)	\$ 1,250
	Hoist and sling compliance safety inspection	\$ 500
	MVR annual fee	\$ 165
	OSHA training safety classes for staff	\$ 700
	Random drug testing for staff, first-aid kits for trucks and facilities	\$ 1,300
	Safety compliance supplies (OSHA and Fire Department mandated)	\$ 800
	Update PPE for staff (chaps, helmets, chainsaw safety gear)	\$ 1,000
71	Small battery & gas powered equipment replacement (chainsaws, grass trimmers, blowers)	\$ 1,700
	Small salt spreader for pickup truck	\$ 1,700
	Single-stage snow thrower	\$ 1,000
71.215	WJ Park complex equipment	\$ 1,000
72	Benches, grills, inside tables & chairs, replacement, bleachers, (5) waste receptacles & (6) multi-purpose wood picnic tables	\$ 5,400
	Permanent picnic tables and trash receptacles for park shelters	\$ 6,000
	Safety - fall mats for under tire swings (2 @ \$900)	\$ 1,800
	Soccer goals (4) for Parks (Bestland Park and North Karen Acres Park)	\$ 10,000
	Walker Johnston Skate Park (replacement decking)	\$ 2,500
	Holiday lighting display @ Memorial Tree Park	\$ 20,000
73	Equipment Replacement Fund contribution	\$ 127,565
80	Emerald Ash Borer (EAB) preparation: tree removal (\$23,000), tree replacement in parks (\$4,000), Tree-age insecticide treatment (\$2,000), rental of tub grinder (\$3,000)	\$ 32,000
	COVID related expenses	\$ 2,000
81	Building maintenance fund contribution - PM projects (Giovannetti, Lions, Parks, Open Shelters, WJP & PW/Parks Facility)	\$ 90,850
	Replace ceiling and lighting update to LED - Lions (202)	\$ 9,000
	Building maintenance - contracted services: (Giovannetti, Lions, Parks, Open Shelters, WJP)	\$ 63,446
97 transfers	Bike path City-wide improvements	\$ 100,000
	Lions Park tennis court resurfacing	\$ 25,000
	Open air shelter - Sharon Heights (1)	\$ 45,000
	Playground improvements	\$ 75,000
	Shade structure for All Inclusive Playground	\$ 18,000
	WJ Park tennis court resurfacing (4 north courts)	\$ 35,000

Function: Culture and Recreation
Activity: Parks

Activity Notes

Object	Description	Amount
Dunlap Fund	Dunlap Arboretum expenses (directly funded by Dunlap Foundation special revenue fund):	\$ 28,150
99	Arboretum intern (5 months)	\$ 9,000
	Ash tree treatments	\$ 650
	Contract mowing & trimming	\$ 7,000
	Contract tree work/tree pruning	\$ 4,500
	Interpretive & identification signage	\$ 3,500
	Landscaping materials	\$ 2,000
	Summer plant material	\$ 1,500

FUNCTION: Culture and Recreation
ACTIVITY: Grounds Maintenance

OVERVIEW: This activity provides grounds maintenance services for all city-owned properties.

GROUND MAINTENANCE

FINANCIAL SUMMARY

	FY 2020-21	FY 2021-22	FY 2021-22	FY 2022-23
	ACTUAL	ADOPTED	REVISED	ADOPTED
Personal services	114,667	102,388	101,616	108,856
Contractual & supply service	17,322	27,750	24,500	29,750
Capital outlay	-	-	-	-
Total expenditures	\$ 131,989	\$ 130,138	\$ 126,116	\$ 138,606
Fees	-	-	-	-
Grants	-	-	-	-
Other	10,939	9,827	10,197	9,497
Total revenue	\$ 10,939	\$ 9,827	\$ 10,197	\$ 9,497
Net amount supported by property taxes	\$ 121,050	\$ 120,311	\$ 115,919	\$ 129,109

SIGNIFICANT BUDGET IMPACTS: This budget includes:

- ↑ Personnel costs reflect a net increase of \$6,500 with reflects normal salary and benefit increases for existing staff. In FY22-23 the timing of the fiscal year beginning and ending resulted in having a 27th pay period reflected; a situation that occurs once every 12th year.

FUTURE BUDGET CONSIDERATIONS:

- ❖ None identified at this time.

CULTURE AND RECREATION	FY 2020-21	FY 2021-22	FY 2021-22	FY 2022-23	INCREASE	FY 2023-24
	ACTUAL	ADOPTED	REVISED	ADOPTED	(DECREASE)	ESTIMATE

435 GROUNDS MAINTENANCE

PERSONAL SERVICES

01	Salaries	\$ 65,734	\$ 70,576	\$ 69,563	\$ 76,483	\$ 5,907	\$ 76,045
02	Overtime	15,366	-	488	500	500	500
03	Part-time	-	-	-	-	-	-
04	Witness fees	-	-	-	-	-	-
06	FICA	6,129	5,450	5,246	5,907	457	5,876
07	Retirement - IPERS	6,253	6,646	6,613	7,203	557	7,179
08	Pension - MFPRSI	-	-	-	-	-	-
09	Group insurance	20,553	19,012	19,012	18,000	(1,012)	18,000
11	Allowance	-	-	-	-	-	-
12	Unemployment	-	-	-	-	-	-
13	Deferred comp plan City match	632	704	696	763	59	760
	Sub-Total	\$ 114,667	\$ 102,388	\$ 101,616	\$ 108,856	\$ 6,468	\$ 108,360

CONTRACTUAL AND SUPPLY SERVICES

21	Advertising	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22	Recruitment	-	-	-	-	-	-
23	Professional services	238	6,000	6,000	6,000	-	6,000
24	Contributions to other agencies	-	-	-	-	-	-
27	Data processing	-	-	-	-	-	-
28	Dues and memberships	-	-	-	-	-	-
29	Insurance	-	-	-	-	-	-
32	Uniforms and laundry	-	-	-	-	-	-
35	Printing and copying	-	-	-	-	-	-
40	Building and grounds maint.	-	-	-	-	-	-
41	Vehicle and equipment maint.	-	-	-	-	-	-
44	Grant-funded purchases	-	-	-	-	-	-
46	Training and development	-	-	-	-	-	-
48	Utility service	6,235	6,000	6,000	8,000	2,000	8,000
49	Petty cash	-	-	-	-	-	-
51	Maintenance supplies	10,849	15,750	12,500	15,750	-	15,750
54	Minor equipment	-	-	-	-	-	-
55	DARE expenditures	-	-	-	-	-	-
56	Vehicle maintenance supplies	-	-	-	-	-	-
57	Vehicle operation supplies	-	-	-	-	-	-
58	Office supplies	-	-	-	-	-	-
59	Operating supplies	-	-	-	-	-	-
60	Safety and medical supplies	-	-	-	-	-	-
61	Refunds	-	-	-	-	-	-
	Sub-total	\$ 17,322	\$ 27,750	\$ 24,500	\$ 29,750	\$ 2,000	\$ 29,750

CAPITAL OUTLAY

71	Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
72	Furniture and fixtures	-	-	-	-	-	-
73	Equipment replacement fund	-	-	-	-	-	-
74	Office equipment	-	-	-	-	-	-
75	Operating equipment	-	-	-	-	-	-
76	Property improvements	-	-	-	-	-	-
77	Economic development	-	-	-	-	-	-
79	Books, films and recordings	-	-	-	-	-	-
80	Natural disaster cleanup	-	-	-	-	-	-
81	Building maintenance fund	-	-	-	-	-	-
97	Transfers out	-	-	-	-	-	-
	Sub-total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

OPERATING BUDGET SUB-TOTAL

99	Special Revenue fund items	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
91	Debt retirement	-	-	-	-	-	-
95	Contingency	-	-	-	-	-	-

GROUNDS MAINTENANCE

		\$ 131,989	\$ 130,138	\$ 126,116	\$ 138,606	\$ 8,468	\$ 138,110
--	--	-------------------	-------------------	-------------------	-------------------	-----------------	-------------------

Function: Culture and Recreation
Activity: Grounds Maintenance

Activity Notes

Object	Description	Amount
01	Turf Specialist	\$ 76,483
02	Overtime	\$ 500
06	FICA	\$ 5,907
07	IPERS	\$ 7,203
09	Group insurance	\$ 18,000
13	Deferred compensation City match	\$ 763
23	Douglas interchange landscaping and plant material maintenance	\$ 3,500
	Tree removal and trimming - City facilities	\$ 2,500
48	Douglas interchange median irrigation	\$ 8,000
51	Federal and State flags and flag maintenance for City facilities	\$ 1,000
	Ice melt for City parking lots, sidewalks, etc.	\$ 3,000
	Seed, fertilizer, plants/material/pots for City grounds	\$ 6,250
	Streetscape expenses, general fountain repairs, plant materials for the Douglas Avenue Beautification and Entry Signage projects	\$ 5,500



FUNCTION: Culture and Recreation
ACTIVITY: Recreation

OVERVIEW: This activity offers a wide variety of leisure time programs to meet the social, recreational, educational, and fitness needs of participants.

RECREATION

	FINANCIAL SUMMARY			
	FY 2020-21	FY 2021-22	FY 2021-22	FY 2022-23
	ACTUAL	ADOPTED	REVISED	ADOPTED
Personal services	300,167	350,329	343,754	417,186
Contractual & supply service	46,406	209,390	183,040	257,620
Capital outlay	24,566	31,697	31,697	28,697
Total expenditures	\$ 371,139	\$ 591,416	\$ 558,491	\$ 703,503
Fees	73,250	95,600	95,600	100,600
Grants	-	-	-	-
Other	30,760	44,661	45,157	48,203
Total revenue	\$ 104,010	\$ 140,261	\$ 140,757	\$ 148,803
Net amount supported by property taxes	\$ 267,129	\$ 451,155	\$ 417,735	\$ 554,700

SIGNIFICANT BUDGET IMPACTS: This budget includes:

- ↑ Personnel costs reflect a net increase of \$66,900, which reflects normal salary and benefits increases for existing staff and the addition of one new recreation specialist. Also, in FY22-23, the timing of the fiscal year beginning and ending resulted in having a 27th pay period reflected; a situation that occurs once every 12th year.
- ↑ An increase of \$37,000 in professional services reflects the subsidy paid to local aquatic facility partners for aquatic programming options being offered to Urbandale residents due to the demolition of the Urbandale pool.
- ↑ An increase of \$10,200 in operating supplies reflects the increase in special events (Party in the Park, Drive-in Movies, etc.) and summer recreation programs.
- ❖ An increase of \$10,000 in MAC special revenue funding reflects the increase in costs for providing mobile MAC programming. The MAC program was allocated funds to purchase an electric van in FY22 to introduce a “Mobile MAC” program, to address the transportation issues many families have in getting to recreation programming.

FUTURE BUDGET CONSIDERATIONS:

- ❖ A decision will need to be made regarding the recreation facilities for the community, and future bond referendum for a recreation/aquatic/senior recreation facility. These decisions will greatly affect the future operations, management and staffing of this department.
- ❖ The MAC camp program is in its 14th year and has been very successful. This program is nearly fully funded by grants and donations, so any consideration of expanding the program to other schools in Urbandale will be limited by availability of additional funding.

CULTURE AND RECREATION	FY 2020-21	FY 2021-22	FY 2021-22	FY 2022-23	INCREASE	FY 2023-24
	ACTUAL	ADOPTED	REVISED	ADOPTED	(DECREASE)	ESTIMATE

440 RECREATION

PERSONAL SERVICES

01	Salaries	\$ 184,464	\$ 190,562	\$ 221,000	\$ 254,204	\$ 63,642	\$ 264,372
02	Overtime	1,305	-	1,547	-	-	-
03	Part-time	9,567	61,849	25,000	50,000	(11,849)	50,000
04	Witness fees	-	-	-	-	-	-
06	FICA	14,168	19,447	18,345	23,457	4,010	24,214
07	Retirement - IPERS	17,478	19,484	19,507	23,939	4,455	24,957
08	Pension - MFPRSI	-	-	-	-	-	-
09	Group insurance	71,935	57,036	57,036	63,000	5,964	63,000
11	Allowance	-	50	50	50	-	50
12	Unemployment	-	-	-	-	-	-
13	Deferred comp plan City match	1,250	1,901	1,270	2,536	635	2,154
	Sub-Total	\$ 300,167	\$ 350,329	\$ 343,754	\$ 417,186	\$ 66,857	\$ 428,747

CONTRACTUAL AND SUPPLY SERVICES

21	Advertising	\$ 6,395	\$ 7,500	\$ 7,500	\$ 7,500	\$ -	\$ 7,500
22	Recruitment	873	3,100	-	3,100	-	3,100
23	Professional services	14,481	118,000	100,000	155,000	37,000	122,000
24	Contributions to other agencies	-	-	-	-	-	-
27	Data processing	-	500	-	2,500	2,000	2,500
28	Dues and memberships	923	1,240	1,240	1,470	230	1,470
29	Insurance	-	-	-	-	-	-
32	Uniforms and laundry	308	750	500	750	-	750
35	Printing and copying	7,549	22,850	22,850	18,150	(4,700)	18,150
40	Building and grounds maint.	-	-	-	-	-	-
41	Vehicle and equipment maint.	-	250	300	250	-	250
44	Grant-funded purchases	-	-	-	-	-	-
46	Training and development	-	3,300	3,300	6,300	3,000	6,300
48	Utility service	2,160	3,100	3,100	3,100	-	3,100
49	Petty cash	-	-	-	-	-	-
51	Maintenance supplies	75	400	400	400	-	400
54	Minor equipment	-	350	350	350	-	350
55	DARE expenditures	-	-	-	-	-	-
56	Vehicle maintenance supplies	1,500	1,500	1,500	1,500	-	1,500
57	Vehicle operation supplies	-	1,200	500	1,700	500	1,700
58	Office supplies	477	2,000	1,500	2,000	-	2,000
59	Operating supplies	11,665	43,050	40,000	53,250	10,200	53,250
60	Safety and medical supplies	-	300	-	300	-	300
61	Refunds	-	-	-	-	-	-
	Sub-total	\$ 46,406	\$ 209,390	\$ 183,040	\$ 257,620	\$ 48,230	\$ 224,620

CAPITAL OUTLAY

71	Equipment	\$ -	\$ 3,000	\$ 3,000	\$ 5,000	\$ 2,000	\$ 2,000
72	Furniture and fixtures	-	-	-	-	-	-
73	Equipment replacement fund	3,571	7,571	7,571	7,571	-	7,571
74	Office furniture	-	-	-	-	-	-
75	Operating equipment	-	-	-	-	-	-
76	Property improvements	-	-	-	-	-	-
77	Economic development	-	-	-	-	-	-
79	Books, films and recordings	-	-	-	-	-	-
80	Natural disaster cleanup	-	-	-	-	-	-
81	Building maintenance fund	15,995	16,126	16,126	16,126	-	16,200
97	Transfers out	5,000	5,000	5,000	-	(5,000)	-
	Sub-total	\$ 24,566	\$ 31,697	\$ 31,697	\$ 28,697	\$ (3,000)	\$ 25,771

OPERATING BUDGET SUB-TOTAL

		\$ 371,139	\$ 591,416	\$ 558,491	\$ 703,503	\$ 112,087	\$ 679,138
99	Special Revenue fund items (M.	7,676	83,000	148,000	93,000	10,000	93,000
91	Debt retirement	-	-	-	-	-	-
95	Contingency	-	-	-	-	-	-

RECREATION

		\$ 378,815	\$ 674,416	\$ 706,491	\$ 796,503	\$ 122,087	\$ 772,138
--	--	------------	------------	------------	------------	------------	------------

Function: Culture and Recreation
Activity: Recreation

Activity Notes

Object	Description	Amount
01	Recreation Superintendent, Recreation Coordinator, Recreation Specialist, 1/2 Administrative Specialist	\$ 254,204
03	Summer recreation staff (Kids Kamp, Youth in Parks, intern (1))	\$ 50,000
06	FICA	\$ 23,457
07	IPERS	\$ 23,939
09	Group insurance	\$ 63,000
11	On the spot awards	\$ 50
13	Deferred compensation City match	\$ 2,536
21	Program advertising/marketing (radio, FB ads, constant contact contract, etc.)	\$ 7,500
22	Recruitment expenses for summer staff (background checks, drug screens, physicals)	\$ 3,100
23	Contractual instructor fees, summer instructor and clinic fees, program supervisor fees	\$ 120,000
	Subsidy for aquatic programs - area aquatic facilities	\$ 35,000
27	Computer software and supplies	\$ 500
	Laptop and docking station (2)	\$ 2,000
28	American License fees (broadcast permit)	\$ 250
	Iowa Parks and Recreation Association - Recreation Superintendent, Coordinator, Specialist	\$ 420
	National Miracle League Organization - Annual membership fee	\$ 600
	Subscriptions/publications	\$ 200
32	Shirts (rec staff)	\$ 750
35	Copy machine maintenance/contract	\$ 600
	Flyers, schedules and brochures	\$ 550
	Marketing and promotions - digital program guide, programs, events	\$ 17,000
41	Wellness Center - Maintenance and repair of wellness equipment	\$ 250
46	Athletic Business Conference (Orlando, FL) - (1)	\$ 2,200
	Iowa Parks and Recreation Fall workshop (Marshalltown, IA) - (3)	\$ 1,000
	Iowa Parks and Recreation Spring conference (Davenport, IA) - (3)	\$ 1,400
	Mileage reimbursements (Rec. Superintendent, Rec. coordinator, Rec. intern, Rec. Specialist)	\$ 1,000
	Staff development training/workshops - local	\$ 700
48	Wellness Center - phone, cable service	\$ 500
	Wellness Center - utilities (water, gas, electric)	\$ 2,600
51	Recreation facility supplies	\$ 200
	Wellness Center - cleaning supplies, toilet paper, paper towels, etc.	\$ 200
54	Wellness Center - exercise equipment (balls, ropes, bands, mats, etc.)	\$ 350
56	Fleet management - overhead contribution	\$ 500
	Fleet management - repair and maintenance supplies	\$ 1,000
57	Fuel - van	\$ 1,700
58	Office supplies	\$ 2,000
59	Recreation program supplies	\$ 21,000
	Recreation program t-shirts	\$ 2,500
	Sales tax for facility rentals	\$ 1,000
	Scholarship fund	\$ 3,000

Function: Culture and Recreation**Activity: Recreation****Activity Notes**

Object	Description	Amount
59 cont.	Signs/banners for special events	\$ 750
	Special events (Party in the Park, Drive-in Movies, etc.)	\$ 15,000
	Summer rec programs - transportation (buses for Kids Kamp)	\$ 10,000
60	First aid supplies	\$ 300
71	Copy machine purchase	\$ 5,000
73	Equipment Replacement Fund contribution	\$ 7,571
81	Building maintenance fund contribution - PM Repairs - Wellness	\$ 7,156
	Building maintenance - contracted services	\$ 8,970
MAC Fund	MAC Fund expenses (those items directly related to Making a Connection program):	\$ 93,000
03	MAC Camp – program supervisor salaries, Mobile MAC salaries	\$ 52,000
59	Making A Connection (MAC) program supplies & Mobile MAC supplies , field trip transportation, admissions, t-shirts	\$ 41,000

FUNCTION: Culture and Recreation
ACTIVITY: Cemetery Maintenance

OVERVIEW: This activity maintains the McDivitt Grove Cemetery grounds.

CEMETERY MAINTENANCE

FINANCIAL SUMMARY				
	FY 2020-21	FY 2021-22	FY 2021-22	FY 2022-23
	ACTUAL	ADOPTED	REVISED	ADOPTED
Personal services	-	-	-	-
Contractual & supply service	8,973	10,200	10,200	10,200
Capital outlay	-	-	-	-
Total expenditures	\$ 8,973	\$ 10,200	\$ 10,200	\$ 10,200
Fees	-	-	100	-
Grants	-	-	-	-
Other	744	770	825	699
Total revenue	\$ 744	\$ 770	\$ 925	\$ 699
Net amount supported by property taxes	\$ 8,229	\$ 9,430	\$ 9,275	\$ 9,501

SIGNIFICANT BUDGET IMPACTS: This budget includes:

- ↑ A \$20,750 increase in McDivitt Cemetery special revenue fund reflects the purchase of a final columbarium for installation.

FUTURE BUDGET CONSIDERATIONS

- ❖ Once the final columbarium is installed, there are no additional concrete footings available to add any more. If additional niches are needed, space within the cemetery property will need to be identified.

CULTURE AND RECREATION	FY 2020-21	FY 2021-22	FY 2021-22	FY 2022-23	INCREASE	FY 2023-24
	ACTUAL	ADOPTED	REVISED	ADOPTED	(DECREASE)	ESTIMATE

450 CEMETERY MAINTENANCE

PERSONAL SERVICES

01	Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
02	Overtime	-	-	-	-	-	-
03	Part-time	-	-	-	-	-	-
04	Witness fees	-	-	-	-	-	-
06	FICA	-	-	-	-	-	-
07	Retirement - IPERS	-	-	-	-	-	-
08	Pension - MFPRSI	-	-	-	-	-	-
09	Group insurance	-	-	-	-	-	-
11	Allowance	-	-	-	-	-	-
12	Unemployment	-	-	-	-	-	-
13	Deferred comp plan City match	-	-	-	-	-	-
	Sub-Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

CONTRACTUAL AND SUPPLY SERVICES

21	Advertising	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22	Recruitment	-	-	-	-	-	-
23	Professional services	8,825	9,400	9,400	9,400	-	9,800
24	Contributions to other agencies	-	-	-	-	-	-
27	Data processing	-	-	-	-	-	-
28	Dues and memberships	-	-	-	-	-	-
29	Insurance	-	-	-	-	-	-
32	Uniforms and laundry	-	-	-	-	-	-
35	Printing and copying	-	-	-	-	-	-
40	Building and grounds maint.	-	-	-	-	-	-
41	Vehicle and equipment maint.	-	-	-	-	-	-
44	Grant-funded purchases	-	-	-	-	-	-
46	Training and development	-	-	-	-	-	-
48	Utility service	-	-	-	-	-	-
49	Petty cash	-	-	-	-	-	-
51	Maintenance supplies	148	800	800	800	-	800
54	Minor equipment	-	-	-	-	-	-
55	DARE expenditures	-	-	-	-	-	-
56	Vehicle maintenance supplies	-	-	-	-	-	-
57	Vehicle operation supplies	-	-	-	-	-	-
58	Office supplies	-	-	-	-	-	-
59	Operating supplies	-	-	-	-	-	-
60	Safety and medical supplies	-	-	-	-	-	-
61	Refunds	-	-	-	-	-	-
	Sub-total	\$ 8,973	\$ 10,200	\$ 10,200	\$ 10,200	\$ -	\$ 10,600

CAPITAL OUTLAY

71	Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
72	Furniture and fixtures	-	-	-	-	-	-
73	Equipment replacement fund	-	-	-	-	-	-
74	Office equipment	-	-	-	-	-	-
75	Operating equipment	-	-	-	-	-	-
76	Property improvements	-	-	-	-	-	-
77	Economic development	-	-	-	-	-	-
79	Books, films and recordings	-	-	-	-	-	-
80	Natural disaster cleanup	-	-	-	-	-	-
81	Building maintenance fund	-	-	-	-	-	-
97	Transfers out	-	-	-	-	-	-
	Sub-total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

OPERATING BUDGET SUB-TOTAL

		\$ 8,973	\$ 10,200	\$ 10,200	\$ 10,200	\$ -	\$ 10,600
99	Special Revenue fund items	\$ 17,435	\$ -	\$ 5,000	\$ 20,750	\$ 20,750	\$ 5,000
91	Debt retirement	-	-	-	-	-	-
95	Contingency	-	-	-	-	-	-

CEMETERY MAINTENANCE

		\$ 26,408	\$ 10,200	\$ 15,200	\$ 30,950	\$ 20,750	\$ 15,600
--	--	-----------	-----------	-----------	-----------	-----------	-----------

Function: Culture and Recreation
Activity: Cemetery Maintenance

Activity Notes

Object	Description	Amount
23	Contract maintenance	\$ 7,400
	Tree maintenance	\$ 2,000
51	Turf chemicals, misc. supplies	\$ 800
McDivitt	Special Revenue Fund #192	\$ 20,750
99	Columbarium	\$ 20,750



FUNCTION: Culture and Recreation
ACTIVITY: Senior Recreation Center

OVERVIEW: The activity contributes to the quality of life of Urbandale’s senior population by offering diversified programs that meet the social, cultural, recreational, health and fitness needs of the participants.

SENIOR RECREATION CENTER

FINANCIAL SUMMARY				
	FY 2020-21	FY 2021-22	FY 2021-22	FY 2022-23
	ACTUAL	ADOPTED	REVISED	ADOPTED
Personal services	210,642	235,784	222,540	286,373
Contractual & supply service	36,975	120,640	113,796	140,070
Capital outlay	89,463	96,789	96,789	97,139
Total expenditures	\$ 337,080	\$ 453,213	\$ 433,125	\$ 523,582
Fees	4,938	17,500	22,500	28,000
Grants	-	-	-	-
Other	27,937	34,225	35,020	35,875
Total revenue	\$ 32,875	\$ 51,725	\$ 57,520	\$ 63,875
Net amount supported by property taxes	\$ 304,205	\$ 401,488	\$ 375,605	\$ 459,707

SIGNIFICANT BUDGET IMPACTS: This budget includes:

- ↑ Personnel costs reflect a net increase of \$50,600, which includes normal salary and benefit increases for existing staff and the addition of one new recreation specialist. Also, in FY22-23, the timing of the fiscal year beginning and ending resulted in having a 27th pay period reflected; a situation that occurs once every 12th year.
- ↑ An increase of \$10,000 in professional services reflect an increase in instructor costs due to expanded program offerings with smaller class sizes due to COVID-19 restrictions.
- ↑ An increase of \$10,100 in printing and copying reflects the transition of bringing newsletter processing in-house.
- ↑ An increase of \$7,500 in equipment reflects the replacement of a treadmill and the purchase of a ceiling mounted projector and Bluetooth controls for the community room rentals.

FUTURE BUDGET CONSIDERATIONS:

- ❖ The kitchen is approaching 20 years of age and updates to appliances and cupboards will be necessary to keep the facility desirable for public rental space, as well as for cooking and nutritional programs and special events.
- ❖ The costs of professional services will increase as future education and wellness programs are added, requiring contracted instructors. Some of these costs will likely be offset by class fees.
- ❖ Approximately 28% of the state’s population is 55+ (and expected to continue to rise). Iowa’s population is aging at a rate that is among the highest in the U.S. Today’s newest seniors are increasingly health-conscious and wanting to learn and try new things. Demand for senior services will continue to grow.
- ❖ The Senior Recreation Center is operating at full capacity for programming and space use to meet the needs of this growing population. Any consideration for expansion of programming would require consideration of a new facility or expansion of the current facility.

CULTURE AND RECREATION	FY 2020-21	FY 2021-22	FY 2021-22	FY 2022-23	INCREASE	FY 2023-24
	ACTUAL	ADOPTED	REVISED	ADOPTED	(DECREASE)	ESTIMATE

460 SENIOR RECREATION CENTER

PERSONAL SERVICES

01	Salaries	\$ 126,958	\$ 134,998	\$ 152,000	\$ 196,696	\$ 61,698	\$ 204,564
02	Overtime	-	-	-	-	-	-
03	Part-time	-	32,699	3,000	-	(32,699)	-
04	Witness fees	-	-	-	-	-	-
06	FICA	9,314	12,925	12,925	15,191	2,266	15,806
07	Retirement - IPERS	11,985	15,791	15,791	18,524	2,733	19,311
08	Pension - MFPRSI	-	-	-	-	-	-
09	Group insurance	61,659	38,024	38,024	54,000	15,976	54,000
11	Allowance	-	-	-	-	-	-
12	Unemployment	-	-	-	-	-	-
13	Deferred comp plan City match	726	1,347	800	1,962	615	2,046
Sub-Total		\$ 210,642	\$ 235,784	\$ 222,540	\$ 286,373	\$ 50,589	\$ 295,727

CONTRACTUAL AND SUPPLY SERVICES

21	Advertising	\$ 510	\$ 1,500	\$ -	\$ 1,500	\$ -	\$ 1,500
22	Recruitment	-	-	-	-	-	-
23	Professional services	7,005	47,000	47,000	57,000	10,000	57,000
24	Contributions to other agencies	-	-	-	-	-	-
27	Data processing	2,117	2,500	2,500	3,700	1,200	3,700
28	Dues and memberships	726	1,450	1,450	1,280	(170)	1,280
29	Insurance	-	-	-	-	-	-
32	Uniforms and laundry	-	90	96	90	-	90
35	Printing and copying	1,349	5,700	5,700	15,800	10,100	15,800
40	Building and grounds maint.	-	-	-	-	-	-
41	Vehicle and equipment maint.	72	1,000	850	1,000	-	1,000
44	Grant-funded purchases	-	-	-	-	-	-
46	Training and development	-	3,800	3,800	2,100	(1,700)	2,100
48	Utility service	17,195	26,000	26,000	26,000	-	26,000
49	Petty cash	-	-	-	-	-	-
51	Maintenance supplies	2,019	3,200	3,200	3,200	-	3,200
54	Minor equipment	575	1,000	1,000	1,000	-	1,000
55	DARE expenditures	-	-	-	-	-	-
56	Vehicle maintenance supplies	-	-	-	-	-	-
57	Vehicle operation supplies	-	-	-	-	-	-
58	Office supplies	887	2,000	2,000	2,000	-	2,000
59	Operating supplies	4,421	25,200	20,000	25,200	-	25,200
60	Safety and medical supplies	-	200	200	200	-	200
61	Refunds	99	-	-	-	-	-
Sub-total		\$ 36,975	\$ 120,640	\$ 113,796	\$ 140,070	\$ 19,430	\$ 140,070

CAPITAL OUTLAY

71	Equipment	\$ 1,220	\$ -	\$ -	\$ 7,500	\$ 7,500	\$ 7,500
72	Furniture and fixtures	2,355	2,000	2,000	3,400	1,400	3,400
73	Equipment replacement fund	-	-	-	-	-	-
74	Office equipment	-	-	-	-	-	-
75	Operating equipment	-	-	-	-	-	-
76	Property improvements	-	-	-	-	-	-
77	Economic development	-	-	-	-	-	-
79	Books, films and recordings	-	-	-	-	-	-
80	Natural disaster cleanup	586	-	-	-	-	-
81	Building maintenance fund	85,302	94,789	94,789	86,239	(8,550)	87,000
97	Transfers out	-	-	-	-	-	-
Sub-total		\$ 89,463	\$ 96,789	\$ 96,789	\$ 97,139	\$ 350	\$ 97,900

OPERATING BUDGET SUB-TOTAL

99	Special Revenue fund items	\$ 1,545	\$ 20,000	\$ 20,000	\$ 20,000	\$ -	\$ 20,000
91	Debt retirement	-	-	-	-	-	-
95	Contingency	-	-	-	-	-	-

SENIOR RECREATION CENTER		\$ 338,625	\$ 473,213	\$ 453,125	\$ 543,582	\$ 70,369	\$ 553,697
---------------------------------	--	-------------------	-------------------	-------------------	-------------------	------------------	-------------------

Function: Culture and Recreation
Activity: Senior Recreation Center

Activity Notes

Object	Description	Amount
01	Senior Recreation Center Supervisor, Recreation Coordinator, Recreation Specialist	\$ 196,696
06	FICA	\$ 15,191
07	IPERS	\$ 18,524
09	Group insurance	\$ 54,000
13	Deferred compensation City match	\$ 1,962
21	Advertisements and program promotion	\$ 1,500
23	Professional services (contracted program instructors)	\$ 57,000
27	Computer software and supplies	\$ 500
	Laptop and docking station (1)	\$ 1,700
	My Senior Center' program management fee	\$ 1,500
28	American License fee (broadcast permit - ASCAP & BMI)	\$ 220
	IPRA Dues for Senior Recreation Supervisor, Coordinator, Specialist	\$ 510
	NRPA dues (1)	\$ 150
	Senior center resource materials	\$ 400
32	Staff shirts (3 @ 30)	\$ 90
35	Flyers, schedules, brochures	\$ 400
	Mailing and printing newsletters, envelopes, stamps	\$ 13,400
	Marketing and promotions - digital program guide, programs, events	\$ 2,000
41	Maintenance & repair of appliances, fitness & office equipment	\$ 1,000
46	Iowa Parks & Recreation conference (Davenport) & Fall workshop (Marshalltown) - (2)	\$ 1,600
	Mileage reimbursements	\$ 500
48	Telephone, water, electric, and natural gas	\$ 26,000
51	Landscape and outdoor maintenance supplies	\$ 1,200
	Maintenance supplies - kitchen & restroom cleaning & paper supplies	\$ 2,000
54	Minor equipment - coffee urns, utility carts, small electronics, weights & personal fitness equipment	\$ 1,000
58	SHIP program office supplies - paper cartridges, general office supplies	\$ 500
	Stationery, copier supplies, computer lab supplies, paper, cartridges	\$ 1,500
59	Program supplies, kitchen & miscellaneous supplies	\$ 1,200
59.2	Off-site trips & events	\$ 6,500
59.3	On-site events	\$ 17,500
60	First aid supplies	\$ 200
71	Ceiling-mounted projector & HDMI/bluetooth controls for community room rentals	\$ 4,000
	Treadmill replacement	\$ 3,500
72	Replacement tables and storage cart for community room rentals	\$ 3,400
81	Building maintenance fund contribution - PM Repairs	\$ 55,598
	Building maintenance - contracted services	\$ 30,641

Function: Culture and Recreation
Activity: Senior Recreation Center

Activity Notes

Object	Description	Amount
Senior Fund	Special Revenue Fund - Senior Center Activities and Donations	\$ 20,000
99	Grant matching for van purchase	\$ 5,000
99	Senior donation fund expenditures	\$ 15,000

FUNCTION: Culture and Recreation
ACTIVITY: Swimming Pool and Wading Pools

OVERVIEW: This activity enhances the quality of life of Urbandale residents and visitors by offering a comprehensive aquatic program that meets the social, recreational, and fitness needs of participants in a safe, attractive, and comfortable facility.

SWIMMING POOL & WADING POOLS

FINANCIAL SUMMARY				
	FY 2020-21	FY 2021-22	FY 2021-22	FY 2022-23
	ACTUAL	ADOPTED	REVISED	ADOPTED
Personal services	155,747	153,991	64,998	-
Contractual & supply service	101,572	468,286	251,800	-
Capital outlay	92,542	88,735	323,735	-
Total expenditures	\$ 349,861	\$ 711,012	\$ 640,533	\$ -
Fees	-	150,000	-	-
Grants	-	-	-	-
Other	28,997	53,692	51,790	-
Total revenue	\$ 28,997	\$ 203,692	\$ 51,790	\$ -
Net amount supported by property taxes	\$ 320,864	\$ 507,320	\$ 588,743	\$ -

SIGNIFICANT BUDGET IMPACTS: This budget includes:

- ❖ Council approved the permanent closure of the 45-year-old swimming pool on March 9, 2021. FY22 budgeted expenditures for operations that were already established for the department are being repurposed for demolition of the facility and restoration of the site. This was completed in Fall 2022. The remaining funds will be utilized to fund the planning of a new recreation facility.
- ❖ For FY23, the remaining aquatic-related expense of subsidy payments to local partners to provide aquatic programming opportunities for Urbandale residents was transferred to the Recreation Department budget.
- ❖ The City is currently working on a 2-part survey of residents to determine what a future recreational facility would include. The results of those surveys will help shape the design of a facility to determine costs for operation and construction. A voter approved bond referendum would be required to proceed with final design and construction of the facility.

CULTURE AND RECREATION	FY 2020-21	FY 2021-22	FY 2021-22	FY 2022-23	INCREASE	FY 2023-24
	ACTUAL	ADOPTED	REVISED	ADOPTED	(DECREASE)	ESTIMATE

470 SWIMMING POOL & WADING POOLS

PERSONAL SERVICES

01	Salaries	\$ 75,833	\$ 81,696	\$ 6,800	\$ -	\$ (81,696)	\$ -
02	Overtime	-	-	-	-	-	-
03	Part-time	3,847	-	-	-	-	-
04	Witness fees	-	-	-	-	-	-
06	FICA	5,971	6,250	540	-	(6,250)	-
07	Retirement - IPERS	7,159	7,706	500	-	(7,706)	-
08	Pension - MFPRSI	-	-	-	-	-	-
09	Group insurance	61,659	57,036	57,036	-	(57,036)	-
11	Allowance	328	484	70	-	(484)	-
12	Unemployment	192	-	-	-	-	-
13	Deferred comp plan City match	758	819	52	-	(819)	-
	Sub-Total	\$ 155,747	\$ 153,991	\$ 64,998	\$ -	\$ (153,991)	\$ -

CONTRACTUAL AND SUPPLY SERVICES

21	Advertising	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22	Recruitment	-	-	-	-	-	-
23	Professional services	24,135	468,286	200,000	-	(468,286)	-
24	Contributions to other agencies	-	-	50,000	-	-	-
27	Data processing	-	-	-	-	-	-
28	Dues and memberships	140	-	-	-	-	-
29	Insurance	-	-	-	-	-	-
32	Uniforms and laundry	-	-	-	-	-	-
35	Printing and copying	-	-	-	-	-	-
40	Building and grounds maint.	-	-	-	-	-	-
41	Vehicle and equipment maint.	-	-	-	-	-	-
44	Grant-funded purchases	-	-	-	-	-	-
46	Training and development	-	-	-	-	-	-
48	Utility service	23,689	-	1,800	-	-	-
49	Petty cash	-	-	-	-	-	-
51	Maintenance supplies	95	-	-	-	-	-
54	Minor equipment	-	-	-	-	-	-
55	DARE expenditures	-	-	-	-	-	-
56	Vehicle maintenance supplies	-	-	-	-	-	-
57	Vehicle operation supplies	-	-	-	-	-	-
58	Office supplies	116	-	-	-	-	-
59	Operating supplies	727	-	-	-	-	-
60	Safety and medical supplies	-	-	-	-	-	-
61	Refunds	52,670	-	-	-	-	-
	Sub-total	\$ 101,572	\$ 468,286	\$ 251,800	\$ -	\$ (468,286)	\$ -

CAPITAL OUTLAY

71	Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
72	Furniture and fixtures	-	-	-	-	-	-
73	Equipment replacement fund	-	-	-	-	-	-
74	Office equipment	-	-	-	-	-	-
75	Operating equipment	-	-	-	-	-	-
76	Property improvements	-	-	235,000	-	-	-
77	Economic development	-	-	-	-	-	-
79	Books, films and recordings	-	-	-	-	-	-
80	Natural disaster cleanup	-	-	-	-	-	-
81	Building maintenance fund	92,542	88,735	88,735	-	(88,735)	-
97	Transfers out	-	-	-	-	-	-
	Sub-total	\$ 92,542	\$ 88,735	\$ 323,735	\$ -	\$ (88,735)	\$ -

OPERATING BUDGET SUB-TOTAL

99	Special Revenue fund items	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
91	Debt retirement	-	-	-	-	-	-
95	Contingency	-	-	-	-	-	-

SWIMMING POOL & WADING POOLS	\$ 349,861	\$ 711,012	\$ 640,533	\$ -	\$ (711,012)	\$ -
---	------------	------------	------------	------	--------------	------

FUNCTION: Culture and Recreation
ACTIVITY: Cultural and Convention

OVERVIEW: This activity enhances the quality of life for Urbandale residents through financial contributions from Hotel Motel tax receipts to a number of not-for-profit community organizations. Organizations being directly awarded these funds must offer programs or events within the City that bring in Hotel Motel tax dollars, via use of lodging within City limits.

CULTURAL AND CONVENTION - HOTEL MOTEL FUND

	FINANCIAL SUMMARY			
	FY 2020-21	FY 2021-22	FY 2021-22	FY 2022-23
	ACTUAL	ADOPTED	REVISED	ADOPTED
Personal services	-	-	-	-
Contractual & supply service	734,853	685,714	857,142	970,761
Transfer out to General Fund	485,562	478,571	585,714	641,429
Total expenditures	\$ 1,220,415	\$ 1,164,285	\$ 1,442,856	\$ 1,612,190
Fees	-	-	-	-
Grants	-	-	-	-
Hotel Motel Tax receipts	1,219,572	1,200,000	1,500,000	1,600,000
Total revenue	\$ 1,219,572	\$ 1,200,000	\$ 1,500,000	\$ 1,600,000
Net amount used by (added to) fund balance	\$ 843	\$ (35,715)	\$ (57,144)	\$ 12,190

SIGNIFICANT BUDGET IMPACTS: This budget includes:

- ↑ An overall expense increase of \$447,900 is directly correlated to the change in hotel motel tax revenue that the City receives. Due to COVID, revenues since FY20 have been significantly lower than anticipated, which results in a more conservative budget for FY23 to offset the use of fund balance in the prior three years. For FY22, the City's grant program funded by Hotel Motel tax revenue was suspended. In FY22-23 the anticipated revenues are anticipated to be higher than the previous years, resulting in reinstatement of the grant program.
- ❖ For each percent of the 7% hotel motel tax, the City has contractual obligations to remit 2% of the revenue to the Convention and Visitors Bureau, 2% to Bravo, and 2.5% goes to the City's General Fund for property tax relief. The remaining 0.5% of the tax rate is allocated to various external organizations through an annual application process.

CULTURE AND RECREATION		FY 2020-21	FY 2021-22	FY 2021-22	FY 2022-23	INCREASE	FY 2023-24
		ACTUAL	ADOPTED	REVISED	ADOPTED	(DECREASE)	ESTIMATE
499 CULTURAL AND CONVENTION - HOTEL MOTEL FUND							
PERSONAL SERVICES							
01	Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
02	Overtime	-	-	-	-	-	-
03	Part-time	-	-	-	-	-	-
04	Witness fees	-	-	-	-	-	-
06	FICA	-	-	-	-	-	-
07	Retirement - IPERS	-	-	-	-	-	-
08	Pension - MFPRSI	-	-	-	-	-	-
09	Group insurance	-	-	-	-	-	-
11	Allowance	-	-	-	-	-	-
12	Unemployment	-	-	-	-	-	-
13	Deferred comp plan City match	-	-	-	-	-	-
Sub-Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CONTRACTUAL AND SUPPLY SERVICES							
21	Advertising	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22	Recruitment	-	-	-	-	-	-
23	Professional services	-	-	-	-	-	-
24	Contributions to other agencies	734,853	685,714	857,142	970,761	285,047	971,428
27	Data processing	-	-	-	-	-	-
28	Dues and memberships	-	-	-	-	-	-
29	Insurance	-	-	-	-	-	-
32	Uniforms and laundry	-	-	-	-	-	-
35	Printing and copying	-	-	-	-	-	-
40	Building and grounds maint.	-	-	-	-	-	-
41	Vehicle and equipment maint.	-	-	-	-	-	-
44	Grant-funded purchases	-	-	-	-	-	-
46	Training and development	-	-	-	-	-	-
48	Utility service	-	-	-	-	-	-
49	Petty cash	-	-	-	-	-	-
51	Maintenance supplies	-	-	-	-	-	-
54	Minor equipment	-	-	-	-	-	-
55	DARE expenditures	-	-	-	-	-	-
56	Vehicle maintenance supplies	-	-	-	-	-	-
57	Vehicle operation supplies	-	-	-	-	-	-
58	Office supplies	-	-	-	-	-	-
59	Operating supplies	-	-	-	-	-	-
60	Safety and medical supplies	-	-	-	-	-	-
61	Refunds	-	-	-	-	-	-
Sub-total		\$ 734,853	\$ 685,714	\$ 857,142	\$ 970,761	\$ 285,047	\$ 971,428
CAPITAL OUTLAY							
71	Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
72	Furniture and fixtures	-	-	-	-	-	-
73	Equipment replacement fund	-	-	-	-	-	-
74	Office equipment	-	-	-	-	-	-
75	Operating equipment	-	-	-	-	-	-
76	Property improvements	-	-	-	-	-	-
77	Economic development	-	-	-	-	-	-
79	Books, films and recordings	-	-	-	-	-	-
80	Natural disaster cleanup	-	-	-	-	-	-
81	Building maintenance fund	-	-	-	-	-	-
97	Transfers out to General/Capita	485,562	478,571	585,714	641,429	162,858	607,143
Sub-total		\$ 485,562	\$ 478,571	\$ 585,714	\$ 641,429	\$ 162,858	\$ 607,143
OPERATING BUDGET SUB-TOTAL		\$ 1,220,415	\$ 1,164,285	\$ 1,442,856	\$ 1,612,190	\$ 447,905	\$ 1,578,571
99	Special Revenue fund items	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
91	Debt retirement	-	-	-	-	-	-
95	Contingency	-	-	-	-	-	-
CULTURAL AND CONVENTION - HO1		\$ 1,220,415	\$ 1,164,285	\$ 1,442,856	\$ 1,612,190	\$ 447,905	\$ 1,578,571

Function: Culture and Recreation
Activity: Cultural and Convention - Hotel Motel Fund

Activity Notes

Object	Description	Amount
24	Bravo! - annual 2/7th contribution per 28E agreement	\$ 425,143
	Convention and Visitors Bureau - annual 2/7th contribution per 28E agreement	\$ 457,143
	Iowa Events Center - per 28E agreement (reduction of Bravo 2/7th)	\$ 32,000
	Urbandale Historical Society - concrete replacement	\$ 8,177
	4th of July Committee - banner replacement and fireworks	\$ 5,000
	Urbandale Little League - batting cage replacement	\$ 24,240
	Urbandale Community Schools - musical equipment	\$ 1,529
	Urbandale Girls Recreation Association - Parking lot payment, siding replacement, concrete replacement	\$ 16,000
	Waukee Community School Foundation - musical equipment	\$ 1,529
97	Transfer out to General Fund - USA loan default reimbursement final installment	\$ 70,000
	Transfer out to General Fund	\$ 571,429

Requests funded through other General Fund departments:

Comm. Svcs	Urbandale Food Pantry	\$ 44,000
Comm. Svcs	Waukee Christian Services	\$ 5,000
Comm. Svcs	Urbandale Community Action Network	\$ 62,000
Mayor/Council	American Legion	\$ 1,175
Econ Dev.	Greater Des Moines Partnership - media placements in national/regional publications	\$ 30,000



COMMUNITY & ECON. DEV.	FY 2020-21	FY 2021-22	FY 2021-22	FY 2022-23	INCREASE	FY 2023-24
	ACTUAL	ADOPTED	REVISED	ADOPTED	(DECREASE)	ESTIMATE

500 COMMUNITY AND ECONOMIC DEVELOPMENT SUMMARY

PERSONAL SERVICES							
01	Salaries	\$ 1,078,239	\$ 1,139,554	\$ 1,124,155	\$ 1,307,635	\$ 168,081	\$ 1,359,941
02	Overtime	11,296	17,000	17,000	17,000	-	17,000
03	Part-time	803	5,000	4,648	6,000	1,000	6,000
04	Witness fees	-	-	-	-	-	-
06	FICA	81,311	88,172	85,330	100,990	12,818	104,124
07	Retirement - IPERS	102,735	108,707	108,249	124,123	15,416	128,944
08	Pension - MFPRSI	-	-	-	-	-	-
09	Group insurance	303,862	288,306	288,306	272,814	(15,492)	272,814
11	Allowance	10,401	10,319	10,319	11,856	1,537	11,856
12	Unemployment	-	-	-	-	-	-
13	Deferred comp plan City match	12,229	14,456	12,684	16,424	1,968	16,895
	Sub-Total	\$ 1,600,876	\$ 1,671,514	\$ 1,650,689	\$ 1,856,842	\$ 185,328	\$ 1,917,574
CONTRACTUAL AND SUPPLY SERVICES							
21	Advertising	\$ 41,729	\$ 53,720	\$ 53,720	\$ 57,950	\$ 4,230	\$ 57,950
22	Recruitment	99	200	-	200	-	200
23	Professional services	89,188	169,500	169,500	254,900	85,400	254,900
24	Contributions to other agencies	87,444	74,062	74,062	304,312	230,250	306,495
27	Data processing	37,389	37,845	37,845	43,300	5,455	43,300
28	Dues and memberships	4,841	6,885	6,885	7,610	725	7,610
29	Insurance	-	-	-	-	-	-
32	Uniforms and laundry	74	210	60	210	-	210
35	Printing and copying	5,166	12,900	12,900	12,900	-	12,900
40	Building and grounds maint.	-	-	-	-	-	-
41	Vehicle and equipment maint.	-	-	-	-	-	-
44	Grant-funded purchases	-	-	-	-	-	-
46	Training and development	5,213	25,700	25,700	28,500	2,800	28,500
48	Utility service	13,909	17,000	15,500	17,300	300	17,300
49	Petty cash	-	-	-	-	-	-
51	Maintenance supplies	491	400	400	400	-	400
54	Minor equipment	-	-	200	-	-	-
55	DARE expenditures	-	-	-	-	-	-
56	Vehicle maintenance supplies	8,440	8,450	8,450	8,850	400	8,850
57	Vehicle operation supplies	2,851	4,600	4,169	7,000	2,400	7,000
58	Office supplies	4,375	4,100	4,000	4,100	-	4,100
59	Operating supplies	2,321	21,500	18,000	23,500	2,000	23,500
60	Safety and medical supplies	316	750	750	750	-	750
61	Refunds	-	-	-	-	-	-
	Sub-total	\$ 303,846	\$ 437,822	\$ 432,141	\$ 771,782	\$ 333,960	\$ 773,965
CAPITAL OUTLAY							
71	Equipment	\$ -	\$ -	\$ 2,216	\$ -	\$ -	\$ -
72	Furniture and fixtures	-	-	-	-	-	-
73	Equipment replacement fund	20,571	20,571	20,571	26,842	6,271	26,842
74	Office equipment	-	-	-	-	-	-
75	Operating equipment	-	-	-	-	-	-
76	Property improvements	-	-	-	-	-	-
77	Economic development	482,726	1,400,000	1,310,000	1,600,000	200,000	1,600,000
79	Books, films and recordings	-	-	-	-	-	-
80	Natural disaster cleanup	98	-	-	-	-	-
81	Building maintenance fund	31,337	31,024	31,024	31,274	250	32,000
97	Transfers out	5,362,002	5,667,988	5,663,081	6,195,238	527,250	6,710,838
	Sub-total	\$ 5,896,734	\$ 7,119,583	\$ 7,026,892	\$ 7,853,354	\$ 733,771	\$ 8,369,680
	OPERATING BUDGET SUB-TOTAL	\$ 7,801,456	\$ 9,228,919	\$ 9,109,722	\$ 10,481,978	\$ 1,253,059	\$ 11,061,219
99	Special Revenue fund items	\$ -	\$ 100,000	\$ 15,000	\$ 100,000	\$ -	\$ 100,000
91	Debt retirement	-	-	-	-	-	-
95	Contingency	-	-	-	-	-	-
	COMMUNITY AND ECONOMIC DEVELOPMENT SUMMARY	\$ 7,801,456	\$ 9,328,919	\$ 9,124,722	\$ 10,581,978	\$ 1,253,059	\$ 11,161,219



FUNCTION: Community and Economic Development
ACTIVITY: Economic Development

OVERVIEW: This activity includes the operating and programming associated with the Department of Economic Development. The Department is focused on designing and implementing strategies for tax base expansion and increased employment opportunities in Urbandale.

ECONOMIC DEVELOPMENT

FINANCIAL SUMMARY				
	FY 2020-21	FY 2021-22	FY 2021-22	FY 2022-23
	ACTUAL	ADOPTED	REVISED	ADOPTED
Personal services	147,637	156,606	154,505	166,687
Contractual & supply service	141,786	171,605	169,305	455,392
Capital outlay	-	-	-	-
Total expenditures	\$ 289,423	\$ 328,211	\$ 323,810	\$ 622,079
Fees	-	-	-	-
Grants	3,780	-	-	-
Other	23,988	24,785	26,182	42,624
Total revenue	\$ 27,768	\$ 24,785	\$ 26,182	\$ 42,624
Net amount supported by property taxes	\$ 261,655	\$ 303,426	\$ 297,629	\$ 579,455

SIGNIFICANT BUDGET IMPACTS: This budget includes:

- ↑ Overall personnel costs increased by \$10,100, which reflects normal salary and benefits increases for existing staff, as well as the timing of the fiscal year beginning and ending resulted in having a 27th pay period reflected; a situation that occurs once every 12 years.
- ↑ An increase of \$45,000 in professional services reflects an increase for project consulting services related to a housing study and brand development.
- ↑ An increase of \$228,700 in contributions to other agencies reflects the first of 6 annual payments to the Des Moines International Airport Authority for Urbandale’s contribution to the new terminal project and cost-share for the new Mid-Iowa Planning Alliance for Community Development.

FUTURE BUDGET CONSIDERATIONS:

- ❖ The City launched the Urban Loop brand to promote the interstate-served economic development areas in September 2017. The brand has been well-received and recognition is growing in the market. Advertising, sponsorship, printing/ mailing will continue to be needed to reinforce and sustain the successful rebranding.
- ❖ The Department staff will continue to place a high priority on engaging with businesses (existing and prospective), consultants, brokers and advisors, and Urbandale economic development stakeholders at meetings and events, including at national events and other markets when necessary.

COMMUNITY & ECON. DEV.	FY 2020-21	FY 2021-22	FY 2021-22	FY 2022-23	INCREASE	FY 2023-24
	ACTUAL	ADOPTED	REVISED	ADOPTED	(DECREASE)	ESTIMATE

520 ECONOMIC DEVELOPMENT

PERSONAL SERVICES

01	Salaries	\$ 106,777	\$ 111,083	\$ 110,455	\$ 119,958	\$ 8,875	\$ 124,757
02	Overtime	-	-	-	-	-	-
03	Part-time	803	5,000	4,648	6,000	1,000	6,000
04	Witness fees	-	-	-	-	-	-
06	FICA	7,960	8,973	8,405	9,735	762	10,098
07	Retirement - IPERS	10,080	10,968	10,426	11,335	367	12,343
08	Pension - MFPRSI	-	-	-	-	-	-
09	Group insurance	20,553	19,012	19,012	18,000	(1,012)	18,000
11	Allowance	396	458	458	458	-	458
12	Unemployment	-	-	-	-	-	-
13	Deferred comp plan City match	1,068	1,112	1,103	1,201	89	1,248
	Sub-Total	\$ 147,637	\$ 156,606	\$ 154,505	\$ 166,687	\$ 10,081	\$ 172,904

CONTRACTUAL AND SUPPLY SERVICES

21	Advertising	\$ 41,729	\$ 53,720	\$ 53,720	\$ 57,950	\$ 4,230	\$ 57,950
22	Recruitment	99	200	-	200	-	200
23	Professional services	54,554	57,500	57,500	102,500	45,000	102,500
24	Contributions to other agencies	37,500	30,000	30,000	258,732	228,732	260,495
27	Data processing	1,521	2,450	2,450	4,000	1,550	4,000
28	Dues and memberships	1,775	2,625	2,625	3,000	375	3,000
29	Insurance	-	-	-	-	-	-
32	Uniforms and laundry	-	60	60	60	-	60
35	Printing and copying	2,570	4,100	4,100	4,100	-	4,100
40	Building and grounds maint.	-	-	-	-	-	-
41	Vehicle and equipment maint.	-	-	-	-	-	-
44	Grant-funded purchases	-	-	-	-	-	-
46	Training and development	1,697	7,850	7,850	9,750	1,900	9,750
48	Utility service	-	-	-	-	-	-
49	Petty cash	-	-	-	-	-	-
51	Maintenance supplies	-	-	-	-	-	-
54	Minor equipment	-	-	-	-	-	-
55	DARE expenditures	-	-	-	-	-	-
56	Vehicle maintenance supplies	-	-	-	-	-	-
57	Vehicle operation supplies	-	-	-	-	-	-
58	Office supplies	251	1,100	1,000	1,100	-	1,100
59	Operating supplies	76	12,000	10,000	14,000	2,000	14,000
60	Safety and medical supplies	14	-	-	-	-	-
61	Refunds	-	-	-	-	-	-
	Sub-total	\$ 141,786	\$ 171,605	\$ 169,305	\$ 455,392	\$ 283,787	\$ 457,155

CAPITAL OUTLAY

71	Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
72	Furniture and fixtures	-	-	-	-	-	-
73	Equipment replacement fund	-	-	-	-	-	-
74	Office equipment	-	-	-	-	-	-
75	Operating equipment	-	-	-	-	-	-
76	Property improvements	-	-	-	-	-	-
77	Economic development	-	-	-	-	-	-
79	Books, films and recordings	-	-	-	-	-	-
80	Natural disaster cleanup	-	-	-	-	-	-
81	Building maintenance fund	-	-	-	-	-	-
97	Transfers out	-	-	-	-	-	-
	Sub-total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

OPERATING BUDGET SUB-TOTAL

99	Special Revenue fund items	\$ -	\$ 100,000	\$ 15,000	\$ 100,000	\$ -	\$ 100,000
91	Debt retirement	-	-	-	-	-	-
95	Contingency	-	-	-	-	-	-

ECONOMIC DEVELOPMENT

		\$ 289,423	\$ 428,211	\$ 338,810	\$ 722,079	\$ 293,868	\$ 730,059
--	--	------------	------------	------------	------------	------------	------------

Function: Community and Economic Development
Activity: Economic Development

Activity Notes

Object	Description	Amount
01	Assistant Director	\$ 119,958
03	Intern	\$ 6,000
06	FICA	\$ 9,735
07	IPERS	\$ 11,335
09	Group insurance	\$ 18,000
11	On the spot awards	\$ 50
	Phone allowance (1)	\$ 408
13	Deferred compensation City match	\$ 1,201
21	Advertisements	\$ 10,000
	Iowa Commercial Real Estate expo booth	\$ 2,000
	Sponsorships and promotional forums	\$ 10,000
	Urbandale Business Connection annual cost	\$ 35,950
22	Advertising/background checks	\$ 200
23	Economic development project consulting (housing study, brand development consulting)	\$ 80,000
	Photography	\$ 2,000
	Professional copywriting for Urbandale Business Connection	\$ 5,500
23.2	TIF development agreement legal fees	\$ 15,000
24	Des Moines Airport Authority - new terminal project (payment 1 of 6)	\$ 221,895
	Greater Des Moines Partnership contribution	\$ 30,000
	Mid-Iowa Planning Alliance for Community Development (MIPA) contribution	\$ 6,837
27	CRM system subscription	\$ 1,000
	Laptop computer replacement	\$ 2,000
	Website modifications	\$ 1,000
28	Greater Des Moines Leadership Institute Alumni Association	\$ 75
	International Council of Shopping Centers	\$ 100
	International Economic Development Council - IEDC (2) and CEcD recertification	\$ 1,025
	Iowa Commercial Real Estate Association - ICREA (2)	\$ 200
	Professional Developers of Iowa (PDI) (2)	\$ 800
	Technology Association of Iowa	\$ 500
	Urban Land Institute	\$ 300
32	City logo shirts (2)	\$ 60
35	Map making	\$ 500
	Printing and postage	\$ 3,600
46	DCDM United annual event (1)	\$ 3,000
	International Economic Development Council - National Conference, Oklahoma City, OK (1)	\$ 1,900
	MidAmerica Economic Development Council Competitiveness conference (Chicago, IL)	\$ 2,250
	Miscellaneous mileage	\$ 300
	Other webinars, presentations, meetings, etc.	\$ 500
	State economic development/ city management conferences - local	\$ 1,800
58	General office supplies	\$ 1,100
59	Broker/developer/existing business meetings and Urban Loop five year anniversary events	\$ 5,000

Function: Community and Economic Development
Activity: Economic Development

Activity Notes

Object	Description	Amount
59 cont.	Broker/developer/stakeholder/partner meetings; annual appreciation luncheon	\$ 4,000
	Business headquarters, trade shows, market visits	\$ 3,000
	Miscellaneous supplies	\$ 2,000
Economic Development Revolving Loan Fund expenses (those items directly funded from the ED-RLF special revenue fund):		
RLF Fund		
99	Economic Development Revolving Loan Funds	\$ 100,000

FUNCTION: Community and Economic Development
ACTIVITY: Code Enforcement

OVERVIEW: This activity contributes to the creation and maintenance of a safe building environment through public education and the enforcement of applicable laws.

CODE ENFORCEMENT

FINANCIAL SUMMARY				
	FY 2020-21	FY 2021-22	FY 2021-22	FY 2022-23
	ACTUAL	ADOPTED	REVISED	ADOPTED
Personal services	760,174	799,349	784,938	853,145
Contractual & supply service	39,499	57,505	54,274	65,660
Capital outlay	20,571	20,571	20,571	26,842
Total expenditures	\$ 820,244	\$ 877,425	\$ 859,783	\$ 945,647
Fees	605,635	440,000	612,500	552,500
Grants	-	-	-	-
Other	67,982	66,259	69,518	64,794
Total revenue	\$ 673,617	\$ 506,259	\$ 682,018	\$ 617,294
Net amount supported by property taxes	\$ 146,627	\$ 371,166	\$ 177,765	\$ 328,353

SIGNIFICANT BUDGET IMPACTS: This budget includes:

- ↑ Personnel costs had a net increase of \$53,800 which reflects normal salary and benefit increases for existing staff. In FY22-23 the timing of the fiscal year beginning and ending resulted in having a 27th pay period reflected; a situation that occurs once every 12 years.
- ↑ An increase of \$6,300 in equipment replacement contributions reflects an adjustment to funding schedules for capital equipment purchases.

FUTURE BUDGET CONSIDERATIONS:

- ❖ The continued growth of new and remodeled residential and commercial construction, along with changing technologies will necessitate an additional building inspector to offset the increased plan review and inspection workload

COMMUNITY & ECON. DEV.	FY 2020-21	FY 2021-22	FY 2021-22	FY 2022-23	INCREASE	FY 2023-24
	ACTUAL	ADOPTED	REVISED	ADOPTED	(DECREASE)	ESTIMATE

530 CODE ENFORCEMENT

PERSONAL SERVICES

01	Salaries	\$ 510,479	\$ 545,790	\$ 533,000	\$ 597,227	\$ 51,437	\$ 621,116
02	Overtime	9,453	16,000	16,000	16,000	-	16,000
03	Part-time	-	-	-	-	-	-
04	Witness fees	-	-	-	-	-	-
06	FICA	38,791	42,288	41,420	46,264	3,976	47,991
07	Retirement - IPERS	49,082	51,834	52,633	56,692	4,858	58,633
08	Pension - MFPRSI	-	-	-	-	-	-
09	Group insurance	143,870	133,085	133,085	126,000	(7,085)	126,000
11	Allowance	4,709	4,861	4,861	4,957	96	4,957
12	Unemployment	-	-	-	-	-	-
13	Deferred comp plan City match	3,790	5,491	3,939	6,005	514	6,211
	Sub-Total	\$ 760,174	\$ 799,349	\$ 784,938	\$ 853,145	\$ 53,796	\$ 880,908

CONTRACTUAL AND SUPPLY SERVICES

21	Advertising	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22	Recruitment	-	-	-	-	-	-
23	Professional services	13,339	12,000	12,000	12,400	400	12,400
24	Contributions to other agencies	-	-	-	-	-	-
27	Data processing	3,710	3,545	3,545	7,450	3,905	7,450
28	Dues and memberships	1,476	1,760	1,760	2,110	350	2,110
29	Insurance	-	-	-	-	-	-
32	Uniforms and laundry	74	-	-	-	-	-
35	Printing and copying	-	250	250	250	-	250
40	Building and grounds maint.	-	-	-	-	-	-
41	Vehicle and equipment maint.	-	-	-	-	-	-
44	Grant-funded purchases	-	-	-	-	-	-
46	Training and development	2,790	11,100	11,100	11,500	400	11,500
48	Utility service	4,426	6,000	4,500	6,300	300	6,300
49	Petty cash	-	-	-	-	-	-
51	Maintenance supplies	-	-	-	-	-	-
54	Minor equipment	-	-	-	-	-	-
55	DARE expenditures	-	-	-	-	-	-
56	Vehicle maintenance supplies	8,440	8,450	8,450	8,850	400	8,850
57	Vehicle operation supplies	2,851	4,600	4,169	7,000	2,400	7,000
58	Office supplies	-	-	-	-	-	-
59	Operating supplies	2,240	9,300	8,000	9,300	-	9,300
60	Safety and medical supplies	153	500	500	500	-	500
61	Refunds	-	-	-	-	-	-
	Sub-total	\$ 39,499	\$ 57,505	\$ 54,274	\$ 65,660	\$ 8,155	\$ 65,660

CAPITAL OUTLAY

71	Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
72	Furniture and fixtures	-	-	-	-	-	-
73	Equipment replacement fund	20,571	20,571	20,571	26,842	6,271	26,842
74	Office equipment	-	-	-	-	-	-
75	Operating equipment	-	-	-	-	-	-
76	Property improvements	-	-	-	-	-	-
77	Economic development	-	-	-	-	-	-
79	Books, films and recordings	-	-	-	-	-	-
80	Natural disaster cleanup	-	-	-	-	-	-
81	Building maintenance fund	-	-	-	-	-	-
97	Transfers out	-	-	-	-	-	-
	Sub-total	\$ 20,571	\$ 20,571	\$ 20,571	\$ 26,842	\$ 6,271	\$ 26,842

OPERATING BUDGET SUB-TOTAL

99	Special Revenue fund items	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
91	Debt retirement	-	-	-	-	-	-
95	Contingency	-	-	-	-	-	-

CODE ENFORCEMENT

		\$ 820,244	\$ 877,425	\$ 859,783	\$ 945,647	\$ 68,222	\$ 973,410
--	--	------------	------------	------------	------------	-----------	------------

Function: Community and Economic Development
Activity: Code Enforcement

Activity Notes

Object	Description	Amount
01	Building Official, Associate Building Official, Building Inspectors (3), Inspector II (2)	\$ 597,227
02	Overtime	\$ 16,000
06	FICA	\$ 46,264
07	IPERS	\$ 56,692
09	Group insurance	\$ 126,000
11	Clothing allowance (5)	\$ 3,125
	Phone allowance (4)	\$ 1,632
	Spot awards	\$ 200
13	Deferred compensation City match	\$ 6,005
23	Contracted services for code violation remedy (mowing, snow removal, remedial work, etc.)	\$ 1,000
	Structural plan reviews	\$ 11,400
27	Computer/Monitor	\$ 1,500
	iPad replacement or battery (1)	\$ 1,000
	Large display for plan views 55" (2)	\$ 3,000
	Plan Review software - Bluebeam Revu (4)	\$ 1,500
	UPS Workstations backup (3 per year)	\$ 300
	View Companion Pro-software maintenance (9)	\$ 150
28	International Association of Electrical Inspectors-IAEI (3)	\$ 360
	International Association of Plumbing & Mechanical Officials-IAPMO (1)	\$ 275
	International Code Conference-ICC governmental membership (1)	\$ 150
	Iowa ACE Housing Officials (4)	\$ 200
	Iowa Association of Building Officials-IABO (7)	\$ 375
	National Fire Protection Association-NFPA (1)	\$ 200
	Newspaper subscription	\$ 400
	Professional memberships and organization dues	\$ 150
35	Form printing-permit applications, correction notices	\$ 250
46	Customer service training (1)	\$ 400
	IA ACE (housing code) local seminars (2)	\$ 400
	IA Association of Building Officials local seminars, CEU qualified (2)	\$ 1,500
	ICC-Group A/B Committee Action Hearings, CEU qualified - Rochester, NY (1)	\$ 2,500
	Inspector certificate renewal, ICC (4)	\$ 500
	Inspector new certificate exams, ICC (6)	\$ 1,000
	Inspector training - local or MN, CEU qualified (4)	\$ 2,000
	International Association of Electrical Inspectors local seminars, CEU qualified (2)	\$ 700
	International Code Campus-online CEU webinars	\$ 500
	International Code Conference - ICC AMB/code hearings - Fall 2022 - Louisville, KY (1)	\$ 2,000
48	Cell phone service (4) and iPads with data plan (8)	\$ 5,500
	INS- Iowa Network Services	\$ 800
56	Fleet management - overhead contribution	\$ 5,400
	Fleet management - repair and maintenance supplies	\$ 3,450
57	Fuel	\$ 7,000

Function: Community and Economic Development
Activity: Code Enforcement

Activity Notes

Object	Description	Amount
59	Code books (hardcopy and PDF) 2021	\$ 4,000
	Developer pre-construction info lunch combined with staff training	\$ 2,800
	Disaster Assessment Team - Designated Materials	\$ 500
	IBC 2010 Plan Analyst	\$ 500
	Legacy Archives - Framing and Display	\$ 1,000
	Operating supplies (measuring tapes, test instruments, etc.)	\$ 500
60	Vehicle first aid kits, fire extinguishers	\$ 500
73	Equipment replacement fund contribution	\$ 26,842

FUNCTION: Community and Economic Development
ACTIVITY: Community Development

OVERVIEW: This activity provides staff support to the City Council and the City’s boards and commissions on development, redevelopment, urban renewal, economic development and planning matters. This activity also enforces City ordinances and prepares or assists preparation of grant applications used primarily for capital purposes such as parks and transportation improvements.

COMMUNITY DEVELOPMENT

FINANCIAL SUMMARY				
	FY 2020-21	FY 2021-22	FY 2021-22	FY 2022-23
	ACTUAL	ADOPTED	REVISED	ADOPTED
Personal services	656,390	674,410	670,097	816,196
Contractual & supply service	122,561	208,712	208,562	250,730
Capital outlay	31,435	31,024	33,240	31,274
Total expenditures	\$ 810,386	\$ 914,146	\$ 911,899	\$ 1,098,200
Fees	631,914	449,500	632,000	562,000
Grants	-	-	-	-
Other	67,165	69,032	73,732	75,247
Total revenue	\$ 699,079	\$ 518,532	\$ 705,732	\$ 637,247
Net amount supported by property taxes	\$ 111,307	\$ 395,614	\$ 206,168	\$ 460,953

SIGNIFICANT BUDGET IMPACTS: This budget includes:

- ↑ Personnel costs reflect a net increase of \$141,800, which reflects normal salary and benefit costs for existing staff and includes the addition of one new code enforcement officer. Also, in FY22-23, the timing of the fiscal year beginning and ending resulted in having a 27th pay period reflected; a situation that occurs once every 12 years.
- ↑ An increase of \$40,000 in professional services reflects the fees to update the City’s comprehensive plan and complete related annexation work, if identified.

FUTURE BUDGET CONSIDERATIONS:

- ❖ None identified at this time.

COMMUNITY & ECON. DEV.	FY 2020-21	FY 2021-22	FY 2021-22	FY 2022-23	INCREASE	FY 2023-24
	ACTUAL	ADOPTED	REVISED	ADOPTED	(DECREASE)	ESTIMATE

540 COMMUNITY DEVELOPMENT

PERSONAL SERVICES

01	Salaries	\$ 460,983	\$ 482,681	\$ 480,700	\$ 590,450	\$ 107,769	\$ 614,068
02	Overtime	1,843	1,000	1,000	1,000	-	1,000
03	Part-time	-	-	-	-	-	-
04	Witness fees	-	-	-	-	-	-
06	FICA	34,560	36,911	35,505	44,991	8,080	46,035
07	Retirement - IPERS	43,573	45,905	45,190	56,096	10,191	57,968
08	Pension - MFPRSI	-	-	-	-	-	-
09	Group insurance	102,764	95,060	95,060	108,000	12,940	108,000
11	Allowance	5,296	5,000	5,000	6,441	1,441	6,441
12	Unemployment	-	-	-	-	-	-
13	Deferred comp plan City match	7,371	7,853	7,642	9,218	1,365	9,436
	Sub-Total	\$ 656,390	\$ 674,410	\$ 670,097	\$ 816,196	\$ 141,786	\$ 842,948

CONTRACTUAL AND SUPPLY SERVICES

21	Advertising	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22	Recruitment	-	-	-	-	-	-
23	Professional services	21,295	100,000	100,000	140,000	40,000	140,000
24	Contributions to other agencies	49,944	44,062	44,062	45,580	1,518	46,000
27	Data processing	32,158	31,850	31,850	31,850	-	31,850
28	Dues and memberships	1,590	2,500	2,500	2,500	-	2,500
29	Insurance	-	-	-	-	-	-
32	Uniforms and laundry	-	150	-	150	-	150
35	Printing and copying	2,596	8,550	8,550	8,550	-	8,550
40	Building and grounds maint.	-	-	-	-	-	-
41	Vehicle and equipment maint.	-	-	-	-	-	-
44	Grant-funded purchases	-	-	-	-	-	-
46	Training and development	726	6,750	6,750	7,250	500	7,250
48	Utility service	9,483	11,000	11,000	11,000	-	11,000
49	Petty cash	-	-	-	-	-	-
51	Maintenance supplies	491	400	400	400	-	400
54	Minor equipment	-	-	200	-	-	-
55	DARE expenditures	-	-	-	-	-	-
56	Vehicle maintenance supplies	-	-	-	-	-	-
57	Vehicle operation supplies	-	-	-	-	-	-
58	Office supplies	4,124	3,000	3,000	3,000	-	3,000
59	Operating supplies	5	200	-	200	-	200
60	Safety and medical supplies	149	250	250	250	-	250
61	Refunds	-	-	-	-	-	-
	Sub-total	\$ 122,561	\$ 208,712	\$ 208,562	\$ 250,730	\$ 42,018	\$ 251,150

CAPITAL OUTLAY

71	Equipment	\$ -	\$ -	\$ 2,216	\$ -	\$ -	\$ -
72	Furniture and fixtures	-	-	-	-	-	-
73	Equipment replacement fund	-	-	-	-	-	-
74	Office equipment	-	-	-	-	-	-
75	Operating equipment	-	-	-	-	-	-
76	Property improvements	-	-	-	-	-	-
77	Economic development	-	-	-	-	-	-
79	Books, films and recordings	-	-	-	-	-	-
80	Natural disaster cleanup	98	-	-	-	-	-
81	Building maintenance fund	31,337	31,024	31,024	31,274	250	32,000
97	Transfers out	-	-	-	-	-	-
	Sub-total	\$ 31,435	\$ 31,024	\$ 33,240	\$ 31,274	\$ 250	\$ 32,000

OPERATING BUDGET SUB-TOTAL

99	Special Revenue fund items	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
91	Debt retirement	-	-	-	-	-	-
95	Contingency	-	-	-	-	-	-

COMMUNITY DEVELOPMENT

		\$ 810,386	\$ 914,146	\$ 911,899	\$ 1,098,200	\$ 184,054	\$ 1,126,098
--	--	------------	------------	------------	--------------	------------	--------------

Function: Community and Economic Development
Activity: Community Development

Activity Notes

Object	Description	Amount
01	Director, Development Manager/Chief Planner, Planner I, Planner II, Code Enforcement Officer, Administrative Specialist	\$ 590,450
02	Overtime	\$ 1,000
06	FICA	\$ 44,991
07	IPERS	\$ 56,096
09	Group insurance	\$ 108,000
11	On the Spot awards	\$ 200
	Vehicle allowance - Director	\$ 4,800
	Clothing allowance - Code Enforcement officer	\$ 625
	Phone allowance - Director & Code Enforcement officer	\$ 816
13	Deferred compensation City match	\$ 9,218
23	Annexation/Comprehensive Plan	\$ 140,000
24	Annual assessment for Metropolitan Planning Organization (rate \$1.00 per capita)	\$ 45,580
27	ArcGIS annual license maintenance	\$ 2,500
	Citizenserve annual maintenance	\$ 28,500
	Scanning computer replacement (1)	\$ 850
28	APA (4) and ASLA (1) memberships; library resource materials	\$ 2,500
32	City-logo apparel for office staff (5)	\$ 150
35	Color copier maintenance (other 1/2 in Public Works Admin)	\$ 1,800
	Copy machine maintenance (other 1/2 in Public Works Admin)	\$ 700
	Miscellaneous printing/copying, postage	\$ 4,500
	Plan copier maintenance (other 1/2 in Public Works Admin)	\$ 1,550
46	American Planning Association National Conf.-Philadelphia, AICP CEU qualified (2)	\$ 4,000
	American Society of Landscape Architects Conf. - San Francisco, PLA CEU qualified (1)	\$ 2,000
	Local and regional planning workshops or seminars for professional CEUs	\$ 1,000
	Mileage reimbursement	\$ 250
48	Electric, gas, telephone, data, water	\$ 11,000
51	Janitorial supplies	\$ 400
58	Paper, office & printer supplies	\$ 3,000
59	Operating supplies	\$ 200
60	Safety and first-aid supplies, MVR checks, fire extinguishers	\$ 250
81	Building maintenance fund contribution - PM projects	\$ 20,014
	Building maintenance - contracted services	\$ 11,260



FUNCTION: Community and Economic Development
ACTIVITY: Tax Increment Financing (TIF) Fund

OVERVIEW: This activity reflects all those transactions required by state law to be accounted for in the TIF special revenue fund. Activities include property tax rebates, and debt service payments on TIF-supported portions of the city’s outstanding bond issues.

TAX INCREMENT FINANCING FUND

FINANCIAL SUMMARY				
	FY 2020-21	FY 2021-22	FY 2021-22	FY 2022-23
	ACTUAL	ADOPTED	REVISED	ADOPTED
Personal services	-	-	-	-
Contractual & supply service	-	-	-	-
Capital outlay	5,844,728	7,067,988	6,973,081	7,795,238
Total expenditures	\$ 5,844,728	\$ 7,067,988	\$ 6,973,081	\$ 7,795,238
Fees	-	-	-	-
Grants	-	-	-	-
Other	9,943,358	9,489,331	9,489,331	10,061,267
Total revenue	\$ 9,943,358	\$ 9,489,331	\$ 9,489,331	\$ 10,061,267
Net amount (added to) used by fund balance	\$ (4,098,630)	\$ (2,421,343)	\$ (2,516,250)	\$ (2,266,029)

SIGNIFICANT BUDGET IMPACTS: This budget includes:

- ↑ An increase of \$200,000 in TIF rebate payments, which reflect the continual fluctuation of existing property owners currently participating in the various rebate programs and City development agreements. The City’s rebate program allows for properties meeting certain criteria, to request a 5-year declining balance rebate of 75%, 60%, 45%, 30% and 15% of property taxes paid on improvements to their parcels in the Northwest Market and Westover TIF Districts. The DUNA district also has active rebates participating in the program, which consist of 3-years at 90%. For new properties constructed 2016 or after, the process has changed from the “by right” application process to instead enter into formal development agreements with each property.
- ↑ An increase of \$527,250 in transfers out, which reflects the funds needed to pay the TIF-supported portion of the City’s outstanding general obligation debt. All general obligation debt is required by state law to be paid from the City’s Debt Service Fund. When the City issues debt specifically related to TIF areas, a TIF revenue certification is completed annually to request a portion of the TIF increment for use in generating property tax dollars specifically for the retirement of this debt. Also included in the certification are amounts needed to support the above mentioned rebate program. When these certified TIF property tax dollars are received, they are required by law to be receipted into the TIF Special Revenue Fund and then are either transferred to the Debt Service Fund as noted above, or retained in the fund for payment of rebates.

FUTURE BUDGET CONSIDERATIONS:

- ❖ The TIF revenues continue to be collected at a higher rate than expenses going out. Starting in FY2012-13, the full 50% of available TIF increment revenue has been claimed, which has allowed the City to continue to aggressively pursue construction needs in the districts and get incremental revenue accumulated to service existing debt and early retire those pieces of TIF bonds at the earliest time. TIF bonds have been called and paid off in 2017, 2018, 2019 and 2020. Once the existing bonds are retired, structure for any newly issued debt can start to be shortened in maturity to accommodate increased cash flow availability. FY23 certified revenues will be collected at 40% of available increment.

COMMUNITY & ECON. DEV.	FY 2020-21	FY 2021-22	FY 2021-22	FY 2022-23	INCREASE	FY 2023-24
	ACTUAL	ADOPTED	REVISED	ADOPTED	(DECREASE)	ESTIMATE

125 TAX INCREMENT FINANCING FUND

PERSONAL SERVICES

01	Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
02	Overtime	-	-	-	-	-	-
03	Part-time	-	-	-	-	-	-
04	Witness fees	-	-	-	-	-	-
06	FICA	-	-	-	-	-	-
07	Retirement - IPERS	-	-	-	-	-	-
08	Pension - MFPRSI	-	-	-	-	-	-
09	Group insurance	-	-	-	-	-	-
11	Allowance	-	-	-	-	-	-
12	Unemployment	-	-	-	-	-	-
13	Deferred comp plan City match	-	-	-	-	-	-
Sub-Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

CONTRACTUAL AND SUPPLY SERVICES

21	Advertising	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22	Recruitment	-	-	-	-	-	-
23	Professional services	-	-	-	-	-	-
24	Contributions to other agencies	-	-	-	-	-	-
27	Data processing	-	-	-	-	-	-
28	Dues and memberships	-	-	-	-	-	-
29	Insurance	-	-	-	-	-	-
32	Uniforms and laundry	-	-	-	-	-	-
35	Printing and copying	-	-	-	-	-	-
40	Building and grounds maint.	-	-	-	-	-	-
41	Vehicle and equipment maint.	-	-	-	-	-	-
44	Grant-funded purchases	-	-	-	-	-	-
46	Training and development	-	-	-	-	-	-
48	Utility service	-	-	-	-	-	-
49	Petty cash	-	-	-	-	-	-
51	Maintenance supplies	-	-	-	-	-	-
54	Minor equipment	-	-	-	-	-	-
55	DARE expenditures	-	-	-	-	-	-
56	Vehicle maintenance supplies	-	-	-	-	-	-
57	Vehicle operation supplies	-	-	-	-	-	-
58	Office supplies	-	-	-	-	-	-
59	Operating supplies	-	-	-	-	-	-
60	Safety and medical supplies	-	-	-	-	-	-
61	Refunds	-	-	-	-	-	-
Sub-total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

CAPITAL OUTLAY

71	Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
72	Furniture and fixtures	-	-	-	-	-	-
73	Equipment replacement fund	-	-	-	-	-	-
74	Office equipment	-	-	-	-	-	-
75	Operating equipment	-	-	-	-	-	-
76	Property improvements	-	-	-	-	-	-
77	Economic development- TIF ret	482,726	1,400,000	1,310,000	1,600,000	200,000	1,600,000
79	Books, films and recordings	-	-	-	-	-	-
80	Natural disaster cleanup	-	-	-	-	-	-
81	Building maintenance fund	-	-	-	-	-	-
97	Transfers out to Debt Service	5,362,002	5,667,988	5,663,081	6,195,238	527,250	6,710,838
Sub-total		\$ 5,844,728	\$ 7,067,988	\$ 6,973,081	\$ 7,795,238	\$ 727,250	\$ 8,310,838

OPERATING BUDGET SUB-TOTAL

99	Special Revenue fund items	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
91	Debt retirement	-	-	-	-	-	-
95	Contingency	-	-	-	-	-	-

TAX INCREMENT FINANCING FUND	\$ 5,844,728	\$ 7,067,988	\$ 6,973,081	\$ 7,795,238	\$ 727,250	\$ 8,310,838
-------------------------------------	--------------	--------------	--------------	--------------	------------	--------------

Function: Community and Economic Development
Activity: Tax Increment Financing (TIF) Fund

Activity Notes

Object	Description	Amount
77	Tax Increment Financing (TIF) rebates	\$ 1,600,000
97	Transfer out to Debt Service Fund to cover debt service payments for TIF districts	\$ 6,195,238



GENERAL GOVERNMENT	FY 2020-21	FY 2021-22	FY 2021-22	FY 2022-23	INCREASE	FY 2023-24
	ACTUAL	ADOPTED	REVISED	ADOPTED	(DECREASE)	ESTIMATE

600 GENERAL GOVERNMENT SUMMARY

PERSONAL SERVICES

01	Salaries	\$ 1,617,621	\$ 1,724,392	\$ 1,737,560	\$ 1,921,696	\$ 197,304	\$ 1,987,025
02	Overtime	19,270	-	600	500	500	500
03	Part-time	83,067	120,359	102,645	126,765	6,406	129,996
04	Witness fees	-	-	-	-	-	-
06	FICA	123,842	138,072	134,977	152,641	14,569	154,115
07	Retirement - IPERS	158,085	172,613	173,041	191,637	19,024	195,476
08	Pension - MFPRSI	-	-	-	-	-	-
09	Group insurance	420,732	399,192	399,192	370,246	(28,946)	370,246
11	Allowance	31,708	31,829	31,829	32,181	352	32,181
12	Unemployment	-	-	-	-	-	-
13	Deferred comp plan City match	38,987	40,719	37,681	39,369	(1,350)	43,244
	Sub-Total	\$ 2,493,312	\$ 2,627,176	\$ 2,617,524	\$ 2,835,035	\$ 207,859	\$ 2,912,783

CONTRACTUAL AND SUPPLY SERVICES

21	Advertising	\$ 32,222	\$ 34,000	\$ 34,000	\$ 34,000	\$ -	\$ 34,000
22	Recruitment	328	-	150	5,200	5,200	3,700
23	Professional services	255,357	380,306	367,256	408,310	28,004	414,350
24	Contributions to other agencies	16,600	32,750	19,750	32,750	-	32,750
27	Data processing	322,727	424,487	423,854	566,144	141,657	554,500
28	Dues and memberships	29,210	31,230	30,570	32,050	820	32,050
29	Insurance	396,029	486,921	486,921	492,646	5,725	500,000
32	Uniforms and laundry	457	780	830	810	30	810
35	Printing and copying	24,376	48,350	48,736	48,350	-	48,350
40	Building and grounds maint.	-	-	-	-	-	-
41	Vehicle and equipment maint.	167	100	279	100	-	100
44	Grant-funded purchases	-	-	-	-	-	-
46	Training and development	12,789	59,300	52,990	76,190	16,890	66,190
48	Utility service	26,647	32,180	32,110	33,180	1,000	33,500
49	Petty cash	256	100	-	100	-	100
51	Maintenance supplies	1,189	1,000	1,000	1,000	-	1,000
54	Minor equipment	684	2,000	2,935	2,000	-	2,000
55	DARE expenditures	-	-	-	-	-	-
56	Vehicle maintenance supplies	900	900	900	900	-	900
57	Vehicle operation supplies	23	-	22	-	-	-
58	Office supplies	3,677	8,000	8,000	10,500	2,500	10,500
59	Operating supplies	6,224	18,155	16,918	22,780	4,625	22,780
60	Safety and medical supplies	114	205	156	205	-	205
61	Refunds	-	-	-	-	-	-
	Sub-total	\$ 1,129,976	\$ 1,560,764	\$ 1,527,377	\$ 1,767,215	\$ 206,451	\$ 1,757,785

CAPITAL OUTLAY

71	Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
72	Furniture and fixtures	2,480	-	-	600	600	-
73	Equipment replacement fund	-	-	-	-	-	-
74	Office equipment	-	-	-	-	-	-
75	Operating equipment	-	-	-	-	-	-
76	Property improvements	-	-	-	-	-	-
77	Economic development	-	-	-	-	-	-
79	Books, films and recordings	-	-	-	-	-	-
80	Natural disaster cleanup	3,155	-	-	-	-	-
81	Building maintenance fund	119,115	123,736	97,806	147,336	23,600	135,000
97	Transfers out to Debt Service	-	-	-	-	-	-
	Sub-total	\$ 124,750	\$ 123,736	\$ 97,806	\$ 147,936	\$ 24,200	\$ 135,000

OPERATING BUDGET SUB-TOTAL

99	Special Revenue fund items	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
91	Debt retirement	-	-	-	-	-	-
95	Contingency	-	25,000	-	25,000	-	25,000

GENERAL GOVERNMENT SUMMARY

		\$ 3,748,038	\$ 4,336,676	\$ 4,242,707	\$ 4,775,186	\$ 438,510	\$ 4,830,568
--	--	--------------	--------------	--------------	--------------	------------	--------------



FUNCTION: General Government
ACTIVITY: Mayor and City Council

OVERVIEW: This activity sets the strategic direction for the City and provides extensive public information services.

MAYOR and COUNCIL

FINANCIAL SUMMARY				
	FY 2020-21	FY 2021-22	FY 2021-22	FY 2022-23
	ACTUAL	ADOPTED	REVISED	ADOPTED
Personal services	50,670	52,823	50,767	52,823
Contractual & supply service	52,443	63,380	63,346	88,430
Capital outlay	-	-	-	-
Total expenditures	\$ 103,113	\$ 116,203	\$ 114,113	\$ 141,253
Fees	-	-	-	-
Grants	-	-	-	-
Other	8,546	8,775	9,227	9,678
Total revenue	\$ 8,546	\$ 8,775	\$ 9,227	\$ 9,678
Net amount supported by property taxes	\$ 94,567	\$ 107,428	\$ 104,886	\$ 131,575

SIGNIFICANT BUDGET IMPACTS: This budget includes:

- ↑ An increase of \$23,000 in professional services reflects the biennial occurrence of the National Community Survey, as well as the addition of a Government Affairs Consultant (Lobbyist).

FUTURE BUDGET CONSIDERATIONS:

- ❖ None identified at this time.

GENERAL GOVERNMENT	FY 2020-21	FY 2021-22	FY 2021-22	FY 2022-23	INCREASE	FY 2023-24
	ACTUAL	ADOPTED	REVISED	ADOPTED	(DECREASE)	ESTIMATE

610 MAYOR and COUNCIL

PERSONAL SERVICES

01	Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
02	Overtime	-	-	-	-	-	-
03	Part-time	46,000	46,000	46,000	46,000	-	46,000
04	Witness fees	-	-	-	-	-	-
06	FICA	1,366	3,519	1,463	3,519	-	3,519
07	Retirement - IPERS	3,304	3,304	3,304	3,304	-	3,304
08	Pension - MFPRSI	-	-	-	-	-	-
09	Group insurance	-	-	-	-	-	-
11	Allowance	-	-	-	-	-	-
12	Unemployment	-	-	-	-	-	-
13	Deferred comp plan City match	-	-	-	-	-	-
	Sub-Total	\$ 50,670	\$ 52,823	\$ 50,767	\$ 52,823	\$ -	\$ 52,823

CONTRACTUAL AND SUPPLY SERVICES

21	Advertising	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22	Recruitment	-	-	-	-	-	-
23	Professional services	14,025	18,000	18,000	41,000	23,000	41,000
24	Contributions to other agencies	16,600	6,750	6,750	6,750	-	6,750
27	Data processing	-	1,000	500	1,000	-	1,000
28	Dues and memberships	19,705	19,950	19,950	21,200	1,250	21,200
29	Insurance	-	-	-	-	-	-
32	Uniforms and laundry	189	180	260	180	-	180
35	Printing and copying	118	-	386	-	-	-
40	Building and grounds maint.	-	-	-	-	-	-
41	Vehicle and equipment maint.	-	-	-	-	-	-
44	Grant-funded purchases	-	-	-	-	-	-
46	Training and development	861	15,000	15,000	14,300	(700)	14,300
48	Utility service	-	-	-	-	-	-
49	Petty cash	-	-	-	-	-	-
51	Maintenance supplies	-	-	-	-	-	-
54	Minor equipment	-	-	-	-	-	-
55	DARE expenditures	-	-	-	-	-	-
56	Vehicle maintenance supplies	-	-	-	-	-	-
57	Vehicle operation supplies	-	-	-	-	-	-
58	Office supplies	-	-	-	-	-	-
59	Operating supplies	945	2,500	2,500	4,000	1,500	4,000
60	Safety and medical supplies	-	-	-	-	-	-
61	Refunds	-	-	-	-	-	-
	Sub-total	\$ 52,443	\$ 63,380	\$ 63,346	\$ 88,430	\$ 25,050	\$ 88,430

CAPITAL OUTLAY

71	Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
72	Furniture and fixtures	-	-	-	-	-	-
73	Equipment replacement fund	-	-	-	-	-	-
74	Office equipment	-	-	-	-	-	-
75	Operating equipment	-	-	-	-	-	-
76	Property improvements	-	-	-	-	-	-
77	Economic development	-	-	-	-	-	-
79	Books, films and recordings	-	-	-	-	-	-
80	Natural disaster cleanup	-	-	-	-	-	-
81	Building maintenance fund	-	-	-	-	-	-
97	Transfers out	-	-	-	-	-	-
	Sub-total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

OPERATING BUDGET SUB-TOTAL

99	Special Revenue fund items	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
91	Debt retirement	-	-	-	-	-	-
95	Contingency	-	-	-	-	-	-

MAYOR and COUNCIL	\$ 103,113	\$ 116,203	\$ 114,113	\$ 141,253	\$ 25,050	\$ 141,253
--------------------------	------------	------------	------------	------------	-----------	------------

Function: General Government
Activity: Mayor and City Council

Activity Notes

Object	Description	Amount
03	Mayor	\$ 11,000
	City Council (5)	\$ 35,000
06	FICA	\$ 3,519
07	IPERS	\$ 3,304
23	Biennial Citizen Survey	\$ 16,000
	Communication - Public Relations Training	\$ 10,000
	Governmental Affairs Consultant (Lobbyist)	\$ 10,000
	Translation services	\$ 5,000
24	Capital Crossroads contribution	\$ 2,000
	Discretionary contributions	\$ 2,000
	Home Base Iowa incentives	\$ 2,500
	Metropolitan Advisory Committee (MAC) annual contribution	\$ 250
27	Misc. technology equipment	\$ 1,000
28	Iowa League of Cities	\$ 13,000
	MIALG membership	\$ 600
	Miscellaneous subscriptions	\$ 100
	Urbandale Chamber of Commerce (includes membership to Greater Des Moines Partnership)	\$ 7,500
32	City logo shirts (6)	\$ 180
46	Chamber of Commerce event participation	\$ 350
	Council Lunch and Learn sessions	\$ 1,700
	Greater Des Moines Partnership annual dinner – table sponsorship	\$ 1,750
	Greater Des Moines Partnership Legislative trip - Washington DC (3 Spring)	\$ 8,000
	Miscellaneous local workshops and meetings	\$ 2,500
59	Awards and plaques (staff retirements, citizen recognition, etc.)	\$ 2,500
	Community events	\$ 1,500



FUNCTION: General Government
ACTIVITY: City Manager

OVERVIEW: This activity provides professional management of the City by recommending options to the City Council and by implementing the policy directives of the City Council.

CITY MANAGER

FINANCIAL SUMMARY				
	FY 2020-21	FY 2021-22	FY 2021-22	FY 2022-23
	ACTUAL	ADOPTED	REVISED	ADOPTED
Personal services	620,923	642,090	642,090	688,786
Contractual & supply service	7,636	14,440	13,710	18,640
Capital outlay	795	-	-	-
Total expenditures	\$ 629,354	\$ 656,530	\$ 655,800	\$ 707,426
Fees	-	-	-	-
Grants	-	-	-	-
Other	52,161	49,578	53,025	48,472
Total revenue	\$ 52,161	\$ 49,578	\$ 53,025	\$ 48,472
Net amount supported by property taxes	\$ 577,193	\$ 606,952	\$ 602,775	\$ 658,954

SIGNIFICANT BUDGET IMPACTS: This budget includes:

- ↑ Personnel costs reflect a net increase of \$46,700, which reflects normal salary and benefit increases for existing staff and the Spring 2023 addition of a new Local Government Management Fellow. Also, in FY22-23, the timing of the fiscal year beginning and ending resulted in having a 27th pay period reflected; a situation that occurs once every 12 years.

FUTURE BUDGET CONSIDERATIONS:

- ❖ None noted at this time.

GENERAL GOVERNMENT	FY 2020-21	FY 2021-22	FY 2021-22	FY 2022-23	INCREASE	FY 2023-24
	ACTUAL	ADOPTED	REVISED	ADOPTED	(DECREASE)	ESTIMATE

615 CITY MANAGER

PERSONAL SERVICES

01	Salaries	\$ 451,562	\$ 474,735	\$ 474,735	\$ 520,890	\$ 46,155	\$ 583,059
02	Overtime	-	-	-	-	-	-
03	Part-time	-	-	-	-	-	-
04	Witness fees	-	-	-	-	-	-
06	FICA	29,932	31,704	31,704	34,557	2,853	36,655
07	Retirement - IPERS	42,628	46,063	46,063	50,415	4,352	55,041
08	Pension - MFPRSI	-	-	-	-	-	-
09	Group insurance	61,659	57,036	57,036	54,000	(3,036)	54,000
11	Allowance	14,400	14,550	14,550	14,550	-	14,550
12	Unemployment	-	-	-	-	-	-
13	Deferred comp plan City match	20,742	18,002	18,002	14,374	(3,628)	18,214
Sub-Total		\$ 620,923	\$ 642,090	\$ 642,090	\$ 688,786	\$ 46,696	\$ 761,519

CONTRACTUAL AND SUPPLY SERVICES

21	Advertising	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22	Recruitment	-	-	-	2,500	2,500	2,500
23	Professional services	-	-	-	-	-	-
24	Contributions to other agencies	-	-	-	-	-	-
27	Data processing	39	-	-	-	-	-
28	Dues and memberships	4,936	6,225	6,225	5,225	(1,000)	5,225
29	Insurance	-	-	-	-	-	-
32	Uniforms and laundry	30	90	90	90	-	90
35	Printing and copying	-	-	-	-	-	-
40	Building and grounds maint.	-	-	-	-	-	-
41	Vehicle and equipment maint.	-	-	-	-	-	-
44	Grant-funded purchases	-	-	-	-	-	-
46	Training and development	733	5,200	5,200	6,400	1,200	6,400
48	Utility service	1,286	1,680	1,500	2,680	1,000	3,000
49	Petty cash	-	-	-	-	-	-
51	Maintenance supplies	-	-	-	-	-	-
54	Minor equipment	-	-	-	-	-	-
55	DARE expenditures	-	-	-	-	-	-
56	Vehicle maintenance supplies	-	-	-	-	-	-
57	Vehicle operation supplies	-	-	-	-	-	-
58	Office supplies	331	800	500	1,300	500	1,300
59	Operating supplies	252	400	150	400	-	400
60	Safety and medical supplies	29	45	45	45	-	45
61	Refunds	-	-	-	-	-	-
Sub-total		\$ 7,636	\$ 14,440	\$ 13,710	\$ 18,640	\$ 4,200	\$ 18,960

CAPITAL OUTLAY

71	Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
72	Furniture and fixtures	-	-	-	-	-	-
73	Equipment replacement fund	-	-	-	-	-	-
74	Office equipment	-	-	-	-	-	-
75	Operating equipment	-	-	-	-	-	-
76	Property improvements	-	-	-	-	-	-
77	Economic development	-	-	-	-	-	-
79	Books, films and recordings	-	-	-	-	-	-
80	Natural disaster cleanup	795	-	-	-	-	-
81	Building maintenance fund	-	-	-	-	-	-
97	Transfers out	-	-	-	-	-	-
Sub-total		\$ 795	\$ -	\$ -	\$ -	\$ -	\$ -

OPERATING BUDGET SUB-TOTAL

99	Special Revenue fund items	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
91	Debt retirement	-	-	-	-	-	-
95	Contingency	-	-	-	-	-	-

CITY MANAGER	\$ 629,354	\$ 656,530	\$ 655,800	\$ 707,426	\$ 50,896	\$ 780,479
---------------------	-------------------	-------------------	-------------------	-------------------	------------------	-------------------

Function: General Government
Activity: City Manager

Activity Notes

Object	Description	Amount
01	City Manager, Assistant City Manager/Director of Economic Development, Director of Risk Management/Support Services, Local Government Management Fellow (May 2023 hire)	\$ 520,890
06	FICA	\$ 34,557
07	Retirement	\$ 50,415
09	Group insurance	\$ 54,000
11	Vehicle allowance (3)	\$ 14,400
	Spot awards	\$ 150
13	Deferred compensation City match	\$ 14,374
22	Local Government Management Fellow recruitment	\$ 2,500
28	Business Record subscription	\$ 75
	IACMA (4)	\$ 1,200
	ICMA (3)	\$ 3,500
	Miscellaneous publications	\$ 50
	Public Risk Management Association	\$ 400
32	City logo shirts (3)	\$ 90
46	Associate in Risk Management (ARM) Program (1) - online	\$ 1,000
	ICMA Annual Conference (1) - Columbus, OH	\$ 3,500
	Iowa City and County Management Association local meetings (2)	\$ 1,000
	Local Government Professional Affiliates conference (LGMF)	\$ 200
	Metro Managers meetings	\$ 200
	US Army War College (1) - Carlisle, PA	\$ 500
48	Cell phone (2)	\$ 1,680
	Computer and monitor	\$ 1,000
58	Miscellaneous office supplies	\$ 1,300
59	Operating supplies for onsite meetings	\$ 400
60	MVR annual fees (3)	\$ 45
GL Fund	General Liability Fund expenses	
	City-wide safety program expenses, training expenses, policy review, IAMU contract	\$ 35,000



OVERVIEW: This activity monitors all financial operations to ensure fiscal viability of the City and maintains financial records for the City.

FINANCE and RECORDS

FINANCIAL SUMMARY				
	FY 2020-21	FY 2021-22	FY 2021-22	FY 2022-23
	ACTUAL	ADOPTED	REVISED	ADOPTED
Personal services	603,234	612,532	606,390	647,814
Contractual & supply service	117,734	158,940	158,841	185,690
Capital outlay	345	-	-	-
Total expenditures	\$ 721,313	\$ 771,472	\$ 765,231	\$ 833,504
Fees	-	-	-	-
Grants	-	-	-	-
Other	59,783	58,258	61,873	57,110
Total revenue	\$ 59,783	\$ 58,258	\$ 61,873	\$ 57,110
Net amount supported by property taxes	\$ 661,530	\$ 713,214	\$ 703,358	\$ 776,394

SIGNIFICANT BUDGET IMPACTS: The budget includes:

- ↑ Personnel costs had a net increase of \$35,300 which reflects normal salary and benefit increases for existing staff. In FY22-23, the timing of the fiscal year beginning and ending resulted in having a 27th pay period reflected; a situation that occurs once every 12 years.
- ↑ Data processing increased by \$23,500 this reflects a full year of transition to a remote hosted server for New World Systems.

FUTURE BUDGET CONSIDERATIONS:

- ❖ Technology will continue to evolve and develop new opportunities for mobility, remote access for staff, and transparency of City financial data for citizens, and online payments options for a variety of City service customers. Additional hardware and software needs may be required to expand services into these areas.

GENERAL GOVERNMENT	FY 2020-21	FY 2021-22	FY 2021-22	FY 2022-23	INCREASE	FY 2023-24
	ACTUAL	ADOPTED	REVISED	ADOPTED	(DECREASE)	ESTIMATE

620 FINANCE and RECORDS

PERSONAL SERVICES

01	Salaries	\$ 382,706	\$ 391,670	\$ 385,800	\$ 418,551	\$ 26,881	\$ 382,421
02	Overtime	-	-	-	-	-	-
03	Part-time	36,282	39,345	39,345	46,824	7,479	48,697
04	Witness fees	-	-	-	-	-	-
06	FICA	31,195	32,810	32,810	35,187	2,377	31,724
07	Retirement - IPERS	38,507	41,076	41,076	44,317	3,241	40,698
08	Pension - MFPRSI	-	-	-	-	-	-
09	Group insurance	102,764	95,060	95,060	90,000	(5,060)	90,000
11	Allowance	5,296	5,584	5,584	5,408	(176)	5,408
12	Unemployment	-	-	-	-	-	-
13	Deferred comp plan City match	6,484	6,987	6,715	7,527	540	7,156
	Sub-Total	\$ 603,234	\$ 612,532	\$ 606,390	\$ 647,814	\$ 35,282	\$ 606,104

CONTRACTUAL AND SUPPLY SERVICES

21	Advertising	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22	Recruitment	109	-	-	1,500	1,500	-
23	Professional services	57,814	74,906	74,906	75,660	754	80,000
24	Contributions to other agencies	-	-	-	-	-	-
27	Data processing	44,965	59,604	59,604	83,100	23,496	83,100
28	Dues and memberships	1,480	1,395	1,395	1,395	-	1,395
29	Insurance	-	-	-	-	-	-
32	Uniforms and laundry	89	150	150	150	-	150
35	Printing and copying	7,858	9,000	9,000	9,000	-	9,000
40	Building and grounds maint.	-	-	-	-	-	-
41	Vehicle and equipment maint.	-	-	-	-	-	-
44	Grant-funded purchases	-	-	-	-	-	-
46	Training and development	2,461	7,670	7,670	8,670	1,000	8,670
48	Utility service	-	-	-	-	-	-
49	Petty cash	203	100	-	100	-	100
51	Maintenance supplies	-	-	-	-	-	-
54	Minor equipment	130	-	-	-	-	-
55	DARE expenditures	-	-	-	-	-	-
56	Vehicle maintenance supplies	-	-	-	-	-	-
57	Vehicle operation supplies	-	-	-	-	-	-
58	Office supplies	2,325	6,000	6,000	6,000	-	6,000
59	Operating supplies	262	100	100	100	-	100
60	Safety and medical supplies	38	15	16	15	-	15
61	Refunds	-	-	-	-	-	-
	Sub-total	\$ 117,734	\$ 158,940	\$ 158,841	\$ 185,690	\$ 26,750	\$ 188,530

CAPITAL OUTLAY

71	Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
72	Furniture and fixtures	345	-	-	-	-	-
73	Equipment replacement fund	-	-	-	-	-	-
74	Office equipment	-	-	-	-	-	-
75	Operating equipment	-	-	-	-	-	-
76	Property improvements	-	-	-	-	-	-
77	Economic development	-	-	-	-	-	-
79	Books, films and recordings	-	-	-	-	-	-
80	Natural disaster cleanup	-	-	-	-	-	-
81	Building maintenance fund	-	-	-	-	-	-
97	Transfers out	-	-	-	-	-	-
	Sub-total	\$ 345	\$ -	\$ -	\$ -	\$ -	\$ -

OPERATING BUDGET SUB-TOTAL

99	Special Revenue fund items	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
91	Debt retirement	-	-	-	-	-	-
95	Contingency	-	-	-	-	-	-

FINANCE and RECORDS

		\$ 721,313	\$ 771,472	\$ 765,231	\$ 833,504	\$ 62,032	\$ 794,634
--	--	------------	------------	------------	------------	-----------	------------

Function: General Government
Activity: Finance and Records

Activity Notes

Object	Description	Amount
01	Finance Director, Assistant Finance Director, Accountant II, Accountant I	\$ 418,551
03	Accountant I (30 hours)	\$ 46,824
06	FICA	\$ 35,187
07	IPERS	\$ 44,317
09	Group insurance	\$ 90,000
11	Spot awards	\$ 200
	Vehicle and phone allowance - Director	\$ 5,208
13	Deferred compensation City match	\$ 7,527
22	Recruitment	\$ 1,500
23	509A certification filing fee	\$ 110
	Annual audit & A-133 audit (including 1 major federal program)	\$ 67,900
	Arbitrage study	\$ 3,000
	GFOA Certificate of Achievement fee	\$ 800
	Other services	\$ 500
	Piper Jaffray dissemination fees & EMMA filings	\$ 2,500
	State filing fee for audit	\$ 850
27	GASB 34 infrastructure software maintenance contract	\$ 600
	Supplies and software	\$ 500
	New World Systems financial/payroll management software - remote hosted	\$ 82,000
28	American Institute of CPAs (1)	\$ 225
	Association of Government Accountants (1)	\$ 250
	Government Finance Officers Association (2)	\$ 250
	Iowa Licensing Division – CPA certificate renewal (2)	\$ 200
	Iowa Municipal Finance Officers Association (1)	\$ 50
	Iowa Society of CPAs & Central IA Chapter (2)	\$ 420
32	Logo shirts (5)	\$ 150
35	Copy machine maintenance	\$ 600
	Financial document printing (CIP, Budget, CAFR)	\$ 1,600
	Postage and shipping cost	\$ 5,000
	Postage meter lease	\$ 1,800
46	CPE training for Accountant (120 hrs. per triennial period) - webinars and local	\$ 1,500
	CPE training for Finance Director (120 hrs. per triennial period) - webinars and local	\$ 1,500
	Iowa League of Cities budget workshop - local (3)	\$ 150
	Metro finance officers monthly meetings - local (1)	\$ 200
	Tyler Connect (NWS) national conference (2)	\$ 4,120
	Tyler Connect (NWS) user advisory group - Troy, Michigan (1)	\$ 1,200
49	Petty cash	\$ 100
58	Stationery, office forms, check stock, office supplies	\$ 6,000
59	Operating supplies	\$ 100
60	MVR annual fee	\$ 15



FUNCTION: General Government
ACTIVITY: Technology

OVERVIEW: This activity provides effective technology tools to staff and citizens to maximize efficiency and productivity.

TECHNOLOGY

FINANCIAL SUMMARY				
	FY 2020-21	FY 2021-22	FY 2021-22	FY 2022-23
	ACTUAL	ADOPTED	REVISED	ADOPTED
Personal services	465,520	507,459	494,159	532,231
Contractual & supply service	280,694	394,518	389,885	508,029
Capital outlay	-	-	-	-
Total expenditures	\$ 746,214	\$ 901,977	\$ 884,044	\$ 1,040,260
Fees	-	-	-	-
Grants	-	-	-	-
Other	61,847	68,113	71,479	71,277
Total revenue	\$ 61,847	\$ 68,113	\$ 71,479	\$ 71,277
Net amount supported by property taxes	\$ 684,367	\$ 833,864	\$ 812,565	\$ 968,983

SIGNIFICANT BUDGET IMPACTS: The budget includes:

- ↑ Personnel costs have a net increase of \$24,800, which reflects normal salary and benefit increases for existing staff. In FY22-23 the timing of the fiscal year beginning and ending resulted in having a 27th pay period reflected; a situation that occurs once every 12 years.
- ↑ An increase of \$113,500 in data processing, reflects an increase in a variety of new technology items, including Laserfiche Forms implementation and a server refresh for Laserfiche, Polaris, and File Server.

FUTURE BUDGET CONSIDERATIONS:

- ❖ As technology continues to evolve, the City's technology infrastructure will need to become more flexible and able to adapt to provide levels of service the community and staff demand. Maintaining a secure and dependable system of infrastructure remains the highest priority.

GENERAL GOVERNMENT	FY 2020-21	FY 2021-22	FY 2021-22	FY 2022-23	INCREASE	FY 2023-24
	ACTUAL	ADOPTED	REVISED	ADOPTED	(DECREASE)	ESTIMATE

625 TECHNOLOGY

PERSONAL SERVICES

01	Salaries	\$ 318,369	\$ 356,830	\$ 347,000	\$ 380,928	\$ 24,098	\$ 396,165
02	Overtime	-	-	-	-	-	-
03	Part-time	-	-	-	-	-	-
04	Witness fees	-	-	-	-	-	-
06	FICA	24,492	27,936	27,000	29,817	1,881	30,818
07	Retirement - IPERS	30,054	34,199	33,500	36,480	2,281	37,398
08	Pension - MFPRSI	-	-	-	-	-	-
09	Group insurance	82,211	76,048	76,048	72,000	(4,048)	72,000
11	Allowance	6,384	6,336	6,336	6,432	96	6,432
12	Unemployment	-	-	-	-	-	-
13	Deferred comp plan City match	4,010	6,110	4,275	6,574	464	6,678
	Sub-Total	\$ 465,520	\$ 507,459	\$ 494,159	\$ 532,231	\$ 24,772	\$ 549,491

CONTRACTUAL AND SUPPLY SERVICES

21	Advertising	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22	Recruitment	-	-	-	-	-	-
23	Professional services	38,592	69,250	69,250	69,250	-	69,250
24	Contributions to other agencies	-	-	-	-	-	-
27	Data processing	240,156	318,133	318,000	431,644	113,511	420,000
28	Dues and memberships	1,397	-	-	-	-	-
29	Insurance	-	-	-	-	-	-
32	Uniforms and laundry	-	120	120	120	-	120
35	Printing and copying	-	-	-	-	-	-
40	Building and grounds maint.	-	-	-	-	-	-
41	Vehicle and equipment maint.	-	-	-	-	-	-
44	Grant-funded purchases	-	-	-	-	-	-
46	Training and development	-	5,000	500	5,000	-	5,000
48	Utility service	-	-	-	-	-	-
49	Petty cash	-	-	-	-	-	-
51	Maintenance supplies	-	-	-	-	-	-
54	Minor equipment	535	2,000	2,000	2,000	-	2,000
55	DARE expenditures	-	-	-	-	-	-
56	Vehicle maintenance supplies	-	-	-	-	-	-
57	Vehicle operation supplies	-	-	-	-	-	-
58	Office supplies	-	-	-	-	-	-
59	Operating supplies	-	-	-	-	-	-
60	Safety and medical supplies	14	15	15	15	-	15
61	Refunds	-	-	-	-	-	-
	Sub-total	\$ 280,694	\$ 394,518	\$ 389,885	\$ 508,029	\$ 113,511	\$ 496,385

CAPITAL OUTLAY

71	Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
72	Furniture and fixtures	-	-	-	-	-	-
73	Equipment replacement fund	-	-	-	-	-	-
74	Office equipment	-	-	-	-	-	-
75	Operating equipment	-	-	-	-	-	-
76	Property improvements	-	-	-	-	-	-
77	Economic development	-	-	-	-	-	-
79	Books, films and recordings	-	-	-	-	-	-
80	Natural disaster cleanup	-	-	-	-	-	-
81	Building maintenance fund	-	-	-	-	-	-
97	Transfers out	-	-	-	-	-	-
	Sub-total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

OPERATING BUDGET SUB-TOTAL

99	Special Revenue fund items	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
91	Debt retirement	-	-	-	-	-	-
95	Contingency	-	-	-	-	-	-

TECHNOLOGY

		\$ 746,214	\$ 901,977	\$ 884,044	\$ 1,040,260	\$ 138,283	\$ 1,045,876
--	--	------------	------------	------------	--------------	------------	--------------

Function: General Government
Activity: Technology

Activity Notes

Object	Description	Amount
01	Director of Technology, IT Administrators (3)	\$ 380,928
06	FICA	\$ 29,817
07	IPERS	\$ 36,480
09	Group insurance	\$ 72,000
11	Vehicle allowance - Director	\$ 4,800
	Phone allowance (4)	\$ 1,632
13	Deferred compensation City match	\$ 6,574
23	Laserfiche support	\$ 5,000
	Logos support	\$ 2,000
	Printer repairs	\$ 1,000
	Server/Network support	\$ 61,250
27	AD Audit Plus Professional	\$ 3,000
	Adobe Acrobat licenses	\$ 10,677
	AVI system annual support	\$ 5,247
	Century Link cloud fax subscription	\$ 1,200
	Cisco Duo (remote access authentication) annual license	\$ 2,500
	Cisco renewals (smartnet, AMP, support and licenses)	\$ 76,000
	Cisco Umbrella connections (250)	\$ 6,320
	Citrix Netscaler annual license	\$ 2,500
	Fire FTP license	\$ 100
	Fuel Master annual support	\$ 1,000
	HP warranty renewals	\$ 28,000
	Jamf Pro yearly renewal	\$ 3,000
	Laserfiche Forms implementation	\$ 25,000
	Laserfiche licensing and maintenance	\$ 20,000
	Laserfiche service contract	\$ 4,800
	Microsoft Office 365 licenses	\$ 103,000
	Monthly data charges (4)	\$ 2,000
	New World application service contract	\$ 9,600
	PDQ inventory and deploy	\$ 2,000
	Server refresh - Laserfiche (17,000), Polaris ILS (\$17,000), File Server (\$30,000)	\$ 64,000
	Spare server hard drives (8)	\$ 10,000
	Spare users desktops (3)	\$ 3,000
	SQL copy (current year version)	\$ 15,000
	Staff laptop or PC (6)	\$ 12,000
	Tech staff laptop (1)	\$ 5,000
	UPS replacement batteries (4)	\$ 1,400
	UPS units (server racks) (3)	\$ 5,400
	WebEx renewal	\$ 9,900
32	Staff logo shirts (4)	\$ 120
46	Certifications, local training, study materials and tests	\$ 5,000

Function: General Government
Activity: Technology

Activity Notes

Object	Description	Amount
54	Miscellaneous tools & equipment	\$ 2,000
60	MVR check	\$ 15
TECH FUND	Technology Internal Service Fund purchases (city-wide technology project implementation):	\$ 25,000

OVERVIEW: This activity provides professional human resource management for the City. This activity manages the City’s recruitments, personnel policies, employee benefits, compliance with federal and state labor laws, and employee safety program.

HUMAN RESOURCES

FINANCIAL SUMMARY				
	FY 2020-21	FY 2021-22	FY 2021-22	FY 2022-23
	ACTUAL	ADOPTED	REVISED	ADOPTED
Personal services	299,558	290,216	284,808	309,460
Contractual & supply service	22,579	56,215	56,510	53,540
Capital outlay	2,135	-	-	600
Total expenditures	\$ 324,272	\$ 346,431	\$ 341,318	\$ 363,600
Fees	-	-	-	-
Grants	-	-	-	-
Other	26,876	26,161	27,597	24,913
Total revenue	\$ 26,876	\$ 26,161	\$ 27,597	\$ 24,913
Net amount supported by property taxes	\$ 297,396	\$ 320,270	\$ 313,721	\$ 338,687

SIGNIFICANT BUDGET IMPACTS: This budget includes:

- ↑ Personnel costs show a net increase of \$19,200, which reflect normal salary and benefit increases for existing staff. In FY22-23, the timing of the fiscal year beginning and ending resulted in having a 27th pay period reflected; a situation that occurs once every 12 years.
- ↓ A decrease of \$17,000 in professional services represents the completion of the prior year compensation plan update.
- ↑ An increase of \$10,000 in training reflects the return of normal annual supervisory training programs.

FUTURE BUDGET CONSIDERATIONS:

- ❖ As the City grows, staffing levels increase, and positions become harder to recruit and retain, the human resources department will need to grow to accommodate the workload.

GENERAL GOVERNMENT	FY 2020-21	FY 2021-22	FY 2021-22	FY 2022-23	INCREASE	FY 2023-24
	ACTUAL	ADOPTED	REVISED	ADOPTED	(DECREASE)	ESTIMATE

630 HUMAN RESOURCES

PERSONAL SERVICES

01	Salaries	\$ 193,361	\$ 202,690	\$ 200,000	\$ 223,705	\$ 21,015	\$ 232,653
02	Overtime	19,270	-	-	-	-	-
03	Part-time	785	3,084	2,300	-	(3,084)	-
04	Witness fees	-	-	-	-	-	-
06	FICA	16,663	16,507	16,000	17,657	1,150	17,846
07	Retirement - IPERS	18,054	19,866	18,500	21,559	1,693	21,962
08	Pension - MFPRSI	-	-	-	-	-	-
09	Group insurance	41,106	38,024	38,024	36,000	(2,024)	36,000
11	Allowance	5,628	5,284	5,284	5,308	24	5,308
12	Unemployment	-	-	-	-	-	-
13	Deferred comp plan City match	4,691	4,761	4,700	5,231	470	5,291
	Sub-Total	\$ 299,558	\$ 290,216	\$ 284,808	\$ 309,460	\$ 19,244	\$ 319,060

CONTRACTUAL AND SUPPLY SERVICES

21	Advertising	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22	Recruitment	219	-	150	1,000	1,000	1,000
23	Professional services	4,667	24,000	24,000	7,000	(17,000)	7,000
24	Contributions to other agencies	-	-	-	-	-	-
27	Data processing	7,138	7,800	7,800	8,000	200	8,000
28	Dues and memberships	553	1,600	1,600	1,600	-	1,600
29	Insurance	-	-	-	-	-	-
32	Uniforms and laundry	60	60	60	60	-	60
35	Printing and copying	120	-	-	-	-	-
40	Building and grounds maint.	-	-	-	-	-	-
41	Vehicle and equipment maint.	167	-	-	-	-	-
44	Grant-funded purchases	-	-	-	-	-	-
46	Training and development	4,994	13,350	13,350	23,350	10,000	13,350
48	Utility service	-	-	110	-	-	-
49	Petty cash	-	-	-	-	-	-
51	Maintenance supplies	-	-	-	-	-	-
54	Minor equipment	-	-	135	-	-	-
55	DARE expenditures	-	-	-	-	-	-
56	Vehicle maintenance supplies	-	-	-	-	-	-
57	Vehicle operation supplies	-	-	-	-	-	-
58	Office supplies	300	500	400	500	-	500
59	Operating supplies	4,333	8,875	8,875	12,000	3,125	12,000
60	Safety and medical supplies	28	30	30	30	-	30
61	Refunds	-	-	-	-	-	-
	Sub-total	\$ 22,579	\$ 56,215	\$ 56,510	\$ 53,540	\$ (2,675)	\$ 43,540

CAPITAL OUTLAY

71	Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
72	Furniture and fixtures	2,135	-	-	600	-	-
73	Equipment replacement fund	-	-	-	-	-	-
74	Office equipment	-	-	-	-	-	-
75	Operating equipment	-	-	-	-	-	-
76	Property improvements	-	-	-	-	-	-
77	Economic development	-	-	-	-	-	-
79	Books, films and recordings	-	-	-	-	-	-
80	Natural disaster cleanup	-	-	-	-	-	-
81	Building maintenance fund	-	-	-	-	-	-
97	Transfers out	-	-	-	-	-	-
	Sub-total	\$ 2,135	\$ -	\$ -	\$ 600	\$ -	\$ -

OPERATING BUDGET SUB-TOTAL

99	Special Revenue fund items	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
91	Debt retirement	-	-	-	-	-	-
95	Contingency	-	-	-	-	-	-

HUMAN RESOURCES

		\$ 324,272	\$ 346,431	\$ 341,318	\$ 363,600	\$ 16,569	\$ 362,600
--	--	------------	------------	------------	------------	-----------	------------

Function: General Government
Activity: Human Resources

Activity Notes

Object	Description	Amount
01	Director & Analyst	\$ 223,705
06	FICA	\$ 17,657
07	IPERS	\$ 21,559
09	Group insurance	\$ 36,000
11	Car allowance and phone allowance - Director	\$ 5,208
	On the spot awards	\$ 100
13	Deferred compensation City match	\$ 5,231
22	Recruitment	\$ 1,000
23	Compensation evaluation services	\$ 1,000
	Employee assistance program (EAP)	\$ 6,000
27	Applicant Text messaging add-on NeoGov	\$ 450
	Miscellaneous software/training programs	\$ 500
	NeoGov licensing fee	\$ 7,050
28	Local & National Society for Human Resource Management memberships (2)	\$ 560
	Miscellaneous dues & subscriptions	\$ 800
	National Public Employer Labor Relations Association membership (1)	\$ 240
32	Staff logo shirts (2)	\$ 60
46	Citywide core skills training – Mental Health First Aid - NAMI classes	\$ 4,000
	Citywide supervisory training	\$ 11,500
	IAPELRA meetings – local (1)	\$ 300
	Iowa Employment Law conference - local (1)	\$ 350
	Miscellaneous HR meeting expenses	\$ 500
	Miscellaneous training manuals & reference books	\$ 100
	New World Tyler Connect training (1)	\$ 2,000
	NPELRA annual training conference - TX (1)	\$ 4,200
	SHRM state conference - local (1)	\$ 400
58	Office supplies	\$ 500
59	Employee service recognition - awards	\$ 6,000
	Employee service recognition - meal	\$ 5,000
	Training videos and miscellaneous operating supplies	\$ 1,000
60	MVR annual fees	\$ 30
72	Standing desk	\$ 600
RM Fund	Risk Management Fund expenses	
	City-wide wellness programming	\$ 20,000



FUNCTION: General Government
ACTIVITY: City Clerk

OVERVIEW: This activity monitors and maintains all City Council proceedings and essential documents of the City. It also provides operational support to the City Council, Mayor, and Human Resources department. The department handles payroll processing for all City employees.

CITY CLERK

	FINANCIAL SUMMARY			
	FY 2020-21	FY 2021-22	FY 2021-22	FY 2022-23
	ACTUAL	ADOPTED	REVISED	ADOPTED
Personal services	211,388	232,150	222,813	240,526
Contractual & supply service	48,470	79,940	65,073	86,460
Capital outlay	-	-	-	-
Total expenditures	\$ 259,858	\$ 312,090	\$ 287,886	\$ 326,986
Fees	45,848	52,000	52,000	52,000
Grants	-	-	-	-
Other	21,537	23,568	23,277	22,405
Total revenue	\$ 67,385	\$ 75,568	\$ 75,277	\$ 74,405
Net amount supported by property taxes	\$ 192,473	\$ 236,522	\$ 212,609	\$ 252,581

SIGNIFICANT BUDGET IMPACTS: The budget includes:

- ↑ Personnel costs show a net increase of \$8,400, which reflects normal salary and benefit increases for existing staff. In FY22-23, the timing of the fiscal year beginning and ending resulted in having a 27th pay period reflected; a situation that occurs once every 12 years.

FUTURE BUDGET CONSIDERATIONS:

- ❖ None identified at this time.

GENERAL GOVERNMENT	FY 2020-21	FY 2021-22	FY 2021-22	FY 2022-23	INCREASE	FY 2023-24
	ACTUAL	ADOPTED	REVISED	ADOPTED	(DECREASE)	ESTIMATE

635 CITY CLERK

PERSONAL SERVICES

01	Salaries	\$ 143,657	\$ 162,567	\$ 154,500	\$ 170,586	\$ 8,019	\$ 177,409
02	Overtime	-	-	500	500	500	500
03	Part-time	-	-	-	-	-	-
04	Witness fees	-	-	-	-	-	-
06	FICA	10,544	12,698	11,500	13,319	621	13,859
07	Retirement - IPERS	13,561	15,308	15,000	16,065	757	16,747
08	Pension - MFPRSI	-	-	-	-	-	-
09	Group insurance	41,106	38,024	38,024	36,000	(2,024)	36,000
11	Allowance	-	50	50	458	408	458
12	Unemployment	-	-	-	-	-	-
13	Deferred comp plan City match	2,520	3,503	3,239	3,598	95	3,751
	Sub-Total	\$ 211,388	\$ 232,150	\$ 222,813	\$ 240,526	\$ 8,376	\$ 248,724

CONTRACTUAL AND SUPPLY SERVICES

21	Advertising	\$ 26,747	\$ 23,000	\$ 23,000	\$ 23,000	\$ -	\$ 23,000
22	Recruitment	-	-	-	-	-	-
23	Professional services	2,174	2,000	2,000	2,000	-	2,000
24	Contributions to other agencies	-	26,000	13,000	26,000	-	26,000
27	Data processing	15,838	15,500	15,500	19,000	3,500	19,000
28	Dues and memberships	712	970	900	1,300	330	1,300
29	Insurance	-	-	-	-	-	-
32	Uniforms and laundry	60	60	60	60	-	60
35	Printing and copying	-	-	-	-	-	-
40	Building and grounds maint.	-	-	-	-	-	-
41	Vehicle and equipment maint.	-	-	-	-	-	-
44	Grant-funded purchases	-	-	-	-	-	-
46	Training and development	2,545	11,810	10,000	14,500	2,690	14,500
48	Utility service	-	-	-	-	-	-
49	Petty cash	-	-	-	-	-	-
51	Maintenance supplies	-	-	-	-	-	-
54	Minor equipment	-	-	-	-	-	-
55	DARE expenditures	-	-	-	-	-	-
56	Vehicle maintenance supplies	-	-	-	-	-	-
57	Vehicle operation supplies	-	-	-	-	-	-
58	Office supplies	309	500	500	500	-	500
59	Operating supplies	85	100	113	100	-	100
60	Safety and medical supplies	-	-	-	-	-	-
61	Refunds	-	-	-	-	-	-
	Sub-total	\$ 48,470	\$ 79,940	\$ 65,073	\$ 86,460	\$ 6,520	\$ 86,460

CAPITAL OUTLAY

71	Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
72	Furniture and fixtures	-	-	-	-	-	-
73	Equipment replacement fund	-	-	-	-	-	-
74	Office equipment	-	-	-	-	-	-
75	Operating equipment	-	-	-	-	-	-
76	Property improvements	-	-	-	-	-	-
77	Economic development	-	-	-	-	-	-
79	Books, films and recordings	-	-	-	-	-	-
80	Natural disaster cleanup	-	-	-	-	-	-
81	Building maintenance fund	-	-	-	-	-	-
97	Transfers out	-	-	-	-	-	-
	Sub-total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

OPERATING BUDGET SUB-TOTAL

99	Special Revenue fund items	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
91	Debt retirement	-	-	-	-	-	-
95	Contingency	-	-	-	-	-	-

CITY CLERK	\$ 259,858	\$ 312,090	\$ 287,886	\$ 326,986	\$ 14,896	\$ 335,184
-------------------	-------------------	-------------------	-------------------	-------------------	------------------	-------------------

Function: General Government
Activity: City Clerk

Activity Notes

Object	Description	Amount
01	City Clerk, Chief Deputy City Clerk	\$ 170,586
02	Overtime	\$ 500
06	FICA	\$ 13,319
07	IPERS	\$ 16,065
09	Group insurance	\$ 36,000
11	Spot awards	\$ 50
	Cell phone allowance (1)	\$ 408
13	Deferred compensation City match	\$ 3,598
21	Official publications	\$ 23,000
23	Cassette conversion	\$ 1,500
	Miscellaneous services	\$ 500
24	Local election processing fees to County (2)	\$ 26,000
27	iCompass annual maintenance	\$ 10,000
	DocuSign implementation	\$ 3,500
	Online codification system maintenance	\$ 5,000
	Supplies and software	\$ 500
28	GCMOA (Golden Circle Municipal Officers Association) (2)	\$ 100
	Institute of Municipal Clerks (2)	\$ 500
	Iowa Municipal Finance Officers Association (2)	\$ 70
	APA payroll association (1)	\$ 300
	Miscellaneous dues and subscriptions	\$ 300
	Notary renewal	\$ 30
32	Logo shirts (2)	\$ 60
46	Annual tax update	\$ 600
	APA Virtual Congress	\$ 1,000
	Golden Circle group local meetings (2)	\$ 350
	Intl. Institute of Municipal Clerks national conference –Little Rock, AK, CEU qualified (1)	\$ 2,500
	Iowa Municipal Finance Officers Association spring/fall conference - local, CEU qualified (2)	\$ 500
	Municipal Clerks conference – Ames, CEU qualified (2)	\$ 1,300
	Tyler Connect (1)	\$ 2,500
	Miscellaneous webinars & local payroll training	\$ 1,000
	Mileage reimbursement	\$ 250
46.1	Tuition assistance	\$ 4,500
58	Stationery, office forms, miscellaneous office supplies	\$ 500
59	Operating supplies	\$ 100



FUNCTION: General Government
ACTIVITY: Legal Services

OVERVIEW: This activity ensures the City’s compliance with applicable statutes to minimize the City’s exposure to legal action and to ensure fair treatment of City employees in its personnel-related activities.

LEGAL SERVICES

	FINANCIAL SUMMARY			
	FY 2020-21	FY 2021-22	FY 2021-22	FY 2022-23
	ACTUAL	ADOPTED	REVISED	ADOPTED
Personal services	-	-	-	-
Contractual & supply service	126,603	168,050	155,000	185,300
Capital outlay	-	-	-	-
Total expenditures	\$ 126,603	\$ 168,050	\$ 155,000	\$ 185,300
Fees	-	-	-	-
Grants	-	-	-	-
Other	23,993	12,690	12,533	12,696
Total revenue	\$ 23,993	\$ 12,690	\$ 12,533	\$ 12,696
Net amount supported by property taxes	\$ 102,610	\$ 155,360	\$ 142,467	\$ 172,604

SIGNIFICANT BUDGET IMPACTS: This budget includes:

- ↑ An increase of \$17,250 in professional services reflects normal legal retainer adjustment and higher anticipated outside legal fees for the year.

FUTURE BUDGET CONSIDERATIONS:

- ❖ None identified at this time.

GENERAL GOVERNMENT	FY 2020-21	FY 2021-22	FY 2021-22	FY 2022-23	INCREASE	FY 2023-24
	ACTUAL	ADOPTED	REVISED	ADOPTED	(DECREASE)	ESTIMATE

640 LEGAL SERVICES

PERSONAL SERVICES

01	Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
02	Overtime	-	-	-	-	-	-
03	Part-time	-	-	-	-	-	-
04	Witness fees	-	-	-	-	-	-
06	FICA	-	-	-	-	-	-
07	Retirement - IPERS	-	-	-	-	-	-
08	Pension - MFPRSI	-	-	-	-	-	-
09	Group insurance	-	-	-	-	-	-
11	Allowance	-	-	-	-	-	-
12	Unemployment	-	-	-	-	-	-
13	Deferred comp plan City match	-	-	-	-	-	-
	Sub-Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

CONTRACTUAL AND SUPPLY SERVICES

21	Advertising	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22	Recruitment	-	-	-	-	-	-
23	Professional services	126,603	168,050	155,000	185,300	17,250	187,000
24	Contributions to other agencies	-	-	-	-	-	-
27	Data processing	-	-	-	-	-	-
28	Dues and memberships	-	-	-	-	-	-
29	Insurance	-	-	-	-	-	-
32	Uniforms and laundry	-	-	-	-	-	-
35	Printing and copying	-	-	-	-	-	-
40	Building and grounds maint.	-	-	-	-	-	-
41	Vehicle and equipment maint.	-	-	-	-	-	-
44	Grant-funded purchases	-	-	-	-	-	-
46	Training and development	-	-	-	-	-	-
48	Utility service	-	-	-	-	-	-
49	Petty cash	-	-	-	-	-	-
51	Maintenance supplies	-	-	-	-	-	-
54	Minor equipment	-	-	-	-	-	-
55	DARE expenditures	-	-	-	-	-	-
56	Vehicle maintenance supplies	-	-	-	-	-	-
57	Vehicle operation supplies	-	-	-	-	-	-
58	Office supplies	-	-	-	-	-	-
59	Operating supplies	-	-	-	-	-	-
60	Safety and medical supplies	-	-	-	-	-	-
61	Refunds	-	-	-	-	-	-
	Sub-total	\$ 126,603	\$ 168,050	\$ 155,000	\$ 185,300	\$ 17,250	\$ 187,000

CAPITAL OUTLAY

71	Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
72	Furniture and fixtures	-	-	-	-	-	-
73	Equipment replacement fund	-	-	-	-	-	-
74	Office equipment	-	-	-	-	-	-
75	Operating equipment	-	-	-	-	-	-
76	Property improvements	-	-	-	-	-	-
77	Economic development	-	-	-	-	-	-
79	Books, films and recordings	-	-	-	-	-	-
80	Natural disaster cleanup	-	-	-	-	-	-
81	Building maintenance fund	-	-	-	-	-	-
97	Transfers out	-	-	-	-	-	-
	Sub-total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

OPERATING BUDGET SUB-TOTAL

99	Special Revenue fund items	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
91	Debt retirement	-	-	-	-	-	-
95	Contingency	-	-	-	-	-	-

LEGAL SERVICES

		\$ 126,603	\$ 168,050	\$ 155,000	\$ 185,300	\$ 17,250	\$ 187,000
--	--	------------	------------	------------	------------	-----------	------------

Function: General Government
Activity: Legal Services

Activity Notes

Object	Description	Amount
23	City Attorney, \$108,900 annual plus \$200 per hour for billable work	\$ 122,300
	Legal Services for contract negotiations (2)	\$ 15,000
	Outside counsel and miscellaneous expenses	\$ 30,000
	Prosecution legal services - 1/2 Laden	\$ 18,000



FUNCTION: General Government
ACTIVITY: General Support

OVERVIEW: This activity protects the City against loss due to catastrophic events or liability claims, and protects the health and safety of the City’s workforce by providing a safe work environment.

GENERAL SUPPORT

FINANCIAL SUMMARY				
	FY 2020-21	FY 2021-22	FY 2021-22	FY 2022-23
	ACTUAL	ADOPTED	REVISED	ADOPTED
Personal services	85,395	84,732	130,412	176,363
Contractual & supply service	425,630	521,801	522,152	527,556
Capital outlay	120,621	123,736	97,806	147,336
Total expenditures	\$ 631,646	\$ 730,269	\$ 750,370	\$ 851,255
Fees	-	-	-	-
Grants	-	-	-	-
Other	52,351	55,146	60,671	58,327
Total revenue	\$ 52,351	\$ 55,146	\$ 60,671	\$ 58,327
Net amount supported by property taxes	\$ 579,295	\$ 675,123	\$ 689,699	\$ 792,928

SIGNIFICANT BUDGET IMPACTS: This budget includes:

- ↑ Personnel costs reflect a net increase of \$91,600, which includes the FY22 addition of an executive assistant. Also, in FY22-23, the timing of the fiscal year beginning and ending resulted in having a 27th pay period reflected; a situation that occurs once every 12 years.
- ↑ An increase of \$23,600 in building maintenance represents addition of a door security and lighting improvements at City Hall.

FUTURE BUDGET CONSIDERATIONS:

- ❖ None identified at this time.

GENERAL GOVERNMENT	FY 2020-21	FY 2021-22	FY 2021-22	FY 2022-23	INCREASE	FY 2023-24
	ACTUAL	ADOPTED	REVISED	ADOPTED	(DECREASE)	ESTIMATE

645 GENERAL SUPPORT

PERSONAL SERVICES

01	Salaries	\$ 55,071	\$ 55,207	\$ 95,550	\$ 118,813	\$ 63,606	\$ 123,566
02	Overtime	-	-	100	-	-	-
03	Part-time	-	500	-	-	(500)	-
04	Witness fees	-	-	-	-	-	-
06	FICA	4,135	4,263	7,000	9,176	4,913	9,904
07	Retirement - IPERS	5,096	5,199	8,000	11,189	5,990	11,665
08	Pension - MFPRSI	-	-	-	-	-	-
09	Group insurance	20,553	19,012	19,012	36,000	16,988	36,000
11	Allowance	-	-	-	-	-	-
12	Unemployment	-	-	-	-	-	-
13	Deferred comp plan City match	540	551	750	1,185	634	1,236
	Sub-Total	\$ 85,395	\$ 84,732	\$ 130,412	\$ 176,363	\$ 91,631	\$ 182,371

CONTRACTUAL AND SUPPLY SERVICES

21	Advertising	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22	Recruitment	-	-	-	-	-	-
23	Professional services	2,020	2,100	2,100	2,100	-	2,100
24	Contributions to other agencies	-	-	-	-	-	-
27	Data processing	-	-	-	-	-	-
28	Dues and memberships	-	-	-	-	-	-
29	Insurance	396,029	486,921	486,921	492,646	5,725	500,000
32	Uniforms and laundry	29	30	30	60	30	60
35	Printing and copying	-	-	-	-	-	-
40	Building and grounds maint.	-	-	-	-	-	-
41	Vehicle and equipment maint.	-	100	279	100	-	100
44	Grant-funded purchases	-	-	-	-	-	-
46	Training and development	-	150	150	150	-	150
48	Utility service	24,754	28,500	28,500	28,500	-	28,500
49	Petty cash	53	-	-	-	-	-
51	Maintenance supplies	1,189	1,000	1,000	1,000	-	1,000
54	Minor equipment	19	-	800	-	-	-
55	DARE expenditures	-	-	-	-	-	-
56	Vehicle maintenance supplies	900	900	900	900	-	900
57	Vehicle operation supplies	23	-	22	-	-	-
58	Office supplies	262	-	400	-	-	-
59	Operating supplies	347	2,000	1,000	2,000	-	2,000
60	Safety and medical supplies	5	100	50	100	-	100
61	Refunds	-	-	-	-	-	-
	Sub-total	\$ 425,630	\$ 521,801	\$ 522,152	\$ 527,556	\$ 5,755	\$ 534,910

CAPITAL OUTLAY

71	Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
72	Furniture and fixtures	-	-	-	-	-	-
73	Equipment replacement fund	-	-	-	-	-	-
74	Office equipment	-	-	-	-	-	-
75	Operating equipment	-	-	-	-	-	-
76	Property improvements	-	-	-	-	-	-
77	Economic development	-	-	-	-	-	-
79	Books, films and recordings	-	-	-	-	-	-
80	Natural disaster cleanup	1,506	-	-	-	-	-
81	Building maintenance fund	119,115	123,736	97,806	147,336	23,600	135,000
97	Transfers out to Debt Service	-	-	-	-	-	-
	Sub-total	\$ 120,621	\$ 123,736	\$ 97,806	\$ 147,336	\$ 23,600	\$ 135,000

OPERATING BUDGET SUB-TOTAL

99	Special Revenue fund items	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
91	Debt retirement	-	-	-	-	-	-
95	Contingency	-	-	-	-	-	-

GENERAL SUPPORT	\$ 631,646	\$ 730,269	\$ 750,370	\$ 851,255	\$ 120,986	\$ 852,281
------------------------	-------------------	-------------------	-------------------	-------------------	-------------------	-------------------

Function: General Government
Activity: General Support

Activity Notes

Object	Description	Amount
01	Administrative Technician, Executive Assistant	\$ 118,813
06	FICA	\$ 9,176
07	IPERS	\$ 11,189
09	Group Insurance	\$ 36,000
13	Deferred compensation City match	\$ 1,185
23	Backup tape storage	\$ 2,100
29	Property, casualty and cyber liability insurance, broker fee – General Fund share (57%)	\$ 265,837
	Workers Comp insurance coverage, 411 medical claims – General Fund share (79%)	\$ 226,809
32	Logo shirts (2)	\$ 60
41	Repairs to general office equipment	\$ 100
46	Local customer service training	\$ 150
48	Electric, gas, water, telephone, data	\$ 28,500
51	Janitorial supplies	\$ 1,000
56	Fleet management - overhead contribution	\$ 500
	Fleet management - repair and maintenance supplies	\$ 400
59	Office forms, breakroom supplies	\$ 2,000
60	Fire extinguisher and AED inspection, first-aid cabinet supplies	\$ 100
81	Building maintenance fund contribution – PM projects	\$ 100,694
	Council chambers lighting improvements	\$ 13,000
	Security Door	\$ 10,000
	Building maintenance - contracted services	\$ 23,642



OVERVIEW: This activity provides for the City-wide marketing and communication efforts.

MARKETING

FINANCIAL SUMMARY

	FY 2020-21	FY 2021-22	FY 2021-22	FY 2022-23
	ACTUAL	ADOPTED	REVISED	ADOPTED
Personal services	105,844	148,198	129,110	158,786
Contractual & supply service	48,187	103,480	102,860	113,570
Capital outlay	854	-	-	-
Total expenditures	\$ 154,885	\$ 251,678	\$ 231,970	\$ 272,356
Fees	-	-	-	-
Grants	-	-	-	-
Other	12,837	19,006	18,756	18,661
Total revenue	\$ 12,837	\$ 19,006	\$ 18,756	\$ 18,661
Net amount supported by property taxes	\$ 142,048	\$ 232,672	\$ 213,214	\$ 253,695

SIGNIFICANT BUDGET IMPACTS: This budget includes:

- ↑ Personnel costs show a net increase by \$10,600, which reflect normal salary and benefit increases for existing staff. In FY22-23, the timing of the fiscal year beginning and ending resulted in having a 27th pay period reflected; a situation that occurs once every 12 years.

FUTURE BUDGET CONSIDERATIONS:

- ❖ The marketing function was added to the budget in FY18, and with a one-person department, the focus has been on recreational programming and economic development needs. As the scope and complexity of the City’s communications and marketing needs develop, additional staffing will likely be required to create capacity to address the growing needs and opportunities that arise for other City departments

GENERAL GOVERNMENT	FY 2020-21	FY 2021-22	FY 2021-22	FY 2022-23	INCREASE	FY 2023-24
	ACTUAL	ADOPTED	REVISED	ADOPTED	(DECREASE)	ESTIMATE

650 MARKETING

PERSONAL SERVICES

01	Salaries	\$ 72,895	\$ 80,693	\$ 79,975	\$ 88,223	\$ 7,530	\$ 91,752
02	Overtime	-	-	-	-	-	-
03	Part-time	-	31,430	15,000	33,941	2,511	35,299
04	Witness fees	-	-	-	-	-	-
06	FICA	5,515	8,635	7,500	9,409	774	9,790
07	Retirement - IPERS	6,881	7,598	7,598	8,308	710	8,661
08	Pension - MFPRSI	-	-	-	-	-	-
09	Group insurance	20,553	19,012	19,012	18,000	(1,012)	18,000
11	Allowance	-	25	25	25	-	25
12	Unemployment	-	-	-	-	-	-
13	Deferred comp plan City match	-	805	-	880	75	918
	Sub-Total	\$ 105,844	\$ 148,198	\$ 129,110	\$ 158,786	\$ 10,588	\$ 164,445

CONTRACTUAL AND SUPPLY SERVICES

21	Advertising	\$ 5,475	\$ 11,000	\$ 11,000	\$ 11,000	\$ -	\$ 11,000
22	Recruitment	-	-	-	200	200	200
23	Professional services	9,462	22,000	22,000	26,000	4,000	26,000
24	Contributions to other agencies	-	-	-	-	-	-
27	Data processing	14,591	22,450	22,450	23,400	950	23,400
28	Dues and memberships	427	1,090	500	1,330	240	1,330
29	Insurance	-	-	-	-	-	-
32	Uniforms and laundry	-	90	60	90	-	90
35	Printing and copying	16,280	39,350	39,350	39,350	-	39,350
40	Building and grounds maint.	-	-	-	-	-	-
41	Vehicle and equipment maint.	-	-	-	-	-	-
44	Grant-funded purchases	-	-	-	-	-	-
46	Training and development	1,195	1,120	1,120	3,820	2,700	3,820
48	Utility service	607	2,000	2,000	2,000	-	2,000
49	Petty cash	-	-	-	-	-	-
51	Maintenance supplies	-	-	-	-	-	-
54	Minor equipment	-	-	-	-	-	-
55	DARE expenditures	-	-	-	-	-	-
56	Vehicle maintenance supplies	-	-	-	-	-	-
57	Vehicle operation supplies	-	-	-	-	-	-
58	Office supplies	150	200	200	2,200	2,000	2,200
59	Operating supplies	-	4,180	4,180	4,180	-	4,180
60	Safety and medical supplies	-	-	-	-	-	-
61	Refunds	-	-	-	-	-	-
	Sub-total	\$ 48,187	\$ 103,480	\$ 102,860	\$ 113,570	\$ 10,090	\$ 113,570

CAPITAL OUTLAY

71	Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
72	Furniture and fixtures	-	-	-	-	-	-
73	Equipment replacement fund	-	-	-	-	-	-
74	Office equipment	-	-	-	-	-	-
75	Operating equipment	-	-	-	-	-	-
76	Property improvements	-	-	-	-	-	-
77	Economic development	-	-	-	-	-	-
79	Books, films and recordings	-	-	-	-	-	-
80	Natural disaster cleanup	854	-	-	-	-	-
81	Building maintenance fund	-	-	-	-	-	-
97	Transfers out	-	-	-	-	-	-
	Sub-total	\$ 854	\$ -	\$ -	\$ -	\$ -	\$ -

OPERATING BUDGET SUB-TOTAL

99	Special Revenue fund items	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
91	Debt retirement	-	-	-	-	-	-
95	Contingency	-	-	-	-	-	-

MARKETING

		\$ 154,885	\$ 251,678	\$ 231,970	\$ 272,356	\$ 20,678	\$ 278,015
--	--	------------	------------	------------	------------	-----------	------------

Function: General Government
Activity: Marketing

Activity Notes

Object	Description	Amount
01	Marketing and Communications Specialist II	\$ 88,223
03	Marketing Intern	\$ 33,941
06	FICA	\$ 9,409
07	IPERS	\$ 8,308
09	Group insurance	\$ 18,000
11	On the spot awards	\$ 25
13	Deferred compensation City match	\$ 880
21	Annual mail publication (Source)	\$ 7,000
	Community ballot or survey initiatives	\$ 1,000
	Project signage	\$ 3,000
22	Recruitment	\$ 200
23	Miscellaneous	\$ 1,000
	Photography (staff, portraits, events)	\$ 6,000
	Professional consulting and copywriting	\$ 7,000
	Videography (community video and additional promotional videos)	\$ 12,000
27	Adobe Creative Suite and stock images subscription	\$ 1,200
	Domain name registration	\$ 200
	E-Newsletter service	\$ 3,500
	Media monitoring service	\$ 2,400
	Miscellaneous software/training programs	\$ 450
	Qualtrics surveys	\$ 300
	Sitecheck - website link verification software	\$ 2,100
	Social media analytics and promotion product	\$ 1,700
	Video infographic editing	\$ 350
	Website annual hosting and support	\$ 9,200
	Website modifications	\$ 2,000
28	American Institute of Graphic Arts (1)	\$ 250
	Axios/Register/Business Record subscriptions	\$ 240
	City/County Communications and Marketing Association (1)	\$ 400
	Public Relations Society of America (1)	\$ 440
32	Staff logo shirts	\$ 90
35	Binding and map making	\$ 350
	Miscellaneous printing	\$ 3,500
	Postage and delivery services	\$ 500
	Printing/mailing (6 postcard mailings)	\$ 35,000
46	Chamber of Commerce and Business Record events	\$ 120
	Metro Communications Professionals luncheons (12)	\$ 180
	Miscellaneous webinars, training and presentations	\$ 1,500
	Regional conferences and trainings	\$ 520
	3CMA annual conference - Portland, OR	\$ 1,500
48	Cell phone service	\$ 2,000

Function: General Government
Activity: Marketing

Activity Notes

Object	Description	Amount
58	Display booth w/ printed logo	\$ 500
	Media and desk supplies	\$ 200
	Teleprompter, wireles lapel mic, adapters, camera attachments	\$ 1,500
59	Meeting refreshments and supplies	\$ 1,000
	Miscellaneous	\$ 180
	Tent and equipment rentals	\$ 3,000

FUNCTION: General Government
ACTIVITY: Contingency

OVERVIEW: The contingency account is intended for one-time, extraordinary purchases that are not budgeted elsewhere. Any use of these funds is required to be approved by City Council.

CONTINGENCY

	FINANCIAL SUMMARY			
	FY 2020-21	FY 2021-22	FY 2021-22	FY 2022-23
	ACTUAL	ADOPTED	REVISED	ADOPTED
Personal services	-	-	-	-
Contractual & supply service	-	100,000	-	100,000
Capital outlay	-	-	-	-
Total expenditures	\$ -	\$ 100,000	\$ -	\$ 100,000
Fees	-	-	-	-
Grants	-	-	-	-
Other	-	-	-	-
Total revenue	\$ -	\$ -	\$ -	\$ -
Net amount supported by property taxes	\$ -	\$ 100,000	\$ -	\$ 100,000

	FY 2020-21	FY 2021-22	FY 2021-22	FY 2022-23	INCREASE	FY 2023-24
	ACTUAL	ADOPTED	REVISED	ADOPTED	(DECREASE)	ESTIMATE
CONTINGENCY						
PERSONAL SERVICES						
01 Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
02 Overtime	-	-	-	-	-	-
03 Part-time	-	-	-	-	-	-
04 Witness fees	-	-	-	-	-	-
06 FICA	-	-	-	-	-	-
07 Retirement - IPERS	-	-	-	-	-	-
08 Pension - MFPRSI	-	-	-	-	-	-
09 Group insurance	-	-	-	-	-	-
11 Allowance	-	-	-	-	-	-
12 Unemployment	-	-	-	-	-	-
13 Deferred comp plan City match	-	-	-	-	-	-
Sub-Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CONTRACTUAL AND SUPPLY SERVICES						
21 Advertising	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22 Recruitment	-	-	-	-	-	-
23 Professional services	-	-	-	-	-	-
24 Contributions to other agencies	-	-	-	-	-	-
27 Data processing	-	-	-	-	-	-
28 Dues and memberships	-	-	-	-	-	-
29 Insurance	-	-	-	-	-	-
32 Uniforms and laundry	-	-	-	-	-	-
35 Printing and copying	-	-	-	-	-	-
40 Building and grounds maint.	-	-	-	-	-	-
41 Vehicle and equipment maint.	-	-	-	-	-	-
44 Grant-funded purchases	-	-	-	-	-	-
46 Training and development	-	-	-	-	-	-
48 Utility service	-	-	-	-	-	-
49 Petty cash	-	-	-	-	-	-
51 Maintenance supplies	-	-	-	-	-	-
54 Minor equipment	-	-	-	-	-	-
55 DARE expenditures	-	-	-	-	-	-
56 Vehicle maintenance supplies	-	-	-	-	-	-
57 Vehicle operation supplies	-	-	-	-	-	-
58 Office supplies	-	-	-	-	-	-
59 Operating supplies	-	-	-	-	-	-
60 Safety and medical supplies	-	-	-	-	-	-
61 Refunds	-	-	-	-	-	-
Sub-total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CAPITAL OUTLAY						
71 Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
72 Furniture and fixtures	-	-	-	-	-	-
73 Equipment replacement fund	-	-	-	-	-	-
74 Office equipment	-	-	-	-	-	-
75 Operating equipment	-	-	-	-	-	-
76 Property improvements	-	-	-	-	-	-
77 Economic development	-	-	-	-	-	-
79 Books, films and recordings	-	-	-	-	-	-
80 Natural disaster cleanup	-	-	-	-	-	-
81 Building maintenance fund	-	-	-	-	-	-
97 Transfers out	-	-	-	-	-	-
Sub-total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
OPERATING BUDGET SUB-TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
99 Special Revenue fund items	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
91 Debt retirement	-	-	-	-	-	-
95 Contingency	-	100,000	-	100,000	-	100,000
CONTINGENCY	\$ -	\$ 100,000	\$ -	\$ 100,000	\$ -	\$ 100,000

DEBT SERVICE FUND

FINANCIAL SUMMARY				
	FY 2020-21	FY 2022-23	FY 2021-22	FY 2022-23
	ACTUAL	ADOPTED	REVISED	ADOPTED
Personal services	-	-	-	-
Contractual & supply service	18,341,238	18,022,356	19,864,413	15,686,502
Capital outlay	-	-	-	-
Total expenditures	\$ 18,341,238	\$ 18,022,356	\$ 19,864,413	\$ 15,686,502
Fees	-	-	-	-
Grants	-	-	-	-
Other	12,645,747	12,713,095	14,545,949	10,422,294
Total revenue	\$ 12,645,747	\$ 12,713,095	\$ 14,545,949	\$ 10,422,294
<i>Net amount supported by debt service levy property taxes</i>	\$ 5,695,491	\$ 5,309,261	\$ 5,318,464	\$ 5,264,208

- ❖ This function represents all principal and interest payments on the City's outstanding general obligation debt that are supported by the debt service levy. The levy is again proposed to be reduced 10 cents from \$1.54 to \$1.44 for FY22-23.
- ❖ General Obligation bonds not to exceed \$12,500,000 are anticipated being issued in Spring 2022 to support capital projects specified within the 2022-2027 Capital Improvements Program. An additional taxable general obligation bond series will be issued later in 2022 to support the Merle Hay/Bucs project. These bonds will be paid with State sales tax collections through the Iowa Reinvestment Act allocation of \$26 million.
- ❖ Additionally, the Council policy related to LOSST funds will determine the future use of LOSST funding to retire bonds as they become callable. As part of the passage of the Polk County LOSST ballot, City Council used the initial FY20 collections from LOSST to call and retire \$1.995M of debt in June 2020. This resulted in the 36 cent reduction of debt service levy for FY21. The FY21 budget retired another \$6,420,000 in bonds which allows for a 10 cent reduction for FY22. The FY22 budget calls for an additional \$7.995M in bonds to be retired in June 2022, which allows for another 10 cent reduction for FY23.
- ❖ There can be significant fluctuations between the debt service expense each fiscal year whenever the City is able to refinance bonds, which results in payoff of old debt and reissue of new lower rate debt. While there may be opportunity to refinance more bonds in the future, the primary focus has been to call and pay off outstanding debts instead of refinancing. Thus, no refinancing is reflected in the budget at this time. If the interest environment is attractive at the time of new bond sale, the refinance will be separately approved at that time.

SPECIAL REVENUE FUND	FY 2020-21	FY 2022-23	FY 2021-22	FY 2022-23	INCREASE	FY 2023-24
	ACTUAL	ADOPTED	REVISED	ADOPTED	(DECREASE)	ESTIMATE

200 DEBT SERVICE FUND

PERSONAL SERVICES

01	Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
02	Overtime	-	-	-	-	-	-
03	Part-time	-	-	-	-	-	-
04	Witness fees	-	-	-	-	-	-
06	FICA	-	-	-	-	-	-
07	Retirement - IPERS	-	-	-	-	-	-
08	Pension - MFPRSI	-	-	-	-	-	-
09	Group insurance	-	-	-	-	-	-
11	Allowance	-	-	-	-	-	-
12	Unemployment	-	-	-	-	-	-
13	Deferred comp plan City match	-	-	-	-	-	-
	Sub-Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

CONTRACTUAL AND SUPPLY SERVICES

21	Advertising	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22	Recruitment	-	-	-	-	-	-
23	Professional services	-	-	-	-	-	-
24	Contributions to other agencies	-	-	-	-	-	-
27	Data processing	-	-	-	-	-	-
28	Dues and memberships	-	-	-	-	-	-
29	Insurance	-	-	-	-	-	-
32	Uniforms and laundry	-	-	-	-	-	-
35	Printing and copying	-	-	-	-	-	-
40	Building and grounds maint.	-	-	-	-	-	-
41	Vehicle and equipment maint.	-	-	-	-	-	-
44	Grant-funded purchases	-	-	-	-	-	-
46	Training and development	-	-	-	-	-	-
48	Utility service	-	-	-	-	-	-
49	Petty cash	-	-	-	-	-	-
51	Maintenance supplies	-	-	-	-	-	-
54	Minor equipment	-	-	-	-	-	-
55	DARE expenditures	-	-	-	-	-	-
56	Vehicle maintenance supplies	-	-	-	-	-	-
57	Vehicle operation supplies	-	-	-	-	-	-
58	Office supplies	-	-	-	-	-	-
59	Operating supplies	-	-	-	-	-	-
60	Safety and medical supplies	-	-	-	-	-	-
61	Refunds	-	-	-	-	-	-
	Sub-total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

CAPITAL OUTLAY

71	Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
72	Furniture and fixtures	-	-	-	-	-	-
73	Equipment replacement fund	-	-	-	-	-	-
74	Office equipment	-	-	-	-	-	-
75	Operating equipment	-	-	-	-	-	-
76	Property improvements	-	-	-	-	-	-
77	Economic development	-	-	-	-	-	-
79	Books, films and recordings	-	-	-	-	-	-
80	Natural disaster cleanup	-	-	-	-	-	-
81	Building maintenance fund	-	-	-	-	-	-
97	Transfers out	-	-	-	-	-	-
	Sub-total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

OPERATING BUDGET SUB-TOTAL

99	Special Revenue fund items	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
91	Debt retirement	18,341,238	18,022,356	19,864,413	15,686,502	(2,335,854)	19,278,277
95	Contingency	-	-	-	-	-	-

DEBT SERVICE FUND	\$ 18,341,238	\$ 18,022,356	\$ 19,864,413	\$ 15,686,502	\$ (2,335,854)	\$ 19,278,277
--------------------------	---------------	---------------	---------------	---------------	----------------	---------------

Function: Special Revenue Fund

Activity: Debt Service

Activity Notes

Object	Description	Amount
91	Annual Debt Service for NW Market TIF bonds	\$ 5,955,538
	Annual Debt Service for DUNA TIF bonds	\$ 239,700
	Annual Debt Service for general obligation bonds - covered by debt levy	\$ 5,541,264
	Annual Debt Service for general obligation bonds - covered by interest & fund balance	\$ 50,000
	Annual Debt Service for general obligation bonds - covered by LOSST funds	\$ 500,000
	Bonds called for early retirement - covered by LOSST funds	\$ 3,400,000
91	Total Debt Service expense	\$ 15,686,502



EMPLOYEE BENEFITS LEVY

FINANCIAL SUMMARY				
	FY 2020-21	FY 2021-22	FY 2021-22	FY 2022-23
	ACTUAL	ADOPTED	REVISED	ADOPTED
Personal services	694,000	785,000	785,000	391,000
Contractual & supply service	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	\$ 694,000	\$ 785,000	\$ 785,000	\$ 391,000
Fees	-	-	-	-
State Backfill	9,746	10,000	9,758	7,807
Other - LOSST funds	374,430	439,529	439,529	31,323
Total revenue	\$ 384,176	\$ 449,529	\$ 449,287	\$ 39,130
Net amount supported by Employee Benefit levy property taxes	\$ 309,824	\$ 335,471	\$ 335,713	\$ 351,870

- ❖ This function represents a portion of the City's employee benefit costs that are supported by the special levy for employee benefits. The levy was introduced in FY19-20 at \$0.10, and is proposed to remain at \$0.10 for FY22-23, which will generate \$351,900 in revenue, plus LOSST revenue received in excess of budget estimates of \$32,300 will be used to further buy down the costs of benefits. These funds provide direct relief to the General levy.
- ❖ These funds represent approximately 8% of the City's total contribution for employee insurance coverages (self-insured health, dental, vision, life, flex benefits).
- ❖ The contributions are allocated on a per benefitted employee basis by each department, and those funds are transferred to the City's Risk Management internal service fund for ultimate payment of expenses.

SPECIAL REVENUE FUND	FY 2020-21	FY 2021-22	FY 2021-22	FY 2022-23	INCREASE	FY 2023-24
	ACTUAL	ADOPTED	REVISED	ADOPTED	(DECREASE)	ESTIMATE

112 EMPLOYEE BENEFITS LEVY

PERSONAL SERVICES

01	Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
02	Overtime	-	-	-	-	-	-
03	Part-time	-	-	-	-	-	-
04	Witness fees	-	-	-	-	-	-
06	FICA	-	-	-	-	-	-
07	Retirement - IPERS	-	-	-	-	-	-
08	Pension - MFPRSI	-	-	-	-	-	-
09	Group insurance	694,000	785,000	785,000	391,000	(394,000)	391,000
11	Allowance	-	-	-	-	-	-
12	Unemployment	-	-	-	-	-	-
13	Deferred comp plan City match	-	-	-	-	-	-
Sub-Total		\$ 694,000	\$ 785,000	\$ 785,000	\$ 391,000	\$ (394,000)	\$ 391,000

CONTRACTUAL AND SUPPLY SERVICES

21	Advertising	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22	Recruitment	-	-	-	-	-	-
23	Professional services	-	-	-	-	-	-
24	Contributions to other agencies	-	-	-	-	-	-
27	Data processing	-	-	-	-	-	-
28	Dues and memberships	-	-	-	-	-	-
29	Insurance	-	-	-	-	-	-
32	Uniforms and laundry	-	-	-	-	-	-
35	Printing and copying	-	-	-	-	-	-
40	Building and grounds maint.	-	-	-	-	-	-
41	Vehicle and equipment maint.	-	-	-	-	-	-
44	Grant-funded purchases	-	-	-	-	-	-
46	Training and development	-	-	-	-	-	-
48	Utility service	-	-	-	-	-	-
49	Petty cash	-	-	-	-	-	-
51	Maintenance supplies	-	-	-	-	-	-
54	Minor equipment	-	-	-	-	-	-
55	DARE expenditures	-	-	-	-	-	-
56	Vehicle maintenance supplies	-	-	-	-	-	-
57	Vehicle operation supplies	-	-	-	-	-	-
58	Office supplies	-	-	-	-	-	-
59	Operating supplies	-	-	-	-	-	-
60	Safety and medical supplies	-	-	-	-	-	-
61	Refunds	-	-	-	-	-	-
Sub-total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

CAPITAL OUTLAY

71	Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
72	Furniture and fixtures	-	-	-	-	-	-
73	Equipment replacement fund	-	-	-	-	-	-
74	Office equipment	-	-	-	-	-	-
75	Operating equipment	-	-	-	-	-	-
76	Property improvements	-	-	-	-	-	-
77	Economic development	-	-	-	-	-	-
79	Books, films and recordings	-	-	-	-	-	-
80	Natural disaster cleanup	-	-	-	-	-	-
81	Building maintenance fund	-	-	-	-	-	-
97	Transfers out	-	-	-	-	-	-
Sub-total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

OPERATING BUDGET SUB-TOTAL

99	Special Revenue fund items	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
91	Debt retirement	-	-	-	-	-	-
95	Contingency	-	-	-	-	-	-

EMPLOYEE BENEFITS LEVY

		\$ 694,000	\$ 785,000	\$ 785,000	\$ 391,000	\$ (394,000)	\$ 391,000
--	--	------------	------------	------------	------------	--------------	------------

Function: Special Revenue Fund
Activity: Employee Benefit Levy

Activity Notes

Object	Description	Amount
09	Group Insurance - Public Safety functional cost allocation	\$ 185,837
	Group Insurance - Public Works functional cost allocation	\$ 81,768
	Group Insurance - Culture & Recreation functional cost allocation	\$ 74,335
	Group Insurance - Community & Economic Development functional cost allocation	\$ 20,814
	Group Insurance - General Government functional cost allocation	\$ 28,246
09 Total	Total Employee benefit levied amount appropriated to Risk Management Fund	\$ 391,000



FUNCTION: Special Revenue Levy
ACTIVITY: Local Option Sales and Service Tax

121/122/123/124 LOCAL OPTION SALES TAX FUNDS - CONSOLIDATED ACTIVITY

FINANCIAL SUMMARY				
	FY 2020-21	FY 2021-22	FY 2021-22	FY 2022-23
	ACTUAL	ADOPTED	REVISED	ADOPTED
Personal services	-	-	-	-
Contractual & supply service	-	-	-	-
Transfers out	7,592,851	7,774,529	9,619,529	8,484,346
Total expenditures	\$ 7,592,851	\$ 7,774,529	\$ 9,619,529	\$ 8,484,346
Fees	-	-	-	-
Grants	-	-	-	-
Other - LOSST funds	7,883,278	7,900,000	9,438,250	9,315,000
Total revenue	\$ 7,883,278	\$ 7,900,000	\$ 9,438,250	\$ 9,315,000
<i>Net amount (added) used to fund balance for next year's use</i>	\$ (290,427)	\$ (125,471)	\$ 181,279	\$ (830,654)

- ❖ This function represents the activity for local option sales tax from Polk and Dallas Counties. In order to ensure transparency, there are four special revenue funds maintained by the City to account for each county and the 50% share within each county that is restricted by ballot language.
- ❖ Dallas County LOSST was established July 1, 2018. Voter approved ballot language restricts the funds for 50% property tax relief and 50% for capital projects, including related debt service. The proceeds of the Dallas County LOSST were immediately used to forego a 16 cent increase to debt service to fund the new fire station in Dallas County. The 50% property tax relief portion of Dallas LOSST funds are being used to service the fire station debt (\$500,000 per year) until it is callable in June 2024. The remaining 50% is being held and accumulated in order to pay off the debt in full in 2024, thus resulting in construction and payment of a \$6 million building with zero levy increase.
- ❖ Polk County LOSST was established January 1, 2020. Voter approved ballot language also restricts the funds for 50% property tax relief and 50% for capital project, related debt service and any other lawful purpose. These funds are collected and used in the following year to call and pay down callable bonds. Using this method, the debt service levy was reduced 36 cents in FY21, an additional 10 cents in FY22 and proposed additional 10 cents in FY23. The funds have retired \$1.995M in FY20, \$6.42M in June 2021 and proposed \$7.995M in June 2022.
- ❖ Beginning in FY21, 10% of the Polk county LOSST available for projects will be transferred to the Community Services department to fund activities that support community social service needs. For FY23, this amounts to \$350,000.
- ❖ LOSST funds are paid monthly by the Department of Revenue based on an estimate generated from 90% of the previous year's retail sales. Thus, the payments are one year in arrears from actual results, which causes an annual true-up to occur each October. City budget estimates are based on state figures, and are conservative to ensure over commitment of funds does not occur. If State estimates are too high, the City must pay back any overage received in lump sum each October. Each budget cycle, actual receipts from the previous year are then applied towards the next budget year to ensure appropriate use within ballot language restrictions for each year's actual collections.

SPECIAL REVENUE FUND	FY 2020-21	FY 2021-22	FY 2021-22	FY 2022-23	INCREASE	FY 2023-24
	ACTUAL	ADOPTED	REVISED	ADOPTED	(DECREASE)	ESTIMATE

121/122/123/124 LOCAL OPTION SALES TAX FUNDS - CONSOLIDATED ACTIVITY

PERSONAL SERVICES

01	Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
02	Overtime	-	-	-	-	-	-
03	Part-time	-	-	-	-	-	-
04	Witness fees	-	-	-	-	-	-
06	FICA	-	-	-	-	-	-
07	Retirement - IPERS	-	-	-	-	-	-
08	Pension - MFPRSI	-	-	-	-	-	-
09	Group insurance	-	-	-	-	-	-
11	Allowance	-	-	-	-	-	-
12	Unemployment	-	-	-	-	-	-
13	Deferred comp plan City match	-	-	-	-	-	-
Sub-Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

CONTRACTUAL AND SUPPLY SERVICES

21	Advertising	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22	Recruitment	-	-	-	-	-	-
23	Professional services	-	-	-	-	-	-
24	Contributions to other agencies	-	-	-	-	-	-
27	Data processing	-	-	-	-	-	-
28	Dues and memberships	-	-	-	-	-	-
29	Insurance	-	-	-	-	-	-
32	Uniforms and laundry	-	-	-	-	-	-
35	Printing and copying	-	-	-	-	-	-
40	Building and grounds maint.	-	-	-	-	-	-
41	Vehicle and equipment maint.	-	-	-	-	-	-
44	Grant-funded purchases	-	-	-	-	-	-
46	Training and development	-	-	-	-	-	-
48	Utility service	-	-	-	-	-	-
49	Petty cash	-	-	-	-	-	-
51	Maintenance supplies	-	-	-	-	-	-
54	Minor equipment	-	-	-	-	-	-
55	DARE expenditures	-	-	-	-	-	-
56	Vehicle maintenance supplies	-	-	-	-	-	-
57	Vehicle operation supplies	-	-	-	-	-	-
58	Office supplies	-	-	-	-	-	-
59	Operating supplies	-	-	-	-	-	-
60	Safety and medical supplies	-	-	-	-	-	-
61	Refunds	-	-	-	-	-	-
Sub-total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

CAPITAL OUTLAY

71	Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
72	Furniture and fixtures	-	-	-	-	-	-
73	Equipment replacement fund	-	-	-	-	-	-
74	Office equipment	-	-	-	-	-	-
75	Operating equipment	-	-	-	-	-	-
76	Property improvements	-	-	-	-	-	-
77	Economic development	-	-	-	-	-	-
79	Books, films and recordings	-	-	-	-	-	-
80	Natural disaster cleanup	-	-	-	-	-	-
81	Building maintenance fund	-	-	-	-	-	-
97	Transfers out	7,592,851	7,774,529	9,619,529	8,484,346	709,817	7,821,335
Sub-total		\$ 7,592,851	\$ 7,774,529	\$ 9,619,529	\$ 8,484,346	\$ 709,817	\$ 7,821,335

OPERATING BUDGET SUB-TOTAL

99	Special Revenue fund items	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
91	Debt retirement	-	-	-	-	-	-
95	Contingency	-	-	-	-	-	-

121/122/123/124 LOCAL OPTION SAL \$ 7,592,851 \$ 7,774,529 \$ 9,619,529 \$ 8,484,346 \$ 709,817 \$ 7,821,335

Function: Special Revenue Fund
Activity: Local Option Sales and Service Tax

Activity Notes

Object	Description	Amount
99	Dallas County 50% property tax relief - to debt service for Fire #43 bond	\$ 500,000
	Dallas County 50% property tax relief - to EE Benefits PY catchup	\$ 31,323
	Dallas County 50% property tax relief - to 411 levy PY catchup	\$ 398,023
	Dallas County 50% capital projects - satellite fueling station	\$ 380,000
	Dallas County 50% capital projects - Merle Hay storm sewer project	\$ 425,000
	Polk County 50% property tax relief - to debt service for bond retirement	\$ 3,400,000
	Polk County 50% capital projects - 10% to General fund Community Services Department	\$ 350,000
	Polk County 50% capital projects - Merle Hay storm sewer project	\$ 3,000,000
99 Total	Total LOSST revenue to be transferred out	\$ 8,484,346



FUNCTION: Internal Service
ACTIVITY: Building Maintenance Fund

OVERVIEW: The building maintenance internal service fund provides for routine maintenance of the City's facilities and oversight of facility improvements based on the City's preventative maintenance schedule.

BUILDING MAINTENANCE FUND

FINANCIAL SUMMARY				
	FY 2020-21	FY 2021-22	FY 2021-22	FY 2022-23
	ACTUAL	ADOPTED	REVISED	ADOPTED
Personal services	240,245	332,560	330,529	353,461
Contractual & supply service	264,640	506,641	463,300	483,413
Capital outlay	138,383	442,432	442,432	334,000
Total expenditures	\$ 643,268	\$ 1,281,633	\$ 1,236,261	\$ 1,170,874
Fees	1,147,557	1,376,049	1,376,049	1,201,131
Grants	-	-	-	-
Other	28,019	10,000	10,000	10,000
Total revenue	\$ 1,175,576	\$ 1,386,049	\$ 1,386,049	\$ 1,211,131
Net amount supported by departmental allocations	\$ (532,308)	\$ (104,416)	\$ (149,788)	\$ (40,257)

BACKGROUND:

- ❖ Please note that this page is included in the budget document as informational only. Based on State budget guidelines, a City's internal service funds are not reflected in the Certified Budget because it would result in a double counting of the expenses (these are already expenses of the departments). Thus, the dollars shown on this page are not included in any of the summary pages throughout this document. However, since this fund contains employees, staff has opted to include the information about the fund's activities in order to present a complete portrayal of the city's staffing and operations. The City's other internal service funds (equipment replacement, risk management, general liability, technology) are not presented.
- ❖ In FY13, the City established a Building Maintenance internal service fund to provide maintenance services to the various City buildings. Contributions to the fund from each department are based on square footage of each building, as well as the complexity of the structure (ie: staffed facility versus open air shelters), and known service contracts (ie: janitorial, HVAC, pest control, etc.). These expenses are reflected in each department's line 81.
- ❖ In FY14, the Preventative Maintenance (PM) study was completed and identified the areas that need to be addressed and ranked the repairs according to severity. In FY22, the PM plan is being updated to provide project information for the next 5-10 years.
- ❖ The Department consists of a Facilities Supervisor, Facilities Specialist and a Facilities Technician who coordinate with external contractors, or whenever possible, utilizing existing Grounds Maintenance & Parks department staff to complete the maintenance and repair activities needed.
- ❖ In addition to the PM plan repairs, each department's routine building maintenance expense items (previously charged to line 40 in each budget) are also reallocated to this internal service fund so that all City contracts for building-related repairs can be coordinated and paid together. Specific contracts per department are still shown in the notes section of this department.

FUNCTION: Internal Service
ACTIVITY: Building Maintenance Fund

SIGNIFICANT BUDGET IMPACTS: This budget includes:

- ↑ Overall personnel costs increased by \$20,900, which reflects normal increases for salaries and benefit costs for existing staff. Also, in FY22-23, the timing of the fiscal year beginning and ending resulted in having a 27th pay period reflected; a situation that occurs once every 12 years.
- ↓ A decrease of \$31,000 in building maintenance reflects a decrease in the routine maintenance costs amongst the 18 facilities the department monitors, including the new fire station and the new Parks/Public Works maintenance facility.
- ↓ Year to year fluctuations in property improvements reflects the current estimate for PM study projects that should be completed, as well as those building specific projects that have been identified to complete. The major project for FY23 is the replacement of the city hall department roof.

FUTURE BUDGET CONSIDERATIONS:

- ❖ As Urbandale continues to grow and new City facilities open, additional building maintenance staff will be required in order to effectively address all facilities maintenance needs and preventative maintenance within the City. For example, in 2020 the new fire station opened followed by the Parks/Public Works facility in 2021. This will introduce an a net increase of additional 127,000 sf of building space the department will need to maintain, in addition to the existing 18 city facilities currently being maintained.

INTERNAL SERVICE FUND		FY 2020-21	FY 2021-22	FY 2021-22	FY 2022-23	INCREASE	FY 2023-24
		ACTUAL	ADOPTED	REVISED	ADOPTED	(DECREASE)	ESTIMATE
832 BUILDING MAINTENANCE FUND							
PERSONAL SERVICES							
01	Salaries	\$ 167,845	\$ 231,316	\$ 228,800	\$ 251,463	\$ 20,147	\$ 261,521
02	Overtime	320	1,000	2,000	1,000	-	1,000
03	Part-time	-	-	-	-	-	-
04	Witness fees	-	-	-	-	-	-
06	FICA	12,629	17,887	17,887	19,456	1,569	20,206
07	Retirement - IPERS	15,875	21,854	21,854	23,797	1,943	24,688
08	Pension - MFPRSI	-	-	-	-	-	-
09	Group insurance	41,106	57,036	57,036	54,000	(3,036)	54,000
11	Allowance	792	1,152	1,152	1,224	72	1,224
12	Unemployment	-	-	-	-	-	-
13	Deferred comp plan City match	1,678	2,315	1,800	2,521	206	2,615
Sub-Total		\$ 240,245	\$ 332,560	\$ 330,529	\$ 353,461	\$ 20,901	\$ 365,254
CONTRACTUAL AND SUPPLY SERVICES							
21	Advertising	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22	Recruitment	-	-	-	-	-	-
23	Professional services	1,938	105,000	105,000	110,000	5,000	30,000
24	Contributions to other agencies	-	-	-	-	-	-
27	Data processing	6,138	5,580	15,000	5,680	100	5,680
28	Dues and memberships	465	-	500	400	400	400
29	Insurance	-	-	-	-	-	-
32	Uniforms and laundry	-	1,950	-	1,950	-	1,950
35	Printing and copying	-	-	-	-	-	-
40	Building and grounds maint.	247,888	375,811	325,000	344,783	(31,028)	350,000
41	Vehicle and equipment maint.	-	1,200	1,200	1,200	-	1,200
44	Grant-funded purchases	-	-	-	-	-	-
46	Training and development	455	500	500	1,800	1,300	1,800
48	Utility service	-	-	-	-	-	-
49	Petty cash	-	-	-	-	-	-
51	Maintenance supplies	6,618	8,000	8,000	8,000	-	8,000
54	Minor equipment	767	6,000	6,000	6,000	-	6,000
55	DARE expenditures	-	-	-	-	-	-
56	Vehicle maintenance supplies	-	-	-	-	-	-
57	Vehicle operation supplies	-	500	-	500	-	500
58	Office supplies	-	300	300	300	-	300
59	Operating supplies	371	1,800	1,800	2,800	1,000	2,800
60	Safety and medical supplies	-	-	-	-	-	-
61	Refunds	-	-	-	-	-	-
Sub-total		\$ 264,640	\$ 506,641	\$ 463,300	\$ 483,413	\$ (23,228)	\$ 408,630
CAPITAL OUTLAY							
71	Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
72	Furniture and fixtures	-	-	-	-	-	-
73	Equipment replacement fund	-	-	-	-	-	-
74	Office equipment	-	-	-	-	-	-
75	Operating equipment	-	-	-	-	-	-
76	Property improvements	131,808	442,432	442,432	334,000	(108,432)	400,000
77	Economic development	-	-	-	-	-	-
79	Books, films and recordings	-	-	-	-	-	-
80	Natural disaster cleanup	6,575	-	-	-	-	-
81	Building maintenance fund	-	-	-	-	-	-
97	Transfers out	-	-	-	-	-	-
Sub-total		\$ 138,383	\$ 442,432	\$ 442,432	\$ 334,000	\$ (108,432)	\$ 400,000
OPERATING BUDGET SUB-TOTAL		\$ 643,268	\$ 1,281,633	\$ 1,236,261	\$ 1,170,874	\$ (110,759)	\$ 1,173,884
99	Special Revenue fund items	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
91	Debt retirement	-	-	-	-	-	-
95	Contingency	-	-	-	-	-	-
BUILDING MAINTENANCE FUND		\$ 643,268	\$ 1,281,633	\$ 1,236,261	\$ 1,170,874	\$ (110,759)	\$ 1,173,884

Function: Culture and Recreation
Activity: Building Maintenance

Activity Notes

Object	Description	Amount
01	Facilities Maintenance Supervisor, Facilities Maintenance Specialist, Facilities Maintenance Technician	\$ 251,463
02	Overtime	\$ 1,000
06	FICA	\$ 19,456
07	IPERS	\$ 23,797
09	Group insurance	\$ 54,000
11	Cell phone allowance (3)	\$ 1,224
13	Deferred compensation City match	\$ 2,521
23	Professional services - Police Geothermal completion design (23.207)	\$ 25,000
	Design for old parks maintenance building	\$ 50,000
	Security system maintenance contract	\$ 5,000
	Space needs analysis - Police	\$ 30,000
27	iPad data plan (1)	\$ 480
	Blue Beam software (document editing)	\$ 500
	Micro station license	\$ 900
	Mpulse software maintenance contract	\$ 3,800
28	International Facilities Management Association membership (IFMA)	\$ 400
32	Clothing allowance (3)	\$ 1,950
40	Anticipated building maintenance expenditures for departments	\$ 344,783
41	Equipment maintenance	\$ 1,200
46	Electrical license re-certification (2)	\$ 1,800
51	Maintenance supplies/inventory	\$ 8,000
54	Miscellaneous tools, equipment	\$ 6,000
57	Fuel	\$ 500
58	Office supplies	\$ 300
59	Recycling light bulbs from facilities	\$ 800
	Security system supplies	\$ 2,000
76	Unplanned facility maintenance projects	\$ 50,000
	Preventative Maintenance plan projects including:	
76.202	Lions Shelter - replace ceiling and lighting update to LED	\$ 9,000
76.203	City Hall roof replacement	\$ 200,000
	City hall security door	\$ 10,000
	Council chambers lighting upgrades	\$ 13,000
76.207	Police geothermal rooftop replacement	\$ 40,000
	Mechanical lock reconfiguration - Police station	\$ 12,000

Function: Culture and Recreation
Activity: Building Maintenance

Activity Notes

Object	Description	Amount
--------	-------------	--------

CONTRIBUTIONS BY DEPARTMENTS:

Below is detail of the individual contributions to their internal service fund by each department of the City. These amounts represent an expense of each department, and the funds are allocated to the building maintenance fund for spending. Items noted as "contributions - general repairs" reflect the portion of the allocation that is accumulating towards items being covered in line 76 above as outlined in the City's preventative maintenance plan to be completed in the 1-5 year plan. Service contract items represent normal annual building related expenses and are reflected in line 40 above.

81	Building maintenance fund contribution - PM projects	\$ 6,436
Giovanetti	<i>Total project specific contributions</i>	\$ 6,436
201	Building maintenance fund contribution - service contracts (former line 40 items):	
	Backflow preventer	\$ 60
	Building security system	\$ 450
	Custodial contract	\$ 6,250
	Electrical maintenance contract	\$ 1,000
	Fire alarm monitoring & panel inspection	\$ 600
	Grease trap cleaning	\$ 1,300
	HVAC service and repair	\$ 2,000
	Mat cleaning service	\$ 500
	Miscellaneous building repairs and maintenance	\$ 4,000
	HVAC filters and belts	\$ 450
	Pest control	\$ 500
	Range hood inspection	\$ 130
	Sprinkler inspection	\$ 200
	Window cleaning service	\$ 900
	<i>Total Line 40 items</i>	\$ 18,340
Giovanetti	Grand total for location	\$ 24,776
Lions	Building maintenance fund contribution - PM projects	\$ 17,123
202	Lions Shelter - replace ceiling and lighting update to LED	\$ 9,000
	<i>Total project specific contributions</i>	\$ 26,123
	Building maintenance fund contribution - service contracts (former line 40 items):	
	Building security service	\$ 450
	Carpet cleaning	\$ 560
	Custodial contract	\$ 9,600
	HVAC filters and belts	\$ 100
	Mat cleaning service	\$ 500
	Miscellaneous building repairs and maintenance	\$ 4,000
	Pest control	\$ 500
	Range hood inspection	\$ 90
	<i>Total Line 40 items</i>	\$ 15,800
Lions	Grand total for location	\$ 41,923
City Hall	Building maintenance fund contribution - PM Projects	\$ 100,694
203	Security door	\$ 10,000
	Council chambers lighting improvements	\$ 13,000
	<i>Total project specific contributions</i>	\$ 123,694
	Building maintenance fund contribution - service contracts (former line 40 items):	
	Backflow preventer testing	\$ 60

Function: Culture and Recreation
Activity: Building Maintenance

Activity Notes

Object	Description	Amount
City Hall cont.	Building security service	\$ 450
203	Carpet and upholstery cleaning (1 x year)	\$ 2,300
	Custodial cleaning service (Admin & Parks)	\$ 7,812
	Generator service and maintenance	\$ 600
	HVAC filters and belts	\$ 600
	Mat service	\$ 500
	Miscellaneous building repairs and maintenance	\$ 10,000
	Pesticide service	\$ 670
	Window cleaning (outside & inside) (1 x year)	\$ 650
	<i>Total Line 40 items</i>	\$ 23,642
City Hall	Grand total for location	\$ 147,336
Eng/CD	Building maintenance fund contribution - PM projects	\$ 40,028
204	<i>Total project specific contributions</i>	\$ 40,028
	Building maintenance fund contribution - service contracts (former line 40 items):	
	Building preventer testing	\$ 60
	Building security service	\$ 450
	Carpet cleaning	\$ 1,700
	Custodial services contract (administrative offices and public works facility)	\$ 10,764
	Electrical maintenance contract	\$ 1,000
	Fire alarm monitoring (Engineering/CD and City Hall)	\$ 500
	HVAC service and repair	\$ 1,000
	HVAC filters and belts	\$ 500
	Mat cleaning service	\$ 500
	Miscellaneous building repairs and maintenance	\$ 5,000
	Pest control	\$ 400
	Sprinkler Inspection	\$ 150
	Window cleaning	\$ 495
	<i>Total Line 40 items</i>	\$ 22,519
Eng/Cd	Grand total for location- split 50/50Comm Dev & PW Admin	\$ 62,547
Fire #41	Building maintenance fund contribution - PM Projects	\$ 14,790
205	<i>Total project specific contributions</i>	\$ 14,790
	Building maintenance fund contribution - service contracts (former line 40 items):	
	Backflow preventer testing	\$ 60
	Carpet Cleaning	\$ 1,000
	Electrical maintenance	\$ 1,000
	Fire alarm monitoring	\$ 500
	Fire alarm testing	\$ 125
	Generator service and maintenance	\$ 542
	HVAC service and repair	\$ 1,000
	HVAC filters and belts	\$ 100
	Miscellaneous building repairs	\$ 7,500
	Pest control	\$ 400
	Overhead door maintenance	\$ 1,000

Function: Culture and Recreation
Activity: Building Maintenance

Activity Notes

Object	Description	Amount
Fire #41 cont.	Sprinkler inspection	\$ 150
	<i>Total Line 40 items</i>	\$ 13,377
Fire #41	Grand total for location	\$ 28,167
Fire #42	Building maintenance fund contribution - PM Projects	\$ 51,993
206	<i>Total project specific contributions</i>	\$ 51,993
	Building maintenance fund contribution - service contracts (former line 40 items):	
	Backflow preventer testing	\$ 60
	Boiler water treatment program	\$ 1,100
	Carpet cleaning	\$ 1,100
	Fire alarm monitoring	\$ 475
	Fire alarm panel inspection	\$ 350
	Generator service and maintenance	\$ 542
	HVAC service and repair	\$ 4,000
	HVAC filters and belts	\$ 400
	Miscellaneous building repairs	\$ 6,000
	Pest control	\$ 785
	Range hood inspection	\$ 200
	Overhead door maintenance	\$ 2,000
	Sprinkler inspection	\$ 150
	<i>Total Line 40 items</i>	\$ 17,162
Fire #42	Grand total for location	\$ 69,155
Fire #43	Building maintenance fund contribution - PM Projects	\$ 12,314
216	<i>Total project specific contributions</i>	\$ 12,314
	Building maintenance fund contribution – service contracts (former line 40 items):	
	Backflow preventer testing	\$ 120
	Fire alarm monitoring	\$ 475
	Fire alarm panel inspection	\$ 350
	Generator service and maintenance	\$ 1,000
	Miscellaneous repairs and maintenance	\$ 4,000
	Glycol system treatment program	\$ 1,100
	HVAC filters and belts	\$ 500
	Pest control	\$ 785
	Range hood inspection	\$ 200
	Overhead door maintenance	\$ 2,000
	Sprinkler inspection	\$ 150
	<i>Total Line 40 items</i>	\$ 10,680
Fire #43	Grand total for location	\$ 22,994
Police	Building maintenance fund contribution - PM projects	\$ 106,420
207	Mechanical lock reconfiguration	\$ 12,000
	Space needs analysis	\$ 30,000
	<i>Total project specific contributions</i>	\$ 148,420
	Building maintenance fund contribution - service contracts (former line 40 items):	
	Boiler water treatment program	\$ 1,300

Function: Culture and Recreation
Activity: Building Maintenance

Activity Notes

Object	Description	Amount
Police Con't.	Building Custodial services contract	\$ 21,012
207	Building security monitoring	\$ 450
	Carpet cleaning (w/\$40 upholstery alternate)	\$ 1,200
	Electrical maintenance	\$ 1,000
	Fire alarm monitoring	\$ 960
	Fire alarm panel inspection	\$ 300
	Generator service & maintenance agreement	\$ 4,500
	HVAC service and repair	\$ 7,500
	Mat & rug service	\$ 1,300
	Miscellaneous building repairs and maintenance	\$ 7,500
	Pest control	\$ 700
	HVAC filters and belts	\$ 1,000
	Sprinkler testing	\$ 160
	Replacement ceiling tiles	\$ 1,500
	Tile floor - waxing 2x a year	\$ 1,750
	Overhead door maintenance	\$ 500
	Window cleaning	\$ 400
	<i>Total Line 40 items</i>	\$ 53,032
Police	Grand total for location	\$ 201,452
Public Works	Building maintenance fund contribution - PM Projects - Roadway Maintenance	\$ 64,388
& Parks Maint.	Building maintenance fund contribution - PM Projects - Parks	\$ 32,194
Facility	Building maintenance fund contribution - PM Projects - Storm Water	\$ 10,731
208	<i>Total project specific contributions</i>	\$ 107,313
	Building maintenance fund contribution - service contracts (former line 40 items):	
	Overhead door maintenance	\$ 3,000
	Boiler water treatment program	\$ 2,500
	Carpet cleaning	\$ 750
	Fire alarm monitoring	\$ 1,000
	Elevator arm monitoring & inspection	\$ 1,000
	Window cleaning	\$ 500
	Backflow preventer testing	\$ 120
	Building custodial services contract	\$ 10,000
	Lift inspection (2)	\$ 1,200
	Hoist inspection (3)	\$ 1,500
	Crane inspection (3)	\$ 500
	Mat cleaning service	\$ 500
	Miscellaneous building repair and maintenance	\$ 11,000
	HVAC filters and belts	\$ 5,000
	Pest control	\$ 500
	Sprinkler testing (Fleet Storage)	\$ 250
	Window cleaning	\$ 500
	<i>Total Line 40 items</i>	\$ 39,820
Public Works	Grand total for location split 60/30/10 RM/Parks/Storm	\$ 147,133

Function: Culture and Recreation
Activity: Building Maintenance

Activity Notes

Object	Description	Amount
Library	Building maintenance fund contribution - PM projects	\$ 219,886
209	<i>Total project specific contributions</i>	\$ 219,886
	Building maintenance fund contribution - service contracts (former line 40 items):	
	Backflow preventer testing	\$ 180
	Boiler water treatment program	\$ 2,400
	Building custodial services contract (weekends only)	\$ 7,080
	Building security and fire alarm monitoring	\$ 600
	Carpet and upholstery cleaning	\$ 4,500
	Chimney cleaning and inspection	\$ 275
	Door access system support	\$ 850
	Electrical maintenance	\$ 5,000
	Fire alarm testing	\$ 370
	Generator service & maintenance	\$ 800
	HVAC heating and cooling service contract	\$ 20,000
	HVAC filters and belts	\$ 3,500
	Life inspection	\$ 350
	Miscellaneous building repairs and maintenance	\$ 10,000
	Pest Control	\$ 1,500
	Public restroom sanitizing	\$ 2,520
	Roof/gutter inspection	\$ 2,000
	Sprinkler inspection	\$ 175
	Window cleaning	\$ 550
	<i>Total line 40 items</i>	\$ 62,650
Library		Grand total for location \$ 282,536
Old Parks Shop	Building maintenance fund contribution - PM Projects	\$ 17,492
210	<i>Total project specific contributions</i>	\$ 17,492
	Building maintenance fund contribution - service contracts (former line 40 items):	
	Backflow testing	\$ 60
	Building security service	\$ 450
	Fire alarm monitoring	\$ 500
	Fire alarm testing	\$ 100
	HVAC filters and belts	\$ 50
	Miscellaneous building repairs and maintenance	\$ 500
	Park maintenance building custodial service contract	\$ 400
	Pest control contract	\$ 500
	<i>Total Line 40 items</i>	\$ 2,560
Old Parks Shop		Grand total for location \$ 20,052
Satellite	Building maintenance fund contribution - PM Repairs	\$ 7,500
Fueling	<i>Total project specific contributions</i>	\$ 7,500
Station	Building maintenance fund contribution - service contracts (former line 40 items):	
217	Backflow preventer testing	\$ 60
	Building security service	\$ 450
	Custodial cleaning contract	\$ 3,500

Function: Culture and Recreation
Activity: Building Maintenance

Activity Notes

Object	Description	Amount
SFS con't.	Electrical maintenance	\$ 2,000
217	Fire alarm monitoring	\$ 500
	Fire alarm testing	\$ 100
	HVAC filters and belts	\$ 200
	HVAC service and repair	\$ 2,000
	Overhead door maintenance	\$ 500
	Mat and mop cleaning service	\$ -
	Miscellaneous building repairs and maintenance	\$ 1,000
	Pest control service	\$ 480
	<i>Total line 40 items</i>	\$ 10,790
SFS	Grand total for location split 60/30/10 RM/Parks/Storm	\$ 18,290
Senior Ctr.	Building maintenance fund contribution - PM Repairs	\$ 55,598
212	<i>Total project specific contributions</i>	\$ 55,598
	Building maintenance fund contribution - service contracts (former line 40 items):	
	Backflow preventer testing	\$ 60
	Boiler water treatment program	\$ 960
	Building maintenance and repairs	\$ 5,000
	Building security service	\$ 450
	Custodial contract	\$ 13,376
	Electrical maintenance	\$ 1,000
	Fire alarm monitoring	\$ 700
	Fire alarm panel inspection	\$ 150
	Hood suppression system maintenance	\$ 230
	HVAC service and repair	\$ 2,000
	HVAC belts & filters	\$ 450
	MAT service	\$ 840
	Pest control service	\$ 500
	Quarterly grease trap cleaning	\$ 500
	Semi-annual kitchen, tile, carpet & upholstery cleaning, annual strip & re-wax of craft room floor	\$ 3,600
	Sprinkler inspection	\$ 225
	Window cleaning	\$ 600
	<i>Total line 40 items</i>	\$ 30,641
Senior Ctr.	Grand total for location	\$ 86,239
Wellness	Building maintenance fund contribution - PM Repairs	\$ 7,156
213	<i>Total project specific contributions</i>	\$ 7,156
	Building maintenance fund contribution - service contracts (former line 40 items):	
	Building security monitoring	\$ 450
	Carpet cleaning	\$ 500
	Custodial cleaning contract	\$ 2,520
	Electrical maintenance	\$ 500
	Fire alarm monitoring	\$ 500
	Mat service	\$ 300
	Miscellaneous building repairs and maintenance	\$ 4,000

Function: Culture and Recreation
Activity: Building Maintenance

Activity Notes

Object	Description	Amount
Wellness cont.	Pest control service	\$ 200
	<i>Total line 40 items</i>	\$ 8,970
Wellness		Grand total for location \$ 16,126
Open Shelters	Building maintenance fund contribution - PM projects	\$ 13,694
214	<i>Total project specific contributions</i>	\$ 13,694
Building maintenance fund contribution - service contracts (former line 40 items):		
	Miscellaneous maintenance for open shelters	\$ 2,000
	Outside bathroom custodial service contract	\$ 7,000
	<i>Total line 40 items</i>	\$ 9,000
Open Shelters		Grand total for location \$ 22,694
WJP Complex	Building maintenance fund contribution - PM projects	\$ 3,911
215	<i>Total project specific contributions</i>	\$ 3,911
Building maintenance fund contribution - service contracts (former line 40 items):		
	Building security monitoring	\$ 500
	Grease interceptor cleaning	\$ 1,300
	Miscellaneous maintenance	\$ 4,000
	<i>Total line 40 items</i>	\$ 5,800
WJP Complex		Grand total for location \$ 9,711
Totals:		
	<i>City departments contributions to building maintenance operations:</i>	\$ 782,348
	<i>City departments contributions to department specific projects:</i>	\$ 74,000
	<i>City departments contributions to location-specific maintenance: (line 40)</i>	\$ 344,783
	Grand total from departmental budgets:	\$ 1,201,131

Totals by Departmental budget allocation

001.01.110	<i>Total paid by Police Department budget</i>	\$ 201,452
001.01.150	<i>Total paid by Fire Department budget</i>	\$ 120,316
001.02.295	<i>Total paid by Public Works Admin budget</i>	\$ 31,274
001.04.410	<i>Total paid by Library budget</i>	\$ 282,536
001.04.430	<i>Total paid by Parks budget</i>	\$ 168,783
001.04.440	<i>Total paid by Recreation budget</i>	\$ 16,126
001.04.460	<i>Total paid by Senior Center budget</i>	\$ 86,239
001.05.540	<i>Total paid by Community Development budget</i>	\$ 31,274
001.06.645	<i>Total paid by General Support budget</i>	\$ 147,336
110.02.210	<i>Total paid by Roadway Maintenance budget</i>	\$ 99,254
740.02.230	<i>Total paid by Storm Water Utility budget</i>	\$ 16,542
	Grand total allocated to budgets	\$ 1,201,131



FUNCTION: Internal Service Fund
ACTIVITY: Fleet Management Fund

OVERVIEW: The fleet maintenance internal service fund provides for routine maintenance of the City's vehicles and equipment. The department also handles vehicle purchasing.

FLEET MANAGEMENT FUND

FINANCIAL SUMMARY				
	FY 2020-21	FY 2021-22	FY 2021-22	FY 2022-23
	ACTUAL	ADOPTED	REVISED	ADOPTED
Personal services	396,312	437,253	420,477	536,911
Contractual & supply service	310,194	407,660	418,453	430,635
Capital outlay	-	8,000	7,000	12,000
Total expenditures	\$ 706,506	\$ 852,913	\$ 845,930	\$ 979,546
Fees	-	864,800	864,800	864,800
Grants	-	-	-	-
Other	-	1,000	3,000	1,000
Total revenue	\$ -	\$ 865,800	\$ 867,800	\$ 865,800
Net amount supported by departmental allocations	\$ 706,506	\$ (12,887)	\$ (21,870)	\$ 113,746

BACKGROUND:

- ❖ Please note that this page is included in the budget document as informational only. Based on State budget guidelines, a City's internal service funds are not reflected in the Certified Budget because it would result in a double counting of the expenses (these are already expenses of the departments). Thus, the dollars shown on this page are not included in any of the summary pages throughout this document. However, since this fund contains employees, staff has opted to include the information about the fund's activities in order to present a complete portrayal of the city's staffing and operations. The City's other internal service funds (equipment replacement, risk management, general liability, technology) are not presented as they have no employees.
- ❖ In FY21, the City established a Fleet Maintenance internal service fund to provide maintenance services to the various City vehicles. Contributions to the fund from each department are based on the count, type and specialization of vehicles and equipment in each area. Each department is also allocated a share of overhead to cover salaries of staff in the department. These expenses are reflected in each department's line 56.
- ❖ A Fleet Supervisor was hired in FY21 to oversee the City's existing 3 mechanics. The mechanic positions were previously funded in Roadway, Solid Waste and Parks. This position will coordinate the work on all City fleet utilizing existing mechanic staff and external contractors, as needed. The department will also coordinate purchases of vehicles during the year, which has previously been done by each department. This should result in time savings from each department.
- ❖ Each department's routine vehicle maintenance and non-fuel expense items are also reallocated to this internal service fund so that all City contracts can be coordinated and paid together. Fuel costs are charged back to each department based on actual usage.

FUNCTION: Internal Service Fund
ACTIVITY: Fleet Management Fund

SIGNIFICANT BUDGET IMPACTS: This budget includes:

- ↑ Personnel costs show a net increase of \$99,700, which reflect normal salary and benefit increases for existing staff and includes the addition of one new Mechanics Assistant. Also, in FY22-23, the timing of the fiscal year beginning and ending resulted in having a 27th pay period reflected; a situation that occurs once every 12 years.
- ↑ An increase of \$20,900 in data processing reflects a full year of the fleet management software maintenance contract.

FUTURE BUDGET CONSIDERATIONS:

- ❖ Currently, the City's primary fleet maintenance department maintains all City vehicles and equipment except Fire and EMS. It will require additional staff to take over maintenance of these two departments. There will also be savings as contracted maintenance will then occur in-house.
- ❖ The fleet management division is in the early stages of development. As the City transitions to central fleet maintenance, changes in operations and budgets are inevitable.

INTERNAL SERVICE FUND	FY 2020-21	FY 2021-22	FY 2021-22	FY 2022-23	INCREASE	FY 2023-24
	ACTUAL	ADOPTED	REVISED	ADOPTED	(DECREASE)	ESTIMATE

833 FLEET MANAGEMENT FUND

PERSONAL SERVICES

01	Salaries	\$ 255,960	\$ 296,878	\$ 288,500	\$ 373,196	\$ 76,318	\$ 377,596
02	Overtime	11,362	10,000	5,000	5,000	(5,000)	5,000
03	Part-time	-	-	-	-	-	-
04	Witness fees	-	-	-	-	-	-
06	FICA	20,166	22,927	22,000	28,846	5,919	29,175
07	Retirement - IPERS	25,235	27,955	27,000	35,222	7,267	35,645
08	Pension - MFPRSI	-	-	-	-	-	-
09	Group insurance	82,211	76,048	76,048	90,000	13,952	90,000
11	Allowance	268	484	484	916	432	916
12	Unemployment	-	-	-	-	-	-
13	Deferred comp plan City match	1,110	2,961	1,445	3,731	770	3,776
	Sub-Total	\$ 396,312	\$ 437,253	\$ 420,477	\$ 536,911	\$ 99,658	\$ 542,108

CONTRACTUAL AND SUPPLY SERVICES

21	Advertising	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22	Recruitment	-	-	-	-	-	-
23	Professional services	1,077	-	-	-	-	-
24	Contributions to other agencies	-	-	-	-	-	-
27	Data processing	23,650	250	18,650	21,100	20,850	20,000
28	Dues and memberships	-	-	-	-	-	-
29	Insurance	-	-	-	-	-	-
32	Uniforms and laundry	1,676	3,500	3,500	4,125	625	4,125
35	Printing and copying	38	-	-	-	-	-
40	Building and grounds maint.	-	-	-	-	-	-
41	Vehicle and equipment maint.	-	-	-	-	-	-
44	Grant-funded purchases	-	-	-	-	-	-
46	Training and development	240	5,000	-	5,000	-	5,000
48	Utility service	792	5,000	3,500	7,500	2,500	7,500
49	Petty cash	-	-	-	-	-	-
51	Maintenance supplies	-	-	-	-	-	-
54	Minor equipment	2,050	4,000	3,000	5,000	1,000	5,000
55	DARE expenditures	-	-	-	-	-	-
56	Vehicle maintenance supplies	270,136	373,300	373,300	370,300	(3,000)	370,300
57	Vehicle operation supplies	1,613	1,610	1,003	2,610	1,610	2,610
58	Office supplies	-	-	-	-	-	-
59	Operating supplies	8,704	14,500	14,500	14,500	-	14,500
60	Safety and medical supplies	218	500	1,000	500	5,000	500
61	Refunds	-	-	-	-	-	-
	Sub-total	\$ 310,194	\$ 407,660	\$ 418,453	\$ 430,635	\$ 28,585	\$ 429,535

CAPITAL OUTLAY

71	Equipment	\$ -	\$ 8,000	\$ 7,000	\$ 12,000	\$ 4,000	\$ 12,000
72	Furniture and fixtures	-	-	-	-	-	-
73	Equipment replacement fund	-	-	-	-	-	-
74	Office equipment	-	-	-	-	-	-
75	Operating equipment	-	-	-	-	-	-
76	Property improvements	-	-	-	-	-	-
77	Economic development	-	-	-	-	-	-
79	Books, films and recordings	-	-	-	-	-	-
80	Natural disaster cleanup	-	-	-	-	-	-
81	Building maintenance fund	-	-	-	-	-	-
97	Transfers out	-	-	-	-	-	-
	Sub-total	\$ -	\$ 8,000	\$ 7,000	\$ 12,000	\$ 4,000	\$ 12,000

OPERATING BUDGET SUB-TOTAL

99	Special Revenue fund items	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
91	Debt retirement	-	-	-	-	-	-
95	Contingency	-	-	-	-	-	-

FLEET MANAGEMENT FUND

		\$ 706,506	\$ 852,913	\$ 845,930	\$ 979,546	\$ 132,243	\$ 983,643
--	--	------------	------------	------------	------------	------------	------------

Function: Internal Service Fund
Activity: Fleet Management

Activity Notes

Object	Description	Amount
01	Fleet Supervisor, Senior Mechanic (3), Mechanics Asstistant	\$ 373,196
02	Overtime	\$ 5,000
06	FICA	\$ 28,846
07	IPERS	\$ 35,222
09	Group insurance	\$ 90,000
11	On the spot awards	\$ 100
	Cell phone allowance (2)	\$ 816
13	Deferred compensation City match	\$ 3,731
27	AVL annual cost	\$ 250
	Fleet management software annual support	\$ 18,650
	Laptop - Fleet Supervisor	\$ 1,200
	Vehicle diagnostic system software update	\$ 1,000
32	Uniform allowance (4)	\$ 3,125
	Mats, other shop services	\$ 1,000
46	Staff training	\$ 5,000
48	Utilities (10% of cost for maintenance facility)	\$ 7,500
54	Miscellaneous tools	\$ 5,000
56	Anticipated fleet management expenditures for all departments	\$ 370,300
57	Fuel	\$ 2,610
59	Cylinder rental and propane	\$ 2,000
	Parts washer service	\$ 500
	Shop supplies	\$ 8,000
	Towing	\$ 4,000
60	Safety equipment	\$ 500
71	Pan and box break	\$ 3,000
	Sheet metal shear	\$ 3,000
	Slip roll	\$ 3,000
	Welder	\$ 3,000

Function: Internal Service Fund
Activity: Fleet Management

Activity Notes

Object	Description	Amount
CONTRIBUTIONS BY DEPARTMENTS:		
Below is detail of the individual contributions to their internal service fund by each department of the City. These amounts represent an expense of each department, and the funds are allocated to the fleet maintenance fund for spending. Items noted as "contributions - general repairs" reflect the portion of the allocation that is accumulating towards items being covered in line 41 above.		
Police	Fleet management fund contribution - overhead	\$ 43,200
300	Fleet Management fund contribution - Equipment Repair/Maintenance/Supplies:	
	Contracted equipment repairs	\$ 7,000
	Vehicle and equipment maintenance supplies	\$ 10,000
	Equipment operating supplies (non-fuel)	\$ 3,200
	<i>Total department specific contributions</i>	\$ 20,200
Police	Grand total for location	\$ 63,400
Fire	Fleet management fund contributions - overhead	\$ 54,000
305	Fleet Management fund contribution - Equipment Repair/Maintenance/Supplies:	
	Contracted equipment repairs	\$ 65,000
	Vehicle and equipment maintenance supplies	\$ 7,500
	Equipment operating supplies (non-fuel)	\$ 3,000
	<i>Total department specific contributions</i>	\$ 75,500
Fire	Grand total for location	\$ 129,500
Parks	Fleet management fund contributions - overhead	\$ 59,400
315	Fleet Management fund contribution - Equipment Repair/Maintenance/Supplies:	
	Contracted equipment repairs	\$ 6,700
	Vehicle and equipment maintenance supplies	\$ 24,200
	Equipment operating supplies (non-fuel)	\$ 4,900
	<i>Total department specific contributions</i>	\$ 35,800
Parks	Grand total for Department	\$ 95,200
Recreation	Fleet management fund contributions - overhead	\$ 500
320	Fleet Management fund contribution - Equipment Repair/Maintenance/Supplies:	
	Contracted equipment repairs	\$ 500
	Vehicle and equipment maintenance supplies	\$ 300
	Equipment operating supplies (non-fuel)	\$ 200
	<i>Total department specific contributions</i>	\$ 1,000
Recreation	Grand total for location	\$ 1,500
Roadway Mnt.	Fleet management fund contributions - overhead	\$ 216,000
330	Fleet Management fund contribution - Equipment Repair/Maintenance/Supplies:	
	Contracted equipment repairs	\$ 31,000
	Vehicle and equipment maintenance supplies	\$ 50,000
	Equipment operating supplies (non-fuel)	\$ 10,000
	<i>Total department specific contributions</i>	\$ 91,000
Roadway Mnt.	Grand total for Department	\$ 307,000

Function: Internal Service Fund
Activity: Fleet Management

Activity Notes

Object	Description	Amount
Traffic Safety	Fleet management fund contributions - overhead	\$ 9,180
335	Fleet Management fund contribution - Equipment Repair/Maintenance/Supplies:	
	Equipment maintenance supplies	\$ 3,500
Traffic Safety		Grand total for Department \$ 12,680
Engineering	Fleet management fund contributions - overhead	\$ 5,400
340	Fleet Management fund contribution - Equipment Repair/Maintenance/Supplies:	
	Contracted equipment repairs	\$ 750
	Vehicle and equipment maintenance supplies	\$ 1,600
	Equipment operating supplies (non-fuel)	\$ 200
	<i>Total department specific contributions</i>	\$ 2,550
Eng Svc.		Grand total for Department \$ 7,950
Solid Waste	Fleet management fund contributions - overhead	\$ 97,200
345	Fleet Management fund contribution - Equipment Repair/Maintenance/Supplies:	
	Contracted equipment repairs	\$ 15,000
	Vehicle and equipment maintenance supplies	\$ 90,000
	Equipment operating supplies (non-fuel)	\$ 8,000
	<i>Total department specific contributions</i>	\$ 113,000
Solid Waste		Grand total for Department \$ 210,200
San. Sewer	Fleet management fund contributions - overhead	\$ 10,000
350	Fleet Management fund contribution - Equipment Repair/Maintenance/Supplies:	
	Vehicle and equipment maintenance supplies	\$ 8,500
	Equipment operating supplies (non-fuel)	\$ 800
	<i>Total department specific contributions</i>	\$ 9,300
San. Sewer		Grand total for Department \$ 19,300
Storm Water	Fleet management fund contributions - overhead	\$ 32,400
355	Fleet Management fund contribution - Equipment Repair/Maintenance/Supplies:	
	Contracted equipment repairs	\$ 1,000
	Vehicle and equipment maintenance supplies	\$ 12,800
	Vehicle operating supplies (non-fuel)	\$ 800
	<i>Total department specific contributions</i>	\$ 14,600
Storm Water		Grand total for location \$ 47,000
Building	Fleet management fund contribution - overhead	\$ 5,400
360	Fleet Management fund contribution - Equipment Repair/Maintenance/Supplies:	
	Contracted equipment repairs	\$ 900
	Vehicle and equipment maintenance supplies	\$ 2,550
	<i>Total department specific contributions</i>	\$ 3,450
Comm. Dev.		Grand total for Department \$ 8,850

Function: Internal Service Fund
Activity: Fleet Management

Activity Notes

Object	Description	Amount
Gen. Support	Fleet management fund contribution - overhead	\$ 500
365	Fleet Management fund contribution - Equipment Repair/Maintenance/Supplies:	
	Contracted equipment repairs	\$ 300
	Vehicle and equipment maintenance supplies	\$ 100
	<i>Total department specific contributions</i>	\$ 400
Gen. Support	Grand total for location	\$ 900

Totals:	<i>City departments contributions to fleet management overhead:</i>	\$ 533,180
	<i>City departments contributions for fleet management operating budget:</i>	\$ 370,300
	<i>Grand total from departmental budgets:</i>	\$ 903,480



	FY 2020-21	FY 2021-22	FY 2021-22	FY 2022-23	INCREASE	FY 2023-24
	ACTUAL	ADOPTED	REVISED	ADOPTED	(DECREASE)	ESTIMATE

WATER

DISTRIBUTION OPERATIONS

Personal Services

1	Regular Salaries and Wages	510,601	624,854	624,854	656,387	31,533	676
3	Part-Time and Temporary Salaries	17,209	38,250	38,250	39,000	750	10,170
6	FICA	39,964	50,727	50,727	53,197	2,470	54,793
7	IPERS	47,950	62,597	62,597	65,645	3,048	67,614
9	Health and Life Insurance	134,433	182,570	182,570	209,500	26,930	215,785
SUB TOTAL		\$ 750,157	\$ 958,998	\$ 958,998	\$ 1,023,729	\$ 64,731	\$ 349,038

Contractual and Supply Services

20	Miscellaneous	128	2,500	2,500	2,500	-	2,500
35	Drafting Supplies	1,063	2,500	2,500	2,500	-	2,500
44B	One Call Service	8,051	12,000	20,500	20,500	8,500	2,115
47	Utilities	83,351	82,000	82,000	83,000	1,000	85,500
48	Bacteriological Samples	16,809	20,308	20,308	20,668	360	21,200
51	Bldg & Grounds Maint & Operation	55,891	69,500	69,500	98,500	29,000	101,500
57	Motor Vehicle Operation Supplies	15,127	20,500	20,500	20,500	-	21,115
64	New Meters	264,690	201,275	201,275	266,760	65,485	275,000
71	Automotive Equipment	37,435	53,000	53,000	60,000	7,000	61,800
82	Easements	-	2,500	2,500	2,500	-	2,500
87	Utility Systems & Structures & Tower	1,321,095	1,651,616	1,651,616	1,559,600	(92,016)	1,550,000
88	Inspection & Engineering	10,000	75,000	75,000	75,000	-	75,000
89	Capital Asset Construction	-	-	-	7,070,000	7,070,000	-
SUB TOTAL		\$ 1,813,640	\$ 2,192,699	\$ 2,201,199	\$ 9,282,028	\$ 7,089,329	\$ 2,200,730

Total Water Distribution Operations		\$ 2,563,797	\$ 3,151,697	\$ 3,160,197	\$ 10,305,757	\$ 7,154,060	\$ 2,549,768
--	--	--------------	--------------	--------------	---------------	--------------	--------------

DISTRIBUTION MAINTENANCE

Personal Services

01	Regular Salaries	360,410	427,058	427,058	428,353	1,295	441,204
01A	Pager Pay	6,199	6,800	6,800	6,800	-	7,004
06	FICA	27,286	33,190	33,190	33,289	99	34,288
07	IPERS	32,784	40,314	40,314	40,437	123	41,650
09	Health & Life Insurance	110,048	160,439	160,439	145,815	(14,624)	150,189
SUB TOTAL		\$ 536,727	\$ 667,801	\$ 667,801	\$ 654,694	\$ (13,107)	\$ 674,335

Contractual and Supply Services

20	Miscellaneous	494	750	750	750	-	750
34	Miscellaneous Contract Work (Repair help)	7,350	10,000	10,000	15,000	5,000	15,000
41A	Purchase, Repair & Maintenance of Tractor	33,685	1,500	1,500	1,500	-	1,500
41B	Purchase, Repair, Maintenance of Equipment	21,612	10,600	10,600	55,200	44,600	55,500
54	Minor Equipment, Tools, Clothes	14,271	18,200	18,200	18,200	-	18,746
61	Main Maintenance Supplies	19,280	50,500	50,500	50,500	-	52,000
64	Meter Parts	4,044	7,500	7,500	7,500	-	7,500
65	Hydrants, Valves & Parts	77,273	65,000	65,000	77,000	12,000	79,310
87	System Maintenance	51,756	85,000	85,000	85,000	-	87,550
SUB TOTAL		\$ 229,765	\$ 249,050	\$ 249,050	\$ 310,650	\$ 61,600	\$ 317,856

Total Water Distribution Maintenance		\$ 766,492	\$ 916,851	\$ 916,851	\$ 965,344	\$ 48,493	\$ 992,191
---	--	------------	------------	------------	------------	-----------	------------

	FY 2020-21	FY 2021-22	FY 2021-22	FY 2022-23	INCREASE	FY 2023-24
	ACTUAL	ADOPTED	REVISED	ADOPTED	(DECREASE)	ESTIMATE

WATER

ACCOUNTING AND COLLECTION

Personal Services

01	Regular Salaries	274,673	283,627	283,627	286,500	2,873	295,095
03	Part-time & Temporary Salaries	-	-	-	-	-	-
06	FICA	19,486	21,697	21,697	21,917	220	22,575
07	IPERS	25,835	26,774	26,774	27,046	272	27,857
09	Health & Life Insurance	112,851	124,187	124,187	108,776	(15,411)	112,039
SUB TOTAL		\$ 432,845	\$ 456,285	\$ 456,285	\$ 444,239	\$ (12,046)	\$ 457,566

Contractual and Supply Services

20	Miscellaneous	9	1,000	1,000	1,000	-	1,000
24	Payments to Other Agencies	5,168,268	5,907,673	5,907,673	6,340,853	433,180	6,531,079
24A	Sewer Exempt Fee	1,500	1,500	1,500	2,000	500	2,000
36	Postage & Shipping	122,833	130,600	130,600	130,600	-	134,500
37	Printing-Computer & Billing	2,486	3,600	3,600	3,600	-	3,700
37A	Computer Rent & Equipment	153,945	246,762	246,762	307,225	60,463	316,500
42	Solid Waste	2,299,172	2,293,200	2,293,200	2,676,468	383,268	2,756,762
43	Sales Tax Water	574,132	768,366	768,366	850,722	82,356	876,244
43A	Sales Tax Urbandale Sanitary (SD)	56,477	65,540	65,540	72,203	6,663	74,369
43B	Sales Tax Urbandale W/H Sanitary (SR)	1,906	2,542	2,542	2,619	77	268
43C	Sales Tax Miscellaneous	1,045	910	1,500	1,050	140	1,075
49a	Refunds	17,443	20,000	25,000	30,000	10,000	30,900
50	Storm Water	2,402,167	2,392,354	2,392,354	2,490,002	97,648	2,564,702
50A	Storm Water Sales Tax	76,580	69,050	77,000	87,150	18,100	89,750
SUB TOTAL		\$ 10,877,963	\$ 11,903,097	\$ 11,916,637	\$ 12,995,492	\$ 1,092,395	\$ 13,382,849

Total Water Accounting and Collection	\$ 11,310,808	\$ 12,359,382	\$ 12,372,922	\$ 13,439,731	\$ 1,080,349	\$ 13,840,415
--	---------------	---------------	---------------	---------------	--------------	---------------

ADMINISTRATION AND GENERAL

Personal Services

01	Regular Salaries	308,572	320,624	320,624	333,209	12,585	343,205
01A	Trustee Salary	3,600	3,600	3,600	3,600	-	3,708
06	FICA	21,445	25,538	25,538	26,500	962	26,295
07	IPERS	28,902	30,607	30,607	31,795	1,188	32,724
08	Retirement Trust	56,544	67,480	67,480	79,344	11,864	81,724
09	Health & Life Insurance	45,956	47,068	47,068	50,844	3,776	52,369
09B	Dental & Visual Insurance	2,100	2,850	2,850	2,850	-	2,935
09C	Self Insurance	7,994	16,363	16,363	14,988	(1,375)	15,500
SUB TOTAL		\$ 475,113	\$ 514,130	\$ 514,130	\$ 543,130	\$ 29,000	\$ 558,460

Contractual and Supply Services

11	Auto Allowance	9,600	9,600	9,600	9,600	-	9,600
20	Miscellaneous	2,522	2,000	2,000	2,500	500	2,000
20A	Trust Disbursement	40,530	50,000	50,000	60,000	10,000	61,800
21	Advertising & Legal Publications	1,555	2,000	2,000	2,000	-	2,000
22	Contract services	6,831	7,000	7,000	7,500	500	7,750
23	Consulting & Legal Fees	76,916	100,000	100,000	100,000	-	100,000
23A	Audit	20,475	22,500	20,000	22,500	-	23,175
24	Permit Fees (DNR)	4,943	6,000	6,000	6,000	-	6,000
28	Dues, Memberships, Subscriptions	6,398	7,000	7,000	7,000	-	7,000
29	Liability Insurance	65,515	95,005	85,000	90,246	(4,759)	92,950
36	Postage & Shipping (Stamps & Etc.)	2,577	2,450	2,450	2,650	200	2,730
44	Telephone (Phones & Service Bill)	18,545	19,510	19,510	19,234	(276)	19,800
45	Training	4,466	11,000	11,000	11,000	-	11,300
46	Travel & Conference Expense	-	10,000	10,000	10,000	-	10,000
47	Utilities	10,431	15,000	13,000	13,000	(2,000)	14,000
50	Petty Cash	250	1,200	1,200	1,200	-	1,500
58	Office Equipment & Supplies	6,989	20,300	17,000	17,830	(2,470)	20,500
94	Bank Service Charge	53,968	60,000	60,000	65,000	5,000	65,000
SUB TOTAL		\$ 332,511	\$ 440,565	\$ 422,760	\$ 447,260	\$ 6,695	\$ 457,105

Total Water Administration and General	\$ 807,624	\$ 954,695	\$ 936,890	\$ 990,390	\$ 35,695	\$ 1,015,565
---	------------	------------	------------	------------	-----------	--------------

	FY 2020-21	FY 2021-22	FY 2021-22	FY 2022-23	INCREASE	FY 2023-24	
	ACTUAL	ADOPTED	REVISED	ADOPTED	(DECREASE)	ESTIMATE	
WATER							
OPERATING REVENUE							
Revenue							
601	Metered Water Sales	10,569,291	10,710,661	11,412,253	11,861,599	1,150,938	12,454,679
602	Sewer-SR	306,913	370,998	370,998	380,451	9,453	391,865
603	Sewer-SD	4,843,809	5,536,675	5,536,675	5,960,402	423,727	6,139,214
605	Service Charges	10,760	10,000	11,000	12,500	2,500	12,875
606	Late Charge	27,965	31,000	31,000	31,000	-	33,000
607	Water Service Hook On Fee	185,143	132,550	222,000	263,670	131,120	250,000
608	Meter & Parts	179,942	113,525	113,525	227,950	114,425	230,000
609	Sewer Exempt Fee	2,610	1,500	2,600	2,625	1,125	2,700
612	Collect Sewer (For Billing)	131,011	131,486	131,486	136,032	4,546	140,000
613	Taps	5,330	6,100	7,500	6,100	-	6,280
615	Bacteriological Samples	2,620	4,700	4,700	4,700	-	4,841
616	Miscellaneous	98,258	110,000	110,000	110,000	-	113,000
616A	Trust Receipts	64,960	63,000	63,000	70,000	7,000	70,000
617	Main Reimbursement	123,080	50,000	50,000	105,000	55,000	50,000
618	Miscellaneous Taxable Items	14,427	13,000	13,000	15,000	2,000	16,900
619	Sales Tax Miscellaneous	1,011	910	910	1,050	140	1,189
620	Sales Tax Water	579,813	759,056	759,056	841,302	82,246	866,541
621	Sales Tax Sewer	60,354	64,470	64,470	74,822	10,352	77,067
623	Bulk & Construction Water	47,780	23,000	40,000	47,000	24,000	48,400
627	Hydrant Meter Rental	11,237	8,000	8,000	10,000	2,000	10,300
646	Lease Revenue	104,297	112,500	112,500	112,500	-	115,000
647	Solid Waste	2,302,521	2,293,200	2,293,200	2,676,468	383,268	2,756,762
648	Solid Waste Collect	30,009	29,916	29,916	30,600	684	30,800
649	Storm Water	2,396,827	2,392,354	2,392,354	2,490,002	97,648	2,564,702
649A	Storm Water Sales Tax	77,028	69,050	69,050	87,150	18,100	89,765
650	Storm Water Collect	32,614	32,526	32,526	33,576	1,050	34,500
651	Revenue Bond Proceeds	-	-	-	7,070,000	7,070,000	-
Total Water Operating Revenue		\$ 22,209,610	\$ 23,070,177	\$ 23,881,719	\$ 32,661,499	\$ 9,591,322	\$ 26,510,380

RECAP

Disbursements

Distribution Operation	2,563,797	3,151,697	3,160,197	10,305,757	7,154,060	2,549,768
Distribution Maintenance	766,492	916,851	916,851	965,344	48,493	992,191
Accounting & Collection	11,310,808	12,359,382	12,372,922	13,439,731	1,080,349	13,840,415
Administration & General	807,624	954,695	936,890	990,390	35,695	1,015,565
Water Purchased (DMWW + Xenia)	4,102,311	4,719,530	5,033,000	5,743,918	1,024,388	6,544,619
Sub Total	\$ 19,551,032	\$ 22,102,155	\$ 22,419,860	\$ 31,445,140	\$ 9,342,985	\$ 24,942,558
Debt Service	1,396,086	4,015,804	3,126,103	353,454	(3,662,350)	738,201
TOTAL	\$ 20,947,118	\$ 26,117,959	\$ 25,545,963	\$ 31,798,594	\$ 5,680,635	\$ 25,680,759

Income

Cash Balance	-	8,282,293	10,380,981	8,794,237	511,944	9,734,642
Restricted Funds	-	146,034	173,906	173,906	27,872	173,906
Net Cash Balance	\$ -	\$ 8,428,327	\$ 10,554,887	\$ 8,968,143	\$ 539,816	\$ 9,908,548
Operating Revenue	\$ 22,209,610	\$ 23,070,177	\$ 23,881,719	\$ 32,661,499	\$ 9,591,322	\$ 26,510,380
Non-Operating Revenue						
Interest Earned	94,691	101,000	77,500	77,500	(23,500)	80,000
Extraordinary income	-	-	-	-	-	-
SUB TOTAL	\$ 22,304,301	\$ 31,599,504	\$ 34,514,106	\$ 41,707,142	\$ 10,107,638	\$ 36,498,928
Less Restricted Funds (trust fund)	-	146,034	173,906	173,906	27,872	173,906
Capital Reserve Fund	-	5,335,511	-	9,734,642	4,399,131	10,644,263
Total	\$ 22,304,301	\$ 26,117,959	\$ 34,340,200	\$ 31,798,594	\$ 5,680,635	\$ 25,680,759

