

CITY OF URBANDALE



**REVISED
FY2025-2026 BUDGET**

**RECOMMENDED
FY2026-2027 BUDGET**

**ESTIMATED
FY2027-2028 BUDGET**

CITY OF URBANDALE

Revised FY2025-2026 Budget

Recommended FY2026-2027 Budget

Estimated FY2027-2028 Budget

Mayor and Council

Robert D. Andeweg, Mayor

Blake Rozendaal, Mayor, Pro-Tem

Patricia Boddy, Councilmember

Joe Cacciatore, Councilmember

Bridget Carberry Montgomery, Councilmember

Amy Croll, Councilmember

Management Team

David Jones, City Manager

James Briear, Technology Director

Curtis Brown, Assistant City Manager

Mike Cardwell, Fire Chief

Aaron DeJong, Economic Development Director

Erin Freeman, Human Resources Director

Jan Herke, Parks and Recreation Director

Nicholas Janning, Library Director

Rob Johansen, Police Chief

John Konior, Risk Management & Support Services Director

Nicole Lamb, Finance Director

John Larson, Engineering and Public Works Director

Nicole Lunders, City Clerk

Rose Schroder, Community Development Director

Neil Weiss, Water Utility General Manager

Derek Zarn, Marketing Director

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February 2, 2026

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

Re: FY2026-27 Operating Budget

I am pleased to present the City of Urbandale’s recommended FY2026-27 operating budget for the fiscal year beginning July 1, 2026, and ending June 30, 2027. 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 April 21, 2026.

A recent impact to the City’s revenues is the HF718/SF2442 legislative changes which directly impact the City’s tax rate and will continue to have an impact on the City’s revenue stream. The City’s valuation growth for FY2026-27 is as follows: The City saw a positive valuation growth in Polk County (1.97%), combined with growth in Dallas County (4.36%), for a blended growth of 2.64%. The chart below outlines the growth limitations revised under SF2442 that apply to FY27.

% Valuation Growth Minimum	% Valuation Growth Maximum	Limitation Factor Applied
0%	2.74%	None
2.75%	3.99%	1%
4.00%	5.99%	2%
6.00%	or more	3%

Under SF2442 legislation, the Consolidated General Fund Levy (CGFL) can reset back to the maximum limit of \$8.10 because the City’s valuation growth was below the 2.75% level noted above. This results in a restructuring of remaining levies to maintain a consistent levy rate in total. The Chapter 411 Fire and Police Retirement Levy will decrease from \$0.66 to \$0.40; the Employee Benefits levy will decrease from \$0.14378 to \$0.14. The Debt Service Levy will decrease from \$1.44 to \$1.34. The ag land levy rate will remain at the statutory limit of \$3.00375. As proposed, the recommended tax levy for FY2026-27 would be set at \$9.98, which is \$0.05 lower than the FY2025-26 levy.

With the recommended total tax levy rate of \$9.98, the City will generate \$1.27 million (3.2%) more in property tax revenues when compared to FY2025-26. Residential rollback changed from 47.4316% to 44.5345% for FY27. This means the amount of residential property being taxed is lower than FY26 by 2.89 percentage points, which is a 6.1% decrease from FY26. Commercial rollback of 90% with the first \$150K of value taxed at residential rates is unchanged from FY26. Additionally, the homestead exemption credit for owners over age 65 remains at \$6,500 for FY27.

Again, the property tax changes approved by the State legislature in 2013 will continue to affect valuations and resulting property tax revenue the City relies on to fund most of its operations. Under the changes, the rollback for Commercial and Industrial properties decreased 5 percentage points 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. The State backfill started the 4-year reduction in FY23 and reduced to zero for FY27. The multi-family residential housing classification that gradually phased out over 7 years was complete in FY24 and is now the same rollback rate as Residential property.

The continued legislative limitations and legislative changes continue to push staff to seek out new and alternative revenue sources to continue to provide high-quality City services. Implementing a franchise fee is a logical option that nearly all metro cities already use. The City is currently in process of approving a 1% franchise fee with MidAmerican Energy on gas and electric utilities. The City would forgo collecting LOSST on utilities as franchise fees are introduced, but the percentage returned to the City from franchise collections is significantly higher than the diluted formula used to disburse LOSST. Preliminary estimates from MidAmerican show approximately \$500,000 in revenue for every 1% of franchise fee implemented. For reference, the same \$500,000 in LOSST collections by the state, Urbandale would receive back around \$50,000 after the diluted distribution formula for LOSST.

As in the prior budget, LOSST funding is being used to offer immediate tax relief from the cost of the City's debt by continuing to call and pay off existing bonds. LOSST has been used to retire \$28.535 million in bonds in 2020, 2021, 2022, 2024 and 2025, which represents the payoff of all bonds that were outstanding when LOSST was approved. Additionally, these early retirements reduced the City's debt levy by \$0.86 cents cumulatively from \$2.20 to \$1.34 in 8 years. The LOSST funding will now shift to funding capital projects, which will continue to buy down the debt service levy and provide tax relief by reducing the need to issue additional bonds.

The current Capital Improvements Program that was approved in January 2026 reflects \$42.8 million in planned projects in 2026, of which \$4.3 million reflect storm water-related construction projects. Of these planned projects, 61% of them can be covered with the existing storm water fees, but the remaining 38% (\$1.68 million) is being covered by other sources. In FY26, the City increased the storm water utility fee by \$2.00 per equivalent residential unit (ERU) per month to close the gap in funding for storm water projects and eliminate the need to issue bonds to cover those costs. There is no recommended change to storm water fees for FY27.

As City staff prepared the upcoming FY budget, other than legislative changes around revenue sources, core City operations were relatively stable compared to FY26. City population continues to increase, which prompts steady growth in all types of City services. While core operations are predictable, the inflationary costs for supplies and vehicles used in providing core services have been steadily increasing over the last several years. While prices have generally stabilized, the new normal prices are much higher than historical trends, which impacts the budget as well.

Staffing shortages, while improving, continue to be a challenge and the resulting unused salary costs for open public safety positions over the last 3 fiscal years have caused the growth of reserves in the General Fund. As always, Public Safety positions are some of the most vital, yet impactful for the City budget. This is primarily due to being part of the Municipal Fire and Police pension system under Iowa Chapter 411. The City's pension contribution rate is established by the State and will change in FY27, decreasing from 22.68% to 21.86%.

As in the prior year, the process for approving the budget will require two public hearings and two publications. There is also a required mailing that will go out to all taxpayers with specific information regarding their tax implications from the upcoming budget of all taxing entities. This mailing will be generated by the County Auditor's office and mailed out to residents by March 15.

The City's recommended operating budget prioritizes local government core services, like public safety and public works, but continues to recognize the need for Library services, recreational activities, and open green spaces within the community. The recommended budget reflects the acquisition of the new indoor gym facility at 121st Street that should be open for programming by Fall 2026. Staff continue to work toward focusing operations to align more closely with the City Council's strategic initiatives where possible. One area of focus is in moving fleet purchases to a more efficient hybrid and electric vehicles. Equipment replacement costs have increased steadily over the past several years. Thankfully, supply chain delays are improving significantly for most of our fleet vehicles, which has increased delivery times and availability for hybrid and electric stock. Staff continue to evaluate possible hybrid and electric options for all vehicle and equipment purchases. The City's fleet consists of 191 vehicles, including 5 electric (2.6%) and 20 hybrid vehicles (10.5%).

Another area of strategic focus is continued development of the City's Community Services activities, which falls within the Health & Social Services function. This effort is being funded using LOSST dollars received in Polk County and is made up of support to external programs that serve the Urbandale community. In addition to supporting long-standing city partnerships with organizations like UCAN & Urbandale Food Pantry, funding is provided for the City's Neighborhood Finance Corp, and Metro Home Improvement to sustain and expand Urbandale's housing improvement and accessibility program.

The remainder of this letter will provide details about the significant factors that affected the FY2026-27 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 expenditure 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.

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 the Department Directors for their input and assistance during the budget preparation process. Additionally, I would like to thank Nicci Lamb, Finance Director, Addison Riebkes, Assistant Finance Director, and Vivian Luna, Accountant I, for their diligent efforts in preparing and reviewing this document.

David Jones
City Manager

FY2026-27 OPERATING BUDGET

SIGNIFICANT BUDGETARY FACTORS

Personnel Costs — The recommended City budget provides for 267 full-time positions, consisting of 133 (49.8%) public safety positions and 134 (50.2%) non-public safety positions. The total for salaries, benefits and all other categories in the total Personal Services allocation is \$37,314,183 or 60.4% of the total Operating Budget of \$61,763,735 (not including Transfers, Special Revenue, Debt Retirement and Contingency).

- The recommended budget would add 3 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	Police	1	Police Officer – 1/1/27 hire
General	Human Resources	1	Benefits Specialist – 1/1/27 hire
Internal Service	Building Maintenance	1	Construction Coordinator
Total proposed		3	

- The full-time staffing level for public safety employees will increase by 1 position, consisting of Police at 71 (62 sworn Officers and 9 civilians) and Fire/EMS at 62 (60 Fire/EMS personnel and 2 civilians).

The City has three unions. The planned FY27 salary increases for each contract are as follows:

- Police 4% across-the-board, plus 4% steps
- Fire 4% across-the-board, plus 4% steps
- Laborers 3.5% across-the-board, with 4% steps

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 resolves many compression issues that had culminated over the years between union rates and promotional positions that become non-union.

In FY24, given dramatic changes in the recruitment environment since the previous study, the need to adjust hiring standards became vital for both recruitment and retention of staff. The existing schedule was condensed from 16 steps to 8 steps, with a consistent 4% increase between steps to address these concerns while preserving the core structure of the schedule. The new plan was implemented in FY25. The FY27 schedule reflects a 4% range adjustment, which is in line with the above noted rates for union employees.

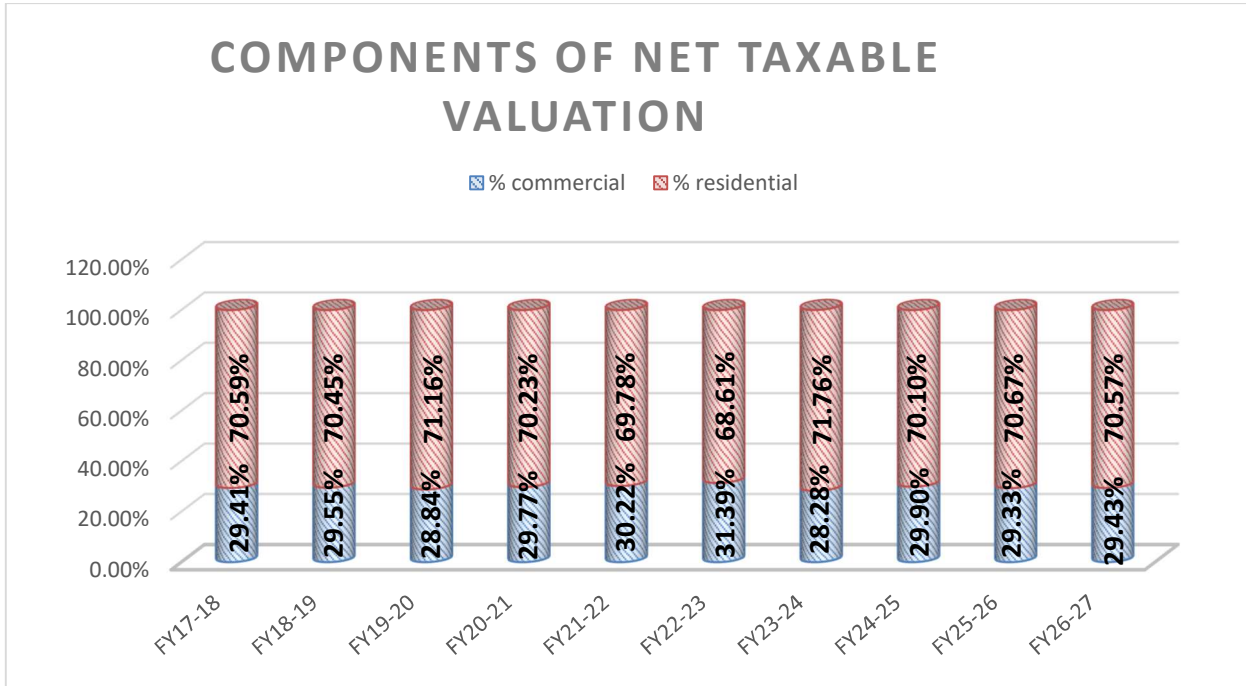
On the benefits side, the State sets the City’s contributions to the retirement systems for all full-time employees for FY2026-27. The Municipal Fire and Police Retirement System of Iowa (MFPRSI) for Chapter 411 Fire and Police employees will decrease the employer rate from 22.68% of payroll to 21.86%; while the employee contribution rate set by State statute will remain at 9.675% 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 \$3,450,000 for FY2026-27, which is the same as prior year. To maintain a stable fund balance to continue to provide vital employee insurance, it is proposed to decrease the Employee Benefits levy slightly from \$0.14378, to \$0.14, which will raise \$589,200 to buy down the \$3.45 million total contribution amount.

Additionally, the City will contribute \$1,451,267 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’ compensation insurance.

REVENUE

The City saw taxable valuation growth slow overall to a rate of 2.64% compared to 3.66% in the prior budget year. Residential is taxed at a much lower rate due to rollback but tends to require a higher level of City services (streets, police, Fire/EMS, trails, etc.) to maintain the related infrastructure for new residential development. The City’s balance between commercial and residential valuation has remained relatively stable over the last 10 years. The following graphic shows this trend:



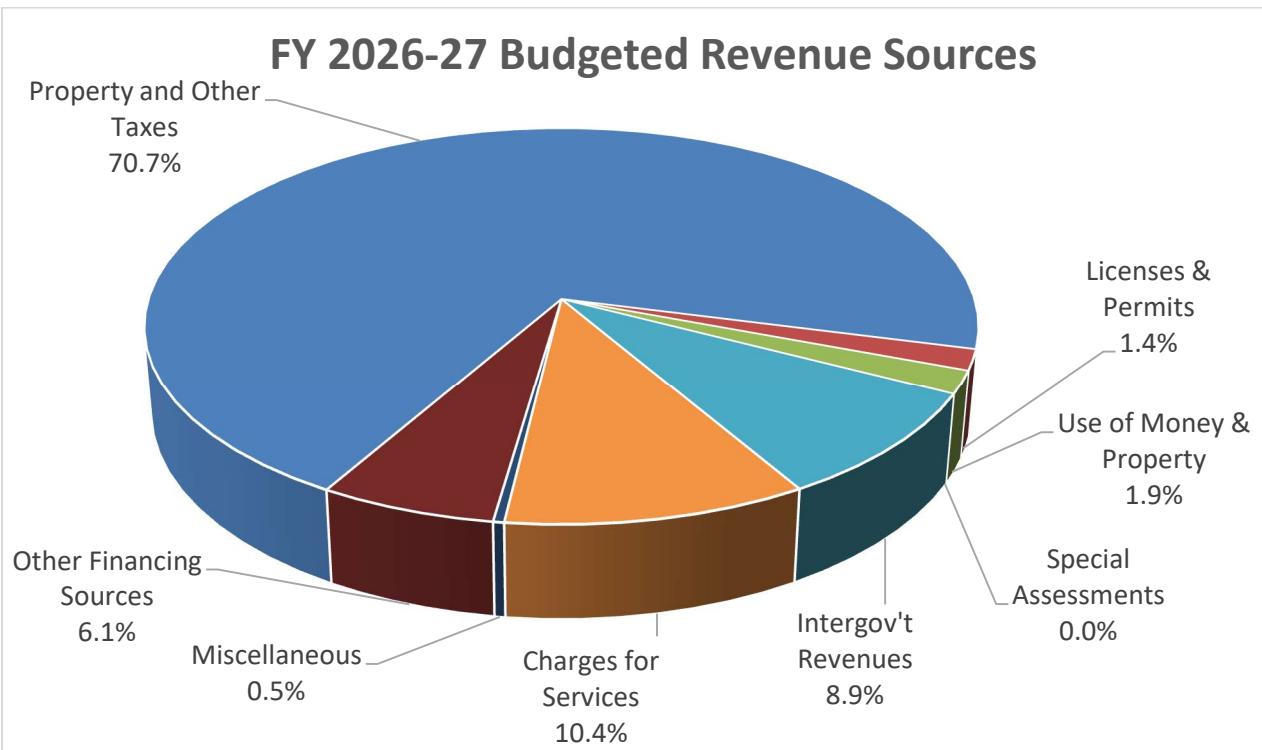
FY	Property Tax Levy per \$1,000 of Valuation					
	General	Debt Service	Police & Fire Retirement	Employee Benefits Levy	City Property Tax Levy	Ag Land
FY26-27	\$ 8.10	\$ 1.34	\$ 0.40	\$ 0.14	\$ 9.98	\$ 3.00
FY25-26	\$ 7.79	\$ 1.44	\$ 0.66	\$ 0.14	\$ 10.03	\$ 3.00
FY24-25	\$ 7.86	\$ 1.49	\$ 0.65	\$ 0.08	\$ 10.08	\$ 3.00
FY23-24	\$ 8.10	\$ 1.44	\$ 0.37	\$ 0.10	\$ 10.01	\$ 3.00
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

The following table summarizes the City’s revenue by funding source (excluding capital projects):

	FY25-26 Adopted	%	FY25-26 Revised	%	FY26-27 Recomm.	%
Property & Other Taxes	65,367,627	64.7%	66,274,977	65.5%	71,694,422	70.7%
Licenses & Permits	1,569,500	1.6%	2,095,000	2.1%	1,726,000	1.7%
Use of Money & Property	2,278,000	2.3%	2,226,000	2.2%	1,915,000	1.9%
Intergovernmental	8,491,900	8.4%	9,150,691	9.0%	9,078,000	8.9%
Charges for Services	10,059,601	10.0%	10,234,747	10.1%	10,514,933	10.4%
Miscellaneous	319,500	0.3%	381,500	0.4%	379,500	0.4%
Other Financing & Debt Svc	12,989,194	12.9%	10,794,152	10.7%	6,139,099	6.1%
TOTAL	101,075,322	100%	101,157,067	100%	101,446,954	100%
\$ Difference to Adopted			81,745		371,632	
% Difference to Adopted			0.08%		0.37%	

The primary factor in significant fluctuations in revenue is related to LOSST revenue increases, an increase in Storm Water fees, and the volume of transfer activity each year. Additionally, debt service varies with early retirement of bonds from year to year, with the final TIF bond being retired in June 2026. The remaining revenue lines remain relatively stable for FY27, with anticipated stable permitting activity but an offsetting softening of interest earnings as the Fed continues to cut rates. This budget also reflects the implementation of a 1% franchise fee starting in July 2026.

The following pie chart shows the recommended revenues by funding source for FY2026-27 (excluding capital projects). The percentage amounts equate to the number of cents per \$1 dollar received from the revenue source.

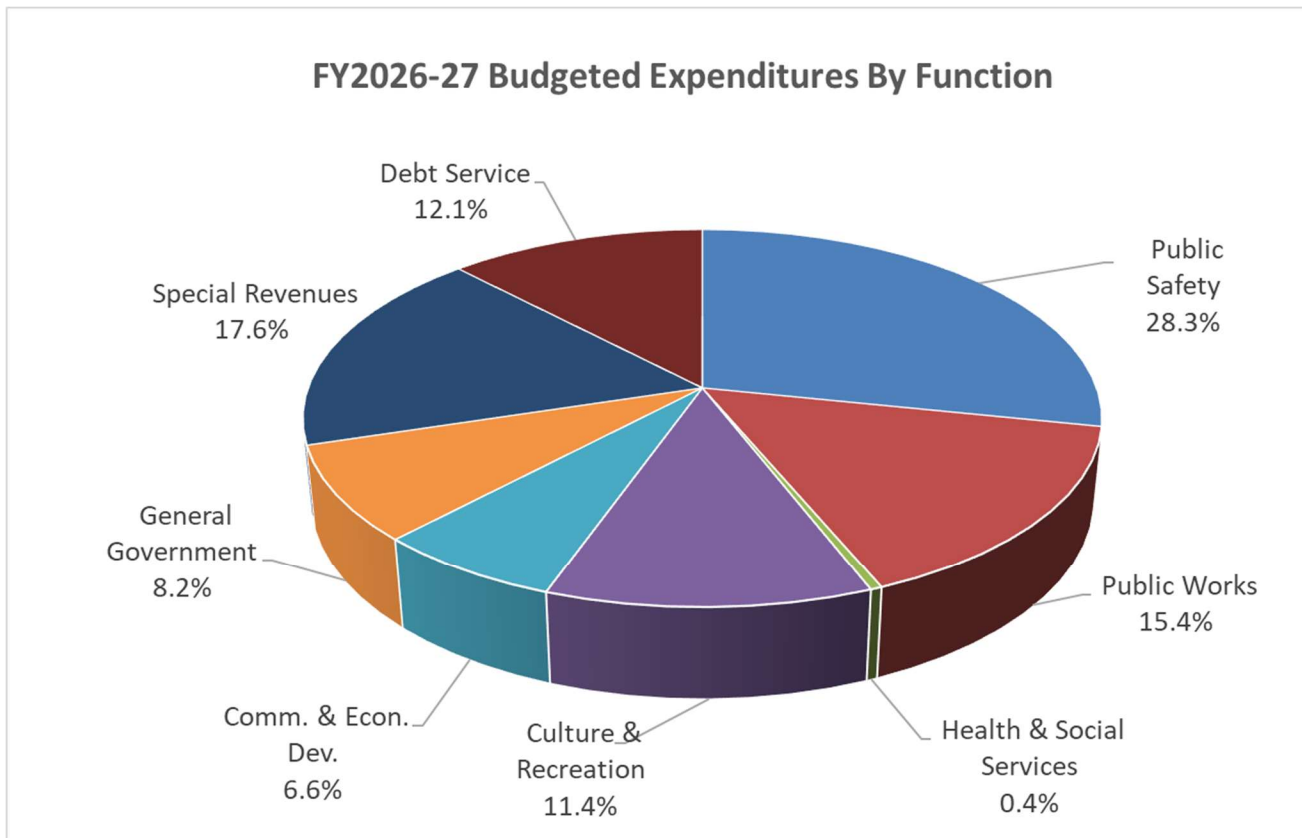


EXPENDITURES

The following table summarizes the City's expenditures by Function (excluding Capital):

	FY25-26 Adopted	%	FY25-26 Revised	%	FY26-27 Recomm.	%
Public Safety	24,198,756	27.5%	24,008,432	28.7%	24,903,620	28.3%
Public Works	13,670,975	15.5%	13,347,448	16.0%	13,606,149	15.4%
Health & Social Services	232,750	0.3%	232,750	0.3%	358,400	0.4%
Culture & Rec.	9,271,781	10.5%	9,179,470	11.0%	10,009,105	11.4%
Community & Econ Dev.	6,212,771	7.1%	4,795,803	5.7%	5,815,396	6.6%
General Gov't	6,320,364	7.2%	6,242,223	7.5%	7,196,065	8.2%
Subtotal Operating Expense	59,907,397	68.0%	57,806,126	69.1%	61,888,735	70.2%
Special revenue funds	10,109,960	11.5%	10,079,960	12.1%	15,557,123	17.6%
Debt Service fund	18,030,230	20.5%	15,762,915	18.8%	10,706,269	12.1%
TOTAL	88,047,587	100%	83,649,001	100%	88,152,127	100%
\$ Difference to Adopted			(4,398,587)		104,540	
% Difference to Adopted			-5.00%		0.12%	

The following pie chart shows the recommended expenditures by Function for FY2026-27 (excluding capital). The percentage amounts equate to the number of cents per \$1 dollar expended to provide the services for that Function.





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	FY 2024-25 ACTUAL	FY 2025-26 ADOPTED	FY 2025-26 REVISED	FY 2026-27 RECOMMENDED	INCREASE (DECREASE)	FY 2027-28 ESTIMATE
REVENUE SUMMARY						
TAXES						
GENERAL PROPERTY TAXES						
110 General tax levy	\$ 29,459,648	\$ 30,895,241	\$ 30,682,803	\$ 32,954,084	\$ 2,058,843	\$ 33,942,707
111 Ag land taxes	10,067	9,488	9,488	9,609	121	9,609
124 Business property tax credit	551,042	-	212,438	-	-	-
112 Homestead	550,376	-	580,924	-	-	-
Subtotal: General Fund	30,571,133	30,904,729	31,485,653	32,963,693	2,058,964	33,952,316
113 Taxes - TIF	10,474,661	11,161,654	10,793,103	15,417,116	4,255,462	8,000,000
Subtotal: TIF Fund	10,474,661	11,161,654	10,793,103	15,417,116	4,255,462	8,000,000
112 Homestead	104,324	-	107,494	-	-	-
110 Debt service levy	6,115,484	6,264,132	6,224,844	6,133,664	(130,468)	5,765,644
124 Business property tax credit	41,881	-	39,288	-	-	-
Subtotal: Debt Service Fund	6,261,689	6,264,132	6,371,626	6,133,664	(130,468)	5,765,644
112 Homestead	45,491	-	49,242	-	-	-
124 Business property tax credit	18,270	-	18,008	-	-	-
341 Taxes - Fire & Police Retirement levy	2,431,950	2,618,839	2,600,831	1,627,362	(991,477)	1,757,551
Subtotal: Fire & Police Ret. Fund	2,495,711	2,618,839	2,668,081	1,627,362	(991,477)	1,757,551
112 Homestead	5,313	-	10,728	-	-	-
124 Business property tax credit	2,134	-	3,922	-	-	-
341 Taxes - Employee Benefit levy	284,624	570,510	566,588	569,577	(933)	626,535
Subtotal: Employee Benefits Fund	292,071	570,510	581,238	569,577	(933)	626,535
Total: General Property Taxes	\$ 50,095,265	\$ 51,519,864	\$ 51,899,701	\$ 56,711,412	\$ 5,191,548	\$ 50,102,045
OTHER CITY TAXES						
337 Utility excise tax	\$ 1,045,703	\$ 1,030,714	\$ 1,018,260	\$ 1,134,643	\$ 103,929	\$ 1,168,682
Franchise fees - 1%	-	-	-	500,000	500,000	500,000
222 Cable TV franchise	165,121	170,000	138,580	135,000	(35,000)	160,000
Subtotal: General Fund	1,210,824	1,200,714	1,156,840	1,769,643	68,929	1,328,682
338 Hotel/Motel tax - Hotel Motel Fund	2,178,408	2,250,000	2,225,000	2,250,000	-	2,265,000
337 Utility excise tax - Debt Service Fund	198,128	190,643	188,320	187,706	(2,937)	176,444
337 Utility excise tax - Fire & Police Ret. Fund	86,432	87,371	86,312	56,038	(31,333)	60,521
337 Utility excise tax - Employee Benefits Fund	10,095	19,035	18,804	19,623	588	21,585
Subtotal: Special Revenue Funds	2,473,063	2,547,049	2,518,436	2,513,367	(33,682)	2,523,550
LOSST - Dallas County	\$ 2,580,426	\$ 2,600,000	\$ 2,700,000	\$ 2,700,000	\$ 100,000	\$ 2,800,000
LOSST - Polk County	7,692,108	7,500,000	8,000,000	8,000,000	500,000	8,200,000
Subtotal: LOSST Funds	10,272,534	10,100,000	10,700,000	10,700,000	600,000	11,000,000
Total: Other City Taxes	\$ 13,956,421	\$ 13,847,763	\$ 14,375,276	\$ 14,983,010	\$ 635,247	\$ 14,852,232
TOTAL TAXES	\$ 64,051,686	\$ 65,367,627	\$ 66,274,977	\$ 71,694,422	\$ 5,826,795	\$ 64,954,278

LICENSES AND PERMITS

224 Liquor permits	\$ 37,670	\$ 45,000	\$ 45,000	\$ 45,000	\$ -	\$ 45,000
225 Cigarette permits	4,425	2,500	5,000	5,000	2,500	5,000
226 Utility permits	30,220	30,000	30,000	30,000	-	30,000
231 Peddler's licenses	9,550	5,000	7,000	5,000	-	5,000
232 Miscellaneous licenses	240	500	500	500	-	500
234 Pet licenses	42,104	39,000	39,000	40,000	1,000	40,000
236 Dog park passes	10,409	10,000	10,000	11,000	1,000	11,000
249 COSESCO inspection fees	52,595	50,000	50,000	50,000	-	50,000
250 Electrician licenses/permits	106,579	55,000	100,000	75,000	20,000	75,000
253 Plumbing licenses/permits	78,836	55,000	80,000	70,000	15,000	70,000
254 Mechanical licenses/permits	87,422	55,000	85,000	70,000	15,000	70,000
255 Building permits only	1,394,060	1,000,000	1,400,000	1,100,000	100,000	1,100,000
256 Sidewalk permits	11,900	6,500	12,000	10,000	3,500	10,000
257 Driveway approach	11,975	6,500	12,000	10,000	3,500	10,000
259 Sign permits	20,065	20,000	20,000	20,000	-	20,000
260 Construction inspections	115,943	100,000	90,000	85,000	(15,000)	85,000
261 Plat and site plan reviews	10,125	12,500	12,500	12,500	-	12,500
262 Housing inspections	62,500	50,000	65,000	60,000	10,000	60,000
263 Board of Adjustment fees	2,150	2,000	2,000	2,000	-	2,000
264 Change of zoning	30,206	25,000	30,000	25,000	-	25,000
TOTAL LICENSES AND PERMITS - General Fund	\$ 2,118,974	\$ 1,569,500	\$ 2,095,000	\$ 1,726,000	\$ 156,500	\$ 1,726,000

USE OF MONEY & PROPERTY

524 Interest	\$ 1,066,204	\$ 775,000	\$ 1,000,000	\$ 775,000	\$ -	\$ 500,000
402 Open air shelter rentals	14,790	12,000	12,000	12,000	-	12,000
403 WJ fields/complex rental	77,522	65,000	65,000	65,000	-	65,000
410 Giovannetti shelter rental	87,409	58,000	65,000	65,000	7,000	65,000
Recreation Station rentals	-	-	-	100,000	100,000	100,000
412 Lions rental	25,709	27,000	27,000	27,000	-	27,000
426 Senior Center rental	47,000	30,000	40,000	40,000	10,000	40,000
432 Library room rentals	1,600	1,000	2,000	1,000	-	1,000
Subtotal: General Fund	1,320,234	968,000	1,211,000	1,085,000	117,000	810,000

	FY 2024-25 ACTUAL	FY 2025-26 ADOPTED	FY 2025-26 REVISED	FY 2026-27 RECOMMENDED	INCREASE (DECREASE)	FY 2027-28 ESTIMATE
REVENUE SUMMARY						
524 Interest - Debt Service Fund	193,637	80,000	50,000	50,000	(30,000)	50,000
524 Interest - TIF Fund	721,200	600,000	400,000	300,000	(300,000)	300,000
524 Interest - Employee Benefits Fund	4,421	-	-	-	-	-
524 Interest - Fire & Police Retirement Fund	34,319	-	-	-	-	-
524 Interest - LOSST Fund	524,946	330,000	290,000	230,000	(50,000)	115,000
524 Interest - All other special revenues	133,641	100,000	100,000	100,000	-	50,000
524 Interest - Storm Water Utility Fund	217,935	200,000	175,000	150,000	(50,000)	150,000
Subtotal: All funds other than General	1,830,099	1,310,000	1,015,000	830,000	(430,000)	665,000
TOTAL USE OF MONEY & PROPERTY	\$ 3,150,333	\$ 2,278,000	\$ 2,226,000	\$ 1,915,000	\$ (313,000)	\$ 1,475,000
INTERGOVERNMENTAL						
130 State backfill - General levy	\$ 303,805	\$ 152,000	\$ 151,158	\$ -	\$ (152,000)	\$ -
220 Bank franchise	5,318	5,300	6,133	6,000	700	6,000
329 Misc. grants	123,110	-	-	-	-	-
335 Federal grants	37,143	25,000	25,000	25,000	-	25,000
336 State grants	3,481	-	76,000	18,000	18,000	-
350 Clive Fire contribution	1,023,921	1,050,000	1,061,994	1,134,000	84,000	1,200,000
351 CIT Officer	-	-	125,000	125,000	125,000	120,000
355 GEMT Reimbursement	688,350	400,000	850,000	850,000	450,000	850,000
520 Liaison Officer	115,326	118,000	118,000	122,000	4,000	126,000
522 Crossing guards	90,232	82,000	82,000	84,000	2,000	85,000
422 Library contracts	9,040	9,100	8,280	9,000	(100)	9,000
Subtotal: General Fund	2,399,726	1,841,400	2,503,565	2,373,000	531,600	2,421,000
330 Road Use tax - Road Use Fund	6,473,239	6,500,000	6,500,000	6,600,000	100,000	6,700,000
130 State backfill - Debt Service Fund	62,778	31,400	30,552	-	(31,400)	-
130 State backfill - Employee Benefits Fund	2,932	1,500	2,790	-	(1,500)	-
130 State backfill - Fire & Police Retirement Fund	25,103	12,600	12,810	-	(12,600)	-
425 Library grant - Enrich IA Spec Rev Fund	79,181	80,000	75,974	80,000	-	80,000
746 Intergovernmental - all other funds	34,151	25,000	25,000	25,000	-	25,000
Subtotal: All funds other than General	6,677,384	6,650,500	6,647,126	6,705,000	54,500	6,805,000
TOTAL INTERGOVERNMENTAL	\$ 9,077,110	\$ 8,491,900	\$ 9,150,691	\$ 9,078,000	\$ 586,100	\$ 9,226,000
CHARGES FOR SERVICES						
406 Health facility fees	\$ 95	\$ -	\$ -	\$ -	\$ -	\$ -
408 Ambulance fees	1,189,464	1,100,000	1,200,000	1,300,000	200,000	1,400,000
409 Cemetery maintenance	(1,900)	-	-	-	-	-
340 Code enforcement fees	3,966	2,000	2,500	2,500	500	2,500
416 Turf maintenance	10,188	8,500	9,500	9,500	1,000	9,500
418 Recreation program fees	171,875	135,000	135,000	300,000	165,000	350,000
419 Miscellaneous parks fees (WJ concession)	3,421	6,000	6,000	6,000	-	6,000
424 Misc. library receipts/photocopies	17,534	15,000	17,000	17,000	2,000	17,000
429 Senior Center off-site program fees	18,371	25,000	25,000	25,000	-	25,000
430 Senior Center on-site program fees	97,795	90,000	95,000	95,000	5,000	95,000
431 Library material sales	10,598	10,000	10,000	10,000	-	10,000
511 Yard waste fees	496,780	467,100	499,436	491,400	24,300	495,000
513 Bulk item pickup	24,418	26,000	26,000	26,000	-	26,000
514 Urb. Sanitary Sewer District	721,999	1,162,179	1,156,797	1,108,031	(54,148)	900,000
515 Solid waste containers	24,784	20,000	25,000	25,000	5,000	25,000
516 Urb. W.H. Sanitary District	211,313	402,822	398,514	349,502	(53,320)	250,000
517 Solid waste fee	2,720,383	2,770,000	2,789,000	2,850,000	80,000	2,875,000
Subtotal: General Fund	5,721,084	6,239,601	6,394,747	6,614,933	375,332	6,486,000
519 Storm Water user fees	\$ 2,996,242	\$ 3,800,000	\$ 3,840,000	\$ 3,880,000	\$ 80,000	\$ 3,920,000
728 Special Revenue Funds charges for service	8,435	20,000	-	20,000	-	25,000
Subtotal: All funds other than General	3,004,677	3,820,000	3,840,000	3,900,000	80,000	3,945,000
TOTAL CHARGES FOR SERVICES	\$ 8,725,761	\$ 10,059,601	\$ 10,234,747	\$ 10,514,933	\$ 455,332	\$ 10,431,000
MISCELLANEOUS REVENUES						
265 Sale of maps and copies	16,400	15,000	15,000	15,000	-	15,000
420 Library fines	33,258	20,000	20,000	20,000	-	20,000
427 Library collection fees	3,724	1,500	1,500	1,500	-	1,500
510 Sale of assets	42,604	10,000	10,000	10,000	-	10,000
512 Fines- court, civil citations, etc.	164,125	95,000	175,000	175,000	80,000	175,000
518 Vehicle impound fees	2,700	3,000	3,000	3,000	-	3,000
526 Miscellaneous receipts	14,367	10,000	12,000	10,000	-	10,000
Subtotal: General Fund	277,178	154,500	236,500	234,500	80,000	234,500
715 Revolving loan fund repayments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
718 Donations - Dunlap/Parks/other	129,083	45,000	45,000	45,000	-	45,000
724 Donations - Fire	7,660	10,000	10,000	10,000	-	10,000
739 Donations - Police	40,642	30,000	30,000	30,000	-	30,000
423 Donations - Library	46,902	30,000	10,000	10,000	(20,000)	10,000
718 Donations - MAC camp	75,500	50,000	50,000	50,000	-	50,000
Subtotal: Special revenue funds	299,787	165,000	145,000	145,000	(20,000)	145,000
TOTAL MISCELLANEOUS	\$ 576,965	\$ 319,500	\$ 381,500	\$ 379,500	\$ 60,000	\$ 379,500

	FY 2024-25 ACTUAL	FY 2025-26 ADOPTED	FY 2025-26 REVISED	FY 2026-27 RECOMMENDED	INCREASE (DECREASE)	FY 2027-28 ESTIMATE
REVENUE SUMMARY						
OTHER FINANCING SOURCES						
109 Intergov. transfers - other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
109 Intergov. transfer - LOSST	390,917	424,251	424,251	431,935	7,684	410,000
109 Intergov. transfers - Hotel Motel	778,003	803,571	874,107	883,929	80,357	889,821
Subtotal: General Fund	1,168,920	1,227,822	1,298,358	1,315,864	88,041	1,299,821
109 Intergov. transfers -TIF	14,121,981	11,177,263	8,911,685	3,884,900	(7,292,363)	7,351,500
109 Intergov. transfers - LOSST Polk Co	3,260,000	-	-	-	-	-
109 Intergov. transfers - LOSST Dallas Co	2,300,000	-	-	-	-	-
Subtotal: Debt Service Fund	19,681,981	11,177,263	8,911,685	3,884,900	(7,292,363)	7,351,500
109 Transfers In - Employee Benefits Fund	236,534	444,109	444,109	803,335	359,226	800,000
109 Transfers In - all other funds	140,000	140,000	140,000	135,000	(5,000)	140,000
Subtotal: All other funds	376,534	584,109	584,109	938,335	354,226	940,000
TOTAL OTHER FINANCING SOURCES	\$ 21,227,435	\$ 12,989,194	\$ 10,794,152	\$ 6,139,099	\$ (6,850,096)	\$ 9,591,321
TOTAL OPERATIONAL REVENUES (non-capital)	\$ 108,928,264	\$ 101,075,322	\$ 101,157,067	\$ 101,446,954	\$ (78,369)	\$ 97,783,099
Capital Projects Funds Activity:						
001 Bond proceeds	12,616,699	6,276,350	8,101,800	37,410,150	31,133,800	39,411,400
006 Intergov. revenue - Capital Projects Fund	142,291	1,500,000	750,000	4,625,000	3,125,000	2,032,800
Franchise fees	-	125,000	-	-	(125,000)	-
524 Interest - Capital Projects Fund	1,785,028	1,200,000	1,240,000	780,000	(420,000)	740,000
Lease income	-	-	60,000	75,000	75,000	75,000
005 Misc. revenues - Capital Projects Fund	1,202,094	225,000	66,000	52,000	(173,000)	130,600
117 Special Assess. - Capital Projects Fund	66,877	591,000	25,000	85,000	(506,000)	25,000
109 Transfers In - Capital Projects Fund	6,761,881	12,817,156	12,167,156	19,279,638	6,462,482	13,939,700
TOTAL NON-OPERATIONAL REVENUE (capital)	\$ 9,815,880	\$ 22,734,506	\$ 22,409,956	\$ 62,306,788	\$ 39,572,282	\$ 56,354,500
Grand total City revenue	\$ 118,744,144	\$ 123,809,828	\$ 123,567,023	\$ 163,753,742	\$ 39,493,913	\$ 154,137,599

REVENUE ACTIVITIES TOTAL BY FUND

General Fund	\$ 44,788,073	\$ 44,106,266	\$ 46,381,663	\$ 48,082,633	\$ 3,976,366	\$ 48,258,319
(1) Hotel Motel Fund	2,178,408	2,250,000	2,225,000	2,250,000	-	2,265,000
(1) Road Use Fund	6,473,239	6,500,000	6,500,000	6,600,000	100,000	6,700,000
(2) Employee Benefits Fund	546,053	1,035,154	1,046,941	1,392,535	357,381	1,448,120
(5) Police & Fire Retirement Fund	2,641,565	2,718,810	2,767,203	1,683,400	(1,035,410)	1,818,072
(3) TIF Fund	11,195,861	11,761,654	11,193,103	15,717,116	3,955,462	8,300,000
(8) LOSST Funds	10,797,480	10,430,000	10,990,000	10,930,000	500,000	11,115,000
(2) Debt Service Fund	26,398,213	17,743,438	15,552,183	10,256,270	(7,487,168)	13,343,588
(1) Capital Projects Fund	22,574,870	22,609,506	22,409,956	62,306,788	39,697,282	56,354,500
(6) All other budgeted Special Revenue Funds	1,584,453	530,000	485,974	505,000	(25,000)	465,000
(4) Storm Water Utility Fund	3,214,177	4,000,000	4,015,000	4,030,000	30,000	4,070,000
(7) Component Unit - Water Utility	27,387,334	42,465,705	39,544,783	38,444,305	(4,021,400)	43,026,077
Total State Certified Revenues	\$ 159,779,726	\$ 166,150,533	\$ 163,111,806	\$ 202,198,047	\$ 36,047,513	\$ 197,163,676

FUND BALANCE ACTIVITY FOR FISCAL YEAR

General Fund	\$ 24,454,590	\$ (1,682,793)	\$ 1,160,042	\$ (137,428)	\$ 1,545,365	\$ (1,884,422)
Hotel Motel Fund	555,151	30,557	(64,985)	(107,674)	(138,231)	(29,216)
Road Use Fund	3,369,544	(91,988)	17,175	(726,024)	(634,036)	(632,220)
Employee Benefits Fund	33,460	235,154	246,941	192,535	(42,619)	148,120
Fire & Police Retirement Fund	174,640	(18,429)	172,251	(306,304)	(287,875)	(54,596)
LOSST Funds	10,353,634	1,383,890	1,944,190	(4,104,673)	(5,488,563)	(295,000)
TIF Fund	9,060,345	9,542,211	256,418	8,832,216	(709,995)	(2,051,500)
Debt Service Fund	1,006,205	(286,792)	(210,732)	(449,999)	(163,207)	762,871
Capital Projects & ARPA Funds	42,214,239	(13,618,794)	(16,404,896)	13,652,348	27,271,142	(500,000)
Storm Water Utility Fund	5,806,855	547,055	619,444	(119,436)	(666,491)	(99,879)
All other budgeted Special Revenue Funds	-	64,000	45,024	39,000	(120,050)	(21,050)
Fund Balance totals-(use)addition per year	\$ 97,028,663	\$ (3,895,929)	\$ (12,219,128)	\$ 16,764,561	\$ 20,565,440	\$ (4,656,892)

* 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 each December.
- (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.



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	FY 2024-25 ACTUAL	FY 2025-26 ADOPTED	FY 2025-26 REVISED	FY 2026-27 RECOMMENDED	INCREASE (DECREASE)	FY 2027-28 ESTIMATE
EXPENDITURE SUMMARY						
PERSONAL SERVICES						
01 Salaries	\$ 22,250,763	\$ 24,154,118	\$ 23,598,737	\$ 25,220,741	\$ 1,066,623	\$ 26,304,725
02 Overtime	1,497,807	1,210,945	1,666,530	1,390,000	179,055	1,410,000
03 Part-time	1,052,175	1,131,194	1,165,040	1,286,881	155,687	1,321,240
04 Witness fees	(47)	-	-	-	-	-
06 FICA	1,085,200	1,203,387	1,181,089	1,282,204	78,817	1,330,636
07 Retirement - IPERS	1,124,647	1,228,645	1,201,011	1,302,711	74,066	1,351,279
08 Pension - MFPRSI	2,494,502	2,737,239	2,594,952	2,690,117	(47,122)	2,841,253
09 Group insurance	3,656,667	3,450,002	3,450,002	3,450,000	(2)	3,550,000
11 Allowance	142,716	165,015	159,916	199,662	34,647	199,662
12 Unemployment	-	-	-	-	-	-
13 Deferred comp plan City match	363,151	468,182	400,969	491,867	23,685	518,030
Sub-Total	\$ 33,667,581	\$ 35,748,727	\$ 35,418,246	\$ 37,314,183	\$ 1,565,456	\$ 38,826,825
CONTRACTUAL AND SUPPLY SERVICES						
21 Advertising	\$ 111,074	\$ 124,400	\$ 124,400	\$ 159,505	\$ 35,105	\$ 139,505
22 Recruitment	61,934	41,440	41,150	37,808	(3,632)	37,808
23 Professional services	1,446,078	1,692,410	1,716,796	1,770,348	77,938	1,803,348
24 Contributions to other agencies	5,236,440	5,336,876	5,053,516	5,473,400	136,524	5,402,600
27 Data processing	1,461,744	1,286,667	1,289,224	1,342,782	56,115	1,347,282
28 Dues and memberships	75,805	82,389	81,489	95,745	13,356	91,445
29 Insurance	911,450	1,219,061	1,219,061	1,451,267	232,206	1,547,893
32 Uniforms and laundry	224,337	157,782	157,165	101,780	(56,002)	101,780
35 Printing and copying	125,315	136,038	131,698	134,499	(1,539)	134,499
40 Building and grounds maint.	45,496	40,500	40,500	46,000	5,500	46,000
41 Vehicle and equipment maint.	43,412	34,611	30,111	31,811	(2,800)	32,011
46 Training and development	279,055	330,655	312,060	350,070	19,415	350,070
48 Utility service	1,065,221	1,169,535	1,153,720	1,226,192	56,657	1,228,092
49 Petty cash	13	100	100	150	50	150
51 Maintenance supplies	568,784	963,884	899,784	954,587	(9,297)	954,587
54 Minor equipment	34,977	33,750	31,321	39,900	6,150	39,900
55 DARE expenditures	1,306	8,500	8,500	8,500	-	8,500
56 Vehicle maintenance supplies	1,197,900	1,419,760	1,419,760	1,158,210	(261,550)	1,158,210
57 Vehicle operation supplies	349,590	413,220	372,910	359,813	(53,407)	359,813
58 Office supplies	31,875	38,981	36,331	43,281	4,300	42,781
59 Operating supplies	378,956	492,205	466,375	506,007	13,802	499,007
60 Safety and medical supplies	75,318	78,490	73,675	16,215	(62,275)	19,705
61 Refunds	-	-	-	50,000	50,000	50,000
Sub-total	\$ 13,726,080	\$ 15,101,254	\$ 14,659,646	\$ 15,357,870	\$ 256,616	\$ 15,394,986
CAPITAL OUTLAY						
71 Equipment	\$ 535,506	\$ 186,435	\$ 184,345	\$ 238,932	\$ 52,497	\$ 287,932
72 Furniture and fixtures	106,851	103,500	93,215	101,600	(1,900)	98,600
73 Equipment replacement fund	2,806,963	2,653,715	2,653,715	2,638,356	(15,359)	2,572,142
74 Office equipment	8,843	10,570	10,802	1,000	(9,570)	1,000
75 Operating equipment	54,109	206,040	231,653	62,455	(143,585)	62,455
76 Property improvements	376,566	935,000	917,350	825,000	(110,000)	825,000
77 Economic development - TIF	1,731,269	3,250,000	2,025,000	3,000,000	(250,000)	3,000,000
79 Books, films and recordings	222,387	211,312	211,310	226,320	15,008	226,320
80 Natural disaster cleanup	25,756	45,000	45,000	40,000	(5,000)	40,000
81 Building maintenance fund	1,147,414	1,355,844	1,355,844	1,965,019	609,175	1,965,019
Sub-total	\$ 7,015,664	\$ 8,957,416	\$ 7,728,234	\$ 9,098,682	\$ 141,266	\$ 9,078,468
OPERATING BUDGET SUB-TOTAL						
99 Special Revenue fund items	\$ 379,108	\$ 1,064,150	\$ 1,034,150	\$ 522,450	\$ (541,700)	\$ 510,450
91 Debt retirement	26,130,412	18,030,230	15,762,915	10,706,269	(7,323,961)	12,580,717
97 Transfers out	19,714,701	16,110,540	13,915,498	10,384,064	(5,726,476)	12,016,021
95 Contingency	-	100,000	-	125,000	25,000	125,000
EXPENDITURE SUMMARY	\$ 100,633,546	\$ 95,112,317	\$ 88,518,689	\$ 83,508,518	\$ (11,603,799)	\$ 88,532,467



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	FY 2024-25 ACTUAL	FY 2025-26 ADOPTED	FY 2025-26 REVISED	FY 2026-27 ADOPTED	FY 2026-27 RECOMMENDED	INCREASE (DECREASE)	FY 2027-28 ESTIMATE
HOTEL/MOTEL FUND SUMMARY							
Beginning Balance	\$ 448,325	\$ 506,694	\$ 555,151	\$ 490,166	\$ 490,166	\$ (16,528)	\$ 382,492
Revenue	2,178,408	2,250,000	2,225,000	2,250,000	2,250,000	-	2,265,000
Total	\$ 2,626,733	\$ 2,756,694	\$ 2,780,151	\$ 2,740,166	\$ 2,740,166	\$ (16,528)	\$ 2,647,492

CULTURAL AND CONVENTION

Bravo!	\$ 590,402	\$ 642,857	\$ 556,250	\$ 562,500	\$ 562,500	\$ (80,357)	\$ 566,250
Convention Bureau	622,402	642,857	556,250	562,500	562,500	(80,357)	566,250
Iowa Events Center	32,000	-	-	-	-	-	-
JUSC - Johnston Urb. Soccer Club	11,410	-	-	-	-	-	-
Des Moines Childrens Museum	5,000	5,000	5,000	5,000	5,000	-	-
American Legion Post 663	-	-	-	15,000	-	-	-
J-Hawk Soccer Club	5,000	10,000	10,000	10,000	10,000	-	-
Urbandale Community Schools	-	5,158	5,158	-	-	(5,158)	-
Urbandale Girls Recreation Assoc.	-	25,000	25,000	12,687	10,000	(15,000)	-
Urbandale Historical Society	-	-	-	4,850	4,850	4,850	-
VFW Post 9668	-	20,000	11,325	-	-	(20,000)	-
Urbandale Lions Club	-	5,000	5,000	1,000	1,000	(4,000)	-
Urbandale 4th of July Committee	15,000	10,000	10,000	25,250	10,000	-	-
Urbandale Booster Club	-	-	-	38,774	-	-	-
Waukee CSD Foundation	2,365	-	-	-	-	-	-
Choose Des Moines/GDMP	move to EconDev	move to EconDev	move to EconDev	36,000	36,000	-	-
Waypoint Resources	-	move to Comm Svcs	move to Comm Svcs	4,100	move to Comm Svcs	-	-
Urbandale Community Action Network	move to Council	move to Comm Svcs	move to Comm Svcs	85,000	move to Comm Svcs	-	-
Urbandale Food Pantry	move to Council	move to Comm Svcs	move to Comm Svcs	80,000	move to Comm Svcs	-	-
American Legion Post 663	move to Council	move to Council	move to Council	5,100	move to Council	-	-
Sub-Total	\$ 1,283,579	\$ 1,365,872	\$ 1,183,983	\$ 1,447,761	\$ 1,201,850	\$ (184,872)	\$ 1,132,500
General: Des Moines Airport Terminal	-	-	221,895	221,895	221,895	-	221,895
Urbandale special event sponsorships	10,000	50,000	10,000	50,000	50,000	-	50,000
Total Earmarked	1,293,579	1,415,872	1,415,878	1,719,656	1,473,745	(184,872)	1,404,395
General Fund Totals	778,003	803,571	874,107	883,929	883,929	80,357	889,821
Hotel/Motel Tax Totals	\$ 2,071,582	\$ 2,219,443	\$ 2,289,985	\$ 2,603,585	\$ 2,357,674	\$ (104,515)	\$ 2,294,216
Net (use of) addition to fund balance	\$ 106,826.14	\$ 30,556.57	\$ (64,985.14)	\$ (353,584.57)	\$ (107,673.57)		\$ (29,216.43)



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	FY 2024-25 ACTUAL	FY 2025-26 ADOPTED	FY 2025-26 REVISED	FY 2026-27 RECOMMENDED	INCREASE (DECREASE)	FY 2027-28 ESTIMATE
ROAD USE FUND SUMMARY						
Beginning Balance	\$ 2,926,730	\$ 2,971,526	\$ 3,369,543	\$ 3,386,718	\$ 415,192	\$ 2,660,694
Road Use tax revenue	6,473,238	6,500,000	6,500,000	6,600,000	100,000	6,700,000
Total	\$ 9,399,968	\$ 9,471,526	\$ 9,869,543	\$ 9,986,718	\$ 515,192	\$ 9,360,694
Traffic Safety	\$ 521,096	\$ 601,276	\$ 596,992	\$ 587,505	\$ (13,771)	\$ 593,318
Street Lighting	474,956	528,000	522,000	523,000	(5,000)	523,000
Roadway Maintenance	3,630,573	4,232,812	4,133,933	4,198,819	(33,993)	4,199,202
Transfers out to Capital projects	1,403,800	1,229,900	1,229,900	2,016,700	786,800	1,304,700
Total Expenditures	\$ 6,030,425	\$ 6,591,988	\$ 6,482,825	\$ 7,326,024	\$ 734,036	\$ 6,620,220
Net (use) addition to fund balance	\$ 442,813	\$ (91,988)	\$ 17,175	\$ (726,024)		\$ 79,780
population estimate	45,580	45,580	45,580	45,580		48,000
Revenue per capita (Urbandale)	142.0	142.6	142.6	144.8		139.6
Revenue per capita (IDOT est)	132.0	140.5	139.5	140.5		141.5
Ending balance	\$ 3,369,543	\$ 2,879,538	\$ 3,386,718	\$ 2,660,694	\$ (218,844)	\$ 2,740,474



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	FY 2024-25 ACTUAL	FY 2025-26 ADOPTED	FY 2025-26 REVISED	FY 2026-27 RECOMMENDED	INCREASE (DECREASE)	FY 2027-28 ESTIMATE
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EMPLOYEE BENEFITS FUND SUMMARY

Beginning Balance	\$ 17,407	\$ 23,552	\$ 33,460	\$ 283,901	\$ 260,349	\$ 476,436
Revenues						
112 Homestead	5,313	-	10,728	-	-	-
124 Business property tax credit	2,134	-	3,922	-	-	-
341 Taxes - EE Benefit levy	284,624	570,510	566,588	569,577	(933)	626,535
337 Utility excise tax - EE Benefit levy	10,095	19,035	18,804	19,623	588	21,585
524 Interest - EE Benefit fund	4,421	-	3,500	-	-	-
130 State backfill - Employee Benefit levy	2,932	1,500	2,790	-	(1,500)	-
109 Transfers In - LOSST	236,534	444,109	444,109	803,335	359,226	800,000
Total Revenues	\$ 546,053	\$ 1,035,154	\$ 1,050,441	\$ 1,392,535	\$ 357,381	\$ 1,448,120

Functional Expenditures

5109 Public Safety EE insurance contribution	\$ 249,638	\$ 395,539	\$ 395,539	\$ 591,112	\$ 195,573	\$ 640,370
5109 Public Works EE insurance contribution	105,616	148,699	148,699	222,222	73,523	240,741
5109 Culture & Rec EE insurance contribution	97,935	136,803	136,803	204,444	67,641	221,481
5109 Comm & Econ Dev. EE insurance contribution	30,725	47,584	47,584	71,111	23,527	77,037
5109 General Government EE insurance contribution	46,086	71,375	71,375	111,111	39,736	120,371
Total Expenditures	\$ 530,000	\$ 800,000	\$ 800,000	\$ 1,200,000	\$ 400,000	\$ 1,300,000
Net (use of) addition to fund balance	\$ 16,053	\$ 235,154	\$ 250,441	\$ 192,535		\$ 148,120

Informational:

Total actual insurance contributions:

General, Road Use & Storm Water Funds	\$ 4,217,269	\$ 3,450,000	\$ 3,450,000	\$ 3,450,000	\$ -	\$ 3,450,000
Internal Service Funds	117,731	-	-	-	-	-
Portion being covered by levy above	(530,000)	(800,000)	(800,000)	(1,200,000)	(400,000)	(1,300,000)
Remaining portion covered by General Fund	\$ 3,805,000	\$ 2,650,000	\$ 2,650,000	\$ 2,250,000	\$ (400,000)	\$ 2,150,000

Additional levy needed to reach 100% funding:	\$ 0.9619	\$ 0.6463	\$ 0.6463	\$ 0.5346		\$ 0.4960
Current levy rate as reflected above:	\$ 0.0759	\$ 0.1438	\$ 0.1438	\$ 0.1400		\$ 0.1400



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	FY 2024-25 ACTUAL	FY 2025-26 ADOPTED	FY 2025-26 REVISED	FY 2026-27 RECOMMENDED	INCREASE (DECREASE)	FY 2027-28 ESTIMATE
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FIRE & POLICE RETIREMENT FUND SUMMARY

Beginning Balance	\$ 27,577	\$ 108,090	\$ 174,640	\$ 364,891	\$ 256,801	\$ 58,587
Revenues						
112 Homestead	45,491	-	49,242	-	-	-
124 Business property tax credit	18,270	-	18,008	-	-	-
341 Taxes - Police & Fire Retirement levy	2,431,950	2,618,839	2,600,831	1,627,362	(991,477)	1,757,551
337 Utility excise tax - Police & Fire Ret. Fund	86,432	87,371	86,312	56,038	(31,333)	60,521
524 Interest - Police and Fire Retirement Fund	34,319	-	18,000	-	-	-
130 State backfill - Employee Benefits Fund	25,103	12,600	12,810	-	(12,600)	-
109 Transfers In - LOSST	-	-	-	-	-	-
Total Revenues	\$ 2,641,565	\$ 2,718,810	\$ 2,785,203	\$ 1,683,400	\$ (1,035,410)	\$ 1,818,072
Expenditures						
5108 Police pension costs	\$ 1,318,489	\$ 1,415,460	\$ 1,401,003	\$ 700,000	\$ (715,460)	\$ 500,000
5108 Fire pension costs	1,176,013	1,321,779	1,193,949	1,289,704	(32,075)	1,372,668
Total Expenditures	\$ 2,494,502	\$ 2,737,239	\$ 2,594,952	\$ 1,989,704	\$ (747,535)	\$ 1,872,668
Net (use of) addition to fund balance	\$ 147,063	\$ (18,429)	\$ 190,251	\$ (306,304)		\$ (54,596)

Informational:

Total actual pension costs:

Police pension total	\$ 1,318,489	\$ 1,415,460	\$ 1,401,003	\$ 1,400,413		\$ 1,468,585
Fire pension total	1,176,013	1,321,779	1,193,949	1,289,704		1,372,668
Portion being covered by levy above	(2,494,502)	(2,737,239)	(2,594,952)	(1,989,704)		(1,872,668)
Remaining portion covered by General Fund	-	-	-	700,413		968,585

Additional levy needed to reach 100% funding	0.00	0.00	0.00	0.17		0.22
Levy increase reflected in revenue above	\$ -	\$ 0.28	\$ -	\$ (0.25)		\$ -
Total retirement levy in effect per year	\$ 0.37	\$ 0.65	\$ 0.65	\$ 0.40		\$ 0.40



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	FY 2024-25 ACTUAL	FY 2025-26 ADOPTED	FY 2025-26 REVISED	FY 2026-27 RECOMMENDED	INCREASE (DECREASE)	FY 2027-28 ESTIMATE
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LOCAL OPTION SALES & SERVICE TAX FUND SUMMARY

Beginning Balance of 50% property tax relief fund - Dallas	\$ 393,514	\$ 393,480	\$ 377,444	\$ 803,335	\$ 409,855	\$ 800,000
Beginning Balance of 50% capital project fund - Dallas	1,006,445	648,945	658,597	1,028,597	379,652	393,597
Beginning Balance of 50% property tax relief fund - Polk	2,146,114	4,177,450	4,286,853	4,234,403	56,953	4,100,000
Beginning Balance of 50% capital project fund - Polk	4,284,697	4,846,280	5,030,740	6,231,489	1,385,209	2,899,554

Revenues

Dallas County	\$ 2,580,426	\$ 2,600,000	\$ 2,700,000	\$ 2,700,000	\$ 100,000	\$ 2,800,000
Polk County	7,692,108	7,500,000	\$ 8,000,000	8,000,000	500,000	8,200,000
Interest Dallas	98,191	80,000	\$ 40,000	30,000	(50,000)	15,000
Interest Polk	426,755	250,000	\$ 250,000	200,000	(50,000)	100,000
Total Revenues	\$ 10,797,480	\$ 10,430,000	\$ 10,990,000	\$ 10,930,000	\$ 500,000	\$ 11,115,000

Expenditures

Dallas Co. 50% prop tax relief - to debt svc - Fire #43 bond	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Dallas Co. 50% prop tax relief - to debt svc - bond call	600,000	-	-	-	-	-
Dallas Co. 50% prop tax relief - to EE Ben levy PY remaining balance	236,534	393,480	393,480	803,335	409,855	800,000
Dallas Co. 50% prop tax relief - to EE Ben levy CY	-	50,629	50,629	-	(50,629)	-
Dallas Co. 50% prop tax relief - to 411 levy PY remaining balance	-	-	-	-	-	-
Dallas Co. 50% prop tax relief - to capital projects	506,000	500,000	500,000	565,000	65,000	600,000
Dallas Co. 50% capital projects - to debt svc - bond call	1,700,000	-	-	-	-	-
Dallas Co. 50% capital projects - to capital projects	-	1,000,000	1,000,000	2,000,000	1,000,000	1,500,000
Polk Co. 50% prop tax relief - to debt svc - bond call	300,000	-	-	-	-	-
Polk Co. 50% prop tax relief - to capital projects	1,581,164	4,177,450	4,177,450	4,234,403	56,953	4,100,000
Polk Co. 50% capital projects - to gen fund Comm Svcs CY	390,917	375,000	375,000	400,000	25,000	410,000
Polk Co. 50% capital projects - to gen fund Comm Svcs PY true-up	-	49,251	49,251	31,935	(17,316)	-
Polk Co. 50% capital projects - to capital projects	-	2,500,000	2,500,000	7,000,000	4,500,000	4,000,000
Polk Co. 50% capital projects - to debt svc - bond call	2,960,000	-	-	-	-	-
Total Expenditures	\$ 8,274,615	\$ 9,045,810	\$ 9,045,810	\$ 15,034,673	\$ 5,988,863	\$ 11,410,000

Cumulative Net (use of) addition to fund balance	\$ 2,522,865	\$ 1,384,190	\$ 1,944,190	\$ (4,104,673)		\$ (295,000)
Amount going to capital to reduce debt issuance levy	2,087,164	8,177,450	8,177,450	13,799,403		10,200,000
% Spent of current revenues	77%	87%	82%	138%		103%

	Total Levy	General Levy	411 Pension Levy	Employee Benefits Levy	Debt Service Levy
FY27 calculated Rate	\$ 13.20	\$ 8.20	\$ 0.40	\$ 0.33	\$ 4.27
Reduced Rate proposed	\$ 9.98	\$ 8.10	\$ 0.40	\$ 0.14	\$ 1.34
FY27 Property tax relief	\$ (3.22)	\$ (0.10)	\$ -	\$ (0.19)	\$ (2.93)
% reduction on each levy	-32.25%	-1.27%	0.00%	-136.35%	-218.30%



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	FY 2024-25 ACTUAL	FY 2025-26 ADOPTED	FY 2025-26 REVISED	FY 2026-27 RECOMMENDED	INCREASE (DECREASE)	FY 2027-28 ESTIMATE
Beginning Balance	\$ 13,687,794	\$ 9,337,916	\$ 9,030,345	\$ 9,286,763	\$ (51,153)	\$ 18,118,979
Revenues						
113 Taxes - TIF increment	10,474,661	11,161,654	10,793,103	15,417,116	4,255,462	8,000,000
524 Interest	721,200	600,000	400,000	300,000	(300,000)	300,000
Total Revenues	\$ 11,195,861	\$ 11,761,654	\$ 11,193,103	\$ 15,717,116	\$ 3,955,462	\$ 8,300,000
Expenditures						
5109 Transfer out - to Debt Service (bond payments)	14,121,981	11,177,263	8,911,685	3,884,900	(7,292,363)	7,351,500
5109 Transfer out - to General Fund (legal cost reimb)	-	-	-	-	-	-
5224 TIF rebates paid	1,731,329	3,250,000	2,025,000	3,000,000	(250,000)	3,000,000
Total Expenditures	\$ 15,853,310	\$ 14,427,263	\$ 10,936,685	\$ 6,884,900	\$ (7,542,363)	\$ 10,351,500
Net (use of) addition to fund balance	\$ (4,657,449)	\$ (2,665,609)	\$ 256,418	\$ 8,832,216		\$ (2,051,500)



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	FY 2024-25 ACTUAL	FY 2025-26 ADOPTED	FY 2025-26 REVISED	FY 2026-27 RECOMMENDED	INCREASE (DECREASE)	FY 2027-28 ESTIMATE
DEBT SERVICE FUND SUMMARY						
Beginning Balance	\$ 738,403	\$ 631,955	\$ 1,006,204	\$ 795,472	\$ 163,517	\$ 345,473
Revenues						
112 Homestead	104,324	-	107,494	-	-	-
124 Business property tax credit	41,881	-	39,288	-	-	-
110 Debt service levy	6,115,484	6,264,132	6,224,844	6,133,664	(130,468)	5,765,644
337 Utility excise tax	198,128	190,643	188,320	187,706	(2,937)	176,444
524 Interest	193,637	80,000	50,000	50,000	(30,000)	50,000
117 Special Assessments - Debt Service Fund	-	-	-	-	-	-
130 State backfill - Employee Benefits Fund	62,778	31,400	30,552	-	(31,400)	-
109 Intergovernmental transfers - TIF	14,121,981	11,177,263	8,911,685	3,884,900	(7,292,363)	7,351,500
109 Intergovernmental transfers - LOSST Polk Co	3,260,000	-	-	-	-	-
109 Intergovernmental transfers - LOSST Dallas Co.	2,300,000	-	-	-	-	-
Total Revenues	\$ 26,398,213	\$ 17,743,438	\$ 15,552,183	\$ 10,256,270	\$ (7,487,168)	\$ 13,343,588
Expenditures						
Debt Service for NW Market TIF bonds	\$ 5,164,164	\$ 5,596,113	\$ 3,330,535	\$ 2,769,250	\$ (2,826,863)	\$ 3,227,200
Debt Service for DUNA TIF bonds	522,817	521,150	521,150	977,900	456,750	2,602,200
Debt Service for Westover TIF bonds	-	-	-	137,750	137,750	136,500
Debt Service for GO bonds - covered by debt levy	6,459,817	6,454,775	6,559,946	6,321,370	(133,405)	5,942,088
Debt Service for GO bonds - covered by fund balance	(11,386)	398,192	291,284	499,999	101,807	672,729
Bonds called for early retirement - covered by TIF funds	8,435,000	5,060,000	5,060,000	-	(5,060,000)	-
Bonds called for early retirement - covered by LOSST funds	5,560,000	-	-	-	-	-
Total Expenditures	\$ 26,130,412	\$ 18,030,230	\$ 15,762,915	\$ 10,706,269	\$ (7,323,961)	\$ 12,580,717
Net (use of) addition to fund balance	\$ 267,801	\$ (286,792)	\$ (210,732)	\$ (449,999)		\$ 762,871



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	FY 2024-25 ACTUAL	FY 2025-26 ADOPTED	FY 2025-26 REVISED	FY 2026-27 RECOMMENDED	INCREASE (DECREASE)	FY 2027-28 ESTIMATE
CAPITAL PROJECTS FUND SUMMARY						
Beginning Balance 301	\$ 39,620,571	\$ 30,999,552	\$ 37,166,277	\$ 23,121,381	\$ (7,878,171)	\$ 38,693,729
Beginning Balance 302 ARPA	\$ 6,613,635	\$ 5,863,635	\$ 5,047,961	\$ 2,687,961	\$ (3,175,674)	\$ 767,961
Revenues						
Bond proceeds	\$ 12,616,699	\$ 6,276,350	\$ 8,101,800	\$ 37,410,150	\$ 31,133,800	\$ 39,411,400
Intergovernmental	142,291	1,500,000	750,000	4,625,000	3,125,000	2,032,800
Franchise fee	-	125,000	-	-	(125,000)	-
Interest - ARPA	270,612	200,000	140,000	80,000	(120,000)	40,000
Interest	1,514,416	1,000,000	1,100,000	700,000	(300,000)	700,000
Lease income	-	-	60,000	75,000	75,000	75,000
Private contributions/cost share	1,202,094	225,000	66,000	52,000	(173,000)	130,600
Special assessments	66,877	591,000	25,000	85,000	(506,000)	25,000
Transfers in from other funds	6,761,881	12,817,156	12,167,156	19,279,638	6,462,482	13,939,700
Total Revenues	\$ 22,574,870	\$ 22,734,506	\$ 22,409,956	\$ 62,306,788	\$ 39,572,282	\$ 56,354,500
Expenditures						
Fund 301 capital project costs	\$ 24,758,552	\$ 32,353,300	\$ 36,314,852	\$ 46,654,440	\$ 14,301,140	\$ 56,354,500
Fund 302 expenditures	1,836,286	4,000,000	2,500,000	2,000,000	(2,000,000)	500,000
Total Expenditures	\$ 26,594,838	\$ 36,353,300	\$ 38,814,852	\$ 48,654,440	\$ 12,301,140	\$ 56,854,500
Net (use of) addition to fund balance	\$ (4,019,968)	\$ (13,618,794)	\$ (16,404,896)	\$ 13,652,348		\$ (500,000)



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	FY 2024-25 ACTUAL	FY 2025-26 ADOPTED	FY 2025-26 REVISED	FY 2026-27 RECOMMENDED	INCREASE (DECREASE)	FY 2027-28 ESTIMATE
STORM WATER UTILITY FUND SUMMARY						
Beginning Cash Balance	\$ 6,436,929	\$ 5,597,344	\$ 5,806,854	\$ 6,426,298	\$ 828,954	\$ 6,161,862
Revenues						
Storm Water user fees	\$ 2,996,242	\$ 3,800,000	\$ 3,840,000	\$ 3,880,000	\$ 80,000	\$ 3,920,000
Interest	217,935	200,000	175,000	150,000	(50,000)	150,000
Total Revenues	\$ 3,214,177	\$ 4,000,000	\$ 4,015,000	\$ 4,030,000	\$ 30,000	\$ 4,070,000
Expenditures						
Personnel costs	\$ 542,970	\$ 599,449	\$ 569,352	\$ 592,099	\$ (7,350)	\$ 612,542
Operational costs	275,374	285,673	250,573	242,587	(43,086)	242,587
Capital outlay	205,908	235,323	243,131	214,750	(20,573)	214,750
Transfers out to Capital Projects Fund	2,820,000	2,332,500	2,332,500	3,245,000	912,500	2,240,000
Total Expenditures	\$ 3,844,252	\$ 3,452,945	\$ 3,395,556	\$ 4,294,436	\$ 841,491	\$ 3,309,879
Net (use of) addition to fund balance	\$ (630,075)	\$ 547,055	\$ 619,444	\$ (264,436)		\$ 760,121



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	FY 2024-25 ACTUAL	FY 2025-26 ADOPTED	FY 2025-26 REVISED	FY 2026-27 RECOMMENDED	INCREASE (DECREASE)	FY 2027-28 ESTIMATE
BUILDING MAINTENANCE FUND SUMMARY						
Beginning Cash Balance	\$ 2,672,738	\$ 2,911,709	\$ 3,089,956	\$ 3,306,357	\$ 394,648	\$ 3,934,123
Revenues						
Interest	163,285	100,000	125,000	100,000	-	75,000
Appropriations from departments	1,147,414	1,355,844	1,355,844	1,891,641	535,797	1,891,641
Total Revenues	\$ 1,310,699	\$ 1,455,844	\$ 1,480,844	\$ 1,991,641	\$ 535,797	\$ 1,966,641
Expenditures						
Building repairs & maintenance	\$ 456,396	\$ 442,496	\$ 448,919	\$ 439,246	\$ (3,250)	\$ 439,246
Improvements capitalized - net	82,775	461,000	461,000	270,000	(191,000)	270,000
Personnel costs	354,310	521,007	354,524	654,629	133,622	678,406
Total Expenditures	\$ 893,481	\$ 1,424,503	\$ 1,264,443	\$ 1,363,875	\$ (60,628)	\$ 1,387,652
Net (use of) addition to fund balance	\$ 417,218	\$ 31,341	\$ 216,401	\$ 627,766		\$ 578,989



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	FY 2024-25 ACTUAL	FY 2025-26 ADOPTED	FY 2025-26 REVISED	FY 2026-27 RECOMMENDED	INCREASE (DECREASE)	FY 2027-28 ESTIMATE
FLEET MAINTENANCE FUND SUMMARY						
Beginning Cash Balance	\$ 516,521	\$ 722,119	\$ 674,667	\$ 1,116,144	\$ 394,025	\$ 1,210,389
Revenues						
Bond proceeds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest	54,886	50,000	50,000	50,000	-	50,000
Services provided to external entities	14,366	-	50,000	51,000	51,000	55,000
Appropriations from departments	1,197,900	1,419,760	1,419,760	1,158,210	(261,550)	1,158,210
Total Revenues	\$ 1,267,152	\$ 1,469,760	\$ 1,519,760	\$ 1,259,210	\$ (210,550)	\$ 1,263,210
Expenditures						
Vehicle repairs & maintenance	\$ 583,865	\$ 568,962	\$ 505,845	\$ 602,628	\$ 33,666	\$ 602,628
Equipment capitalized - net	14,770	85,000	83,761	-	(85,000)	-
Personnel costs	510,371	623,410	488,677	562,337	(61,073)	571,343
Total Expenditures	\$ 1,109,006	\$ 1,277,372	\$ 1,078,283	\$ 1,164,965	\$ (112,407)	\$ 1,173,971
Net (use of) addition to fund balance	\$ 158,146	\$ 192,388	\$ 441,477	\$ 94,245		\$ 89,239



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		FY 2024-25	FY 2025-26	FY 2025-26	FY 2026-27	INCREASE	FY 2027-28
	FUND	ACTUAL	ADOPTED	REVISED	RECOMMENDED	(DECREASE)	ESTIMATE
EXPENDITURE SUMMARY PER FUNCTION - BY DEPARTMENT							
PUBLIC SAFETY							
110	Police	GEN	\$ 11,131,908	\$ 11,478,710	\$ 11,480,877	\$ 12,388,367	\$ 909,657 \$ 13,038,031
150	Fire	GEN	9,149,797	9,458,274	9,439,314	9,823,458	365,184 10,190,807
180	Emergency Preparedness	GEN	34,015	47,750	43,750	20,900	(26,850) 20,900
190	Animal Control	GEN	53,786	56,244	54,000	65,079	8,835 65,079
117	Police & Fire Retirement Fun	411	2,494,502	2,737,239	2,594,952	1,989,704	(747,535) 1,872,668
112	Employee Benefit Levy Fund	EEBen	249,638	395,539	395,539	591,112	195,573 640,370
198	Contingency	GEN	-	25,000	-	25,000	- 25,000
	Sub-Total		\$ 23,113,646	\$ 24,198,756	\$ 24,008,432	\$ 24,903,620	\$ 704,864 \$ 25,852,855
PUBLIC WORKS							
210	Roadway Maintenance	RU	\$ 3,630,573	\$ 4,232,812	\$ 4,133,933	\$ 4,198,819	\$ (33,993) \$ 4,199,202
230	Street Lighting	RU	474,956	528,000	522,000	523,000	(5,000) 523,000
240	Traffic Safety	RU	521,096	601,276	596,992	587,505	(13,771) 593,318
260	Engineering Services	GEN	954,039	1,019,104	999,402	1,064,655	45,551 1,094,284
290	Solid Waste	GEN	3,138,463	3,124,713	3,146,499	3,221,503	96,790 3,243,345
291	Sanitary Sewer	GEN	640,179	1,345,062	1,337,892	1,104,480	(240,582) 1,105,544
292	Stormwater Utility Fund	STRM	1,024,252	1,120,445	1,063,056	1,049,436	(71,009) 1,069,879
295	E&PW Administration	GEN	1,367,119	1,525,864	1,398,975	1,609,529	83,665 1,658,895
112	Employee Benefit Levy Fund	EEBen	105,616	148,699	148,699	222,222	73,523 240,741
298	Contingency	GEN	-	25,000	-	25,000	- 25,000
	Sub-Total		\$ 11,856,293	\$ 13,670,975	\$ 13,347,448	\$ 13,606,149	\$ (64,826) \$ 13,753,208
HEALTH & SOCIAL SERVICES							
370	Community Services	GEN	\$ 235,664	\$ 232,750	\$ 232,750	\$ 358,400	\$ (15,121) \$ 376,950
	Sub-Total		\$ 235,664	\$ 232,750	\$ 232,750	\$ 358,400	\$ (15,121) \$ 376,950
CULTURE AND RECREATION							
410	Library	GEN	\$ 2,870,717	\$ 2,922,825	\$ 2,926,492	\$ 3,172,774	\$ 249,949 \$ 3,752,039
430	Parks	GEN	3,203,769	3,265,075	3,221,756	3,376,261	111,186 3,404,393
435	Grounds Maintenance	GEN	141,095	144,871	144,603	155,741	10,870 158,421
440	Recreation	GEN	655,292	701,370	690,930	958,017	256,647 987,484
450	Cemetery Maintenance	GEN	10,077	9,850	9,850	10,850	1,000 10,850
460	Senior Center	GEN	541,431	650,115	633,158	632,273	(17,842) 644,020
008	Cultural & Convention	HM	1,293,579	1,415,872	1,415,878	1,473,745	57,873 1,404,395
112	Employee Benefit Levy Fund	EEBen	97,935	136,803	136,803	204,444	67,641 221,481
498	Contingency	GEN	-	25,000	-	25,000	- 25,000
	Sub-Total		\$ 8,813,895	\$ 9,271,781	\$ 9,179,470	\$ 10,009,105	\$ 737,324 \$ 10,608,083
COMMUNITY AND ECONOMIC DEVELOPMENT							
520	Economic Development	GEN	\$ 770,760	\$ 743,134	\$ 558,566	\$ 500,786	\$ (242,348) \$ 492,395
540	Community Development	GEN	2,057,983	2,172,053	2,164,653	2,238,499	66,446 2,310,066
125	Tax Increment Financing Fun	TIF	1,731,269	3,250,000	2,025,000	3,000,000	(250,000) 3,000,000
112	Employee Benefit Levy Fund	EEBen	30,725	47,584	47,584	71,111	23,527 77,037
598	Contingency	GEN	-	-	-	25,000	25,000 25,000
	Sub-Total		\$ 4,590,737	\$ 6,212,771	\$ 4,795,803	\$ 5,835,396	\$ (377,375) \$ 5,904,498
GENERAL GOVERNMENT							
610	Mayor and City Council	GEN	\$ 149,963	\$ 173,488	\$ 172,060	\$ 160,071	\$ (13,417) \$ 153,587
615	City Manager	GEN	830,054	905,351	870,341	981,849	76,498 1,020,694
620	Finance and Records	GEN	790,746	850,118	844,779	916,575	66,457 942,198
625	Technology	GEN	1,571,387	1,437,581	1,401,360	1,495,424	57,843 1,527,784
630	Human Resources	GEN	477,446	527,860	560,747	678,181	150,321 699,807
635	City Clerk	GEN	396,369	461,316	450,837	581,785	120,469 577,689
640	Legal Services	GEN	327,509	341,000	350,000	395,000	54,000 405,000
645	General Support	GEN	861,469	1,113,812	1,115,286	1,366,267	252,455 1,462,893
650	Marketing	GEN	348,061	413,463	405,438	471,802	58,339 496,641
112	Employee Benefit Levy Fund	EEBen	46,086	71,375	71,375	111,111	39,736 120,371
698	Contingency	GEN	-	25,000	-	25,000	- 25,000
	Sub-Total		\$ 5,799,090	\$ 6,320,364	\$ 6,242,223	\$ 7,183,065	\$ 862,701 \$ 7,431,664
DEPT OPERATIONS BUDGET TOTAL							
			\$ 54,409,325	\$ 59,907,397	\$ 57,806,126	\$ 61,895,735	\$ 1,847,567 \$ 63,927,258
TRANSFERS BETWEEN FUNDS							
		ALL	\$ 19,714,701	\$ 16,110,540	\$ 13,915,498	\$ 10,384,064	\$ (5,726,476) \$ 12,016,021
DEBT SERVICE FUND EXP.							
			\$ 26,130,412	\$ 18,030,230	\$ 15,762,915	\$ 10,706,269	\$ (7,323,961) \$ 12,580,717
SPECIAL REV. FUND EXP.							
			\$ 8,653,723	\$ 10,109,960	\$ 10,079,960	\$ 15,557,123	\$ 5,447,163 \$ 11,920,450
CAPITAL PROJECTS FUND EXP.							
			\$ 26,594,838	\$ 36,353,300	\$ 38,814,852	\$ 48,654,440	\$ 12,301,140 \$ 56,854,500
PROPRIETARY FUND - WATER UTILITY							
			\$ 24,389,715	\$ 42,774,788	\$ 40,164,788	\$ 40,702,823	\$ (2,071,964) \$ 45,930,416
CERTIFIED BUDGET TOTAL							
			\$ 159,892,714	\$ 183,286,215	\$ 176,544,139	\$ 187,900,454	\$ 4,473,469 \$ 203,229,362



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		FY 2024-25	FY 2025-26	FY 2025-26	FY 2026-27	INCREASE	FY 2027-28
	FUND	ACTUAL	ADOPTED	REVISED	RECOMMENDED	(DECREASE)	ESTIMATE
DEPARTMENTAL OPERATIONAL EXPENDITURE SUMMARY BY FUND							
GENERAL FUND							
PUBLIC SAFETY							
110	Police	GEN \$ 11,131,908	\$ 11,478,710	\$ 11,480,877	\$ 12,388,367	\$ 909,657	\$ 13,038,031
150	Fire	GEN 9,149,797	9,458,274	9,439,314	9,823,458	365,184	10,190,807
180	Emergency Preparedness	GEN 34,015	47,750	43,750	20,900	(26,850)	20,900
190	Animal Control	GEN 53,786	56,244	54,000	65,079	8,835	65,079
198	Contingency	GEN -	25,000	-	25,000	-	25,000
97	Transfers	GEN -	-	-	-	-	-
	Sub-Total	\$ 20,369,506	\$ 21,065,978	\$ 21,017,941	\$ 22,322,804	\$ 1,256,826	\$ 23,339,817
PUBLIC WORKS							
260	Engineering Services	GEN 954,039	1,019,104	999,402	1,064,655	45,551	1,094,284
290	Solid Waste	GEN 3,138,463	3,124,713	3,146,499	3,221,503	96,790	3,243,345
291	Sanitary Sewer	GEN 640,179	1,345,062	1,337,892	1,104,480	(240,582)	1,105,544
295	E&PW Administration	GEN 1,367,119	1,525,864	1,398,975	1,609,529	83,665	1,658,895
298	Contingency	GEN -	25,000	-	25,000	-	25,000
97	Transfers	GEN -	-	-	-	-	-
	Sub-Total	\$ 6,099,800	\$ 7,039,743	\$ 6,882,768	\$ 7,025,167	\$ (14,576)	\$ 7,127,068
HEALTH & SOCIAL SERVICES							
350	Community Services	GEN \$ 235,664	\$ 232,750	\$ 232,750	\$ 358,400	\$ (15,121)	\$ 376,950
399	Transfers	GEN \$ 192,917	\$ 214,306	\$ 214,306	\$ 73,535	\$ (140,771)	\$ 50,000
	Sub-Total	\$ 428,581	\$ 447,056	\$ 447,056	\$ 431,935	\$ (155,892)	\$ 426,950
CULTURE AND RECREATION							
410	Library	GEN \$ 2,870,717	\$ 2,922,825	\$ 2,926,492	\$ 3,172,774	\$ 249,949	\$ 3,752,039
430	Parks	GEN 3,203,769	3,265,075	3,221,756	3,376,261	111,186	3,404,393
435	Grounds Maintenance	GEN 141,095	144,871	144,603	155,741	10,870	158,421
440	Recreation	GEN 655,292	701,370	690,930	958,017	256,647	987,484
450	Cemetery Maintenance	GEN 10,077	9,850	9,850	10,850	1,000	10,850
460	Senior Center	GEN 541,431	650,115	633,158	632,273	(17,842)	644,020
498	Contingency	GEN -	25,000	-	25,000	-	25,000
97	Transfers	GEN 298,000	253,000	253,000	180,000	(73,000)	180,000
	Sub-Total	\$ 7,720,381	\$ 7,972,106	\$ 7,879,789	\$ 8,510,916	\$ 538,810	\$ 9,162,207
COMMUNITY AND ECONOMIC DEVELOPMENT							
520	Economic Development	GEN \$ 770,760	\$ 743,134	\$ 558,566	\$ 500,786	\$ (242,348)	\$ 492,395
540	Community Development	GEN 2,057,983	2,172,053	2,164,653	2,238,499	66,446	2,310,066
598	Contingency	GEN -	-	-	25,000	25,000	25,000
97	Transfers	GEN 100,000	100,000	100,000	100,000	-	-
	Sub-Total	\$ 2,928,743	\$ 3,015,187	\$ 2,823,219	\$ 2,864,285	\$ (150,902)	\$ 2,827,461
GENERAL GOVERNMENT							
610	Mayor and City Council	GEN \$ 149,963	\$ 173,488	\$ 172,060	\$ 160,071	\$ (13,417)	\$ 153,587
615	City Manager	GEN 830,054	905,351	870,341	981,849	76,498	1,020,694
620	Finance and Records	GEN 790,746	850,118	844,779	916,575	66,457	942,198
625	Technology	GEN 1,571,387	1,437,581	1,401,360	1,495,424	57,843	1,527,784
630	Human Resources	GEN 477,446	527,860	560,747	678,181	150,321	699,807
635	City Clerk	GEN 396,369	461,316	450,837	581,785	120,469	577,689
640	Legal Services	GEN 327,509	341,000	350,000	395,000	54,000	405,000
645	General Support	GEN 861,469	1,113,812	1,115,286	1,366,267	252,455	1,462,893
650	Marketing	GEN 348,061	413,463	405,438	471,802	58,339	496,641
698	Contingency	GEN -	25,000	-	25,000	-	25,000
97	Transfers	GEN -	-	-	-	-	-
	Sub-Total	\$ 5,753,004	\$ 6,248,989	\$ 6,170,848	\$ 7,071,954	\$ 822,965	\$ 7,311,293
	General Fund Total (with Transfers)	43,300,015	45,789,059	45,221,621	48,227,061	2,297,231	50,194,796
Road Use Fund							
210	Roadway Maintenance	RU \$ 3,630,573	\$ 4,232,812	\$ 4,133,933	\$ 4,198,819	\$ (33,993)	\$ 4,199,202
230	Street Lighting	RU 474,956	528,000	522,000	523,000	(5,000)	523,000
240	Traffic Safety	RU 521,096	601,276	596,992	587,505	(13,771)	593,318
97	Transfers	RU 1,403,800	1,229,900	1,229,900	2,016,700	786,800	1,304,700
	Road Use Fund Total (with Transfers)	6,030,425	6,591,988	6,482,825	7,326,024	734,036	6,620,220
411 Retirement Fund							
117	Police & Fire Retirement Fund	411 \$ 2,494,502	\$ 2,737,239	\$ 2,594,952	\$ 1,989,704	\$ (747,535)	\$ 1,872,668
97	Transfers	411 -	-	-	-	-	-
	411 Retirement Fund Total (with Transfers)	2,494,502	2,737,239	2,594,952	1,989,704	(747,535)	1,872,668
Employee Benefits Levy Fund							
112	Employee Benefits Levy	EEBen \$ 530,000	\$ 800,000	\$ 800,000	\$ 1,200,000	\$ 400,000	\$ 1,300,000
97	Transfers	EEBen \$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	EE Benefits Fund Total (with Transfers)	530,000	800,000	800,000	1,200,000	400,000	1,300,000
Hotel Motel Fund							
008	Cultural & Convention	HM 1,293,579	1,415,872	1,415,878	1,473,745	57,873	1,404,395
97	Transfers	HM \$ 778,003	\$ 803,571	\$ 874,107	\$ 883,929	\$ 80,358	\$ 889,821
	Hotel Motel Fund Total (with Transfers)	2,071,582	2,219,443	2,289,985	2,357,674	138,231	2,294,216
Storm Water Utility Fund							
292	Stormwater Utility Fund	STRM 1,024,252	1,120,445	1,063,056	1,049,436	(71,009)	1,069,879
97	Transfers	STRM \$ 2,820,000	\$ 2,332,500	\$ 2,332,500	\$ 3,245,000	\$ 912,500	\$ 2,240,000
	Storm Water Fund Total (with Transfers)	3,844,252	3,452,945	3,395,556	4,294,436	841,491	3,309,879
Tax Increment Financing Fund							
125	Tax Increment Financing Fund	TIF 1,731,269	3,250,000	2,025,000	3,000,000	(250,000)	3,000,000
97	Transfers	TIF 14,121,981	11,177,263	8,911,685	3,884,900	(7,292,363)	7,351,500
	TIF Fund Total (with Transfers)	15,853,250	14,427,263	10,936,685	6,884,900	(7,542,363)	10,351,500
	Grand Total Fund Operations (with Transfers)	74,124,026	76,017,937	71,721,624	72,279,799	(3,878,909)	75,943,279
	Grand Total Fund Operations (excl. Transfers)	\$ 54,409,325	\$ 59,907,397	\$ 57,806,126	\$ 61,895,735	\$ 1,847,567	\$ 63,927,258



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PUBLIC SAFETY	FY 2024-25	FY 2025-26	FY 2025-26	FY 2026-27	FY 2026-27	INCREASE	FY 2027-28
	ACTUAL	ADOPTED	REVISED	REQUESTED	RECOMMENDED	(DECREASE)	ESTIMATE

100 PUBLIC SAFETY SUMMARY

PERSONAL SERVICES								
01	Salaries	\$ 11,669,600	\$ 12,812,848	\$ 12,473,270	\$ 13,152,362	\$ 13,152,362	\$ 339,514	\$ 13,794,441
02	Overtime	1,386,866	997,945	1,495,880	1,214,262	1,180,000	182,055	1,200,000
03	Part-time	101,435	156,000	185,400	156,000	206,000	50,000	206,000
04	Witness fees	(47)	-	-	-	-	-	-
06	FICA	227,738	247,583	253,530	255,747	255,747	8,164	269,179
07	Retirement - IPERS	60,614	83,382	72,880	87,721	87,721	4,339	91,437
08	Pension - MFPRSI	2,494,502	2,737,239	2,594,952	2,690,117	2,690,117	(47,122)	2,841,253
09	Group insurance	1,766,305	1,705,762	1,705,762	1,699,446	1,699,446	(6,316)	1,748,704
11	Allowance	47,473	67,748	62,408	66,989	66,989	(759)	66,989
12	Unemployment	-	-	-	-	-	-	-
13	Deferred comp plan City match	136,358	179,663	145,670	186,115	186,115	6,452	195,580
Sub-Total		\$ 17,890,844	\$ 18,988,170	\$ 18,989,752	\$ 19,508,759	\$ 19,524,497	\$ 536,327	\$ 20,413,583

CONTRACTUAL AND SUPPLY SERVICES								
21	Advertising	\$ -	\$ 500	\$ 500	\$ 500	\$ 500	\$ -	\$ 500
22	Recruitment	24,937	22,340	28,340	25,640	25,640	3,300	25,640
23	Professional services	338,197	408,074	390,180	421,569	421,569	13,495	421,569
24	Contributions to other agencies	1,809,163	1,810,220	1,717,981	1,902,450	1,885,500	75,280	1,885,500
27	Data processing	241,746	298,663	298,670	296,670	296,670	(1,993)	296,670
28	Dues and memberships	9,302	15,090	15,090	15,565	15,565	475	15,565
29	Insurance	-	-	-	-	-	-	-
32	Uniforms and laundry	191,850	121,147	120,000	92,860	92,860	(28,287)	92,860
35	Printing and copying	3,467	8,000	5,500	6,800	6,800	(1,200)	6,800
40	Building and grounds maint.	-	-	-	-	-	-	-
41	Vehicle and equipment maint.	8,618	11,000	7,000	8,400	8,400	(2,600)	8,400
46	Training and development	167,229	170,300	161,900	181,620	181,620	11,320	181,620
48	Utility service	146,057	169,455	148,000	169,785	169,785	330	169,785
49	Petty cash	13	-	-	50	50	50	50
51	Maintenance supplies	19,990	22,200	22,200	20,600	20,600	(1,600)	20,600
54	Minor equipment	9,568	8,750	8,750	11,400	11,400	2,650	11,400
55	DARE expenditures	1,306	8,500	8,500	8,500	8,500	-	8,500
56	Vehicle maintenance supplies	302,000	365,390	365,390	296,010	296,010	(69,380)	296,010
57	Vehicle operation supplies	144,333	150,420	144,000	126,913	126,913	(23,507)	126,913
58	Office supplies	7,248	11,000	10,000	11,000	11,000	-	11,000
59	Operating supplies	191,047	228,030	215,000	227,630	227,630	(400)	227,630
60	Safety and medical supplies	63,078	68,600	64,500	63,095	4,295	(64,305)	7,795
61	Refunds	-	-	-	-	-	-	-
Sub-total		\$ 3,679,149	\$ 3,897,679	\$ 3,731,501	\$ 3,887,057	\$ 3,811,307	\$ (86,372)	\$ 3,814,807

CAPITAL OUTLAY								
71	Equipment	\$ 513,992	\$ 156,635	\$ 156,185	\$ 276,582	\$ 221,582	\$ 64,947	\$ 276,582
72	Furniture and fixtures	5,997	-	-	-	-	-	-
73	Equipment replacement fund	676,827	720,986	720,986	810,238	810,238	89,252	811,887
74	Office equipment	6,982	6,070	5,792	-	-	(6,070)	-
75	Operating equipment	54,109	46,040	46,040	62,455	62,455	16,415	62,455
76	Property improvements	-	-	-	-	-	-	-
77	Economic development	-	-	-	-	-	-	-
79	Books, films and recordings	-	-	-	-	-	-	-
80	Natural disaster cleanup	-	-	-	-	-	-	-
81	Building maintenance fund	285,746	358,176	358,176	448,541	448,541	90,365	448,541
Sub-total		\$ 1,543,653	\$ 1,287,907	\$ 1,287,179	\$ 1,597,816	\$ 1,542,816	\$ 254,909	\$ 1,599,465

OPERATING BUDGET SUB-TOTAL								
99	Special Revenue fund items	\$ 106,101	\$ 90,000	\$ 90,000	\$ 90,000	\$ 102,000	\$ 12,000	\$ 90,000
91	Debt retirement	-	-	-	-	-	-	-
97	Transfers out	-	-	-	-	-	-	-
95	Contingency	-	25,000	-	25,000	25,000	-	25,000

PUBLIC SAFETY SUMMARY		\$ 23,219,747	\$ 24,288,756	\$ 24,098,432	\$ 25,108,632	\$ 25,005,620	\$ 716,864	\$ 25,942,855
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FUNCTION: Public Safety
ACTIVITY: Police

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

POLICE

FINANCIAL SUMMARY				
	FY 2024-25	FY 2025-26	FY 2025-26	FY 2026-27
	ACTUAL	ADOPTED	REVISED	RECOMM.
Personal services	7,876,818	8,213,365	8,346,132	9,098,898
Contractual & supply service	2,353,705	2,527,183	2,396,861	2,500,355
Capital outlay	901,385	738,162	737,884	789,114
Total expenditures	\$ 11,131,908	\$ 11,478,710	\$ 11,480,877	\$ 12,388,367
Total transfers	\$ -	\$ -	\$ -	\$ -
Fees	257,536	136,000	261,000	265,000
Grants	130,856	107,000	183,000	127,000
Other	1,043,655	836,177	990,016	1,062,525
Total revenue	\$ 1,432,047	\$ 1,079,177	\$ 1,434,016	\$ 1,454,525
Net amount supported by property taxes	\$ 9,699,861	\$ 10,399,533	\$ 10,046,860	\$ 10,933,842

SIGNIFICANT BUDGET IMPACTS: This budget includes:

- ↑ Overall personnel costs increased by \$885,500, which includes normal salary and benefit increases for existing staff plus the mid-year hire of one Officer, plus the shift of 411 pension costs back to the General Fund from the 411 levy. This is offset by lower group insurance cost per employee. (Line 01 to Line 13)
- ↑ An increase of \$20,000 in contributions to other agencies is the result of increased Westcom Dispatch operation costs. (Line 24)
- ↓ A decrease of \$26,500 in vehicle maintenance supplies is due to a decrease in overhead and future equipment replacement costs within the Fleet Maintenance Fund. (Line 56)
- ↓ A decrease of \$17,800 in vehicle operation supplies is the result of a decrease in fuel costs for the City. Budgeted amounts are based on fuel contracts ending 12/31/2026. (Line 57)
- ↑ An increase of \$41,100 in building maintenance fund contributions is the result of additional overhead costs being allocated to applicable departments in FY27. (Line 81)

FUTURE BUDGET CONSIDERATIONS:

- ❖ Additional staff will be required to meet the needs of the growing community. Immediate personnel needs include adding lieutenant positions within the patrol division and administrative personnel to address increasing demands with property/evidence management.
- ❖ Technology advancements in a variety of areas are creating increased efficiencies, effectiveness, and accountability in police work but at an increased cost.

PUBLIC SAFETY		FY 2024-25	FY 2025-26	FY 2025-26	FY 2026-27	FY 2026-27	INCREASE	FY 2027-28
		ACTUAL	ADOPTED	REVISED	REQUESTED	RECOMM.	(DECREASE)	ESTIMATE
110 POLICE								
PERSONAL SERVICES								
01	Salaries	\$ 6,360,931	\$ 6,803,853	\$ 6,806,000	\$ 7,048,499	\$ 7,048,499	\$ 244,646	\$ 7,373,433
02	Overtime	408,130	347,945	495,880	364,262	380,000	32,055	400,000
03	Part-time	4,800	6,000	10,400	6,000	6,000	-	6,000
04	Witness fees	(47)	-	-	-	-	-	-
06	FICA	129,030	138,709	139,420	146,069	146,069	7,360	153,580
07	Retirement - IPERS	48,741	55,403	52,990	59,995	59,995	4,592	63,018
08	Pension - MFPRSI	-	-	-	1,400,413	700,413	700,413	968,585
09	Group insurance	805,000	699,442	699,442	591,667	591,667	(107,775)	591,667
11	Allowance	47,065	64,900	62,000	64,900	64,900	-	64,900
12	Unemployment	-	-	-	-	-	-	-
13	Deferred comp plan City match	73,168	97,113	80,000	101,355	101,355	4,242	105,879
Sub-Total		\$ 7,876,818	\$ 8,213,365	\$ 8,346,132	\$ 9,783,160	\$ 9,098,898	\$ 885,533	\$ 9,727,062
CONTRACTUAL AND SUPPLY SERVICES								
21	Advertising	\$ -	\$ 500	\$ 500	\$ 500	\$ 500	\$ -	\$ 500
22	Recruitment	20,212	16,340	16,340	16,340	16,340	-	16,340
23	Professional services	180,177	201,180	201,180	205,940	205,940	4,760	205,940
24	Contributions to other agencies	1,433,075	1,488,123	1,396,031	1,508,130	1,508,130	20,007	1,508,130
27	Data processing	181,483	224,288	224,290	227,220	227,220	2,932	227,220
28	Dues and memberships	7,206	12,300	12,300	12,100	12,100	(200)	12,100
29	Insurance	-	-	-	-	-	-	-
32	Uniforms and laundry	51,693	43,147	42,000	42,410	42,410	(737)	42,410
35	Printing and copying	2,430	5,000	2,500	5,000	5,000	-	5,000
40	Building and grounds maint.	-	-	-	-	-	-	-
41	Vehicle and equipment maint.	-	-	-	-	-	-	-
46	Training and development	130,751	121,900	121,900	121,220	121,220	(680)	121,220
48	Utility service	62,712	85,455	64,000	83,685	83,685	(1,770)	83,685
49	Petty cash	13	-	-	50	50	50	50
51	Maintenance supplies	4,293	4,400	4,400	4,400	4,400	-	4,400
54	Minor equipment	545	750	750	1,000	1,000	250	1,000
55	Culture of Integrity	1,306	8,500	8,500	8,500	8,500	-	8,500
56	Vehicle maintenance supplies	95,000	105,670	105,670	79,150	79,150	(26,520)	79,150
57	Vehicle operation supplies	94,390	100,000	95,000	82,215	82,215	(17,785)	82,215
58	Office supplies	4,511	8,000	7,000	8,000	8,000	-	8,000
59	Operating supplies	75,032	91,530	85,000	91,130	91,130	(400)	91,130
60	Safety and medical supplies	8,876	10,100	9,500	6,865	3,365	(6,735)	6,865
61	Refunds	-	-	-	-	-	-	-
Sub-total		\$ 2,353,705	\$ 2,527,183	\$ 2,396,861	\$ 2,503,855	\$ 2,500,355	\$ (26,828)	\$ 2,503,855
CAPITAL OUTLAY								
71	Equipment	\$ 283,862	\$ 72,185	\$ 72,185	\$ 93,182	\$ 75,182	\$ 2,997	\$ 93,182
72	Furniture and fixtures	-	-	-	-	-	-	-
73	Equipment replacement fund	394,730	426,845	426,845	423,353	423,353	(3,492)	423,353
74	Office furniture	6,982	6,070	5,792	-	-	(6,070)	-
75	SERT equipment & training	54,109	46,040	46,040	62,455	62,455	16,415	62,455
76	Property Improvements	-	-	-	-	-	-	-
77	Economic development	-	-	-	-	-	-	-
79	Books, films and recordings	-	-	-	-	-	-	-
80	Natural disaster cleanup	-	-	-	-	-	-	-
81	Building maintenance fund	161,702	187,022	187,022	228,124	228,124	41,102	228,124
Sub-total		\$ 901,385	\$ 738,162	\$ 737,884	\$ 807,114	\$ 789,114	\$ 50,952	\$ 807,114
OPERATING BUDGET SUB-TOTAL		\$ 11,131,908	\$ 11,478,710	\$ 11,480,877	\$ 13,094,129	\$ 12,388,367	\$ 909,657	\$ 13,038,031
99	Special Revenue fund items	\$ 90,724	\$ 65,000	\$ 65,000	\$ 65,000	\$ 65,000	\$ -	\$ 65,000
91	Debt retirement	-	-	-	-	-	-	-
97	Transfers out	-	-	-	-	-	-	-
95	Contingency	-	-	-	-	-	-	-
POLICE		\$ 11,222,632	\$ 11,543,710	\$ 11,545,877	\$ 13,159,129	\$ 12,453,367	\$ 909,657	\$ 13,103,031

Function: Public Safety
Activity: Police

Activity Notes

Object	Description	Amount
01	62 sworn staff (Chief, Captains-3, Sergeants-11, Officers-47), 9 civilians	\$ 7,048,499
02	GTSB overtime (reimbursable)	\$ 18,000
	Holiday pay @ 1.5 time	\$ 28,548
	Holiday pay @ double time	\$ 38,057
	In-service training coverage	\$ 3,108
	MINE Task Force overtime	\$ 47,823
	Miscellaneous OT for arrests, casework, investigations, special events, court	\$ 106,167
	On-call and FTO pay	\$ 61,606
	Overtime - patrol minimum staffing	\$ 30,371
	SERT overtime for training and missions	\$ 8,247
	Special event - July 4th celebration	\$ 22,335
03	Police Reserves annual stipend (10 @ \$600)	\$ 6,000
06	FICA	\$ 146,069
07	IPERS	\$ 59,995
08	Pension - \$1,400,413 (21.86%) partially covered by 411 Fund expenses	\$ 700,413
09	Group insurance	\$ 591,667
11	Service awards program	\$ 1,500
	Uniform maintenance allowance (58 officers @ \$1,000)	\$ 58,000
	Vehicle allowance - Chief	\$ 5,400
13	Deferred compensation City match	\$ 101,355
21	Newspaper advertisements and official publications	\$ 500
22	Pre-employment MMPI and polygraph (4 - MMPI @ \$300, 5 - polygraph @ \$325)	\$ 2,825
	Pre-employment physical and drug screens (3 officer @ \$980; 1 civilian @ \$100)	\$ 3,040
	Recruitment expenses (advertising, background checks, civil service testing, POST test)	\$ 10,475
23	Blood draws	\$ 3,000
	Crossing guard contract - existing plus allowance for one additional guard location	\$ 199,500
	Document shredding	\$ 1,000
	Radar certifications (16)	\$ 640
	Radio and equipment maintenance contracts and certifications	\$ 1,500
	Records storage	\$ 300
24	DNR annual deer aerial survey	\$ 800
	Polk County Crime Stoppers contribution	\$ 1,000
	Westcom contribution (90% of Westcom cost)	\$ 1,506,330
27	CellHawk cellphone data analytics software agreement	\$ 5,672
	Cellphone investigative software maintenance agreement	\$ 9,504
	Clearview investigatory software (3)	\$ 1,366
	Computer forensic equipment supplies	\$ 3,500
	Computers (4 replacements, monitors)	\$ 6,000
	Dropbox annual subscription (Patrol & Invest)	\$ 670
	eLineup (photo lineup software) maintenance agreement	\$ 750
	File on Q Evidence software maintenance agreement	\$ 4,000

Function: Public Safety
Activity: Police

Activity Notes

Object	Description	Amount
27 cont.	Flock camera system maintenance agreement (20 current @ \$2,500, 6 @ \$3,000)	\$ 68,000
	Flock Flex portable LPR camera (2 @ \$3,500 each annually)	\$ 7,000
	ID Card Printer hardware / software maintenance agreement	\$ 250
	Ident-A-Kit rental	\$ 500
	Inventory software maintenance agreement	\$ 2,160
	Investigative repository software (TLOxp)	\$ 7,800
	K-9 management software agreement	\$ 130
	LEADS online pawn shop database annual subscription	\$ 7,251
	Liberty Interview software maintenance agreement	\$ 1,280
	LiveScan device maintenance agreement	\$ 2,685
	Magnet Axion maintenance agreement	\$ 4,966
	Milestone camera - licensing for traffic signals (5)	\$ 1,061
	Milestone maintenance agreement for existing cameras	\$ 1,435
	Motorola body camera (CIT co responder) (annual cost)	\$ 900
	Motorola body worn camera and video storage lease	\$ 59,655
	Motorola REDACTIVE software maintenance and storage	\$ 750
	Motorola vigilant LPR system	\$ 4,535
	NetMotion maintenance agreement	\$ 2,000
	Pace Scheduling software maintenance agreement	\$ 4,800
	Power DMS annual license – CALEA and training software	\$ 6,950
	Power DMS FTO software	\$ 3,500
	Recon ITR - computer forensics	\$ 475
	reMarkable tablets (3)	\$ 1,800
	Reveal accident invest software maintenance agreement	\$ 600
	Shieldware (NCIC)	\$ 3,300
	Traffic signal preemption device maintenance agreement	\$ 1,700
	Trimble Forensics maintenance agreement	\$ 275
28	Commision on Accreditation for Law Enforcement Agencies (CALEA)	\$ 4,670
	Crimedex (2)	\$ 160
	Crisis Intervention Team certification (3-year certification)	\$ 1,000
	Des Moines Rifle and Revolver Club	\$ 200
	F.B.I. LEEDA membership (1)	\$ 100
	F.B.I. National Academy Alumni Association (2)	\$ 290
	Fraud Examiners dues	\$ 260
	High Tech Crime Consortium	\$ 25
	International Association of Chiefs of Police (4)	\$ 880
	International Association of Police Chaplains (3)	\$ 375
	International Association of Property Evidence Technicians (2)	\$ 100
	International Crime Free Housing Association	\$ 50
	Iowa Crime Prevention Association (1)	\$ 50
	Iowa Division, Association of Identification (6)	\$ 180

Function: Public Safety
Activity: Police

Activity Notes

Object	Description	Amount
28 cont.	Iowa Law Enforcement Accreditation Program	\$ 500
	Iowa Police Chiefs Association	\$ 75
	Iowa Reserve Police Officers Association (10)	\$ 200
	K9 city license (2)	\$ 60
	K9 Heart of America Police Dog Association (dog, handler, supervisor)	\$ 240
	Midwest Association of Technical Accident Investigators (5)	\$ 200
	Miscellaneous reports, journals, professional publications	\$ 800
	MOCIC agency membership	\$ 250
	National Association of Field Training Officers (NAFTO) (6)	\$ 240
	National Child Passenger Safety Certification program	\$ 50
	Notary renewal (9)	\$ 270
	RAD instructors membership (7)	\$ 525
	RADKids membership	\$ 50
	United States K9 Association membership (3)	\$ 300
32	Ballistic vest replacements (21 @ \$1,330)	\$ 27,930
	Chaplain uniforms	\$ 500
	CSO uniform replacement	\$ 300
	Replacement due to damage	\$ 1,500
	Uniform - new officer issue (3 @ \$3,560)	\$ 10,680
	Uniform replacement - police reserves	\$ 1,500
35	Copier repair and maintenance	\$ 1,500
	Postage and shipping charges	\$ 1,500
	Printing	\$ 2,000
46	Advanced firearms courses (in-state and regional)	\$ 4,000
	Advanced investigative training courses (in-state and regional)	\$ 7,000
	CellBrite new officer training	\$ 3,200
	CellBrite recertification (2) (virtual)	\$ 600
	Central Square users conference (1) (national)	\$ 2,300
	Crisis Intervention Team conference (1) (national)	\$ 2,000
	Criminal interdiction training (2) (regional)	\$ 3,500
	CSI training (basic, advanced, reconstruction) (in-state and regional)	\$ 4,000
	FBI NA Associates National conference (1) (national)	\$ 2,500
	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
	IACIS Forensic Training RAM Capture and Analysis (1) (national)	\$ 4,000
	IACP Executive Training conference (1) (national)	\$ 2,800
	ILEA advanced schools (local)	\$ 8,000
	ILEA basic academy training (3 @ \$9,025) (local)	\$ 27,075
	ILEA instructor recertification schools (local)	\$ 2,000
	International Association for Identification (IAI) confrence - Iowa Division (2) (in-state)	\$ 300

Function: Public Safety
Activity: Police

Activity Notes

Object	Description	Amount
46 cont.	IAI conference (1) (national)	\$ 2,070
	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 (8) (in-state)	\$ 2,800
	Iowa Sex Crimes Investigators conference (2) (in-state)	\$ 300
	Iowa Women Police Officers training conference (3) (in-state)	\$ 1,800
	Iowa Police Chiefs Association (IPCA) Admin Professionals workshop (4) (in-state)	\$ 200
	K9 recertification and training conference (2) (HAPDA) (regional)	\$ 3,000
	K9 recertification and training conference (2) (US Police K9 Association) (in-state)	\$ 1,000
	K9 training (1) (national)	\$ 2,500
	Legal updates – County Attorney’s Association (4) (local)	\$ 200
	LEIN basic intelligence school (1) (local)	\$ 250
	LEIN training conference (2) (local)	\$ 400
	Lifesavers conference (1) (national)	\$ 1,000
	Mid-States Organized Crime Information Center (MOCIC) conference (1) (regional)	\$ 900
	Midwest Association of Technical Accident Investigators conference (5) (local)	\$ 2,500
	National Association of School Resource Officers (NASRO) conference (1) (national)	\$ 2,500
	Northwestern Staff and Command	\$ 4,800
	Peer Support conference (8) (local)	\$ 1,600
	Police legal sciences legal training (60 officers @ \$120) (online)	\$ 7,200
	PoliceOne training (online)	\$ 4,800
	Property Evidence Management training (1) (regional)	\$ 1,000
	Records personnel training (local and web based)	\$ 2,000
	Rentals – specialized training venues	\$ 500
48	Cellphone service and Verizon Wireless cards	\$ 19,500
	CovertTrack GPS cellular air time	\$ 600
	Telephone service	\$ 20,000
	Trail cameras cellular service	\$ 1,420
	Utilities, heating, lights and cooling	\$ 39,140
	Water service	\$ 3,025
49	Petty cash	\$ 50
51	Custodial supplies	\$ 4,400
54	Miscellaneous minor equipment	\$ 1,000
55	Culture of Integrity program (Urbandale, DSM Christian, St. Pius)	\$ 8,500
56	Fleet management - overhead contribution	\$ 50,000
	Fleet management - equipment contribution	\$ 1,150
	Fleet management - repair and maintenance supplies	\$ 28,000
57	Gasoline – fleet	\$ 82,215
58	Office supplies	\$ 8,000

Function: Public Safety
Activity: Police

Activity Notes

Object	Description	Amount
59	Alco sensor mouthpieces	\$ 500
	Car wash tickets	\$ 3,500
	Chemical munitions (training, deployment, expiration)	\$ 800
	Crime Free Multi-Housing Program (collaborating agencies program)	\$ 500
	C.S.I. evidence and laboratory supplies	\$ 3,500
	Historical committee supplies	\$ 200
	ID card supplies – city	\$ 200
	Investigative funds (prisoner transports, records fees, travel cost, records inquiries, etc.)	\$ 6,500
	K9 food, grooming, vet supplies, equipment	\$ 4,000
	Less-lethal 40mm (training and live rounds)	\$ 1,500
	Martin remembrance	\$ 1,400
	Pepperball projectiles (training and live rounds)	\$ 2,500
	Police bicycle maintenance and equipment	\$ 1,000
	Property evidence bags and storage supplies	\$ 2,300
	Property evidence storage totes	\$ 1,000
	Qualification, training, and service ammunition	\$ 15,000
	Range ballistic blocks	\$ 1,500
	Range supplies - firearms cleaning supplies, targets, etc.	\$ 2,500
	Simunitions (RAID training)	\$ 2,680
	Speed sign maintenance	\$ 800
	Taser replacement batteries (20 @ \$90)	\$ 1,800
	Vehicle towing and impoundment	\$ 1,000
59.110	Citizen Police Academy	\$ 2,000
	Community relations promotional and training material	\$ 11,000
	National Night Out - event supplies and rentals not covered by donations	\$ 13,000
	Police officers memorial service	\$ 1,800
	R.A.D. / R.A.D. kids supplies	\$ 400
	Run for the Badge event supplies	\$ 2,500
	Shop with a Cop event supplies	\$ 3,000
	Trunk or Treat / Living History Farms Halloween events supplies	\$ 2,750
60	Injured officers – return to work medical review	\$ 500
	Mental health / wellness check (moved to Dept 630 Risk Management Fund)	\$ -
	MVR annual fees (71)	\$ 1,065
	Protective eyewear, latex gloves, hearing protection, masks, etc.	\$ 1,800
71	AR-15 ambidextrous safety switches (35 @ \$65)	\$ 2,275
	AR-15 rifles (4 @ \$2,800)	\$ 11,200
	AED replacements (4)	\$ 8,500
	Binoculars (2 @ \$370)	\$ 740
	ERF vehicle equipment transfer labor - patrol vehicles (3 @ \$6,000) - move to ERF	\$ -
	Motorola portable radio batteries (15 @ \$175)	\$ 2,625
	Taser 10 lease (25 units with 40 add-on certifications) (year 1 of 5)	\$ 48,342

Function: Public Safety
Activity: Police

Activity Notes

Object	Description	Amount
71 cont.	Traffic investigation drag sled	\$ 1,200
	Traffic investigation unit misc. equipment	\$ 300
73	Equipment replacement fund contribution	\$ 423,353
75	Ammo	\$ 15,000
	Ballistic vest (2 @ \$2,520)	\$ 5,040
	Ballistic vest replacements (2 @ \$2,520)	\$ 5,040
	Chemical munitions	\$ 3,960
	Iowa Crisis Negotiators conference (2) (in-state)	\$ 600
	Marksman / Observer school (1) (regional)	\$ 1,925
	National Tactical Officers Association (NTOA) training conference (2) (national)	\$ 4,000
	NTOA agency / team membership	\$ 450
	NTOA negotiator conference (1) (national)	\$ 2,060
	Night vision equipment (2 @ \$4,640)	\$ 9,280
	Night vision lease (8 @ \$300 each)	\$ 2,400
	Range supplies	\$ 2,300
	Training (annual) (8 @ \$800)	\$ 6,400
	Training rentals (ranges and special venues)	\$ 1,000
	Suburban Emergency Response Team (SERT) uniforms - new (2)	\$ 2,000
	SERT uniforms - replacement (1)	\$ 1,000
81	Building maintenance fund contribution – PM repairs (Police)	\$ 78,941
	Building maintenance - contracted services (Police)	\$ 71,082
	Building maintenance - overhead and equipment	\$ 78,101
99	Special Revenue: Justice - Federal Forfeiture (Fund 187)	\$ 20,000
	Drug burn barrel	\$ 6,200
	Other equipment to be determined	\$ 13,800
99	Special Revenue: Police Donations (Fund 189)	\$ 45,000

FUNCTION: Public Safety
ACTIVITY: Fire/EMS

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 2024-25	FY 2025-26	FY 2025-26	FY 2026-27
	ACTUAL	ADOPTED	REVISED	RECOMMENDED
Personal services	7,269,886	7,642,027	7,653,129	7,844,783
Contractual & supply service	1,237,643	1,274,502	1,244,890	1,224,973
Capital outlay	642,268	541,745	541,295	753,702
Total expenditures	\$ 9,149,797	\$ 9,458,274	\$ 9,439,314	\$ 9,823,458
Fees	1,190,588	1,101,095	1,201,280	1,301,223
Grants & contributions	1,023,921	1,050,000	1,061,994	1,134,000
Other	1,410,150	1,009,623	1,518,807	1,553,015
Total revenue	\$ 3,624,659	\$ 3,160,718	\$ 3,782,082	\$ 3,988,238
<i>Net amount supported by property taxes</i>	<i>\$ 5,525,138</i>	<i>\$ 6,297,556</i>	<i>\$ 5,657,232</i>	<i>\$ 5,835,220</i>

SIGNIFICANT BUDGET IMPACTS: This budget includes:

- ↑ Overall personnel costs increased by \$202,800, which reflects normal salary and benefit increases for existing staff, increased costs for overtime, and is offset by lower group insurance cost per employee. (Line 01 to Line 13)
- ↑ An increase of \$72,200 in contributions to other agencies reflects higher GEMT cost-share paid to the State in direct correlation to increased GEMT revenue. (Line 24)
- ↓ A decrease of \$42,900 in vehicle maintenance supply contributions is primarily related to a decrease in overhead costs and future equipment replacement within the Fleet Maintenance Fund allocated to applicable departments in FY27. (Line 56)
- ↓ A decrease of \$57,600 in safety reflects the transition of employee mental health, cancer screenings and flu shots to the Risk Management Fund in FY27. (Line 32)
- ↑ An increase of \$70,000 in equipment represents the addition of three airway/respiratory ventilators and replacement preemption devices in FY27. (Line 71)
- ↑ An increase of \$92,800 in equipment replacement fund contributions reflects the inclusion of additional fire/rescue equipment not previously listed in the equipment replacement fund, increasing the department’s annual contribution. (Line 73)

FUTURE BUDGET CONSIDERATIONS:

- ❖ Future budgets will take into consideration recommendations made by the on-going Collaborative Study (scheduled for publication in Fall 2026).
- ❖ The possible expansion of Community Risk Reduction programs as part of a regional collaborative efforts to address at-risk populations and high-frequency 9-1-1 users will be evaluated.

Expense amounts and timing will reflect the scheduling of fire apparatus and ambulance purchases to accommodate price increases and extended delivery dates.

PUBLIC SAFETY		FY 2024-25	FY 2025-26	FY 2025-26	FY 2026-27	FY 2026-27	INCREASE	FY 2027-28
		ACTUAL	ADOPTED	REVISED	REQUESTED	RECOMMENDED	(DECREASE)	ESTIMATE
150 FIRE/EMS								
PERSONAL SERVICES								
01	Salaries	\$ 5,308,669	\$ 6,008,995	\$ 5,667,270	\$ 6,103,863	\$ 6,103,863	\$ 94,868	\$ 6,421,008
02	Overtime	978,736	650,000	1,000,000	850,000	800,000	150,000	800,000
03	Part-time	96,635	150,000	175,000	150,000	200,000	50,000	200,000
04	Witness fees	-	-	-	-	-	-	-
06	FICA	98,708	108,874	114,110	109,678	109,678	804	115,599
07	Retirement - IPERS	11,873	27,979	19,890	27,726	27,726	(253)	28,419
08	Pension - MFPRSI	-	-	-	1,289,704	-	-	-
09	Group insurance	711,667	610,781	610,781	516,667	516,667	(94,114)	516,667
11	Allowance	408	2,848	408	2,089	2,089	(759)	2,089
12	Unemployment	-	-	-	-	-	-	-
13	Deferred comp plan City match	63,190	82,550	65,670	84,760	84,760	2,210	89,701
Sub-Total		\$ 7,269,886	\$ 7,642,027	\$ 7,653,129	\$ 9,134,487	\$ 7,844,783	\$ 202,756	\$ 8,173,483
CONTRACTUAL AND SUPPLY SERVICES								
21	Advertising	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -
22	Recruitment	4,725	6,000	12,000	9,300	9,300	3,300	9,300
23	Professional services	90,218	135,650	120,000	135,550	135,550	(100)	135,550
24	Contributions to other agencies	359,026	305,147	305,000	377,370	377,370	72,223	377,370
27	Data processing	59,316	72,575	72,580	65,150	65,150	(7,425)	65,150
28	Dues and memberships	2,096	2,790	2,790	3,465	3,465	675	3,465
29	Insurance	-	-	-	-	-	-	-
32	Uniforms and laundry	140,157	78,000	78,000	50,450	50,450	(27,550)	50,450
35	Printing and copying	1,037	3,000	3,000	1,800	1,800	(1,200)	1,800
40	Building and grounds maint.	-	-	-	-	-	-	-
41	Vehicle and equipment maint.	8,618	7,000	7,000	8,400	8,400	1,400	8,400
46	Training and development	36,478	48,400	40,000	60,400	60,400	12,000	60,400
48	Utility service	81,355	82,000	82,000	84,500	84,500	2,500	84,500
49	Petty cash	-	-	-	-	-	-	-
51	Maintenance supplies	15,697	17,800	17,800	16,200	16,200	(1,600)	16,200
54	Minor equipment	9,023	8,000	8,000	10,400	10,400	2,400	10,400
55	DARE expenditures	-	-	-	-	-	-	-
56	Vehicle maintenance supplies	207,000	259,720	259,720	216,860	216,860	(42,860)	216,860
57	Vehicle operation supplies	49,943	50,420	49,000	44,698	44,698	(5,722)	44,698
58	Office supplies	2,737	3,000	3,000	3,000	3,000	-	3,000
59	Operating supplies	116,015	136,500	130,000	136,500	136,500	-	136,500
60	Safety and medical supplies	54,202	58,500	55,000	56,230	930	(57,570)	930
61	Refunds	-	-	-	-	-	-	-
Sub-total		\$ 1,237,643	\$ 1,274,502	\$ 1,244,890	\$ 1,280,273	\$ 1,224,973	\$ (49,529)	\$ 1,224,973
CAPITAL OUTLAY								
71	Equipment	\$ 230,130	\$ 76,450	\$ 76,000	\$ 183,400	\$ 146,400	\$ 69,950	\$ 183,400
72	Furniture and fixtures	5,997	-	-	-	-	-	-
73	Equipment replacement fund	282,097	294,141	294,141	386,885	386,885	92,744	388,534
74	Office equipment	-	-	-	-	-	-	-
75	Operating equipment- new stati	-	-	-	-	-	-	-
76	Property improvements	-	-	-	-	-	-	-
77	Economic development	-	-	-	-	-	-	-
79	Books, films and recordings	-	-	-	-	-	-	-
80	Natural disaster cleanup	-	-	-	-	-	-	-
81	Building maintenance fund	124,044	171,154	171,154	220,417	220,417	49,263	220,417
Sub-total		\$ 642,268	\$ 541,745	\$ 541,295	\$ 790,702	\$ 753,702	\$ 211,957	\$ 792,351
OPERATING BUDGET SUB-TOTAL		\$ 9,149,797	\$ 9,458,274	\$ 9,439,314	\$ 11,205,462	\$ 9,823,458	\$ 365,184	\$ 10,190,807
99	Special Revenue fund items	\$ 15,377	\$ 25,000	\$ 25,000	\$ 25,000	\$ 37,000	\$ 12,000	\$ 25,000
91	Debt retirement	-	-	-	-	-	-	-
97	Transfers out	-	-	-	-	-	-	-
95	Contingency	-	-	-	-	-	-	-
FIRE/EMS		\$ 9,165,174	\$ 9,483,274	\$ 9,464,314	\$ 11,230,462	\$ 9,860,458	\$ 377,184	\$ 10,215,807

Function: Public Safety
Activity: Fire / EMS

Activity Notes

Object	Description	Amount
01	61 Sworn staff (Chief, Assistant Chief, Battalion Chiefs-3, Lieutenants-9, Fire Marshall, Driver/Operators-9, FF / EMT / Paramedic-37), Fire Prevention Specialist, Administrative Technician	\$ 6,103,863
02	Overtime	\$ 800,000
03	Fire Prevention Technician, remaining part-time FF / EMT staffing	\$ 200,000
06	FICA	\$ 109,678
07	IPERS	\$ 27,726
08	Pension – \$1,289,704 (21.86%) actual cost - 100% covered in 411 Fund expenses	\$ -
09	Group insurance	\$ 516,667
11	Cell phone reimbursement (3)	\$ 1,224
	On the Spot awards	\$ 865
13	Deferred compensation City match	\$ 84,760
22	Recruitment and retention	\$ 9,300
23	Accreditation annual fee - CPSE (20% of \$8,160 annually)	\$ 1,650
	Accreditation Data Analyst (3rd party contractor)	\$ 6,000
	Annual ladder testing	\$ 2,800
	Annual pump testing and service	\$ 3,400
	Annual SCBA flow tester, OHD fit tester calibration	\$ 1,200
	Bad debt collections (MCOA)	\$ 9,200
	Cardiac monitors calibration / PM (Zoll)	\$ 3,200
	GEMT annual report (RoeConsulting)	\$ 9,800
	Medical billing	\$ 72,000
	Medical Director fee (contractual)	\$ 10,000
	Medical waste collection (Strericycle and National Pharmaceutical Returns (NPR))	\$ 2,300
	Power load and cot maintenance agreement (Stryker)	\$ 8,000
	SCBA fill station maintenance, quarterly air samples (Midwest Breathing Air)	\$ 6,000
24	State share GEMT revenue	\$ 210,000
	Westcom dispatch services (10% of Westcom cost)	\$ 167,370
27	Active911 notification system	\$ 1,400
	Annual ambulance billing software (previous system access, ImageTrend)	\$ 2,800
	Annual preemption software agreement with Clive	\$ 900
	Connected station information boards (First Arriving)	\$ 7,300
	Drug vending machine software maintenance (VendNovation)	\$ 3,800
	Equipment inventory and repair tracking software (Locality Media - First Due)	\$ 5,800
	Fire and EMS on-line training system	\$ 6,400
	Firehouse 2 licenses for archive use	\$ 1,000
	Fire simulation software (SimUShare)	\$ 250
	Handtevy pediatric and adult dosing annual software license	\$ 4,200
	Incident reporting RMS software maintenance (Image Trend RMS 28E, billed from Clive)	\$ 12,700
	In-station computers and hardware	\$ 4,800
	Knox box annual maintenance (KnoxConnect)	\$ 750
	Medical connect software (Kno2) (paid by Clive as part of our RMS - reimbursement)	\$ 800

Function: Public Safety
Activity: Fire / EMS

Activity Notes

Object	Description	Amount
27 cont.	Net Motion maintenance (partial distribution)	\$ 700
	Scheduling software (Locality Media - First Due)	\$ 6,400
	Station alerting systems maintenance - 3 stations (Locution Systems)	\$ 1,800
	Training records management software (Locality Media - First Due)	\$ 1,250
	Zoll case review software - annual subscription (year 3 of 5)	\$ 2,100
28	Amazon Prime membership (Fire Department share)	\$ 100
	Central Iowa EMS service directors (CIEMSD)	\$ 50
	Fire Marshal Association	\$ 100
	International Association of Arson Investigators (2)	\$ 200
	International Association of Fire Chiefs (IAFC) (2)	\$ 390
	International Code Council (ICC)	\$ 170
	International Society of Fire Service Instructors (ISFSI) (2)	\$ 300
	Iowa Association of Professional Fire Chiefs (IAPFC) (1)	\$ 100
	Iowa Emergency Medical Services Association (IEMSA)	\$ 500
	Iowa Firefighters Association	\$ 20
	Iowa Fire Chief's Association	\$ 25
	National Fire Protection Association (NFPA) (2) - includes code subscription (1)	\$ 1,485
	Polk County Fire Chiefs	\$ 25
32	Personal protective equipment - non-turnout replacement PPE (AIA)	\$ 19,250
	Uniforms, badges, and insignia	\$ 31,200
35	Printing, copying, and postage	\$ 1,800
41	Repairs of equipment	\$ 8,400
46	Command Staff, prevention regional and national events	\$ 5,000
	EMS regional and national training events	\$ 4,000
	EMS training materials: training supplies, A/V materials, EMS CEUs	\$ 1,000
	Fire regional and national training events	\$ 5,000
	Fire training materials: training supplies, A/V materials, training props, FSTB certifications	\$ 3,000
	Michigan Urban Search and Rescue (MUSAR) trench rescue technician class	\$ 15,000
	Officer dev. national training events	\$ 5,000
	Officer dev. training materials: SimUShare, A/V materials, Comp. Officer Boot Camp	\$ 1,000
	Rescue training materials: training supplies, A/V materials, rescue training props	\$ 2,000
	Safety training: Peer Fitness, OSHA compliance, National Safety Officer	\$ 2,000
46.1	Paramedic training reimbursement (4 personnel)	\$ 15,400
	Tuition reimbursement program	\$ 2,000
48	Telephone, data, internet, heating and air conditioning, water service	\$ 84,500
51	Batteries, paint, hardware supplies, exterior bulb replacement, janitorial supplies	\$ 16,200
54	Minor equipment (items less than \$500)	\$ 10,400
56	Fleet management - overhead contribution (Fire / EMS)	\$ 124,000
	Fleet management - equipment contribution (Fire/EMS)	\$ 2,860
	Fleet management - repair and maintenance supplies (Fire / EMS)	\$ 90,000
57	Gas, oil and grease	\$ 44,698

Function: Public Safety
Activity: Fire / EMS

Activity Notes

Object	Description	Amount
58	Office supplies	\$ 3,000
59.5	Operating supplies - Fire	\$ 20,000
	Training facility repairs and maintenance	\$ 4,500
59.6	Operating supplies - EMS	\$ 112,000
60	Annual physicals and cancer screenings (moved to Dept 630 HR Risk Management Fund)	\$ -
	City flu shot program (moved to Dept 630 HR Risk Management Fund)	\$ -
	Mental health screenings (moved to Dept 630 HR Risk Management Fund)	\$ -
	MVR annual fees (62)	\$ 930
71	Airway/respiratory ventilator (3)	\$ 50,700
	Bed frame/mattress replacement (Fire #42) (\$6,300 purchase moved to ERF)	\$ -
	Body cameras - new (1) and replacements	\$ 3,000
	C404 upfit (\$21,000 purchase moved to ERF)	\$ -
	Hose replacement	\$ 10,500
	Mechanical CPR device replacement (\$69,500 purchase moved to ERF)	\$ -
	Opticom preemption transmitter replacements (10)	\$ 30,000
	Rope rescue - replacement equipment (\$5,500 purchase moved to ERF)	\$ -
	Seek TIC camera replacement	\$ 3,600
	Stryker cot replacement (\$38,000 purchase moved to ERF)	\$ -
	Turnout gear replacement (8)	\$ 48,600
73	Equipment replacement fund contribution	\$ 386,885
81	Building maintenance fund contribution – PM projects (Fire #41, Fire #42, and Fire #43)	\$ 92,628
	Building maintenance - contracted services (Fire #41, Fire #42, and Fire #43)	\$ 36,147
	Building maintenance - overhead and equipment	\$ 91,642
99	Special Revenue: Fire Donations (Fund 181)	\$ 37,000
	Structural stabilization conversion equipment	\$ 19,600
	Weight bench replacement	\$ 2,400
	Treadmill replacement (Fire #41, Fire #42)	\$ 15,000



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 2024-25	FY 2025-26	FY 2025-26	FY 2026-27
	ACTUAL	ADOPTED	REVISED	RECOMMENDED
Personal services	-	-	-	-
Contractual & supply service	34,015	39,750	35,750	20,900
Capital outlay	-	8,000	8,000	-
Total expenditures	\$ 34,015	\$ 47,750	\$ 43,750	\$ 20,900
Fees	-	-	-	-
Grants	-	-	-	-
Other	2,688	3,083	3,106	1,498
Total revenue	\$ 2,688	\$ 3,083	\$ 3,106	\$ 1,498
<i>Net amount supported by property taxes</i>	\$ 31,327	\$ 44,667	\$ 40,644	\$ 19,402

SIGNIFICANT BUDGET IMPACTS:

- ↓ A decrease of \$17,000 in contributions to other agencies reflects the change for Polk County EMA to have levy authority in FY27, thus direct contributions from cities are no longer required to fund operations. (Line 24)
- ↓ A decrease of \$8,000 in equipment is due to the replacement of a siren control board in FY26. (Line 71)

FUTURE BUDGET CONSIDERATIONS:

- ❖ The expansion of the storm warning system, including the possible purchase of additional storm sirens as the City expands to the west.
- ❖ Consideration of a building generator addition for either the Library or Giovannetti Center as a designated emergency shelter.

PUBLIC SAFETY	FY 2024-25	FY 2025-26	FY 2025-26	FY 2026-27	FY 2026-27	INCREASE	FY 2027-28
	ACTUAL	ADOPTED	REVISED	REQUESTED	RECOMMENDED	(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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
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CONTRACTUAL AND SUPPLY SERVICES							
21	Advertising	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22	Recruitment	-	-	-	-	-	-
23	Professional services	14,016	15,000	15,000	15,000	15,000	15,000
24	Contributions to other agencies	17,062	16,950	16,950	16,950	(16,950)	-
27	Data processing	947	1,800	1,800	4,300	4,300	4,300
28	Dues and memberships	-	-	-	-	-	-
29	Insurance	-	-	-	-	-	-
32	Uniforms and laundry	-	-	-	-	-	-
35	Printing and copying	-	-	-	-	-	-
40	Building and grounds maint.	-	-	-	-	-	-
41	Vehicle and equipment maint.	-	4,000	-	-	(4,000)	-
46	Training and development	-	-	-	-	-	-
48	Utility service	1,990	2,000	2,000	1,600	1,600	1,600
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	\$ 34,015	\$ 39,750	\$ 35,750	\$ 37,850	\$ 20,900	\$ (18,850)	\$ 20,900
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CAPITAL OUTLAY							
71	Equipment	\$ -	\$ 8,000	\$ 8,000	\$ -	\$ (8,000)	\$ -
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	-	-	-	-	-	-

Sub-total	\$ -	\$ 8,000	\$ 8,000	\$ -	\$ -	\$ (8,000)	\$ -
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OPERATING BUDGET SUB-TOTAL	\$ 34,015	\$ 47,750	\$ 43,750	\$ 37,850	\$ 20,900	\$ (26,850)	\$ 20,900
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99	Special Revenue fund items	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
91	Debt retirement	-	-	-	-	-	-
97	Transfers out	-	-	-	-	-	-
95	Contingency	-	-	-	-	-	-

EMERGENCY PREPAREDNESS	\$ 34,015	\$ 47,750	\$ 43,750	\$ 37,850	\$ 20,900	\$ (26,850)	\$ 20,900
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Function: Public Safety Activity: Emergency Preparedness

Activity Notes

Object	Description	Amount
23	Preventative maintenance program on sirens (Blue Valley)	\$ 15,000
24	Polk County EMA (Structure change to levy authority - fee no longer needed)	\$ -
27	Commander One (Federal Signal) - control software	\$ 4,300
48	Utility service	\$ 1,600



FUNCTION: Public Safety
ACTIVITY: Animal Control

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

ANIMAL CONTROL

	FINANCIAL SUMMARY			
	FY 2024-25 ACTUAL	FY 2025-26 ADOPTED	FY 2025-26 REVISED	FY 2026-27 RECOMMENDED
Personal services	-	-	-	-
Contractual & supply service	53,786	56,244	54,000	65,079
Capital outlay	-	-	-	-
Total expenditures	\$ 53,786	\$ 56,244	\$ 54,000	\$ 65,079
Fees	42,104	39,000	39,000	40,000
Grants	-	-	-	-
Other	4,250	3,632	3,833	4,665
Total revenue	\$ 46,354	\$ 42,632	\$ 42,833	\$ 44,665
<i>Net amount supported by property taxes</i>	\$ 7,432	\$ 13,612	\$ 11,167	\$ 20,414

SIGNIFICANT BUDGET IMPACTS: This budget includes:

- ↑ An increase of \$8,800 in professional services is primarily related to an increase in animal control field service costs through Polk County Animal Control. (Line 23)

FUTURE BUDGET CONSIDERATIONS:

- ❖ Nothing noted.

PUBLIC SAFETY		FY 2024-25	FY 2025-26	FY 2025-26	FY 2026-27	FY 2026-27	INCREASE	FY 2027-28
		ACTUAL	ADOPTED	REVISED	REQUESTED	RECOMMENDED	(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	53,786	56,244	54,000	65,079	65,079	8,835	65,079
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.	-	-	-	-	-	-	-
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		\$ 53,786	\$ 56,244	\$ 54,000	\$ 65,079	\$ 65,079	\$ 8,835	\$ 65,079
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	-	-	-	-	-	-	-
Sub-total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
OPERATING BUDGET SUB-TOTAL		\$ 53,786	\$ 56,244	\$ 54,000	\$ 65,079	\$ 65,079	\$ 8,835	\$ 65,079
99	Special Revenue fund items	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
91	Debt retirement	-	-	-	-	-	-	-
97	Transfers out	-	-	-	-	-	-	-
95	Contingency	-	-	-	-	-	-	-
ANIMAL CONTROL		\$ 53,786	\$ 56,244	\$ 54,000	\$ 65,079	\$ 65,079	\$ 8,835	\$ 65,079

Function: Public Safety Activity: Animal Control

Activity Notes

Object	Description	Amount
23	Animal control field services (Polk County Animal Control)	\$ 53,029
	Animal control shelter services (Furry Friends) - animal boarding and care	\$ 9,000
	Animal control shelter services (Furry Friends) - staffing and maintenance	\$ 3,050



FUNCTION: Public Safety
ACTIVITY: Police & Fire Retirement Fund

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 2024-25	FY 2025-26	FY 2025-26	FY 2026-27
	ACTUAL	ADOPTED	REVISED	RECOMMENDED
Personal services	2,494,502	2,737,239	2,594,952	1,989,704
Contractual & supply service	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	\$ 2,494,502	\$ 2,737,239	\$ 2,594,952	\$ 1,989,704
Fees	-	-	-	-
Grants	-	-	-	-
Other	145,854	99,971	117,122	84,057
Total revenue	\$ 145,854	\$ 99,971	\$ 117,122	\$ 84,057
Net amount supported by 411 property taxes	\$ 2,348,648	\$ 2,637,268	\$ 2,477,830	\$ 1,905,647

SIGNIFICANT BUDGET IMPACTS: This budget includes:

- ↓ The MFPRSI City contribution rate decreased from 22.68% for FY26 to 21.86% for FY27.
- ↓ The FY27 budget reflects a 411 levy of \$0.40, which is a decrease of \$0.25 from prior year. This amount reflects full funding of the Chapter 411 pension obligation for the fire department and part of the police pension obligation. Due to new legislative rules around the general fund levy, the reduction in 411 was shifted back to the General levy for a net zero change.
- ❖ 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 back to the general levy. Thus, the full pension obligation for police and fire was no longer fully paid by this levy. Since then, as limitations on general levy growth became further limited by legislation, the shift reversed. The FY27 reduction reflects the same situation.

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 2024-25	FY 2025-26	FY 2025-26	FY 2026-27	FY 2026-27	INCREASE	FY 2027-28
		ACTUAL	ADOPTED	REVISED	REQUESTED	RECOMMENDED	(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 - MFPRS	2,494,502	2,737,239	2,594,952	-	1,989,704	(747,535)	1,872,668
09	Group insurance	-	-	-	-	-	-	-
11	Allowance	-	-	-	-	-	-	-
12	Unemployment	-	-	-	-	-	-	-
13	Deferred comp plan City match	-	-	-	-	-	-	-
Sub-Total		\$ 2,494,502	\$ 2,737,239	\$ 2,594,952	\$ -	\$ 1,989,704	\$ (747,535)	\$ 1,872,668
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.	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-
Sub-total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
OPERATING BUDGET SUB-TOTAL		\$ 2,494,502	\$ 2,737,239	\$ 2,594,952	\$ -	\$ 1,989,704	\$ (747,535)	\$ 1,872,668
99	Special Revenue fund items	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
91	Debt retirement	-	-	-	-	-	-	-
97	Transfers out	-	-	-	-	-	-	-
95	Contingency	-	-	-	-	-	-	-
POLICE & FIRE RETIREMENT FUND		\$ 2,494,502	\$ 2,737,239	\$ 2,594,952	\$ -	\$ 1,989,704	\$ (747,535)	\$ 1,872,668

Function: Public Safety Activity: Fire & Police Retirement Fund
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Activity Notes

Object	Description	Amount
08	Municipal Fire and Police Retirement System of Iowa (MFPRSI) - City contribution for Fire and EMS	\$ 1,289,704
	Municipal Fire and Police Retirement System of Iowa (MFPRSI) - City contribution for Police	\$ 1,400,413



PUBLIC WORKS		FY 2024-25	FY 2025-26	FY 2025-26	FY 2026-27	FY 2026-27	INCREASE	FY 2027-28
		ACTUAL	ADOPTED	REVISED	REQUESTED	Recomm.	(DECREASE)	ESTIMATE
200 PUBLIC WORKS SUMMARY								
PERSONAL SERVICES								
01	Salaries	\$ 3,955,248	\$ 4,336,228	\$ 4,180,064	\$ 4,555,615	\$ 4,555,615	\$ 219,387	\$ 4,710,100
02	Overtime	87,014	166,000	133,130	166,000	166,000	-	166,000
03	Part-time	61,343	82,000	77,690	82,000	82,000	-	82,000
04	Witness fees	-	-	-	-	-	-	-
06	FICA	304,773	344,221	331,739	362,888	362,888	18,667	373,812
07	Retirement - IPERS	379,135	408,987	399,136	429,954	429,954	20,967	444,633
08	Pension - MFPRSI	-	-	-	-	-	-	-
09	Group insurance	688,950	641,264	641,264	638,888	638,888	(2,376)	657,407
11	Allowance	17,628	18,332	18,448	44,867	44,867	26,535	44,867
12	Unemployment	-	-	-	-	-	-	-
13	Deferred comp plan City match	64,950	90,407	70,967	95,070	95,070	4,663	98,258
Sub-Total		\$ 5,559,041	\$ 6,087,439	\$ 5,852,438	\$ 6,375,282	\$ 6,375,282	\$ 287,843	\$ 6,577,077
CONTRACTUAL AND SUPPLY SERVICES								
21	Advertising	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22	Recruitment	2,077	2,650	2,250	2,650	2,650	-	2,650
23	Professional services	35,098	35,500	38,140	35,500	35,500	-	35,500
24	Contributions to other agencies	1,554,360	1,499,604	1,535,290	1,623,182	1,623,182	123,578	1,623,182
27	Data processing	69,325	78,630	78,630	79,380	79,380	750	79,380
28	Dues and memberships	9,712	13,650	13,350	13,550	13,550	(100)	13,550
29	Insurance	312,266	381,072	381,072	347,893	347,893	(33,179)	347,893
32	Uniforms and laundry	21,282	26,240	26,765	6,405	6,405	(19,835)	6,405
35	Printing and copying	9,631	8,050	6,900	7,900	7,900	(150)	7,900
40	Building and grounds maint.	-	-	-	-	-	-	-
41	Vehicle and equipment maint.	34,171	23,000	22,500	23,000	23,000	-	23,000
46	Training and development	16,862	24,260	23,000	25,900	25,900	1,640	25,900
48	Utility service	567,991	617,030	619,070	626,235	626,235	9,205	626,235
49	Petty cash	-	-	-	-	-	-	-
51	Maintenance supplies	379,020	725,675	660,975	720,775	720,775	(4,900)	720,775
54	Minor equipment	20,657	17,000	16,500	21,500	21,500	4,500	21,500
55	DARE expenditures	-	-	-	-	-	-	-
56	Vehicle maintenance supplies	785,900	916,980	916,980	754,000	754,000	(162,980)	754,000
57	Vehicle operation supplies	166,475	215,300	183,500	193,524	193,524	(21,776)	193,524
58	Office supplies	3,212	4,000	4,000	4,000	4,000	-	4,000
59	Operating supplies	11,746	12,000	9,500	12,000	12,000	-	12,000
60	Safety and medical supplies	3,549	4,700	4,245	5,465	5,465	765	5,465
61	Refunds	-	-	-	-	-	-	-
Sub-total		\$ 4,003,334	\$ 4,605,341	\$ 4,542,667	\$ 4,502,859	\$ 4,502,859	\$ (102,482)	\$ 4,502,859
CAPITAL OUTLAY								
71	Equipment	\$ 7,198	\$ 7,000	\$ 8,710	\$ 6,350	\$ 6,350	\$ (650)	\$ 6,350
72	Furniture and fixtures	67,450	77,000	66,475	77,000	77,000	-	77,000
73	Equipment replacement fund	1,690,311	1,592,532	1,592,532	1,496,823	1,496,823	(95,709)	1,442,087
74	Office equipment	-	-	-	-	-	-	-
75	Operating equipment	-	160,000	185,613	-	-	(160,000)	-
76	Property improvements	376,566	935,000	917,350	825,000	825,000	(110,000)	825,000
77	Economic development	-	-	-	-	-	-	-
79	Books, films and recordings	-	-	-	-	-	-	-
80	Natural disaster cleanup	-	-	-	-	-	-	-
81	Building maintenance fund	152,393	181,663	181,663	297,835	297,835	116,172	297,835
Sub-total		\$ 2,293,918	\$ 2,953,195	\$ 2,952,343	\$ 2,703,008	\$ 2,703,008	\$ (250,187)	\$ 2,648,272
OPERATING BUDGET SUB-TOTAL		\$ 11,856,293	\$ 13,645,975	\$ 13,347,448	\$ 13,581,149	\$ 13,581,149	\$ (64,826)	\$ 13,728,208
99	Special Revenue fund items	\$ -	\$ 30,000	\$ -	\$ 30,000	\$ 30,000	\$ -	\$ 30,000
91	Debt retirement	-	-	-	-	-	-	-
97	Transfers out	4,223,800	3,562,400	3,562,400	5,116,700	5,261,700	1,699,300	3,544,700
95	Contingency	-	25,000	-	25,000	25,000	-	25,000
PUBLIC WORKS SUMMARY		\$ 16,080,093	\$ 17,263,375	\$ 16,909,848	\$ 18,752,849	\$ 18,897,849	\$ 1,634,474	\$ 17,327,908



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FUNCTION: Public Works
ACTIVITY: Roadway Maintenance

OVERVIEW: 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 2024-25	FY 2025-26	FY 2025-26	FY 2026-27
	ACTUAL	ADOPTED	REVISED	RECOMM.
Personal services	1,568,328	1,737,361	1,680,777	1,785,593
Contractual & supply service	1,021,550	1,497,210	1,453,205	1,402,048
Capital outlay	1,040,695	998,241	999,951	1,011,178
Total expenditures	\$ 3,630,573	\$ 4,232,812	\$ 4,133,933	\$ 4,198,819
Total transfers	\$ 1,403,800	\$ 1,229,900	\$ 1,229,900	\$ 2,016,700
Fees	-	-	-	-
Grants	-	-	-	-
Other	5,404,047	5,391,527	5,378,043	5,603,628
Total revenue	\$ 5,404,047	\$ 5,391,527	\$ 5,378,043	\$ 5,603,628
Net amount supported by Road Use taxes	\$ (369,674)	\$ 71,185	\$ (14,210)	\$ 611,891

SIGNIFICANT BUDGET IMPACTS: This budget includes:

- ↑ Overall personnel costs increased by \$48,200, which reflects normal salary and benefit increases for existing staff, offset by lower group insurance costs per employee. (Line 01 to Line 13)
- ↓ A decrease of \$28,700 in insurance costs reflects the decrease in property and casualty insurance premiums. (Line 29)
- ↓ A decrease of \$49,600 in vehicle maintenance supply contributions is due to a decrease in overhead and future equipment replacement costs within the Fleet Maintenance Fund. (Line 56)
- ↓ A decrease of \$69,7000 in equipment replacement fund expenses relates to fluctuating contributions as a result of overhead and department specific equipment costs being allocated to applicable departments in FY27. (Line 73)
- ↑ An increase of \$82,600 in building maintenance fund contributions is the result of additional overhead costs being allocated to applicable departments in FY27. (Line 81)
- ↑ An increase of \$786,800 in transfers reflects the addition of Meadow Drive project costs that are transferred to the Capital Projects fund for expenditure. (Line 97)

FUTURE BUDGET CONSIDERATIONS:

- ❖ Recently, overall pavement conditions have improved. However, more road use revenue is going towards increased operating costs and less towards property improvements. To maintain acceptable pavement condition ratings, there will be a need to continue supplementing road use funds with other funding sources.

PUBLIC WORKS		FY 2024-25	FY 2025-26	FY 2025-26	FY 2026-27	FY 2026-27	INCREASE	FY 2027-28
		ACTUAL	ADOPTED	REVISED	REQUESTED	RECOMM.	(DECREASE)	ESTIMATE
210 ROADWAY MAINTENANCE								
PERSONAL SERVICES								
01	Salaries	\$ 1,139,725	\$ 1,247,632	\$ 1,226,560	\$ 1,299,960	\$ 1,299,960	\$ 52,328	\$ 1,337,499
02	Overtime	7,283	55,000	36,000	55,000	55,000	-	55,000
03	Part-time	28,320	34,000	32,280	34,000	34,000	-	34,000
04	Witness fees	-	-	-	-	-	-	-
06	FICA	86,410	99,879	96,350	104,004	104,004	4,125	107,635
07	Retirement - IPERS	108,043	117,268	117,730	122,522	122,522	5,254	126,260
08	Pension - MFPRSI	-	-	-	-	-	-	-
09	Group insurance	186,667	157,621	157,621	133,333	133,333	(24,288)	133,333
11	Allowance	816	1,116	1,116	10,816	10,816	9,700	10,816
12	Unemployment	-	-	-	-	-	-	-
13	Deferred comp plan City match	11,064	24,845	13,120	25,958	25,958	1,113	26,750
Sub-Total		\$ 1,568,328	\$ 1,737,361	\$ 1,680,777	\$ 1,785,593	\$ 1,785,593	\$ 48,232	\$ 1,831,293
CONTRACTUAL AND SUPPLY SERVICES								
21	Advertising	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22	Recruitment	687	700	300	700	700	-	700
23	Professional services	-	-	-	-	-	-	-
24	Contributions to other agencies	3,456	3,456	3,456	3,456	3,456	-	3,456
27	Data processing	6,060	9,900	9,900	8,400	8,400	(1,500)	8,400
28	Dues and memberships	-	-	-	-	-	-	-
29	Insurance	287,280	342,709	342,709	313,987	313,987	(28,722)	313,987
32	Uniforms and laundry	8,483	9,975	10,500	2,550	2,550	(7,425)	2,550
35	Printing and copying	-	-	-	-	-	-	-
40	Building and grounds maint.	-	-	-	-	-	-	-
41	Vehicle and equipment maint.	1,720	-	500	-	-	-	-
46	Training and development	7,036	7,500	7,500	7,500	7,500	-	7,500
48	Utility service	28,126	15,080	24,500	26,035	26,035	10,955	26,035
49	Petty cash	-	-	-	-	-	-	-
51	Maintenance supplies	246,540	525,000	500,000	516,000	516,000	(9,000)	516,000
54	Minor equipment	9,450	6,000	6,000	6,000	6,000	-	6,000
55	DARE expenditures	-	-	-	-	-	-	-
56	Vehicle maintenance supplies	383,400	493,340	493,340	443,720	443,720	(49,620)	443,720
57	Vehicle operation supplies	35,162	76,050	50,000	65,960	65,960	(10,090)	65,960
58	Office supplies	-	-	-	-	-	-	-
59	Operating supplies	2,784	5,000	2,500	5,000	5,000	-	5,000
60	Safety and medical supplies	1,366	2,500	2,000	2,740	2,740	240	2,740
61	Refunds	-	-	-	-	-	-	-
Sub-total		\$ 1,021,550	\$ 1,497,210	\$ 1,453,205	\$ 1,402,048	\$ 1,402,048	\$ (95,162)	\$ 1,402,048
CAPITAL OUTLAY								
71	Equipment	\$ -	\$ -	\$ 1,710	\$ -	\$ -	\$ -	\$ -
72	Furniture and fixtures	-	-	-	-	-	-	-
73	Equipment replacement fund	936,623	872,969	872,969	803,257	803,257	(69,712)	757,940
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	104,072	125,272	125,272	207,921	207,921	82,649	207,921
Sub-total		\$ 1,040,695	\$ 998,241	\$ 999,951	\$ 1,011,178	\$ 1,011,178	\$ 12,937	\$ 965,861
OPERATING BUDGET SUB-TOTAL		\$ 3,630,573	\$ 4,232,812	\$ 4,133,933	\$ 4,198,819	\$ 4,198,819	\$ (33,993)	\$ 4,199,202
99	Special Revenue fund items	\$ -	\$ 30,000		\$ 30,000	\$ 30,000	\$ -	\$ 30,000
91	Debt retirement	-	-	-	-	-	-	-
97	Transfers out to Capital Project	1,403,800	1,229,900	1,229,900	2,016,700	2,016,700	786,800	2,016,700
95	Contingency	-	-	-	-	-	-	-
ROADWAY MAINTENANCE		\$ 5,034,373	\$ 5,492,712	\$ 5,363,833	\$ 6,245,519	\$ 6,245,519	\$ 752,807	\$ 6,245,902

Function: Public Works
Activity: Roadway Maintenance

Activity Notes

Object	Description	Amount
01	Supervisor, Heavy Equip. Operator (2), Light Equip. Operator (3), Laborers (9), Staff Engineer	\$ 1,299,960
02	Overtime	\$ 55,000
03	Seasonal personnel (4) - 14 weeks	\$ 34,000
06	FICA	\$ 104,004
07	IPERS	\$ 122,522
09	Group insurance	\$ 133,333
11	Cell phone allowance (2)	\$ 816
	On the Spot awards (Moved to Dept 295 Eng PW Admin)	\$ -
	OSHA PPE stipend (16)	\$ 10,000
13	Deferred compensation City match	\$ 25,958
22	Recruitment	\$ 700
24	Salt storage facility building maintenance contribution	\$ 3,456
27	AVL annual cost	\$ 6,400
	Portable / mobile radio maintenance	\$ 2,000
29	Property, casualty, and cyber liability insurance, broker fee - Road Use share (33%)	\$ 272,060
	Workers Comp insurance coverage, 411 medical claims - Road Use share (19%)	\$ 41,927
32	Hi-Vis shirts (75 @ \$30)	\$ 2,250
	Seasonal shirts (4 @ \$75)	\$ 300
46	Group training	\$ 5,700
	Snow and ice meeting meal	\$ 400
	Snow plow simulator training	\$ 1,400
48	Public Works complex utilities	\$ 24,955
	iPad data plan (3 @ \$360)	\$ 1,080
51	Aggregates	\$ 25,000
	Asphalt (200 tons @ \$80)	\$ 16,000
	Brush grinding services	\$ 10,000
	Calcium for snow and ice removal and dust control (10,000 gallons @ \$1)	\$ 10,000
	Concrete (1,200 cubic yards @ \$165)	\$ 198,000
	Construction signs	\$ 5,000
	Equipment rentals	\$ 10,000
	Salt (2,000 tons @ \$85)	\$ 170,000
	Sealing materials (60,000 pounds @ \$0.70)	\$ 42,000
	Snow plow blades	\$ 20,000
	Various construction materials (dowels, epoxy, forms, tack, snow fence, etc.)	\$ 10,000
54	Miscellaneous tools	\$ 6,000
56	Fleet management - overhead contribution	\$ 248,000
	Fleet management - equipment contribution	\$ 5,720
	Fleet management - repair and maintenance supplies	\$ 190,000
57	Fuel	\$ 65,960
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
	MVR annual fee (16)	\$ 240
	Safety equipment	\$ 1,000
73	Equipment replacement fund contribution	\$ 803,257
81	Building maintenance fund contribution - PM Projects (Public Works and Parks Maint. Facility + Satellite Fueling Station - split 60/30/10 RM/Parks/Storm)	\$ 82,759
	Building maintenance - contracted services (Public Works and Parks Maint. Facility + Satellite Fueling Station - split 60/30/10 RM/Parks/Storm)	\$ 43,284
	Building maintenance - overhead and equipment	\$ 81,878
97	Transfers Out to Capital Projects	\$ 2,016,700
	Annual Street Rehabilitation Program	\$ 1,266,700
	Meadow Drive	\$ 750,000
99	Special Revenue: Metro Salt Storage Facility (Fund 160)	\$ 30,000
40	Building maintenance	\$ 15,000
56	Equipment maintenance	\$ 15,000

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 2024-25	FY 2025-26	FY 2025-26	FY 2026-27
	ACTUAL	ADOPTED	REVISED	RECOMMENDED
Personal services	-	-	-	-
Contractual & supply service	474,956	528,000	522,000	523,000
Capital outlay	-	-	-	-
Total expenditures	\$ 474,956	\$ 528,000	\$ 522,000	\$ 523,000
Fees	-	-	-	-
Grants	-	-	-	-
Other	509,832	518,273	523,383	469,248
Total revenue	\$ 509,832	\$ 518,273	\$ 523,383	\$ 469,248
<i>Net amount supported by Road Use taxes</i>	\$ (34,876)	\$ 9,727	\$ (1,383)	\$ 53,752

SIGNIFICANT BUDGET IMPACTS: This budget includes:

- ↓ A decrease of \$5,000 in utility service is due to a decrease in energy costs for existing street light systems. (Line 48)

FUTURE BUDGET CONSIDERATIONS:

- ❖ MidAmerican Energy owns and maintains the majority of streetlights in the City of Urbandale. The budget is primarily for utility costs, which have been very stable.

PUBLIC WORKS		FY 2024-25	FY 2025-26	FY 2025-26	FY 2026-27	FY 2026-27	INCREASE	FY 2027-28
		ACTUAL	ADOPTED	REVISED	REQUESTED	RECOMMENDED	(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.	5,899	2,000	2,000	2,000	2,000	-	2,000
46	Training and development	-	-	-	-	-	-	-
48	Utility service	469,057	526,000	520,000	521,000	521,000	(5,000)	521,000
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		\$ 474,956	\$ 528,000	\$ 522,000	\$ 523,000	\$ 523,000	\$ (5,000)	\$ 523,000
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	-	-	-	-	-	-	-
Sub-total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
OPERATING BUDGET SUB-TOTAL		\$ 474,956	\$ 528,000	\$ 522,000	\$ 523,000	\$ 523,000	\$ (5,000)	\$ 523,000
99	Special Revenue fund items	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
91	Debt retirement	-	-	-	-	-	-	-
97	Transfers out	-	-	-	-	-	-	-
95	Contingency	-	-	-	-	-	-	-
STREET LIGHTING		\$ 474,956	\$ 528,000	\$ 522,000	\$ 523,000	\$ 523,000	\$ (5,000)	\$ 523,000

Function: Public Works Activity: Street Lighting

Activity Notes

Object	Description	Amount
41	City-owned street light maintenance	\$ 2,000
48	Energy cost for existing street light systems	\$ 521,000



FUNCTION: Public Works
ACTIVITY: Traffic Safety

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 2024-25 ACTUAL	FY 2025-26 ADOPTED	FY 2025-26 REVISED	FY 2026-27 RECOMMENDED
Personal services	278,839	292,766	289,367	305,500
Contractual & supply service	136,987	175,400	174,515	158,286
Capital outlay	105,270	133,110	133,110	123,719
Total expenditures	\$ 521,096	\$ 601,276	\$ 596,992	\$ 587,505
Fees	-	-	-	-
Grants	-	-	-	-
Other	559,360	590,199	598,574	527,123
Total revenue	\$ 559,360	\$ 590,199	\$ 598,574	\$ 527,123
Net amount supported by Road Use taxes	\$ (38,264)	\$ 11,077	\$ (1,582)	\$ 60,382

SIGNIFICANT BUDGET IMPACTS: This budget includes:

- ↑ Overall personnel costs increased by \$12,700, which reflects normal salary and benefit increases for existing staff, offset by lower group insurance costs per employee. (Line 01 to Line 13)
- ↓ A decrease of \$17,500 in vehicle operation reflects the lower pricing for the City’s fuel contract in FY27. (Line 57)
- ↓ A decrease of \$7,000 in equipment is due to the purchase of a sign press in FY26. (Line 71)

FUTURE BUDGET CONSIDERATIONS:

- ❖ The majority of traffic signals have been updated with new controllers, battery backup systems, and cameras. With the additional features and hardware comes increased maintenance and replacement costs.
- ❖ There is a demand for improved pavement markings. Over the last five years the amount of labor necessary to apply markings has doubled. In addition, there are new requirements to maintain retroreflectivity of lane lines. This will result in increased labor, material, and equipment costs.

PUBLIC WORKS		FY 2024-25	FY 2025-26	FY 2025-26	FY 2026-27	FY 2026-27	INCREASE	FY 2027-28
		ACTUAL	ADOPTED	REVISED	REQUESTED	RECOMMENDED	(DECREASE)	ESTIMATE
240 TRAFFIC SAFETY								
PERSONAL SERVICES								
01	Salaries	\$ 201,241	\$ 215,437	\$ 213,790	\$ 228,287	\$ 228,287	\$ 12,850	\$ 235,076
02	Overtime	-	-	-	-	-	-	-
03	Part-time	4,352	6,000	5,000	6,000	6,000	-	6,000
04	Witness fees	-	-	-	-	-	-	-
06	FICA	15,252	17,252	16,500	18,266	18,266	1,014	18,898
07	Retirement - IPERS	19,021	20,236	20,236	21,514	21,514	1,278	22,191
08	Pension - MFPRSI	-	-	-	-	-	-	-
09	Group insurance	35,000	29,554	29,554	25,000	25,000	(4,554)	25,000
11	Allowance	-	-	-	1,875	1,875	1,875	1,875
12	Unemployment	-	-	-	-	-	-	-
13	Deferred comp plan City match	3,973	4,287	4,287	4,558	4,558	271	4,702
Sub-Total		\$ 278,839	\$ 292,766	\$ 289,367	\$ 305,500	\$ 305,500	\$ 12,734	\$ 313,742
CONTRACTUAL AND SUPPLY SERVICES								
21	Advertising	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22	Recruitment	-	175	175	175	175	-	175
23	Professional services	-	-	-	-	-	-	-
24	Contributions to other agencies	-	-	-	-	-	-	-
27	Data processing	495	1,030	1,030	530	530	(500)	530
28	Dues and memberships	-	-	-	-	-	-	-
29	Insurance	-	-	-	-	-	-	-
32	Uniforms and laundry	1,266	1,950	1,950	390	390	(1,560)	390
35	Printing and copying	-	-	-	-	-	-	-
40	Building and grounds maint.	-	-	-	-	-	-	-
41	Vehicle and equipment maint.	25,902	19,000	19,000	19,000	19,000	-	19,000
46	Training and development	60	500	200	500	500	-	500
48	Utility service	33,300	34,720	34,720	35,350	35,350	630	35,350
49	Petty cash	-	-	-	-	-	-	-
51	Maintenance supplies	34,312	69,675	69,675	73,775	73,775	4,100	73,775
54	Minor equipment	3,208	3,000	3,000	3,000	3,000	-	3,000
55	DARE expenditures	-	-	-	-	-	-	-
56	Vehicle maintenance supplies	31,000	36,720	36,720	19,210	19,210	(17,510)	19,210
57	Vehicle operation supplies	6,505	8,130	7,500	5,811	5,811	(2,319)	5,811
58	Office supplies	59	-	-	-	-	-	-
59	Operating supplies	779	500	500	500	500	-	500
60	Safety and medical supplies	101	-	45	45	45	45	45
61	Refunds	-	-	-	-	-	-	-
Sub-total		\$ 136,987	\$ 175,400	\$ 174,515	\$ 158,286	\$ 158,286	\$ (17,114)	\$ 158,286
CAPITAL OUTLAY								
71	Equipment	\$ -	\$ 7,000	\$ 7,000	\$ -	\$ -	\$ (7,000)	\$ -
72	Furniture and fixtures	-	-	-	-	-	-	-
73	Equipment replacement fund	51,110	51,110	51,110	48,719	48,719	(2,391)	46,290
74	Office equipment	-	-	-	-	-	-	-
75	Operating equipment	-	-	-	-	-	-	-
76	Property improvements	54,160	75,000	75,000	75,000	75,000	-	75,000
77	Economic development	-	-	-	-	-	-	-
79	Books, films and recordings	-	-	-	-	-	-	-
80	Natural disaster cleanup	-	-	-	-	-	-	-
81	Building maintenance fund	-	-	-	-	-	-	-
Sub-total		\$ 105,270	\$ 133,110	\$ 133,110	\$ 123,719	\$ 123,719	\$ (9,391)	\$ 121,290
OPERATING BUDGET SUB-TOTAL		\$ 521,096	\$ 601,276	\$ 596,992	\$ 587,505	\$ 587,505	\$ (13,771)	\$ 593,318
99	Special Revenue fund items	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
91	Debt retirement	-	-	-	-	-	-	-
97	Transfers out to Capital Project:	-	-	-	-	-	-	-
95	Contingency	-	-	-	-	-	-	-
TRAFFIC SAFETY		\$ 521,096	\$ 601,276	\$ 596,992	\$ 587,505	\$ 587,505	\$ (13,771)	\$ 593,318

Function: Public Works
Activity: Traffic Safety

Activity Notes

Object	Description	Amount
01	Laborer, Light Equipment Operator, ROW Technician / Utility Locator	\$ 228,287
03	Summer Laborer	\$ 6,000
06	FICA	\$ 18,266
07	IPERS	\$ 21,514
09	Group insurance	\$ 25,000
11	OSHA PPE stipend (3)	\$ 1,875
13	Deferred compensation City match	\$ 4,558
22	Recruitment	\$ 175
27	AVL	\$ 530
32	Hi-Vis shirts (10 @ \$30)	\$ 300
	Seasonal shirts (1 @ \$90)	\$ 90
41	City of Clive Hickman maintenance	\$ 1,000
	Traffic signal hardware maintenance contract (53 signals @ 100%, 14 signals @ 50%, 13 school beacons, 5 crosswalks)	\$ 18,000
46	Training and development	\$ 500
48	Traffic signal electrical service (56 signals @ 100%, 14 signals @ 50%, 6 school beacons)	\$ 34,050
	Cell phone plan	\$ 580
	iPad data plan (2)	\$ 720
51	Glass beads	\$ 6,000
	Posts, brackets, and hardware	\$ 10,000
	Signs	\$ 25,000
	Street painting materials	\$ 27,775
	Traffic signal maintenance supplies	\$ 5,000
54	Miscellaneous tools	\$ 3,000
56	Fleet management - overhead contribution	\$ 9,000
	Fleet management - equipment contribution	\$ 210
	Fleet management - repair and maintenance supplies	\$ 10,000
57	Fuel	\$ 5,811
59	Operating supplies	\$ 500
60	MVR annual fee (3)	\$ 45
73	Equipment replacement fund contribution	\$ 48,719
76	Traffic signal improvement program	\$ 75,000



FUNCTION: Public Works
ACTIVITY: Engineering Services

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 2024-25	FY 2025-26	FY 2025-26	FY 2026-27
	ACTUAL	ADOPTED	REVISED	RECOMMENDED
Personal services	823,076	883,024	866,382	942,882
Contractual & supply service	65,871	71,205	68,145	67,413
Capital outlay	65,092	64,875	64,875	54,360
Total expenditures	\$ 954,039	\$ 1,019,104	\$ 999,402	\$ 1,064,655
Fees	143,607	150,000	150,000	150,000
Grants	-	-	-	-
Other	81,844	65,660	71,190	66,283
Total revenue	\$ 225,451	\$ 215,660	\$ 221,190	\$ 216,283
Net amount supported by property taxes	\$ 728,588	\$ 803,444	\$ 778,212	\$ 848,372

SIGNIFICANT BUDGET IMPACTS: This budget includes:

- ↑ Overall personnel costs increased by \$59,900, which reflects normal salary and benefit increases for existing staff, offset by lower group insurance costs per employee. (Line 01 to Line 13)
- ↑ An increase of \$6,400 in equipment reflects the addition of a digital level and GPS units in FY27. (Line 71)
- ↓ A decrease of \$16,900 in equipment replacement fund expenses relates to fluctuating contributions as a result of overhead and department specific equipment costs being allocated to applicable departments in FY27. (Line 73)

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. Equipment needs may increase as development and CIP projects increase.

PUBLIC WORKS		FY 2024-25	FY 2025-26	FY 2025-26	FY 2026-27	FY 2026-27	INCREASE	FY 2027-28
		ACTUAL	ADOPTED	REVISED	REQUESTED	RECOMMENDED	(DECREASE)	ESTIMATE
260 ENGINEERING SERVICES								
PERSONAL SERVICES								
01	Salaries	\$ 579,634	\$ 618,851	\$ 614,884	\$ 674,207	\$ 674,207	\$ 55,356	\$ 701,175
02	Overtime	36,070	55,000	45,000	55,000	55,000	-	55,000
03	Part-time	11,875	20,000	20,000	20,000	20,000	-	20,000
04	Witness fees	-	-	-	-	-	-	-
06	FICA	46,773	49,770	49,770	54,101	54,101	4,331	56,243
07	Retirement - IPERS	57,705	58,129	58,129	63,428	63,428	5,299	66,191
08	Pension - MFPRSI	-	-	-	-	-	-	-
09	Group insurance	81,667	68,959	68,959	58,333	58,333	(10,626)	58,333
11	Allowance	34	-	-	4,375	4,375	4,375	4,375
12	Unemployment	-	-	-	-	-	-	-
13	Deferred comp plan City match	9,318	12,315	9,640	13,438	13,438	1,123	14,023
Sub-Total		\$ 823,076	\$ 883,024	\$ 866,382	\$ 942,882	\$ 942,882	\$ 59,858	\$ 975,340
CONTRACTUAL AND SUPPLY SERVICES								
21	Advertising	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22	Recruitment	453	300	300	300	300	-	300
23	Professional services	32,355	33,700	31,340	33,700	33,700	-	33,700
24	Contributions to other agencies	-	-	-	-	-	-	-
27	Data processing	-	-	-	-	-	-	-
28	Dues and memberships	30	-	-	-	-	-	-
29	Insurance	-	-	-	-	-	-	-
32	Uniforms and laundry	4,115	3,945	3,945	1,095	1,095	(2,850)	1,095
35	Printing and copying	-	-	-	-	-	-	-
40	Building and grounds maint.	-	-	-	-	-	-	-
41	Vehicle and equipment maint.	-	-	-	-	-	-	-
46	Training and development	2,065	2,800	2,800	3,080	3,080	280	3,080
48	Utility service	5,602	7,000	6,000	7,000	7,000	-	7,000
49	Petty cash	-	-	-	-	-	-	-
51	Maintenance supplies	-	-	300	-	-	-	-
54	Minor equipment	-	-	-	-	-	-	-
55	DARE expenditures	-	-	-	-	-	-	-
56	Vehicle maintenance supplies	7,000	9,810	9,810	10,160	10,160	350	10,160
57	Vehicle operation supplies	10,024	10,000	10,000	8,323	8,323	(1,677)	8,323
58	Office supplies	-	-	-	-	-	-	-
59	Operating supplies	4,127	3,500	3,500	3,500	3,500	-	3,500
60	Safety and medical supplies	100	150	150	255	255	105	255
61	Refunds	-	-	-	-	-	-	-
Sub-total		\$ 65,871	\$ 71,205	\$ 68,145	\$ 67,413	\$ 67,413	\$ (3,792)	\$ 67,413
CAPITAL OUTLAY								
71	Equipment	\$ 217	\$ -	\$ -	\$ 6,350	\$ 6,350	\$ 6,350	\$ 6,350
72	Furniture and fixtures	-	-	-	-	-	-	-
73	Equipment replacement fund	64,875	64,875	64,875	48,010	48,010	(16,865)	45,181
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	-	-	-	-	-	-	-
Sub-total		\$ 65,092	\$ 64,875	\$ 64,875	\$ 54,360	\$ 54,360	\$ (10,515)	\$ 51,531
OPERATING BUDGET SUB-TOTAL		\$ 954,039	\$ 1,019,104	\$ 999,402	\$ 1,064,655	\$ 1,064,655	\$ 45,551	\$ 1,094,284
99	Special Revenue fund items	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
91	Debt retirement	-	-	-	-	-	-	-
97	Transfers out	-	-	-	-	-	-	-
95	Contingency	-	-	-	-	-	-	-
ENGINEERING SERVICES		\$ 954,039	\$ 1,019,104	\$ 999,402	\$ 1,064,655	\$ 1,064,655	\$ 45,551	\$ 1,094,284

Function: Public Works
Activity: Engineering Services

Activity Notes

Object	Description	Amount
01	Senior Engineering Technician (4), Engineering Technician (1), GIS Technician	\$ 674,207
02	Overtime	\$ 55,000
03	Seasonal interns (2)	\$ 20,000
06	FICA	\$ 54,101
07	IPERS	\$ 63,428
09	Group insurance	\$ 58,333
11	OSHA PPE stipend (7)	\$ 4,375
13	Deferred compensation City match	\$ 13,438
22	Recruitment expenses	\$ 300
23	Bridge inspection consultant fees	\$ 7,500
	Design standards, drawings and details	\$ 2,500
	Equipment calibration	\$ 700
	Fiber optic work and supplies	\$ 5,000
	Iowa One Call subscription	\$ 18,000
32	City logo shirt (1)	\$ 45
	Hi-Vis shirts (30 @ \$30)	\$ 900
	Seasonal shirts (2 @ \$75)	\$ 150
46	Concrete paving seminar (6)	\$ 1,860
	DOT certifications	\$ 360
	GIS Training - national or regional	\$ 500
	Technical conferences (3)	\$ 360
48	Inspector cell phones (5), hotspots (3)	\$ 5,000
	Voice and data	\$ 2,000
56	Fleet management - overhead contribution	\$ 7,000
	Fleet management - equipment contribution	\$ 160
	Fleet management - repair and maintenance supplies	\$ 3,000
57	Fuel	\$ 8,323
59	Car washes	\$ 600
	Drafting supplies	\$ 600
	Field supplies - paint, lath, flagging material	\$ 2,300
60	First aid supplies	\$ 150
	MVR annual fee (7)	\$ 105
71	Digital Level (6-foot)	\$ 350
	GPS Units (2 @ \$3,000)	\$ 6,000
73	Equipment replacement fund contribution	\$ 48,010



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 2024-25	FY 2025-26	FY 2025-26	FY 2026-27
	ACTUAL	ADOPTED	REVISED	RECOMMENDED
Personal services	795,786	826,954	824,389	859,803
Contractual & supply service	1,853,286	1,833,543	1,868,419	1,899,884
Capital outlay	489,391	464,216	453,691	461,816
Total expenditures	\$ 3,138,463	\$ 3,124,713	\$ 3,146,499	\$ 3,221,503
Fees	3,241,581	3,263,100	3,314,436	3,367,400
Grants	-	-	-	-
Other	272,753	221,762	248,367	255,948
Total revenue	\$ 3,514,334	\$ 3,484,862	\$ 3,562,803	\$ 3,623,348
<i>Net amount supported by property taxes</i>	<i>\$ (375,871)</i>	<i>\$ (360,149)</i>	<i>\$ (416,304)</i>	<i>\$ (401,845)</i>

SIGNIFICANT BUDGET IMPACTS: This budget includes:

- ↑ Overall personnel costs increased by \$32,900, which reflects normal salary and benefit increases for existing staff, offset by lower group insurance costs per employee. (Line 01 to Line 13)
- ↑ An increase of \$123,600 in contributions to other agencies reflects increases in recycling program fees and landfill tipping fees. (Line 24)
- ↓ A decrease of \$48,200 in vehicle maintenance supply contributions is due to a decrease in overhead and future equipment replacement costs within the Fleet Maintenance Fund. (Line 56)
- ↓ A decrease of \$8,200 in vehicle operation supplies is the result of a decrease in fuel costs for the City. Budgeted amounts are based on fuel contracts ending 12/31/2026. (Line 57)

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 ten years.
- ❖ Just under half of the solid waste program costs are for recycling collection and disposal fees. These costs are determined by Metro Waste Authority.
- ❖ The budget represents the direct costs of providing solid waste services. However, the indirect costs are not currently included. Staff will be completing an indirect cost study for the solid waste program in early 2026 to determine if any rate increases are warranted. The current FY26 rate is \$14.50 phpm. The rate was last changed in FY23.
- ❖ Staff will be working toward transitioning the solid waste function to an Enterprise fund in FY28, as the majority of customers are external and the revenue from fees should be covering the cost of the service. The completion of the indirect cost study will aid in this process, which will result in shifting costs away from the General Fund.

PUBLIC WORKS		FY 2024-25	FY 2025-26	FY 2025-26	FY 2026-27	FY 2026-27	INCREASE	FY 2027-28
		ACTUAL	ADOPTED	REVISED	REQUESTED	RECOMMENDED	(DECREASE)	ESTIMATE
290 SOLID WASTE COLLECTION								
PERSONAL SERVICES								
01	Salaries	\$ 570,599	\$ 608,329	\$ 607,430	\$ 641,003	\$ 641,003	\$ 32,674	\$ 658,865
02	Overtime	32,776	33,000	33,000	33,000	33,000	-	33,000
03	Part-time	-	-	-	-	-	-	-
04	Witness fees	-	-	-	-	-	-	-
06	FICA	44,224	47,419	47,419	49,986	49,986	2,567	51,698
07	Retirement - IPERS	56,855	57,141	57,141	60,325	60,325	3,184	62,197
08	Pension - MFPRSI	-	-	-	-	-	-	-
09	Group insurance	81,667	68,959	68,959	58,333	58,333	(10,626)	58,333
11	Allowance	-	-	-	4,375	4,375	4,375	4,375
12	Unemployment	-	-	-	-	-	-	-
13	Deferred comp plan City match	9,665	12,106	10,440	12,781	12,781	675	13,177
Sub-Total		\$ 795,786	\$ 826,954	\$ 824,389	\$ 859,803	\$ 859,803	\$ 32,849	\$ 881,645
CONTRACTUAL AND SUPPLY SERVICES								
21	Advertising	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22	Recruitment	-	-	-	-	-	-	-
23	Professional services	-	-	-	-	-	-	-
24	Contributions to other agencies	1,534,710	1,478,148	1,515,834	1,601,726	1,601,726	123,578	1,601,726
27	Data processing	1,485	2,600	2,600	2,600	2,600	-	2,600
28	Dues and memberships	245	550	550	550	550	-	550
29	Insurance	-	-	-	-	-	-	-
32	Uniforms and laundry	3,468	4,375	4,375	1,050	1,050	(3,325)	1,050
35	Printing and copying	2,866	2,400	2,400	2,400	2,400	-	2,400
40	Building and grounds maint.	-	-	-	-	-	-	-
41	Vehicle and equipment maint.	-	-	-	-	-	-	-
46	Training and development	952	1,260	1,000	1,320	1,320	60	1,320
48	Utility service	5,425	4,800	6,700	7,110	7,110	2,310	7,110
49	Petty cash	-	-	-	-	-	-	-
51	Maintenance supplies	-	-	-	-	-	-	-
54	Minor equipment	300	500	-	500	500	-	500
55	DARE expenditures	-	-	-	-	-	-	-
56	Vehicle maintenance supplies	218,000	248,460	248,460	200,260	200,260	(48,200)	200,260
57	Vehicle operation supplies	82,705	88,950	85,000	80,763	80,763	(8,187)	80,763
58	Office supplies	-	-	-	-	-	-	-
59	Operating supplies	2,156	1,000	1,000	1,000	1,000	-	1,000
60	Safety and medical supplies	974	500	500	605	605	105	605
61	Refunds	-	-	-	-	-	-	-
Sub-total		\$ 1,853,286	\$ 1,833,543	\$ 1,868,419	\$ 1,899,884	\$ 1,899,884	\$ 66,341	\$ 1,899,884
CAPITAL OUTLAY								
71	Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
72	Furniture and fixtures	67,175	72,000	61,475	72,000	72,000	-	72,000
73	Equipment replacement fund	422,216	392,216	392,216	389,816	389,816	(2,400)	389,816
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	-	-	-	-	-	-	-
Sub-total		\$ 489,391	\$ 464,216	\$ 453,691	\$ 461,816	\$ 461,816	(2,400)	\$ 461,816
OPERATING BUDGET SUB-TOTAL		\$ 3,138,463	\$ 3,124,713	\$ 3,146,499	\$ 3,221,503	\$ 3,221,503	\$ 96,790	\$ 3,243,345
99	Special Revenue fund items	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -
91	Debt retirement	-	-		-	-	-	-
97	Transfers out	-	-		-	-	-	-
95	Contingency	-	-		-	-	-	-
SOLID WASTE COLLECTION		\$ 3,138,463	\$ 3,124,713	\$ 3,146,499	\$ 3,221,503	\$ 3,221,503	\$ 96,790	\$ 3,243,345

Function: Public Works
Activity: Solid Waste Collection

Activity Notes

Object	Description	Amount
01	Supervisor, Waste Collection Operators (6)	\$ 641,003
02	Overtime	\$ 33,000
06	FICA	\$ 49,986
07	IPERS	\$ 60,325
09	Group insurance	\$ 58,333
11	OSHA PPE stipend (7)	\$ 4,375
13	Deferred compensation City match	\$ 12,781
24	Curb It! recycling program	\$ 952,176
	Landfill and transfer station charges	\$ 606,800
	Spring cleanup	\$ 39,750
	Yard waste	\$ 3,000
27	AVL annual cost	\$ 1,600
	Portable / mobile radio maintenance	\$ 1,000
28	Supervisor ASCE and IES membership	\$ 550
32	Hi-Vis shirts (35 @ \$30)	\$ 1,050
35	Spring cleanup mailing and container tags	\$ 2,400
46	Training and development	\$ 1,320
48	Public Works complex utilities (10%)	\$ 5,810
	Cell phone - Supervisor	\$ 580
	iPad data (2)	\$ 720
54	Miscellaneous tools	\$ 500
56	Fleet management - overhead contribution	\$ 98,000
	Fleet management - equipment contribution	\$ 2,260
	Fleet management - repair and maintenance supplies	\$ 100,000
57	Fuel	\$ 80,763
59	Miscellaneous supplies	\$ 1,000
60	MVR annual fee (7)	\$ 105
	Safety equipment	\$ 500
71	Curotto can (\$75,000 purchase moved to ERF)	\$ -
72	Solid waste container replacements	\$ 72,000
73	Equipment replacement fund contributions	\$ 389,816



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 2024-25	FY 2025-26	FY 2025-26	FY 2026-27
	ACTUAL	ADOPTED	REVISED	RECOMMENDED
Personal services	216,300	240,848	235,873	245,685
Contractual & supply service	74,549	87,290	84,940	81,871
Capital outlay	349,330	1,016,924	1,017,079	776,924
Total expenditures	\$ 640,179	\$ 1,345,062	\$ 1,337,892	\$ 1,104,480
Fees	-	-	-	-
Grants	-	-	-	-
Other	983,892	1,651,851	1,650,287	1,536,713
Total revenue	\$ 983,892	\$ 1,651,851	\$ 1,650,287	\$ 1,536,713
<i>Net amount supported by property taxes</i>	\$ (343,713)	\$ (306,789)	\$ (312,395)	\$ (432,233)

SIGNIFICANT BUDGET IMPACTS: This budget includes:

- ↑ Overall personnel costs increased by \$4,800, which reflects normal salary and benefit increases for existing staff, offset by lower group insurance costs per employee. (Line 01 to Line 13)
- ↓ A decrease of \$8,300 in vehicle maintenance supply contributions is due to a decrease in overhead and future equipment replacement costs within the Fleet Maintenance Fund. (Line 56)
- ↓ A decrease of \$160,000 in operating equipment is related to the replacement of the existing sewer televising equipment in FY26. (Line 75)
- ↓ A decrease of \$80,000 in property improvements is attributed to a decrease in footing drain disconnect program costs in FY27. (Line 76)

FUTURE BUDGET CONSIDERATIONS:

- ❖ The two sewer districts have invested aggressively in improvement of the collection system. As a result, maintenance costs should remain very stable for the foreseeable future.
- ❖ The Wastewater Reclamation Authority has completed a Facility Plan Update that outlines the needs of the agency for the next 20 years and beyond. The facility improvement costs will be passed on to users. As a result, The Urbandale Sanitary Sewer District (USSD) implemented a plan to increase rates approximately 25% over five years. Rates for the Urbandale Windsor Heights Sanitary District (UWHD) customers will see an increase of approximately 70% over the same period. The rates are among the lowest in the metro area.
- ❖ The “Foundation Drain Disconnect Program” was established in 2025. The City and the two sanitary sewer districts are assisting property owners with the costs of complying with the ordinance. This additional expense will be ongoing.

PUBLIC WORKS		FY 2024-25	FY 2025-26	FY 2025-26	FY 2026-27	FY 2026-27	INCREASE	FY 2027-28
		ACTUAL	ADOPTED	REVISED	REQUESTED	RECOMMENDED	(DECREASE)	ESTIMATE
291 SANITARY SEWERS								
PERSONAL SERVICES								
01	Salaries	\$ 148,840	\$ 166,329	\$ 163,400	\$ 171,841	\$ 171,841	\$ 5,512	\$ 176,094
02	Overtime	5,590	10,000	10,000	10,000	10,000	-	10,000
03	Part-time	9,166	12,000	10,910	12,000	12,000	-	12,000
04	Witness fees	-	-	-	-	-	-	-
06	FICA	11,888	13,883	13,200	14,320	14,320	437	14,754
07	Retirement - IPERS	14,564	15,623	15,400	16,179	16,179	556	16,623
08	Pension - MFPRSI	-	-	-	-	-	-	-
09	Group insurance	23,333	19,703	19,703	16,667	16,667	(3,036)	16,667
11	Allowance	-	-	-	1,250	1,250	1,250	1,250
12	Unemployment	-	-	-	-	-	-	-
13	Deferred comp plan City match	2,919	3,310	3,260	3,428	3,428	118	3,522
Sub-Total		\$ 216,300	\$ 240,848	\$ 235,873	\$ 245,685	\$ 245,685	\$ 4,837	\$ 250,910
CONTRACTUAL AND SUPPLY SERVICES								
21	Advertising	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22	Recruitment	215	250	250	250	250	-	250
23	Professional services	2,743	1,800	1,800	1,800	1,800	-	1,800
24	Contributions to other agencies	194	-	-	-	-	-	-
27	Data processing	508	550	550	550	550	-	550
28	Dues and memberships	-	-	-	-	-	-	-
29	Insurance	-	-	-	-	-	-	-
32	Uniforms and laundry	1,180	1,400	1,400	450	450	(950)	450
35	Printing and copying	-	-	-	-	-	-	-
40	Building and grounds maint.	-	-	-	-	-	-	-
41	Vehicle and equipment maint.	650	2,000	1,000	2,000	2,000	-	2,000
46	Training and development	480	500	500	500	500	-	500
48	Utility service	1,368	1,630	1,450	1,630	1,630	-	1,630
49	Petty cash	-	-	-	-	-	-	-
51	Maintenance supplies	24,538	30,000	30,000	30,000	30,000	-	30,000
54	Minor equipment	2,518	5,000	5,000	9,500	9,500	4,500	9,500
55	DARE expenditures	-	-	-	-	-	-	-
56	Vehicle maintenance supplies	31,000	34,490	34,490	26,210	26,210	(8,280)	26,210
57	Vehicle operation supplies	8,549	8,670	7,500	7,951	7,951	(719)	7,951
58	Office supplies	-	-	-	-	-	-	-
59	Operating supplies	390	500	500	500	500	-	500
60	Safety and medical supplies	216	500	500	530	530	30	530
61	Refunds	-	-	-	-	-	-	-
Sub-total		\$ 74,549	\$ 87,290	\$ 84,940	\$ 81,871	\$ 81,871	\$ (5,419)	\$ 81,871
CAPITAL OUTLAY								
71	Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
72	Furniture and fixtures	-	-	-	-	-	-	-
73	Equipment replacement fund	26,924	26,924	26,924	26,924	26,924	-	22,763
74	Office equipment	-	-	-	-	-	-	-
75	Operating equipment	-	160,000	185,613	-	-	(160,000)	-
76	Property improvements	322,406	830,000	804,542	750,000	750,000	(80,000)	750,000
77	Economic development	-	-	-	-	-	-	-
79	Books, films and recordings	-	-	-	-	-	-	-
80	Natural disaster cleanup	-	-	-	-	-	-	-
81	Building maintenance fund	-	-	-	-	-	-	-
Sub-total		\$ 349,330	\$ 1,016,924	\$ 1,017,079	\$ 776,924	\$ 776,924	\$ (240,000)	\$ 772,763
OPERATING BUDGET SUB-TOTAL		\$ 640,179	\$ 1,345,062	\$ 1,337,892	\$ 1,104,480	\$ 1,104,480	\$ (240,582)	\$ 1,105,544
99	Special Revenue fund items	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
91	Debt retirement	-	-	-	-	-	-	-
97	Transfers out	-	-	-	-	-	-	-
95	Contingency	-	-	-	-	-	-	-
SANITARY SEWERS		\$ 640,179	\$ 1,345,062	\$ 1,337,892	\$ 1,104,480	\$ 1,104,480	\$ (240,582)	\$ 1,105,544

Function: Public Works
Activity: Sanitary Sewer and Wastewater

Activity Notes

Object	Description	Amount
01	Sewer System Operators (2)	\$ 171,841
02	Overtime	\$ 10,000
03	Seasonal laborers (2)	\$ 12,000
06	FICA	\$ 14,320
07	IPERS	\$ 16,179
09	Group insurance	\$ 16,667
11	OSHA PPE stipend (2)	\$ 1,250
13	Deferred compensation City match	\$ 3,428
22	Recruitment	\$ 250
23	Legal fees	\$ 1,800
27	AVL annual cost	\$ 550
32	Hi-Vis shirts (10 @ \$30)	\$ 300
	Seasonal shirts (2 @ \$75)	\$ 150
41	Lift station maintenance	\$ 2,000
46	Wastewater training (2)	\$ 500
48	Lift station electrical and phone	\$ 790
	iPad data and hotspot	\$ 840
51	Castings, adjusting rings, concrete	\$ 30,000
54	Camera accessories	\$ 4,500
	Cleaning heads	\$ 3,000
	Replacement tools	\$ 2,000
56	Fleet management - overhead contribution	\$ 9,000
	Fleet management - equipment contribution	\$ 210
	Fleet management - repair and maintenance supplies	\$ 17,000
57	Fuel	\$ 7,951
59	Operating supplies / consumables	\$ 500
60	MVR annual fee (2)	\$ 30
	Safety equipment, supplies	\$ 500
73	Equipment replacement fund contributions	\$ 26,924
76	Footing drain disconnect program	\$ 50,000
	Manhole lining program	\$ 75,000
	Sanitary sewer lining program	\$ 550,000
	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 2024-25	FY 2025-26	FY 2025-26	FY 2026-27
	ACTUAL	ADOPTED	REVISED	RECOMM.
Personal services	542,970	599,449	569,352	592,099
Contractual & supply service	275,374	285,673	250,573	242,587
Capital outlay	205,908	235,323	243,131	214,750
Total expenditures	\$ 1,024,252	\$ 1,120,445	\$ 1,063,056	\$ 1,049,436
Total transfers	\$ 2,820,000	\$ 2,332,500	\$ 2,332,500	\$ 3,245,000
Fees	2,996,242	3,800,000	3,840,000	3,880,000
Grants	-	-	-	-
Other	217,935	200,000	175,000	150,000
Total revenue	\$ 3,214,177	\$ 4,000,000	\$ 4,015,000	\$ 4,030,000
Net amount supported by stormwater fees	\$ 630,075	\$ (547,055)	\$ (619,444)	\$ 264,436

SIGNIFICANT BUDGET IMPACTS: This budget includes:

- ↓ Overall personnel costs decreased by \$7,400, which reflects normal salary and benefit increases for existing staff, offset by lower group insurance costs. (Line 01 to Line 13)
- ↓ A decrease of \$39,800 in vehicle maintenance supply contributions is due to a decrease in overhead and future equipment replacement costs within the Fleet Maintenance Fund. (Line 56)
- ↓ A decrease of \$30,000 in property improvements reflects the completion of the Karen Acres storm sewer lining project in FY26. (Line 76)
- ↑ An increase of \$13,800 in building maintenance fund contributions is the result of additional overhead costs being allocated to applicable departments in FY27. (Line 81)
- ↑ An increase of \$767,500 in transfers reflects variations in project costs that are transferred to the Capital Projects fund for expenditure. (Line 97)
- ❖ There is no rate change ERU rate changes recommended for FY27. The residential and commercial/industrial rate remains at \$9.00 for the first 100 ERUs, with the rate for each commercial/industrial ERU over 100 remaining at \$6.00. The rates were last adjusted in FY26. (Revenue)

FUTURE BUDGET CONSIDERATIONS:

- ❖ The first phase of study that analyzed the City’s Stormwater collection system was completed. The study revealed the need to invest significantly more to upgrade and maintain storm sewers and the creek system. Current rates will need to be monitored to keep up with future storm sewer improvement needs.
- ❖ The “Foundation Drain Disconnect Program” was established in 2025. The City and the two sanitary sewer districts are assisting property owners with the costs of complying with the ordinance. This additional expense will be ongoing.

PUBLIC WORKS		FY 2024-25	FY 2025-26	FY 2025-26	FY 2026-27	FY 2026-27	INCREASE	FY 2027-28
		ACTUAL	ADOPTED	REVISED	REQUESTED	RECOMM.	(DECREASE)	ESTIMATE
292 STORM WATER UTILITY FUND								
PERSONAL SERVICES								
01	Salaries	\$ 391,995	\$ 437,386	\$ 414,000	\$ 435,372	\$ 435,372	\$ (2,014)	\$ 452,248
02	Overtime	5,295	13,000	9,130	13,000	13,000	-	13,000
03	Part-time	7,630	10,000	9,500	10,000	10,000	-	10,000
04	Witness fees	-	-	-	-	-	-	-
06	FICA	30,163	34,866	33,500	34,721	34,721	(145)	36,245
07	Retirement - IPERS	36,986	41,103	40,500	41,006	41,006	(97)	42,692
08	Pension - MFPRSI	-	-	-	-	-	-	-
09	Group insurance	64,167	54,182	54,182	45,833	45,833	(8,349)	45,833
11	Allowance	204	204	320	3,479	3,479	3,275	3,479
12	Unemployment	-	-	-	-	-	-	-
13	Deferred comp plan City match	6,530	8,708	8,220	8,688	8,688	(20)	9,045
Sub-Total		\$ 542,970	\$ 599,449	\$ 569,352	\$ 592,099	\$ 592,099	\$ (7,350)	\$ 612,542
CONTRACTUAL AND SUPPLY SERVICES								
21	Advertising	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22	Recruitment	514	225	225	225	225	-	225
23	Professional services	-	-	5,000	-	-	-	-
24	Contributions to other agencies	16,000	18,000	16,000	18,000	18,000	-	18,000
27	Data processing	743	1,200	1,200	1,200	1,200	-	1,200
28	Dues and memberships	5,630	7,000	7,000	7,000	7,000	-	7,000
29	Insurance	24,986	38,363	38,363	33,906	33,906	(4,457)	33,906
32	Uniforms and laundry	2,238	3,125	3,125	600	600	(2,525)	600
35	Printing and copying	1,298	500	500	500	500	-	500
40	Building and grounds maint.	-	-	-	-	-	-	-
41	Vehicle and equipment maint.	-	-	-	-	-	-	-
46	Training and development	45	1,000	1,000	1,000	1,000	-	1,000
48	Utility service	5,940	4,800	6,700	7,110	7,110	2,310	7,110
49	Petty cash	-	-	-	-	-	-	-
51	Maintenance supplies	72,073	90,000	50,000	90,000	90,000	-	90,000
54	Minor equipment	5,181	2,500	2,500	2,500	2,500	-	2,500
55	DARE expenditures	-	-	-	-	-	-	-
56	Vehicle maintenance supplies	115,500	94,160	94,160	54,440	54,440	(39,720)	54,440
57	Vehicle operation supplies	23,530	23,500	23,500	24,716	24,716	1,216	24,716
58	Office supplies	87	-	-	-	-	-	-
59	Operating supplies	1,087	1,000	1,000	1,000	1,000	-	1,000
60	Safety and medical supplies	522	300	300	390	390	90	390
61	Refunds	-	-	-	-	-	-	-
Sub-total		\$ 275,374	\$ 285,673	\$ 250,573	\$ 242,587	\$ 242,587	\$ (43,086)	\$ 242,587
CAPITAL OUTLAY								
71	Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
72	Furniture and fixtures	-	-	-	-	-	-	-
73	Equipment replacement fund	188,563	184,438	184,438	180,097	180,097	(4,341)	180,097
74	Office equipment	-	-	-	-	-	-	-
75	Operating equipment	-	-	-	-	-	-	-
76	Property improvements	-	30,000	37,808	-	-	(30,000)	-
77	Economic development	-	-	-	-	-	-	-
79	Books, films and recordings	-	-	-	-	-	-	-
80	Natural disaster cleanup	-	-	-	-	-	-	-
81	Building maintenance fund	17,345	20,885	20,885	34,653	34,653	13,768	34,653
Sub-total		\$ 205,908	\$ 235,323	\$ 243,131	\$ 214,750	\$ 214,750	\$ (20,573)	\$ 214,750
OPERATING BUDGET SUB-TOTAL		\$ 1,024,252	\$ 1,120,445	\$ 1,063,056	\$ 1,049,436	\$ 1,049,436	\$ (71,009)	\$ 1,069,879
99	Special Revenue fund items	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
91	Debt retirement	-	-	-	-	-	-	-
97	Transfers out to Capitals	2,820,000	2,332,500	2,332,500	3,100,000	3,245,000	912,500	2,240,000
95	Contingency	-	-	-	-	-	-	-
STORM WATER UTILITY FUND		\$ 3,844,252	\$ 3,452,945	\$ 3,395,556	\$ 4,149,436	\$ 4,294,436	\$ 841,491	\$ 3,309,879

Function: Public Works
Activity: Storm Water Utility

Activity Notes

Object	Description	Amount
01	Senior Engineer (50% shared with Eng PW Admin), Light Equipment Operators (2), Storm Water Technician, Laborer (2)	\$ 435,372
02	Overtime	\$ 13,000
03	Part-time (summer intern)	\$ 10,000
06	FICA	\$ 34,721
07	IPERS	\$ 41,006
09	Group insurance	\$ 45,833
11	Phone allowance (50% - Senior Engineer shared with Eng PW Admin)	\$ 204
	OSHA PPE stipend (5 full, 1 at 50% - Senior Engineer shared with Eng PW Admin)	\$ 3,275
13	Deferred compensation City match	\$ 8,688
22	Recruitment	\$ 225
24	Polk County - Watershed Management Coordinators	\$ 18,000
27	AVL annual cost	\$ 700
	Portable / mobile radio maintenance	\$ 500
28	Storm Water Phase II regulations	\$ 7,000
29	Property, casualty, and cyber liability insurance, broker fee - Storm Water share (4%)	\$ 29,340
	Workers Comp insurance coverage, 411 medical claims - Storm Water share (2%)	\$ 4,566
32	Hi-Vis shirts (20 @ \$30)	\$ 600
35	Publications	\$ 500
46	Seminars and training	\$ 1,000
48	Inspector cell phone	\$ 580
	iPad data (2)	\$ 720
	Public Works complex utilities (10%)	\$ 5,810
51	Concrete	\$ 40,000
	Creek maintenance supplies	\$ 10,000
	Intake maintenance supplies	\$ 30,000
	Storm sewer maintenance supplies	\$ 10,000
54	Intake repair tools	\$ 2,500
56	Fleet management - overhead contribution	\$ 19,000
	Fleet management - equipment contribution	\$ 440
	Fleet management - repair and maintenance supplies	\$ 35,000
57	Fuel	\$ 24,716
59	Operating supplies	\$ 1,000
60	MVR annual fee (6)	\$ 90
	Safety equipment and supplies	\$ 300
73	Equipment replacement fund contributions	\$ 180,097
81	Building maintenance fund contribution - PM projects (Public Works and Parks Maint. Facility + Satellite Fueling Station - split 60/30/10 RM/Parks/Storm)	\$ 13,793
	Building maintenance fund contribution - contracted services (Public Works and Parks Maint. Facility + Satellite Fueling Station - split 60/30/10 RM/Parks/Storm)	\$ 7,214
	Building maintenance - overhead and equipment	\$ 13,646

Function: Public Works Activity: Storm Water Utility

Activity Notes

Object	Description	Amount
97	Transfers Out to Capital Projects	\$ 3,245,000
	Creek and stream drainage improvements	\$ 350,000
	Footing drain disconnect program	\$ 175,000
	Madison Avenue storm sewer improvements	\$ 150,000
	Rocklyn Creek mitigation buyout	\$ 675,000
	Roseland Drive storm sewer improvements	\$ 745,000
	Stormwater grant program	\$ 100,000
	65th Street stormwater improvements	\$ 1,050,000

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 2024-25	FY 2025-26	FY 2025-26	FY 2026-27
	ACTUAL	ADOPTED	REVISED	RECOMMENDED
Personal services	1,228,126	1,358,338	1,237,599	1,421,498
Contractual & supply service	100,761	127,020	120,870	127,770
Capital outlay	38,232	40,506	40,506	60,261
Total expenditures	\$ 1,367,119	\$ 1,525,864	\$ 1,398,975	\$ 1,609,529
Fees	30,220	30,000	30,000	30,000
Grants	-	-	-	-
Other	108,016	98,525	99,312	115,386
Total revenue	\$ 138,236	\$ 128,525	\$ 129,312	\$ 145,386
<i>Net amount supported by property taxes</i>	\$ 1,228,883	\$ 1,397,339	\$ 1,269,663	\$ 1,464,143

SIGNIFICANT BUDGET IMPACTS: This budget includes:

- ↑ Overall personnel costs increased by \$63,200, which includes normal salary and benefit increases for existing staff, offset by lower group insurance costs per employee. (Line 01 to Line 13)
- ↑ An increase of \$19,800 in building maintenance fund contributions is the result of additional overhead costs being allocated to applicable departments in FY27. (Line 81)

FUTURE BUDGET CONSIDERATIONS:

- ❖ Additional software may be required for staff to continue to design projects. Current staffing would allow additional projects to be designed in-house.

PUBLIC WORKS		FY 2024-25	FY 2025-26	FY 2025-26	FY 2026-27	FY 2026-27	INCREASE	FY 2027-28
		ACTUAL	ADOPTED	REVISED	REQUESTED	RECOMMENDED	(DECREASE)	ESTIMATE
295 ENGINEERING and PUBLIC WORKS ADMIN.								
PERSONAL SERVICES								
01	Salaries	\$ 923,214	\$ 1,042,264	\$ 940,000	\$ 1,104,945	\$ 1,104,945	\$ 62,681	\$ 1,149,143
02	Overtime	-	-	-	-	-	-	-
03	Part-time	-	-	-	-	-	-	-
04	Witness fees	-	-	-	-	-	-	-
06	FICA	70,063	81,152	75,000	87,490	87,490	6,338	88,339
07	Retirement - IPERS	85,961	99,487	90,000	104,980	104,980	5,493	108,479
08	Pension - MFPRSI	-	-	-	-	-	-	-
09	Group insurance	110,833	93,587	93,587	79,167	79,167	(14,420)	79,167
11	Allowance	16,574	17,012	17,012	18,697	18,697	1,685	18,697
12	Unemployment	-	-	-	-	-	-	-
13	Deferred comp plan City match	21,481	24,836	22,000	26,219	26,219	1,383	27,039
Sub-Total		\$ 1,228,126	\$ 1,358,338	\$ 1,237,599	\$ 1,421,498	\$ 1,421,498	\$ 63,160	\$ 1,470,864
CONTRACTUAL AND SUPPLY SERVICES								
21	Advertising	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22	Recruitment	208	1,000	1,000	1,000	1,000	-	1,000
23	Professional services	-	-	-	-	-	-	-
24	Contributions to other agencies	-	-	-	-	-	-	-
27	Data processing	60,034	63,350	63,350	66,100	66,100	2,750	66,100
28	Dues and memberships	3,807	6,100	5,800	6,000	6,000	(100)	6,000
29	Insurance	-	-	-	-	-	-	-
32	Uniforms and laundry	532	1,470	1,470	270	270	(1,200)	270
35	Printing and copying	5,467	5,150	4,000	5,000	5,000	(150)	5,000
40	Building and grounds maint.	-	-	-	-	-	-	-
41	Vehicle and equipment maint.	-	-	-	-	-	-	-
46	Training and development	6,224	10,700	10,000	12,000	12,000	1,300	12,000
48	Utility service	19,173	23,000	19,000	21,000	21,000	(2,000)	21,000
49	Petty cash	-	-	-	-	-	-	-
51	Maintenance supplies	1,557	11,000	11,000	11,000	11,000	-	11,000
54	Minor equipment	-	-	-	-	-	-	-
55	DARE expenditures	-	-	-	-	-	-	-
56	Vehicle maintenance supplies	-	-	-	-	-	-	-
57	Vehicle operation supplies	-	-	-	-	-	-	-
58	Office supplies	3,066	4,000	4,000	4,000	4,000	-	4,000
59	Operating supplies	423	500	500	500	500	-	500
60	Safety and medical supplies	270	750	750	900	900	150	900
61	Refunds	-	-	-	-	-	-	-
Sub-total		\$ 100,761	\$ 127,020	\$ 120,870	\$ 127,770	\$ 127,770	\$ 750	\$ 127,770
CAPITAL OUTLAY								
71	Equipment	\$ 6,981	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
72	Furniture and fixtures	275	5,000	5,000	5,000	5,000	-	5,000
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	30,976	35,506	35,506	55,261	55,261	19,755	55,261
Sub-total		\$ 38,232	\$ 40,506	\$ 40,506	\$ 60,261	\$ 60,261	\$ 19,755	\$ 60,261
OPERATING BUDGET SUB-TOTAL		\$ 1,367,119	\$ 1,525,864	\$ 1,398,975	\$ 1,609,529	\$ 1,609,529	\$ 83,665	\$ 1,658,895
99	Special Revenue fund items	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
91	Debt retirement	-	-	-	-	-	-	-
97	Transfers out	-	-	-	-	-	-	-
95	Contingency	-	-	-	-	-	-	-
ENGINEERING and PUBLIC WORKS ADMIN.		\$ 1,367,119	\$ 1,525,864	\$ 1,398,975	\$ 1,609,529	\$ 1,609,529	\$ 83,665	\$ 1,658,895

Function: Public Works
Activity: Engineering and Public Works Administration

Activity Notes

Object	Description	Amount
01	Engineering and Public Works Director, Public Works Assistant Director, Engineering Assistant Director, Senior Engineer (3 full and 1 at 50% - shared with Storm Water), Administrative Specialist, Administrative Technician (2)	\$ 1,104,945
06	FICA	\$ 87,490
07	IPERS	\$ 104,980
09	Group insurance	\$ 79,167
11	Cell phone allowance (6 full, 1 at 50% - Senior Engineer shared with Storm Water)	\$ 2,652
	On the Spot awards	\$ 835
	OSHA PPE stipend (3 full, 1 at 50% - Senior Engineer shared with Storm Water)	\$ 1,050
	Vehicle allowance (Director, Assistant Directors partial)	\$ 14,160
13	Deferred compensation City match	\$ 26,219
22	Recruitment	\$ 1,000
27	CAD OpenRoads and Microstation software maintenance (4)	\$ 10,600
	CarteGraph maintenance	\$ 52,500
	GPS software	\$ 600
	iPads	\$ 1,100
	Lighting design software	\$ 1,300
28	APWA, IES, ASCE and professional registrations and publications	\$ 6,000
32	City logo shirts (6)	\$ 270
35	Color printer maintenance (50% shared with Community Development)	\$ 250
	Copier maintenance contract (50% shared with Parks)	\$ 300
	Miscellaneous printing / copying and postage	\$ 4,450
46	APWA National Conf. 2026 - Houston, TX (1 Director, 2 Assistant Directors)	\$ 4,900
	APWA National Conf. 2027 - Phoenix, AZ (1 Director, 2 Assistant Directors)	\$ 4,500
	APWA State Conference (1 Director, 2 Assistant Directors, 4 Senior Engineers)	\$ 1,700
	IES meetings	\$ 100
	Technical conferences, CEU qualified - all professional staff	\$ 800
48	Voice and data, water, electric, gas	\$ 21,000
51	Holiday decoration wiring	\$ 6,000
	Operating supplies	\$ 2,000
	Streetscape parts	\$ 3,000
58	Office supplies	\$ 4,000
59	Operating supplies	\$ 500
60	MVR annual fee (10)	\$ 150
	First aid supplies	\$ 750
72	Banner replacements (1 set)	\$ 5,000
81	Building maintenance fund contribution - PM projects (Eng/CD - Split 50/50 with CD)	\$ 23,110
	Building maintenance - contracted services (Eng/CD - Split 50/50 with CD)	\$ 9,287
	Building maintenance - overhead and equipment	\$ 22,864



HEALTH & SOCIAL SERVICES	FY 2024-25	FY 2025-26	FY 2025-26	FY 2026-27	FY 2026-27	INCREASE	FY 2027-28
	ACTUAL	ADOPTED	REVISED	REQUESTED	RECOMMENDEE	(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	235,321	232,300	232,300	425,400	356,450	375,000
27	Data processing	-	-	-	-	-	-
28	Dues and memberships	-	50	50	50	50	50
29	Insurance	-	-	-	-	-	-
32	Uniforms and laundry	-	-	-	-	-	-
35	Printing and copying	-	-	-	-	-	-
40	Building and grounds maint.	-	-	-	-	-	-
41	Vehicle and equipment maint.	-	-	-	-	-	-
46	Training and development	343	200	200	200	200	200
48	Utility service	-	-	-	1,500	1,500	1,500
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	-	200	200	200	200	200
60	Safety and medical supplies	-	-	-	-	-	-
61	Refunds	-	-	-	-	-	-
Sub-total		\$ 235,664	\$ 232,750	\$ 232,750	\$ 427,350	\$ 358,400	\$ 376,950
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	-	-	-	-	-	-
Sub-total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
OPERATING BUDGET SUB-TOTAL		\$ 235,664	\$ 232,750	\$ 232,750	\$ 427,350	\$ 358,400	\$ 376,950
99	Special Revenue fund items	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
91	Debt retirement	-	-	-	-	-	-
97	Transfers out	192,917	214,306	214,306	72,585	73,535	50,000
95	Contingency	-	-	-	-	-	-
HEALTH AND SOCIAL SERVICES SU		\$ 428,581	\$ 447,056	\$ 447,056	\$ 499,935	\$ 431,935	\$ 426,950



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 2024-25	FY 2025-26	FY 2025-26	FY 2026-27
	ACTUAL	ADOPTED	REVISED	RECOMM.
Personal services	-	-	-	-
Contractual & supply service	235,664	232,750	232,750	358,400
Capital outlay / transfers	-	-	-	-
Total expenditures	\$ 235,664	\$ 232,750	\$ 232,750	\$ 358,400
Total transfers	\$ 192,917	\$ 214,306	\$ 214,306	\$ 73,535
Fees	-	-	-	-
Grants	-	-	-	-
Other - LOSST transfer	57,637	439,280	440,774	457,611
Total revenue	\$ 57,637	\$ 439,280	\$ 440,774	\$ 457,611
Net amount supported by property taxes	\$ 370,944	\$ 7,776	\$ 6,282	\$ (25,676)

SIGNIFICANT BUDGET IMPACTS: This budget includes:

- ❖ This department is primarily funded with 10% of the budgeted Polk County local option sales tax (LOSST) revenue designated for projects.
- ❖ This department is divided 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 97). This department also includes expenditures to support Urbandale’s Civil Rights Commission and other HSS functional items that were historically paid out of other departments.
- ❖ Specifically identified contributions include UCAN, Urbandale Food Pantry, Waypoint Resources, Regional Tri-County Emergency Rental Assistance Pilot Program, Metro Home Improvement program, Neighborhood Finance Corp loan program, Dallas County Housing Trust Fund program, and Section 8 housing program support – City of Des Moines. Also committed are \$35,000 to be transferred to the MAC Camp program. (Line 24, Line 97)
- ❖ The additional funds available for community service projects (\$38,500) will be determined by sub-committee of City Council during F27. (Line 97)

FUTURE BUDGET CONSIDERATIONS:

- ❖ In FY24 the City completed its human services strategic plan, which defined five (5) key areas of human service need in the community. In FY25 the human services committee was formed and it reviewed and presented possible solutions to address those areas of the strategic plan. In FY26 a human services advisory board will integrate those key areas to city services, and that would require a review of partnerships, internal operations and funding agreements.

HEALTH & SOCIAL SERVICES		FY 2024-25	FY 2025-26	FY 2025-26	FY 2026-27	FY 2026-27	INCREASE	FY 2027-28
		ACTUAL	ADOPTED	REVISED	REQUESTED	RECOMM.	(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	235,321	232,300	232,300	425,400	356,450	124,150	375,000
27	Data processing	-	-	-	-	-	-	-
28	Dues and memberships	-	50	50	50	50	-	50
29	Insurance	-	-	-	-	-	-	-
32	Uniforms and laundry	-	-	-	-	-	-	-
35	Printing and copying	-	-	-	-	-	-	-
40	Building and grounds maint.	-	-	-	-	-	-	-
41	Vehicle and equipment maint.	-	-	-	-	-	-	-
46	Training and development	343	200	200	200	200	-	200
48	Utility service	-	-	-	1,500	1,500	1,500	1,500
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	-	200	200	200	200	-	200
60	Safety and medical supplies	-	-	-	-	-	-	-
61	Refunds	-	-	-	-	-	-	-
Sub-total		\$ 235,664	\$ 232,750	\$ 232,750	\$ 427,350	\$ 358,400	\$ 125,650	\$ 376,950
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	-	-	-	-	-	-	-
Sub-total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
OPERATING BUDGET SUB-TOTAL		\$ 235,664	\$ 232,750	\$ 232,750	\$ 427,350	\$ 358,400	\$ 125,650	\$ 376,950
99	Special Revenue fund items	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
91	Debt retirement	-	-	-	-	-	-	-
97	Transfers out	192,917	214,306	214,306	72,585	73,535	(140,771)	50,000
95	Contingency	-	-	-	-	-	-	-
COMMUNITY SERVICES		\$ 428,581	\$ 447,056	\$ 447,056	\$ 499,935	\$ 431,935	\$ (15,121)	\$ 426,950

Function: Health and Social Services
Activity: Community Services

Activity Notes

Object	Description	Amount
24	External funding grant: Urbandale Community Action Network (\$19.2k rent; \$25.8k operations)	\$ 45,000
	External funding grant: Urbandale Food Pantry (parking lot improvements)	\$ 50,000
	External funding grant: Waypoint Resources (3 laptops)	\$ 3,150
	Human Services Committee - Regional Tri-County Emergency Rental Assistance Pilot Program	\$ 50,000
	Metro Home Improvement Program (MHIP)	\$ 37,000
	Metro Home Improvement Program - Backlog Buy-Down Program (year 1 of 3) - paid from PY project balance \$68,000	\$ -
	Neighborhood Finance Corp loan program contribution	\$ 150,000
	Section 8 housing / Dallas County Housing Trust Fund program support	\$ 3,300
	Section 8 housing program support – City of Des Moines	\$ 18,000
28	Civil Rights Commission membership	\$ 50
46	Civil Rights Commission training - local or webinar	\$ 200
48	Language Line	\$ 1,500
59	Civil Rights Commission - outreach publications, media	\$ 200
97	Transfers	\$ 73,535
	Community service projects as identified - transfer out to project account	\$ 38,535
	Urbandale MAC Camp support	\$ 35,000



CULTURE AND RECREATION		FY 2024-25	FY 2025-26	FY 2025-26	FY 2026-27	FY 2026-27	INCREASE	FY 2027-28
		ACTUAL	ADOPTED	REVISED	REQUESTED	RECOMMENDEE	(DECREASE)	ESTIMATE
400 CULTURE AND RECREATION SUMMARY								
PERSONAL SERVICES								
01	Salaries	\$ 2,713,785	\$ 2,748,143	\$ 2,737,387	\$ 2,861,742	\$ 2,861,742	\$ 113,599	\$ 2,963,122
02	Overtime	7,677	31,000	20,470	28,000	28,000	(3,000)	28,000
03	Part-time	769,513	776,220	785,700	833,810	868,810	92,590	900,746
04	Witness fees	-	-	-	-	-	-	-
06	FICA	258,882	273,871	269,070	288,351	291,051	17,180	303,206
07	Retirement - IPERS	313,044	320,819	318,945	334,169	334,169	13,350	347,217
08	Pension - MFPRSI	-	-	-	-	-	-	-
09	Group insurance	657,935	589,964	589,964	587,777	587,777	(2,187)	604,814
11	Allowance	12,552	12,999	13,124	21,062	21,062	8,063	21,062
12	Unemployment	-	-	-	-	-	-	-
13	Deferred comp plan City match	52,185	61,536	53,767	64,248	64,248	2,712	66,578
Sub-Total		\$ 4,785,573	\$ 4,814,552	\$ 4,788,427	\$ 5,019,159	\$ 5,056,859	\$ 242,307	\$ 5,234,745
CONTRACTUAL AND SUPPLY SERVICES								
21	Advertising	\$ 8,132	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,500	\$ 500	\$ 3,500
22	Recruitment	4,881	8,250	8,360	9,318	9,318	1,068	9,318
23	Professional services	490,805	592,676	565,176	609,159	627,159	34,483	629,159
24	Contributions to other agencies	1,322,016	1,447,072	1,447,078	1,750,856	1,504,945	57,873	1,435,595
27	Data processing	98,132	97,162	97,162	122,665	122,910	25,748	122,910
28	Dues and memberships	7,734	8,101	8,101	7,735	8,340	239	8,340
29	Insurance	-	-	-	-	-	-	-
32	Uniforms and laundry	10,234	8,460	8,465	535	535	(7,925)	535
35	Printing and copying	43,324	55,588	54,898	53,899	53,899	(1,689)	53,899
40	Building and grounds maint.	45,496	40,500	40,500	46,000	46,000	5,500	46,000
41	Vehicle and equipment maint.	623	611	611	611	411	(200)	611
46	Training and development	14,505	17,275	17,280	20,525	20,675	3,400	20,675
48	Utility service	282,439	325,350	323,020	345,672	370,672	45,322	372,572
49	Petty cash	-	-	-	-	-	-	-
51	Maintenance supplies	166,740	213,809	213,809	211,012	211,012	(2,797)	211,012
54	Minor equipment	4,480	7,500	5,500	6,500	6,500	(1,000)	6,500
55	DARE expenditures	-	-	-	-	-	-	-
56	Vehicle maintenance supplies	102,000	131,280	131,280	102,620	102,620	(28,660)	102,620
57	Vehicle operation supplies	31,720	38,800	38,910	33,286	33,286	(5,514)	33,286
58	Office supplies	12,147	12,081	12,081	12,281	12,781	700	12,281
59	Operating supplies	145,917	196,095	186,995	196,477	202,477	6,382	203,477
60	Safety and medical supplies	8,079	4,220	4,220	4,755	5,005	785	4,995
61	Refunds	-	-	-	-	50,000	50,000	50,000
Sub-total		\$ 2,799,404	\$ 3,207,830	\$ 3,166,446	\$ 3,536,906	\$ 3,392,045	\$ 184,215	\$ 3,327,285
CAPITAL OUTLAY								
71	Equipment	\$ 7,126	\$ 8,800	\$ 8,800	\$ 5,000	\$ 5,000	\$ (3,800)	\$ 5,000
72	Furniture and fixtures	29,300	26,500	26,700	29,600	24,600	(1,900)	21,600
73	Equipment replacement fund	390,866	298,884	298,884	289,982	289,982	(8,902)	276,855
74	Office equipment	-	-	-	-	-	-	-
75	Operating equipment	-	-	-	-	-	-	-
76	Property improvements	-	-	-	-	-	-	-
77	Economic development	-	-	-	-	-	-	-
79	Books, films and recordings	222,387	211,312	211,310	226,320	226,320	15,008	226,320
80	Natural disaster cleanup	25,756	45,000	45,000	40,000	40,000	(5,000)	40,000
81	Building maintenance fund	553,483	633,903	633,903	875,921	949,299	315,396	949,299
Sub-total		\$ 1,228,918	\$ 1,224,399	\$ 1,224,597	\$ 1,466,823	\$ 1,535,201	\$ 310,802	\$ 1,519,074
OPERATING BUDGET SUB-TOTAL		\$ 8,813,895	\$ 9,246,781	\$ 9,179,470	\$ 10,022,888	\$ 9,984,105	\$ 737,324	\$ 10,081,104
99	Special Revenue fund items	\$ 271,007	\$ 844,150	\$ 844,150	\$ 290,450	\$ 290,450	\$ (553,700)	\$ 290,450
91	Debt retirement	-	-	-	-	-	-	-
97	Transfers out	1,076,003	1,056,571	1,127,107	1,073,929	1,063,929	7,358	1,069,821
95	Contingency	-	25,000	-	25,000	25,000	-	25,000
CULTURE AND RECREATION SUMMARY		\$ 10,160,905	\$ 11,172,502	\$ 11,150,727	\$ 11,412,267	\$ 11,363,484	\$ 190,982	\$ 11,466,375



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 2024-25	FY 2025-26	FY 2025-26	FY 2026-27
	ACTUAL	ADOPTED	REVISED	RECOMM.
Personal services	2,105,119	2,134,314	2,137,983	2,146,331
Contractual & supply service	261,575	266,513	266,513	298,144
Capital outlay	504,023	521,998	521,996	728,299
Total expenditures	\$ 2,870,717	\$ 2,922,825	\$ 2,926,492	\$ 3,172,774
Total transfers	-	-	-	-
Fees	66,714	47,500	50,500	49,500
Grants	9,040	9,100	8,280	9,000
Other	226,815	188,726	207,749	227,303
Total revenue	\$ 302,569	\$ 245,326	\$ 266,529	\$ 285,803
Net amount supported by property taxes	\$ 2,568,148	\$ 2,677,499	\$ 2,659,963	\$ 2,886,971

SIGNIFICANT BUDGET IMPACTS: This budget includes:

- ↑ Overall personnel costs increased by \$12,000, which includes normal salary and benefit increases for existing staff, offset by lower group insurance costs per employee. (Line 01 to Line 13)
- ↑ An increase of \$25,800 in data processing is primarily related to the addition of Vega Discover discovery layer annual subscription and initial implementation costs. (Line 27)
- ↑ An increase of \$15,000 in books, films, and recordings reflects an increase of purchases for the library collection. (Line 79)
- ↑ An increase of \$191,300 in building maintenance fund contributions is the result of additional overhead costs being allocated to applicable departments in FY27. (Line 81)

FUTURE BUDGET CONSIDERATIONS

- ❖ Patron expectations for digital collections remain high and usage trends show significant growth in both checkouts and hold queues for digital materials.
- ❖ The library’s ongoing interior renovation aims to meet the growing demand for study and meeting spaces and modern, engaging youth areas. Library staff continue to assess additional enhancements to ensure spaces remain responsive to community needs over time.

CULTURE AND RECREATION		FY 2024-25	FY 2025-26	FY 2025-26	FY 2026-27	FY 2026-27	INCREASE	FY 2027-28
		ACTUAL	ADOPTED	REVISED	REQUESTED	RECOMM.	(DECREASE)	ESTIMATE
410 LIBRARY								
PERSONAL SERVICES								
01	Salaries	\$ 886,455	\$ 940,348	\$ 940,000	\$ 942,991	\$ 942,991	\$ 2,643	\$ 980,711
02	Overtime	36	-	-	-	-	-	-
03	Part-time	648,040	647,220	657,700	687,810	687,810	40,590	714,746
04	Witness fees	-	-	-	-	-	-	-
06	FICA	114,635	123,157	120,000	126,286	126,286	3,129	131,455
07	Retirement - IPERS	140,553	149,631	149,000	152,933	152,933	3,302	159,511
08	Pension - MFPRSI	-	-	-	-	-	-	-
09	Group insurance	291,667	246,283	246,283	208,333	208,333	(37,950)	208,333
11	Allowance	5,500	5,900	5,900	5,950	5,950	50	5,950
12	Unemployment	-	-	-	-	-	-	-
13	Deferred comp plan City match	18,233	21,775	19,100	22,028	22,028	253	22,911
Sub-Total		\$ 2,105,119	\$ 2,134,314	\$ 2,137,983	\$ 2,146,331	\$ 2,146,331	\$ 12,017	\$ 2,223,617
CONTRACTUAL AND SUPPLY SERVICES								
21	Advertising	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22	Recruitment	1,220	1,350	1,350	1,418	1,418	68	1,418
23	Professional services	13,661	12,776	12,776	14,259	14,259	1,483	14,259
24	Contributions to other agencies	-	-	-	-	-	-	-
27	Data processing	72,943	74,462	74,462	101,065	100,310	25,848	100,310
28	Dues and memberships	3,721	3,061	3,061	2,565	3,170	109	3,170
29	Insurance	-	-	-	-	-	-	-
32	Uniforms and laundry	-	-	-	-	-	-	-
35	Printing and copying	25,326	25,848	25,848	26,859	26,859	1,011	26,859
40	Building and grounds maint.	-	-	-	-	-	-	-
41	Vehicle and equipment maint.	250	411	411	411	411	-	411
46	Training and development	3,168	1,750	1,750	1,650	1,800	50	1,800
48	Utility service	105,208	112,200	112,200	113,322	113,322	1,122	113,322
49	Petty cash	-	-	-	-	-	-	-
51	Maintenance supplies	10,281	10,159	10,159	10,362	10,362	203	10,362
54	Minor equipment	1,415	1,000	1,000	1,000	1,000	-	1,000
55	DARE expenditures	-	-	-	-	-	-	-
56	Vehicle maintenance supplies	-	-	-	-	-	-	-
57	Vehicle operation supplies	-	-	-	-	-	-	-
58	Office supplies	6,301	6,881	6,881	6,881	6,881	-	6,881
59	Operating supplies	17,710	15,995	15,995	17,377	17,377	1,382	17,377
60	Safety and medical supplies	371	620	620	975	975	355	975
61	Refunds	-	-	-	-	-	-	-
Sub-total		\$ 261,575	\$ 266,513	\$ 266,513	\$ 298,144	\$ 298,144	\$ 31,631	\$ 298,144
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	222,387	211,312	211,310	226,320	226,320	15,008	226,320
80	Natural disaster cleanup	-	-	-	-	-	-	-
81	Building maintenance fund	281,636	310,686	310,686	501,979	501,979	191,293	501,979
Sub-total		\$ 504,023	\$ 521,998	\$ 521,996	\$ 728,299	\$ 728,299	\$ 206,301	\$ 1,230,278
OPERATING BUDGET SUB-TOTAL		\$ 2,870,717	\$ 2,922,825	\$ 2,926,492	\$ 3,172,774	\$ 3,172,774	\$ 249,949	\$ 3,752,039
99	Special Revenue fund items	\$ 73,484	\$ 678,000	\$ 678,000	\$ 123,500	\$ 123,500	\$ (554,500)	\$ 123,500
91	Debt retirement	-	-	-	-	-	-	-
97	Transfers out	-	-	-	-	-	-	-
95	Contingency	-	-	-	-	-	-	-
LIBRARY		\$ 2,944,201	\$ 3,600,825	\$ 3,604,492	\$ 3,296,274	\$ 3,296,274	\$ (304,551)	\$ 3,875,539

Function: Culture and Recreation
Activity: Library

Activity Notes

Object	Description	Amount
01	Library Director, Assistant Library Director, Programming and Outreach Manager, Services Manager, Specialist (3), Library Assistant (2), Custodian, Admin Tech	\$ 942,991
03	Part-time	\$ 687,810
06	FICA	\$ 126,286
07	IPERS	\$ 152,933
09	Group insurance	\$ 208,333
11	On the Spot awards	\$ 550
	Vehicle allowance - Director	\$ 5,400
13	Deferred compensation City match	\$ 22,028
22	Pre-employment background checks	\$ 918
	Pre-employment drug screenings	\$ 500
23	Adult programming presenter fees	\$ 1,800
	Book return delivery service	\$ 1,119
	Material and fee collections	\$ 2,500
	Notary renewal	\$ 120
	Website hosting and security updates	\$ 5,720
	Youth programming presenter fees	\$ 3,000
27	Computer replacements	\$ 7,504
	Credit card processing fees	\$ 100
	Meeting room booking software support	\$ 2,732
	My PC papercut software support	\$ 3,605
	OCLC cataloging records	\$ 26,250
	PDQ deploy software support	\$ 1,500
	Polaris integrated library system software support and third party subscriptions	\$ 35,000
	Porteus software subscription	\$ 700
	Secure site certificate	\$ 565
	TBS credit card terminals for public printers (2)	\$ 1,460
	TBS credit card terminal annual service fee	\$ 200
	Vega Discover discovery layer annual subscription	\$ 10,140
	Vega Discover discovery layer implementation fee (one-time)	\$ 10,260
	Visitor counter hardware / software support	\$ 294
	When I Work	\$ 755
28	American Library Association	\$ 1,290
	Iowa Library Association	\$ 1,125
	Sustainable Libraries Initiative membership	\$ 150
35	Photocopiers and printers lease and copy / print charges	\$ 18,635
	Postage	\$ 6,344
	Postage meter lease	\$ 880
	Printing	\$ 500
	Signage	\$ 500
41	Equipment repair	\$ 411

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

Object	Description	Amount
46	Continuing education, meetings, and workshops	\$ 525
	Iowa Library Association annual conference	\$ 525
	Staff In-Service training	\$ 600
48	Electric	\$ 74,740
	Gas	\$ 14,948
	Internet	\$ 11,211
	Phone	\$ 5,757
	Water	\$ 6,666
51	Maintenance supplies	\$ 10,362
54	Minor equipment	\$ 1,000
58	Office supplies	\$ 6,881
59	Operating supplies	\$ 10,527
59.4	Operating supplies - adult programming	\$ 2,100
59.9	Operating supplies - youth programming	\$ 4,750
60	First aid cabinet restocking	\$ 600
	MVR annual fee (25)	\$ 375
79.1	Adult books	\$ 63,000
79.1.2	Young adult books	\$ 8,000
79.1.3	Juvenile books	\$ 34,000
79.2	Bridges eAudio / eBook consortium fees	\$ 13,599
	eAudio / eBooks	\$ 38,500
	Hoopla	\$ 13,000
79.3	Audio books / Playaway / Wonderbooks	\$ 12,500
79.4	DVDs	\$ 13,000
	Games	\$ 3,000
79.5	Newspaper and periodical subscriptions	\$ 9,000
79.6	Consumer Reports	\$ 3,120
	Heritage Quest	\$ 1,370
	Novelist Plus / Select / K-8 / LibraryAware (EBSCO package)	\$ 7,866
	Outlook	\$ 265
	ProQuest - digitized Des Moines Register	\$ 495
	Value Line	\$ 4,605
79.7	Library of Things (formerly Realia) includes puppets, learning kits, etc.	\$ 1,000
81	Building maintenance fund contribution - PM projects (Library)	\$ 226,067
	Building maintenance - contracted services (Library)	\$ 52,250
	Building maintenance - overhead and equipment	\$ 223,662

Function: Culture and Recreation Activity: Library

Activity Notes

Object	Description	Amount
99	Special Revenue: Library Donations (Fund 175)	\$ 123,500
59.20	Art Gallery	\$ 500
59.60	Kessler Seed Library	\$ 3,000
99	Donations	\$ 10,000
99	Enrich Iowa	\$ 80,000
99	Foundation	\$ 30,000



FUNCTION: Culture and Recreation
ACTIVITY: Parks

OVERVIEW: This activity maintains and develops the City park system, which currently has 63 parks, including 40 playgrounds, and provides a safe & clean venue for residents to spend their leisure time.

PARKS

	FINANCIAL SUMMARY			
	FY 2024-25	FY 2025-26	FY 2025-26	FY 2026-27
	ACTUAL	ADOPTED	REVISED	RECOMM.
Personal services	1,757,807	1,668,619	1,648,635	1,750,874
Contractual & supply service	850,440	1,027,950	1,004,615	996,215
Capital outlay	595,522	568,506	568,506	629,172
Total expenditures	\$ 3,203,769	\$ 3,265,075	\$ 3,221,756	\$ 3,376,261
Total transfers	\$ 293,000	\$ 248,000	\$ 248,000	\$ 180,000
Fees	276,448	216,500	234,500	235,500
Grants	-	-	-	-
Other	253,129	210,825	228,709	241,881
Total revenue	\$ 529,577	\$ 427,325	\$ 463,209	\$ 477,381
<i>Net amount supported by property taxes</i>	\$ 2,967,192	\$ 3,085,750	\$ 3,006,547	\$ 3,078,880

SIGNIFICANT BUDGET IMPACTS: This budget includes:

- ↑ Overall personnel costs increased by \$82,300, which includes normal salary and benefit increases for existing staff, offset by lower group insurance costs. (Line 01 to Line 13)
- ↓ A decrease of \$27,700 in vehicle maintenance supply contributions is due to a decrease in overhead and future equipment replacement costs within the Fleet Maintenance Fund. (Line 56)
- ↑ An increase of \$80,100 in building maintenance fund contributions is the result of additional overhead costs being allocated to applicable departments in FY27. (Line 81)
- ↓ A decrease of \$68,000 in transfers out reflects variations in project costs that are transferred to the Capital Projects fund for expenditure. (Line 97)

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 loss of tree canopy continues to increase on public and private land. The removal of the ash trees from parks has been a focus over the last several seasons to remove potential safety hazards. With a manageable number of Ash Trees remaining, staff focus is now on tree replacements, including implementing more diverse and native tree canopy on public property.
- ❖ With an increased focus on sustainability, there will be a need to allocate resources to improving our timber, natural grass, and pollinator areas within the park system. Several factors have caused stress on these natural areas including an increase in invasive species, impact from development around the areas and changing weather patterns including an increased number of wind events.
- ❖ The newly completed Walker Johnston Master Plan as well as the upcoming improvements at Walnut Creek Regional Park included in the 2026-2031+ CIP provide for direction for new and improved amenities in the Park System. These improvements will provide opportunity for new offerings for all Urbandale residents but will also require resources to maintain these facilities.

CULTURE AND RECREATION		FY 2024-25	FY 2025-26	FY 2025-26	FY 2026-27	FY 2026-27	INCREASE	FY 2027-28
		ACTUAL	ADOPTED	REVISED	REQUESTED	RECOMM.	(DECREASE)	ESTIMATE
430 PARKS								
PERSONAL SERVICES								
01	Salaries	\$ 1,255,512	\$ 1,191,353	\$ 1,186,408	\$ 1,264,348	\$ 1,264,348	\$ 72,995	\$ 1,303,173
02	Overtime	6,480	28,000	16,870	25,000	25,000	(3,000)	25,000
03	Part-time	66,360	71,000	71,000	80,000	80,000	9,000	80,000
04	Witness fees	-	-	-	-	-	-	-
06	FICA	98,595	98,225	97,310	106,047	106,047	7,822	107,075
07	Retirement - IPERS	118,792	112,530	112,530	119,447	119,447	6,917	123,020
08	Pension - MFPRSI	-	-	-	-	-	-	-
09	Group insurance	180,833	132,993	132,993	112,500	112,500	(20,493)	112,500
11	Allowance	7,018	7,024	7,024	14,283	14,283	7,259	14,283
12	Unemployment	-	-	-	-	-	-	-
13	Deferred comp plan City match	24,217	27,494	24,500	29,249	29,249	1,755	30,082
Sub-Total		\$ 1,757,807	\$ 1,668,619	\$ 1,648,635	\$ 1,750,874	\$ 1,750,874	\$ 82,255	\$ 1,795,133
CONTRACTUAL AND SUPPLY SERVICES								
21	Advertising	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22	Recruitment	1,136	3,800	3,800	4,800	4,800	1,000	4,800
23	Professional services	267,768	321,500	300,000	321,500	321,500	-	321,500
24	Contributions to other agencies	28,437	31,200	31,200	31,200	31,200	-	31,200
27	Data processing	22,911	19,200	19,200	15,600	15,600	(3,600)	15,600
28	Dues and memberships	1,105	1,000	1,000	1,110	1,110	110	1,110
29	Insurance	-	-	-	-	-	-	-
32	Uniforms and laundry	8,827	8,325	8,325	400	400	(7,925)	400
35	Printing and copying	3,378	4,690	4,000	4,190	4,190	(500)	4,190
40	Building and grounds maint.	45,496	40,500	40,500	46,000	46,000	5,500	46,000
41	Vehicle and equipment maint.	-	-	-	-	-	-	-
46	Training and development	6,129	11,325	11,330	11,325	11,325	-	11,325
48	Utility service	146,407	171,050	175,000	190,250	190,250	19,200	190,250
49	Petty cash	-	-	-	-	-	-	-
51	Maintenance supplies	122,263	178,400	178,400	165,400	165,400	(13,000)	165,400
54	Minor equipment	1,937	5,000	3,000	4,000	4,000	(1,000)	4,000
55	DARE expenditures	-	-	-	-	-	-	-
56	Vehicle maintenance supplies	100,000	129,160	129,160	101,500	101,500	(27,660)	101,500
57	Vehicle operation supplies	31,310	38,000	38,000	32,080	32,080	(5,920)	32,080
58	Office supplies	1,402	1,500	1,500	1,500	1,500	-	1,500
59	Operating supplies	54,675	60,100	57,000	62,100	62,100	2,000	62,100
60	Safety and medical supplies	7,259	3,200	3,200	3,260	3,260	60	3,260
61	Refunds	-	-	-	-	-	-	-
Sub-total		\$ 850,440	\$ 1,027,950	\$ 1,004,615	\$ 996,215	\$ 996,215	\$ (31,735)	\$ 996,215
CAPITAL OUTLAY								
71	Equipment	\$ 1,433	\$ 5,000	\$ 5,000	\$ 3,000	\$ 3,000	\$ (2,000)	\$ 3,000
72	Furniture and fixtures	27,776	26,500	26,500	28,000	23,000	(3,500)	20,000
73	Equipment replacement fund	369,575	283,634	283,634	274,732	274,732	(8,902)	261,605
74	Office equipment	-	-	-	-	-	-	-
75	Operating equipment	-	-	-	-	-	-	-
76	Property improvements	-	-	-	-	-	-	-
77	Economic development	-	-	-	-	-	-	-
79	Books, films and recordings	-	-	-	-	-	-	-
80	Natural disaster cleanup	25,756	45,000	45,000	40,000	40,000	(5,000)	40,000
81	Building maintenance fund	170,982	208,372	208,372	288,440	288,440	80,068	288,440
Sub-total		\$ 595,522	\$ 568,506	\$ 568,506	\$ 634,172	\$ 629,172	\$ 60,666	\$ 613,045
OPERATING BUDGET SUB-TOTAL		\$ 3,203,769	\$ 3,265,075	\$ 3,221,756	\$ 3,381,261	\$ 3,376,261	\$ 111,186	\$ 3,404,393
99	Special Revenue fund items	\$ 13,242	\$ 31,150	\$ 31,150	\$ 31,950	\$ 31,950	\$ 800	\$ 31,950
91	Debt retirement	-	-	-	-	-	-	-
97	Transfers out	293,000	248,000	248,000	185,000	180,000	(68,000)	180,000
95	Contingency	-	-	-	-	-	-	-
PARKS		\$ 3,510,011	\$ 3,544,225	\$ 3,500,906	\$ 3,598,211	\$ 3,588,211	\$ 43,986	\$ 3,616,343

Function: Culture and Recreation
Activity: Parks

Activity Notes

Object	Description	Amount
01	Director, Assistant Director, Parks Supervisor, Turf Specialist, Horticulture Technician (2), Laborer (7), Administrative Specialist (50% shared with Rec)	\$ 1,264,348
02	Overtime (Saturday rounds)	\$ 7,000
	Overtime (snow removal, preparation for July 4th, mosquito control application, etc.)	\$ 18,000
03	Seasonal labor staff - 120 day (6), 6-month (1), Arboretum intern (1)	\$ 80,000
06	FICA	\$ 106,047
07	IPERS	\$ 119,447
09	Group insurance	\$ 112,500
11	Cell phone allowance (3 full, 1 at 50% - Admin Specialist shared with Rec)	\$ 1,428
	On the Spot awards	\$ 580
	OSHA PPE stipend (11)	\$ 6,875
	Vehicle allowance - Director	\$ 5,400
13	Deferred compensation City match	\$ 29,249
22	Recruitment expenses - Director, seasonal staff	\$ 4,800
23	Contractual parks maintenance (mowing contract)	\$ 250,000
	Invasive plant removal and restoration - Timber areas	\$ 30,000
	Pond Maintenance	\$ 5,000
	Prairie management assistance (prescribed burn \$1,000, wildlife management \$2,000)	\$ 3,000
	Tree chipping at North Plant	\$ 3,000
	Tree service work	\$ 30,000
23.201	WJ Shelter - safe room manager (security system monitoring)	\$ 500
24	Sponsorship - Bike to Work Week	\$ 500
	ICON - Water Trails Agreement	\$ 30,000
	Landfill and transfer charges	\$ 700
27	Computer software and supplies (\$700) / GPS software maintenance (\$700)	\$ 1,400
	Data plan for iPads	\$ 1,000
	iPad for park inspections	\$ 1,200
	Online registration annual fee	\$ 4,000
	Sportsman registration system credit card fees	\$ 8,000
28	Iowa Parks and Recreation Association (3)	\$ 600
	Iowa Sports Turf Mgr. Association (6)	\$ 160
	National Recreation and Park Association (NRPA) (2)	\$ 350
32	Part time staff t-shirts, sweatshirts for seasonal staff	\$ 400
35	ArcGIS mapping annual fees	\$ 550
	Copier maintenance contract (50% - shared with PW Admin)	\$ 240
	Marketing and promotions	\$ 1,000
	Postage and toner	\$ 1,400
	Regional / Urbandale trail map	\$ 1,000
40	Giovannetti Shelter \$12,500 (5240.201), Lions Park Shelter \$16,500 (5240.202), and Senior Recreation Center \$11,500 (5240.203) weekend custodial for rentals	\$ 40,500
	Open air shelter - custodial for rentals (5240.4)	\$ 5,500

Function: Culture and Recreation
Activity: Parks

Activity Notes

Object	Description	Amount
46	Iowa Parks and Recreation Fall workshop -Cedar Rapids, IA (3)	\$ 1,200
	Iowa Parks and Recreation Spring conference - Waterloo, IA (3)	\$ 1,200
	Iowa State University Shade Tree course - local (4)	\$ 600
	Iowa Turf Grass local conference (5)	\$ 1,125
	NRPA Conference - Philadelphia, PA (Director and Asst. Director)	\$ 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)	\$ 1,300
48	iPad internet service	\$ 600
	Memorial Tree Park and Gardens - electrical	\$ 800
	Lions Park - utilities (water \$15,000, sanitary sewer \$25,000)	\$ 40,000
	Parks - gas, electric, water, telephone and data (includes new offices)	\$ 51,500
	Parks and Public Works new facility (30% of utilities - shared with PW)	\$ 35,000
	Walnut Creek Regional Park Splash Pad - utilities (1/2 season) (water \$7,500, sanitary sewer \$12,500)	\$ 20,000
48.1	Giovannetti Comm. Shelter - utilities (gas, electric, water, phone / internet, security system)	\$ 17,675
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 and irrigation)	\$ 16,000
51	Flower garden material	\$ 11,400
	Lakeview pond fountain maintenance and Memorial Tree Park fountain	\$ 2,200
	Mosquito control (larvacide and fogging applications)	\$ 5,600
	Paint, hardware, shop chemicals, etc.	\$ 7,000
	Plants and trees	\$ 8,000
	Pond treatment (chemicals) Lakeview, Kollmorgen, LA Ward, Walker Johnston, Avondale	\$ 4,000
	Portable toilets - parks (\$7,500); special events (\$450); school events (\$250); Dog Park (\$1,200)	\$ 9,400
	Safety wood fiber for playground fall zones (38 playgrounds)	\$ 14,000
	Sand and gravel (bike trail overlays and backfill, playground installations, etc.)	\$ 3,000
	Seed and fertilizer	\$ 59,600
	Striping parking lots	\$ 3,000
	Turf chemicals	\$ 12,000
	Water bags for tree plantings	\$ 800
51.8	Arbor Day plantings - Lions Park - 12 trees (\$5,400) offset by Trees Please grant	\$ 5,400
	Starter Tree Program (250 small trees for sale to residents)	\$ 18,000
51.215	WJ fields maintenance (fence and irrigation repair, lights, fertilizer, etc.)	\$ 2,000
54	Tools and replacement equipment	\$ 3,400
54.215	WJ fields - minor equipment	\$ 600
56	Fleet management - overhead contribution	\$ 65,000
	Fleet management - equipment contribution	\$ 1,500
	Fleet management - repair and maintenance supplies	\$ 35,000
57	Fuel, gas, etc.	\$ 29,080
	Vehicle operations supplies (non fuel)	\$ 3,000
58	Office supplies	\$ 1,500

Function: Culture and Recreation
Activity: Parks

Activity Notes

Object	Description	Amount
59	Dog park supplies / Sales tax for Dog Park pass fees	\$ 4,500
	Graffiti removal / vandalism	\$ 1,500
	Lift rental for Holiday Lights installation (2)	\$ 2,000
	Outdoor ice rink replacement liner	\$ 1,000
	Restroom supplies, park / shelter house janitorial supplies, trash can liners, paper products	\$ 14,000
	Signs for parks and trails	\$ 3,300
	Tree debris / log mulcher rental	\$ 1,200
59.201	Giovanetti Community Shelter - shelter supplies, paper products, etc.	\$ 3,000
59.202	Lions Shelter - supplies, paper products, etc.	\$ 2,500
59.215	WJ Complex supplies and expenses (chalk, field dry, infield material, bases, trash service, janitorial supplies, paper products, chemical applications, fuel, sales tax on rentals etc.)	\$ 10,000
59.7	Public Art - \$2,000 stipends for Art Park sculptures (4) (\$8,000), community awareness and education / events (\$1,000), mailings/operating supplies/events (\$1,000), Library art gallery (\$1,000), community splash art projects (\$5,000) partnership with Library gallery (\$3,000)	\$ 19,000
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.)	\$ 800
	MVR annual fee (14)	\$ 210
	OSHA training safety classes for staff	\$ 500
	Random drug testing for staff, first-aid kits for trucks and facilities	\$ 750
	Safety compliance supplies (OSHA and Fire Department mandated)	\$ 500
	Update PPE for staff (chaps, helmets, chainsaw safety gear)	\$ 500
71	Small battery and gas powered equipment replacement (chainsaws, grass trimmers, blowers)	\$ 3,000
	Pull-behind turbine blower (\$15,000 purchase moved to ERF)	\$ -
72	Benches, grills, inside tables and chairs, replacement, basketball goals, bleachers, waste receptacles and multi-purpose wood picnic tables	\$ 12,500
	Permanent picnic tables and trash receptacles for park shelters, inside tables for Lions Park	\$ 8,500
	Soccer goals - westside park area (2)	\$ 2,000
	Walker Johnston Skate Park (replacement decking) - move to existing Cap Proj.	\$ -
73	Equipment Replacement Fund contribution	\$ 274,732
80	Emerald Ash Borer (EAB) mitigation: tree removal (\$25,000), tree replacement in parks (\$11,000), Tree-age insecticide treatment (\$1,000), rental of tub grinder (\$3,000)	\$ 40,000
81	Building maintenance fund contribution - PM projects (Giovanetti, Lions, Open Shelters, PW/Parks Facility - split 60/30/10 RM/Parks/Storm, Parks/Rec Admin, Sat. Facility - split 60/30/10 RM/Parks/Storm, and WJP Complex)	\$ 101,443
	Building maintenance - contracted services (Giovanetti, Lions, PW/Parks Facility - split 60/30/10 RM/Parks/Storm, Parks/Rec Admin, Sat. Facility - split 60/30/10 RM/Parks/Storm, Open Shelters, and WJP Complex)	\$ 86,632
	Building maintenance - overhead and equipment	\$ 100,365

Function: Culture and Recreation Activity: Parks

Activity Notes

Object	Description	Amount
97	Transfers	\$ 180,000
	Bike path City-wide improvements	\$ 150,000
	Holiday lighting display at Charles Gabuus Memorial Tree Park	\$ 30,000
99	Special Revenue: Dunlap Arboretum (Fund 177)	\$ 31,950
03	Arboretum intern (5 months)	\$ 9,000
23	Contract mowing and trimming	\$ 7,000
	Contract tree work / tree pruning	\$ 3,500
48	Utilities	\$ 1,800
51	Ash tree treatments and removals	\$ 2,300
	Handsaws and rakes	\$ 350
	Interpretive and identification signage	\$ 2,800
	Landscaping materials	\$ 2,000
	Summer plant material	\$ 3,200

FUNCTION: Culture and Recreation
ACTIVITY: Grounds Maintenance

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

GROUND MAINTENANCE

FINANCIAL SUMMARY				
	FY 2024-25	FY 2025-26	FY 2025-26	FY 2026-27
	ACTUAL	ADOPTED	REVISED	RECOMMENDED
Personal services	105,213	111,271	111,003	114,926
Contractual & supply service	33,790	29,800	29,800	38,815
Capital outlay	2,092	3,800	3,800	2,000
Total expenditures	\$ 141,095	\$ 144,871	\$ 144,603	\$ 155,741
Fees	-	-	-	-
Grants	-	-	-	-
Other	11,148	9,354	10,265	11,165
Total revenue	\$ 11,148	\$ 9,354	\$ 10,265	\$ 11,165
<i>Net amount supported by property taxes</i>	\$ 129,947	\$ 135,517	\$ 134,338	\$ 144,576

SIGNIFICANT BUDGET IMPACTS: This budget includes:

- ↑ Overall personnel costs increased by \$3,700, which includes normal salary and benefit increases for existing staff, offset by lower group insurance costs per employee. (Line 01 to Line 13)
- ↑ An increase of \$9,000 in maintenance supplies is primarily related to an increase in costs for seed, fertilizer, and planting materials for City grounds. (Line 51)

FUTURE BUDGET CONSIDERATIONS:

- ❖ As the City continues to develop medians, entry points and signage in the community, more resources of staff time and materials will be needed to maintain these areas.

CULTURE AND RECREATION	FY 2024-25	FY 2025-26	FY 2025-26	FY 2026-27	FY 2026-27	INCREASE	FY 2027-28
	ACTUAL	ADOPTED	REVISED	REQUESTED	RECOMMENDED	(DECREASE)	ESTIMATE

435 GROUNDS MAINTENANCE

PERSONAL SERVICES

01	Salaries	\$ 78,851	\$ 84,260	\$ 84,000	\$ 88,056	\$ 88,056	\$ 3,796	\$ 90,236
02	Overtime	-	1,000	1,000	1,000	1,000	-	1,000
03	Part-time	-	-	-	-	-	-	-
04	Witness fees	-	-	-	-	-	-	-
06	FICA	5,733	6,568	6,560	6,867	6,867	299	7,089
07	Retirement - IPERS	7,420	7,915	7,915	8,289	8,289	374	8,518
08	Pension - MFPRSI	-	-	-	-	-	-	-
09	Group insurance	11,667	9,851	9,851	8,333	8,333	(1,518)	8,333
11	Allowance	-	-	-	625	625	625	625
12	Unemployment	-	-	-	-	-	-	-
13	Deferred comp plan City match	1,542	1,677	1,677	1,756	1,756	79	1,805

Sub-Total \$ 105,213 \$ 111,271 \$ 111,003 \$ 114,926 \$ 114,926 \$ 3,655 \$ 117,606

CONTRACTUAL AND SUPPLY SERVICES

21	Advertising	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22	Recruitment	-	-	-	-	-	-	-
23	Professional services	-	3,000	3,000	3,000	3,000	-	3,000
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.	-	-	-	-	-	-	-
46	Training and development	-	-	-	-	-	-	-
48	Utility service	5,165	6,000	6,000	6,000	6,000	-	6,000
49	Petty cash	-	-	-	-	-	-	-
51	Maintenance supplies	28,611	20,800	20,800	29,800	29,800	9,000	29,800
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	14	-	-	15	15	15	15
61	Refunds	-	-	-	-	-	-	-

Sub-total \$ 33,790 \$ 29,800 \$ 29,800 \$ 38,815 \$ 38,815 \$ 9,015 \$ 38,815

CAPITAL OUTLAY

71	Equipment	\$ 2,092	\$ 3,800	\$ 3,800	\$ 2,000	\$ 2,000	\$ (1,800)	\$ 2,000
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	-	-	-	-	-	-	-

Sub-total \$ 2,092 \$ 3,800 \$ 3,800 \$ 2,000 \$ 2,000 \$ (1,800) \$ 2,000

OPERATING BUDGET SUB-TOTAL \$ 141,095 \$ 144,871 \$ 144,603 \$ 155,741 \$ 155,741 \$ 10,870 \$ 158,421

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

GROUNDS MAINTENANCE \$ 141,095 \$ 144,871 \$ 144,603 \$ 155,741 \$ 155,741 \$ 10,870 \$ 158,421

Function: Culture and Recreation
Activity: Grounds Maintenance

Activity Notes

Object	Description	Amount
01	Turf Specialist	\$ 88,056
02	Overtime	\$ 1,000
06	FICA	\$ 6,867
07	IPERS	\$ 8,289
09	Group insurance	\$ 8,333
11	OSHA PPE stipend	\$ 625
13	Deferred compensation City match	\$ 1,756
23	Douglas interchange landscaping and plant material maintenance	\$ 1,500
	Tree removal and trimming - City facilities	\$ 1,500
48	Douglas interchange median irrigation	\$ 6,000
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	\$ 13,500
	Streetscape expenses, general fountain repairs, plant materials for the Douglas Avenue Beautification and Entry Signage projects	\$ 12,300
60	MVR annual fee (1)	\$ 15
71	Salt spreader attachment for pick-up	\$ 2,000



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 2024-25	FY 2025-26	FY 2025-26	FY 2026-27
	ACTUAL	ADOPTED	REVISED	RECOMM.
Personal services	433,354	452,894	448,624	527,494
Contractual & supply service	185,021	222,550	216,380	339,966
Capital outlay	36,917	25,926	25,926	90,557
Total expenditures	\$ 655,292	\$ 701,370	\$ 690,930	\$ 958,017
Total transfers	\$ 5,000	\$ 5,000	\$ 5,000	\$ -
Fees	171,955	135,000	135,095	300,000
Grants	-	-	-	-
Other	51,774	45,287	49,048	68,634
Total revenue	\$ 223,729	\$ 180,287	\$ 184,143	\$ 368,634
<i>Net amount supported by property taxes</i>	\$ 436,563	\$ 526,083	\$ 511,787	\$ 589,383

SIGNIFICANT BUDGET IMPACTS: This budget includes:

- ↑ Overall personnel costs increased by \$74,600, which includes normal salary and benefit increases for existing staff, offset by lower group insurance costs per employee. Part-time staff costs are anticipated to increase with the additional programming at the Recreation Station. (Line 01 to Line 13)
- ↑ An increase of \$33,000 in professional services is primarily due to the increased costs associated with using more instructors for the various new programming at the Recreation Station. (Line 23)
- ↑ An increase of \$25,000 in utilities reflects costs for the Recreation Station operations. (Line 28)
- ↑ An increase of \$50,000 in refunds reflects the cost of reimbursements to residents for the subsidy for aquatic programs. (Line 61)
- ↑ An increase of \$64,600 in building maintenance fund contributions is the result of additional overhead costs being allocated to applicable departments in FY27. (Line 81)

FUTURE BUDGET CONSIDERATIONS:

- ❖ The MAC camp program is in its 18th year and continues to be very successful. In 2025 the program added an additional site for a total of 3 MAC camp sites. The program is currently fully funded by grants and donations (\$75,000). If grants were unavailable in the future, the cost of the program would need to be included within the Recreation budget.
- ❖ With the acquisition of the gym facility (Recreation Station), operational costs are expected to rise due to increase of programming and events as well as facility usage. Anticipated revenues from the additional programs and facility rentals are expected to offset a significant portion of these costs.
- ❖ Recreation trends continue to evolve and staff will continue to explore new possibilities for usages for all the City amenities including the upcoming improvements to Walker Johnston Park and Walnut Creek Regional Park to ensure we are delivering the best possible services to our residents.

CULTURE AND RECREATION		FY 2024-25	FY 2025-26	FY 2025-26	FY 2026-27	FY 2026-27	INCREASE	FY 2027-28
		ACTUAL	ADOPTED	REVISED	REQUESTED	RECOMM.	(DECREASE)	ESTIMATE
440 RECREATION								
PERSONAL SERVICES								
01	Salaries	\$ 287,093	\$ 304,178	\$ 302,424	\$ 330,636	\$ 330,636	\$ 26,458	\$ 343,862
02	Overtime	1,041	2,000	1,100	2,000	2,000	-	2,000
03	Part-time	48,295	50,000	50,000	60,000	95,000	45,000	100,000
04	Witness fees	-	-	-	-	-	-	-
06	FICA	24,844	27,536	27,500	30,337	33,037	5,501	38,000
07	Retirement - IPERS	27,009	28,572	28,500	30,903	30,903	2,331	32,461
08	Pension - MFPRSI	-	-	-	-	-	-	-
09	Group insurance	40,833	34,480	34,480	29,167	29,167	(5,313)	29,167
11	Allowance	34	75	200	204	204	129	204
12	Unemployment	-	-	-	-	-	-	-
13	Deferred comp plan City match	4,205	6,053	4,420	6,547	6,547	494	6,877
Sub-Total		\$ 433,354	\$ 452,894	\$ 448,624	\$ 489,794	\$ 527,494	\$ 74,600	\$ 552,571
CONTRACTUAL AND SUPPLY SERVICES								
21	Advertising	\$ 7,762	\$ 1,500	\$ 1,500	\$ 1,500	\$ 2,000	\$ 500	\$ 2,000
22	Recruitment	1,862	3,100	3,100	3,100	3,100	-	3,100
23	Professional services	122,972	145,000	145,000	160,000	178,000	33,000	180,000
24	Contributions to other agencies	-	-	-	-	-	-	-
27	Data processing	-	500	500	500	1,500	1,000	1,500
28	Dues and memberships	1,283	2,240	2,240	2,440	2,440	200	2,440
29	Insurance	-	-	-	-	-	-	-
32	Uniforms and laundry	1,267	-	-	-	-	-	-
35	Printing and copying	6,292	16,550	16,550	12,550	12,550	(4,000)	12,550
40	Building and grounds maint.	-	-	-	-	-	-	-
41	Vehicle and equipment maint.	-	-	-	-	-	-	-
46	Training and development	2,033	2,100	2,100	5,100	5,100	3,000	5,100
48	Utility service	2,843	3,100	2,820	3,100	28,100	25,000	30,000
49	Petty cash	-	-	-	-	-	-	-
51	Maintenance supplies	-	-	-	-	-	-	-
54	Minor equipment	-	-	-	-	-	-	-
55	DARE expenditures	-	-	-	-	-	-	-
56	Vehicle maintenance supplies	2,000	1,060	1,060	560	560	(500)	560
57	Vehicle operation supplies	410	-	110	406	406	406	406
58	Office supplies	1,781	1,200	1,200	1,200	1,700	500	1,200
59	Operating supplies	34,273	46,000	40,000	48,000	54,000	8,000	55,000
60	Safety and medical supplies	243	200	200	260	510	310	500
61	Refunds	-	-	-	-	50,000	50,000	50,000
Sub-total		\$ 185,021	\$ 222,550	\$ 216,380	\$ 238,716	\$ 339,966	\$ 117,416	\$ 344,356
CAPITAL OUTLAY								
71	Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
72	Furniture and fixtures	-	-	-	-	-	-	-
73	Equipment replacement fund	21,291	8,750	8,750	8,750	8,750	-	8,750
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	15,626	17,176	17,176	8,429	81,807	64,631	81,807
Sub-total		\$ 36,917	\$ 25,926	\$ 25,926	\$ 17,179	\$ 90,557	\$ 64,631	\$ 90,557
OPERATING BUDGET SUB-TOTAL		\$ 655,292	\$ 701,370	\$ 690,930	\$ 745,689	\$ 958,017	\$ 256,647	\$ 987,484
99	Special Revenue fund items (M.	\$ 112,116	\$ 120,000	\$ 120,000	\$ 120,000	\$ 120,000	\$ -	\$ 120,000
91	Debt retirement	-	-	-	-	-	-	-
97	Transfers out	5,000	5,000	5,000	5,000	-	(5,000)	-
95	Contingency	-	-	-	-	-	-	-
RECREATION		\$ 772,408	\$ 826,370	\$ 815,930	\$ 870,689	\$ 1,078,017	\$ 251,647	\$ 1,107,484

Function: Culture and Recreation
Activity: Recreation

Activity Notes

Object	Description	Amount
01	Recreation Superintendent, Recreation Coordinator (2), Administrative Specialist (50% shared with Parks)	\$ 330,636
02	Overtime	\$ 2,000
03	Summer recreation staff - Recreation Leader 1 (4), Recreation Leader 2 (3), Intern (1)	\$ 95,000
06	FICA	\$ 33,037
07	IPERS	\$ 30,903
09	Group insurance	\$ 29,167
11	Cell phone allowance (50% - Admin Specialist shared with Parks)	\$ 204
	On the Spot award (Moved to 430 Parks)	\$ -
13	Deferred compensation City match	\$ 6,547
21	Program advertising / marketing (radio, FB ads, Canva, etc.)	\$ 2,000
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	\$ 110,000
	Recreation Station new programming instructors	\$ 68,000
27	Computer software and supplies	\$ 1,500
28	American License fees, ASCAP, BMI (broadcast permit)	\$ 1,300
	Iowa Parks and Recreation Association annual membership - Recreation Superintendent, Coordinator (2)	\$ 540
	National Miracle League Organization - Annual membership fee	\$ 600
35	Copy machine maintenance / repairs / toner	\$ 2,000
	Flyers, schedules and brochures	\$ 550
	Marketing and promotions - print, digital, programs, events	\$ 10,000
46	Athletic Business Conference - Orlando, FL (Recreation Superintendent)	\$ 1,800
	Iowa Parks and Recreation Fall workshop - Cedar Rapids, IA (3)	\$ 1,200
	Iowa Parks and Recreation Spring conference - Waterloo, IA (3)	\$ 1,200
	Mileage reimbursements (Rec Superintendent, Rec Coordinator (3), Rec Intern)	\$ 500
	Staff development training / workshops - local	\$ 400
48	Wellness Center - phone, cable service	\$ 500
	Wellness Center - utilities (water, gas, electric)	\$ 2,600
	Recreation station utility estimate (water, gas, electric, phone, internet, security)	\$ 25,000
56	Fleet management - overhead contribution	\$ 250
	Fleet management - equipment contribution	\$ 10
	Fleet management - repair and maintenance supplies	\$ 300
57	Fuel, gas, etc.	\$ 406
58	Office supplies	\$ 1,700
59	Recreation program supplies	\$ 10,000
	Recreation program t-shirts	\$ 2,000
	Recreation Station new programming supplies	\$ 6,000
	Sales tax for facility rentals / programs / leagues	\$ 4,500
	Scholarship fund	\$ 2,500
	Special events - concerts (4), Miracle on 86th St events (5), movies (3), Party in the Park (2), etc.	\$ 18,000
	Summer rec programs - transportation (buses for Kids Kamp)	\$ 11,000

Function: Culture and Recreation
Activity: Recreation

Activity Notes

Object	Description	Amount
60	MVR annual fee (4)	\$ 60
	First aid supplies	\$ 450
61	Refunds - subsidy for aquatic programs (Goldfish and Clive Aquatic Center passes)	\$ 50,000
73	Equipment Replacement Fund contribution	\$ 8,750
81	Building maintenance fund contribution - PM repairs (Wellness)	\$ 1,487
	Building maintenance - contracted services (Wellness)	\$ 5,470
	Building maintenance - overhead and equipment	\$ 1,472
	Building maintenance fund contribution - Recreation Station	\$ 52,118
	Building maintenance - Recreation Station contracted services	\$ 21,260
99	Special Revenue: Making a Connection (MAC) (Fund 196)	\$ 120,000
03	Making a Connection (MAC) Camp – program supervisor salaries, Mobile MAC salaries	\$ 65,000
59	MAC program supplies and Mobile MAC supplies , field trip transportation, admissions, t-shirts	\$ 55,000

FUNCTION: Culture and Recreation
ACTIVITY: Cemetery Maintenance

OVERVIEW: This activity maintains the McDivitt Grove Cemetery grounds.

CEMETERY MAINTENANCE

	FINANCIAL SUMMARY			
	FY 2024-25	FY 2025-26	FY 2025-26	FY 2026-27
	ACTUAL	ADOPTED	REVISED	RECOMMENDED
Personal services	-	-	-	-
Contractual & supply service	10,077	9,850	9,850	10,850
Capital outlay	-	-	-	-
Total expenditures	\$ 10,077	\$ 9,850	\$ 9,850	\$ 10,850
Fees	(1,900)	-	-	-
Grants	-	-	-	-
Other	796	636	699	778
Total revenue	\$ (1,104)	\$ 636	\$ 699	\$ 778
<i>Net amount supported by property taxes</i>	\$ 11,181	\$ 9,214	\$ 9,151	\$ 10,072

SIGNIFICANT BUDGET IMPACTS: This budget includes:

- ❖ No significant change noted.

FUTURE BUDGET CONSIDERATIONS

- ❖ In FY25, the final columbaria were purchased and installed at McDivitt Grove Cemetery, which makes a total of 8 columbarium at the site. Once filled, there will no longer have burial options at the cemetery. A policy will need to be created around use of the final funds available in the special revenue fund for further cemetery maintenance once all niches are filled and no further engraving costs will be incurred

CULTURE AND RECREATION		FY 2024-25	FY 2025-26	FY 2025-26	FY 2026-27	FY 2026-27	INCREASE	FY 2027-28
		ACTUAL	ADOPTED	REVISED	REQUESTED	RECOMMENDED	(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	8,377	9,400	9,400	9,400	9,400	-	9,400
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.	-	-	-	-	-	-	-
46	Training and development	-	-	-	-	-	-	-
48	Utility service	-	-	-	-	-	-	-
49	Petty cash	-	-	-	-	-	-	-
51	Maintenance supplies	1,700	450	450	1,450	1,450	1,000	1,450
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		\$ 10,077	\$ 9,850	\$ 9,850	\$ 10,850	\$ 10,850	\$ 1,000	\$ 10,850
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	-	-	-	-	-	-	-
Sub-total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
OPERATING BUDGET SUB-TOTAL		\$ 10,077	\$ 9,850	\$ 9,850	\$ 10,850	\$ 10,850	\$ 1,000	\$ 10,850
99	Special Revenue fund items	\$ 67,181	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ -	\$ 5,000
91	Debt retirement	-	-	-	-	-	-	-
97	Transfers out	-	-	-	-	-	-	-
95	Contingency	-	-	-	-	-	-	-
CEMETERY MAINTENANCE		\$ 77,258	\$ 14,850	\$ 14,850	\$ 15,850	\$ 15,850	\$ 1,000	\$ 15,850

Function: Culture and Recreation Activity: Cemetery Maintenance
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Activity Notes

Object	Description	Amount
23	Contract maintenance	\$ 7,900
	Tree maintenance	\$ 1,500
51	Repair entry arch	\$ 1,000
	Turf chemicals, miscellaneous supplies	\$ 450
99	Special Revenue: McDivitt Cemetery (Fund 192)	\$ 5,000



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 2024-25	FY 2025-26	FY 2025-26	FY 2026-27
	ACTUAL	ADOPTED	REVISED	RECOMMENDED
Personal services	286,145	310,651	305,379	312,790
Contractual & supply service	164,922	235,295	223,410	234,310
Capital outlay	90,364	104,169	104,369	85,173
Total expenditures	\$ 541,431	\$ 650,115	\$ 633,158	\$ 632,273
Fees	116,166	115,000	120,000	120,000
Grants	-	-	-	-
Other	42,778	41,978	44,947	45,327
Total revenue	\$ 158,944	\$ 156,978	\$ 164,947	\$ 165,327
<i>Net amount supported by property taxes</i>	\$ 382,487	\$ 493,137	\$ 468,211	\$ 466,946

SIGNIFICANT BUDGET IMPACTS: This budget includes:

- ⬆ Overall personnel costs increased by \$2,100, which includes normal salary and benefit increases for existing staff, offset by lower group insurance costs per employee. (Line 01 to Line 13)
- ⬆ An increase of \$2,500 in data processing is due to costs for computer replacement in FY27. (Line 27)
- ⬇ A decrease of \$5,000 in operating supplies reflects a decrease in budgeted costs for off-site trips and events. (Line 59)
- ⬇ A decrease of \$20,600 in building maintenance fund contributions is the result of additional overhead costs being allocated to applicable departments in FY27. (Line 81)

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.
- ❖ 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.
- ❖ Demand for senior services will continue to grow. With approximately 30% of the state’s population is 55+, Iowa’s population aging rate is among the highest in the U.S. Today’s newest seniors are increasingly health-conscious and want to learn and try new things.

CULTURE AND RECREATION	FY 2024-25 ACTUAL	FY 2025-26 ADOPTED	FY 2025-26 REVISED	FY 2026-27 REQUESTED	FY 2026-27 RECOMMENDED	INCREASE (DECREASE)	FY 2027-28 ESTIMATE
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460 SENIOR RECREATION CENTER

PERSONAL SERVICES

01	Salaries	\$ 205,874	\$ 228,004	\$ 224,555	\$ 235,711	\$ 235,711	\$ 7,707	\$ 245,140
02	Overtime	120	-	1,500	-	-	-	-
03	Part-time	6,818	8,000	7,000	6,000	6,000	(2,000)	6,000
04	Witness fees	-	-	-	-	-	-	-
06	FICA	15,075	18,385	17,700	18,814	18,814	429	19,587
07	Retirement - IPERS	19,270	22,171	21,000	22,597	22,597	426	23,707
08	Pension - MFPRSI	-	-	-	-	-	-	-
09	Group insurance	35,000	29,554	29,554	25,000	25,000	(4,554)	25,000
11	Allowance	-	-	-	-	-	-	-
12	Unemployment	-	-	-	-	-	-	-
13	Deferred comp plan City match	3,988	4,537	4,070	4,668	4,668	131	4,903

Sub-Total		\$ 286,145	\$ 310,651	\$ 305,379	\$ 312,790	\$ 312,790	\$ 2,139	\$ 324,337
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CONTRACTUAL AND SUPPLY SERVICES

21	Advertising	\$ 370	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ -	\$ 1,500
22	Recruitment	663	-	110	-	-	-	-
23	Professional services	78,027	101,000	95,000	101,000	101,000	-	101,000
24	Contributions to other agencies	-	-	-	-	-	-	-
27	Data processing	2,278	3,000	3,000	5,500	5,500	2,500	5,500
28	Dues and memberships	1,625	1,800	1,800	1,620	1,620	(180)	1,620
29	Insurance	-	-	-	-	-	-	-
32	Uniforms and laundry	140	135	140	135	135	-	135
35	Printing and copying	8,328	8,500	8,500	10,300	10,300	1,800	10,300
40	Building and grounds maint.	-	-	-	-	-	-	-
41	Vehicle and equipment maint.	373	200	200	200	-	(200)	200
46	Training and development	3,175	2,100	2,100	2,450	2,450	350	2,450
48	Utility service	22,816	33,000	27,000	33,000	33,000	-	33,000
49	Petty cash	-	-	-	-	-	-	-
51	Maintenance supplies	3,885	4,000	4,000	4,000	4,000	-	4,000
54	Minor equipment	1,128	1,500	1,500	1,500	1,500	-	1,500
55	DARE expenditures	-	-	-	-	-	-	-
56	Vehicle maintenance supplies	-	1,060	1,060	560	560	(500)	560
57	Vehicle operation supplies	-	800	800	800	800	-	800
58	Office supplies	2,663	2,500	2,500	2,700	2,700	200	2,700
59	Operating supplies	39,259	74,000	74,000	69,000	69,000	(5,000)	69,000
60	Safety and medical supplies	192	200	200	245	245	45	245
61	Refunds	-	-	-	-	-	-	-

Sub-total		\$ 164,922	\$ 235,295	\$ 223,410	\$ 234,510	\$ 234,310	\$ (985)	\$ 234,510
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CAPITAL OUTLAY

71	Equipment	\$ 3,601	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
72	Furniture and fixtures	1,524	-	200	1,600	1,600	1,600	1,600
73	Equipment replacement fund	-	6,500	6,500	6,500	6,500	-	6,500
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	85,239	97,669	97,669	77,073	77,073	(20,596)	77,073

Sub-total		\$ 90,364	\$ 104,169	\$ 104,369	\$ 85,173	\$ 85,173	\$ (18,996)	\$ 85,173
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OPERATING BUDGET SUB-TOTAL		\$ 541,431	\$ 650,115	\$ 633,158	\$ 632,473	\$ 632,273	\$ (17,842)	\$ 644,020
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99	Special Revenue fund items	\$ 4,984	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ -	\$ 10,000
91	Debt retirement	-	-	-	-	-	-	-
97	Transfers out	-	-	-	-	-	-	-
95	Contingency	-	-	-	-	-	-	-

SENIOR RECREATION CENTER		\$ 546,415	\$ 660,115	\$ 643,158	\$ 642,473	\$ 642,273	\$ (17,842)	\$ 654,020
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Function: Culture and Recreation
Activity: Senior Recreation Center

Activity Notes

Object	Description	Amount
01	Senior Recreation Center Supervisor, Recreation Coordinator, Recreation Specialist	\$ 235,711
03	Senior Center Intern, Admin. Sub.	\$ 6,000
06	FICA	\$ 18,814
07	IPERS	\$ 22,597
09	Group insurance	\$ 25,000
13	Deferred compensation City match	\$ 4,668
21	Advertisements and program promotion	\$ 1,500
23	Professional services (contracted program instructors)	\$ 101,000
27	Computer replacement	\$ 2,500
	Computer software and supplies	\$ 500
	My Senior Center program management fee	\$ 1,500
	Sportsman - new software module	\$ 1,000
28	American License fee (broadcast permit - ASCAP and BMI)	\$ 900
	Iowa Parks and Recreation Association (IPRA) dues - Supervisor, Coordinator, Specialist	\$ 540
	National Recreation and Park Association dues (NRPA) - Coordinator	\$ 180
32	Staff logo shirts (3)	\$ 135
35	Mailing and printing newsletters / marketing, envelopes, stamps	\$ 9,600
	Marketing and promotions - digital program guide, programs, events, flyers, brochures, etc.	\$ 700
41	Maintenance and repair of appliances, fitness and office equipment	\$ 200
46	Iowa Parks and Recreation Fall workshop - Cedar Rapids, IA (2)	\$ 800
	Iowa Parks and Recreation Spring conference - Waterloo, IA (2)	\$ 800
	Mileage reimbursements	\$ 500
	NRPA conference - virtual (Coordinator)	\$ 350
48	Telephone, water, electric, and natural gas	\$ 33,000
51	Landscape and outdoor maintenance supplies	\$ 1,000
	Maintenance supplies - kitchen, restroom cleaning, paper supplies	\$ 3,000
54	Minor equipment - small electronics, fans	\$ 700
	Weights and personal fitness equipment	\$ 800
56	Fleet management - overhead contribution	\$ 250
	Fleet management - equipment contribution	\$ 10
	Fleet management - repair and maintenance supplies	\$ 300
57	Fuel for van	\$ 800
58	SHIIP program office supplies - paper cartridges, general office supplies	\$ 500
	Stationery, copier supplies, computer lab supplies, paper, cartridges	\$ 2,200
59	Program supplies, kitchen and miscellaneous supplies, sales tax for leagues	\$ 2,000
59.2	Off-site trips and events	\$ 15,000
59.3	On-site events - concerts (2), craft classes, educational classes and workshops, facility rental, large special events / meals (6), small special events, social events and programs	\$ 52,000
60	MVR annual fee	\$ 45
	First aid supplies	\$ 200
72	TV replacement	\$ 1,600
73	Equipment Replacement Fund contribution	\$ 6,500

Function: Culture and Recreation Activity: Senior Recreation Center
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Activity Notes

Object	Description	Amount
81	Building maintenance fund contribution - PM repairs (Senior Ctr.)	\$ 25,627
	Building maintenance - contracted services (Senior Ctr.)	\$ 26,091
	Building maintenance - overhead and equipment	\$ 25,355
99 Special Revenue: Senior Center Activities (Fund 199)		
71	Senior donation fund expenditures	\$ 10,000

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 2024-25	FY 2025-26	FY 2025-26	FY 2026-27
	ACTUAL	ADOPTED	REVISED	RECOMM.
Personal services	-	-	-	-
Contractual & supply service	1,293,579	1,415,872	1,415,878	1,473,745
Transfer out to General Fund	-	-	-	-
Total expenditures	\$ 1,293,579	\$ 1,415,872	\$ 1,415,878	\$ 1,473,745
Total transfers	\$ 778,003	\$ 803,571	\$ 874,107	\$ 883,929
Fees	-	-	-	-
Grants	-	-	-	-
Hotel Motel Tax receipts	2,178,408	2,250,000	2,225,000	2,250,000
Total revenue	\$ 2,178,408	\$ 2,250,000	\$ 2,225,000	\$ 2,250,000
Net amount used by (added to) fund balance	\$ (106,826)	\$ (30,557)	\$ 64,985	\$ 107,674

SIGNIFICANT BUDGET IMPACTS: This budget includes:

- ↑ An overall expense increase of \$138,200 is directly correlated to the change in hotel motel tax revenue that the City receives and the number of funding grants awarded during the year.
- ❖ The City has contractual obligations to remit 25% of the hotel motel tax revenue to the Convention and Visitors Bureau, 25% to Bravo, and 41.25% goes to the City’s General Fund for property tax relief. The remaining balance in the fund is eligible to be allocated to various external organizations through an annual application process.

CULTURE AND RECREATION		FY 2024-25	FY 2025-26	FY 2025-26	FY 2026-27	FY 2026-27	INCREASE	FY 2027-28
		ACTUAL	ADOPTED	REVISED	REQUESTED	RECOMM.	(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	1,293,579	1,415,872	1,415,878	1,719,656	1,473,745	57,873	1,404,395
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.	-	-	-	-	-	-	-
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		\$ 1,293,579	\$ 1,415,872	\$ 1,415,878	\$ 1,719,656	\$ 1,473,745	\$ 57,873	\$ 1,404,395
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	-	-	-	-	-	-	-
Sub-total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
OPERATING BUDGET SUB-TOTAL		\$ 1,293,579	\$ 1,415,872	\$ 1,415,878	\$ 1,719,656	\$ 1,473,745	\$ 57,873	\$ 1,404,395
99	Special Revenue fund items	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
91	Debt retirement	-	-	-	-	-	-	-
97	Transfers out to General/Capita	778,003	803,571	874,107	883,929	883,929	80,358	889,821
95	Contingency	-	-	-	-	-	-	-
CULTURAL AND CONVENTION - HOT		\$ 2,071,582	\$ 2,219,443	\$ 2,289,985	\$ 2,603,585	\$ 2,357,674	\$ 138,231	\$ 2,294,216

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

Activity Notes

Object	Description	Amount
24	Bravo! - estimated 25% contribution per 28E agreement	\$ 562,500
	Convention and Visitors Bureau - estimated 25% contribution per 28E agreement	\$ 562,500
	Des Moines Airport Authority - new terminal project (payment 5 of 6)	\$ 221,895
	Urbandale Lions Club - folding tables & tent lights for Bingo tent	\$ 1,000
	J-Hawk Soccer Club - parking lot payment and 50% match for soccer goals (2) & 4 benches	\$ 10,000
	Des Moines Childrens Museum - contribution towards new exhibit purchase	\$ 5,000
	Urbandale 4th of July Committee - fireworks display support	\$ 10,000
	Urbandale Girls Recreation Association - parking lot payment	\$ 10,000
	Urbandale Historical Society - records digitization project	\$ 4,850
	Greater Des Moines Partnership - media placements in national / regional publications	\$ 36,000
	Urbandale special events sponsorship	\$ 50,000

97	Transfers	\$ 883,929
	Transfer out to General Fund	\$ 883,929

Requests funded through other General Fund departments:

370 Comm. Svcs	Waypoint Resources - 75% match for 3 laptop replacements	\$ 3,150
370 Comm. Svcs	Urbandale Community Action Network - rental assistance (\$19,200) and direct program cost	\$ 45,000
370 Comm. Svcs	Urbandale Food Pantry - parking lot resurfacing project contribution	\$ 50,000
610 Mayor/Coun.	American Legion Post 663 - tuition for state conference (3) and school flag essay contest	\$ 3,175



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COMMUNITY & ECON. DEV.	FY 2024-25 ACTUAL	FY 2025-26 ADOPTED	FY 2025-26 REVISED	FY 2026-27 RECOMMENDED	INCREASE (DECREASE)	FY 2027-28 ESTIMATE
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500 COMMUNITY AND ECONOMIC DEVELOPMENT SUMMARY

PERSONAL SERVICES							
01	Salaries	\$ 1,563,316	\$ 1,670,299	\$ 1,663,900	\$ 1,745,027	\$ 74,728	\$ 1,814,828
02	Overtime	15,887	16,000	16,000	16,000	-	16,000
03	Part-time	6,551	6,000	6,000	6,000	-	6,000
04	Witness fees	-	-	-	-	-	-
06	FICA	118,582	131,184	131,000	137,149	5,965	142,583
07	Retirement - IPERS	148,143	158,633	158,000	164,841	6,208	171,319
08	Pension - MFPRSI	-	-	-	-	-	-
09	Group insurance	217,391	205,205	205,205	204,445	(760)	210,371
11	Allowance	18,131	18,939	18,939	18,431	(508)	18,431
12	Unemployment	-	-	-	-	-	-
13	Deferred comp plan City match	37,009	40,374	38,850	41,541	1,167	43,004
Sub-Total		\$ 2,125,010	\$ 2,246,634	\$ 2,237,894	\$ 2,333,434	\$ 86,800	\$ 2,422,536
CONTRACTUAL AND SUPPLY SERVICES							
21	Advertising	\$ 59,842	\$ 72,100	\$ 72,100	\$ 93,305	\$ 21,205	\$ 73,305
22	Recruitment	488	5,200	1,200	200	(5,000)	200
23	Professional services	153,001	96,250	144,400	72,250	(24,000)	72,250
24	Contributions to other agencies	311,380	311,380	89,567	54,148	(257,232)	54,148
27	Data processing	46,070	42,950	45,500	44,600	1,650	44,600
28	Dues and memberships	5,947	7,688	7,088	7,340	(348)	7,340
29	Insurance	-	-	-	-	-	-
32	Uniforms and laundry	130	315	315	315	-	315
35	Printing and copying	4,973	6,950	6,950	6,950	-	6,950
40	Building and grounds maint.	-	-	-	-	-	-
41	Vehicle and equipment maint.	-	-	-	-	-	-
46	Training and development	22,402	34,285	28,000	38,330	4,045	38,330
48	Utility service	20,818	17,300	19,230	20,800	3,500	20,800
49	Petty cash	-	-	-	-	-	-
51	Maintenance supplies	1,493	400	1,000	400	-	400
54	Minor equipment	-	-	-	-	-	-
55	DARE expenditures	-	-	-	-	-	-
56	Vehicle maintenance supplies	7,000	5,050	5,050	4,570	(480)	4,570
57	Vehicle operation supplies	7,062	8,700	6,500	6,090	(2,610)	6,090
58	Office supplies	2,573	3,500	3,000	4,100	600	4,100
59	Operating supplies	9,955	23,000	21,500	26,000	3,000	26,000
60	Safety and medical supplies	397	750	430	990	240	990
61	Refunds	-	-	-	-	-	-
Sub-total		\$ 653,531	\$ 635,818	\$ 451,830	\$ 380,388	\$ (255,430)	\$ 360,388
CAPITAL OUTLAY							
71	Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
72	Furniture and fixtures	-	-	-	-	-	-
73	Equipment replacement fund	48,959	41,313	41,313	41,313	-	41,313
74	Office equipment	992	3,500	4,260	-	(3,500)	-
75	Operating equipment	-	-	-	-	-	-
76	Property improvements	-	-	-	-	-	-
77	Economic development	1,731,269	3,250,000	2,025,000	3,000,000	(250,000)	3,000,000
79	Books, films and recordings	-	-	-	-	-	-
80	Natural disaster cleanup	-	-	-	-	-	-
81	Building maintenance fund	30,976	35,506	35,506	55,261	19,755	55,261
Sub-total		\$ 1,812,196	\$ 3,330,319	\$ 2,106,079	\$ 3,096,574	\$ (233,745)	\$ 3,096,574
OPERATING BUDGET SUB-TOTAL		\$ 4,590,737	\$ 6,212,771	\$ 4,795,803	\$ 5,810,396	\$ (402,375)	\$ 5,879,498
99	Special Revenue fund items	\$ 2,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ -	\$ 100,000
91	Debt retirement	-	-	-	-	-	-
97	Transfers out	14,221,981	11,277,263	9,011,685	3,984,900	(7,292,363)	7,351,500
95	Contingency	-	-	-	25,000	25,000	25,000
COMMUNITY AND ECONOMIC DEVELOPMENT SUMMARY		\$ 18,814,718	\$ 17,590,034	\$ 13,907,488	\$ 9,920,296	\$ (7,669,738)	\$ 13,355,998



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 2024-25	FY 2025-26	FY 2025-26	FY 2026-27
	ACTUAL	ADOPTED	REVISED	Recomm.
Personal services	293,742	318,362	310,379	333,761
Contractual & supply service	477,018	424,772	248,187	167,025
Capital outlay	-	-	-	-
Total expenditures	\$ 770,760	\$ 743,134	\$ 558,566	\$ 500,786
Total transfers	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
Fees	-	-	-	-
Grants	-	-	-	-
Other	60,898	47,984	39,652	35,872
Total revenue	\$ 60,898	\$ 47,984	\$ 39,652	\$ 35,872
<i>Net amount supported by property taxes</i>	\$ 809,862	\$ 795,150	\$ 618,914	\$ 564,914

SIGNIFICANT BUDGET IMPACTS: This budget includes:

- ↑ Overall personnel costs increased by \$15,400, which includes normal salary and benefit increases for existing staff, offset by lower group insurance costs. (Line 01 to Line 13)
- ↑ An increase of \$21,200 in advertising reflects an increase in Downtown Urbandale branding campaign costs.
- ↓ A decrease of \$25,000 in professional services reflects the substantial progress related to the downtown corridor design. (Line 23)
- ↓ A decrease of \$257,200 in contributions to other agencies reflects moving the Des Moines Airport Authority terminal project payment and the Greater Des Moines Partnership grant award to the Hotel Motel budget. (Line 24)

FUTURE BUDGET CONSIDERATIONS:

- ❖ Economic Development staff will be involved in redevelopment and revitalization projects, especially related to the focus areas in the Forward Urbandale Plan. This complex work will require staff capacity to develop property owner and investor relationships; research, develop and implement policies; and coordinate with other departments.
- ❖ Focus Area implementation efforts will be happening in the 2026-27 budget year, particularly in the downtown Urbandale area, so requests for funding related to infrastructure, planning, marketing, incentives, and programming are anticipated.
- ❖ 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 2024-25 ACTUAL	FY 2025-26 ADOPTED	FY 2025-26 REVISED	FY 2026-27 REQUESTED	FY 2026-27 Recomm.	INCREASE (DECREASE)	FY 2027-28 ESTIMATE
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520 ECONOMIC DEVELOPMENT

PERSONAL SERVICES

01	Salaries	\$ 214,399	\$ 236,313	\$ 229,900	\$ 252,498	\$ 252,498	\$ 16,185	\$ 262,598
02	Overtime	-	-	-	-	-	-	-
03	Part-time	6,551	6,000	6,000	6,000	6,000	-	6,000
04	Witness fees	-	-	-	-	-	-	-
06	FICA	16,799	19,307	19,000	20,478	20,478	1,171	21,210
07	Retirement - IPERS	20,225	22,784	22,000	24,187	24,187	1,403	24,789
08	Pension - MFPRSI	-	-	-	-	-	-	-
09	Group insurance	23,333	19,703	19,703	16,667	16,667	(3,036)	16,667
11	Allowance	5,400	6,316	6,316	5,450	5,450	(866)	5,450
12	Unemployment	-	-	-	-	-	-	-
13	Deferred comp plan City match	7,035	7,939	7,460	8,481	8,481	542	8,656
Sub-Total		\$ 293,742	\$ 318,362	\$ 310,379	\$ 333,761	\$ 333,761	\$ 15,399	\$ 345,370

CONTRACTUAL AND SUPPLY SERVICES

21	Advertising	\$ 59,842	\$ 72,100	\$ 72,100	\$ 73,305	\$ 93,305	\$ 21,205	\$ 73,305
22	Recruitment	108	200	200	200	200	-	200
23	Professional services	135,580	51,850	100,000	26,850	26,850	(25,000)	26,850
24	Contributions to other agencies	264,732	264,732	42,837	7,500	7,500	(257,232)	7,500
27	Data processing	1,907	3,000	2,000	3,000	3,000	-	3,000
28	Dues and memberships	1,732	2,800	2,200	2,450	2,450	(350)	2,450
29	Insurance	-	-	-	-	-	-	-
32	Uniforms and laundry	85	90	90	90	90	-	90
35	Printing and copying	2,856	3,500	3,500	3,500	3,500	-	3,500
40	Building and grounds maint.	-	-	-	-	-	-	-
41	Vehicle and equipment maint.	-	-	-	-	-	-	-
46	Training and development	4,046	9,500	8,000	10,000	10,000	500	10,000
48	Utility service	497	-	230	500	500	500	500
49	Petty cash	-	-	-	-	-	-	-
51	Maintenance supplies	-	-	-	-	-	-	-
54	Minor equipment	-	-	-	-	-	-	-
55	DARE expenditures	-	-	-	-	-	-	-
56	Vehicle maintenance supplies	-	-	-	-	-	-	-
57	Vehicle operation supplies	-	-	-	-	-	-	-
58	Office supplies	499	500	500	1,100	1,100	600	1,100
59	Operating supplies	5,105	16,500	16,500	27,500	18,500	2,000	18,500
60	Safety and medical supplies	29	-	30	30	30	30	30
61	Refunds	-	-	-	-	-	-	-
Sub-total		\$ 477,018	\$ 424,772	\$ 248,187	\$ 156,025	\$ 167,025	\$ (257,747)	\$ 147,025

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	-	-	-	-	-	-	-
Sub-total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

OPERATING BUDGET SUB-TOTAL

99	Special Revenue fund items	\$ 2,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ -	\$ 100,000
91	Debt retirement	-	-	-	-	-	-	-
97	Transfers out	100,000	100,000	100,000	100,000	100,000	-	-
95	Contingency	-	-	-	-	-	-	-

ECONOMIC DEVELOPMENT

		\$ 872,760	\$ 943,134	\$ 758,566	\$ 689,786	\$ 700,786	\$ (242,348)	\$ 592,395
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Function: Community and Economic Development
Activity: Economic Development

Activity Notes

Object	Description	Amount
01	Director, Specialist	\$ 252,498
03	Intern	\$ 6,000
06	FICA	\$ 20,478
07	IPERS	\$ 24,187
09	Group insurance	\$ 16,667
11	On the Spot awards	\$ 50
	Vehicle allowance - Director	\$ 5,400
13	Deferred compensation City match	\$ 8,481
21	Advertisements, sponsorships, promotional forums	\$ 19,000
	Downtown Urbandale branding campaign	\$ 25,000
	Iowa Commercial Real Estate expo	\$ 3,000
	Urbandale Business Connection annual cost	\$ 46,305
22	Advertising / background checks	\$ 200
23	Photography	\$ 1,000
	Professional copywriting for Urbandale Business Connection	\$ 5,850
23.2	TIF development agreement legal fees	\$ 20,000
24	Des Moines Airport Authority terminal project (pymt 5 of 6) \$221,895 (moved to Hotel Motel)	\$ -
	Greater Des Moines Partnership contribution (moved to Hotel Motel)	\$ -
	Mid-Iowa Planning Alliance for Community Development (MIPA) contribution	\$ 7,500
27	CRM system subscription (HubSpot)	\$ 2,000
	Website modifications	\$ 1,000
28	CREW Iowa Membership (1)	\$ 400
	International Economic Development Council (IEDC) city membership	\$ 400
	Iowa Commercial Real Estate Association (ICREA) (2)	\$ 300
	Professional Developers of Iowa (PDI) (2)	\$ 750
	Technology Association of Iowa	\$ 600
32	City logo shirts (2)	\$ 90
35	Map making and marketing material	\$ 500
	Postage for mailings and promotions	\$ 3,000
46	DCDM United annual event (1)	\$ 4,000
	Miscellaneous mileage	\$ 500
	National conference (IEDC or APA)	\$ 2,500
	Other webinars, presentations, meetings, etc.	\$ 500
	State economic development / city management conferences (local)	\$ 2,500
48	Cell phone service (1)	\$ 500
58	General office supplies	\$ 1,100
59	Broker / developer / existing business meetings and Urban Loop events	\$ 4,500
	DSM Partnership Market visit	\$ 3,000
	Special event - Downtown Urbandale	\$ 6,000
	Urbandale Career Con	\$ 3,000
	Urbandale Uplift Project (\$11,000 net of \$9,000 sponsorships)	\$ 2,000

Function: Community and Economic Development
Activity: Economic Development

Activity Notes

Object	Description	Amount
60	MVR annual fee (2)	\$ 30
97	Transfers	\$ 100,000
	RLF Loan Fund capital contribution	\$ 100,000
99	Special Revenue: Economic Development Revolving Loan Fund (Fund 152)	\$ 100,000
77	Economic Development Revolving Loans - new agreements initiated	\$ 100,000

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.

COMMUNITY DEVELOPMENT

	FINANCIAL SUMMARY			
	FY 2024-25	FY 2025-26	FY 2025-26	FY 2026-27
	ACTUAL	ADOPTED	REVISED	RECOMMENDED
Personal services	1,800,543	1,880,688	1,879,931	1,928,562
Contractual & supply service	176,513	211,046	203,643	213,363
Capital outlay	80,927	80,319	81,079	96,574
Total expenditures	\$ 2,057,983	\$ 2,172,053	\$ 2,164,653	\$ 2,238,499
Fees	1,819,784	1,289,500	1,821,000	1,457,000
Grants	-	-	-	-
Other	162,601	140,249	153,667	160,477
Total revenue	\$ 1,982,385	\$ 1,429,749	\$ 1,974,667	\$ 1,617,477
<i>Net amount supported by property taxes</i>	\$ 75,598	\$ 742,304	\$ 189,986	\$ 621,022

SIGNIFICANT BUDGET IMPACTS: This budget includes:

- ↑ Overall personnel costs increased by \$47,900, which includes normal salary and benefit increases for existing staff, offset by lower cost for group insurance costs. (Line 01 to Line 13)
- ↑ An increase of \$19,800 in building maintenance fund contributions is the result of additional overhead costs being allocated to applicable departments in FY27. (Line 81)

FUTURE BUDGET CONSIDERATIONS:

- ❖ Inspectors will need to continue to be cross-trained for both rental and general inspections, and consideration for additional staffing in the future may still be warranted. The growth of new and remodeled residential and commercial construction, coupled with the increase in rental housing units, emphasizes the importance of maintaining flexibility in building inspector staffing to offset potential increases in workload.
- ❖ Implementation of the Comprehensive Plan initiatives will be on-going with a focus and consideration on annexation.

COMMUNITY & ECON. DEV.		FY 2024-25	FY 2025-26	FY 2025-26	FY 2026-27	FY 2026-27	INCREASE	FY 2027-28
		ACTUAL	ADOPTED	REVISED	REQUESTED	RECOMMENDED	(DECREASE)	ESTIMATE
540 COMMUNITY DEVELOPMENT								
PERSONAL SERVICES								
01	Salaries	\$ 1,348,917	\$ 1,433,986	\$ 1,434,000	\$ 1,492,529	\$ 1,492,529	\$ 58,543	\$ 1,552,230
02	Overtime	15,887	16,000	16,000	16,000	16,000	-	16,000
03	Part-time	-	-	-	-	-	-	-
04	Witness fees	-	-	-	-	-	-	-
06	FICA	101,783	111,877	112,000	116,671	116,671	4,794	121,373
07	Retirement - IPERS	127,918	135,849	136,000	140,654	140,654	4,805	146,530
08	Pension - MFPRSI	-	-	-	-	-	-	-
09	Group insurance	163,333	137,918	137,918	116,667	116,667	(21,251)	116,667
11	Allowance	12,731	12,623	12,623	12,981	12,981	358	12,981
12	Unemployment	-	-	-	-	-	-	-
13	Deferred comp plan City match	29,974	32,435	31,390	33,060	33,060	625	34,348
Sub-Total		\$ 1,800,543	\$ 1,880,688	\$ 1,879,931	\$ 1,928,562	\$ 1,928,562	\$ 47,874	\$ 2,000,129
CONTRACTUAL AND SUPPLY SERVICES								
21	Advertising	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22	Recruitment	380	5,000	1,000	-	-	(5,000)	-
23	Professional services	17,421	44,400	44,400	45,400	45,400	1,000	45,400
24	Contributions to other agencies	46,648	46,648	46,730	46,648	46,648	-	46,648
27	Data processing	44,163	39,950	43,500	41,600	41,600	1,650	41,600
28	Dues and memberships	4,215	4,888	4,888	4,890	4,890	2	4,890
29	Insurance	-	-	-	-	-	-	-
32	Uniforms and laundry	45	225	225	225	225	-	225
35	Printing and copying	2,117	3,450	3,450	3,450	3,450	-	3,450
40	Building and grounds maint.	-	-	-	-	-	-	-
41	Vehicle and equipment maint.	-	-	-	-	-	-	-
46	Training and development	18,356	24,785	20,000	28,330	28,330	3,545	28,330
48	Utility service	20,321	17,300	19,000	20,300	20,300	3,000	20,300
49	Petty cash	-	-	-	-	-	-	-
51	Maintenance supplies	1,493	400	1,000	400	400	-	400
54	Minor equipment	-	-	-	-	-	-	-
55	DARE expenditures	-	-	-	-	-	-	-
56	Vehicle maintenance supplies	7,000	5,050	5,050	4,570	4,570	(480)	4,570
57	Vehicle operation supplies	7,062	8,700	6,500	6,090	6,090	(2,610)	6,090
58	Office supplies	2,074	3,000	2,500	3,000	3,000	-	3,000
59	Operating supplies	4,850	6,500	5,000	7,500	7,500	1,000	7,500
60	Safety and medical supplies	368	750	400	960	960	210	960
61	Refunds	-	-	-	-	-	-	-
Sub-total		\$ 176,513	\$ 211,046	\$ 203,643	\$ 213,363	\$ 213,363	\$ 2,317	\$ 213,363
CAPITAL OUTLAY								
71	Equipment	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -
72	Furniture and fixtures	-	-		-	-	-	-
73	Equipment replacement fund	48,959	41,313	41,313	41,313	41,313	-	41,313
74	Office equipment	992	3,500	4,260	-	-	(3,500)	-
75	Operating equipment	-	-	-	-	-	-	-
76	Property improvements	-	-	-	-	-	-	-
77	Economic development	-	-	-	-	-	-	-
79	Books, films and recordings	-	-	-	-	-	-	-
80	Natural disaster cleanup	-	-	-	-	-	-	-
81	Building maintenance fund	30,976	35,506	35,506	55,261	55,261	19,755	55,261
Sub-total		\$ 80,927	\$ 80,319	\$ 81,079	\$ 96,574	\$ 96,574	\$ 16,255	\$ 96,574
OPERATING BUDGET SUB-TOTAL		\$ 2,057,983	\$ 2,172,053	\$ 2,164,653	\$ 2,238,499	\$ 2,238,499	\$ 66,446	\$ 2,310,066
99	Special Revenue fund items	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
91	Debt retirement	-	-	-	-	-	-	-
97	Transfers out	-	-	-	-	-	-	-
95	Contingency	-	-	-	-	-	-	-
COMMUNITY DEVELOPMENT		\$ 2,057,983	\$ 2,172,053	\$ 2,164,653	\$ 2,238,499	\$ 2,238,499	\$ 66,446	\$ 2,310,066

Function: Community and Economic Development
Activity: Community Development

Activity Notes

Object	Description	Amount
01	Director, Assistant Director, Building Official, Associate Building Official, Building Inspector II (3), Planner II, Building Inspector I (3), Planner I, Code Enforcement Officer, Administrative Specialist	\$ 1,492,529
02	Overtime	\$ 16,000
06	FICA	\$ 116,671
07	IPERS	\$ 140,654
09	Group insurance	\$ 116,667
11	On the Spot awards	\$ 350
	OSHA PPE stipend (7)	\$ 4,375
	Phone allowance (7)	\$ 2,856
	Vehicle allowance - Director	\$ 5,400
13	Deferred compensation City match	\$ 33,060
23	Comprehensive Plan implementation / annexation	\$ 25,000
	Contracted services for code violation remedy (mowing, snow removal, remedial work, etc.)	\$ 3,000
	Outsource record scanning	\$ 6,000
	Structural plan reviews	\$ 11,400
24	Annual assessment for Metropolitan Planning Organization (rate \$1.00 per capita)	\$ 46,648
27	ArcGIS annual license maintenance	\$ 2,500
	Citizenserve annual maintenance (\$1,800 per user)	\$ 37,800
	iPad replacement or battery (1)	\$ 1,000
	UPS Workstations backup / battery (3 per year)	\$ 300
28	APA (4); library resource materials	\$ 2,500
	International Association of Electrical Inspectors (IAEI) - membership (3)	\$ 450
	International Association of Plumbing and Mechanical Officials - IAPMO membership (1)	\$ 250
	International Code Conference (ICC) - Governmental membership (1)	\$ 150
	International Code Conference (ICC) - Inspector Certification renewal (4)	\$ 580
	Iowa ACE Housing Officials - membership (4)	\$ 280
	Iowa Association of Building Officials (IABO) - membership (9)	\$ 380
	Iowa Permit Technician Association (IPTA) - membership (2)	\$ 100
	National Fire Protection Association - NFPA membership (1)	\$ 200
32	City-logo apparel for office staff (5)	\$ 225
35	Maintenance on printer / copier (50% shared with Public Works Admin)	\$ 200
	Form printing-permit applications, correction notices	\$ 250
	Miscellaneous printing / copying, postage	\$ 3,000
46	American Planning Association National Conf. 2026 - Houston, AICP CEU (2)	\$ 3,000
	Customer service training (1)	\$ 400
	Eastern Iowa Construction Code Council (EICCC) - training CEU (4)	\$ 600
	Educational Institute - Loveland, CO; Las Vegas, NV - CO CEU (1)	\$ 3,000
	IABO - local training - CEU qualified (8)	\$ 2,400
	IAEI - training for state license - CEU (2)	\$ 1,000
	ICC - AMB / code hearings - Nashville, TN CEU (1)	\$ 3,000
	ICC - Committee Action hearings - Frisco, TX CEU (1)	\$ 3,000
	ICC - Inspector new certificate exams, ICC-CEU (6)	\$ 1,830

Function: Community and Economic Development
Activity: Community Development

Activity Notes

Object	Description	Amount
46 cont.	ICC - Online CEU webinars (4)	\$ 300
	ICC Region III Education Institute - Minneapolis, MN CEU (2)	\$ 4,500
	lowAce Housing Officials - local training, CEU qualified (2)	\$ 975
	IPTA - training CEU (2)	\$ 375
	Local and regional planning workshops or seminars for professional CEUs	\$ 3,000
	Mid Iowa Construction Code Council (MICCC) - Training CEU (4)	\$ 700
	Mileage reimbursement	\$ 250
48	Cell phone service (3) and iPads with data plan (9)	\$ 5,500
	Electric, gas, telephone, data, water	\$ 14,000
	Iowa Network Services (INS)	\$ 800
51	Janitorial supplies	\$ 400
56	Fleet management - overhead contribution	\$ 3,000
	Fleet management - equipment contribution	\$ 70
	Fleet management - repair and maintenance supplies	\$ 1,500
57	Fuel	\$ 6,090
58	Paper, office and printer supplies	\$ 3,000
59	Code books 2024 (hardcopy and PDF)	\$ 3,000
	Developer pre-construction info lunch combined with staff training	\$ 3,000
	Disaster Assessment Team - designated materials	\$ 500
	Operating supplies (measuring tapes, test instruments, etc.)	\$ 500
	Plan Analyst / Plan review software 2024	\$ 500
60	MVR annual fee (14)	\$ 210
	Safety and first-aid supplies	\$ 250
	Vehicle first aid kits, fire extinguishers	\$ 500
73	Equipment replacement fund contribution	\$ 41,313
81	Building maintenance fund contribution - PM projects (Eng/CD - Split 50/50 with PW Admin)	\$ 23,110
	Building maintenance - contracted services (Eng/CD - Split 50/50 with PW Admin)	\$ 9,287
	Building maintenance - overhead and equipment	\$ 22,864

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 2024-25	FY 2025-26	FY 2025-26	FY 2026-27
	ACTUAL	ADOPTED	REVISED	ADOPTED
Personal services	-	-	-	-
Contractual & supply service	-	-	-	-
Capital outlay	1,731,269	3,250,000	2,025,000	3,000,000
Total expenditures	\$ 1,731,269	\$ 3,250,000	\$ 2,025,000	\$ 3,000,000
Total transfers	\$ 14,121,981	\$ 11,177,263	\$ 8,911,685	\$ 3,884,900
Fees	-	-	-	-
Grants	-	-	-	-
Other	11,195,861	11,761,654	11,193,103	15,717,116
Total revenue	\$ 11,195,861	\$ 11,761,654	\$ 11,193,103	\$ 15,717,116
Net amount (added to) used by fund balance	\$ 4,657,389	\$ 2,665,609	\$ (256,418)	\$ (8,832,216)

SIGNIFICANT BUDGET IMPACTS: This budget includes:

- ↓ A decrease of \$250,000 in TIF rebate payments, which reflects the fluctuation in timing of payments made to entities participating in the rebate programs through City development agreements. The city has 5 TIF Districts: Northwest Market Center, DUNA, Fawn Creek, Westover and Merle Hay TIF Districts. The City executes formal development agreements with each property. (Line 77)
- ↓ A decrease of \$7,292,363 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. (Line 97)
- ↓ The City plans to call and pay off 2020B in June 2026. This is the final TIF bond that has an early call option, as now all TIF bonds will be structured for a two-year maturity schedule.

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 was claimed, which has allowed the City to continue to 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 were called and paid off in 2017, 2018, 2019, 2020 and 2025. 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. FY27 certified revenues will be collected at 35% of available increment.

COMMUNITY & ECON. DEV.	FY 2024-25 ACTUAL	FY 2025-26 ADOPTED	FY 2025-26 REVISED	FY 2026-27 ADOPTED	INCREASE (DECREASE)	FY 2027-28 ESTIMATE
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125 TAX INCREMENT FINANCING (TIF) 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.	-	-	-	-	-	-
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 rel	1,731,269	3,250,000	2,025,000	3,000,000	(250,000)	3,000,000
79	Books, films and recordings	-	-	-	-	-	-
80	Natural disaster cleanup	-	-	-	-	-	-
81	Building maintenance fund	-	-	-	-	-	-
Sub-total		\$ 1,731,269	\$ 3,250,000	\$ 2,025,000	\$ 3,000,000	\$ (250,000)	\$ 3,000,000

OPERATING BUDGET SUB-TOTAL

99	Special Revenue fund items	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
91	Debt retirement	-	-	-	-	-	-
97	Transfers out to Debt Service	14,121,981	11,177,263	8,911,685	3,884,900	(7,292,363)	7,351,500
95	Contingency	-	-	-	-	-	-

TAX INCREMENT FINANCING (TIF)

FUND	\$ 15,853,250	\$ 14,427,263	\$ 10,936,685	\$ 6,884,900	\$ (7,542,363)	\$ 10,351,500
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Function: Community and Economic Development
Activity: Tax Increment Financing (TIF) Fund

Activity Notes

Object	Description	Amount
77	Tax Increment Financing (TIF) rebates	\$ 3,000,000
97	Transfers	\$ 3,884,900
	Transfer out to Debt Service Fund to cover debt service payments for DUNA TIF district	\$ 977,900
	Transfer out to Debt Service Fund to cover debt service payments for NW Market TIF district	\$ 2,769,250
	Transfer out to Debt Service Fund to cover debt service payments for Westover TIF district	\$ 137,750



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GENERAL GOVERNMENT	FY 2024-25 ACTUAL	FY 2025-26 ADOPTED	FY 2025-26 REVISED	FY 2026-27 RECOMMENDED	INCREASE (DECREASE)	FY 2027-28 ESTIMATE
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600 GENERAL GOVERNMENT SUMMARY

PERSONAL SERVICES

01	Salaries	\$ 2,348,814	\$ 2,586,600	\$ 2,544,116	\$ 2,905,995	\$ 319,395	\$ 3,022,234
02	Overtime	363	-	1,050	-	-	-
03	Part-time	113,333	110,974	110,250	124,071	13,097	126,494
04	Witness fees	-	-	-	-	-	-
06	FICA	175,225	206,528	195,750	235,369	28,841	241,856
07	Retirement - IPERS	223,711	256,824	252,050	286,026	29,202	296,673
08	Pension - MFPRSI	-	-	-	-	-	-
09	Group insurance	326,086	307,807	307,807	319,444	11,637	328,704
11	Allowance	46,932	46,997	46,997	48,313	1,316	48,313
12	Unemployment	-	-	-	-	-	-
13	Deferred comp plan City match	72,649	96,202	91,715	104,893	8,691	114,610
Sub-Total		\$ 3,307,113	\$ 3,611,932	\$ 3,549,735	\$ 4,024,111	\$ 412,179	\$ 4,178,884

CONTRACTUAL AND SUPPLY SERVICES

21	Advertising	\$ 43,100	\$ 48,800	\$ 48,800	\$ 62,200	\$ 13,400	\$ 62,200
22	Recruitment	29,551	3,000	1,000	-	(3,000)	-
23	Professional services	428,977	559,910	578,900	613,870	53,960	644,870
24	Contributions to other agencies	4,200	36,300	31,300	49,175	12,875	29,175
27	Data processing	1,006,471	769,262	769,262	799,222	29,960	803,722
28	Dues and memberships	43,110	37,810	37,810	50,900	13,090	46,600
29	Insurance	599,184	837,989	837,989	1,103,374	265,385	1,200,000
32	Uniforms and laundry	841	1,620	1,620	1,665	45	1,665
35	Printing and copying	63,920	57,450	57,450	58,950	1,500	58,950
40	Building and grounds maint.	-	-	-	-	-	-
41	Vehicle and equipment maint.	-	-	-	-	-	-
46	Training and development	57,714	84,335	81,680	83,345	(990)	83,345
48	Utility service	47,916	40,400	44,400	37,200	(3,200)	37,200
49	Petty cash	-	100	100	100	-	100
51	Maintenance supplies	1,541	1,800	1,800	1,800	-	1,800
54	Minor equipment	272	500	571	500	-	500
55	DARE expenditures	-	-	-	-	-	-
56	Vehicle maintenance supplies	1,000	1,060	1,060	1,010	(50)	1,010
57	Vehicle operation supplies	-	-	-	-	-	-
58	Office supplies	6,695	8,400	7,250	11,400	3,000	11,400
59	Operating supplies	20,291	32,880	33,180	37,700	4,820	29,700
60	Safety and medical supplies	215	220	280	460	240	460
61	Refunds	-	-	-	-	-	-
Sub-total		\$ 2,354,998	\$ 2,521,836	\$ 2,534,452	\$ 2,912,871	\$ 391,035	\$ 3,012,697

CAPITAL OUTLAY

71	Equipment	\$ 7,190	\$ 14,000	\$ 10,650	\$ 6,000	\$ (8,000)	\$ -
72	Furniture and fixtures	4,104	-	40	-	-	-
73	Equipment replacement fund	-	-	-	-	-	-
74	Office equipment	869	1,000	750	1,000	-	1,000
75	Operating equipment	-	-	-	-	-	-
76	Property improvements	-	-	-	-	-	-
77	Economic development	-	-	-	-	-	-
79	Books, films and recordings	-	-	-	-	-	-
80	Natural disaster cleanup	-	-	-	-	-	-
81	Building maintenance fund	124,816	146,596	146,596	214,083	67,487	214,083
Sub-total		\$ 136,979	\$ 161,596	\$ 158,036	\$ 221,083	\$ 59,487	\$ 215,083

OPERATING BUDGET SUB-TOTAL

99	Special Revenue fund items	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
91	Debt retirement	-	-	-	-	-	-
97	Transfers out to Debt Service	-	-	-	-	-	-
95	Contingency	-	25,000	-	25,000	-	25,000

GENERAL GOVERNMENT SUMMARY

		\$ 5,799,090	\$ 6,320,364	\$ 6,242,223	\$ 7,183,065	\$ 862,701	\$ 7,431,664
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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 2024-25	FY 2025-26	FY 2025-26	FY 2026-27
	ACTUAL	ADOPTED	REVISED	RECOMMENDED
Personal services	59,107	63,478	61,750	65,911
Contractual & supply service	83,666	110,010	110,310	86,160
Capital outlay	7,190	-	-	-
Total expenditures	\$ 149,963	\$ 173,488	\$ 172,060	\$ 152,071
Fees	-	-	-	-
Grants	-	-	-	-
Other	11,849	11,202	12,214	10,902
Total revenue	\$ 11,849	\$ 11,202	\$ 12,214	\$ 10,902
<i>Net amount supported by property taxes</i>	\$ 138,114	\$ 162,286	\$ 159,846	\$ 141,169

SIGNIFICANT BUDGET IMPACTS: This budget includes:

- ↓ A decrease of \$27,100 in professional services reflects the reduction of services related to the strategic planning process and a US Postal Service lobbyist, offset by required services to conduct a National Biennial Community Survey. (Line 23)
- ↓ A decrease of \$7,100 in contributions to other agencies reflects the movement of the Capital Crossroads membership and the Metropolitan Advisor Committee membership to the dues and memberships line item. (Line 24)
- ↑ An increase of \$8,300 in dues and memberships reflects the movement of the Capital Crossroads membership and the Metropolitan Advisor Committee membership from the contributions to other agencies line item. (Line 28)
- ↑ An increase of \$2,300 in operating supplies reflects new funding for a civility summit. (Line 59)

FUTURE BUDGET CONSIDERATIONS:

- ❖ Future federal and state legislative action could continue to direct how city services are delivered, limit or expand the services the City must provide to its residents and businesses, and/or limit current and future revenue options for providing those services.
- ❖ Urbandale continues to grow and is an integral part of the success of the regional and state economy and quality of life assets. Elected officials will likely continue to engage with strategic partners to advance the City’s priorities.

GENERAL GOVERNMENT		FY 2024-25	FY 2025-26	FY 2025-26	FY 2026-27	FY 2026-27	INCREASE	FY 2027-28
		ACTUAL	ADOPTED	REVISED	REQUESTED	RECOMMENDED	(DECREASE)	ESTIMATE
610 MAYOR and COUNCIL								
PERSONAL SERVICES								
01	Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
02	Overtime	-	-	-	-	-	-	-
03	Part-time	53,500	55,250	55,250	57,500	57,500	2,250	57,500
04	Witness fees	-	-	-	-	-	-	-
06	FICA	1,595	4,216	2,150	4,399	4,399	183	4,399
07	Retirement - IPERS	4,012	4,012	4,350	4,012	4,012	-	5,428
08	Pension - MFPRSI	-	-	-	-	-	-	-
09	Group insurance	-	-	-	-	-	-	-
11	Allowance	-	-	-	-	-	-	-
12	Unemployment	-	-	-	-	-	-	-
13	Deferred comp plan City match	-	-	-	-	-	-	-
Sub-Total		\$ 59,107	\$ 63,478	\$ 61,750	\$ 65,911	\$ 65,911	\$ 2,433	\$ 67,327
CONTRACTUAL AND SUPPLY SERVICES								
21	Advertising	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22	Recruitment	-	-	-	-	-	-	-
23	Professional services	20,706	53,500	53,500	26,410	26,410	(27,090)	26,410
24	Contributions to other agencies	4,200	11,300	11,300	4,175	4,175	(7,125)	4,175
27	Data processing	476	1,000	1,000	-	-	(1,000)	-
28	Dues and memberships	33,249	23,070	23,070	31,435	31,335	8,265	31,435
29	Insurance	-	-	-	-	-	-	-
32	Uniforms and laundry	399	540	540	540	540	-	540
35	Printing and copying	-	-	-	-	-	-	-
40	Building and grounds maint.	-	-	-	-	-	-	-
41	Vehicle and equipment maint.	-	-	-	-	-	-	-
46	Training and development	17,754	19,100	19,100	19,900	19,900	800	19,900
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	6,882	1,500	1,800	3,800	3,800	2,300	3,800
60	Safety and medical supplies	-	-	-	-	-	-	-
61	Refunds	-	-	-	-	-	-	-
Sub-total		\$ 83,666	\$ 110,010	\$ 110,310	\$ 86,260	\$ 86,160	\$ (23,850)	\$ 86,260
CAPITAL OUTLAY								
71	Equipment	\$ 7,190	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
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	-	-	-	-	-	-	-
Sub-total		\$ 7,190	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
OPERATING BUDGET SUB-TOTAL		\$ 149,963	\$ 173,488	\$ 172,060	\$ 152,171	\$ 152,071	\$ (21,417)	\$ 153,587
99	Special Revenue fund items	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
91	Debt retirement	-	-	-	-	-	-	-
97	Transfers out	-	-	-	-	-	-	-
95	Contingency	-	-	-	-	-	-	-
MAYOR and COUNCIL		\$ 149,963	\$ 173,488	\$ 172,060	\$ 152,171	\$ 152,071	\$ (21,417)	\$ 153,587

Function: General Government
Activity: Mayor and City Council

Activity Notes

Object	Description	Amount
03	Mayor	\$ 15,000
	City Council (5)	\$ 42,500
06	FICA	\$ 4,399
07	IPERS	\$ 4,012
23	Metro Coalition regional lobbyist	\$ 4,210
	Resident survey - Fall 2026	\$ 15,000
	US Postal Service lobbyist (6 months @ \$1,200)	\$ 7,200
24	External funding grant program: American Legion Post 663	\$ 3,175
	Home Base Iowa incentives	\$ 1,000
28	Capital Crossroads membership	\$ 5,000
	Iowa League of Cities membership	\$ 15,485
	Greater Des Moines Sister City Commission membership	\$ 2,500
	Metropolitan Advisory Committee (MAC) annual membership	\$ 250
	Mid-Iowa Association of Local Government (MIALG) membership	\$ 600
	Urbandale Chamber of Commerce	\$ 7,500
32	City logo shirts (12)	\$ 540
46	City Council work sessions	\$ 1,000
	Greater Des Moines Partnership annual dinner - table sponsorship	\$ 1,900
	Greater Des Moines Partnership legislative trip - Washington DC (6 @ \$2,750)	\$ 16,500
	Miscellaneous local workshops and meetings	\$ 500
59	Civility Summit (TBD)	\$ 2,000
	Community event supplies (Trunk or Treat, 4th of July Parade, Veterans Day, Council recognition)	\$ 1,500
	MIALG lunches	\$ 300



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 2024-25	FY 2025-26	FY 2025-26	FY 2026-27
	ACTUAL	ADOPTED	REVISED	RECOMMENDED
Personal services	784,607	870,201	836,791	952,274
Contractual & supply service	45,447	35,150	33,550	29,575
Capital outlay	-	-	-	-
Total expenditures	\$ 830,054	\$ 905,351	\$ 870,341	\$ 981,849
Fees	-	-	-	-
Grants	-	-	-	-
Other	65,582	58,458	61,785	70,388
Total revenue	\$ 65,582	\$ 58,458	\$ 61,785	\$ 70,388
Net amount supported by property taxes	\$ 764,472	\$ 846,893	\$ 808,556	\$ 911,461

SIGNIFICANT BUDGET IMPACTS: This budget includes:

- ↑ Overall personnel costs increased by \$82,500, which reflects normal salary and benefit increases for existing staff, offset by lower group insurance cost per employee. (Line 01 to Line 13)

FUTURE BUDGET CONSIDERATIONS:

- ❖ Continued growth of the City will lead to expanding departments, services, and City staff. That expansion, coupled with increasingly complex intergovernmental and regional dynamics, may warrant a revised or expanded City Manager’s Office staff structure to maintain an efficient and productive municipal organization that meets expectations of elected officials and other stakeholders.

GENERAL GOVERNMENT		FY 2024-25	FY 2025-26	FY 2025-26	FY 2026-27	FY 2026-27	INCREASE	FY 2027-28
		ACTUAL	ADOPTED	REVISED	REQUESTED	RECOMMENDEE	(DECREASE)	ESTIMATE
615 CITY MANAGER								
PERSONAL SERVICES								
01	Salaries	\$ 600,160	\$ 662,927	\$ 633,196	\$ 732,355	\$ 732,355	\$ 69,428	\$ 761,649
02	Overtime	-	-	-	-	-	-	-
03	Part-time	-	-	-	-	-	-	-
04	Witness fees	-	-	-	-	-	-	-
06	FICA	38,793	46,784	42,000	56,161	56,161	9,377	57,250
07	Retirement - IPERS	50,404	63,954	63,000	70,260	70,260	6,306	71,900
08	Pension - MFPRSI	-	-	-	-	-	-	-
09	Group insurance	52,500	39,405	39,405	33,333	33,333	(6,072)	33,333
11	Allowance	16,015	16,350	16,350	16,708	16,708	358	16,708
12	Unemployment	-	-	-	-	-	-	-
13	Deferred comp plan City match	26,735	40,781	42,840	43,457	43,457	2,676	50,179
Sub-Total		\$ 784,607	\$ 870,201	\$ 836,791	\$ 952,274	\$ 952,274	\$ 82,073	\$ 991,019
CONTRACTUAL AND SUPPLY SERVICES								
21	Advertising	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22	Recruitment	29,164	2,000	750	1,000	-	(2,000)	-
23	Professional services	-	-	-	-	-	-	-
24	Contributions to other agencies	-	-	-	-	-	-	-
27	Data processing	-	2,000	2,000	1,000	1,000	(1,000)	1,000
28	Dues and memberships	3,973	8,210	8,210	8,285	8,185	(25)	8,285
29	Insurance	-	-	-	-	-	-	-
32	Uniforms and laundry	21	180	180	180	180	-	180
35	Printing and copying	-	-	-	-	-	-	-
40	Building and grounds maint.	-	-	-	-	-	-	-
41	Vehicle and equipment maint.	-	-	-	-	-	-	-
46	Training and development	10,328	19,700	19,700	19,150	19,150	(550)	19,150
48	Utility service	581	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	167	500	150	500	500	-	500
59	Operating supplies	1,170	500	500	500	500	-	500
60	Safety and medical supplies	43	60	60	60	60	-	60
61	Refunds	-	-	-	-	-	-	-
Sub-total		\$ 45,447	\$ 35,150	\$ 33,550	\$ 32,675	\$ 29,575	\$ (5,575)	\$ 29,675
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	-	-	-	-	-	-	-
Sub-total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
OPERATING BUDGET SUB-TOTAL		\$ 830,054	\$ 905,351	\$ 870,341	\$ 984,949	\$ 981,849	\$ 76,498	\$ 1,020,694
99	Special Revenue fund items	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
91	Debt retirement	-	-	-	-	-	-	-
97	Transfers out	-	-	-	-	-	-	-
95	Contingency	-	-	-	-	-	-	-
CITY MANAGER		\$ 830,054	\$ 905,351	\$ 870,341	\$ 984,949	\$ 981,849	\$ 76,498	\$ 1,020,694

Function: General Government
Activity: City Manager

Activity Notes

Object	Description	Amount
01	City Manager, Assistant City Manager, Risk Management / Support Services Director, Management Analyst	\$ 732,355
06	FICA	\$ 56,161
07	Retirement	\$ 70,260
09	Group insurance	\$ 33,333
11	On the Spot awards	\$ 100
	Phone allowance (1)	\$ 408
	Vehicle Allowance (3)	\$ 16,200
13	Deferred compensation City match	\$ 43,457
27	Remarkable tablet (1)	\$ 1,000
28	Business Record subscription (2)	\$ 150
	International City / County Management Association (ICMA) (4)	\$ 4,800
	Iowa City / County Management Association (IaCMA) (4)	\$ 2,400
	International Economic Development Council (1)	\$ 385
	Public Risk Management Association	\$ 450
32	City logo shirts (4)	\$ 180
46	Greater Des Moines Partnership legislative trip - Washington DC (1 @ \$2,750)	\$ 2,750
	ICMA annual conference - Long Beach, CA (2)	\$ 6,000
	IaCMA / Iowa League statewide meetings (4)	\$ 2,000
	Iowa Municipal Management Institute (IMMI) conference (2)	\$ 4,000
	Metro Managers meetings	\$ 400
	Miscellaneous mileage reimbursement	\$ 500
	Public Risk Management Association - Fort Lauderdale, FL (1)	\$ 2,500
	Specific subject, capacity-building training for CMO staff	\$ 1,000
58	Departmental office supplies	\$ 500
59	Operating supplies for onsite meetings	\$ 500
60	MVR annual fees (4)	\$ 60

GL Fund	General Liability Fund expenses	
	City-wide safety program expenses, training expenses, policy review, IAMU contract	\$ 20,000
	Enterprise Risk Management (ERM) system annual license - EBIX	\$ 9,000
	Safety Training Professional Partnership program with local groups to provide OSHA trainers	\$ 15,000



FUNCTION: General Government
ACTIVITY: Finance and Records

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 2024-25	FY 2025-26	FY 2025-26	FY 2026-27
	ACTUAL	ADOPTED	REVISED	RECOMMENDED
Personal services	613,919	642,948	640,733	699,130
Contractual & supply service	176,687	207,170	204,046	217,445
Capital outlay	140	-	-	-
Total expenditures	\$ 790,746	\$ 850,118	\$ 844,779	\$ 916,575
Fees	-	-	-	-
Grants	-	-	-	-
Other	62,477	54,892	59,970	65,709
Total revenue	\$ 62,477	\$ 54,892	\$ 59,970	\$ 65,709
Net amount supported by property taxes	\$ 728,269	\$ 795,226	\$ 784,809	\$ 850,866

SIGNIFICANT BUDGET IMPACTS: The budget includes:

- ↑ Overall personnel costs increased by \$56,200, which includes normal salary and benefit increases for existing staff, including the promotion of one Accountant I to Accountant II, offset by lower group insurance costs per employee. (Line 01 to Line 13)
- ↑ Data processing costs increased by \$9,500 related to the annual licensing of the Planit! CIP software. (Line 27)

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 2024-25	FY 2025-26	FY 2025-26	FY 2026-27	FY 2026-27	INCREASE	FY 2027-28
		ACTUAL	ADOPTED	REVISED	REQUESTED	RECOMMENDEE	(DECREASE)	ESTIMATE
620 FINANCE and RECORDS								
PERSONAL SERVICES								
01	Salaries	\$ 408,257	\$ 434,648	\$ 434,360	\$ 483,979	\$ 483,979	\$ 49,331	\$ 503,338
02	Overtime	-	-	-	-	-	-	-
03	Part-time	52,239	55,724	55,000	60,571	60,571	4,847	62,994
04	Witness fees	-	-	-	-	-	-	-
06	FICA	34,147	37,724	37,600	41,326	41,326	3,602	42,514
07	Retirement - IPERS	43,191	46,647	46,000	51,483	51,483	4,836	53,462
08	Pension - MFPRSI	-	-	-	-	-	-	-
09	Group insurance	58,333	49,257	49,257	41,667	41,667	(7,590)	41,667
11	Allowance	6,216	6,416	6,416	6,341	6,341	(75)	6,341
12	Unemployment	-	-	-	-	-	-	-
13	Deferred comp plan City match	11,536	12,532	12,100	13,763	13,763	1,231	14,437
Sub-Total		\$ 613,919	\$ 642,948	\$ 640,733	\$ 699,130	\$ 699,130	\$ 56,182	\$ 724,753
CONTRACTUAL AND SUPPLY SERVICES								
21	Advertising	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22	Recruitment	-	-	-	-	-	-	-
23	Professional services	60,291	77,210	75,000	78,110	78,110	900	78,110
24	Contributions to other agencies	-	-	-	-	-	-	-
27	Data processing	90,314	101,600	101,600	111,100	111,100	9,500	111,100
28	Dues and memberships	1,657	1,170	1,170	1,400	1,400	230	1,400
29	Insurance	-	-	-	-	-	-	-
32	Uniforms and laundry	159	225	225	225	225	-	225
35	Printing and copying	12,522	9,900	9,900	10,600	10,600	700	10,600
40	Building and grounds maint.	-	-	-	-	-	-	-
41	Vehicle and equipment maint.	-	-	-	-	-	-	-
46	Training and development	6,879	10,850	10,850	12,250	12,250	1,400	12,250
48	Utility service	-	-	-	-	-	-	-
49	Petty cash	-	100	100	100	100	-	100
51	Maintenance supplies	-	-	-	-	-	-	-
54	Minor equipment	-	-	71	-	-	-	-
55	DARE expenditures	-	-	-	-	-	-	-
56	Vehicle maintenance supplies	-	-	-	-	-	-	-
57	Vehicle operation supplies	-	-	-	-	-	-	-
58	Office supplies	4,408	6,000	5,000	3,500	3,500	(2,500)	3,500
59	Operating supplies	426	100	100	100	100	-	100
60	Safety and medical supplies	31	15	30	60	60	45	60
61	Refunds	-	-	-	-	-	-	-
Sub-total		\$ 176,687	\$ 207,170	\$ 204,046	\$ 217,445	\$ 217,445	\$ 10,275	\$ 217,445
CAPITAL OUTLAY								
71	Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
72	Furniture and fixtures	140	-	-	-	-	-	-
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	-	-	-	-	-	-	-
Sub-total		\$ 140	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
OPERATING BUDGET SUB-TOTAL		\$ 790,746	\$ 850,118	\$ 844,779	\$ 916,575	\$ 916,575	\$ 66,457	\$ 942,198
99	Special Revenue fund items	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
91	Debt retirement	-	-	-	-	-	-	-
97	Transfers out	-	-	-	-	-	-	-
95	Contingency	-	-	-	-	-	-	-
FINANCE and RECORDS		\$ 790,746	\$ 850,118	\$ 844,779	\$ 916,575	\$ 916,575	\$ 66,457	\$ 942,198

Function: General Government
Activity: Finance and Records

Activity Notes

Object	Description	Amount
01	Finance Director, Assistant Finance Director, Accountant II, Accountant I	\$ 483,979
03	Accountant I (30 hours)	\$ 60,571
06	FICA	\$ 41,326
07	IPERS	\$ 51,483
09	Group insurance	\$ 41,667
11	On the Spot awards	\$ 125
	Phone allowance (2)	\$ 816
	Vehicle allowance - Director	\$ 5,400
13	Deferred compensation City match	\$ 13,763
23	509A certification filing fee	\$ 110
	Annual audit and A-133 audit	\$ 73,000
	Arbitrage study	\$ 3,000
	GFOA Certificate of Achievement fee	\$ 650
	Other services	\$ 500
	State filing fee for audit	\$ 850
27	GASB 34 infrastructure software maintenance contract	\$ 600
	New World Systems financial / payroll management software - remote hosted	\$ 95,000
	PFX Engagement software license renewal	\$ 4,000
	PlanIt! CIP preparation software	\$ 7,000
	Tyler Technologies ACFR Builder software renewal	\$ 4,500
28	Association of Government Accountants (AGA) (1)	\$ 150
	Government Finance Officers Association (GFOA) (2)	\$ 350
	Iowa Licensing Division – CPA certificate renewal (2)	\$ 200
	Iowa Municipal Finance Officers Association (IMFOA) (1)	\$ 50
	Iowa Society of CPAs (ISCPA) (2)	\$ 650
32	Logo shirts (5)	\$ 225
35	Financial document printing (CIP, Budget, ACFR, report tabs)	\$ 3,500
	Postage and shipping cost	\$ 5,000
	Postage meter lease	\$ 2,100
46	CPE training for Accountant II, CGFM (80 hrs. per biennial period) - webinars and local	\$ 1,000
	CPE training for Asst. Director, CPA (120 hrs. per triennial period) - webinars and local	\$ 1,000
	CPE training for Finance Director, CPA (120 hrs. per triennial period) - webinars and local	\$ 1,000
	GFOA national conference - New Orleans, LA (1)	\$ 2,500
	Iowa League of Cities budget workshop - local (3)	\$ 150
	Metro finance officers monthly meetings - local (2)	\$ 300
	Misc. training	\$ 500
	Tyler Connect (NWS) national conference - San Antonio, TX (2)	\$ 5,800
49	Petty cash	\$ 100
58	Finance specific office forms, check stock, report binders	\$ 3,500
59	Operating supplies	\$ 100
60	MVR annual fee (4)	\$ 60



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 2024-25	FY 2025-26	FY 2025-26	FY 2026-27
	ACTUAL	ADOPTED	REVISED	RECOMMENDED
Personal services	732,580	801,184	788,298	865,242
Contractual & supply service	838,807	636,397	613,062	630,182
Capital outlay	-	-	-	-
Total expenditures	\$ 1,571,387	\$ 1,437,581	\$ 1,401,360	\$ 1,495,424
Fees	-	-	-	-
Grants	-	-	-	-
Other	124,155	92,824	99,481	107,206
Total revenue	\$ 124,155	\$ 92,824	\$ 99,481	\$ 107,206
Net amount supported by property taxes	\$ 1,447,232	\$ 1,344,757	\$ 1,301,879	\$ 1,388,218

SIGNIFICANT BUDGET IMPACTS: The budget includes:

- ↑ Overall personnel costs increased by \$64,100, which includes normal salary and benefit increases for existing staff, offset by lower group insurance costs per employee. (Line 01 to Line 13)
- ↓ A decrease of \$8,800 in data processing reflects multiple usage fluctuations within different products licensed by the City. (Line 27)

FUTURE BUDGET CONSIDERATIONS:

- ❖ In the coming years, staff plans to continue to enhance the GIS Department’s capabilities to better support City initiatives. Priorities include continuing the expansion of our GIS software licensing package to provide advanced tools, upgrading the current drone to meet the growing demand for high-quality aerial imagery and creating a dedicated GIS test environment. This environment will allow us to safely test deployments and updates without impacting City users. To manage costs, we intend to repurpose existing hardware wherever possible, though some additional software investments may be required.

GENERAL GOVERNMENT		FY 2024-25	FY 2025-26	FY 2025-26	FY 2026-27	FY 2026-27	INCREASE	FY 2027-28
		ACTUAL	ADOPTED	REVISED	REQUESTED	RECOMMENDED	(DECREASE)	ESTIMATE
625 TECHNOLOGY								
PERSONAL SERVICES								
01	Salaries	\$ 548,698	\$ 612,494	\$ 604,500	\$ 674,158	\$ 674,158	\$ 61,664	\$ 701,125
02	Overtime	18	-	50	-	-	-	-
03	Part-time	-	-	-	-	-	-	-
04	Witness fees	-	-	-	-	-	-	-
06	FICA	41,271	48,213	46,000	52,877	52,877	4,664	54,991
07	Retirement - IPERS	51,527	58,234	56,000	63,713	63,713	5,479	66,186
08	Pension - MFPRSI	-	-	-	-	-	-	-
09	Group insurance	70,000	59,108	59,108	50,000	50,000	(9,108)	50,000
11	Allowance	7,406	7,640	7,640	7,590	7,590	(50)	7,590
12	Unemployment	-	-	-	-	-	-	-
13	Deferred comp plan City match	13,660	15,495	15,000	16,904	16,904	1,409	17,710
Sub-Total		\$ 732,580	\$ 801,184	\$ 788,298	\$ 865,242	\$ 865,242	\$ 64,058	\$ 897,602
CONTRACTUAL AND SUPPLY SERVICES								
21	Advertising	\$ 813	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22	Recruitment	108	-	-	-	-	-	-
23	Professional services	205	63,350	40,000	67,000	67,000	3,650	67,000
24	Contributions to other agencies	-	-	-	-	-	-	-
27	Data processing	827,978	562,162	562,162	553,322	553,322	(8,840)	553,322
28	Dues and memberships	52	-	-	-	-	-	-
29	Insurance	-	-	-	-	-	-	-
32	Uniforms and laundry	45	270	270	270	270	-	270
35	Printing and copying	-	-	-	-	-	-	-
40	Building and grounds maint.	-	-	-	-	-	-	-
41	Vehicle and equipment maint.	-	-	-	-	-	-	-
46	Training and development	7,657	8,100	8,100	7,000	7,000	(1,100)	7,000
48	Utility service	1,920	2,000	2,000	2,000	2,000	-	2,000
49	Petty cash	-	-	-	-	-	-	-
51	Maintenance supplies	-	-	-	-	-	-	-
54	Minor equipment	-	500	500	500	500	-	500
55	DARE expenditures	-	-	-	-	-	-	-
56	Vehicle maintenance supplies	-	-	-	-	-	-	-
57	Vehicle operation supplies	-	-	-	-	-	-	-
58	Office supplies	-	-	-	-	-	-	-
59	Operating supplies	-	-	-	-	-	-	-
60	Safety and medical supplies	29	15	30	90	90	75	90
61	Refunds	-	-	-	-	-	-	-
Sub-total		\$ 838,807	\$ 636,397	\$ 613,062	\$ 630,182	\$ 630,182	\$ (6,215)	\$ 630,182
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	-	-	-	-	-	-	-
Sub-total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
OPERATING BUDGET SUB-TOTAL		\$ 1,571,387	\$ 1,437,581	\$ 1,401,360	\$ 1,495,424	\$ 1,495,424	\$ 57,843	\$ 1,527,784
99	Special Revenue fund items	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
91	Debt retirement	-	-	-	-	-	-	-
97	Transfers out	-	-	-	-	-	-	-
95	Contingency	-	-	-	-	-	-	-
TECHNOLOGY		\$ 1,571,387	\$ 1,437,581	\$ 1,401,360	\$ 1,495,424	\$ 1,495,424	\$ 57,843	\$ 1,527,784

Function: General Government
Activity: Technology

Activity Notes

Object	Description	Amount
01	Technology Director, IT Administrators (3), GIS Coordinator, GIS Specialist	\$ 674,158
06	FICA	\$ 52,877
07	IPERS	\$ 63,713
09	Group insurance	\$ 50,000
11	On the Spot awards	\$ 150
	Phone allowance (5)	\$ 2,040
	Vehicle allowance - Director	\$ 5,400
13	Deferred compensation City match	\$ 16,904
23	GIS (ESRI professional services)	\$ 10,000
	Laserfiche support	\$ 5,000
	NWS support	\$ 2,000
	Server / network support	\$ 50,000
27	AD Audit Plus Professional	\$ 3,000
	Adobe Acrobat yearly	\$ 35,000
	Blue Beam licenses	\$ 5,700
	Cisco renewals	\$ 113,000
	Citrix	\$ 9,000
	Cloud fax	\$ 1,200
	ESRI mapping software	\$ 5,000
	Fuel Master	\$ 1,000
	GIS licensing	\$ 40,000
	HP renewals	\$ 29,000
	Informacast	\$ 3,602
	Jamf Pro yearly renewal	\$ 3,000
	KnowBe4 anti phishing training	\$ 9,000
	Laserfiche Forms (department(s) - TBD)	\$ 15,000
	Laserfiche licensing and maintenance	\$ 35,000
	Laserfiche Print yearly	\$ 15,000
	Laserfiche support	\$ 4,800
	Meraki	\$ 8,500
	Microsoft CoPilot: 50 users yearly	\$ 18,000
	Office 365: monthly subscription cost per year	\$ 117,600
	Office 365: Veeam backup for Office 365 + Data Platform Universal	\$ 22,400
	PDQ inventory and deploy	\$ 2,800
	Replacement drone (\$15,000 purchase moved to ERF)	\$ -
	Server hard drives	\$ 10,000
	Spare users devices	\$ 20,000
	SQL license (current year version)	\$ 15,000
	UPS battery refresh	\$ 2,000
	Vmware	\$ 6,420
	WUG monitoring software yearly	\$ 3,300

Function: General Government Activity: Technology
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Activity Notes

Object	Description	Amount
32	Staff logo shirts (6)	\$ 270
46	Certifications, local training, study materials and tests	\$ 7,000
48	Monthly data charges (4)	\$ 2,000
54	Miscellaneous tools and equipment	\$ 500
60	MVR annual fee (6)	\$ 90

FUNCTION: General Government
ACTIVITY: Human Resources

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 2024-25	FY 2025-26	FY 2025-26	FY 2026-27
	ACTUAL	ADOPTED	REVISED	RECOMMENDED
Personal services	442,011	470,055	467,392	605,696
Contractual & supply service	34,998	57,805	93,355	72,485
Capital outlay	437	-	-	-
Total expenditures	\$ 477,446	\$ 527,860	\$ 560,747	\$ 678,181
Fees	-	-	-	-
Grants	-	-	-	-
Other	37,723	34,084	39,807	48,618
Total revenue	\$ 37,723	\$ 34,084	\$ 39,807	\$ 48,618
<i>Net amount supported by property taxes</i>	\$ 439,723	\$ 493,776	\$ 520,940	\$ 629,563

SIGNIFICANT BUDGET IMPACTS: This budget includes:

- ↑ Overall personnel costs increased by \$135,600, which reflects normal salary and benefit increases for existing staff as well as a mid-year addition of a Benefits/Leave Coordinator, offset by lower group insurance cost per employee. (Line 01 to Line 13)
- ↑ An increase of \$11,500 in data processing represents increased NeoGov licensing fees as well as OPG-3 / Laserfiche application fee. (Line 27)

FUTURE BUDGET CONSIDERATIONS:

- ❖ City-wide staffing challenges are at the forefront of recommendations regarding compensation, benefits, policies, and procedures. The HR Department will continue research and recommend enhanced programs and staffing plans in alignment with recruitment, retention, engagement, and overall workplace best practices.

GENERAL GOVERNMENT		FY 2024-25	FY 2025-26	FY 2025-26	FY 2026-27	FY 2026-27	INCREASE	FY 2027-28
		ACTUAL	ADOPTED	REVISED	REQUESTED	RECOMMENDED	(DECREASE)	ESTIMATE
630 HUMAN RESOURCES								
PERSONAL SERVICES								
01	Salaries	\$ 335,402	\$ 360,893	\$ 359,700	\$ 471,277	\$ 471,277	\$ 110,384	\$ 490,128
02	Overtime	-	-	-	-	-	-	-
03	Part-time	-	-	-	-	-	-	-
04	Witness fees	-	-	-	-	-	-	-
06	FICA	24,233	28,568	28,000	37,072	37,072	8,504	37,527
07	Retirement - IPERS	31,591	34,447	34,000	44,596	44,596	10,149	46,268
08	Pension - MFPRSI	-	-	-	-	-	-	-
09	Group insurance	35,000	29,554	29,554	33,333	33,333	3,779	33,333
11	Allowance	6,012	5,908	5,908	6,316	6,316	408	6,316
12	Unemployment	-	-	-	-	-	-	-
13	Deferred comp plan City match	9,773	10,685	10,230	13,102	13,102	2,417	13,750
Sub-Total		\$ 442,011	\$ 470,055	\$ 467,392	\$ 605,696	\$ 605,696	\$ 135,641	\$ 627,322
CONTRACTUAL AND SUPPLY SERVICES								
21	Advertising	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22	Recruitment	63	-	-	-	-	-	-
23	Professional services	8,691	9,500	45,050	13,000	13,000	3,500	13,000
24	Contributions to other agencies	-	-	-	-	-	-	-
27	Data processing	9,614	16,000	16,000	32,000	27,500	11,500	32,000
28	Dues and memberships	1,684	1,530	1,530	1,555	6,055	4,525	1,555
29	Insurance	-	-	-	-	-	-	-
32	Uniforms and laundry	94	135	135	180	180	45	180
35	Printing and copying	-	-	-	-	-	-	-
40	Building and grounds maint.	-	-	-	-	-	-	-
41	Vehicle and equipment maint.	-	-	-	-	-	-	-
46	Training and development	6,556	11,610	11,610	9,490	9,490	(2,120)	9,490
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	464	500	500	500	500	-	500
59	Operating supplies	7,789	18,500	18,500	15,700	15,700	(2,800)	15,700
60	Safety and medical supplies	43	30	30	60	60	30	60
61	Refunds	-	-	-	-	-	-	-
Sub-total		\$ 34,998	\$ 57,805	\$ 93,355	\$ 72,485	\$ 72,485	\$ 14,680	\$ 72,485
CAPITAL OUTLAY								
71	Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
72	Furniture and fixtures	437	-	-	-	-	-	-
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	-	-	-	-	-	-	-
Sub-total		\$ 437	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
OPERATING BUDGET SUB-TOTAL		\$ 477,446	\$ 527,860	\$ 560,747	\$ 678,181	\$ 678,181	\$ 150,321	\$ 699,807
99	Special Revenue fund items	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
91	Debt retirement	-	-	-	-	-	-	-
97	Transfers out	-	-	-	-	-	-	-
95	Contingency	-	-	-	-	-	-	-
HUMAN RESOURCES		\$ 477,446	\$ 527,860	\$ 560,747	\$ 678,181	\$ 678,181	\$ 150,321	\$ 699,807

Function: General Government
Activity: Human Resources

Activity Notes

Object	Description	Amount
01	Director, Assistant Director, Analyst, Benefits/Leave Coordinator	\$ 471,277
06	FICA	\$ 37,072
07	IPERS	\$ 44,596
09	Group insurance	\$ 33,333
11	On the Spot awards	\$ 100
	Phone allowance (2), vehicle allowance (1)	\$ 6,216
13	Deferred compensation City match	\$ 13,102
23	Consulting services	\$ 7,000
	Employee Assistance Program (EAP)	\$ 6,000
27	Miscellaneous software / training programs	\$ 500
	NeoGov licensing fee	\$ 17,000
	OPG-3 / Laserfische application fee	\$ 10,000
28	Local and National Society for Human Resource Management (SHRM) memberships (3)	\$ 950
	Compensation evaluation services (year 3 of 3)	\$ 4,500
	Miscellaneous dues and subscriptions	\$ 175
	National Public Employer Labor Relations Association (NPELRA) memberships (2)	\$ 430
32	Staff logo shirts (4)	\$ 180
46	Citywide supervisory training	\$ 2,000
	Iowa Employment conference - local (1)	\$ 400
	Iowa Public Employer Labor Relations Association (IAPELRA) meetings	\$ 615
	Miscellaneous HR training and development	\$ 675
	NPELRA trainings	\$ 3,800
	SHRM state conference (2)	\$ 2,000
58	Office supplies	\$ 500
59	Awards and plaques (staff retirements)	\$ 1,200
	Employee Ambassador Committee event fees and expenses	\$ 5,000
	Employee service recognition - awards	\$ 6,000
	Employee service recognition - meal	\$ 3,500
60	MVR annual fees (4)	\$ 60
RM Fund	Risk Management Fund expenses	\$ 102,800
	Police mental health / wellness check	\$ 3,500
	Fire annual physicals and cancer screenings	\$ 44,100
	City flu shot program	\$ 1,000
	Fire mental health screenings	\$ 11,200
	City-wide wellness programming	\$ 43,000



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 2024-25	FY 2025-26	FY 2025-26	FY 2026-27
	ACTUAL	ADOPTED	REVISED	RECOMMENDED
Personal services	311,847	346,716	344,912	441,680
Contractual & supply service	83,653	113,600	105,175	139,105
Capital outlay	869	1,000	750	1,000
Total expenditures	\$ 396,369	\$ 461,316	\$ 450,837	\$ 581,785
Fees	51,885	53,000	56,500	55,500
Grants	-	-	-	-
Other	31,317	29,787	32,004	41,708
Total revenue	\$ 83,202	\$ 82,787	\$ 88,504	\$ 97,208
<i>Net amount supported by property taxes</i>	\$ 313,167	\$ 378,529	\$ 362,333	\$ 484,577

SIGNIFICANT BUDGET IMPACTS: The budget includes:

- ↑ Overall personnel costs increased by \$94,900, which reflects normal salary and benefit increases for existing staff, as well as the addition of the administrative technician previously budgeted in the General Services Dept. (Line 01 to Line 13)
- ↑ An increase of \$20,000 in contributions to other agencies reflects the anticipated cost increase to hold a bond referendum special election in November 2026 with the new legislative direct mailing requirements. (Line 24)
- ↑ An increase of \$6,300 in data processing reflects the increased DocuSign utilization by the City and licensing structure changes by the company. (Line 27)

FUTURE BUDGET CONSIDERATIONS:

- ❖ The City's Records Retention program is due for review, with potential requirements for additional training and the acquisition of hardware and software to ensure compliance with retention requirements.
- ❖ The City relies on specialized software platforms for agenda management, digital signatures, employee timekeeping, and the online City Code. Future budgets should account for potential increases, system upgrades, integrations, or replacement costs to ensure continued reliability, security, and efficiency.

GENERAL GOVERNMENT		FY 2024-25	FY 2025-26	FY 2025-26	FY 2026-27	FY 2026-27	INCREASE	FY 2027-28
		ACTUAL	ADOPTED	REVISED	REQUESTED	RECOMMENDED	(DECREASE)	ESTIMATE
635 CITY CLERK								
PERSONAL SERVICES								
01	Salaries	\$ 231,862	\$ 258,453	\$ 258,200	\$ 335,056	\$ 335,056	\$ 76,603	\$ 348,458
02	Overtime	345	-	1,000	-	-	-	-
03	Part-time	-	-	-	-	-	-	-
04	Witness fees	-	-	-	-	-	-	-
06	FICA	17,296	20,497	20,000	26,368	26,368	5,871	27,391
07	Retirement - IPERS	21,801	24,825	24,500	31,864	31,864	7,039	32,894
08	Pension - MFPRSI	-	-	-	-	-	-	-
09	Group insurance	29,167	29,554	29,554	33,333	33,333	3,779	33,333
11	Allowance	5,858	5,858	5,858	5,908	5,908	50	5,908
12	Unemployment	-	-	-	-	-	-	-
13	Deferred comp plan City match	5,518	7,529	5,800	9,151	9,151	1,622	9,600
Sub-Total		\$ 311,847	\$ 346,716	\$ 344,912	\$ 441,680	\$ 441,680	\$ 94,964	\$ 457,584
CONTRACTUAL AND SUPPLY SERVICES								
21	Advertising	\$ 22,606	\$ 23,000	\$ 23,000	\$ 23,000	\$ 23,000	\$ -	\$ 23,000
22	Recruitment	108	1,000	200	1,000	-	(1,000)	-
23	Professional services	2,394	2,050	2,050	2,050	2,050	-	2,050
24	Contributions to other agencies	-	25,000	20,000	25,000	45,000	20,000	25,000
27	Data processing	50,272	50,250	50,250	56,500	56,500	6,250	56,500
28	Dues and memberships	1,286	1,410	1,410	1,460	1,460	50	1,460
29	Insurance	-	-	-	-	-	-	-
32	Uniforms and laundry	99	135	135	180	180	45	180
35	Printing and copying	-	-	-	-	-	-	-
40	Building and grounds maint.	-	-	-	-	-	-	-
41	Vehicle and equipment maint.	-	-	-	-	-	-	-
46	Training and development	6,119	10,155	7,500	10,255	10,255	100	10,255
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	289	500	500	500	500	-	500
59	Operating supplies	451	100	100	100	100	-	100
60	Safety and medical supplies	29	-	30	60	60	60	60
61	Refunds	-	-	-	-	-	-	-
Sub-total		\$ 83,653	\$ 113,600	\$ 105,175	\$ 120,105	\$ 139,105	\$ 25,505	\$ 119,105
CAPITAL OUTLAY								
71	Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
72	Furniture and fixtures	-	-	-	-	-	-	-
73	Equipment replacement fund	-	-	-	-	-	-	-
74	Office equipment	869	1,000	750	1,000	1,000	-	1,000
75	Operating equipment	-	-	-	-	-	-	-
76	Property improvements	-	-	-	-	-	-	-
77	Economic development	-	-	-	-	-	-	-
79	Books, films and recordings	-	-	-	-	-	-	-
80	Natural disaster cleanup	-	-	-	-	-	-	-
81	Building maintenance fund	-	-	-	-	-	-	-
Sub-total		\$ 869	\$ 1,000	\$ 750	\$ 1,000	\$ 1,000	\$ -	\$ 1,000
OPERATING BUDGET SUB-TOTAL		\$ 396,369	\$ 461,316	\$ 450,837	\$ 562,785	\$ 581,785	\$ 120,469	\$ 577,689
99	Special Revenue fund items	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
91	Debt retirement	-	-	-	-	-	-	-
97	Transfers out	-	-	-	-	-	-	-
95	Contingency	-	-	-	-	-	-	-
CITY CLERK		\$ 396,369	\$ 461,316	\$ 450,837	\$ 562,785	\$ 581,785	\$ 120,469	\$ 577,689

Function: General Government
Activity: City Clerk

Activity Notes

Object	Description	Amount
01	City Clerk, Payroll Specialist, Deputy City Clerk, Administrative Technician	\$ 335,056
06	FICA	\$ 26,368
07	IPERS	\$ 31,864
09	Group insurance	\$ 33,333
11	On the Spot awards	\$ 100
	Phone allowance, vehicle allowance - Director	\$ 5,808
13	Deferred compensation City match	\$ 9,151
21	Official publications and recorded documents	\$ 23,000
22	Recruitment	\$ -
23	Document translation services	\$ 1,000
	Miscellaneous services	\$ 500
	NRM Records Storage	\$ 550
24	Local election processing fees to County (1)	\$ 45,000
27	Council Chambers A/V annual support and misc. equipment (September renewal)	\$ 6,500
	DocuSign maintenance (10 licenses, July renewal)	\$ 10,000
	iCompass annual maintenance (March renewal)	\$ 12,000
	Online codification system maintenance	\$ 7,000
	Supplies and software	\$ 500
	Laserfiche Forms Implementation	\$ 2,000
	Timedock Plus annual maintenance (350 licenses, April renewal)	\$ 18,500
28	Golden Circle Municipal Officers Association (GCMOA) (2)	\$ 100
	International Institute of Municipal Clerks (IIMC) (2)	\$ 500
	Iowa Municipal Finance Officers Association (IMFOA) (2)	\$ 100
	Miscellaneous dues and subscriptions	\$ 400
	National Payroll.org Association (1)	\$ 300
	Notary renewal	\$ 30
	Payroll.org Iowa Chapter (1)	\$ 30
32	Logo shirts (4)	\$ 180
46	GCMOA group local meetings (2)	\$ 350
	IIMC national conference – Fort Worth, TX, CEU qualified (1)	\$ 2,500
	IMFOA Spring / Fall conference - local, CEU qualified (2)	\$ 600
	Mileage reimbursement	\$ 250
	Miscellaneous customer service training (Admin Tech), webinars and local payroll training	\$ 1,100
	Municipal Clerks conference – Ames, CEU qualified (2)	\$ 1,300
	Payroll.org Central chapter	\$ 550
	Payroll.org Government / Public Sector Certificate program	\$ 1,105
	Tyler Connect conference - San Antonio, TX (1)	\$ 2,500
58	Stationery, office forms, miscellaneous office supplies	\$ 500
59	Operating supplies	\$ 100
60	MVR annual fee (4)	\$ 60
74	Miscellaneous office equipment	\$ 1,000



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 2024-25	FY 2025-26	FY 2025-26	FY 2026-27
	ACTUAL	ADOPTED	REVISED	RECOMMENDED
Personal services	-	-	-	-
Contractual & supply service	327,509	341,000	350,000	395,000
Capital outlay	-	-	-	-
Total expenditures	\$ 327,509	\$ 341,000	\$ 350,000	\$ 395,000
Fees	-	-	-	-
Grants	-	-	-	-
Other	25,876	22,018	24,846	28,317
Total revenue	\$ 25,876	\$ 22,018	\$ 24,846	\$ 28,317
<i>Net amount supported by property taxes</i>	\$ 301,633	\$ 318,982	\$ 325,154	\$ 366,683

SIGNIFICANT BUDGET IMPACTS: This budget includes:

- ↑ An increase of \$54,000 in professional services reflects the anticipated cost increase of the City Attorney contract and prosecution legal services. (Line 23)

FUTURE BUDGET CONSIDERATIONS:

- ❖ As the City continues to grow, redevelop and adjust to federal and state legislative changes, legal review and guidance will continue to be critical in assessing municipal services and development.
- ❖ Future budget submissions will be adjusted based on actual experience related to the demand for legal services generated by a growing city engaged in a wide variety of projects.

GENERAL GOVERNMENT		FY 2024-25	FY 2025-26	FY 2025-26	FY 2026-27	FY 2026-27	INCREASE	FY 2027-28
		ACTUAL	ADOPTED	REVISED	REQUESTED	RECOMMENDEE	(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	327,509	341,000	350,000	395,000	395,000	54,000	405,000
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.	-	-	-	-	-	-	-
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		\$ 327,509	\$ 341,000	\$ 350,000	\$ 395,000	\$ 395,000	\$ 54,000	\$ 405,000
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	-	-	-	-	-	-	-
Sub-total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
OPERATING BUDGET SUB-TOTAL		\$ 327,509	\$ 341,000	\$ 350,000	\$ 395,000	\$ 395,000	\$ 54,000	\$ 405,000
99	Special Revenue fund items	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
91	Debt retirement	-	-	-	-	-	-	-
97	Transfers out	-	-	-	-	-	-	-
95	Contingency	-	-	-	-	-	-	-
LEGAL SERVICES		\$ 327,509	\$ 341,000	\$ 350,000	\$ 395,000	\$ 395,000	\$ 54,000	\$ 405,000

Function: General Government Activity: Legal Services
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Activity Notes

Object	Description	Amount
23	City Attorney contract	\$ 180,000
	Contract-related legal services	\$ 15,000
	Outside counsel and miscellaneous expenses	\$ 50,000
	Prosecution legal services	\$ 150,000



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 2024-25	FY 2025-26	FY 2025-26	FY 2026-27
	ACTUAL	ADOPTED	REVISED	RECOMMENDED
Personal services	84,632	87,022	84,206	-
Contractual & supply service	648,494	880,194	884,444	1,152,184
Capital outlay	128,343	146,596	146,636	214,083
Total expenditures	\$ 861,469	\$ 1,113,812	\$ 1,115,286	\$ 1,366,267
Fees	-	-	-	-
Grants	-	-	-	-
Other	68,064	71,918	79,173	97,947
Total revenue	\$ 68,064	\$ 71,918	\$ 79,173	\$ 97,947
Net amount supported by property taxes	\$ 793,405	\$ 1,041,894	\$ 1,036,113	\$ 1,268,320

SIGNIFICANT BUDGET IMPACTS: This budget includes:

- ↓ Overall personnel costs decreased by \$87,000 due to the previously listed Administrative Technician being moved to the City Clerk Department. (Line 01 to Line 13)
- ↑ An increase of \$265,400 in insurance represents cost increases related to the property, casualty and cyber liability insurance premiums and the workers compensation insurance premium. (Line 29)
- ↑ An increase of \$67,500 in building maintenance fund contributions is the result of additional overhead costs being allocated to applicable departments in FY27. (Line 81)

FUTURE BUDGET CONSIDERATIONS:

- ❖ As the City grows, departments housed in the City Hall complex will continue to expand, but space within the existing building footprint could be limited. The dynamic between workforce growth and building space will be monitored and an architectural study may be required to analyze options to add capacity in the existing building, expand its footprint, or consider additional locations for offices and service delivery.

GENERAL GOVERNMENT		FY 2024-25	FY 2025-26	FY 2025-26	FY 2026-27	FY 2026-27	INCREASE	FY 2027-28
		ACTUAL	ADOPTED	REVISED	REQUESTED	RECOMMENDEE	(DECREASE)	ESTIMATE
645 GENERAL SUPPORT								
PERSONAL SERVICES								
01	Salaries	\$ 61,456	\$ 64,753	\$ 62,500	\$ -	\$ -	\$ (64,753)	\$ -
02	Overtime	-	-	-	-	-	-	-
03	Part-time	-	-	-	-	-	-	-
04	Witness fees	-	-	-	-	-	-	-
06	FICA	4,565	5,047	5,000	-	-	(5,047)	-
07	Retirement - IPERS	5,730	6,082	6,000	-	-	(6,082)	-
08	Pension - MFPRSI	-	-	-	-	-	-	-
09	Group insurance	11,667	9,851	9,851	-	-	(9,851)	-
11	Allowance	-	-	-	-	-	-	-
12	Unemployment	-	-	-	-	-	-	-
13	Deferred comp plan City match	1,214	1,289	855	-	-	(1,289)	-
Sub-Total		\$ 84,632	\$ 87,022	\$ 84,206	\$ -	\$ -	\$ (87,022)	\$ -
CONTRACTUAL AND SUPPLY SERVICES								
21	Advertising	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22	Recruitment	-	-	50	-	-	-	-
23	Professional services	2,042	2,100	2,100	2,100	2,100	-	2,100
24	Contributions to other agencies	-	-	-	-	-	-	-
27	Data processing	-	-	-	-	-	-	-
28	Dues and memberships	110	-	-	-	-	-	-
29	Insurance	599,184	837,989	837,989	1,103,374	1,103,374	265,385	1,200,000
32	Uniforms and laundry	4	45	45	-	-	(45)	-
35	Printing and copying	-	-	-	-	-	-	-
40	Building and grounds maint.	-	-	-	-	-	-	-
41	Vehicle and equipment maint.	-	-	-	-	-	-	-
46	Training and development	-	100	100	-	-	(100)	-
48	Utility service	43,822	35,000	39,000	33,800	33,800	(1,200)	33,800
49	Petty cash	-	-	-	-	-	-	-
51	Maintenance supplies	1,541	1,800	1,800	1,800	1,800	-	1,800
54	Minor equipment	272	-	-	-	-	-	-
55	DARE expenditures	-	-	-	-	-	-	-
56	Vehicle maintenance supplies	1,000	1,060	1,060	1,010	1,010	(50)	1,010
57	Vehicle operation supplies	-	-	-	-	-	-	-
58	Office supplies	-	-	200	5,500	5,500	5,500	5,500
59	Operating supplies	508	2,000	2,000	4,500	4,500	2,500	4,500
60	Safety and medical supplies	11	100	100	100	100	-	100
61	Refunds	-	-	-	-	-	-	-
Sub-total		\$ 648,494	\$ 880,194	\$ 884,444	\$ 1,152,184	\$ 1,152,184	\$ 271,990	\$ 1,248,810
CAPITAL OUTLAY								
71	Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
72	Furniture and fixtures	3,527	-	40	-	-	-	-
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	124,816	146,596	146,596	214,083	214,083	67,487	214,083
Sub-total		\$ 128,343	\$ 146,596	\$ 146,636	\$ 214,083	\$ 214,083	\$ 67,487	\$ 214,083
OPERATING BUDGET SUB-TOTAL		\$ 861,469	\$ 1,113,812	\$ 1,115,286	\$ 1,366,267	\$ 1,366,267	\$ 252,455	\$ 1,462,893
99	Special Revenue fund items	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
91	Debt retirement	-	-	-	-	-	-	-
97	Transfers out to Debt Service	-	-	-	-	-	-	-
95	Contingency	-	-	-	-	-	-	-
GENERAL SUPPORT		\$ 861,469	\$ 1,113,812	\$ 1,115,286	\$ 1,366,267	\$ 1,366,267	\$ 252,455	\$ 1,462,893

Function: General Government
Activity: General Support

Activity Notes

Object	Description	Amount
01	Administrative Technician (Admin Tech Moved to 635 Clerk)	\$ -
06	FICA (Admin Tech Moved to 635 Clerk)	\$ -
07	IPERS (Admin Tech Moved to 635 Clerk)	\$ -
09	Group Insurance (Admin Tech Moved to 635 Clerk)	\$ -
13	Deferred compensation City match (Admin Tech Moved to 635 Clerk)	\$ -
23	Backup tape storage	\$ 2,100
29	Property, casualty and cyber liability insurance, broker fee – General Fund share (64%)	\$ 530,783
	Workers comp insurance coverage, 411 medical claims – General Fund share (79%)	\$ 572,591
32	Logo shirts (1) (Admin Tech Moved to 635 Clerk)	\$ -
46	Local customer service training (Admin Tech Moved to 635 Clerk)	\$ -
48	Electric, gas, water, telephone, data	\$ 33,800
	Language Line (370 Community Services)	\$ -
51	Janitorial supplies	\$ 1,800
56	Fleet management - overhead contribution	\$ 500
	Fleet management - equipment contribution	\$ 10
	Fleet management - repair and maintenance supplies	\$ 500
58	Office supplies - covering general supplies for all City Hall wing departments	\$ 5,500
59	Lobby recognition, public art, and award display	\$ 1,500
	Office forms, breakroom supplies, meeting supplies / beverages	\$ 3,000
60	Fire extinguisher and AED inspection, first-aid cabinet supplies	\$ 100
81	Building maintenance fund contribution – PM projects (City Hall)	\$ 57,035
	Building maintenance - contracted services (City Hall)	\$ 25,622
	Building maintenance - overhead and equipment	\$ 56,426
	Building maintenance - specific project - City Hall server room fire protection	\$ 75,000

FUNCTION: General Government
ACTIVITY: Marketing

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

MARKETING

FINANCIAL SUMMARY				
	FY 2024-25	FY 2025-26	FY 2025-26	FY 2026-27
	ACTUAL	ADOPTED	REVISED	Recomm.
Personal services	232,324	258,953	254,278	283,067
Contractual & supply service	115,737	140,510	140,510	182,735
Capital outlay	-	14,000	10,650	6,000
Total expenditures	\$ 348,061	\$ 413,463	\$ 405,438	\$ 471,802
Total transfers	\$ -	\$ -	\$ -	\$ -
Fees	-	-	-	-
Grants	-	-	-	-
Other	27,500	26,697	28,782	33,796
Total revenue	\$ 27,500	\$ 26,697	\$ 28,782	\$ 33,796
Net amount supported by property taxes	\$ 320,561	\$ 386,766	\$ 376,656	\$ 438,006

SIGNIFICANT BUDGET IMPACTS: This budget includes:

- ↑ Overall personnel costs increased by \$24,100, which includes normal salary and benefit increases for existing staff, offset by lower group insurance costs per employee. (Line 01 to Line 13)
- ↑ An increase of \$13,400 in advertising represents the additional ballot initiatives related to the November 2026 bond referendum. (Line 21)
- ↑ An increase of \$19,000 in professional services represents the need for ADA remediation and Title II compliance training and workflow creation. (Line 23)
- ↑ An increase of \$13,600 in data processing represents additional social media analytics and management product utilization and department computer upgrades. (Line 27)

FUTURE BUDGET CONSIDERATIONS:

- ❖ As our community's reliance on digital services continues to grow, investments in the City's website will be necessary to enhance usability, ensure accessibility, and meet higher compliance standards. User experience improvements across all channels will help create an environment where all residents and businesses can easily find the information and services they need.

GENERAL GOVERNMENT		FY 2024-25	FY 2025-26	FY 2025-26	FY 2026-27	FY 2026-27	INCREASE	FY 2027-28
		ACTUAL	ADOPTED	REVISED	REQUESTED	Recomm.	(DECREASE)	ESTIMATE
650 MARKETING								
PERSONAL SERVICES								
01	Salaries	\$ 162,979	\$ 192,432	\$ 191,660	\$ 209,170	\$ 209,170	\$ 16,738	\$ 217,536
02	Overtime	-	-	-	-	-	-	-
03	Part-time	7,594	-	-	6,000	6,000	6,000	6,000
04	Witness fees	-	-	-	-	-	-	-
06	FICA	13,325	15,479	15,000	17,166	17,166	1,687	17,784
07	Retirement - IPERS	15,455	18,623	18,200	20,098	20,098	1,475	20,535
08	Pension - MFPRSI	-	-	-	-	-	-	-
09	Group insurance	23,333	19,703	19,703	16,667	16,667	(3,036)	16,667
11	Allowance	5,425	4,825	4,825	5,450	5,450	625	5,450
12	Unemployment	-	-	-	-	-	-	-
13	Deferred comp plan City match	4,213	7,891	4,890	8,516	8,516	625	8,934
Sub-Total		\$ 232,324	\$ 258,953	\$ 254,278	\$ 283,067	\$ 283,067	\$ 24,114	\$ 292,906
CONTRACTUAL AND SUPPLY SERVICES								
21	Advertising	\$ 19,681	\$ 25,800	\$ 25,800	\$ 39,200	\$ 39,200	\$ 13,400	\$ 39,200
22	Recruitment	108	-	-	-	-	-	-
23	Professional services	7,139	11,200	11,200	51,200	30,200	19,000	51,200
24	Contributions to other agencies	-	-	-	-	-	-	-
27	Data processing	27,817	36,250	36,250	50,250	49,800	13,550	49,800
28	Dues and memberships	1,099	2,420	2,420	2,465	2,465	45	2,465
29	Insurance	-	-	-	-	-	-	-
32	Uniforms and laundry	20	90	90	90	90	-	90
35	Printing and copying	51,398	47,550	47,550	48,350	48,350	800	48,350
40	Building and grounds maint.	-	-	-	-	-	-	-
41	Vehicle and equipment maint.	-	-	-	-	-	-	-
46	Training and development	2,421	4,720	4,720	5,320	5,300	580	5,300
48	Utility service	1,593	1,400	1,400	1,400	1,400	-	1,400
49	Petty cash	-	-	-	-	-	-	-
51	Maintenance supplies	-	-	-	-	-	-	-
54	Minor equipment	-	-	-	-	-	-	-
55	DARE expenditures	-	-	-	-	-	-	-
56	Vehicle maintenance supplies	-	-	-	-	-	-	-
57	Vehicle operation supplies	-	-	-	-	-	-	-
58	Office supplies	1,367	900	900	900	900	-	900
59	Operating supplies	3,065	10,180	10,180	5,180	5,000	(5,180)	5,000
60	Safety and medical supplies	29	-	-	30	30	30	30
61	Refunds	-	-	-	-	-	-	-
Sub-total		\$ 115,737	\$ 140,510	\$ 140,510	\$ 204,385	\$ 182,735	\$ 42,225	\$ 203,735
CAPITAL OUTLAY								
71	Equipment	\$ -	\$ 14,000	\$ 10,650	\$ 8,000	\$ 6,000	\$ (8,000)	\$ -
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	-	-	-	-	-	-	-
Sub-total		\$ -	\$ 14,000	\$ 10,650	\$ 8,000	\$ 6,000	\$ (8,000)	\$ -
OPERATING BUDGET SUB-TOTAL		\$ 348,061	\$ 413,463	\$ 405,438	\$ 495,452	\$ 471,802	\$ 58,339	\$ 496,641
99	Special Revenue fund items	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
91	Debt retirement	-	-	-	-	-	-	-
97	Transfers out	-	-	-	-	-	-	-
95	Contingency	-	-	-	-	-	-	-
MARKETING		\$ 348,061	\$ 413,463	\$ 405,438	\$ 495,452	\$ 471,802	\$ 58,339	\$ 496,641

Function: General Government
Activity: Marketing

Activity Notes

Object	Description	Amount
01	Marketing and Communications Director, Marketing Specialist	\$ 209,170
03	Marketing Intern	\$ 6,000
06	FICA	\$ 17,166
07	IPERS	\$ 20,098
09	Group insurance	\$ 16,667
11	On the Spot awards	\$ 50
	Vehicle allowance (1)	\$ 5,400
13	Deferred compensation City match	\$ 8,516
21	Ballot initiatives	\$ 10,000
	Flag promotion	\$ 2,000
	General community promotion	\$ 2,000
	Outreach initiatives (print publications)	\$ 25,200
23	ADA remediation / contractor, ADA Title II compliance training and workflow creation	\$ 20,000
	Photography (staff portraits, etc.)	\$ 3,000
	Professional consulting and copywriting	\$ 4,200
	Videography (specialized photography/video)	\$ 3,000
27	Adobe Creative Cloud	\$ 2,400
	Canva Business software	\$ 2,400
	Computer / workstation upgrade	\$ 3,000
	Copywriting software	\$ 500
	Domain name registration	\$ 400
	E-Newsletter service (Recreation, Senior Center and internal / external City newsletters)	\$ 10,800
	Media monitoring service	\$ 3,500
	Social media analytics and management software (2)	\$ 9,000
	Videography assets (royalty-free music, sounds, animated info graphics, etc.)	\$ 800
	Website annual hosting and support	\$ 14,000
	Website modifications	\$ 3,000
28	American Institute of Graphic Arts (AIGA) (2)	\$ 500
	Axios / Register / Business Record subscriptions	\$ 240
	City / County Communications and Marketing Association (3CMA) (2)	\$ 845
	Public Relations Society of America (PRSA) (2)	\$ 880
32	Staff logo shirts (2)	\$ 90
35	Binding and map making	\$ 350
	Miscellaneous printing	\$ 3,500
	Postage and delivery services	\$ 500
	Printing / mailing (6 postcard mailings)	\$ 44,000
46	3CMA annual conference (2)	\$ 4,000
	Chamber of Commerce and Business Record events	\$ 120
	Metro Communications Professionals luncheons (12)	\$ 180
	Regional conferences, webinars and trainings	\$ 1,000
48	Cell phone service (2)	\$ 1,400

Function: General Government Activity: Marketing

Activity Notes

Object	Description	Amount
58	Display booth updates with printed logo	\$ 500
	Media and desk supplies	\$ 400
59	City of Urbandale flags	\$ 1,000
	Meeting refreshments and supplies	\$ 1,000
	Tent and equipment rentals	\$ 3,000
60	MVR annual fee (2)	\$ 30
71	Photography / videography equipment	\$ 6,000

FUNCTION: General Government
ACTIVITY: Contingency

OVERVIEW: The contingency account is intended for one-time, extraordinary purchases that are not budgeted elsewhere. Each staffed function of the budget has \$25,000. Any use of these funds is required to be approved by City Council.

CONTINGENCY

	FINANCIAL SUMMARY			
	FY 2024-25	FY 2025-26	FY 2025-26	FY 2026-27
	ACTUAL	ADOPTED	REVISED	RECOMMENDED
Personal services	-	-	-	-
Contractual & supply service	-	100,000	-	125,000
Capital outlay	-	-	-	-
Total expenditures	\$ -	\$ 100,000	\$ -	\$ 125,000
Fees	-	-	-	-
Grants	-	-	-	-
Other	-	-	-	-
Total revenue	\$ -	\$ -	\$ -	\$ -
Net amount supported by property taxes	\$ -	\$ 100,000	\$ -	\$ 125,000

	FY 2024-25	FY 2025-26	FY 2025-26	FY 2026-27	FY 2026-27	INCREASE	FY 2027-28
	ACTUAL	ADOPTED	REVISED	REQUESTED	RECOMMENDEE	(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.	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-
Sub-total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
OPERATING BUDGET SUB-TOTAL							
99 Special Revenue fund items	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
91 Debt retirement	-	-	-	-	-	-	-
97 Transfers out	-	-	-	-	-	-	-
95 Contingency	-	100,000	-	125,000	125,000	25,000	125,000
CONTINGENCY	\$ -	\$ 100,000	\$ -	\$ 125,000	\$ 125,000	\$ 25,000	\$ 125,000

FUNCTION: Debt Service
ACTIVITY: Debt Service

DEBT SERVICE FUND

FINANCIAL SUMMARY				
	FY 2024-25	FY 2025-26	FY 2025-26	FY 2026-27
	ACTUAL	ADOPTED	REVISED	RECOMM.
Personal services	-	-	-	-
Contractual & supply service	-	-	-	-
Capital outlay	26,130,412	18,030,230	15,762,915	10,706,269
Total expenditures	\$ 26,130,412	\$ 18,030,230	\$ 15,762,915	\$ 10,706,269
Total transfers	\$ -	\$ -	\$ -	\$ -
State backfill	62,778	31,400	30,552	-
Interest	193,637	80,000	50,000	50,000
Transfers in	19,681,981	11,177,263	8,911,685	3,884,900
Total revenue	\$ 19,938,396	\$ 11,288,663	\$ 8,992,237	\$ 3,934,900
Net amount supported by debt service levy property taxes	\$ 6,192,016	\$ 6,741,567	\$ 6,770,678	\$ 6,771,369

- ❖ 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 proposed to decrease \$0.10, from \$1.44 to \$1.34, for FY27.
- ❖ General Obligation bonds not to exceed \$5,001,800 are anticipated being issued in Spring 2026 to support capital projects specified within the 2026-2031 Capital Improvements Program.
- ❖ As part of the passage of the Polk County LOSST ballot, City Council used use of LOSST funding to retire bonds as they become callable. Since 2020 collections from LOSST have been aggressively used to call and retire \$28.535 million in bonds that were outstanding at the time the LOSST vote passed. This savings has resulted in a reduction in the Debt Service levy from \$2.00 to \$1.34.
- ❖ 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.
- ❖ TIF Funds are also transferred into Debt Service to pay the TIF-supported bond payments. The City used TIF funds to call and pay-off the 2017B and 2018B TIF bonds (\$5.69M) in June 2024. Additionally, the 2019B TIF bonds (\$8.435M) were called in June 2025 and the 2020B TIF bonds (\$5.06M) are planned for pay-off in June 2026.

SPECIAL REVENUE FUND		FY 2024-25	FY 2025-26	FY 2025-26	FY 2026-27	INCREASE	FY 2027-28
		ACTUAL	ADOPTED	REVISED	RECOMM.	(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.	-	-	-	-	-	-
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	-	-	-	-	-	-
Sub-total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
OPERATING BUDGET SUB-TOTAL		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
99	Special Revenue fund items	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
91	Debt retirement	26,130,412	18,030,230	15,762,915	10,706,269	(7,323,961)	12,580,717
97	Transfers out	-	-	-	-	-	-
95	Contingency	-	-	-	-	-	-
DEBT SERVICE FUND		\$ 26,130,412	\$ 18,030,230	\$ 15,762,915	\$ 10,706,269	\$ (7,323,961)	\$ 12,580,717

Function: Special Revenue Fund Activity: Debt Service
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Activity Notes

Object	Description	Amount
91	Annual Debt Service for NW Market TIF bonds	\$ 2,769,250
	Annual Debt Service for DUNA TIF bonds	\$ 977,900
	Annual Debt Service for Westover TIF bonds	\$ 137,750
	Annual Debt Service for general obligation bonds - covered by debt levy	\$ 6,321,370
	Annual Debt Service for general obligation bonds - covered by interest and fund balance	\$ 499,999
91 Total	Total Debt Service expense	\$ 10,706,269



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FUNCTION: Special Revenue Levy
ACTIVITY: Employee Benefits Levy

EMPLOYEE BENEFITS LEVY

FINANCIAL SUMMARY				
	FY 2024-25	FY 2025-26	FY 2025-26	FY 2026-27
	ACTUAL	ADOPTED	REVISED	RECOMMENDED
Personal services	530,000	800,000	800,000	1,200,000
Contractual & supply service	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	\$ 530,000	\$ 800,000	\$ 800,000	\$ 1,200,000
Fees	-	-	-	-
State Backfill	2,932	1,500	2,790	-
LOSST funds & Interest	240,955	444,109	447,609	803,335
Total revenue	\$ 243,887	\$ 445,609	\$ 450,399	\$ 803,335
Net amount supported by Employee Benefit levy property taxes	\$ 286,113	\$ 354,391	\$ 349,601	\$ 396,665

- ❖ 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 stayed at that level through FY24. Rate recommended for FY27 is \$0.14, down from \$0.14378 in FY25. This will generate \$589,200 in revenue to buy down the costs of benefits. These funds provide direct relief to the General levy.
- ❖ 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.
- ❖ The funds received under this levy are able to cover the City’s total contribution for employee insurance coverages (self-insured health, dental, vision, life, flex benefits). Currently, most of these costs are covered by the General Levy.

SPECIAL REVENUE FUND		FY 2024-25	FY 2025-26	FY 2025-26	FY 2026-27	FY 2026-27	INCREASE	FY 2027-28
		ACTUAL	ADOPTED	REVISED	REQUESTED	RECOMMENDEE	(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	530,000	800,000	800,000	1,200,000	1,200,000	400,000	1,300,000
11	Allowance	-	-		-	-	-	-
12	Unemployment	-	-		-	-	-	-
13	Deferred comp plan City match	-	-		-	-	-	-
Sub-Total		\$ 530,000	\$ 800,000	\$ 800,000	\$ 1,200,000	\$ 1,200,000	\$ 400,000	\$ 1,300,000
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.	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-
Sub-total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
OPERATING BUDGET SUB-TOTAL		\$ 530,000	\$ 800,000	\$ 800,000	\$ 1,200,000	\$ 1,200,000	\$ 400,000	\$ 1,300,000
99	Special Revenue fund items	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
91	Debt retirement	-	-	-	-	-	-	-
97	Transfers out	-	-	-	-	-	-	-
95	Contingency	-	-	-	-	-	-	-
EMPLOYEE BENEFITS LEVY		\$ 530,000	\$ 800,000	\$ 800,000	\$ 1,200,000	\$ 1,200,000	\$ 400,000	\$ 1,300,000

Function: Special Revenue Fund Activity: Employee Benefit Levy

Activity Notes

Object	Description	Amount
09	Group Insurance - Public Safety functional cost allocation	\$ 591,112
	Group Insurance - Public Works functional cost allocation	\$ 222,222
	Group Insurance - Culture and Recreation functional cost allocation	\$ 204,444
	Group Insurance - Community and Economic Development functional cost allocation	\$ 71,111
	Group Insurance - General Government functional cost allocation	\$ 111,111
09 Total	Total Employee benefit levied amount appropriated to Risk Management Fund	\$ 1,200,000



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 2024-25	FY 2025-26	FY 2025-26	FY 2026-27
	ACTUAL	ADOPTED	REVISED	RECOMM.
Personal services	-	-	-	-
Contractual & supply service	-	-	-	-
Transfers out	-	-	-	-
Total expenditures	\$ -	\$ -	\$ -	\$ -
Total transfers	\$ 8,274,615	\$ 9,045,810	\$ 9,045,810	\$ 15,034,673
Fees	-	-	-	-
Grants	-	-	-	-
Other - LOSST funds	10,797,480	10,430,000	10,990,000	10,930,000
Total revenue	\$ 10,797,480	\$ 10,430,000	\$ 10,990,000	\$ 10,930,000
<i>Net amount (added)used to fund balance for next year's use</i>	\$ (2,522,865)	\$ (1,384,190)	\$ (1,944,190)	\$ 4,104,673

- ❖ 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 was used to service the fire station debt (\$500,000 per year) until it was fully paid off in June 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. Since inception, the LOSST funds were collected and used in the following year to call and pay down callable bonds. Using this method, the City has retired \$28.535 million in outstanding bonds and has reduced the debt service levy 71 cents since 2021, resulting in a recommended \$1.34 levy in FY27. Starting in FY26, LOSST funds will be used to fund capital projects that would have otherwise have been funded with new bonds.
- ❖ 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 FY27, this amounts to \$431,935.
- ❖ LOSST funds are paid monthly by the Department of Revenue based on actual collections. City budget estimates are conservative to ensure over commitment of funds does not occur. 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 2024-25	FY 2025-26	FY 2025-26	FY 2026-27	FY 2026-27	INCREASE	FY 2027-28
	ACTUAL	ADOPTED	REVISED	REQUESTED	RECOMM.	(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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
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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.	-	-	-	-	-	-
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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
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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	-	-	-	-	-	-

Sub-total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
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OPERATING BUDGET SUB-TOTAL

99	Special Revenue fund items	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
91	Debt retirement	-	-	-	-	-	-
97	Transfers out	8,274,615	9,045,810	9,045,810	15,034,673	15,034,673	5,988,863
95	Contingency	-	-	-	-	-	-

121/122/123/124 LOCAL OPTION SAL	\$ 8,274,615	\$ 9,045,810	\$ 9,045,810	\$ 15,034,673	\$ 15,034,673	\$ 5,988,863	\$ 11,410,000
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Function: Special Revenue Fund
Activity: Local Option Sales and Service Tax

Activity Notes

Object	Description	Amount
97	Dallas County 50% property tax relief - to capital projects	\$ 565,000
	Dallas County 50% property tax relief - to EE Benefits levy for PY remaining balance	\$ 803,335
	Dallas County 50% capital projects - to capital projects	\$ 2,000,000
	Polk County 50% property tax relief - to capital projects for PY remaining balance	\$ 4,234,403
	Polk County 50% capital projects - 10% to General fund Community Services Department	\$ 400,000
	Polk County 50% capital projects - to general fund Comm Svcs PY true-up	\$ 31,935
	Polk County 50% capital projects - to capital projects	\$ 7,000,000
97 Total	Total LOSST revenue to be transferred out	\$ 15,034,673



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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 2024-25	FY 2025-26	FY 2025-26	FY 2026-27
	ACTUAL	ADOPTED	REVISED	RECOMMENDED
Personal services	354,310	521,007	511,314	654,629
Contractual & supply service	456,396	442,496	454,320	439,246
Capital outlay	260,239	461,000	461,000	270,000
Total expenditures	\$ 1,070,945	\$ 1,424,503	\$ 1,426,634	\$ 1,363,875
Fees	1,199,429	1,355,844	1,147,414	1,355,844
Grants	-	-	-	-
Other	166,411	100,000	125,000	100,000
Total revenue	\$ 1,365,840	\$ 1,455,844	\$ 1,272,414	\$ 1,455,844
<i>Net amount supported by departmental allocations</i>	\$ (294,895)	\$ (31,341)	\$ 154,220	\$ (91,969)

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 amounts in this section are not included in 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 that do not include employees (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 first Preventative Maintenance (PM) study was completed and identified areas that need to be addressed and ranked the repairs according to severity. In FY23, the PM plan was updated to provide project information for the next 5-10 years.
- ❖ For FY27, the department consists of a Facilities Supervisor, a Construction Manager, a Facilities Maintenance Specialist, a Facilities Maintenance Technician, and two Laborers, who coordinate with external contractors, or, whenever possible, utilize existing 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 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 \$133,600, which reflects normal salary and benefit adjustments for existing staff, plus the addition of one Construction Manager position. (Line 01 to Line 13)
- ↓ A decrease of \$7,000 in professional services reflects costs associated with preventative maintenance and upgrades for City-wide HVAC control system budgeted for in the prior year being completed. The next budget year includes server fire suppression design for FY27. (Line 23)
- ↑ An increase of \$8,700 in building and grounds maintenance is related to the addition of the Recreation Station facility coupled with routine fluctuations from year to year in department contributions for service contract items. (Line 40)
- ↓ A decrease of \$191,000 in property improvements reflects year-to-year fluctuations in estimates for PM study projects that should be completed, as well as those building specific projects that have been identified to complete. The major projects for FY27 consist of City Hall server room fire protection, Fire Station 42 enclosure demolition, Giovannetti countertop replacement and Library VAV controller replacements. (Line 76)

FUTURE BUDGET CONSIDERATIONS:

- ❖ As Urbandale continues to grow and new City facilities open, additional building maintenance staff will be required to effectively address all facilities maintenance needs and preventative maintenance within the City.

INTERNAL SERVICE FUND		FY 2024-25	FY 2025-26	FY 2025-26	FY 2026-27	FY 2026-27	INCREASE	FY 2027-28
		ACTUAL	ADOPTED	REVISED	REQUESTED	RECOMMENDED	(DECREASE)	ESTIMATE
832 BUILDING MAINTENANCE FUND								
PERSONAL SERVICES								
01	Salaries	\$ 265,512	\$ 434,214	\$ 427,500	\$ 542,706	\$ 542,706	\$ 108,492	\$ 564,414
02	Overtime	2,110	2,000	2,000	2,000	2,000	-	-
03	Part-time	-	-	-	-	-	-	-
04	Witness fees	-	-	-	-	-	-	-
06	FICA	20,234	33,909	33,000	42,361	42,361	8,452	44,041
07	Retirement - IPERS	24,961	40,978	40,000	51,309	51,309	10,331	53,281
08	Pension - MFPRSI	-	-	-	-	-	-	-
09	Group insurance	35,000	-	-	-	-	-	-
11	Allowance	1,224	1,224	1,224	5,382	5,382	4,158	5,382
12	Unemployment	-	-	-	-	-	-	-
13	Deferred comp plan City match	5,269	8,682	7,590	10,871	10,871	2,189	11,288
Sub-Total		\$ 354,310	\$ 521,007	\$ 511,314	\$ 654,629	\$ 654,629	\$ 133,622	\$ 678,406
CONTRACTUAL AND SUPPLY SERVICES								
21	Advertising	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22	Recruitment	-	1,000	500	-	-	(1,000)	-
23	Professional services	57,410	40,000	65,000	33,000	33,000	(7,000)	50,000
24	Contributions to other agencies	-	-	-	-	-	-	-
27	Data processing	9,277	6,100	6,100	6,400	6,400	300	6,400
28	Dues and memberships	239	500	500	500	500	-	500
29	Insurance	-	-	-	-	-	-	-
32	Uniforms and laundry	1,875	3,250	3,250	-	-	(3,250)	-
35	Printing and copying	-	-	-	-	-	-	-
40	Building and grounds maint.	372,869	363,666	363,670	372,366	372,366	8,700	372,366
41	Vehicle and equipment maint.	-	1,200	500	1,200	1,200	-	1,200
46	Training and development	1,800	1,800	1,800	1,800	1,800	-	1,800
48	Utility service	240	480	300	480	480	-	480
49	Petty cash	-	-	-	-	-	-	-
51	Maintenance supplies	4,894	6,000	5,500	6,000	6,000	-	6,000
54	Minor equipment	3,831	6,000	2,500	6,000	6,000	-	6,000
55	DARE expenditures	-	-	-	-	-	-	-
56	Vehicle maintenance supplies	-	-	-	-	-	-	-
57	Vehicle operation supplies	2,785	6,200	3,000	2,700	2,700	(3,500)	2,700
58	Office supplies	225	500	200	500	500	-	500
59	Operating supplies	908	5,800	1,500	8,300	8,300	2,500	8,300
60	Safety and medical supplies	43	-	-	-	-	-	-
61	Refunds	-	-	-	-	-	-	-
Sub-total		\$ 456,396	\$ 442,496	\$ 454,320	\$ 439,246	\$ 439,246	\$ (3,250)	\$ 456,246
CAPITAL OUTLAY								
71	Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
72	Furniture and fixtures	-	-	-	-	-	-	-
73	Equipment replacement fund	-	-	-	-	-	-	-
74	Office equipment	-	-	-	-	-	-	-
75	Operating equipment	-	-	-	-	-	-	-
76	Property improvements	260,239	461,000	461,000	270,000	270,000	(191,000)	270,000
77	Economic development	-	-	-	-	-	-	-
79	Books, films and recordings	-	-	-	-	-	-	-
80	Natural disaster cleanup	-	-	-	-	-	-	-
81	Building maintenance fund	-	-	-	-	-	-	-
Sub-total		\$ 260,239	\$ 461,000	\$ 461,000	\$ 270,000	\$ 270,000	\$ (191,000)	\$ 270,000
OPERATING BUDGET SUB-TOTAL		\$ 1,070,945	\$ 1,424,503	\$ 1,426,634	\$ 1,363,875	\$ 1,363,875	\$ (60,628)	\$ 1,404,652
99	Special Revenue fund items	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
91	Debt retirement	-	-	-	-	-	-	-
97	Transfers out	-	-	-	-	-	-	-
95	Contingency	-	-	-	-	-	-	-
BUILDING MAINTENANCE FUND		\$ 1,070,945	\$ 1,424,503	\$ 1,426,634	\$ 1,363,875	\$ 1,363,875	\$ (60,628)	\$ 1,404,652

Function: Internal Service Fund
Activity: Building Maintenance

Activity Notes

Object	Description	Amount
01	Facilities Maintenance Supervisor, Construction Project Manager, Facilities Maintenance Specialist, Facilities Maintenance Technician, Laborer (2)	\$ 542,706
02	Overtime	\$ 2,000
06	FICA	\$ 42,361
07	IPERS	\$ 51,309
11	Cell phone allowance (4)	\$ 1,632
	OSHA PPE stipend (6)	\$ 3,750
13	Deferred compensation City match	\$ 10,871
23	Security system maintenance contract	\$ 8,000
	Server fire suppression design	\$ 25,000
27	Micro station license	\$ 1,700
	Mpulse software maintenance contract	\$ 4,700
28	International Facilities Management Association membership (IFMA)	\$ 500
40	Anticipated building maintenance expenditures for departments	\$ 393,626
41	Equipment maintenance	\$ 1,200
46	Electrical license re-certification (2)	\$ 1,800
48	iPad data plan (1)	\$ 480
51	Maintenance supplies / inventory	\$ 6,000
54	Miscellaneous tools, equipment	\$ 6,000
57	Fuel	\$ 2,700
58	Office supplies	\$ 500
59	Access Control system supplies / tech support	\$ 7,500
	Recycling light bulbs from facilities	\$ 800
76	Unplanned facility maintenance projects	\$ 150,000
	Preventative Maintenance plan projects including:	
	City Hall server room fire protection	\$ 75,000
	Fire Station 42 enclosure demolition	\$ 15,000
	Giovannetti countertop replacement	\$ 15,000
	Library VAV controller replacements	\$ 15,000

Function: Internal Service Fund Activity: Building Maintenance

Activity Notes

CONTRIBUTIONS BY DEPARTMENTS

(Organized alphabetically by location title)

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 noted, and the funds are allocated to the building maintenance fund for spending. Contributions consist of two pieces - PM Projects and Service Contracts. The PM Project items (including personnel costs) reflect an annual 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 Contracts represent anticipated annual costs for routine service contracts, repair / maintenance work to be performed for the specific buildings applicable to the department.

CD/Eng Admin - 204 (50% Community Development, 50% Public Works Admin)

Building maintenance fund contribution - PM Projects	\$ 46,220
<i>Total project specific contributions</i>	\$ 46,220
<i>Total project specific contributions - Community Development (50%)</i>	\$ 23,110
<i>Total project specific contributions - Public Works Admin (50%)</i>	\$ 23,110
Building maintenance fund contribution - service contracts:	
Building backflow preventer testing	\$ 60
Building security service	\$ 450
Carpet cleaning	\$ 2,200
Custodial services contract (administrative offices and public works facility)	\$ 10,764
Fire alarm monitoring (Engineering / CD and City Hall)	\$ 500
HVAC service and repair	\$ 1,000
HVAC filters and belts	\$ 750
Mat cleaning service	\$ 600
Miscellaneous building repairs and maintenance	\$ 1,000
Pest control	\$ 400
Sprinkler Inspection	\$ 150
Window cleaning	\$ 700
<i>Total service contract items</i>	\$ 18,574
<i>Total service contracts - Community Development (50%)</i>	\$ 9,287
<i>Total service contracts - Public Works Admin (50%)</i>	\$ 9,287
CD/Eng Admin location total	\$ 64,794
<i>Location total - Community Development (50%)</i>	\$ 32,397
<i>Location total - Public Works Admin (50%)</i>	\$ 32,397

City Hall - 203

Building maintenance fund contribution - PM Projects	\$ 57,035
City Hall server room fire protection	\$ 75,000
<i>Total project specific contributions</i>	\$ 132,035
Building maintenance fund contribution - service contracts:	
Backflow preventer testing	\$ 60
Building security service	\$ 450
Carpet and upholstery cleaning (1 x year)	\$ 2,500
Custodial cleaning service (Admin)	\$ 7,812
Generator service and maintenance	\$ 600
HVAC filters and belts	\$ 600

Function: Internal Service Fund Activity: Building Maintenance

Activity Notes

City Hall - 203 (cont.)	
Mat service	\$ 750
Miscellaneous building repairs and maintenance	\$ 11,500
Pest control	\$ 700
Window cleaning (outside & inside) (1 x year)	\$ 650
<i>Total service contract items</i>	\$ 25,622
City Hall location total	\$ 157,657

Giovannetti - 201	
Building maintenance fund contribution - PM projects	\$ 13,271
<i>Total project specific contributions</i>	\$ 13,271
Building maintenance fund contribution - service contracts:	
Backflow preventer	\$ 60
Building security system	\$ 450
Custodial contract	\$ 6,250
Fire alarm monitoring & panel inspection	\$ 600
Grease interceptor cleaning	\$ 800
HVAC filters and belts	\$ 650
HVAC service and repair	\$ 2,000
Mat cleaning service	\$ 550
Miscellaneous building repairs and maintenance	\$ 1,500
Pest control	\$ 600
Range hood inspection	\$ 130
Sprinkler inspection	\$ 200
Window cleaning service	\$ 900
<i>Total service contract items</i>	\$ 14,690
Giovannetti location total	\$ 27,961

Fire Station #41 - 205	
Building maintenance fund contribution - PM Projects	\$ 30,432
<i>Total project specific contributions</i>	\$ 30,432
Building maintenance fund contribution - service contracts:	
Backflow preventer testing	\$ 60
Carpet Cleaning	\$ 1,200
Fire alarm monitoring	\$ 500
Fire alarm testing	\$ 125
Generator service and maintenance	\$ 600
HVAC filters and belts	\$ 200
HVAC service and repair	\$ 1,000
Mat Service	\$ 400
Miscellaneous building repairs, grease trap cleaning	\$ 4,000
Pest control	\$ 400

Function: Internal Service Fund Activity: Building Maintenance

Activity Notes

Fire Station #41 - 205 (cont.)	
Overhead door maintenance	\$ 2,000
Sprinkler inspection	\$ 150
<i>Total service contract items</i>	\$ 10,635
Fire Station #41 location total	\$ 41,067

Fire Station #42 - 206	
Building maintenance fund contribution - PM Projects	\$ 35,466
<i>Total project specific contributions</i>	\$ 35,466
Building maintenance fund contribution - service contracts:	
Backflow preventer testing	\$ 60
Boiler water treatment program	\$ 1,100
Carpet cleaning	\$ 1,200
Fire alarm monitoring	\$ 475
Fire alarm panel inspection	\$ 350
Generator service and maintenance	\$ 542
HVAC filters and belts	\$ 400
HVAC service and repair	\$ 4,000
Mat Service	\$ 840
Miscellaneous building repairs	\$ 2,500
Pest control	\$ 850
Range hood inspection	\$ 200
Overhead door maintenance	\$ 2,000
Sprinkler inspection	\$ 150
<i>Total service contract items</i>	\$ 14,667
Fire Station #42 location total	\$ 50,133

Fire Station #43 - 216	
Building maintenance fund contribution - PM Projects	\$ 26,730
<i>Total project specific contributions</i>	\$ 26,730
Building maintenance fund contribution - service contracts:	
Backflow preventer testing	\$ 120
Carpet cleaning	\$ 1,200
Fire alarm monitoring	\$ 475
Fire alarm panel inspection	\$ 350
Generator service and maintenance	\$ 1,000
Glycol system treatment program	\$ 1,100
HVAC filters and belts	\$ 600
Mat Service	\$ 600
Miscellaneous repairs and maintenance	\$ 2,000
Overhead door maintenance	\$ 2,000
Pest control	\$ 1,000

Function: Internal Service Fund Activity: Building Maintenance

Activity Notes

Fire Station #43 - 216 (cont.)	
Range hood inspection	\$ 250
Sprinkler inspection	\$ 150
<i>Total service contract items</i>	\$ 10,845
Fire Station #43 location total	\$ 37,575

Library - 209	
Building maintenance fund contribution - PM projects	\$ 226,067
<i>Total project specific contributions</i>	\$ 226,067
Building maintenance fund contribution - service contracts:	
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	\$ 5,000
Chimney cleaning and inspection	\$ 275
Door access system support	\$ 850
Fire alarm testing	\$ 370
Generator service & maintenance	\$ 800
HVAC filters and belts	\$ 1,500
HVAC Emergency/Contracted repairs	\$ 5,000
Lift inspection	\$ 350
Miscellaneous building repairs and maintenance	\$ 21,000
Pest Control	\$ 1,600
Public restroom sanitizing	\$ 2,520
Roof/gutter inspection	\$ 2,000
Sprinkler inspection	\$ 175
Window cleaning	\$ 550
<i>Total service contract items</i>	\$ 52,250
Library location total	\$ 278,317

Lions Shelter - 202	
Building maintenance fund contribution - PM projects	\$ 7,780
<i>Total project specific contributions</i>	\$ 7,780
Building maintenance fund contribution - service contracts:	
Building security service	\$ 450
Carpet cleaning	\$ 2,000
Custodial contract	\$ 9,600
HVAC filters and belts	\$ 100
Mat cleaning service	\$ 550
Miscellaneous building repairs and maintenance	\$ 2,000
Pest control	\$ 600

Function: Internal Service Fund Activity: Building Maintenance

Activity Notes

Lions Shelter - 202 (cont.)	
Range hood inspection	\$ 90
<i>Total service contract items</i>	\$ 15,390
Lions Shelter location total	\$ 23,170
Open Shelters - 214	
Building maintenance fund contribution - PM projects	\$ 9,038
<i>Total project specific contributions</i>	\$ 9,038
Building maintenance fund contribution - service contracts:	
Miscellaneous maintenance for open shelters	\$ 6,000
Outside bathroom custodial service contract	\$ 10,000
<i>Total service contract items</i>	\$ 16,000
Open Shelters location total	\$ 25,038
Parks & Rec Admin (Rec Hub) - 210	
Building maintenance fund contribution - PM Projects	\$ 23,110
<i>Total project specific contributions</i>	\$ 23,110
Building maintenance fund contribution - service contracts:	
Backflow testing	\$ 60
Building security service	\$ 450
Fire alarm monitoring	\$ 500
Fire alarm testing	\$ 100
HVAC filters and belts	\$ 500
Mat Service	\$ 500
Miscellaneous building repairs and maintenance	\$ 9,000
Park Administration custodial service contract	\$ 2,000
Pest control contract	\$ 1,000
<i>Total service contract items</i>	\$ 14,110
Parks and Rec Admin (Rec Hub) location total	\$ 37,220
Police - 207	
Building maintenance fund contribution - PM projects	\$ 78,941
<i>Total project specific contributions</i>	\$ 78,941
Building maintenance fund contribution - service contracts:	
Boiler water treatment program	\$ 1,300
Building custodial services contract	\$ 21,012
Building security monitoring	\$ 450
Carpet cleaning (w/\$40 upholstery alternate)	\$ 1,200
Fire alarm monitoring	\$ 960
Fire alarm panel inspection	\$ 300
Generator service & maintenance agreement	\$ 4,700
HVAC filters and belts	\$ 1,000

Function: Internal Service Fund Activity: Building Maintenance

Activity Notes

Police - 207 (cont.)		
HVAC service and repair	\$	15,000
Mat & rug service	\$	1,400
Miscellaneous building repairs and maintenance	\$	16,000
Overhead door maintenance	\$	500
Pest control	\$	800
Replacement ceiling tiles	\$	1,500
Sprinkler testing	\$	160
Tile floor - waxing 2x a year	\$	4,400
Window cleaning	\$	400
<i>Total service contract items</i>	\$	71,082
Police location total		\$ 150,023

Public Works & Parks Maintenance Facility - 208 (60% Roadway Maintenance, 30% Parks, 10% Storm Water)		
Building maintenance fund contribution - PM Projects	\$	133,018
<i>Total project specific contributions</i>	\$	133,018
<i>Total project specific contributions - Roadway Maintenance (60%)</i>	\$	79,811
<i>Total project specific contributions - Parks (30%)</i>	\$	39,905
<i>Total project specific contributions - Storm Water (10%)</i>	\$	13,302
Building maintenance fund contribution - service contracts:		
Backflow preventer testing	\$	300
Boiler water treatment program	\$	2,500
Building custodial services contract	\$	10,000
Carpet cleaning	\$	750
Carwash soap/Floor scrubber soap	\$	2,500
Crane inspection (3)	\$	500
Elevator phone service/alarm monitoring	\$	500
Elevator maintenance contract	\$	2,000
Fire alarm monitoring	\$	1,000
Hoist inspection (3)	\$	1,500
HVAC filters and belts	\$	3,500
Lift inspection (2)	\$	1,200
Lighting service agreement	\$	500
Mat cleaning service	\$	1,000
Miscellaneous building repair and maintenance	\$	18,000
Overhead door maintenance	\$	15,000
Pest control	\$	1,000
Sprinkler testing (Fleet Storage)	\$	250

Function: Internal Service Fund Activity: Building Maintenance

Activity Notes

Public Works & Parks Maintenance Facility - 208 (cont.)	
Window cleaning	\$ 1,500
<i>Total service contract items</i>	\$ 63,500
<i>Total service contracts - Roadway Maintenance (60%)</i>	\$ 38,100
<i>Total service contracts - Parks (30%)</i>	\$ 19,050
<i>Total service contracts - Storm Water (10%)</i>	\$ 6,350
Public Works and Parks Maintenance Facility location total	\$ 196,518
<i>Location total - Roadway Maintenance (60%)</i>	\$ 117,911
<i>Location total - Parks (30%)</i>	\$ 58,955
<i>Location total - Storm Water (10%)</i>	\$ 19,652
Recreation Station - 218	
Building maintenance fund contribution - PM Projects	\$ 52,118
<i>Total project specific contributions</i>	\$ 52,118
Building maintenance fund contribution - service contracts:	
Backflow testing	\$ 60
Carpet cleaning	\$ 500
Custodial services contract	\$ 12,000
Fire alarm testing	\$ 500
HVAC service and repair	\$ 1,000
HVAC filters and belts	\$ 500
Mat Service	\$ 750
Miscellaneous building repairs and maintenance	\$ 5,000
Pest control contract	\$ 400
Sprinkler inspection	\$ 150
Window cleaning	\$ 400
<i>Total service contract items</i>	\$ 21,260
Recreation Station location total	\$ 73,378
Satellite Fueling Station - 217 (60% Roadway Maintenance, 30% Parks, 10% Storm Water)	
Building maintenance fund contribution - PM Projects	\$ 4,914
<i>Total project specific contributions</i>	\$ 4,914
<i>Total project specific contributions - Roadway Maintenance (60%)</i>	\$ 2,948
<i>Total project specific contributions - Parks (30%)</i>	\$ 1,474
<i>Total project specific contributions - Storm Water (10%)</i>	\$ 491
Building maintenance fund contribution - service contracts:	
Backflow preventer testing	\$ 60
Building security service	\$ 450
Custodial cleaning contract	\$ 3,500
Fire alarm monitoring	\$ 500
Fire alarm testing	\$ 100
HVAC filters and belts	\$ 200
HVAC service and repair	\$ 2,000

Function: Internal Service Fund
Activity: Building Maintenance

Activity Notes

Satellite Fueling Station - 217 (cont.)	
Overhead door maintenance	\$ 500
Mat Service	\$ 350
Miscellaneous building repairs and maintenance	\$ 500
Pest control service	\$ 480
<i>Total service contract items</i>	\$ 8,640
<i>Total service contracts - Roadway Maintenance (60%)</i>	\$ 5,184
<i>Total service contracts - Parks (30%)</i>	\$ 2,592
<i>Total service contracts - Storm Water (10%)</i>	\$ 864
Satellite Fueling Station location total	\$ 13,554
<i>Location total - Roadway Maintenance (60%)</i>	\$ 8,132
<i>Location total - Parks (30%)</i>	\$ 4,066
<i>Location total - Storm Water (10%)</i>	\$ 1,355
Senior Center - 212	
Building maintenance fund contribution - PM Repairs	\$ 25,627
<i>Total project specific contributions</i>	\$ 25,627
Building maintenance fund contribution - service contracts:	
Backflow preventer testing	\$ 60
Boiler water treatment program	\$ 960
Building maintenance and repairs	\$ 1,000
Building security service	\$ 450
Custodial contract	\$ 13,376
Fire alarm monitoring	\$ 700
Fire alarm panel inspection	\$ 150
Hood suppression system maintenance	\$ 230
HVAC belts & filters	\$ 500
HVAC service and repair	\$ 2,000
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	\$ 1,000
<i>Total service contract items</i>	\$ 26,091
Senior Center location total	\$ 51,718
Wellness Center - 213	
Building maintenance fund contribution - PM Repairs	\$ 1,487
<i>Total project specific contributions</i>	\$ 1,487
Building maintenance fund contribution - service contracts:	
Building security monitoring	\$ 450
Carpet cleaning	\$ 500

Function: Internal Service Fund Activity: Building Maintenance

Activity Notes

Wellness Center - 213 (cont.)		
	Custodial cleaning contract	\$ 2,520
	Fire alarm monitoring	\$ 500
	Mat service	\$ 300
	Miscellaneous building repairs and maintenance, HVAC filters	\$ 1,000
	Pest control service	\$ 200
	<i>Total service contract items</i>	\$ 5,470
Wellness Center location total		\$ 6,957
Walker Johnston Park Complex - 215		
	Building maintenance fund contribution - PM projects	\$ 6,864
	<i>Total project specific contributions</i>	\$ 6,864
Building maintenance fund contribution - service contracts:		
	Building security monitoring	\$ 500
	Grease interceptor cleaning	\$ 800
	Miscellaneous maintenance	\$ 3,500
	<i>Total service contract items</i>	\$ 4,800
Walker Johnston Park Complex location total		\$ 11,664
Overhead & Equipment Contribution by Dept.		
110	Police	\$ 78,101
150	Fire/EMS	\$ 91,642
210	Roadway Maintenance	\$ 81,878
292	Stormwater Utility	\$ 13,646
295	Engineering and Public Works Admin.	\$ 22,864
410	Library	\$ 223,662
430	Parks	\$ 100,365
440	Recreation	\$ 1,472
460	Senior Recreation Center	\$ 25,355
540	Community Development	\$ 22,864
645	General Support	\$ 56,426
Overhead & Equipment Total		\$ 718,275

Function: Internal Service Fund
Activity: Building Maintenance

Activity Notes

Department Contribution Totals	
Department contributions to building preventative maintenance (PM) operations	\$ 778,118
Department contributions to department specific projects	\$ 75,000
Department contributions to service contract items	\$ 393,626
Department contributions to overhead & equipment	\$ 718,275
Grand total from departmental budgets	\$ 1,965,019

Departmental Budget Allocation Totals	
Organized by Function and Department (Fund . Function . Department . Account)	
Function 01 - Public Safety	
001.01.110.5381 Police	\$ 228,124
001.01.150.5381 Fire	\$ 220,417
Function 02 - Public Works	
110.02.210.5381 Roadway Maintenance	\$ 207,921
740.02.292.5381 Storm Water Utility	\$ 34,653
001.02.295.5381 Public Works Admin	\$ 55,261
Function 04 - Culture and Recreation	
001.04.410.5381 Library	\$ 501,979
001.04.430.5381 Parks	\$ 288,440
001.04.440.5381 Recreation	\$ 81,807
001.04.460.5381 Senior Center	\$ 77,073
Function 05 - Community and Economic Development	
001.05.540.5381 Community Development	\$ 55,261
Function 06 - General Government	
001.06.645.5381 General Support	\$ 214,083
Grand total allocated to budgets	\$ 1,965,019

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 2024-25	FY 2025-26	FY 2025-26	FY 2026-27
	ACTUAL	ADOPTED	REVISED	RECOMMENDED
Personal services	510,371	623,410	516,542	562,337
Contractual & supply service	583,865	568,962	567,637	602,503
Capital outlay	(2,002)	85,000	83,800	-
Total expenditures	\$ 1,092,234	\$ 1,277,372	\$ 1,167,979	\$ 1,164,840
Fees	1,140,950	1,419,760	1,197,900	1,419,760
Grants	-	-	-	-
Other	55,913	50,000	60,000	50,000
Total revenue	\$ 1,196,863	\$ 1,469,760	\$ 1,257,900	\$ 1,469,760
<i>Net amount supported by departmental allocations</i>	\$ (104,629)	\$ (192,388)	\$ (89,921)	\$ (304,920)

BACKGROUND:

- ❖ This department is included in the budget document as informational only. Based on State guidelines, internal service funds are not reflected in the Certified Budget as it would result in a double counting of 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 there are employees, staff include information about the fund’s activities in order to present a complete portrayal of the city’s staffing and operations.
- ❖ For FY27, the department consists of a Fleet Supervisor, two senior mechanics and two equipment mechanics. The Supervisor coordinates repairs and preventative maintenance for all City fleet vehicles/equipment utilizing existing staff mechanics and external contractors, as needed. The Fleet Supervisor also coordinates purchases of vehicles during the year, which has previously been done by each department.
- ❖ The City established a Fleet Management internal service fund in FY21. Contributions to the fund from each department are based on the count, type and specialization of vehicles and equipment in each area, plus a share of overhead. These allocations are reflected in each department’s line 56. 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.

SIGNIFICANT BUDGET IMPACTS: This budget includes:

- ↓ Overall personnel costs decreased by \$61,100, which reflects normal salary and benefit adjustments for existing staff, offset by the removal of the Shop Manager position that was originally added in the FY26 budget, as well as offset by the reduction in group insurance costs. (Line 01 to Line 13)
- ↑ An increase of \$32,100 in vehicle maintenance supplies is related to fluctuations from year to year in anticipated costs for repair / maintenance work to be performed for the specific vehicles and

FUNCTION: Internal Service Fund
ACTIVITY: Fleet Management Fund

equipment in the departments, as well as the addition of Clive Fire and EMS contributions in FY27.
(Line 56)

- ↓ A decrease of \$85,000 in equipment reflects the purchase of a portable vehicle lift system in FY26.
(Line 71)

FUTURE BUDGET CONSIDERATIONS:

- ❖ City-wide, vehicle and equipment replacement costs, along with vehicle and equipment maintenance supply costs have increased causing a significant impact on budgets that contribute to the fleet management program and Equipment Replacement Fund.
- ❖ With each equipment purchase, the feasibility of replacing gas and diesel-powered vehicles with hybrid or electric options is analyzed. Not all vehicles have energy efficiency options today, but the market and availability of electric and hybrid options continue to grow. While the capital outlay required for the purchase of hybrid and electric are higher, there are fuel costs savings and in many instances maintenance savings, along with other benefits.
- ❖ In FY26, Urbandale assumed the maintenance activities of Clive's Fire and EMS fleet.

INTERNAL SERVICE FUND		FY 2024-25	FY 2025-26	FY 2025-26	FY 2026-27	FY 2026-27	INCREASE	FY 2027-28
		ACTUAL	ADOPTED	REVISED	REQUESTED	RECOMMENDED	(DECREASE)	ESTIMATE
833 FLEET MANAGEMENT FUND								
PERSONAL SERVICES								
01	Salaries	\$ 371,203	\$ 516,433	\$ 425,726	\$ 462,871	\$ 462,871	\$ (53,562)	\$ 476,019
02	Overtime	9,871	7,000	10,000	7,000	7,000	-	-
03	Part-time	-	-	-	-	-	-	-
04	Witness fees	-	-	-	-	-	-	-
06	FICA	29,049	40,281	34,000	36,101	36,101	(4,180)	37,335
07	Retirement - IPERS	35,973	48,586	40,000	43,596	43,596	(4,990)	44,936
08	Pension - MFPRSI	-	-	-	-	-	-	-
09	Group insurance	58,333	-	-	-	-	-	-
11	Allowance	238	816	816	3,533	3,533	2,717	3,533
12	Unemployment	-	-	-	-	-	-	-
13	Deferred comp plan City match	5,704	10,294	6,000	9,236	9,236	(1,058)	9,520
Sub-Total		\$ 510,371	\$ 623,410	\$ 516,542	\$ 562,337	\$ 562,337	\$ (61,073)	\$ 571,343
CONTRACTUAL AND SUPPLY SERVICES								
21	Advertising	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22	Recruitment	-	125	-	125	-	(125)	125
23	Professional services	813	2,520	2,520	2,520	2,520	-	2,520
24	Contributions to other agencies	-	-	-	-	-	-	-
27	Data processing	26,536	26,930	26,930	28,930	28,930	2,000	28,930
28	Dues and memberships	-	-	-	-	-	-	-
29	Insurance	-	-	-	-	-	-	-
32	Uniforms and laundry	2,493	3,125	3,125	750	750	(2,375)	750
35	Printing and copying	54	-	-	-	-	-	-
40	Building and grounds maint.	130	-	-	-	-	-	-
41	Vehicle and equipment maint.	-	-	-	-	-	-	-
46	Training and development	4,978	5,000	5,000	5,000	5,000	-	5,000
48	Utility service	5,658	3,500	6,000	5,810	5,810	2,310	5,810
49	Petty cash	-	-	-	-	-	-	-
51	Maintenance supplies	64	-	-	-	-	-	-
54	Minor equipment	13,102	8,000	8,000	8,000	8,000	-	8,000
55	DARE expenditures	-	-	-	-	-	-	-
56	Vehicle maintenance supplies	514,626	498,500	498,500	530,600	530,600	32,100	530,600
57	Vehicle operation supplies	1,803	1,762	1,762	1,393	1,393	(369)	1,393
58	Office supplies	-	-	-	-	-	-	-
59	Operating supplies	12,771	19,000	15,000	19,000	19,000	-	19,000
60	Safety and medical supplies	837	500	800	500	500	-	500
61	Refunds	-	-	-	-	-	-	-
Sub-total		\$ 583,865	\$ 568,962	\$ 567,637	\$ 602,628	\$ 602,503	\$ 33,541	\$ 602,628
CAPITAL OUTLAY								
71	Equipment	\$ (2,002)	\$ 85,000	\$ 83,800	\$ -	\$ -	\$ (85,000)	\$ -
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	-	-	-	-	-	-	-
Sub-total		\$ (2,002)	\$ 85,000	\$ 83,800	\$ -	\$ -	\$ (85,000)	\$ -
OPERATING BUDGET SUB-TOTAL		\$ 1,092,234	\$ 1,277,372	\$ 1,167,979	\$ 1,164,965	\$ 1,164,840	\$ (112,532)	\$ 1,173,971
99	Special Revenue fund items	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
91	Debt retirement	-	-	-	-	-	-	-
97	Transfers out	-	-	-	-	-	-	-
95	Contingency	-	-	-	-	-	-	-
FLEET MANAGEMENT FUND		\$ 1,092,234	\$ 1,277,372	\$ 1,167,979	\$ 1,164,965	\$ 1,164,840	\$ (112,532)	\$ 1,173,971

Function: Internal Service Fund
Activity: Fleet Management

Activity Notes

Object	Description	Amount
01	Fleet Supervisor, Senior Mechanic (2), Equipment Mechanic (2)	\$ 462,871
02	Overtime	\$ 7,000
06	FICA	\$ 36,101
07	IPERS	\$ 43,596
11	Cell phone allowance - Fleet Supervisor	\$ 408
	OSHA PPE stipend (5)	\$ 3,125
13	Deferred compensation City match	\$ 9,236
22	Recruitment	\$ 125
23	UST testing and maintenance	\$ 2,520
27	Allison transmission software annual support	\$ 800
	AUTEL vehicle diagnostic software	\$ 700
	AVL annual cost	\$ 180
	Cummins QuickServe	\$ 1,200
	Cummins software annual support	\$ 1,700
	Diesel laptops software annual support	\$ 3,700
	Electrical diagnostics software annual support	\$ 2,000
	Fleet management software annual support	\$ 18,650
32	Hi-Vis shirts (25 @ \$30)	\$ 750
46	Technical training	\$ 5,000
48	Utilities (10% of cost for maintenance facility)	\$ 5,810
54	Miscellaneous tools	\$ 8,000
56	Anticipated fleet management expenditures for all departments	\$ 530,600
57	Fuel	\$ 1,393
59	Car wash soap	\$ 2,500
	Cylinder rental and propane	\$ 2,000
	Parts washer service	\$ 500
	Shop supplies	\$ 10,000
	Towing	\$ 4,000
60	Safety equipment	\$ 500

Function: Internal Service Fund
Activity: Fleet Management

Activity Notes

Object	Description	Amount
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CONTRIBUTIONS BY DEPARTMENTS and EXTERNAL ORGANIZATIONS

(Organized by function and alphabetically by department title)

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 noted, and the funds are then transferred to the fleet maintenance fund for spending. Contributions consist of two pieces - overhead items (including salaries & benefits of Fleet staff) and anticipated costs for repair / maintenance work to be performed for the specific vehicles and equipment in the department.

Function 01- Public Safety

Fire and EMS - 305		
	Fleet management fund contributions - overhead	\$ 124,000
	Fleet management fund contributions - equipment	\$ 2,860
	<i>Total department overhead and equipment contributions</i>	\$ 126,860
	Fleet management fund contribution - equipment repair / maintenance / supplies:	
	Contracted equipment repairs	\$ 20,000
	Vehicle and equipment maintenance supplies	\$ 65,000
	Equipment operating supplies (non-fuel)	\$ 5,000
	<i>Total department specific contributions</i>	\$ 90,000
	Fire and EMS Department Total	\$ 216,860

Police - 300		
	Fleet management fund contribution - overhead	\$ 50,000
	Fleet management fund contributions - equipment	\$ 1,150
	<i>Total department overhead and equipment contributions</i>	\$ 51,150
	Fleet management fund contribution - equipment repair / maintenance / supplies:	
	Contracted equipment repairs	\$ 5,000
	Vehicle and equipment maintenance supplies	\$ 20,000
	Equipment operating supplies (non-fuel)	\$ 3,000
	<i>Total department specific contributions</i>	\$ 28,000
	Police Department Total	\$ 79,150

Function: Internal Service Fund
Activity: Fleet Management

Activity Notes

Object	Description	Amount
Function 02 - Public Works		
Engineering Services - 340		
	Fleet management fund contributions - overhead	\$ 7,000
	Fleet management fund contributions - equipment	\$ 160
	<i>Total department overhead and equipment contributions</i>	\$ 7,160
	Fleet management fund contribution - equipment repair / maintenance / supplies:	
	Contracted equipment repairs	\$ 500
	Vehicle and equipment maintenance supplies	\$ 2,300
	Equipment operating supplies (non-fuel)	\$ 200
	<i>Total department specific contributions</i>	\$ 3,000
	Engineering Services Department Total	\$ 10,160
Roadway Maintenance - 330		
	Fleet management fund contributions - overhead	\$ 248,000
	Fleet management fund contributions - equipment	\$ 5,720
	<i>Total department overhead and equipment contributions</i>	\$ 253,720
	Fleet management fund contribution - equipment repair / maintenance / supplies:	
	Contracted equipment repairs	\$ 30,000
	Vehicle and equipment maintenance supplies	\$ 150,000
	Equipment operating supplies (non-fuel)	\$ 10,000
	<i>Total department specific contributions</i>	\$ 190,000
	Roadway Maintenance Department Total	\$ 443,720
Sanitary Sewer - 350		
	Fleet management fund contributions - overhead	\$ 9,000
	Fleet management fund contributions - equipment	\$ 210
	<i>Total department overhead and equipment contributions</i>	\$ 9,210
	Fleet management fund contribution - equipment repair / maintenance / supplies:	
	Contracted equipment repairs	\$ 1,000
	Vehicle and equipment maintenance supplies	\$ 15,000
	Equipment operating supplies (non-fuel)	\$ 1,000
	<i>Total department specific contributions</i>	\$ 17,000
	Sanitary Sewer Department Total	\$ 26,210

Function: Internal Service Fund
Activity: Fleet Management

Activity Notes

Object	Description	Amount
Function 02 - Public Works (cont.)		
Solid Waste - 345		
	Fleet management fund contributions - overhead	\$ 98,000
	Fleet management fund contributions - equipment	\$ 2,260
	<i>Total department overhead and equipment contributions</i>	<i>\$ 100,260</i>
Fleet management fund contribution - equipment repair / maintenance / supplies:		
	Contracted equipment repairs	\$ 5,000
	Vehicle and equipment maintenance supplies	\$ 87,000
	Equipment operating supplies (non-fuel)	\$ 8,000
	<i>Total department specific contributions</i>	<i>\$ 100,000</i>
	Solid Waste Department Total	\$ 200,260
Storm Water - 355		
	Fleet management fund contributions - overhead	\$ 19,000
	Fleet management fund contributions - equipment	\$ 440
	<i>Total department overhead and equipment contributions</i>	<i>\$ 19,440</i>
Fleet management fund contribution - equipment repair / maintenance / supplies:		
	Contracted equipment repairs	\$ 1,000
	Vehicle and equipment maintenance supplies	\$ 33,000
	Vehicle operating supplies (non-fuel)	\$ 1,000
	<i>Total department specific contributions</i>	<i>\$ 35,000</i>
	Storm Water Department Total	\$ 54,440
Traffic Safety - 335		
	Fleet management fund contributions - overhead	\$ 9,000
	Fleet management fund contributions - equipment	\$ 210
	<i>Total department overhead and equipment contributions</i>	<i>\$ 9,210</i>
Fleet management fund contribution - equipment repair / maintenance / supplies:		
	Contracted equipment repairs	\$ 1,000
	Equipment maintenance supplies	\$ 7,000
	Equipment operating supplies (non-fuel)	\$ 2,000
	<i>Total department specific contributions</i>	<i>\$ 10,000</i>
	Traffic Safety Department Total	\$ 19,210

Function: Internal Service Fund
Activity: Fleet Management

Activity Notes

Object	Description	Amount
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Function 04 - Culture and Recreation		
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Parks - 315		
	Fleet management fund contributions - overhead	\$ 65,000
	Fleet management fund contributions - equipment	\$ 1,500
	<i>Total department overhead and equipment contributions</i>	\$ 66,500
	Fleet management fund contribution - equipment repair / maintenance / supplies:	
	Contracted equipment repairs	\$ 2,000
	Vehicle and equipment maintenance supplies	\$ 30,000
	Equipment operating supplies (non-fuel)	\$ 3,000
	<i>Total department specific contributions</i>	\$ 35,000
	Parks Department Total	\$ 101,500

Recreation - 320		
	Fleet management fund contributions - overhead	\$ 250
	Fleet management fund contributions - equipment	\$ 10
	<i>Total department overhead and equipment contributions</i>	\$ 260
	Fleet management fund contribution - equipment repair / maintenance / supplies:	
	Contracted equipment repairs	\$ -
	Vehicle and equipment maintenance supplies	\$ 250
	Equipment operating supplies (non-fuel)	\$ 50
	<i>Total department specific contributions</i>	\$ 300
	Recreation Department Total	\$ 560

Senior Center - 325		
	Fleet management fund contributions - overhead	\$ 250
	Fleet management fund contributions - equipment	\$ 10
	<i>Total department overhead and equipment contributions</i>	\$ 260
	Fleet management fund contribution - equipment repair / maintenance / supplies:	
	Contracted equipment repairs	\$ -
	Vehicle and equipment maintenance supplies	\$ 250
	Equipment operating supplies (non-fuel)	\$ 50
	<i>Total department specific contributions</i>	\$ 300
	Recreation Department Total	\$ 560

Function: Internal Service Fund
Activity: Fleet Management

Activity Notes

Object	Description	Amount
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Function 05 - Community and Economic Development		
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Community Development - 360		
	Fleet management fund contribution - overhead	\$ 3,000
	Fleet management fund contributions - equipment	\$ 70
	<i>Total department overhead and equipment contributions</i>	\$ 3,070
Fleet management fund contribution - equipment repair / maintenance / supplies:		
	Contracted equipment repairs	\$ 100
	Vehicle and equipment maintenance supplies	\$ 1,300
	Vehicle operating supplies (non-fuel)	\$ 100
	<i>Total department specific contributions</i>	\$ 1,500
	Community Development Department Total	\$ 4,570

Function 06 - General Government		
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General Support - 365		
	Fleet management fund contribution - overhead	\$ 500
	Fleet management fund contributions - equipment	\$ 10
	<i>Total department overhead and equipment contributions</i>	\$ 510
Fleet management fund contribution - equipment repair / maintenance / supplies:		
	Contracted equipment repairs	\$ 300
	Vehicle and equipment maintenance supplies	\$ 100
	Vehicle operating supplies (non-fuel)	\$ 100
	<i>Total department specific contributions</i>	\$ 500
	General Support Department Total	\$ 1,010

External Organizations		
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Clive Fire and EMS - 400		
	Fleet management fund contribution - overhead	\$ 31,000
	Fleet management fund contributions - equipment and additonal overhead	\$ -
	<i>Total department overhead and equipment contributions</i>	\$ 31,000
Fleet management fund contribution - equipment repair / maintenance / supplies:		
	Contracted equipment repairs	\$ 3,000
	Vehicle and equipment maintenance supplies	\$ 15,000
	Vehicle operating supplies (non-fuel)	\$ 2,000
	<i>Total department specific contributions</i>	\$ 20,000
	Clive Fire and EMS Total	\$ 51,000

Function: Internal Service Fund
Activity: Fleet Management

Activity Notes

Object	Description	Amount
Department and External Organization Contribution Totals		
	Contributions to fleet management overhead	\$ 664,000
	Contributions to fleet management equipment	\$ 14,610
	Contributions for fleet management equipment repair / maintenace / supplies	\$ 530,600
	Grand total from departmental and external organization contributions	\$ 1,209,210

Departmental Budget Allocation Totals		
Organized by Function and Department (Fund . Function . Department . Account)		
Function 01- Public Safety		
001.01.110.5256	Police	\$ 79,150
001.01.150.5256	Fire / EMS	\$ 216,860
Function 02 - Public Works		
110.02.210.5256	Roadway Maintenance	\$ 443,720
110.02.240.5256	Traffic Safety	\$ 19,210
001.02.260.5256	Engineering Services	\$ 10,160
001.02.290.5256	Solid Waste	\$ 200,260
001.02.291.5256	Sanitary Sewer	\$ 26,210
740.02.292.5256	Storm Water	\$ 54,440
Function 04 - Culture and Recreation		
001.04.430.5256	Parks	\$ 101,500
001.04.440.5256	Recreation	\$ 560
001.04.460.5256	Senior Center	\$ 560
Function 05 - Community and Economic Development		
001.05.540.5256	Community Development	\$ 4,570
Function 06 - General Government		
001.06.645.5256	General Support	\$ 1,010
External Organizations		
833.10.930.5256.400	Clive Fire and EMS	\$ 51,000
Total allocated to departmental budgets and external organizations		\$ 1,209,210

	FY 2024-25 ACTUAL	FY 2025-26 ADOPTED	FY 2025-26 REVISED	FY 2026-27 ADOPTED	INCREASE (DECREASE)	FY 2027-28 ESTIMATE
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WATER UTILITY

DISTRIBUTION OPERATIONS

PERSONAL SERVICES

1	Regular Salaries and Wages	\$ 552,261	\$ 709,194	\$ 709,194	\$ 810,221	\$ 101,027	\$ 842,630
3	Part-Time and Temporary Salaries	26,711	49,500	49,500	52,800	3,300	54,912
6	FICA	35,265	58,040	58,040	66,021	7,981	68,662
7	IPERS	51,830	66,948	66,948	76,485	9,537	79,544
9	Health and Life Insurance	126,126	133,025	133,025	157,172	24,147	163,459
	Sub-Total	\$ 792,193	\$ 1,016,707	\$ 1,016,707	\$ 1,162,699	\$ 145,992	\$ 1,209,207

CONTRACTUAL AND SUPPLY SERVICES

20	Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
35	Drafting Supplies	250	1,500	1,500	1,500	-	1,560
44B	One Call Service	10,316	14,400	14,400	14,400	-	14,976
47	Utilities	80,573	97,000	97,000	95,000	(2,000)	98,800
48	Bacteriological Samples	17,954	24,000	24,000	24,000	-	24,960
51	Bldg & Grounds Maint & Operation	48,850	78,500	78,500	78,500	-	81,640
57	Motor Vehicle Operation Supplies	42,548	44,000	44,000	60,000	16,000	62,400
64	New Meters	300,869	302,500	302,500	527,000	224,500	525,000
71	Automotive Equipment	120,250	92,000	92,000	235,000	143,000	275,000
82	Easements	-	1,500	1,500	1,500	-	1,560
87	Utility Systems & Structures & Tower	953,911	2,555,000	1,900,000	3,043,500	488,500	3,515,000
88	Inspection & Engineering	1,088	275,000	50,000	275,000	-	275,000
89	Capital Asset Construction	-	12,700,000	11,000,000	8,500,000	(4,200,000)	12,000,000
	Sub-Total	\$ 1,576,609	\$ 16,185,400	\$ 13,605,400	\$ 12,855,400	\$ (3,330,000)	\$ 16,875,896

TOTAL WATER DISTRIBUTION OPERATIONS	\$ 2,368,802	\$ 17,202,107	\$ 14,622,107	\$ 14,018,099	\$ (3,184,008)	\$ 18,085,103
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DISTRIBUTION MAINTENANCE

PERSONAL SERVICES

01	Regular Salaries	\$ 401,692	\$ 391,420	\$ 391,420	\$ 428,608	\$ 37,188	\$ 445,752
01A	Pager Pay	13,273	13,600	13,600	13,600	-	14,144
06	FICA	39,612	30,984	30,984	33,829	2,845	35,182
07	IPERS	37,731	38,234	38,234	41,744	3,510	43,414
09	Health & Life Insurance	117,560	100,964	100,964	77,612	(23,352)	80,716
	Sub-Total	\$ 609,868	\$ 575,202	\$ 575,202	\$ 595,393	\$ 20,191	\$ 619,209

CONTRACTUAL AND SUPPLY SERVICES

20	Miscellaneous	\$ 50	\$ -	\$ -	\$ -	\$ -	\$ -
34	Miscellaneous Contract Work (Repair help)	34,666	25,000	25,000	35,000	10,000	36,400
41A	Purchase, Repair & Maintenance of Tractor	4,439	-	-	7,500	7,500	7,800
41B	Purchase, Repair, Maintenance of Equipment	86,135	140,500	140,500	142,500	2,000	175,000
54	Minor Equipment, Tools, Clothes	34,410	35,000	35,000	41,250	6,250	42,900
61	Main Maintenance Supplies	36,615	50,500	50,500	48,500	(2,000)	50,440
64	Meter Parts	13,486	15,000	15,000	25,000	10,000	20,000
65	Hydrants, Valves & Parts	102,623	95,000	95,000	125,000	30,000	130,000
87	System Maintenance	83,254	110,000	110,000	100,000	(10,000)	104,000
	Sub-Total	\$ 395,678	\$ 471,000	\$ 471,000	\$ 524,750	\$ 53,750	\$ 566,540

TOTAL WATER DISTRIBUTION MAINTENANCE	\$ 1,005,546	\$ 1,046,202	\$ 1,046,202	\$ 1,120,143	\$ 73,941	\$ 1,185,749
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	FY 2024-25 ACTUAL	FY 2025-26 ADOPTED	FY 2025-26 REVISED	FY 2026-27 ADOPTED	INCREASE (DECREASE)	FY 2027-28 ESTIMATE
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WATER UTILITY

ACCOUNTING AND COLLECTION

PERSONAL SERVICES

01	Regular Salaries	\$ 267,258	\$ 279,944	\$ 279,944	\$ 306,632	\$ 26,688	\$ 318,897
03	Part-time & Temporary Salaries	8,944	1,500	1,500	1,500	-	1,560
06	FICA	20,289	21,530	21,530	23,572	2,042	24,515
07	IPERS	24,022	26,427	26,427	28,946	2,519	30,104
09	Health & Life Insurance	88,934	79,608	79,608	82,797	3,189	86,109
	Sub-Total	\$ 409,447	\$ 409,009	\$ 409,009	\$ 443,447	\$ 34,438	\$ 461,185

CONTRACTUAL AND SUPPLY SERVICES

20	Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
24	Payments to Other Agencies	5,754,774	6,673,297	6,673,297	6,828,669	155,372	7,101,816
24A	Sewer Exempt Fee	1,800	2,250	2,250	2,250	-	2,340
36	Postage & Shipping	163,600	165,000	165,000	170,000	5,000	176,800
37	Printing-Computer & Billing	2,454	5,000	5,000	5,000	-	5,200
37A	Computer Rent & Equipment	160,246	210,000	210,000	259,350	49,350	269,724
42	Solid Waste	2,752,497	2,770,000	2,770,000	2,828,370	58,370	2,941,505
43	Sales Tax Water	684,643	879,902	879,902	825,000	(54,902)	858,000
43A	Sales Tax Urbandale Sanitary (SD)	69,732	86,753	86,753	88,773	2,020	92,324
43B	Sales Tax Urbandale W/H Sanitary (SR)	1,930	2,803	2,803	2,868	65	2,983
43C	Sales Tax Miscellaneous	2,069	2,450	2,450	1,957	(493)	2,036
49a	Refunds	22,507	60,000	60,000	60,000	-	62,400
50	Storm Water	3,031,427	3,750,000	3,750,000	3,893,625	143,625	4,049,370
50A	Storm Water Sales Tax	95,438	120,000	120,000	124,596	4,596	129,580
	Sub-Total	\$ 12,743,117	\$ 14,727,455	\$ 14,727,455	\$ 15,090,458	\$ 363,003	\$ 15,694,077

TOTAL WATER ACCOUNTING AND COLLECTION	\$ 13,152,564	\$ 15,136,464	\$ 15,136,464	\$ 15,533,905	\$ 397,442	\$ 16,155,262
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ADMINISTRATION AND GENERAL

PERSONAL SERVICES

01	Regular Salaries	\$ 410,887	\$ 442,743	\$ 442,743	\$ 484,741	\$ 41,998	\$ 504,131
01A	Trustee Salary	2,700	3,600	3,600	3,600	-	3,744
06	FICA	32,730	35,239	35,239	38,452	3,213	39,990
07	IPERS	37,701	42,135	42,135	46,099	3,964	47,943
08	Retirement Trust	58,310	69,500	69,500	69,500	-	72,280
09	Health & Life Insurance	77,922	74,359	74,359	49,243	(25,116)	51,213
09B	Dental & Visual Insurance	847	3,000	3,000	3,000	-	3,120
09C	Self Insurance	65,676	258,750	258,750	322,940	64,190	335,858
	Sub-Total	\$ 686,773	\$ 929,326	\$ 929,326	\$ 1,017,575	\$ 88,250	\$ 1,058,278

CONTRACTUAL AND SUPPLY SERVICES

11	Auto Allowance	\$ 9,600	\$ 9,600	\$ 9,600	\$ 9,600	\$ -	\$ 9,984
20	Miscellaneous	4,531	5,500	5,500	5,500	-	5,720
20A	Trust Disbursement	102,160	62,000	62,000	165,000	103,000	171,600
21	Advertising & Legal Publications	1,951	2,500	2,500	2,500	-	2,600
22	Contract services	6,959	8,000	8,000	9,000	1,000	9,360
23	Consulting & Legal Fees	24,897	75,000	75,000	75,000	-	78,000
23A	Audit	18,923	25,000	25,000	25,000	-	26,000
24	Permit Fees (DNR)	5,135	7,500	7,500	8,500	1,000	8,840
28	Dues, Memberships, Subscriptions	7,357	10,000	10,000	15,000	5,000	15,600
29	Liability Insurance	126,915	125,000	125,000	135,000	10,000	145,000
36	Postage & Shipping (Stamps & Etc.)	1,933	3,500	3,500	2,500	(1,000)	2,600
44	Telephone (Phones & Service Bill)	22,584	25,126	25,126	28,900	3,774	30,056
45	Training	10,151	11,000	5,000	13,000	2,000	13,520
46	Travel & Conference Expense	5,102	13,500	6,000	13,800	300	14,352
47	Utilities	10,586	14,500	14,500	14,500	-	15,080
50	Petty Cash	-	-	-	-	-	-
58	Office Equipment & Supplies	8,976	36,500	20,000	41,800	5,300	43,472
94	Bank Service Charge	17,341	16,500	16,500	18,500	2,000	19,240
	Sub-Total	\$ 385,101	\$ 450,726	\$ 420,726	\$ 583,100	\$ 132,374	\$ 611,024

TOTAL WATER ADMINISTRATION AND GENERAL	\$ 1,071,874	\$ 1,380,052	\$ 1,350,052	\$ 1,600,675	\$ 220,624	\$ 1,669,302
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	FY 2024-25 ACTUAL	FY 2025-26 ADOPTED	FY 2025-26 REVISED	FY 2026-27 ADOPTED	INCREASE (DECREASE)	FY 2027-28 ESTIMATE
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WATER UTILITY

OPERATING REVENUE

REVENUE

601	Metered Water Sales	\$ 12,976,240	\$ 13,720,922	\$ 12,500,000	\$ 13,500,000	\$ (220,922)	\$ 14,000,000
602	Sewer-SR	300,593	333,665	333,665	341,434	7,769	355,091
603	Sewer-SD	5,513,218	6,339,632	6,339,632	6,487,235	147,603	6,746,724
605	Service Charges	10,760	10,000	10,000	11,000	1,000	11,440
606	Late Charge	26,420	27,500	27,500	27,500	-	28,600
607	Water Service Hook On Fee	224,951	235,000	235,000	215,167	(19,833)	223,774
608	Meter & Parts	267,166	200,000	200,000	250,000	50,000	260,000
609	Sewer Exempt Fee	2,820	2,250	2,250	2,250	-	2,340
612	Collect Sewer (For Billing)	141,536	141,000	141,000	147,000	6,000	152,880
613	Taps	5,205	5,000	5,000	5,000	-	5,200
615	Bacteriological Samples	4,550	6,000	6,000	4,550	(1,450)	4,732
616	Miscellaneous	57,652	35,000	35,000	60,822	25,822	63,255
616A	Trust Receipts	85,330	60,000	60,000	122,000	62,000	126,880
617	Main Reimbursement	55,177	150,000	150,000	56,000	(94,000)	58,240
618	Miscellaneous Taxable Items	88,785	35,000	35,000	27,964	(7,036)	29,083
619	Sales Tax Miscellaneous	1,958	2,450	2,450	1,957	(493)	2,035
620	Sales Tax Water	685,888	900,000	900,000	825,000	(75,000)	858,000
621	Sales Tax Sewer	72,035	89,556	89,556	89,556	-	93,138
623	Bulk & Construction Water	55,723	47,000	47,000	55,723	8,723	57,952
627	Hydrant Meter Rental	4,800	3,500	3,500	4,800	1,300	4,992
646	Lease Revenue	134,785	124,620	124,620	143,317	18,697	149,050
647	Solid Waste	2,754,909	2,770,000	2,770,000	2,828,370	58,370	2,941,505
648	Solid Waste Collect	32,194	32,360	32,360	33,160	800	34,486
649	Storm Water	3,026,281	3,750,000	3,750,000	3,893,625	143,625	4,049,370
649A	Storm Water Sales Tax	95,755	120,000	120,000	124,596	4,596	129,580
650	Storm Water Collect	35,185	35,250	35,250	36,279	1,029	37,730
651	Revenue Bond Proceeds	-	12,700,000	11,000,000	8,500,000	(4,200,000)	12,000,000
TOTAL WATER OPERATING REVENUE		\$ 26,659,916	\$ 41,875,705	\$ 38,954,783	\$ 37,794,305	\$ (4,081,400)	\$ 42,426,077

RECAP

DISBURSEMENTS

	Distribution Operation	\$ 2,368,802	\$ 17,202,107	\$ 14,622,107	\$ 14,018,099	\$ (3,184,008)	\$ 18,085,103
	Distribution Maintenance	1,005,546	1,046,202	1,046,202	1,120,143	73,941	1,185,749
	Accounting & Collection	13,152,564	15,136,464	15,136,464	15,533,905	397,441	16,155,262
	Administration & General	1,071,874	1,380,052	1,350,052	1,600,675	220,624	1,669,302
	Water Purchased (CIWW)	6,705,569	7,398,418	7,398,418	7,500,000	101,582	8,000,000
	Sub-Total	\$ 24,304,355	\$ 42,163,243	\$ 39,553,243	\$ 39,772,823	\$ (2,390,421)	\$ 45,095,416
	Debt Service	\$ 85,360	\$ 611,545	\$ 611,545	\$ 930,000	\$ 318,455	\$ 835,000
	TOTAL WATER DISBURSEMENTS	\$ 24,389,715	\$ 42,774,788	\$ 40,164,788	\$ 40,702,823	\$ (2,071,964)	\$ 45,930,416

INCOME

	Cash Balance	13,877,072	13,877,072	13,877,072	16,892,581	3,015,509	14,993,321
	Restricted Funds	173,433	173,433	173,433	155,543	(17,890)	155,543
	Net Cash Balance	\$ 14,050,505	\$ 14,050,505	\$ 14,050,505	\$ 17,048,124	\$ 2,997,619	\$ 15,148,864
	Operating Revenue	\$ 26,659,916	\$ 41,875,705	\$ 38,954,783	\$ 37,794,305	\$ (4,081,400)	\$ 42,426,077
	Non-Operating Revenue						
	Interest Earned	\$ 727,418	\$ 590,000	\$ 590,000	\$ 650,000	\$ 60,000	\$ 600,000
	Extraordinary income	-	-	-	-	-	-
	Sub-Total	\$ 41,437,839	\$ 56,516,210	\$ 53,595,288	\$ 55,492,429	\$ (1,023,781)	\$ 58,174,941
	Less Restricted Funds (trust fund)	\$ 155,542	\$ 173,433	\$ 173,433	\$ 155,543	\$ (17,890)	\$ 155,543
	Capital Reserve Fund	16,892,582	13,567,989	13,257,067	14,634,063	1,066,074	12,088,982
	TOTAL WATER INCOME	\$ 24,389,715	\$ 42,774,788	\$ 40,164,788	\$ 40,702,823	\$ (2,071,964)	\$ 45,930,416



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