



CITY OF

INDIANOLA

EST. 1849

FISCAL YEAR 2019-20 APPROVED BUDGET



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

City of Indianola

Iowa

For the Fiscal Year Beginning

July 1, 2018

Christopher P. Morill

Executive Director



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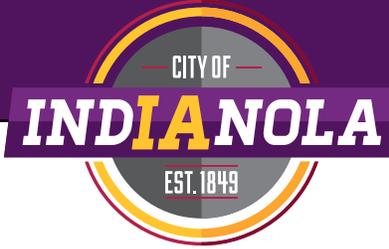
**Council
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Council Members



Mayor
Kelly B. Shaw - 962-5300
kshaw@indianolaiowa.gov



1st Ward Council Member
John Parker Jr. - 961-8117
jparker@indianolaiowa.gov



2nd Ward Council Member
Bob Kling - 961-0622
bkling@indianolaiowa.gov



3rd Ward Council Member
Joe Gezel - 961-0569
jgezel@indianolaiowa.gov



4th Ward Council Member
Greta Southall - 961-9410
gsouthall@indianolaiowa.gov



At Large Council Member
Greg Marchant - 491-1006
gmarchant@indianolaiowa.gov



At Large Council Member
Shirley Clark - 961-6553
sclark@indianolaiowa.gov

City Meetings

City Council
First and Third Monday at 6:00 p.m.
City Hall Council Chambers

Park and Recreation Commission
Second Wednesday at 5:00 p.m.
Location Varies - Please Check
Agenda for Location Details

Council Study Committee
Third Monday at 7:00 p.m.
City Hall Council Chambers

Library Board
First Tuesday at 5:30 p.m.
Public Library

Planning and Zoning
Second Tuesday at 6:00 p.m.
City Hall Council Chambers

IMU Board of Trustees
Second and Fourth Mondays at 5:30 p.m.
City Hall Council Chambers

Board of Adjustment
First Wednesday at 6:00 p.m.
City Hall Council Chambers

Organizational Chart



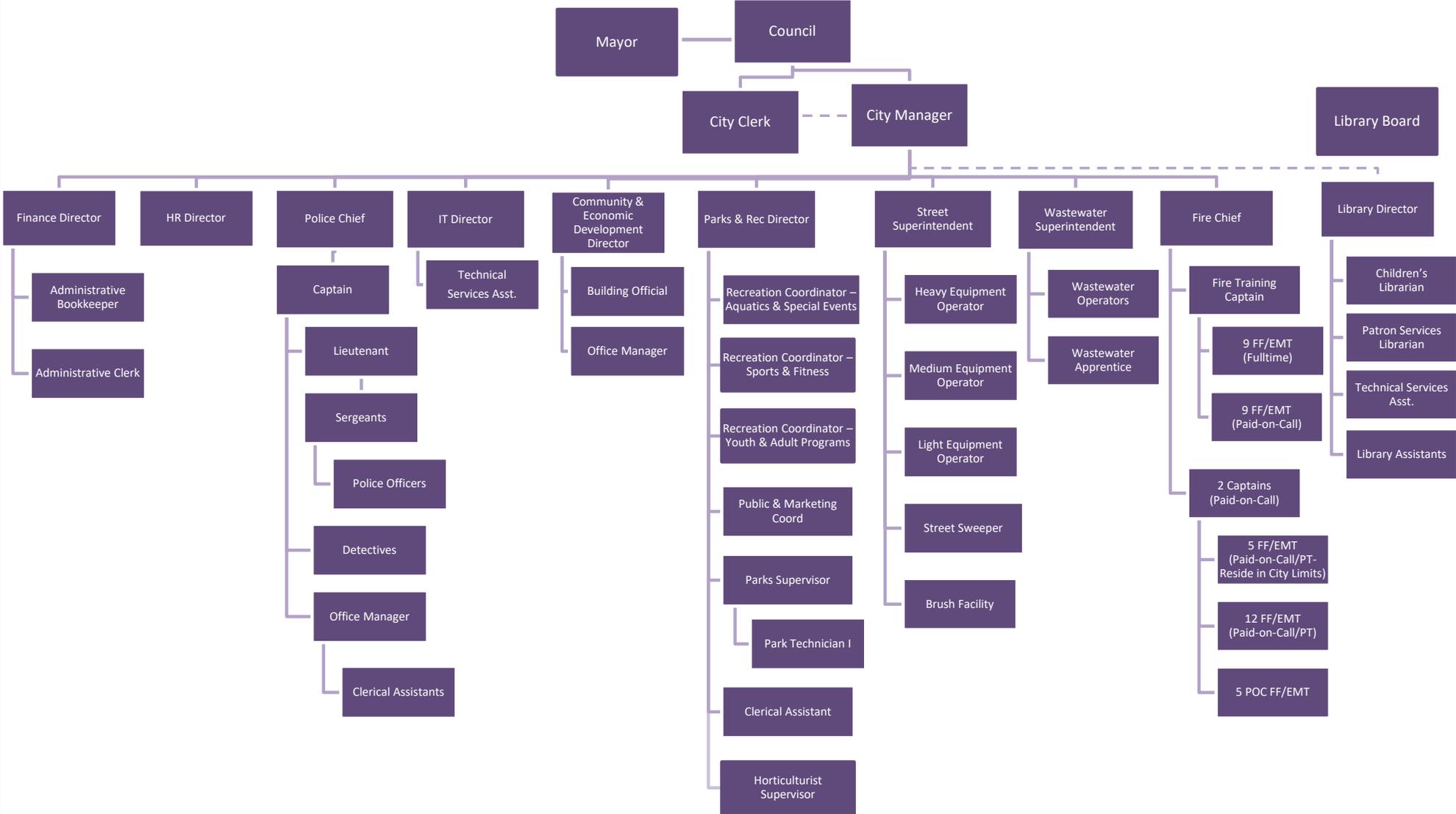
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Organizational Chart





City of Indianola Fulltime/Permanent Part-Time Staffing Summary

Department	FY 2017	FY 2018	FY 2019	Positions Added for FY20	FY 2020	(See Notes Below)
Mayor/Council	7	7	7	0	7	
City Manager	1	1	1	0	1	
City Clerk/Finance	3	3	3	1	4	1
Human Resources	1	1	1	0	1	
Community Development	3	3	3	0	3	
Information/Technology	2	2	2	0	2	
Police	25	25	25	3	28	2
Fire/EMS	8	11	11	3	14	3
Library	8	8	9	0	9	
Parks/Recreation	11	11	10	0	10	
Streets	7	7	7	0	7	
Sanitary Sewer	6	6	6	0	6	
	82	85	85	7	92	

Notes:

1. Accounts Receivable Position added due to IMU move from city hall
2. Two Police Officer and one clerical position recommended by staffing study
3. Three Firefighter/Paramedic positions recommended by staffing study

Demographics



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Demographics

Population: 14,782 (2010 Census)

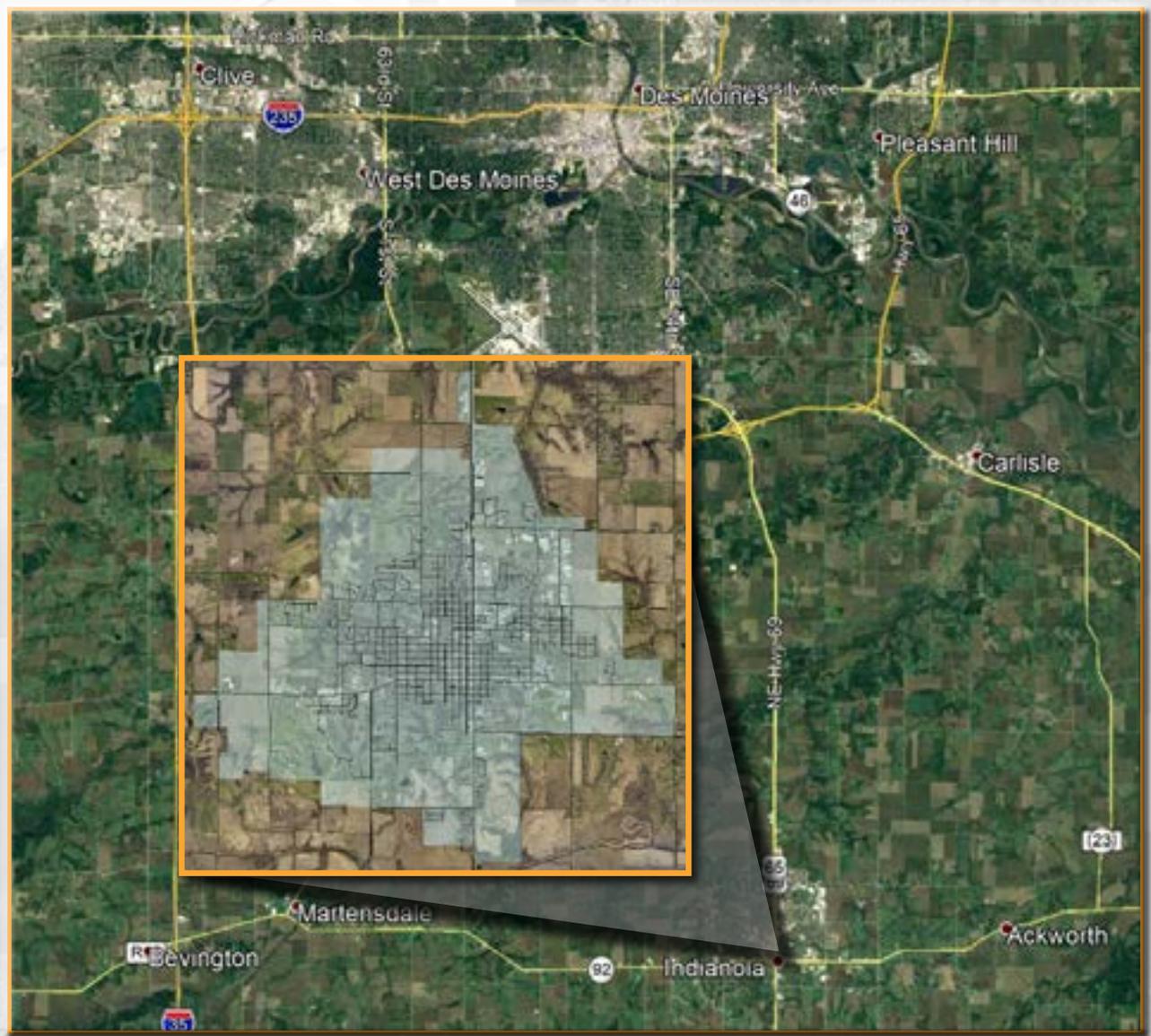
Geographical Area: 11.25 sq mi

Ethnicity

- 96.9% White/Caucasian
- 0.5% Black/African American
- 0.7% Asian
- 1.5% Hispanic/Latino
- 0.4% Other

Age

- Median Age: 36
- 6.6% Persons under 5 years
- 23.9% Persons under 18 years
- 54.3% Persons 19 - 64 years
- 15.2% Persons 65 years and over



*History of
Indianola*



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History of Indianola

The first official government of the City of Indianola took office April 1, 1864; it had its beginnings when 90 taxpayers of Indianola in October 1863, petitioned the county court as follows:

To the Honorable County Court of Warren County, Iowa:

“Your petitioners, citizens of the town of Indianola, County of Warren and State of Iowa, would respectfully pray your honor that the following described territory be incorporated under the name and style of the City of Indianola, which said territory embraces the aforesaid town of Indianola, together with all its additions, to-wit:

“commencing at the half mile stake on the north side of section twenty-five township seventy-six, north of range twenty-four west, thence running due east two hundred and thirty-six rods, thence due south sixty-eight rods, thence due east eighty-four rods to the half mile line in section thirty, township seventy-six, north of range twenty-three west, thence south to the center of said section thirty, thence due west to the north end of Walnut Street in Haworth’s Addition to said town of Indianola, thence due south one hundred sixty rods, thence due west to the southwest corner of said section thirty, thence still due west fifty-five rods and twenty-one links, thence north eighty rods, thence west sixty-five rods and twenty-nine links, thence north eighty rods, thence west to the center of section twenty-five, township seventy-six, range twenty-four, which will more fully appear from an accurate plat of said described territory herewith attached and made part of this petition.

“Your petitioners further represent that they have selected and duly empowered Maxwell & McNeil to act as attorneys on behalf of petitioners in prosecuting the passage of this petition to a final termination.”

The courts granted this petition just 60 years after the Louisiana Purchase in 1802. The one million square miles embraced in the purchase was unexplored and inhabited by Indians. Probably not over one thousand whites were in this vast territory. After the exploration of Lewis and Clark, it generally was believed the land never would be settled by civilized people, except along the principal streams.

Territorial government was set up and settlement was so rapid that states were formed. The Iowa territory was admitted as a state in 1846. The Virginia form of organization by counties was followed and Warren County was created by legislative act, being named in memory of Brig. General Joseph Warren who lost his life in the Battle of Bunker Hill. A commission was appointed to locate the county seat of government.

The settlers did not feel the need for county government with sheriff and judge. They were industrious, frugal and not inclined to meddle in each other’s affairs. Justice was being administered satisfactorily by a vigilante committee, but they did realize the need for taxes to fund schools and roads. The commissioners selected the site for the seat of government on June 4, 1849, and gave it the name “Indianola”. Col. P. P. Henderson said several years later the name “Indianola” was taken from a news item about Indianola, Texas, which was in a copy of the New York Sun that had been wrapped around his lunch. Eighty acres, in the form of a square, were purchased for \$100 for the town site.

Warren County was never plagued by Indian conflicts. Prior to white settlements, the Fox and Sac Indians ceded their lands in Iowa to the United States Government through treaties.



In the horse and buggy days, the court house in Indianola was surrounded by a hitchrack for horses. Pumps for watering horses were located on each corner of the square. By order of the city council, cows were restrained from running at large after November 20, 1887. According to the Record and Tribune history of Warren County, the Indianola Journal had this item about the coming of the Rock Island Railroad to Indianola, "Think of it! The iron horse, dragging cars of progress, at 20 miles an hour, snorting into our city, a telegraph bringing us news with a speed that out strides the lightning's flashing level best, and a grain elevator likewise. Out of the woods at last!"

And Indianola continued to get out of the woods. It was one of the first towns in Iowa to have a municipal electric plant which was constructed in 1890. This was a steam plant which burned coal that had to be hauled. D.C. current was generated and was available only mornings and evenings until midnight. Day current began in 1911. Customers were charged according to the number of lamps used. The location of the plant was determined by the fact that the city owned the ground and not by economy.

By 1928 the cost was so high that a change was necessary. Fairbanks, Morse diesel-powered generators producing A.C. current were installed. The diesels burned fuel oil which then was very cheap. The oil came to Indianola by rail and was conveyed by pipeline from the railroad to the electric plant. Financing was arranged by paying Fairbanks, Morse & Company pledge orders payable only from the earnings of the plant. The pledge orders were not a debt of the city. This was before the day of revenue bonds and lease purchasing which are the modern ways of such financing. The pledge orders were all paid before due while the cost of electricity to the people of Indianola dropped from 12c per KW to 5c per KW.

In 1905 the city contracted for the construction of a water plant in the amount of \$40,000 to be paid by sale of \$40,000 bonds. A suit intervened and the city was enjoined against issuing the bonds. So the plant was not paid for and was operated privately. The water supply was South River, a bend of which then came near the present residence. A dam was built at this bend a steam pumping plant was constructed to pump the water from the river to a stand pipe where the present water tower now stands. Later, the river cut a new channel a half mile south leaving the dam and pumping plant dry. Eventually the city bought the plant and mains for \$15,000. Wells were constructed and equipped with electric pumps. However, the water was hard and contained iron which stained everything in which the water stood.

With the help of electric plant funding, an iron removal and softening plant was constructed in 1933 at a cost of \$30,130. The 400,000 gallon, 115 foot water tower was built in 1932 and 2525 foot deep well was drilled and equipped in 1955. Indianola was one of 12 cities taking part in cooperation with the State Board of Health to test the effectiveness of fluoride in the water supply in 1952. The deep well produce fluorinated water and therefore ended the need to add fluoride. The original mains laid in 1905 are still in service today and have since been extended over the years to include approximately 50 miles. Another water tower, with a capacity of 750,000 gallons, was constructed in 1967 and two more deep wells have since been added to the system. A new plant was constructed in 1973 at a cost of over \$600,000 bringing the total plant value including mains, equipment, wells and inventory to over \$4,000,000.

The first paving was asphalt laid around the square in 1903. It was then removed in 1949 and replaced with concrete. The next paving used wooden blocks which were placed on clock each way from the square and to the Rock Island Depot on Howard Street, which consisted of 10 ½ blocks in all. Paving has continued throughout the city and today very few streets remain unpaved. There are approximately 77 miles of paved streets in Indianola.



The first sewers were constructed in 1910 in the south part of town and emptied into a septic tank about six blocks southwest of the square. Sewers in the north part of town were constructed in 1911 and emptied into a septic tank in the Moats Park region. These were gravity sewers and the two systems were necessary because the divide ran east and west through the center of the square. By 1953 the two systems were outgrown and a modern disposal plant was constructed north of the Country Club with truck lines from Jefferson Highway and the northwest part of town. The lay of the land has been overcome by lift stations and force mains. In 1972, the council contracted with an engineer to perform a study of the entire treatment and collection facilities. The report indicated that the existing system could not meet EPA pollution standards. The recommendation approved by council was to build a new north plant, improve the south plant and to develop a comprehensive system of interceptor sewers. Construction began in September 1976, and was completed in October 1979. In addition to an entirely new north plant and improved south plant, the contracts included 16 miles of clay, concrete, iron and plastic pipe, 250 manholes and 30,000 square yards of street pavement. Currently, the plan is in full operation, producing an effluent quality that surpasses the most stringent standards set by regulatory agencies. It has won awards and been the object of an advertising film. The process is two-stage activated sludge with an additional stage of tertiary treatment. Total value of plant, equipment, mains and inventory is over \$12,000,000.

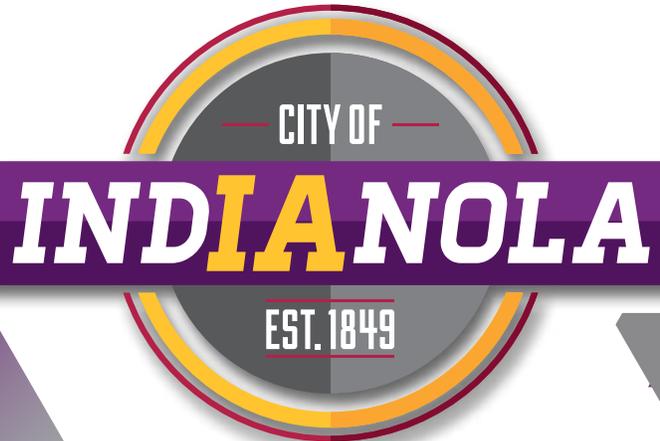
Ahquabi State Park exists because Indianola purchased, with the help of electric plant funds, some 560 acres of land and deeded it to the state for construction of a lake and park. The city reserved the right to use water from the lake as a part of its water supply. The name "Ahquabi", a Sac and Fox Indian name for place of rest, was submitted by Miss Mary Louise Brownrigg of Norwalk in a contest. She obtained the name from Jonas Poweshiek, a Mesquaquee Indian. The Mesquaquees were a tribe of the Sac and a Fox Indians. The name is appropriate because arrow heads found on the land indicate it was a favorite Indian camping ground.

Beside the many recreational opportunities at Ahquabi, Richard Downey Memorial Park at the water plant is equipped for picnics and "cookouts". The log cabin on the grounds, by advance reservation, is available for indoor parties. In 1974, the city purchased 160 acres of land located just east of town on Highway 92. Clarence and Mildred Pickard sold the property, which is now a park named after them, for \$128,000. A shelter house, playground equipment, restrooms, pond and newly established lighted softball diamonds are available for the public's use. It is an excellent family facility.

The National Hot Air Balloon Championships came to Indianola in 1973. This event became the National Hot Air Balloon Classic in 1989 and has remained as such since then. A very beautiful and elegant sight, the balloons fill air each August with every color of the rainbow. A museum dedicated to the history and future of ballooning will be located on Highway 65/69 on the north side of town sometime in 1987. This event has become a very big part of the community and its character.

Sources: Martin's History of Warren County
Record & Tribune's History of Warren County
City Records

*Budget
Memorandum*



CITY OF
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EST. 1849

FISCAL YEAR
2019-20

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— City Manager’s Office —

TO: Mayor and City Council
FROM: Ryan J. Waller, City Manager
Andrew J. Lent, Director of Finance

DATE: 4 March 2019

SUBJECT: Fiscal Year 2020 Recommended Budget

INTRODUCTION

On behalf of the entire City of Indianola team, we are pleased to present you with the proposed FY2020 (July 1, 2019 – June 30, 2020) Annual Operating and Capital Budget totaling \$ 35,462,873. The proposed FY2020 budget is balanced with all operating expenditures covered from current revenues, and capital expenditures coming from current revenues and reserves in excess of the City Council’s Financial Policy.

The operating expenditures in the proposed budget are aligned with available revenues and prepared consistent with the City Council’s Strategic Plan, Financial Policy, legislative directives, and our zero-based budgeting process. The following provides an overview of the City’s proposed budget and financial outlook.

FINANCIAL POLICY

The City Council adopted a Financial Policy in July 2016. This guiding document assisted in the preparation of the FY2020 budget. Below are a few of the key requirements of this policy, which may be found in its entirety on pages 24-32:

- A reserve of 25% of budgeted operational expenditures will be maintained in the general fund. This reserve will better allow for Indianola to operate should economic conditions deteriorate, unexpected repairs are required or even help maintain operations should something like a natural disaster occur.
- A reserve of 100% of budgeted operational expenditures will be maintained for proprietary (business) type fund, such as Water Pollution Control Department, due to its complexity and cost of repairs to the waste water treatment plant and collection system.
- A reserve equal to the preceding two fiscal years’ claims average prorated to six months for the Health Insurance Fund.
- Indianola uses the cash basis of accounting, for budgeting, reporting and annual financial statements. This method records income when received and expenditures when paid. This accounting method is non-GAAP and considered an “other comprehensive basis of accounting”.
- The City seeks a balanced budget; the annual budget will be considered balanced when revenues are collected sufficient to cover the City’s expenditures.
- An annual audit will be performed by an independent public accounting firm.
- The City will seek diversity in revenues, including local option sales tax, and franchise fees, and fees for service where appropriate, decreasing reliance on property taxes.
- Fees for services are utilized when appropriate, and are reviewed annually.



PROCESS

In accordance with the City's adopted Strategic Plan (starting on page 34) and following the City Council's annual adoption of Financial Policy and budget calendar, City Staff began a comprehensive process utilizing zero based budgeting. A copy of the approved budget calendar may be found on page 39.

Our multi-year forecasting model assists in demonstrating the long-term impacts of current budgetary decisions and project fund balance levels over time given current financial trends. Forecasting ensures that the City takes a long-term approach to its financial planning and can proactively address issues on the horizon. The forecasting model uses various assumptions as part of the budget process to ensure that the City is prepared in the event financial trends change.

A public hearing and adoption of the budget document will take place at the March 4, 2019 City Council Meeting. An adopted budget must be submitted to the State of Iowa's Department of Management by March 15, 2019.

FY2019 BUDGET IN REVIEW

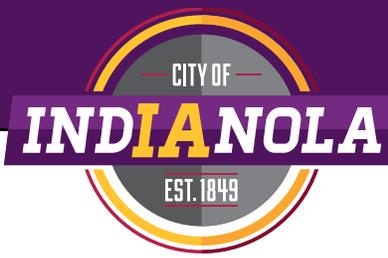
FY2019 has been an extremely productive year for the City of Indianola. The following is a list of just a few of the major accomplishments:

- Installation of a new computerized library lending system
- Upgrade of the city's financial accounting and electronic payroll system
- Improved building permit tracking and code enforcement inspection tracking
- Improved self-contained breathing apparatus for fire department
- Construction of new concession stand at Pickard Park
- Reconstruction of W. Clinton Avenue that included storm sewer improvements
- Completion of the Morlock Lift Station and Gravity Sewer to allow for more residential growth

FY2020 PRIORITIES AND INITIATIVES

With the adoption of a strategic plan and progress well underway on implementation of various components of the plan, there is every reason to believe that FY2020 will be equally exciting. The following are several key strategic initiatives planned for FY2020:

- Investment in public safety via the hiring of the following additional staff:
 - Two fulltime police officers,
 - A fulltime police clerical, and
 - Three fulltime firefighter/paramedics
- The creation of a School Resource Officer position that will be assigned at the high school and middle school in coordination with the Indianola School District
- Continued evaluation and determination of the future space needs for the City's public safety and administration departments
- Completion of a comprehensive update to the City's Master Plan
- Completion and possible implementation of a Streetscape Plan for the community's downtown Square



FY2020 CAPITAL PROJECT INITIATIVES

As noted previously, the City developed an initial five-year Capital Budget. Accordingly, the City will be better positioned to plan and budget for vital projects. Obviously, many of these projects are long term that have and will affect the City's budget. The following are several key strategic initiatives planned for FY2020:

- Completion of the third year of a multi-year pavement indexing system of the City's road network
- Completion of the City's multi-year storm water master planning process
- Repainting the municipal pool
- Replacement of pumps for the municipal pool slides
- Replacement of the sanitary sewer on 3rd Avenue between F and G Streets
- Investment in the City's storm sewer infrastructure focusing in on concerns between Buxton and J Streets and in the area between S and T Courts
- Continuation of the development and construction process of a new, state-of-the-art Wastewater Treatment Facility

BUDGET IMPACTS

There are several significant impacts to the budget in FY2020. When the State of Iowa passed Commercial Property Tax rollback, they funded a backfill for the amounts that cities would be losing that year in property tax revenues, for the City of Indianola, that amount is approximately \$202,629. This amount does not increase in the future; however, if the State of Iowa would pass legislation to reduce or eliminate the backfill, as of FY2020 the City would need to increase property tax rates by \$0.37/\$1,000, to offset lost revenues.

Other budget items of significance include personnel costs of \$9,950,978 (including health insurance), utility costs of \$696,611 (including IMU), required debt service payments of \$2,723,954 and aging municipal facilities. Together, these costs account for approximately half of the overall budget.

General Fund Departments are funded primarily through property taxes, and user fees. Other sources of revenue include PILOT payments, rents and interest earned. Tax revenues are estimated using taxable valuation at the budgeted tax rate, and non-tax revenues are estimated using a trend analysis, which rely heavily on prior experience, or in the case of road use tax, State of Iowa estimated per capital revenues. General fund balances are expected to decrease by 4% year over year. Public Safety Departments, Police and Fire, will decrease by amounts greater than 10% due to capital transfers. These capital transfers are for equipment and will not adversely affect operational budgets in the future.

Outstanding General Obligation and Revenue debt is now \$23,165,000. The State of Iowa limits General Obligation Debt to 5% of total valuation. For FY 2020, with just over \$11,580,000 in GO bonds, the City of Indianola is well under its statutory limit of \$49,195,618. Sanitary Sewer improvements have been made through the State Revolving Fund (SRF) loan program. The City currently has \$12,083,000 of principal outstanding through this program.

Additional SRF loans will be made with the construction of a \$35 million wastewater treatment plant. The payments on these loans will be made through Local Option Sales, Services Tax revenue and Sanitary Sewer charges.

Debt service schedules for General Obligation and Revenue Bonds are given in Appendix 5.



Rollback

Rollback is a term and calculation used to reduce taxable value of residential, commercial, industrial and agricultural properties. The rollback percentage is determined by the State of Iowa on a yearly basis. Originally, the purpose of the rollbacks was to keep residential property value consistent with agricultural property to prevent agriculture from assuming too much of the tax burden. Historically, single-family residential property was the category most affected by rollback. Commercial and industrial rollbacks reduced commercial and industrial taxable values by 10 percent through a state-enacted “property tax reform” bill in 2016. In the same bill, a multi-family residential rollback was introduced, which reduced valuations in this category by 3.75% and will steadily increase until it is the same as the single-family residential.

When rollback percentages decrease, revenues decline because the taxable base is reduced. This can lead to decreases in revenue.

Rollbacks for the categories over the last five years are shown below:

	FY2020	FY2019	FY2018	FY2017	FY2016
Residential	56.92%	55.62%	56.94%	55.63%	55.73%
Multi-Residential	75.00%	78.75%	82.50%	86.25%	90.00%
Commercial	90.00%	90.00%	90.00%	90.00%	90.00%
Industrial	90.00%	90.00%	90.00%	90.00%	90.00%
Agricultural	56.13%	54.45%	47.50%	46.11%	44.70%

Taxable Valuation

The City’s taxable valuations are the amounts the City applies its tax rate to, which results in the total tax revenue. For FY2020 the taxable non-debt service valuation increased to \$541,061,486 (from \$524,667,906) and the taxable debt service valuation increased to \$619,649,554 (from \$597,008,652). These increases were due to commercial growth especially in the urban renewal area, a small residential rollback decreases and offset by the increasing multi-residential rollback. The goal of assessed value is to represent market value. A table showing changes of the taxable valuation is shown below:

Assessment Year	Fiscal Year	TAXABLE VALUATION		
		TOTAL Non-Debt Service	GRAND TOTAL With Debt Service	GROWTH PERCENT TOTAL
1/1/2012	2014	\$ 468,464,180	\$ 515,971,427	
1/1/2013	2015	468,506,382	512,936,217	-0.59%
1/1/2014	2016	475,010,758	527,756,522	2.89%
1/1/2015	2017	481,746,187	541,473,865	2.60%
1/1/2016	2018	492,577,085	559,258,215	3.28%
1/1/2017	2019	524,667,906	597,008,652	6.75%
1/1/2018	2020	541,061,480	619,649,554	3.79%

Economic development efforts also have an influence on the City’s tax base. By attracting commercial, industrial and residential development, the tax base grows, which helps to spread the cost of municipal operations over a larger base, resulting in a lower per capita cost.



Property Tax Rate

Tax related expenses and revenues are divided into three categories: Debt Service, General Fund and Trust & Agency (i.e. liability premiums and employee benefits). Debt Service has a separate tax rate designated solely to retire General Obligation Debt incurred by issuing bonds and other debt instruments. The General Fund tax rate has a statutory limit of \$8.10 and pays for operations and maintenance of police, fire, parks and recreation, library and administration, etc. Trust and Agency funds provide tax revenue alternatives outside the General Fund and are used for liability premiums and employee benefits when the General Fund \$8.10 limit is met.

In FY2019, the levy rate was is \$12.70 with a breakdown of \$8.10 general fund, \$3.573 trust & agency and \$1.03 debt service. In FY2020, for the first time in five years, the property tax levy was increased by 57 cents to \$13.27 with a breakdown of \$8.10 general fund, \$4.28 trust & agency and \$0.89 debt service. This increase is necessary to fund the increase in the public safety staffing mentioned previously.

Tax Increment Finance Value

The City uses Tax Increment Finance (TIF) as an economic tool to provide incentives for growth and development. TIF is derived by freezing the existing taxable value in an area and then capturing City, County and School tax revenue (excluding certain sublevies) from the newly created value (increment). TIF funds are used to fund infrastructure, including: streets, water and sewer, as well as tax rebates or forgivable and/or low interest loans to industrial and business prospects that expand or develop in Indianola. Summercrest Hills, located at the NE portion of the City, is a good example. This area is in a TIF district and TIF revenues generated have been utilized to improve infrastructure and facilities, such as the Country Inn & Suites and YMCA facility.

Taxable TIF Valuation in FY2020 of \$78,588,074 is an increase from the FY2019 amount of \$72,340,746. Taxes from these amounts are used for economic development projects as noted above.

PILOT

Payment In Lieu of Taxes (PILOT) is a revenue source from non-tax paying entities (electric, water & sewer departments) that receive City services. PILOT contributions for FY2020 are based on a percentage of revenues and are shown in the following table:

Electric	\$732,000
Water	\$71,400
Sewer	\$158,663

Road Use Tax (RUT)

RUT funds are revenues paid by the State to the City at an estimated \$121 per capita. This will result in a projected total of \$1,796,013. By a state constitutional amendment, this revenue is restricted to paying for the street department’s operations and maintenance budget, including snow removal, street repair/patching and street sweeping.

Sewer Utility

The Sewer department is an enterprise fund and is not supported by property taxes. Due to the age of the facility, and an increase in utilities, the costs continue to increase for the Wastewater Treatment Plant. Construction of a new facility is being pursued and is estimated to cost approximately \$35 million*. The City will continue to invest in repairs to the facility to keep it operational during the planning and eventual construction of the new plant.

* This is an estimate and is subject to change based upon requirements of the EPA and final construction costs.

Reserves

The total FY2020 general fund balance is projected to end at \$7,012,057. These funds are important as they provide the City the ability to continue to provide services in the event of financial constraints due to unforeseen events. Additionally, maintaining an adequate fund balance helps maintain lower interest rates when needing to borrow. The financial policy was formalized in FY2016 and reserves are compliant with the adopted policy.



Amendments to Budget

Amendments occur to the budget when needed, and in accordance with all applicable State of Iowa statutes. Following formal adoption of the budget, staff continues to monitor revenues and expenditures for potential amendments to the budget. There are two types of budget amendments. The first type, an internal budget transfer, does not change the “bottom line” total for a department and is only required to be approved by the department director and the finance director.

The second type is a formal budget amendment. Expenditures are classified by nine State-defined programs comprising the functions of the City. If any of these nine programs’ combined expenditures will exceed the adopted budget, an amendment is required.

Attempts are made to limit formal budget amendments. Per Section 384.18 of the Iowa Code, budgets can be amended for the following reasons:

- To permit the appropriation and expenditure of unexpended unencumbered cash balances on hand at the end of the preceding fiscal year which had not been anticipated in the budget.
- To permit the appropriation and expenditure of amounts anticipated to be available from sources other than property taxation and which had not been anticipated in the budget.
- To permit transfers from the debt service fund, the capital improvements reserve fund, the emergency fund, or other funds established by state law, to any other City fund unless specifically prohibited by state law.
- To permit transfers between programs within the general fund.

Any amendments must be submitted to the State of Iowa in the same manner as the original budget, and are subject to Iowa Code Section 384.16. Protests to amendments are governed by Iowa Code Section 384.19, and allow for a protest hearing.

GOVERNMENTAL FUND TYPES

General Fund is the City’s primary operating fund. The General Fund includes all financial resources of the City, except those required to be accounted for in another fund.

Special Revenue Funds report the proceeds of specific revenue sources that are restricted or committed to expenditures for specified purposes other than debt service or capital projects.

Debt Service Fund is maintained to pay for general long-term debt not being financed by proprietary funds.

Capital Projects Fund includes financial resources that are restricted, committed, or assigned to expenditures for capital outlay including the acquisition or construction of capital facilities and other capital assets.

Enterprise Funds are used to account for operations and activities that are financed and operated in a manner similar to a private business, where costs of providing the service are expected to be financed through user charges. Examples include Water Pollution Control Department

Internal Service Funds are used to finance and account for services and commodities furnished by designated departments to other departments of the City.

STAFF ASSISTANCE

It is important to recognize the efforts of the amazing staff of Indianola in preparation of this budget. The staff takes great pride in the work they do for the community and their commitment to being fiscally responsible is to be commended.

Financial Policy



CITY OF
INDIANOLA
EST. 1849

FISCAL YEAR
2019-20

**BUDGET
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City of Indianola Financial Policy Last Amended, 20 August 2018

Section 1 - General Policy

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

Section 2 - Revenue Policies

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

General Revenue Policies

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

Property Taxes

1. The City's total property tax levy rate and tax revenues shall be reviewed annually and evaluated taking into consideration current and forecasted economic conditions, proposed service level changes, State and Federal mandates, changes in the property tax rollback, amendments to the property tax law, and any other factors that affect the City's ability to provide basic City services or maintain sufficient cash reserves.
2. Stability and consistency in the property tax levy rate from one year to the next is desired. Adjustments to the levy are appropriate and may be made when tax revenues are projected to fall short. If revenues are expected to exceed the funding for basic services, the city council will review available options, which may include, but are not limited to infrastructure improvements, equipment or economic development projects.



Urban Renewal - Tax Increment Financing Policy

Purpose

The City creates urban renewal districts to:

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

Guidelines

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

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

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

Process

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

Restrictions

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



4. Fluctuation/Reserves Tax: increment reserves will be established to help offset major fluctuations in debt reservation requirements. Funds held in reserves will be specifically identified and held for a future debt or contractual obligation.

Municipal Enterprises

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

At least annually our user fees and charges should be reviewed. When necessary, user fees and charges should be recalculated and revised to reflect the actual cost of activities.

Section 3 - Reserves and Contingencies

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

General Policies

1. General Fund cash reserves (fund balance) should be maintained at a level sufficient to provide funding for general governmental operations. It is the City's goal to have an unrestricted minimum balance at fiscal year-end of not less than 25% of general fund expenditures. However, the balances may be higher, if deemed prudent, due to the uncertainty of future revenues or anticipated expenditures.
2. Enterprise Fund unrestricted cash reserves (fund balances) should be maintained at a level sufficient to provide funding to meet 100% of the fiscal year expenditures.
3. Road Use Tax-. It is the City's goal to have an unrestricted minimum balance at fiscal year-end of not less than 50% of Road Use Tax fund operating expenditures. The balance may be higher, if deemed prudent, due to the anticipated capital expenditures.
4. Storm sewer Utility- It is the City's goal to have an unrestricted minimum balance at fiscal year-end of not less than 25% of Storm Sewer Utility fund expenditures, or \$100,000 whichever is greater. The balance may be higher, if deemed prudent, due to the anticipated capital expenditures.
5. Health Insurance Fund-It is the City's goal to ensure the upcoming Fiscal Year health insurance fund balance is equal to the preceding two fiscal years' claims average prorated to 6 months.
6. Cash reserves should not be used to finance routine operating expenses, which exceed budget levels. Routine operating expenses shall be defined as reasonably anticipated reoccurring annual expenditures.
7. Cash reserves may be used to finance capital improvement projects only when cash reserves have been specifically identified in the budget to finance such project, and do not bring the fund balance below the required level.
8. Excess cash reserves may be used to balance revenues and expenditures as long as the minimum cash reserve requirements of this policy are met, provided that said cash reserves may only be used to offset non-reoccurring expenditures.
9. Revenues will equal or exceed expenditures for each budget year unless there are funds available in excess of the



cash reserves requirements of this policy.

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

Working Capital

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

Equipment Replacement Reserve Fund

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

Capital Project and Vehicle & Equipment Reserve Funds

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

GASB 54

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

Section 4 – Operating Expenditure Policies

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

General Policies

1. Expenditure projections will be developed on an annual basis, and will be reviewed quarterly. Projections should include estimates of anticipated operating costs for programmed capital improvement projects, and for equipment and capital facilities replacement and maintenance schedules.



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

Section 5 – Capital Improvements Planning

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

General Policies

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

Section 6 - Debt Management Policies

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



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

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

General Policies

Long-term borrowing shall be limited to capital improvements projects that cannot be financed from current revenues, have estimated life span of greater than the term of borrowing and generally to capital projects with an aggregate project cost of \$250,000 or greater. Principal and interest will be scheduled to be within the revenues available for debt service. Long-term debt shall not be used for current operations.

1. Any capital improvement projects or capital equipment financed through bonds should be financed for a period not to exceed the expected useful life of the asset being financed.
2. Total outstanding debt, including overlapping debt, will be considered when planning additional debt issuance.
3. Consideration should be made for the City's share of utility projects, including the cost of over-sizing of water, sewer and storm water mains, -being financed with current utility funds and other revenues when funds are appropriate and available.
4. The use of general obligation bonds for projects does not dismiss the potential of pro rata payment for debt service by specifically benefited funds such as water, sewer, storm water, or road use tax.
5. The City will consider refunding outstanding debt in order to achieve interest cost savings, restructure principal and/or eliminate burdensome covenants with bondholders. Refunding's undertaken to achieve interest cost savings in advance of their call date should strive to achieve a new present value savings benefit equal to a minimum of 3% of the present value of the refunded par amount.
6. Financing requirements will be reviewed annually. The timing for financing will be based upon the City's need for funds, market conditions and debt management policies.
7. The City will follow a policy of full disclosure on every financial report and bond prospectus with bond rating agencies about its financial condition.
8. The City will follow applicable laws, regulations and bond covenants relative to arbitrage and rebate compliance requirements.

Debt Limitations

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



Section 7 - Financial Reporting and Accounting

General Policies

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

Reports

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

Section 8 – Investment Policies

Scope of Investment Policy

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

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

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

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

Delegation of Authority

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



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

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

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

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

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

Objectives of Investment Policy

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

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

Prudence

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

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

Instruments Eligible for Investment

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



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

Prohibited Investments and Investment Practices

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

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

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

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

Investment Limitations

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

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

Safekeeping and Custody

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

Ethics and Conflict of Interest

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

Reporting

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

Adopted by City Council on July 5, 2016, amended by City Council on August 20, 2018

Strategic Plan



CITY OF
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City of Indianola, Iowa Planning Session Report

Conducted July 18, 2016
Approved August 1, 2016

Mayor:

Kelly B. Shaw

City Council:

John Parker, Jr.

Brad Ross

Shirley Clark

Pam Pepper

Greta Southall

Joe Gezel

City Staff:

Ryan J. Waller, City Manager



Facilitated by:

Jeff Schott

Institute of Public Affairs

University of Iowa



CITY OF INDIANOLA, IOWA PLANNING SESSION REPORT 2016

Introduction

The City of Indianola requested the Institute of Public Affairs (IPA) to assist the city by facilitating a planning session with the Mayor, City Council and Department Heads.

The City Council and the Mayor held a work session conducted by the IPA on July 18, 2016. In attendance and participating in the meeting were Mayor Kelly B. Shaw and Council Members Joe Gezel, Pam Pepper, Brad Ross, and Greta Southall. Also participating in this meeting was City Manager Ryan Waller, Police Chief Dave Button, Library Director Joyce Godwin, Community Development Director Chuck Burgin, Street Superintendent Ed Yando, Human Resources Director RoxAnne Hunerdosse, Waste Water Treatment Plant Director Rick Graves, Parks and Recreation Director Doug Bylund, Finance Director Chris DesPlanques, and Deputy Fire Chief Mark McCurdy.

Identification of Strategic Focus Areas

The Mayor and Council Members identified the following Strategic Focus Areas - key issues of paramount importance to the City of Indianola that need to be addressed in terms of leadership direction, goals, programs, policies and resource allocation in order to achieve the organization's mission and strategic vision:

- Economic Development
- Infrastructure
- Quality of Life
- City Facilities
- City Staffing
- Budget and Finance



Strategic Focus Areas - Objectives

For each Strategic Focus Area, the Mayor and Council Members identified the following objectives, intentions, or aspirations as to where they want the City of Indianola to be in terms of addressing these major issues:

Economic Development

- Promote residential development
- Promote commercial development
- Promote office/headquarters/satellite facilities
- Promote tech sector
- Undertake strategic planning to identify target industries/businesses to locate in Indianola
- Continue the marketing/branding initiative

Infrastructure

- Continue to move forward with the Waste Water Treatment Plant project
- Develop a street repair/maintenance and financing plan
- Develop a multi-year Capital Improvements Program and Equipment/Asset Replacement Plan

Quality of Life

- Promote construction/expansion of trails
 - Seek grants for trail development
 - Identify options for encouraging trail planning as part of new subdivision development
- Develop concept and financing plan for beautification of Gateways into the City
- Develop a plan for location of new parks for underserved sections of the City, especially north side of Indianola
- Vigorously promote enforcement of property maintenance standards
 - Evaluate city property maintenance codes and revise as appropriate
 - Adopt code enforcement policy

City Facilities

- Evaluate existing city facilities (city-wide) in terms of meeting current and projected needs
- Develop plan for enhancing city facilities as may be determined
 - Identify and evaluate potential space need alternatives (such as sharing with other agencies)
 - Identify priorities
 - Develop financing plan



City Staffing

- Develop staffing plan to address current and projected needs
- Evaluate employee wage and benefit packages
- Continue to evaluate the City's benefit program, mainly health insurance

Budget and Finance

- Continue program and actions to enhance the City's financial condition
- Implement the City's financial policies
- Evaluate alternatives to address rising costs associated with providing employee health insurance
- Develop a multi-year Capital Improvements Program and Equipment/Asset Replacement Plan (per Infrastructure Focus Area above)
- Develop and implement a program to educate the public regarding the issues, trends and challenges related to the City's financial/budgetary situation

Final Comments

It was a pleasure to assist the City of Indianola with this planning process. I was extremely impressed with the level of cooperation and positive attitudes of the elected officials and city staff.

As discussed at the planning session, it is recommended that after City Council approval of the Strategic Focus Areas and Objectives, city staff prepare an "Action Plan" for accomplishing the planning goals. The action plan would define the steps that would be needed to accomplish each goal, identify who is responsible for implementation, and establish a timeline for accomplishment. The action plan should then be presented to the Mayor and City Council for review and approval. It is also recommended that staff review with the Mayor and City Council the status of implementing these priorities on a quarterly basis.

Also as discussed at the planning session, it is important for the City Council to incorporate these priorities when addressing other important policy considerations, such as the budget and Capital Improvements Program development.

Jeff Schott
Institute of Public Affairs
The University of Iowa
July 20, 2016

Budget Calendar



CITY OF
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FY 2020 City of Indianola Budget Process

Date	Action Item	City Manager	Finance	Staff	Council
May 8, 2018	Publish FY18 Budget Amendment Hearing Notice	X	X	X	
May 1-15, 2018	Environmental Scan for FY20 budget	X			
May 21, 2018	Council Meeting: Amend FY18 budget	X	X	X	X
July 16, 2018	Council Study Session: Presentation of fees, environmental scan to Council to get direction regarding tax rate & fee schedule for FY20 budget	X	X	X	X
July 30, 2018	Capital Improvement requests due to Finance	X	X	X	
August 6, 2018	Council Meeting: Approve Budget Policy	X	X	X	X
August 15-30, 2018	Prepare draft CIP budget	X	X		
September 4, 2018	Council Study Session: Receive direction from Council regarding CIP budget	X	X	X	X
September 1-15, 2018	Initial budget targets for FY 2020 operating budget	X	X		
September 15-30, 2018	Five year projections complete; Review CIP	X	X	X	
October 1, 2018	Council Study Session: Discuss 5 year CIP	X	X	X	X
November 1, 2018	Letter to Agencies that received PY funding due		X		
November 1-15, 2018	Analysis of budget requests & review of department operational plans & funding requirements	X	X	X	
November 19, 2018	Council Study Session: budget update, revenues, operating impacts of capital projects, and related topics	X	X	X	X
December 1, 2018	Budget Request from Other Agencies Due to Finance	X	X		
December 1, 2018	TIF debt certifications due to County Auditor		X	X	
January 1, 2019	Valuation Data from County		X	X	
January 16-20, 2019	Draft FY20 budgets to department heads & Council	X	X		
January 23-31, 2019	Individual Council budget discussions	X	X		X
January 31, 2019	Deadline to receive feedback regarding FY20 budget	X	X		X
February 4, 2019	Council Meeting: Set public hearing for FY20 budget for March 4, 2019	X	X	X	X
March 4, 2019	Council Meeting: Hold public hearing for FY20 budget & Adoption of budget	X	X	X	X
March 15, 2019	DEADLINE to file budget with the State/County	X	X	X	

*Budget
Estimates*



CITY OF
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City-Wide Budget Estimates Re-Estimated FY19 & FY20 Projections

DEPTS	7/1/2018 BEGIN BALANCE	RE-EST NON-TAX REVENUE	FY19 TAXES	RE-EST EXPENSES	7/1/2019 ENDING BALANCE	FY20 NON-TAX REVENUE	FY20 TAXES	FY20 EXPENSES	PROJECTED ENDING BALANCE
001 GOVERNMENT	1,609,141	2,566,645	749,816	2,651,549	2,274,053	2,571,382	599,994	3,202,951	2,242,477
011 POLICE	1,419,411	401,650	2,621,863	3,048,934	1,393,990	544,478	2,926,180	3,489,890	1,374,757
015 FIRE	372,134	302,854	289,298	592,016	372,270	159,317	546,907	707,437	371,057
016 AMBULANCE	(71,839)	761,854	694,269	1,408,364	(24,080)	944,248	765,051	1,714,042	(28,823) ¹
041 LIBRARY	163,249	84,965	513,265	606,158	155,322	81,167	598,609	681,153	153,945
042 PARK & REC	532,769	400,436	1,152,849	1,536,877	549,177	355,804	1,269,424	1,629,499	544,906
045 POOL	146,988	160,614	93,950	251,724	149,828	160,614	93,950	290,740	113,652
071 GENERAL FUND DEBT	56,355	-	-	-	56,355	-	-	56,355	-
SUBTOTAL	4,228,208	4,679,018	6,115,309	10,095,622	4,926,914	4,817,009	6,800,115	11,772,068	4,771,971

FY20	Tax Valuation	Gen'l Rate	Tax Revenue	State Backfill	Total
General Fund (Regular)	541,061,480	8.10	4,382,598	123,601	4,506,199
Employee Benefits	541,061,480	4.28	2,316,939	65,344	2,382,283
General Fund (Ag)	1,613,663	3.00	4,847	-	4,847
Debt Service	619,649,554	0.90	555,689	13,684	569,373
TOTAL			7,260,073		7,462,702

¹ Negative balance in Ambulance fund due to switch to third-party billing. Gap in up-to-date billing should be completely closed in FY2020-2021

DEPTS	7/1/2018 BEGIN BALANCE	FY19 NON-TAX REVENUE	FY19 TAXES	FY19 RE-EST EXPENSES	7/1/2019 ENDING BALANCE	FY20 NON-TAX REVENUE	FY20 TAXES	FY20 EXPENSES	PROJECTED ENDING BALANCE
99 NATURAL GAS FRANCHISE FEES	736,090	100,000	-	240,000	596,090	100,000	-	-	696,090
110 ROAD USE TAX	1,582,454	1,989,613	-	1,784,955	1,787,112	1,800,013	-	1,978,579	1,608,546
112 TRUST AND AGENCY (EMP BENEFITS)	-	1,954,546	-	1,901,156	53,390	2,382,280	-	2,319,674	115,996
115 YMCA MAINTENANCE OBLIGATIONS	361,454	110,146	-	20,000	451,601	100,000	-	20,000	531,601
121 LOCAL OPTION SALES TAX	3,481,405	1,500,000	-	-	4,981,405	800,000	-	1,100,000	4,681,405
125 TIF--DOWNTOWN/HILLCREST	1,644,415	-	2,285,759	1,316,765	2,613,409	-	2,502,609	1,079,086	4,036,932
141 LIBRARY SPECIAL REVENUE	28,012	20,000	-	15,500	32,512	22,000	-	22,000	32,512
142 PARK & REC SPECIAL REV	106,492	1,500	-	4,379	103,613	6,000	-	19,000	90,613
160 DOWNTOWN REVOLVING LOAN	231,564	46,250	-	108,266	169,548	36,059	-	36,059	169,548
161 DOWNTOWN BIZ PLAN	56,573	30,000	-	11,953	74,620	30,000	-	30,000	74,620
177 POLICE FORFEITURE	19,830	-	-	-	19,830	-	-	-	19,830
190 VEHICLE RESERVE FUND	1,062,658	824,013	167,323	960,972	1,093,022	649,416	125,000	909,416	958,022
199 POLICE RETIREMENT	65,203	-	-	25,000	40,143	-	-	25,000	15,143
200 DEBT SERVICE	1,278,505	1,173,623	628,571	2,066,545	1,014,154	1,226,186	569,374	2,074,645	735,069
301 GEN FUND CAPITAL PROJECTS	546,657	536,480	178,760	727,324	534,573	194,800	125,000	194,800	659,573
321 STREET CAPITAL PROJECTS	239,718	553,600	-	959,021	(165,703)	262,000	-	262,000	(165,703) ²
344 COMMUNITY ATHLETIC FACILITY	(2,580)	-	-	-	(2,580)	2,580	-	-	-
353 COMMUNITY RE-DEVELOPMENT	(42,551)	95,000	-	10,000	42,449	-	-	10,000	32,449
650 STORMWATER UTILITY	547,719	203,000	-	394,250	356,469	204,000	-	346,815	213,654
670 RECYCLING	117,488	276,000	-	250,008	143,480	282,562	-	282,415	143,627
820 HEALTH INSURANCE	863,631	1,879,894	-	1,627,000	1,116,525	2,055,000	-	2,008,132	1,163,393
830 HRA	189,912	-	-	96,306	93,606	-	-	-	93,606
840 FLEX/SHORT TERM DISABILITY	197,415	4,677	-	14,845	187,247	-	-	-	187,247
850 LIABILITY INSURANCE RESERVE	13,357	3,131	-	2,522	13,966	5,000	-	3,000	15,966
	13,325,421	11,301,473	3,260,413	12,536,767	15,350,480	10,157,896	3,321,983	12,720,621	16,109,738
610 SEWER O & M	971,579	1,633,587	-	1,619,135	986,032	1,650,000	-	1,871,882	764,150
710 SEWER CAPITAL PROJECTS	1,272,900	4,471,383	-	4,687,684	1,056,599	3,236,300	-	3,131,147	1,161,752
771 SEWER RESERVE	-	-	-	-	114,239	-	-	-	114,239
781 SEWER PLANT CONSTRUCTION	417,572	25,000	-	-	442,572	8,325,000	-	8,200,000	567,572
791 SEWER REVENUE BONDS	288,611	826,021	-	826,021	288,611	825,397	-	825,397	288,611
SUB-TOTAL SEWER	3,064,902	6,955,991	-	7,132,840	2,888,053	14,036,697	-	14,028,426	2,896,324
SUBTOTAL (THIS PAGE)	16,390,323	18,257,464	3,260,413	19,669,607	18,238,533	24,194,593	3,321,983	26,749,047	19,006,062
GRAND TOTAL	20,618,531	22,936,483	9,375,722	29,765,229	23,165,447	29,011,602	10,122,098	38,521,115	23,778,033

² Negative balance will be addressed in FY2020 budget amendment from gas franchise fee fund transfer

*Fund
Organizational
Chart*



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CITY OF INDIANOLA FUND STRUCTURE OVERVIEW AND BASIS OF ACCOUNTING AND BUDGETING

FUND STRUCTURE OVERVIEW:

The accounting system and the budget appropriation process are structured according to the basic guidelines established by the Government Finance Officers Association of the United States and Canada. The format includes the basic funds and fund types which follow.

The City's **governmental funds** are as follows:

General Fund - This fund accounts for all transactions of the city that pertain to the general administration of the city and the services traditionally provided to its citizens. This includes general administration, police, fire, EMS, library, parks and recreation, and the Veteran's Memorial Pool. The General Fund also includes sub-funds for General Fund Debt Service and the Mid-American Energy (MEC) Franchise Fee.

Special Revenue Funds - These funds are utilized to account for revenues derived from specific sources which are usually required by law or regulation to be accounted for as separate funds. For the City of Indianola, these funds include the Road Use Tax Fund, Local Option Sales Tax Fund, Employee Benefits Fund, Tax Increment Fund, and Police Forfeiture Fund. While the City continues to budget several of these funds as Special Revenue funds, library special revenue fund, YMCA maintenance fund, park special revenue fund, downtown revolving loan fund, downtown BIZ fund, police retirement fund, and the Vehicle and Equipment Replacement fund are included as part of the City's General Fund on fiscal year-end financial statements as required by Governmental Account Standards Board (GASB) Statement 54.

Debt Service Fund - This fund accounts for the accumulation of revenues for and payment of principal and interest on general obligation long term debt.

Capital Projects Fund - These funds are utilized to account for financial resources to be used for the acquisition or construction of capital facilities or other major fixed assets.

The City's **business-type funds** include the following:

Enterprise Funds - These funds are utilized to account for operations and activities that are financed and operated in a manner similar to a private business enterprise, and where the cost of providing goods and services to the general public on a continuing basis is expected to be recovered primarily through user charges. The City has also established Enterprise Funds when it was advantageous to segregate revenues earned and expenses incurred for an operation for purposes of capital maintenance, public policy, management control, or accountability. Enterprise Funds for the City include the Sanitary Sewer funds, Recycling fund, and Storm Water Utility fund.



Internal Service Funds - These funds are established to finance and account for services and/or commodities furnished by one department or agency to other departments or agencies of the city. The Internal Service Funds of the City are the Health Insurance, Health Reimbursement Account fund, Short-Term Disability fund and the City Liability Reserve fund.

Accounting for financial activities of the City and the budget appropriation process are also presented according to classifications required by the State of Iowa. Revenues are credited to individual fund types while expenditures/expenses are recorded according to functional areas within specific funds for budgetary control purposes. All of the city's funds are considered appropriated funds according to the criteria established by the State. This budget document was prepared according to these criteria. The following functional areas are included in the budget:

General Government - This function provides for the operation of the government and assures the general administration of the municipality. Activities included in this function are mayor and council, legal services, city administrator, human resources, finance, information technology, and city hall.

Public Safety - This function provides for services to reduce the amount and effects of external harm to individuals and damage to property, and in general to promote an atmosphere of personal security from external events. Community development, police, fire, and EMS are included in this function.

Culture and Recreation - This function promotes the general well-being of the City and encourages the fullest development of cultural and educational potentials of the citizens in the community. This function includes the activities of library, parks and recreation, and aquatic center.

Public Works - This function provides for safe and well-maintained infrastructure for the City. Activities included in this function are brush facility, roadway maintenance, snow and ice control, street cleaning, traffic control, and engineering.

Community and Economic Development – This function provides for planning and development of the City including the social, physical, and economic needs of the City. Activities included in this function are community betterment, economic development, and the Tax Increment Funds.

Health and Social Services – This function provides for assistance to service agencies involved in providing health and social services in the community. Indianola has no activity under this function.

Debt Service – This function provides for the accumulation of resources for and the payment of principal and interest on long-term debt of the City.

Capital Projects – This function provides for the acquisition or construction of major capital facilities or equipment for the City.

Business-Type Activities – This function includes activities of the City that are financed in whole, or in part, by fees charged to external parties for goods or services. These activities are accounted for as enterprise funds and include the sanitary sewer, recycling and storm sewer funds.



BASIS OF ACCOUNTING AND BUDGETING:

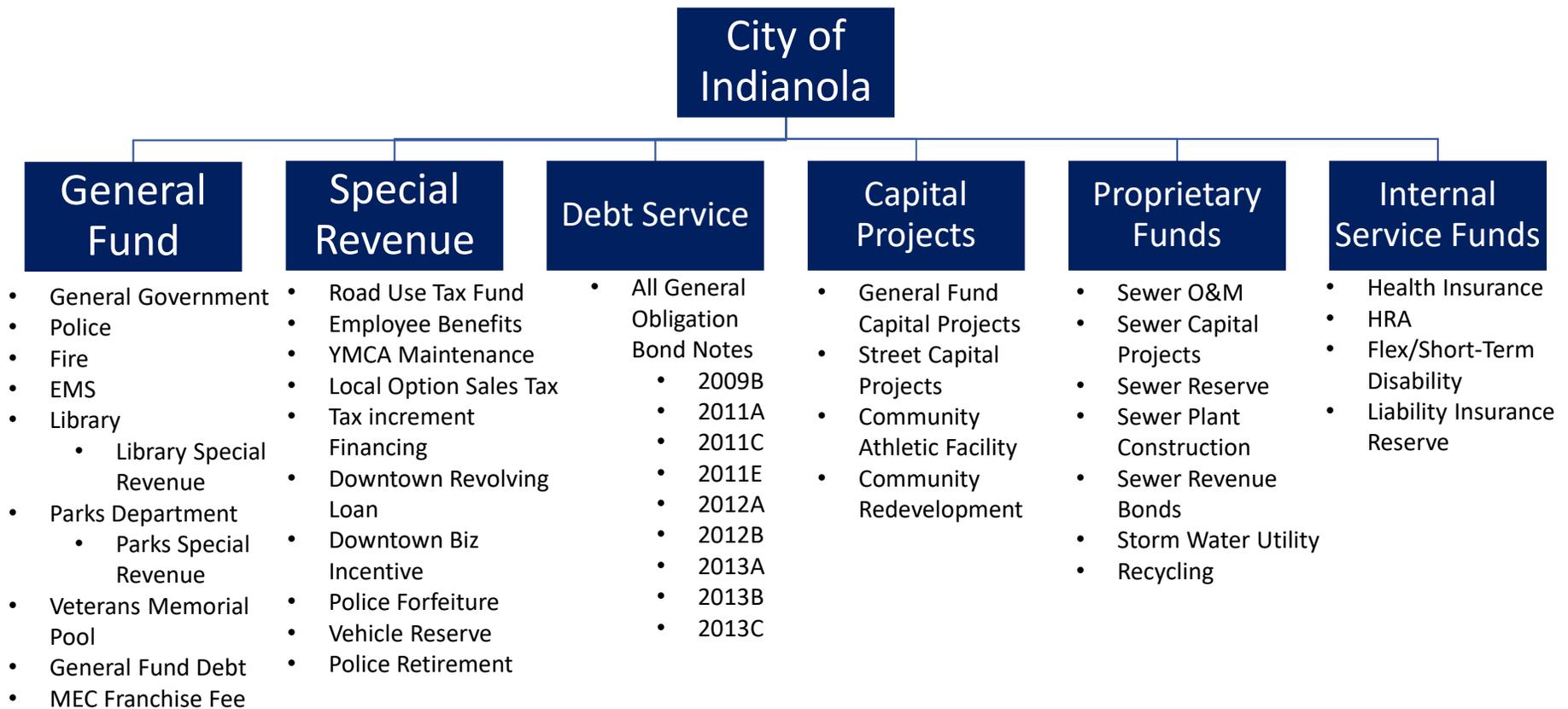
The City of Indianola uses the cash basis form of accounting to budget and account for transactions of the governmental and proprietary funds. Under this basis of accounting, which means that the budget is based on expected cash receipts and disbursements encumbrances and depreciation are not budgeted. Expenditures cannot exceed amount appropriated. In the case of an emergency or a contingency, which was not reasonably foreseeable, a budget amendment would be required.

The City prepares its budget on a basis consistent with generally accepted accounting principles.

The City appropriates funds for capital projects on a fiscal year basis. The Capital Projects section of this document includes descriptive information on each project with estimated costs and financing sources.



Fund Function Chart



*Taxable
Valuations*



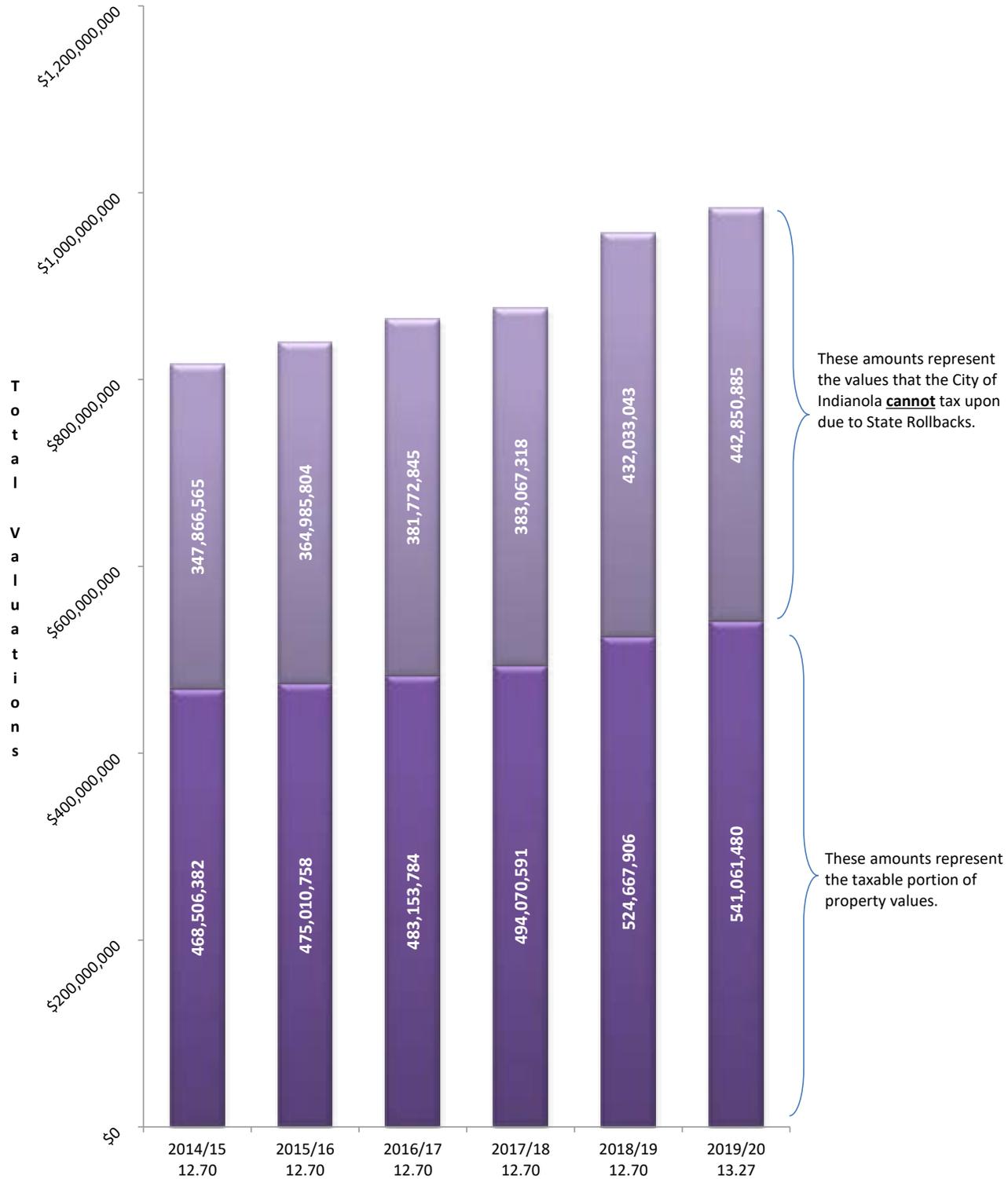
CITY OF
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Taxable Valuations



*Tax Rate
Comparisons*



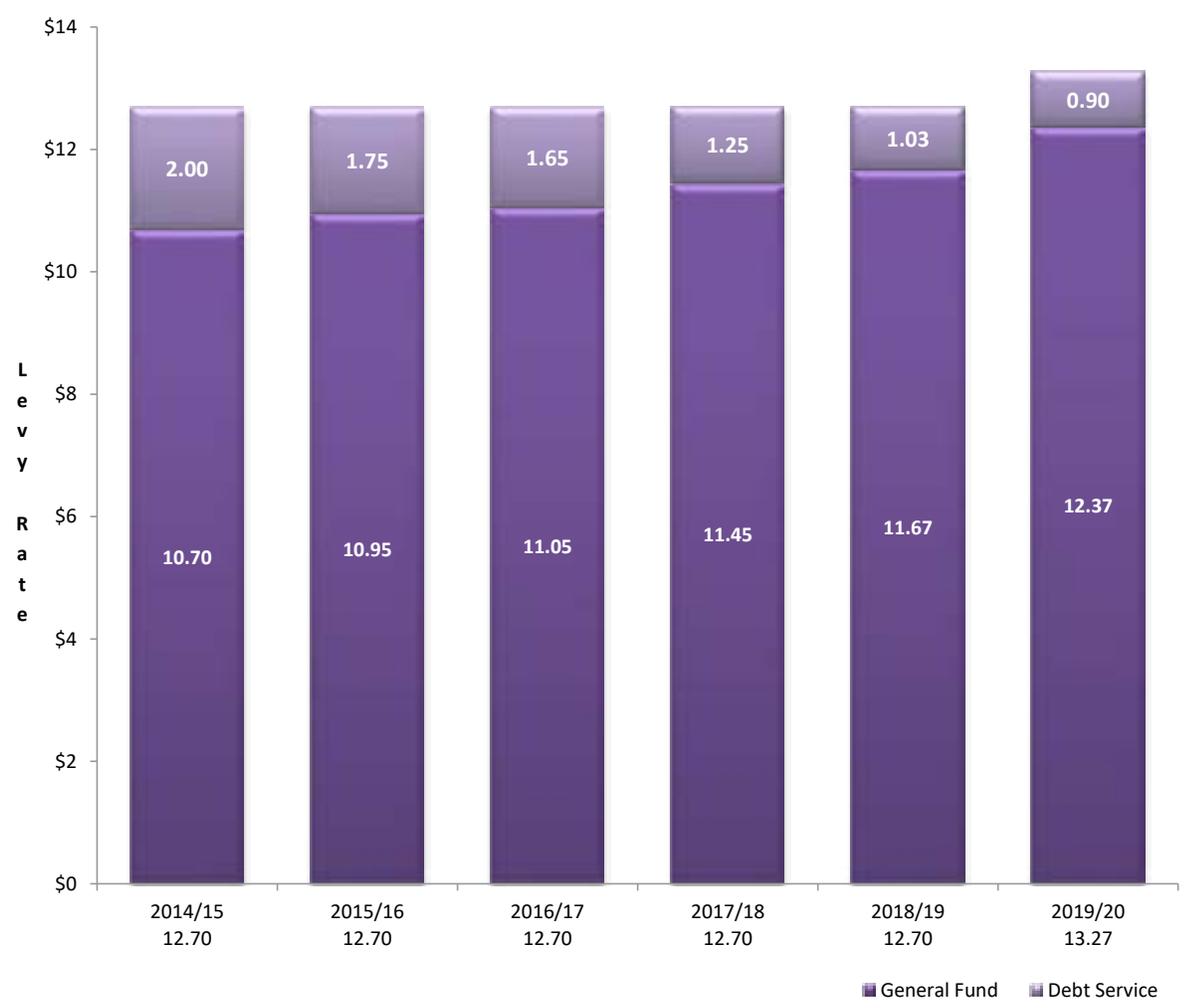
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Tax Rate Comparisons



*General Fund
& Debt Service
Tax Distribution*

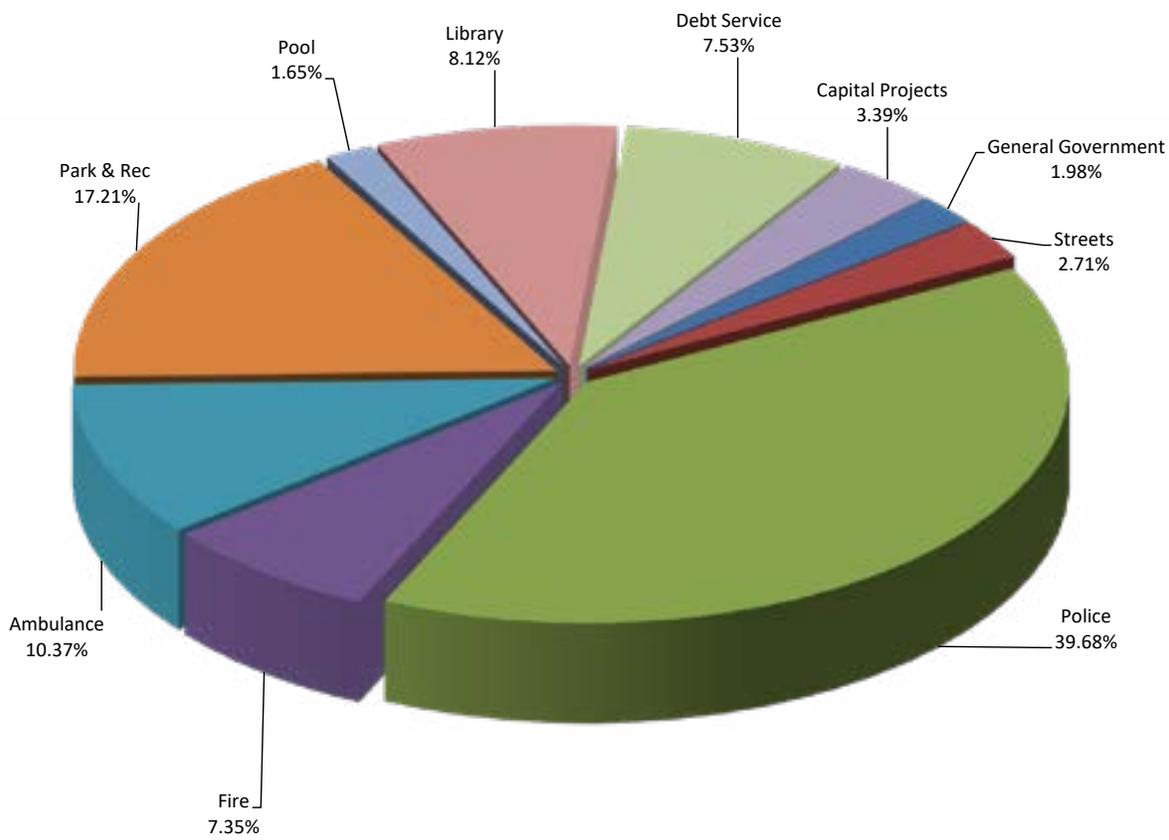


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General Fund & Debt Service Revenue Tax Distribution (Non-Enterprise Funds)



*Five Year
Residential Annual
Taxes Paid*

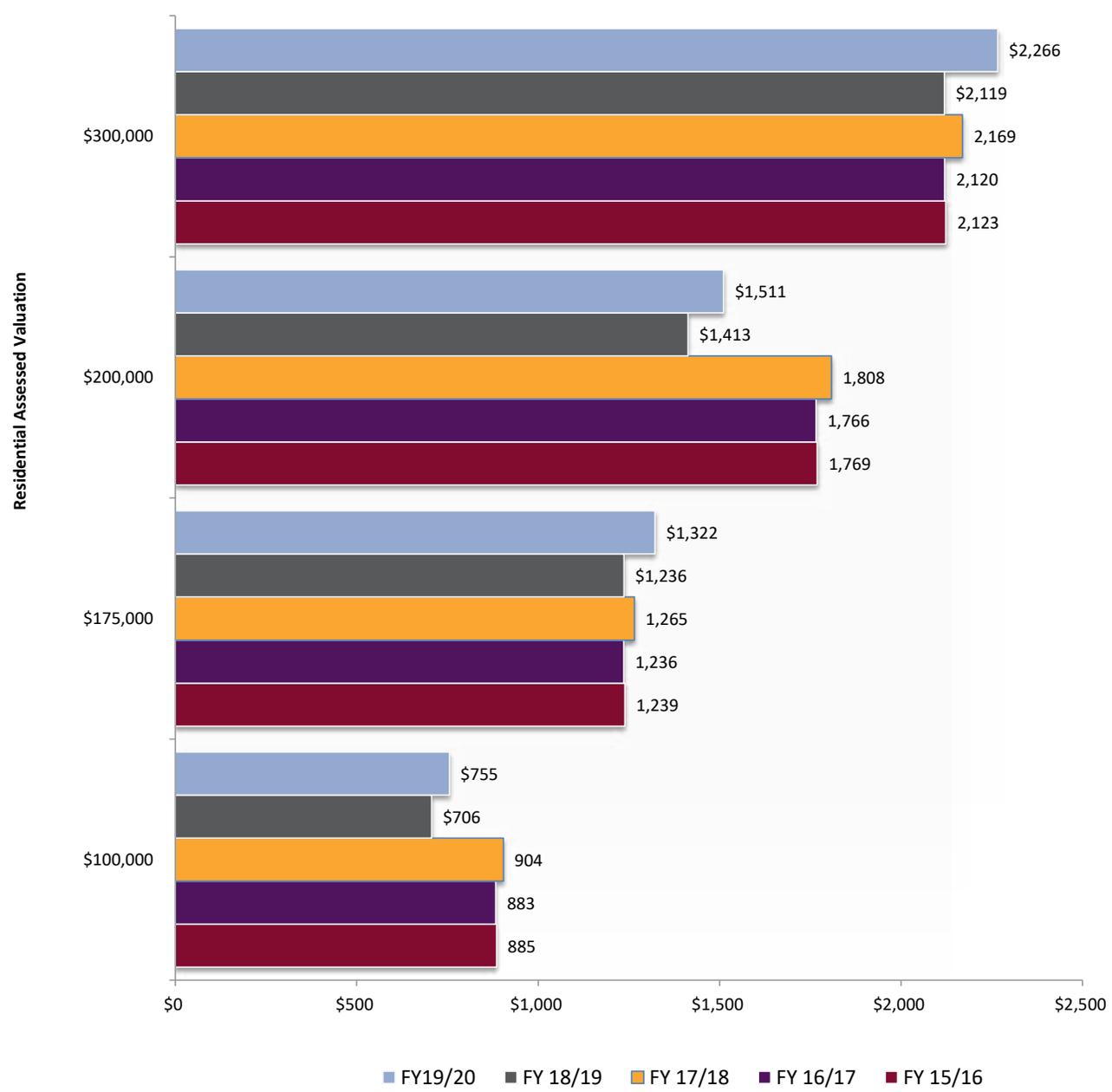


CITY OF
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Annual Taxes Paid to City (includes rollback)



*General Fund
Department
Expenditure
Budgets*



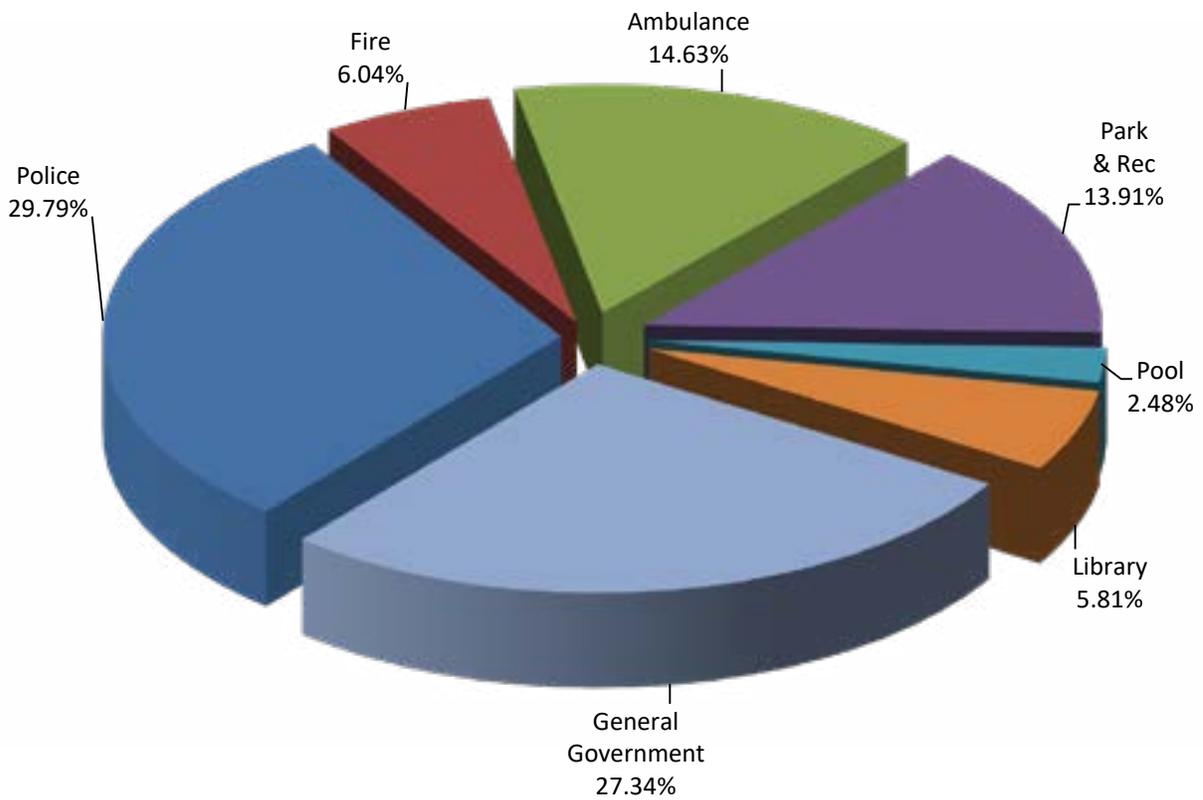
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**BUDGET
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General Fund Department Expenditure Budgets



*Departmental
Budgets*



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Department/Activity: General Government Fund(s): 001

General Information:

The General Government (Fund 001) comprises of the following sub-departments: Community Development. General Fund Public Works Departments, Community Betterment, Economic Development, Mayor/Council, City Manager, City Clerk/Finance, Information Technology, General Government/City Hall, and two Non-Program Sub Funds: 9100 and 9500. The individual descriptions and objectives on each of these areas are described on the following pages.

General Government Budget Overview

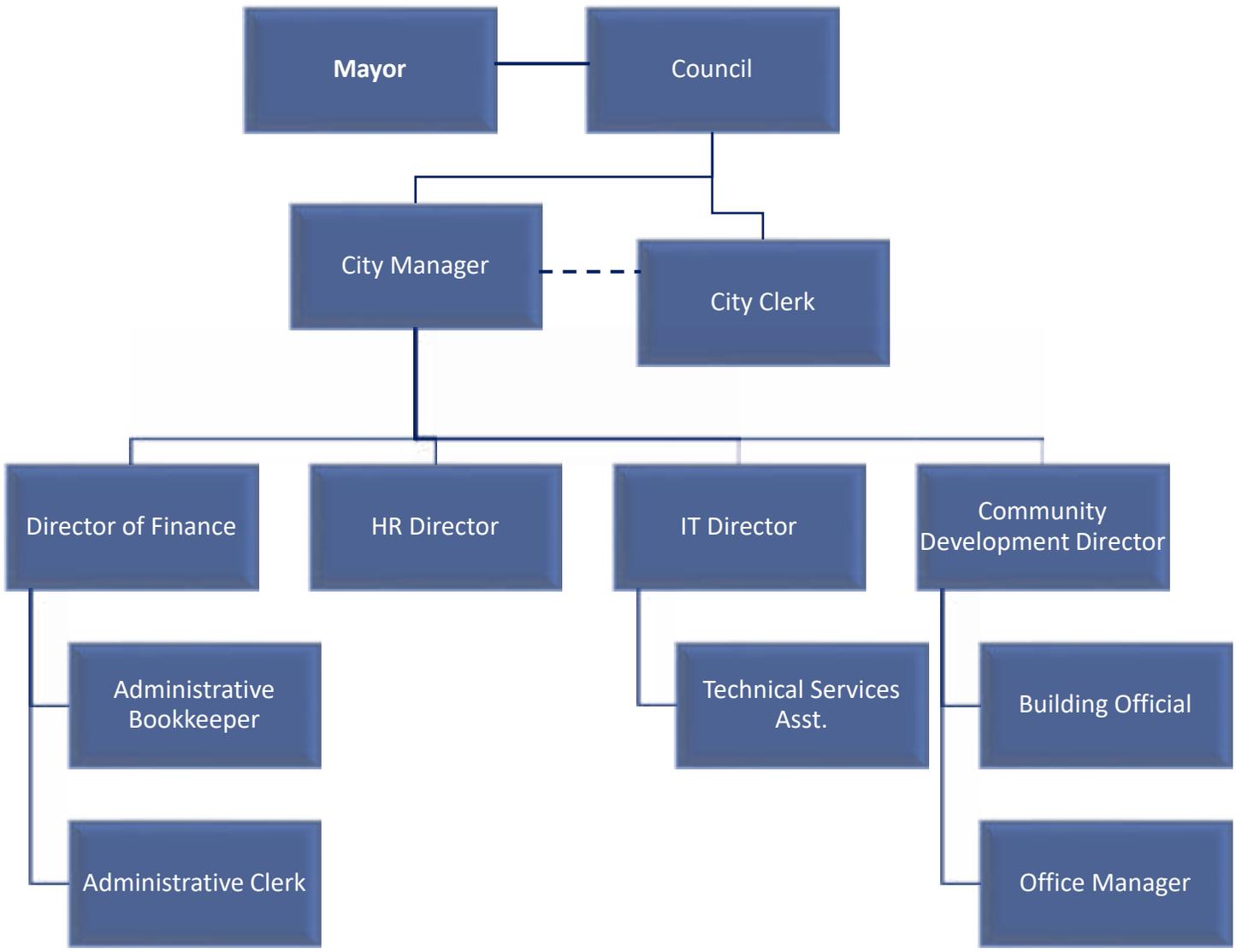
General Government Account Balance		Actual	Budget	YTD	Re-Estimated	Budget
Department/Fund		FY2018	FY2019	FY2019	FY2019	FY2020
Community Development	Revenue	263,572	373,017	211,549	370,035	381,411
001-1700	Expenses	361,205	406,218	260,500	422,654	409,022
General Fund PW	Revenue	15,430	205,000	341,913	205,000	405,000
001-2100,2900	Expenses	252,280	247,127	169,508	242,141	442,177
Community Betterment	Revenue	18,319	72,200	123,445	72,200	129,500
001-5100	Expenses	106,375	92,537	136,335	92,537	137,214
Economic Development	Revenue	500,819	421,034	(97,567)	421,034	38,714
001-5200	Expenses	292,491	315,000	197,220	172,500	31,000
Mayor/Council	Revenue	-	-	200	-	200
001-6100	Expenses	25,857	35,160	21,378	30,356	39,528
City Manager	Revenue	141,897	194,302	155,718	-	158,176
001-6150	Expenses	214,878	226,709	190,430	226,689	239,660
City Clerk/Finance	Revenue	202,704	82,799	233,128	82,799	189,561
001-6200	Expenses	311,286	403,592	312,422	375,558	478,551
Information Technology	Revenue	367,897	440,622	370,921	440,622	471,788
001-6210	Expenses	297,171	444,667	203,350	443,911	472,316
Human Resources	Revenue	78,422	77,294	97,167	77,294	83,566
001-6250	Expenses	96,188	109,624	87,971	109,624	117,419
General Govt/City Hall	Revenue	70,667	1,500	(30,227)	1,500	17,759
001-6500	Expenses	421,913	348,166	298,792	320,015	476,739
Non Program 9100	Revenue	570,522	772,442	968,777	1,178,525	796,896
001-9100	Expenses	25,667	81,017	319,545	427,100	252,580
Non Program 9500	Revenue	551,419	470,100	659,138	468,951	498,806
001-9500	Expenses	120,000	247,200	6,667	108,479	106,744

	Actual	Budget	YTD	Re-Estimated	Budget
	FY 2018	FY2019	FY2019	FY2019	FY2020
Beginning Fund Balance	1,352,784	1,609,141	1,609,141	1,609,141	2,274,053
Revenues	2,781,666	3,108,811	3,064,389	3,316,461	3,171,376
Expenditures	2,525,309	2,608,851	1,905,326	2,651,549	3,202,951
Final Fund Balance	1,609,141	2,109,101	2,768,204	2,274,053	2,242,477



Organizational Chart and Personnel

	FY2017	FY 2018	FY2019	FY2020	Vacant
Full-Time	10	10	11	11	0
Part-Time	0	0	0	0	0





Department/Activity: Community and Economic Development
Fund(s): 001-1700

General Information:

The Community Development Department is responsible for issuing building permits and conducting inspections for new or addition construction within city limits. Besides the permit responsibility, the department oversees the review of new developments, including site plan, zoning and subdivision. Code enforcement is another responsibility focusing mainly on nuisance abatement. The recently hired department director actively recruits new businesses and ensures an economic development friendly environment for new and existing businesses that wish to expand. The department also serves as the administrative staff for the Planning and Zoning Commission and the Board of Adjustment.

Current Trends and Issues:

The Community Development Department, which currently consists of three individuals, recently went through a 100 percent staff turnover with all staff having under one year of tenure with the City. Despite this turnover, the City was able to recruit well-qualified staff. Prior to the departure of the former director, the City adopted a new tax abatement program to offer additional incentives to newly constructed housing and commercial development. Indianola is anticipating a large boost in development as the western area of the Des Moines metropolitan area becomes built-out and development is seeking fresher areas to locate. As the county seat, the City is working with planners to envision a new downtown look with the replacement of the outdated courthouse and an overall revised comprehensive plan for the City.

Recent Accomplishments

- Community and Economic Development Director hired
- Building Official hired
- Residential abatement program reviewed/new ordinance adopted
- Consultant chosen/process started for Comprehensive Plan update
- Consultant chosen/process started for Square Streetscape Plan update
- Review building permitting and inspections process
- Updated code enforcement process
- Updated development review process

Future Accomplishments

- Update and adopt Comprehensive Plan
- Adopt Downtown Square Streetscape Plan
- Review and update building permitting and inspections process
- Review and update zoning, subdivision and site plan ordinances
- Adoption of updated Int'l Residential Code, Int'l Building Code, National Electrical Code, Fire, Int'l Fuel Gas, Int'l Plumbing and Int'l Mechanical Codes
- Continue to work with consulting engineer and street department on Stormwater Master Plan
- Review of Community Development fees in fee schedule



Performance Measures

	Actual FY2015	Actual FY2016	Actual FY2017	Actual FY2018	Estimated FY2019	Projected FY2020
Permit Fees	\$110,633	\$173,586	\$132,584	\$136,491	\$126,800	\$127,700
Building Permits	125	158	161	152	130	150
Certificates of Occupancy	70	78	74	85	73	72
Building Permit Valuation	\$22,330,267	\$30,213,793	\$13,765,567	\$20,758,771	\$20,000,000	\$21,413,600
Driveway Permits	43	49	60	49	42	45
Sewer Permits	46	53	59	46	51	50
Water Permits	60	74	63	60	51	60
Water Inspections	60	74	62	56	44	57
Development Review Fees	\$10,465	\$9,873	\$12,825	\$14,632	\$9,560	\$13,280
Board of Adjustment Meetings	8	11	5	10	4	7
Variances	11	15	9	13	6	10
Planning Commission Meetings	10	9	11	13	11	11
Rezoning	5	3	4	4	5	3
Subdivisions-Preliminary Plat	3	3	3	3	5	3
Subdivisions-Final Plat	2	2	0	5	3	5
Street/Alley Vacation	1	1	2	0	2	1
Code Amendments	4	1	5	8	4	5

Department Budget Overview

Fund 001-1700

Community Development Revenue	Actual FY2017	Actual FY2018	Budget FY2019	Re-Estimated FY2019	Budget FY2020
Licenses and Permits	133,494	136,963	128,055	114,625	128,030
Charges for Services	13,475	14,632	9,560	6,722	13,280
Fees/Fines/Reimbursements	-	-	-	-	-
Miscellaneous	265	1,959	150	150	20,000
Transfer In	129,600	110,019	235,252	235,252	220,101
Grand Total	276,835	263,572	373,017	356,750	381,411
Community Development Expenses	Actual FY2017	Actual FY2018	Budget FY2019	Re-Estimated FY2019	Budget FY2020
Salary	207,149	211,809	216,099	216,099	208,397
Benefits	84,047	99,446	104,488	79,932	106,654
Repair/Maintenance/Utilities	1,340	684	725	725	1,250
Contractual	16,488	38,030	73,335	88,335	71,720
Supplies	3,050	4,483	4,370	5,020	4,280
Refund/Reimbursement	824	199	600	1,500	900
Transfer Out	3,707	6,554	6,600	6,501	15,821
Grand Total	316,605	361,205	406,218	398,113	409,022



Department/Activity: General Fund Public Works
Fund(s): 001-2100, 001-2300, 001-2900

General Information:

The General Fund Public Works area is designated for three purposes; to receive revenue from property taxes and pay a portion of the street department benefits, to receive and expend the payment for street lighting, and to receive revenue and pay for the maintenance of the City's brush facility. The brush facility is where residents can take their yard waste for a minimal fee.

Department Budget Overview

Street Employee Benefits Revenues	Actual FY2017	Actual FY2018	Budget FY2019	Re-Estimated FY2019	Budget FY2020
Property Tax	-	-	-	-	200,000
Grand Total	-	-	-	-	200,000

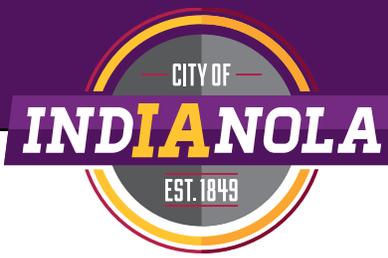
Street Employee Benefit Expenses	Actual FY2017	Actual FY2018	Budget FY2019	Re-Estimated FY2019	Budget FY2020
Benefits	-	0	0	0	200,000
Grand Total	-	-	-	-	200,000

Street Lighting Revenues	Actual FY2017	Actual FY2018	Budget FY2019	Re-Estimated FY2019	Budget FY2020
Transfer In	-	-	190,000	190,000	190,000
Grand Total	-	-	190,000	190,000	190,000

Street Lighting Expense	Actual FY2017	Actual FY2018	Budget FY2019	Re-Estimated FY2019	Budget FY2020
Repair/Maintenance/Utilities	185,308	195,445	190,000	190,000	190,000
Grand Total	185,308	195,445	190,000	190,000	190,000

Brush Facility Revenues	Actual FY2017	Actual FY2018	Budget FY2019	Re-Estimated FY2019	Budget FY2020
Charges for Services	14,457	15,287	15,000	15,000	15,000
Fees/Fines/Reimbursements	-	-	-	-	-
Miscellaneous	-	143	-	-	-
Grand Total	14,457	15,430	15,000	15,000	15,000

Brush Facility Expenses	Actual FY2017	Actual FY2018	Budget FY2019	Re-Estimated FY2019	Budget FY2020
Salaries	9,007	18,185	14,000	14,000	12,843
Benefits	1,092	2,550	3,127	2,875	2,514
Contractual	33,344	34,811	40,000	40,000	36,320
Supplies	-	1,287	-	-	500
Grand Total	43,443	56,834	57,127	56,875	52,177



Department/Activity: Community Betterment
Fund(s): 001-5100

General Information:

The Community Betterment area is where 75 percent of the Hotel/Motel tax revenue is collected by the City. Additional revenue is collected by a non-city event called Bike Night. The organizers of Bike Night rent barricades from the City and pays approximately \$4,000 in rental fees. The overall revenue in this department is then distributed to requesting non-profit organizations as approved by the Council. About 60 percent of the revenue is obligated under an agreement with the Des Moines Convention and Visitors Bureau and BRAVO which promote tourism and the arts in the community.

Current Trends and Issues:

A dramatic increase in Hotel/Motel tax revenue has occurred since the opening of the Country Inn & Suites in 2016. This revenue increased from approximately \$83,000 in FY2018 to a budgeted \$125,000 in FY2020.

Department Budget Overview

Community Betterment Revenues	Actual FY2017	Actual FY2018	Budget FY2019	Re-Estimated FY2019	Budget FY2020
Property Taxes	482,614	-	-	-	-
Hotel/Motel Tax	20,033	13,819	69,000	69,000	125,000
Miscellaneous	3,000	4,500	3,200	3,200	4,500
Grand Total	505,647	18,319	72,200	72,200	129,500
Community Betterment Expenses	Actual FY2017	Actual FY2018	Budget FY2019	Re-Estimated FY2019	Budget FY2020
Contractual	90,490	106,375	92,537	92,537	137,214
Supplies	-	-	-	-	-
Grand Total	90,490	106,375	92,537	92,537	137,214



Department/Activity: Economic Development
Fund(s): 001-5200

General Information:

The Economic Development area is where due payments are made to a regional agency known as Warren County Economic Development Corporation to promote economic development in Indianola. This area also receives transfers from the Tax Increment Finance fund for any economic development assistance. Payments are made subject to Council approval.

Department Budget Overview

Economic Development Revenue	Actual FY2017	Actual FY2018	Budget FY2019	Re-Estimated FY2019	Budget FY2020
Property Taxes	-	-	121,034	121,034	38,714
Hotel/Motel Tax	40,066	69,455	-	-	-
Transfer In	275,000	373,229	300,000	300,000	-
Miscellaneous	275,000	58,135	-	-	-
Grand Total	590,066	500,819	421,034	421,034	38,714
Economic Development Expenses	Actual FY2017	Actual FY2018	Budget FY2019	Re-Estimated FY2019	Budget FY2020
Contractual	768,950	275,662	300,000	39,375	25,000
Supplies	32,096	16,829	15,000	9,000	6,000
Grand Total	801,046	292,491	315,000	48,375	31,000



Department/Activity: General Administration
Fund(s): 001-6100,6150,6200,6210,6250,6500

General Information:

The General Administration Department consists of the Mayor, 6-member City Council, City Manager, City Clerk/Finance, Information Technology, Human Resources and Risk Management, and City Hall. This area is often referred to as the Internal Services Department as it often serves the needs of other city departments so those areas can fulfill their missions. The IT Department oversees the website, social media outlets and publication of a quarterly magazine that is sent to all residents of Indianola.

Current Trends and Issues:

The area of General Administration that has seen the most change has been the City clerk/Finance department. The Director of Finance oversaw the finances of both the City and Municipal Utilities, however, in FY2018, the Indianola Municipal Utilities (IMU) hired their own finance director resulting in the Director of Finance being responsible mainly for the city finances. The City previously transferred approximately \$60,000 to IMU for accounts receivable. IMU administrative staff moved to a new location in FY2019 and were no longer able to fulfill those duties. The City now allocates the \$60,000 towards an accounts receivable person to keep these duties separate from accounts payable. The Human Resources Department still oversees HR and risk management and IT still oversees information technology for both entities and a portion of their expenses is still being paid by IMU to the City.

Recent Accomplishments

- Achieved the GFOA Distinguished Budget Presentation Award for FY2019 Budget (2nd consecutive year)
- Better Budget Reporting Methods to Department Heads
- Hired Administrative Clerk for Accounts Receivable Position
- Continued to work with the Health Insurance Committee
- Updated Employee Handbook
- Completed health insurance renewal for new benefit plan year (anticipate shift from July 1 to January 1)
- Continued Implementation of IT CIP
- Completed a Building Assessment of City Hall/Public Safety Building
- Completed a Vision/Values Team Charter for General Government
- Revamped Safety Program for City and IMU
- Implemented Employee Engagement Surveys
- Partnered with IEDA, Chamber and WCEDC for Square Assessment
- Participated in Key Meetings to Resolve County Courthouse Location Issue



Future Accomplishments

- Obtain Budget Presentation Award for FY2020 and FY2021
- Work with IMU with their transition to new accounting software
- Upgrade City accounting software and implement new HR modules
- Review and update compensations ranges if necessary
- Review and update annual employee performance evaluations
- Remain proactive on employee engagement surveys
- Implement and remain proactive on leadership development training with all City leaders
- Continue to evaluate the City’s health insurance plan
- City website enhancement
- File Server Expansion
- Continue to Publish 4 Indianola Magazines and Refresh 25 computers a year

Performance Measures

	Actual FY2017	Actual FY2018	Estimated FY2019	Projected FY2020
Mayor/Council: Regular Council Meeting	28	31	22	24
Mayor/Council: Study Sessions	15	12	14	12
City Manager: Department Head Meetings	36	22	24	24
Clerk/Finance: GFOA Budget Presentation Award	No	Yes	Yes	Applied
Clerk/Finance: Moody’s Investor Services Bond Rating	Aa3	Aa2	Aa2	Aa2
Clerk/Finance: Agenda Packets Prepared	45	46	39	36
Clerk/Finance: Treasurer Reports Completed	12	12	12	12
Clerk/Finance: Vendor Checks Issued	3,698	3,781	3,800	3,800
Clerk/Finance: Payroll Checks Issued	3,605	3,634	3,650	3,806
HR: Full-time Positions Hired	8	10	11	6
HR: Permanent Part-time Positions Hired	1	3	2	0
HR: Employee Wellness Participants	61	59	64	64
HR: Safety Meetings Held	12	12	11	12
IT: Computers Replaced	20	20	20	20
IT: Facebook Page Likes (Followers)	750	1,036	1,700	2,300
IT: Facebook Posts	65	134	325	325
IT: Magazines Published	4	4	4	4



Department Budget Overview

Fund 001-6100 Mayor and Council

Mayor/Council Revenues	Actual FY2017	Actual FY2018	Budget FY2019	Re-Estimated FY 2019	Budget FY2020
Miscellaneous	10	0	0	0	200
Grand Total	10	-	-	-	200

Mayor Council Expenses	Actual FY2017	Actual FY2018	Budget FY2019	Re-Estimated FY 2019	Budget FY2020
Salaries	17,031	17,050	16,800	16,800	16,800
Benefits	1,686	3,303	2,131	2,131	2,175
Education	-	107	5,000	49	5,000
Repair/Maintenance/Utilities	4	-	100	100	100
Contractual Services	-	1,921	6,800	6,800	10,300
Supplies	478	118	300	300	300
Transfer Out	-	3,358	4,029	4,029	4,853
Grand Total	19,198	25,857	35,160	30,209	39,528

Fund 001-6150 City Manager

City Manager Revenues	Actual FY2017	Actual FY2018	Budget FY2019	Re-Estimated FY 2019	Budget FY2020
Miscellaneous	-	-	-	-	-
Transfer In	140,400	141,897	194,302	194,302	158,176
Transfer In-Property Taxes	-	-	-	-	-
Grand Total	140,400	141,897	194,302	194,302	158,176

City Manager Expenses	Actual FY2017	Actual FY2018	Budget FY2019	Re-Estimated FY 2019	Budget FY2020
Salaries	151,039	148,078	152,731	152,731	158,667
Benefits	49,385	55,419	59,668	59,668	65,992
Education	1,714	5,098	8,700	8,538	6,439
Repair/Maintenance/Utilities	1,018	934	900	900	900
Contractual Services	43	-	-	-	-
Supplies	11	54	-	-	-
Transfer Out	1,236	5,296	4,710	4,683	7,662
Grand Total	204,444	214,878	226,709	226,520	239,660



Fund 001-6200 Clerk/Finance

Clerk/Finance Revenues	Actual FY2017	Actual FY 2018	Budget FY2019	Re-Estimated FY 2019	Budget FY2020
Local Grant & Reimbursement	-	-	-	-	117,778
Miscellaneous	150	77	-	-	-
Transfer In	468,600	202,626	82,799	82,799	71,783
Grand Total	468,750	202,704	82,799	82,799	189,561

Clerk/Finance Expenses	Actual FY2017	Actual FY 2018	Budget FY 2019	Re-Estimated FY 2019	Budget FY 2020
Salaries	194,910	157,424	187,968	187,968	193,607
Benefits	250,028	123,912	149,115	147,390	244,924
Repair/Maintenance/Utilities	11,252	3,881	4,600	2,249	4,848
Contractual Services	18,211	3,390	15,000	15,000	1,020
Refund/Reimbursement	-	-	-	-	-
Supplies	43,895	1,823	20,100	(1,136)	3,253
Capital Outlay	10,245	339	-	-	100
Transfer Out	6,147	20,517	26,810	26,729	30,800
Grand Total	534,689	311,286	403,592	378,200	478,551

Fund 001-6210 Information Technology

Information Technology Revenues	Actual FY2017	Actual FY 2018	Budget FY 2019	Re-Estimated FY 2019	Budget FY 2020
Licenses and Permits	75,141	73,532	75,000	75,000	75,000
Local Grant & Reimbursement	-	-	-	-	107,305
Miscellaneous	-	208	-	-	-
Fees/Fines/Reimbursements	-	-	-	-	-
Transfer In	96,500	294,157	365,622	365,622	289,483
Grand Total	171,641	367,897	440,622	440,622	471,788

Information Technology Expenses	Actual FY2017	Actual FY 2018	Budget FY 2019	Re-Estimated FY 2019	Budget FY 2020
Salaries	115,648	103,941	119,878	119,878	124,104
Benefits	46,528	46,537	58,630	49,173	74,844
Repair/Maintenance/Utilities	782	16,649	9,975	9,975	9,975
Contractual Services	29,544	44,366	40,475	40,475	43,050
Supplies	9,539	12,238	9,300	9,300	11,400
Capital Outlay	18,776	73,383	104,874	68,771	143,027
Transfer Out	2,471	57	101,535	101,472	65,916
Grand Total	223,287	297,171	444,667	399,043	472,316



Fund 001-6250 Human Resources

Human Resources Revenue	Actual FY2017	Actual FY 2018	Budget FY 2019	Re-Estimated FY 2019	Budget FY 2020
Fees/Fines/Reimbursements	-	-	-	-	-
Local Grant & Reimbursement	-	-	-	-	23,437
Miscellaneous	-	-	-	-	-
Transfer In	93,300	78,422	77,294	77,294	60,128
Grand Total	93,300	78,422	77,294	77,294	83,566
Human Resources Expenses	Actual FY2017	Actual FY 2018	Budget FY 2019	Re-Estimated FY 2019	Budget FY 2020
Salaries	70,189	65,478	75,663	75,663	77,934
Benefits	26,912	24,431	27,506	27,506	31,874
Insurance	111	105	65	65	78
Supplies	1,066	2,274	2,400	2,400	690
Transfer Out	2,320	3,899	3,990	3,963	6,844
Grand Total	100,598	96,188	109,624	109,597	117,419

Fund 001-6500 General Government/City Hall

General Government Revenue	Actual FY2017	Actual FY 2018	Budget FY 2019	Re-Estimated FY 2019	Budget FY 2020
Property Taxes	-	-	-	-	-
Use of Money and Property	2,275	2,100	1,500	1,500	1,500
Grants	-	-	-	-	-
Licenses and Permits	-	-	-	-	-
Miscellaneous	9,242	68,567	-	-	16,259
Grand Total	11,517	70,667	1,500	1,500	17,759

General Government Expenses	Actual FY2017	Actual FY 2018	Budget FY 2019	Re-Estimated FY 2019	Budget FY 2020
Benefits	50	5,663	6,000	6,000	7,355
Repair/Maintenance/Utilities	88,188	96,482	93,000	93,000	87,127
Contractual Services	240,266	272,480	214,916	209,176	357,095
Supplies	23,576	26,033	3,000	3,000	24,162
Refund/Reimbursement	211	838	1,000	1,000	1,000
Capital Outlay	20,007	20,418	30,250	1,440	-
Grand Total	372,299	421,913	348,166	313,616	476,739



Department/Activity: General Government Non-Program
Fund(s): 001-9100,001-9500

General Information:

The Non-Program Funds 001-9100 and 001-9500 account for General Government revenue and expenses that are not specifically allocated to one General Government department of activity.

Department Budget Overview

NonProgram 9100 Revenues	Actual FY2017	Actual FY2018	Budget FY2019	Re-Estimated FY2019	Budget FY2020
Property Taxes	-	-	20,000	366,083	253,872
IMU PILOT Payments	-	-	-	377,681	401,816
PILOT Payments-Sewer	138,800	115,482	92,800	92,800	79,332
Miscellaneous	-	-	-	-	-
Transfer In	463,457	449,519	621,621	303,940	-
Grand Total	602,257	565,001	734,421	1,140,504	735,020

NonProgram 9100 Expenses	Actual FY2017	Actual FY2018	Budget FY2019	Re-Estimated FY2019	Budget FY2020
Contractual	-	-	-	-	-
Transfer Out	606,614	25,667	81,017	420,432	252,580
Grand Total	606,614	25,667	81,017	420,432	252,580

NonProgram 9500 Revenues	Actual FY2017	Actual FY2018	Budget FY2019	Re-Estimated FY2019	Budget FY2020
Licenses and Permits	21,007	21,565	19,500	18,350	19,500
Use of Money and Property	435,396	451,226	400,600	400,600	429,306
Refunds/Reimbursements	-	-	-	-	-
Miscellaneous	53,673	78,631	50,000	50,000	50,000
Balance Adjustment	(0)	(3)	-	(100)	-
Grand Total	510,077	551,419	470,100	468,850	498,806

NonProgram 9500 Expenses	Actual FY2017	Actual FY2018	Budget FY2019	Re-Estimated FY2019	Budget FY2020
Budgeted Reserve	-	-	132,054	132,054	6,744
Transfer Out	147,344	120,000	115,146	110,702	100,000
Grand Total	147,344	120,000	247,200	242,755	106,744



Department/Activity: Police Department
Fund(s): 011

General Information:

The mission of the Indianola Police Department (IPD) is to work in partnership with our community to protect life and property and enhance the quality of life in our city through excellence in policing. The Department currently consists of nineteen sworn officers with two fulltime and two part-time clerical positions. The Chief, Captain, and administrative assistant comprise the administrative bureau. The Lieutenant, three Sergeants, and eleven officers are assigned to the patrol bureau. Two officers are assigned to the detective bureau currently, with plans to add a third detective when the department is fully staffed.

IPD lost several officers over the previous few years to other departments that paid better. IPD officers lost their union certification in 2017 and have no bargaining power. IPD administration researched surrounding department's wage scales and presented the findings to City administration and Council. A significant pay raise was awarded to members of the Department which has helped to stem the tide of officers leaving for better paying departments. The IPD is also working with the Indianola School District to have a School Resource Officer (SRO) available in the high school and middle school.

Current Trends and Issues:

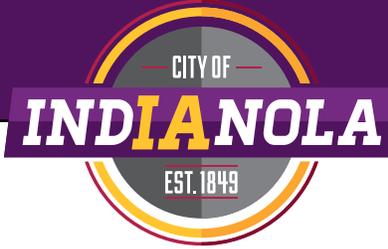
A staffing study conducted in 2018 indicated that the Department is short a total of four sworn positions and one fulltime clerical position. To meet the staffing recommendations, a plan was created to add two officers and a clerical position in FY2020 and two additional officers in FY2021. The added personnel have increased the salary line item alone by \$233,105 which also includes a 3 percent wage increase for current staff. The contribution to the state-run retirement plans, MFPRSI and IPERS, rose by nearly \$26,000. An anticipated increase in health insurance premiums of ten percent has increased the health insurance cost by \$111,015. The additional officers also meant an additional police vehicle and the fund contribution to the vehicle equipment fund is up \$39,500. The department anticipates that FY2021 will see a large increase in fees for the City's provider of animal shelter services, which requested a large increase this year, but was reminded that one more year remained on their service contract.

Recent Accomplishments

- Upgraded in-house security cameras
- Purchased two new patrol vehicles as scheduled
- Expanded patrol fleet by one by retaining oldest patrol vehicle
- Actively sought grant funds
- Completed a Comprehensive Staffing Study
-

Future Accomplishments

- Fill the two existing vacancies and bring sworn staff to allotted 20
- Obtain funding for and hire the four sworn positions called for in the staffing study as well as the additional clerical position
- Designate one of the new positions as a School Resource Officer
- Create a third detective position



Performance Measures

<u>Type of Call</u>	2015	2016	2017	2018	<u>Percent Change</u>	
					2016-2017	2017-2018
Calls for Service	11,547	11,744	11,321	12,856	-4%	12%
Incident Reports	1,508	1,699	1,666	1,857	-2%	10%
Traffic Enforcement	4,695	4,588	4,434	4,912	-3%	10%
Vehicle Accident Responses	421	396	371	401	-7%	7%
Arrests	577	718	583	601	-23%	3%
Controlled Substance Cases	140	189	133	163	-42%	18%
Assault	79	79	66	87	-20%	24%
Burglary	274	104	286	363	64%	21%
Sex Abuse	31	19	24	34	21%	29%
Theft	328	304	326	307	7%	-6%
Domestic Disturbance	168	164	163	221	-1%	26%
Criminal Mischief	153	146	115	141	-27%	18%
Arson/Fire	0	5	3	1	-67%	-200%
Robbery	2	0	0	1		100%
Fraud/Forgery	115	148	126	148	-17%	15%
<u>Traffic Enforcement</u>						
Citations/Warnings	3,579	3,273	3,268	4,137	0%	21%
OWI	54	59	72	55	18%	-31%
Parking Tickets	748	425	609	774	30%	21%
<u>Motor Vehicle Accidents</u>						
Property Damage	302	298	281	313	-6%	10%
Personal Injury	30	20	20	16	0%	-25%
Hit and Run	71	66	52	49	-27%	-6%
Unknown Injury	9	3	5	8	40%	38%
Car vs. Deer	9	8	13	15	38%	13%
Fatality	0	1	0	0		
<u>Detective Cases</u>						
Detective Investigated	163	182	227	207	20%	-10%
ICAC*	18	13	11	15	-18%	27%

*Internet Crimes Against Children



Department Budget Overview

Police Department Revenue	Actual FY2017	Actual FY2018	Budget FY2019	Re-Estimated FY2019	Budget FY2020
Property Taxes	2,421,593	2,590,535	2,621,863	2,621,863	2,926,180
IMU PILOT Payment	-	-	-	-	401,816
Local Grant & Reimbursement	64,728	40,148	-	(18,000)	26,740
Grants	2,250	36,336	-	-	-
Charges for Services	1,581	2,162	1,600	1,600	1,600
Miscellaneous	50,617	6,932	6,718	6,482	9,990
Transfer in	283,356	330,299	411,568	411,568	104,332
Grand Total	2,824,123	3,006,412	3,041,749	3,023,513	3,470,658

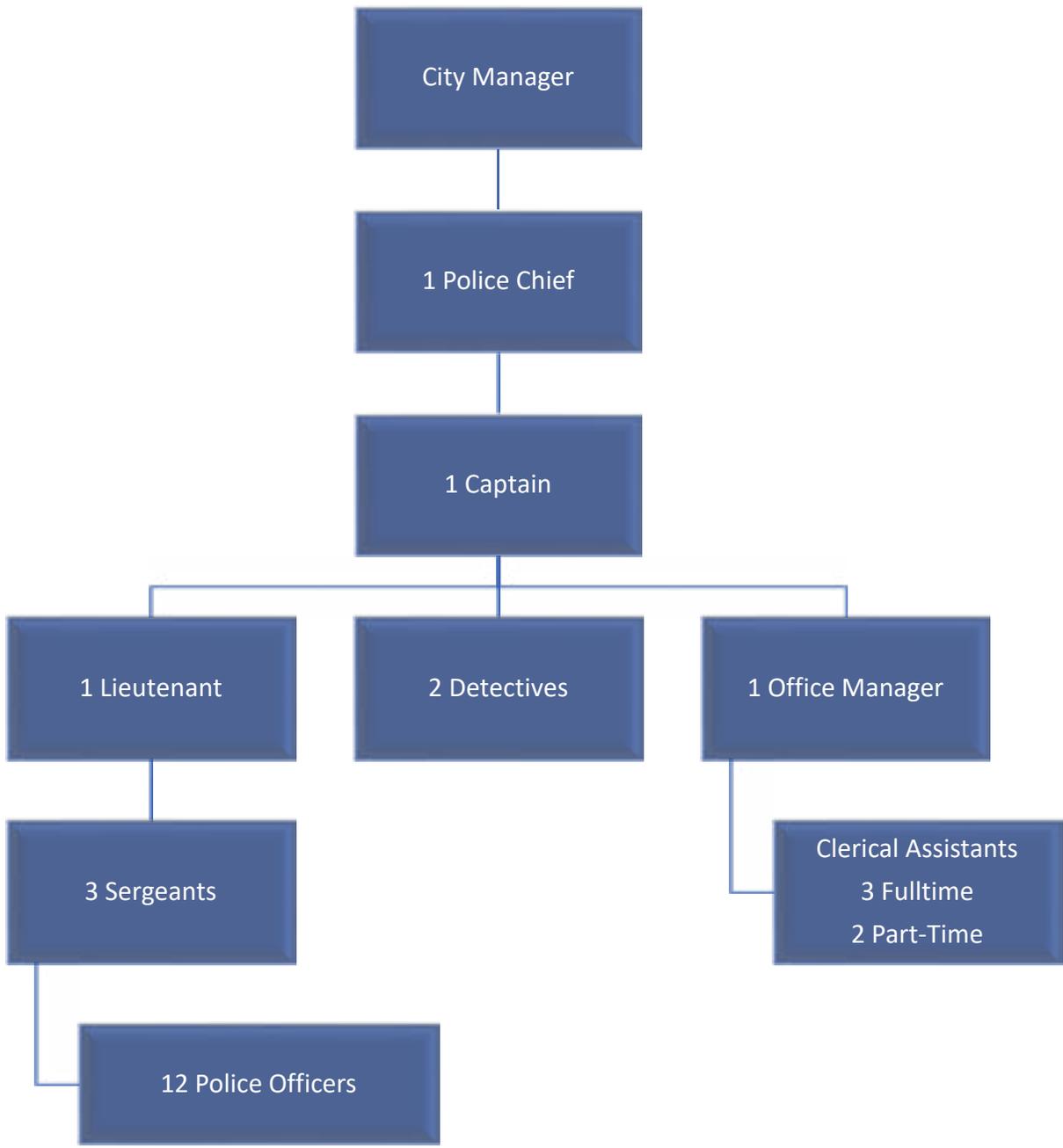
Police Operations Expenditures	Actual FY2017	Actual FY2018	Budget FY 2019	Re-estimated Fy 2019	BUDGET FY 2020
Salaries	1,501,812	1,437,225	1,625,303	1,625,303	1,858,408
Benefits	757,240	786,020	931,454	931,454	1,091,831
Repair/Maintenance/Utilities	19,101	23,672	31,120	31,120	35,240
Contractual	90,331	92,967	162,082	149,902	138,037
Supplies	31,753	33,007	53,950	53,760	49,480
Miscellaneous	18	55	-	-	-
Capital Outlay	75,485	132,602	122,954	122,954	165,451
Transfer Out	27,057	44,906	46,806	46,356	57,043
Grand Total	2,502,796	2,550,454	2,973,669	2,960,849	3,395,490

Police Radios/Dispatch	Actual FY2017	Actual FY2018	Budget FY2019	Re-Estimated FY2019	Budget FY2020
Repair/Maintenance/Utilities	1,610.43	1,270.00	3,200.00	1,605.00	3,200.00
Contractual Services	79,600.00	80,000.00	80,000.00	80,000.00	80,000.00
Capital Outlay	8,152.49	-	13,500.00	6,480.00	11,200.00
Grand Total	89,363	81,270	96,700	88,085	94,400

Beginning Fund Balance		1,044,723	1,419,411	1,419,411	1,393,991
Revenues		3,006,412	3,041,749	3,023,513	3,470,658
Expenditures		2,631,724	3,070,369	3,048,934	3,489,890
Final Fund Balance		1,419,411	1,390,791	1,393,991	1,374,758

Organizational Chart and Personnel

	FY2017	FY2018	FY2019	FY2020	Vacant
Full-Time	22	23	23	26	0
Part-Time	2	2	2	2	0





Department/Activity: Fire and EMS Departments

Fund(s): 015, 016

Mission Statement:

As emergency responders to fires, medical emergencies and disasters natural or man-made, the Indianola Fire Department protects the lives and property of residents and visitors. The Department promotes public safety through its fire prevention, investigation and education programs. The delivery of the Department's services enhances the lifestyle of this community and makes significant contributions to the safety of Indianola, Iowa.

General Information:

The Indianola Fire Department provides fire and EMS services. While many similarities exist, the revenues and expenditures of this department are in two separate funds to allow for the financial accounting for distinct income and expenses. The department is supervised by a Fire Chief and Fire Captain with two Paid-On-Call Fire Captains who oversee the Part-Time and Paid-on-Call members.

Indianola Fire Department is staffed with 11 full-time, 12 part-time and 15 paid-on-call members. Through township contracts and being the jurisdictional authority, the department is responsible for fire and EMS services in an area approximately 125 square miles. Indianola Fire also responds to mutual aid requests from neighboring departments.

Services provided by the Fire Department include fire suppression, emergency medical service, fire prevention through public education events, code enforcement, training of internal-department and county firefighters, special operations capabilities and disaster planning.

Currently, the department is experiencing an increase of fire and emergency medical response. Increased required training hours for department members will be a factor in the upcoming year. As demands for services increase so do the needs for adequately trained personnel. Personnel must meet the standards set by the governing organizations for fire department emergency services.

This past year the department procured its final portion of compliant self-contained breathing apparatus (SCBA) and, in addition, an updated SCBA fill station for SCBA bottles was purchased. Work on the emergency notification system for the City has begun. One of the oldest unreliable storm sirens was replaced in 2018. A fourth medic unit was put in-service to meet the demand for EMS service in the community.

Fire is looking forward to implementing department rules and regulations which complement the new employee handbook. The department is preparing to adopt an updated version of the International Fire Code 2015. The Fire Department is planning to meet the needs of the community's increase for request of service, through schedule adjustments and additional personnel; assess the emergency notification system placement of sirens (propagation study); maintain a competitive balance of salaries and benefits with the surrounding departments of comparable size and service demands.



Current Trends and Issues:

A staffing study conducted in 2018 indicated that the Department is short a total of six firefighter/paramedics. This number was in addition to the three positions recently added in FY2018 under a Staffing for Adequate Fire and Emergency Response (SAFER) grant the department had received. The grant funding for these positions expires in FY2021. The department received council permission to submit an additional application for a second grant. In the meantime, the City Council decided to move forward with three of the new positions. This decision increased the cost for salaries by \$196,470 with existing staff receiving a cost of living increase of 3 percent. Benefit costs increased between the two funds for a total of \$169,303 with an anticipated rise in health insurance premiums of 10 percent and each of the new positions electing to enroll in family health insurance.

Recent Accomplishments

- Completed Propagation Study and Began Revamping Process on Outdoor Storm Siren System
- Begin City Staff Training on Emergency Procedures
- Completed Transition to Private Billing System
- Completed Comprehensive Staffing Study
- Completed acquisition of SCBA’s for department compliancy.
- Continue working on emergency communication system.

Future Accomplishments

- Implementing department rules and regulations which compliment the new employee handbook.
- Prepare to adopt an updated version of the International Fire Code 2015.
- Prepare to meet the needs of the community’s increase for request of service, through schedule adjustments and additional personnel.
- Assess the emergency notification system placement of sirens.
- Maintain a competitive balance of salaries and benefits with the surrounding departments of comparable size and service demands.
- Conduct Vision/Values Team Charter Process

Performance Measures

MAJOR INCIDENT TYPE	CALENDAR 2017		CALENDAR 2018	
	# INCIDENTS	% of TOTAL	# INCIDENTS	% of TOTAL
Fires	88	4.17%	92	4.03%
Overpressure rupture, explosion, overheat - no fire	2	0.09%	1	0.04%
Rescue & Emergency Medical Service	1,786	84.56%	1,953	85.51%
Hazardous Condition (No Fire)	32	1.52%	41	1.80%
Service Call	76	3.60%	56	2.45%
Good Intent Call	41	1.94%	34	1.49%
False Alarm & False Call	80	3.79%	98	4.29%
Severe Weather & Natural Disaster	1	0.05%	2	0.09%
Special Incident Type	6	0.28%	7	0.31%
TOTAL	2,112	100.00%	2,284	100.00%



Fire Department Budget Overview

Fire Department Revenue	Actual FY2017	Actual FY 2018	Budget FY 2019	Re-Estimated FY 2019	Budget FY 2020
Property Taxes	509,840	528,179	289,298	289,298	546,907
Licenses and Permits	490	380	350	350	350
Grants	-	-	192,965	192,965	35,000
Local Grant & Reimbursement	87,951	90,188	84,784	80,855	86,187
Charges for Services	11,057	10,085	12,685	12,685	28,180
Miscellaneous	12,345	13,104	16,000	16,000	9,600
Transfers In	-	-	-	-	-
Grand Total	621,682	641,936	596,081	592,152	706,224

Fire Department Expenses	Actual FY2017	Actual FY 2018	Budget FY 2019	Re-Estimated FY 2019	Budget FY 2020
Salary	198,802	238,620	214,037	214,037	249,927
Benefits	130,790	146,097	169,033	168,998	195,547
Repair/Maintenance/Utilities	20,490	21,884	33,600	33,600	27,520
Contractual	31,057	28,405	26,283	26,283	31,340
Supplies	75,693	74,098	66,961	66,890	76,091
Miscellaneous	-	-	-	-	-
Capital Outlay	155,087	14,241	37,900	33,989	18,300
Transfer Out	2,197	284,244	48,267	48,218	108,711
Grand Total	614,116	807,588	596,081	592,016	707,437

Beginning Fund Balance	537,786	372,134	372,134	372,270
Revenues	641,936	596,081	592,152	706,224
Expenditures	807,588	596,081	592,016	707,437
Final Fund Balance	372,134	372,134	372,270	371,058



EMS Department Budget Overview

EMS Revenues	Actual FY2017	Actual FY 2018	Budget FY2019	Re-Estimated FY 2019	Budget FY2020
Property Tax	459,814	484,941	694,269	694,269	765,051
Grants	-	-	-	-	166,088
Local Grant & Reimbursement	44,671	44,992	45,044	45,044	45,760
Charges for Services	744,358	265,384	716,810	716,810	724,200
Miscellaneous	31,988	16,445	-	-	8,200
Transfer In	-	-	-	-	-
Grand Total	1,280,830	811,761	1,456,123	1,456,123	1,709,299

EMS Expenses	Actual FY2017	Actual FY 2018	Budget FY2019	Re-Estimated FY 2109	Budget FY2020
Salary	680,169	761,185	816,685	775,921	977,265
Benefits	250,758	279,637	369,300	368,560	497,803
Repair/Maintenance/Utilities	22,983	12,522	16,260	11,826	10,200
Contractual	21,646	32,209	21,286	21,286	67,010
Supplies	75,981	60,868	54,250	52,781	61,040
Miscellaneous	8,929	2,302	3,000	3,000	3,200
Capital Outlay	24,420	20,070	25,480	25,480	8,160
Transfer Out	190,057	38,942	149,862	149,510	89,364
Grand Total	1,274,943	1,207,736	1,456,123	1,408,364	1,714,042

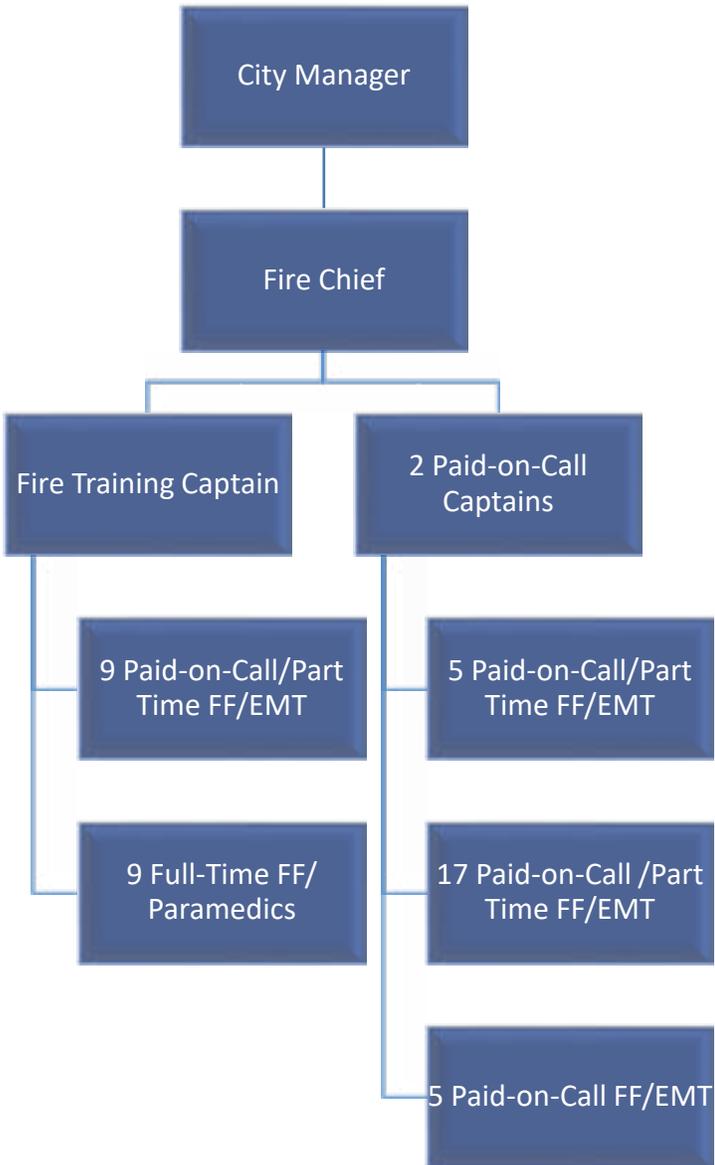
Beginning Fund Balance	324,136	(71,839)	(71,839)	(24,080)
Revenues	811,761	1,456,123	1,456,123	1,709,299
Expenditures	1,207,736	1,456,123	1,408,364	1,714,042
Final Fund Balance	(71,839)	(71,839)	(24,080)	(28,823)



Organizational Chart and Personnel

The Fire & Ambulance Department consists of the following positions:

	FY2017	FY2018	FY2019	FY2020	Vacant
Full-Time	9	10	11	14	3
Part-Time	17	18	18	18	6
Paid on Call	19	20	20	20	5





Department/Activity: Library Department
Fund Number(s): 041 and 141

General Information:

The Indianola Public Library provides the following services to help residents meet their informational, recreational, educational, and professional needs:

- Programs for all ages which encourage learning, reading, and cultural enrichment.
- Reference services providing accurate information.
- Collections of high-demand, high-interest materials.
- Information on a variety of subjects in multiple formats.
- Research and genealogical materials.
- Public computers and a wireless network to provide access to technology, information and entertainment.

In addition to a private collection of digital resources, the library participates in Bridges, a state-wide consortium of eBooks and digital audiobooks.

The Friends of the Indianola Public Library Foundation provides financial and volunteer support to the library, including the funding of the popular Summer Reading Program for all ages.

The Library oversees its main Library Fund (041) and a Special Revenue Fund (141).

Current Trends and Issues:

An important budgetary trend for the Indianola Public Library is the rising popularity of digital resources. The Library currently owns more digital books and audiobooks than physical books and usage continues to rise. Overall circulation of digital resources is still small compared to physical books (14% last year), but it is the fastest growing part of the collection. While the materials budget has not significantly increased in recent years, more of those funds are being shifted to digital resources, leaving less for traditional materials.

Another trend affecting the library budget is the increased usage of the library building. More building usage may lead to more maintenance costs in upcoming years.

The library building was built 35 years ago and, except for new carpeting installed in 2011, it has not been updated or renovated. In the next 10 years, the library's budget will probably include building updates, such as new chairs and tables, paint (scheduled for FY2020), flooring and bathroom improvements.



Recent Accomplishments

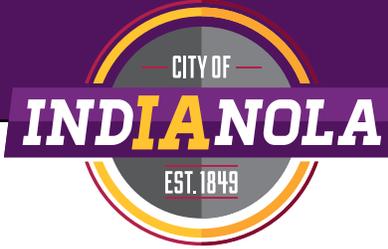
- The library upgraded its Integrated Library System to a cloud-based system, which allows for greater integration with new technologies.
- Library staff launched an electronic ordering process through the new Integrated Library System, which streamlines the acquisition process and eliminates manual processes.
- Library staff applied for and received a grant from the Warren County Philanthropic Partnership to make technology upgrades to the Community Room.
- Library staff used ENRICH IOWA funds awarded by the State Library of Iowa to purchase a disc repair machine, a credit card reader, two door count machines, and a digital slideshow TV for the main entryway.
- Library staff revamped its Summer Reading Program and achieved the largest summer attendance in library history.

Future Accomplishments

- Achieve reaccreditation with the State Library of Iowa with Tier 3 status (highest level).
- Increase usage of the library’s digital app.
- Increase staff training including all full-time librarians achieving certification with the State Library of Iowa.
- Create a visionary five-year strategic plan.
- Improve handicap accessibility in the library building.
- Upgrade the interior with wall repairs and paint.
- Improve retention rate of new library card holders.
- Begin plans to create an entrance on the west side of the library.

Performance Measures

	FY2016 Actual	FY2017 Actual	FY2018 Actual	FY2019 Estimated	FY2020 Estimated
Number of Physical Materials	46,360	43,926	43,705	43,700	43,700
Number of Digital Materials	30,011	34,271	65,858	85,615	111,299
Total Circulation	111,891	105,646	108,732	112,000	115,360
eBooks and eAudio usage	11,189	13,394	16,030	19,000	22,610
Program Attendance	7,227	8,977	9,723	10,500	11,340
Library Patrons	11,984	11,577	10,230	10,700	11,000
Door Count	69,287	62,660	78,468	79,000	81,000



Library Department Budget Overview

Library Revenue	Actual FY 2017	Actual FY 2018	Budget FY 2019	Re-estimated FY 2019	Budget FY 2020
Property Tax	457,490	495,363	513,265	513,265	598,609
Use of Money and Property	170	85	150	150	-
Local Grant & Reimbursement	83,669	89,147	80,340	72,340	70,000
Charges for Services	-	-	-	-	-
Grants	-	-	-	-	-
Miscellaneous	15,350	15,229	12,475	12,475	11,167
Transfer In	-	-	-	-	-
Grand Total	556,679	599,824	606,230	598,230	679,776

Library Expenses	Actual FY 2017	Actual FY 2018	Budget FY 2019	Re-Estimated FY 2019	Budget FY 2020
Salary	251,960	246,274	260,175	260,175	283,581
Benefits	106,857	125,324	138,759	138,759	162,669
Repair/Maintenance/Utilities	31,099	28,240	33,195	33,195	37,426
Contractual	49,719	20,995	19,867	19,867	22,871
Supplies	53,109	62,933	92,937	92,937	100,182
Refund/Reimbursement	917	-	-	-	-
Capital Outlay	2,420	22,994	32,500	32,500	21,253
Transfer Out	496	26,325	28,797	28,725	53,170
Grand Total	496,576	533,085	606,230	606,158	681,153

Beginning Fund Balance	96,510	163,249	163,249	155,321
Revenues	599,824	283,581	598,230	679,776
Expenditures	533,085	606,230	606,158	681,153
Final Fund Balance	163,249	(159,399)	155,321	153,945

Library Special Revenue Fund

Library Special Revenue Fund Revenue	Actual FY2017	Actual FY2018	Budget FY2019	Re-Estimated FY2019	Budget FY2020
Charges for Services	3,829	5,288	1,000	1,000	6,000
Local Grant & Reimbursement	6,458	6,768	2,000	7,000	6,000
Miscellaneous	15,936	13,053	10,000	12,000	10,000
Use of Money and Property	497	547	-	-	-
Grand Total	26,719	25,656	13,000	20,000	22,000

Library Special Revenue Fund Expenses	Actual FY2017	Actual FY2018	Budget FY2019	Re-Estimated FY2019	Budget FY2020
Supplies	33,921	27,634	13,000	15,500	22,000
Grand Total	33,921	27,634	13,000	15,500	22,000

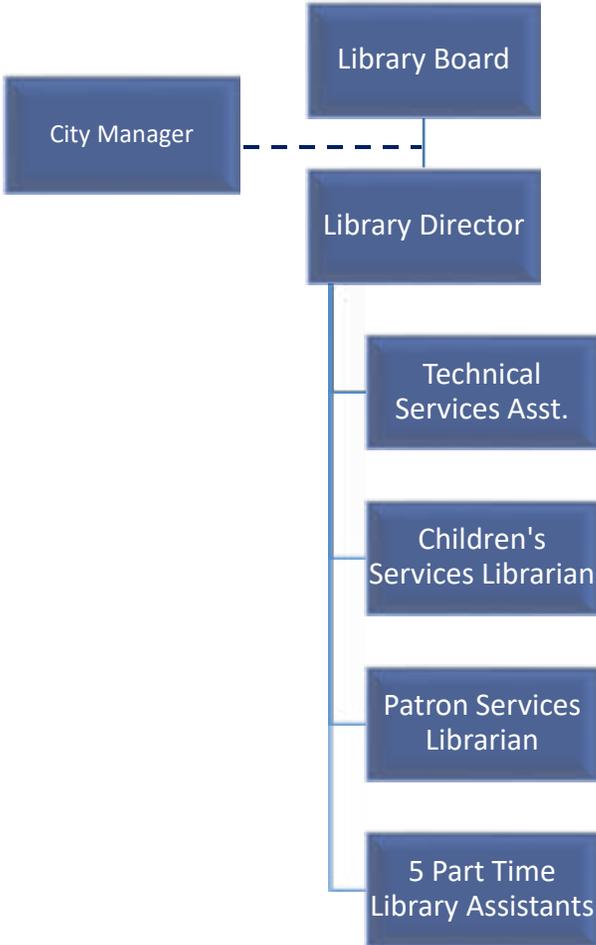
Beginning Fund Balance	29,990	28,012	28,012	32,512
Revenues	25,656	13,000	20,000	22,000
Expenditures	27,634	13,000	15,500	22,000
Final Fund Balance	28,012	28,012	32,512	32,512



Organizational Chart and Personnel

The Library Department consists of the following positions:

	FY2017	FY2018	FY 2019	FY2020	Vacant
Full-Time	4	4	4	4	0
Part-Time	4	4	4	5	0





Department/Activity: Parks and Recreation Department Fund Number(s): 042 and 142

General Information:

The Indianola Parks and Recreation Department offers a variety of experiences that enhance and preserve the quality of life in Indianola. The Parks and Recreation department operates the following facilities and programs for residents and visitors to provide recreational opportunities and experiences:

- 15 park areas covering a total of 255 acres and 3.7 miles of hard surface trails and over 3 miles of hiking trails.
- The park areas include 8 shelters, 8 playgrounds, 14 buildings, 7 softball fields, 6 basketball courts, the Activity Center, skate park, aquatic center, amphitheater, dog park, disc golf course and a small campground.
- Park staff maintains over 50 flower beds, 40 square baskets and planters, 2 city entrance signs, 2 highway median flower beds and over 400 highway trees to enhance the beautification of the city.
- Over 160 programs and special events are offered for toddlers, youth, teens, and adults of all ages. Programs include sports leagues, educational seminars, swim lessons, fitness classes, dances, outdoor movies and special events for families.
- Participation includes over 5,300 program registrations, 510 facility reservations and over 2,000 softball complex games and practices.
- The Indianola Activity Center houses the Indianola Senior Center that provides ongoing programs, educational clinics, a computer lab and gatherings for active older adults.
- The department operates with 9 full time staff and 30-40 seasonal staff.

The Indianola Parks and Recreation Commission advises staff and the City Council on Parks and Recreation policies and facility operations.

Indianola Park Friends, Indianola Community Foundation, and Friends of Indianola Trails provide volunteer and financial support for programs and facility development.

The department oversees the Parks and Recreation Fund (042) and Parks and Recreation Special Revenue Fund (142)

Current Trends and Issues:

For several years, the Parks and Recreation Department had their expenses separated into several different subareas in Fund 042. A decision was made to ease the budget tracking and review by citizens to consolidate these expenses into the Parks Admin Revenue/Expenses and Parks Revenue/Expenses subareas. The Parks Department provides services in a growing community where revenue has not kept up with the demand/need for recreational services. This has caused the department to look at service delivery alternatives, such as moving from one department assistant who recently left employment, to two recreational coordinators who are at a lower salary scale and can share the load of overseeing recreational programming and the aquatic center. Communication of programs, facilities and events continue to be a large focus of the department through several methods including the quarterly I-Magazine, social media, banners and signs. As the city continues to grow and the comprehensive plan is updated, future parks and trail areas need to be identified and prioritized in order to develop plans to provide additional recreational facilities throughout the city.

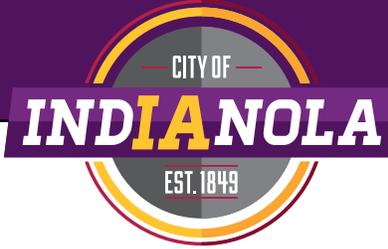


Recent Accomplishments

- Completed Phase 2 of Highway 65/69 Median Beautification
- Pickard Park improvements including greenhouse, concession stand, increased field maintenance, small playground
- Memorial Park improvements including skatepark sign, 4-H Pollinator Garden, amphitheater canopy
- McCord Park sidewalk and trail repairs
- Buxton Park - replaced garden walkway and painted fountain
- Continued tree and trail maintenance programs
- Continued collaboration with school district
- Staffing reorganization to provide more efficiency
- Secured Ice Rink in public/private partnership

Future Accomplishments

- Continue to expand on the department mission which is to “Offer a variety of experiences that enhance and preserve quality of life in Indianola”
- Continue to recruit, hire, train and retain quality seasonal and full-time staff.
- Operate with approved budgets.
- Continue to work with other city departments to advance the overall City’s mission to serve the citizens of Indianola.
- Continue with the annual ash tree removal and evaluation of that plan for implementation in FY2021.
- Evaluate the department tree management plan including tree trimming, removal and replacement.
- Continue to administer the citywide recreation programs.
- Continue to budget funds for the replacement of the Moats Park restroom in FY2021.
- Continue to work with volunteers and groups for implementation of recreation programs as well as park improvements and annual flower plantings.
- To maintain high quality and safe turf fields while maximizing usage.
- Installation of an entrance sign at Pickard Park, the City’s most visited park.
- Installation of infield irrigation on Pickard Park softball fields 5 & 6 to improve the maintenance efficiency and participant safety of those two fields.
- Continue to plan and develop a funding plan for new highway entrance signs and beautification along the North, West, South and East entrances to the Community.
- Replace the 2000 John Deere 6110 tractor with loader.
- Replace the 2005 Kubota L4630 Mower.
- Replace the 2007 Bobcat 2200S Maintenance Vehicle.
- Continue to advance plans to develop new trail connections according to the Trail Priority Plan.



Performance Measures

	FY2016 Actual	FY2017 Actual	FY2018 Actual	FY2019 Estimated	FY2020 Estimated
Office Transactions	3,725	3,963	3,512	3,700	3,700
Internet Transactions	2,612	2,405	2,917	2,600	2,600
Pickard Park Ballfield Transactions	40,701	41,499	41,906	42,000	42,000
Aquatic Center Transactions	30,557	28,373	34,741	31,200	31,200
Park Shelter Rentals	242	274	252	260	260
Activity Center Rentals	224	233	230	230	230

	FY2016 Actual	FY2017 Actual	FY2018 Actual	FY2019 Estimated	FY2020 Estimated
Ball Diamonds Maintained	7	7	7	7	7
Total Number of Games	1,794	1,343	1,596	1,650	1,650
Total Hours of Scheduled Usage	4,631	3,623	4,255	4,400	4,400
Number of Tournaments	36	26	26	30	30
Number of Leagues	10	10	10	10	10
Concession Revenue	\$110,591	\$73,928	\$87,833	\$96,230	\$96,230
Total Operating Revenues	\$219,782	\$156,427	\$166,788	\$181,000	\$181,000

	FY2016 Actual	FY2017 Actual	FY2018 Actual	FY2019 Estimated	FY2020 Estimated
Parks	13	13	13	13	13
Park Acres	255	255	255	255	255
Park Acres Mowed	74	74	74	74	74
Park Shelters	8	8	8	7	7
Miles of Trail	3.7	3.7	3.7	5	5
Playgrounds	8	8	8	9	9
Buildings	14	14	14	13	13
Basketball Courts	8	8	8	8	8
Skate Parks	1	1	1	1	1
Sand Volleyball Courts	1	1	1	1	1
Disc Golf Course	1	1	1	1	1
Campground	1	1	1	1	1
Right-of-Way Miles	25	25	25	25	25
Aquatic Center	1	1	1	1	1



	FY2016 Actual	FY2017 Actual	FY2018 Actual	FY2019 Estimated	FY2020 Estimated
Adult Programs Offered (including leagues)	52	56	59	60	60
Children's Programs Offered	78	77	81	82	82
Special Events Offered	19	21	22	22	22
Adult Program Participants	1,427	1,502	1,403	1,430	1,430
Children's Program Participants	2,060	2,118	1,971	2,050	2,050
Special Events Participants	1,785	1,980	2,005	2,025	2,025
New Programs Offered	9	8	12	10	10

Parks Department Budget Overview (Fund 042)

Parks Admin Revenue	Actual FY2017	Actual FY2018	Budget FY2019	Re-estimated FY2019	Budget FY2020
Property Tax	966,269	1,015,000	1,152,849	1,152,849	1,269,424
Hotel/Motel Tax	8,047	34,727	20,000	20,000	25,000
Use of Money and Property	47,034	38,408	45,300	45,300	46,000
Charges for Services	76,384	81,222	80,130	80,130	75,310
Grants	-	-	-	-	-
Miscellaneous	174,230	138,329	208,851	205,094	152,922
Transfer In	-	11,042	11,042	11,042	11,042
Grand Total	1,271,965	1,318,729	1,518,172	1,514,415	1,579,698

Park Admin Expenses	Actual FY2017	Actual FY2018	Budget FY2019	Re-Estimated FY 2019	Budget FY2020
Salary	291,580	277,452	257,238	257,238	360,215
Benefits	97,715	122,992	127,072	122,815	160,887
Repair/Maintenance/Utilities	12,033	44,469	38,250	38,250	18,250
Contractual	136,236	110,079	132,522	131,818	126,907
Supplies	92,574	73,131	96,156	96,156	85,354
Refund/Reimbursement	2,188	3,308	5,000	5,000	3,000
Capital Outlay	14,637	116,108	63,850	55,400	13,850
Transfer Out	103,614	29,973	117,070	116,962	5,852
Grand Total	750,576	777,512	837,158	823,639	774,315



Parks Revenue	Actual FY2017	Actual FY2018	Budget FY2019	Re-Estimated FY 2019	Budget FY2020
Use of Money and Property	11,583	13,383	11,250	11,250	11,700
Grants	27,035	-	-	-	-
Charges for Services	17,750	10,040	14,150	14,150	7,250
Miscellaneous	9,219	27,941	13,470	13,470	26,580
Transfer In	-	-	-	-	-
Grand Total	65,587	51,365	38,870	38,870	45,530

Parks Expenses	Actual FY2017	Actual FY2018	Budget FY2019	Re-Estimated FY 2019	Budget FY2020
Salary	233,512	230,102	247,301	247,301	265,487
Benefits	108,194	123,262	129,233	129,233	147,934
Repair/Maintenance/Utilities	19,564	43,612	40,932	40,932	51,512
Contractual	70,671	44,168	65,520	41,959	80,316
Supplies	45,591	28,881	42,175	200	67,695
Refund/Reimbursement	829	623	200	-	200
Capital Outlay	29,401	-	-	124,363	-
Transfer Out	4,942	29,483	124,459	65,103	242,040
Grand Total	512,704	500,131	649,820	649,092	855,185

Buxton Park Expenses	Actual FY2017	Actual FY2018	Budget FY2019	Re-Estimated FY 2019	Budget FY2020
Salary	18,636	22,730	34,476	34,476	-
Benefits	1,586	1,739	3,837	3,837	-
Contractual	-	-	-	-	-
Supplies	19,819	24,123	31,750	25,833	-
Miscellaneous	-	315	-	-	-
Capital Outlay	-	-	-	-	-
Grand Total	40,041	48,907	70,063	64,146	-

*The budgets for Buxton Park Expenses, Recreation Revenue, and Recreation Expenses are being incorporated into the Parks Revenue and Expenses in order to provide consolidation and less complexity for the reader.



Recreation Revenue	Actual FY2017	Actual FY2018	Budget FY2019	Re-Estimated FY 2019	Budget FY2020
Hotel/Motel Tax	11,985	-	-	-	-
Use of Money and Property	27	21	-	-	-
Intergovernmental	-	-	-	-	-
Charges for Services	35	-	-	-	-
Miscellaneous	1,013	143	-	-	-
Transfer In	-	-	-	-	-
Grand Total	13,060	164	-	-	-

Recreation Expenses	Actual FY2017	Actual FY2018	Budget FY2019	Re-Estimated FY 2019	Budget FY2020
Salary	5,709	-	-	-	-
Benefits	1,611	566	-	-	-
Repair/Maintenance/Utilities	234	-	-	-	-
Contractual	8,285	9,665	-	-	-
Supplies	2,756	52	-	-	-
Miscellaneous	-	(12)	-	-	-
Capital Outlay	-	-	-	-	-
Transfer Out	1,220	36	-	-	-
Grand Total	19,815	10,308	-	-	-

Beginning Fund Balance	499,369	532,769	532,769	549,177
Revenues	1,370,259	1,557,042	1,553,285	1,625,228
Expenditures	1,336,858	1,557,042	1,536,877	1,629,499
Final Fund Balance	532,769	532,769	549,177	544,906

Parks Special Revenue Fund (Fund 142)

Parks Special Fund Revenue	Actual FY2017	Actual FY2018	Budget FY2019	Re-Estimated FY2019	Budget FY2020
Charges for Services	1,500	2,500	-	-	-
Miscellaneous Revenue	15,083	8,326	-	1,500	6,000
Grand Total	16,583	10,826	-	1,500	6,000
Parks Special Fund Expenses	Actual FY2017	Actual FY2018	Budget FY2019	Re-Estimated FY2019	Budget FY2020
Contractual	-	-	-	4,111	5,000
Supplies	8,146	26,194	-	268	14,000
Capital Outlay	-	24,976	-	-	-
Grand Total	8,146	51,170	-	4,379	19,000

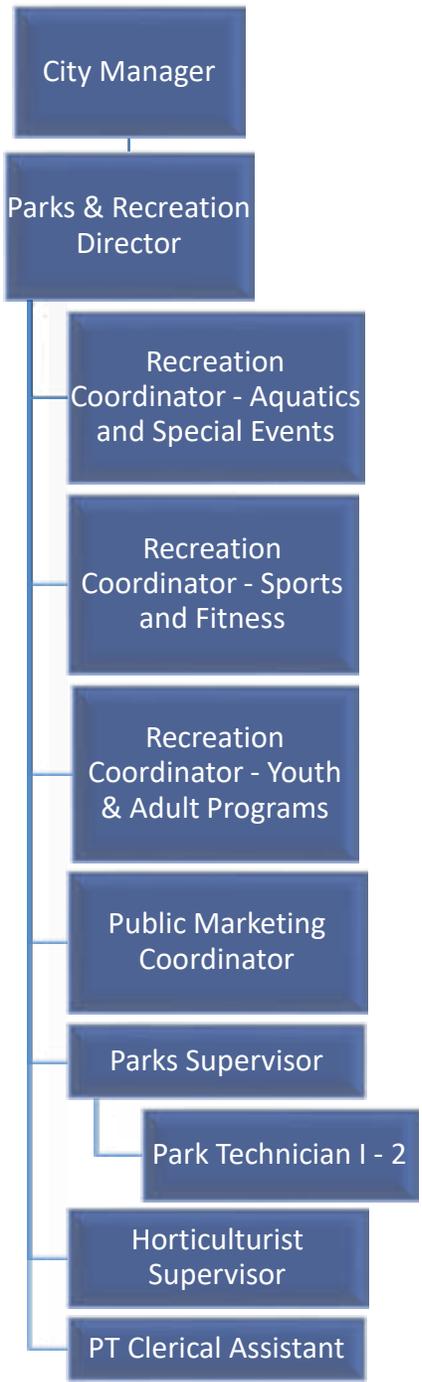
Beginning Fund Balance	146,836	106,492	106,492	103,613
Revenues	10,826	-	1,500	6,000
Expenditures	51,170	-	4,379	19,000
Final Fund Balance	106,492	106,492	103,613	90,613



Organizational Chart and Personnel

The Parks & Recreation Department consists of the following positions:

	FY2017	FY2018	FY 2019	FY2020	Vacant
Full-Time	8	8	9	9	0
Part-Time	1	1	1	1	0





Department/Activity: Veterans Memorial Aquatic Center
Fund Number(s): 045

General Information:

The Veteran’s Memorial Aquatic Center is a 325,000-gallon aquatic center with 6 lanes for swimming, 3 slides, a diving board and a shallow pool for toddlers. The summary for the 2018 season included the following:

- The facility was open for 75 days, from May 26 through August 18. Open swim hours were daily 1:00-7:00 p.m., except Tues/Thurs 1:00-6:00 pm.
- Attendance during open swim hours was 25,653.
- Season pool passes sold were 642.
- Participation in swim lessons was 443.
- Other special events included the Mayor’s Night Out, Mermaid & Superhero pool party and Family Night swims. Attendance at the special events was over 3,200.
- The Aquatic Center operated with 53 part-time seasonal staff.

The Veteran’s Memorial Building Commission advises staff and the City Council on Aquatic Center operations, policies and facility improvements.

Current Trends and Issues:

Over the past three years, a strategic focus of the Aquatic Center operations has been advertising and marketing the facility in an effort to increase the yearly attendance. The attendance has risen over 4,000 people compared to 2016. Staff recruitment, training and retention has been another focus and the number of lifeguards, concession staff, and front desk staff has risen in order to offer more flexible schedules for the seasonal staff. As the facility ages, the City continues to invest in maintaining the infrastructure in order to preserve the mechanical equipment, protect the physical structures and to address items that need repaired to ensure the long-term operations as well as the safety and well-being of the Aquatic Center visitors.

Recent Accomplishments

- New Tot Slide
- Concession Window and Counter Replaced
- Fence and Concrete Repairs
- Umbrella Replacement
- Pump Replacement



Future Accomplishments

- Recruit, train and retain quality seasonal staff
- Continue to hold weekly in-service training to staff throughout the pool season
- Continue to work with staff to report facility maintenance and repair issues
- Continue to meet or exceed the requirements of the State of Iowa Swimming Pool Code.
- Continue to evaluate the swim lesson program to meet the needs of the community
- Continue the use of Digiquatics to further improve staff communication and scheduling. Expand on the system capabilities to input and track opening, closing and maintenance checklists.
- Pool Painting
- Overhead PA System replacement/upgrade
- Yellow and Blue Slide Pump replacement

Performance Measures

	FY2016 Actual	FY2017 Actual	FY2018 Actual	FY2019 Estimated	FY2020 Estimated
Aquatic Center Attendance	21,456	25,485	25,653	25,200	25,200
Swim Lesson Enrollment	407	448	443	425	425
Season Passes Sold	481	541	642	555	555
Number of Pool Rentals	16	32	30	26	26
Special Events Attendance	2,320	3,281	3,286	3,000	3,000
Scholarship Pass Recipients	30	32	53	38	38



Pool Budget Overview

Pool Revenues	Actual FY2017	Actual FY2018	Budget FY2019	Re-Estimated FY2019	Budget FY2020
Property Tax	92,595	95,622	93,950	93,950	93,950
Use of Money and Property	6,886	8,685	5,485	5,485	5,485
Charges for Services	121,370	130,883	114,299	114,299	114,299
Fees/Fines/Reimbursements	-	-	-	-	-
Miscellaneous	57,985	37,039	40,830	40,830	40,830
Transfer In	147,344	-	-	-	-
Grand Total	426,179	272,229	254,564	254,564	254,564

Pool Expenses	Actual FY2017	Actual FY2018	Budget FY2019	Re-Estimated FY2019	Budget FY2020
Benefits	9,713	11,021	13,892	11,732	12,980
Repair/Maintenance/Utilities	218,080	44,674	28,300	28,300	25,900
Contractual	20,174	18,760	31,103	31,103	29,317
Supplies	32,767	29,295	33,070	33,070	34,232
Refund/Reimbursement	1,014	2,166	1,000	1,000	-
Capital Outlay	3,473	2,370	2,800	2,120	2,800
Transfer Out	-	36,563	61,563	61,563	106,563
Grand Total	365,339	211,826	254,564	251,724	290,740

Beginning Fund Balance	86,585	146,988	146,988	149,828
Revenues	272,229	254,564	254,564	254,564
Expenditures	211,826	254,564	251,724	290,740
Final Fund Balance	146,988	146,988	149,828	113,652



Department/Activity: General Fund Debt Service
Fund Number(s): 071

General Information:

This fund has been used in the past for General Fund which may have smaller general obligations to track that would be too small to track in the larger Fund 200 for General Obligation Bonds. However, a consensus has been reached to spend down the fund balance and only use Fund 200 for these debt obligations. In this manner, anyone seeking information on general fund debt obligations will only have one place to look.

General Fund Debt Service Budget:

General Fund Debt Revenue	Actual FY2017	Actual FY2018	Budget FY2019	Re-Estimated FY2019	Budget FY2020
Property Taxes	82,173	76,744	-	-	-
Refunds/Reimbursements	-	-	-	-	-
Transfer In--Debt Service	-	-	-	-	-
Grand Total	82,173	76,744	-	-	-

General Fund Debt Expenses	Actual FY2017	Actual FY2018	Budget FY2019	Re-Estimated FY2019	Budget FY2020
Budgeted Reserve	-	-	-	-	-
Principal Payment	75,000	75,000	-	-	-
Interest Payment	4,875	2,438	-	-	-
Other Debt Service	-	-	-	-	-
Transfer Out	-	-	-	-	56,355
Grand Total	79,875	77,438	-	-	56,355

Beginning Fund Balance	57,048	56,355	56,355
Revenues	76,744	-	-
Expenditures	77,438	-	56,355
Final Fund Balance	56,355	56,355	-

All bond note series that were tracked in this area have matured. The Council has decided to use the remaining fund balance for a follow-up to the FY2019 City Hall/Public Safety Building Assessment to further explore more space utilization needs and options.



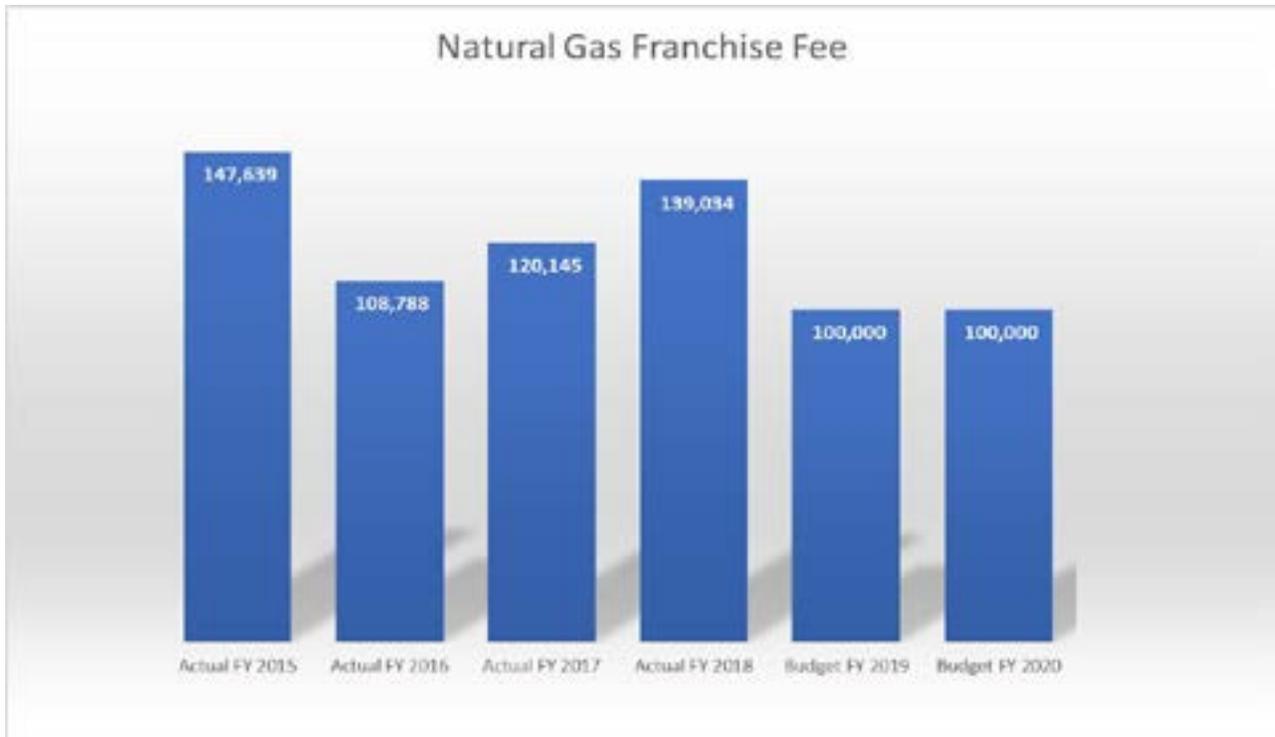
Department/Activity: Mid American Energy (MEC) Franchise Fee
Fund Number(s): 099

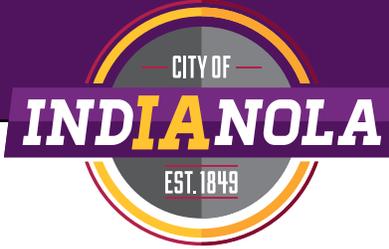
General Information:

This fund was created to track the collection of a five (5) percent franchise fee on sales of natural gas to all customers within the city limits as provided by state law. Under the provisions of the adopting resolution, the City has obligated the proceeds of this fund towards street maintenance and construction. Funds are collected and transferred to the Street Capital Project Fund (321) approximately every two years to maintain a fund balance of approximately \$560,000. This fund balance is reserved for any emergency or major street infrastructure project in the future.

Current Trends and Issues:

A bar graph of recent collection of franchise fees shows that the annual amount is slowly increasing which corresponds with the growth of the city. When budgeting, conservative amounts are used since weather during winter months can heavily impact the collection of the franchise fee.





Mid-American Energy Franchise Fee Budget:

Natural Gas Franchise Fee Revenue	Actual FY2017	Actual FY2018	Budget FY2019	Re-Estimated FY2019	Budget FY2020
Franchise Fee	120,145	139,034	100,000	100,000	100,000
Grand Total	120,145	139,034	100,000	100,000	100,000

Natural Gas Franchise Fee Expense	Actual FY2017	Actual FY2018	Budget FY2019	Re-Estimated FY2019	Budget FY2020
Contractual	-	-	-	-	-
Transfer Out	-	-	240,000	240,000	-
Grand Total	-	-	240,000	240,000	-

Beginning Fund Balance		597,056	736,090	736,090	596,090
Revenues		139,034	100,000	100,000	100,000
Expenditures		-	240,000	240,000	-
Final Fund Balance		736,090	596,090	596,090	696,090



Department/Activity: Road Use Tax Fund (Street) Fund(s): 110

General Information:

The Road Use Tax Fund is a special revenue fund mandated by the State of Iowa to track receipt of Road Use Tax revenue received from the state. These funds are derived from commercial gas sales tax and vehicle registration and are constitutionally protected to be spent on street-related and associated right-of-way expenses. The Road Use Tax Fund maintains the streets by completing smaller street repairs, sweeping streets and snow removal. Money is transferred to the general fund to pay for street light operations.

Current Trends and Issues:

The Road Use Tax Fund revenue is tied to a per capita amount multiplied by a number determined by the state based largely on the amount of gas sold. To a lesser degree, the number is derived also using the number of new or renewed vehicle registrations. This number can fluctuate depending on the economy. With the population staying the same for a period of ten years unless a special census is taken, the total revenue will not grow significantly as costs increase. For Indianola, the population has grown and an anticipated \$150,000 will be added after 2020 when the next census is taken.

Recent Accomplishments

- Took Lead in June 28, 2018 City Storm Recovery
- Continued Street Indexing Project
- Reconstructed Two Blocks of East Clinton
- Conducted Traffic Light Study & Coordination
- Completed Hillcrest Study
- Established City's first ever Snow/Ice Removal Policy

Future Accomplishments

- Purchase and Put New Street Cleaner in Operation
- Continue Research on K Street Improvements
- Conduct Street Sign Retro-reflectivity Replacement Program
- Replace Storm Sewer intakes
- Conduct Vision/Values Team Charter



Performance Measures

	Actual FY2018	Estimated FY2019	Projected FY2020
Street Salt Used (tons)	325	525	500
Street Sand Used (tons)	650	1,100	1,000
ADA Crosswalk Compliance Update	7	9	8
Blocks Crack/Joint Sealing	12	14	13
Storm Sewer Intake Rebuilds	6	23	15
Street Sign Replacement	25	35	100
New Street Sign Installation	10	10	10
Gravel Road Maintenance (ton/mile)	600	300	450
Miles of Street Maintained	62	62	62

	Actual FY2018	Estimated FY2019	Projected FY2020
<u>Painting in Central Business District</u>			
Turn Arrows	36	36	36
Stall Lines on Square	185	185	185
Stall Lines off Square	180	180	180
On-Street Handicap Stalls	9	9	9
26-inch Crosswalk Zones	16	16	16



Department Budget Overview

Road Use Revenue	Actual FY2017	Actual FY2018	Budget FY2019	Re-Estimated FY2019	Budget FY2020
Road Use Tax	1,835,347	1,886,038	1,788,622	1,788,622	1,796,013
Grants	-	-	-	-	-
Refund/Reimbursement	5,564	19,743	4,000	80	4,000
Transfer In	-	-	200,911	200,911	-
Grand Total	1,840,911	1,905,780	1,993,533	1,989,613	1,800,013

Road Use Expense	Actual FY2017	Actual FY2018	Budget FY2019	Re-Estimated FY2019	Budget FY2020
Salaries	429,180	398,376	418,972	418,972	466,370
Benefits	209,712	230,129	255,073	172,790	98,361
Repair/Maint/Utilities	93,228	70,179	95,700	76,454	95,000
Contractual	36,354	70,990	46,162	45,863	107,417
Supplies	404,640	323,813	366,880	383,216	317,750
Transfer Out	231,593	769,741	584,879	584,735	782,242
Grand Total	1,404,708	1,863,228	1,767,666	1,682,030	1,867,140

Snow Removal	Actual FY2017	Actual FY2018	Budget FY2019	Re-Estimated FY2019	Budget FY2020
Benefits	53	348	5,127	1,850	4,617
Salaries	6,562	11,519	30,000	30,000	24,600
Contractual	-	-	-	-	-
Supplies	36,764	24,907	32,500	32,500	39,861
Repair/Maint/Utilities	566	4,589	5,000	5,000	5,000
Grand Total	43,944	41,363	72,627	69,350	74,078

Street Cleaning	Actual FY2017	Actual FY2018	Budget FY2019	Re-Estimated FY2019	Budget FY2020
Refund/Reimbursement	(6,746)	(480)	-	(960)	-
Salaries	24,540	12,836	28,000	28,000	28,065
Benefits	4,069	1,947	6,285	6,285	4,796
Supplies	-	46	250	250	4,500
Grand Total	21,863	14,350	34,535	33,575	37,361

Storm Sewer	Actual FY2017	Actual FY2018	Budget FY2019	Re-Estimated FY2019	Budget FY2020
Repair/Maint/Utilities	-	-	-	-	-
Contractual	-	-	-	-	-
Supplies	-	10,886	3,500	-	-
Grand Total	-	10,886	3,500	-	-

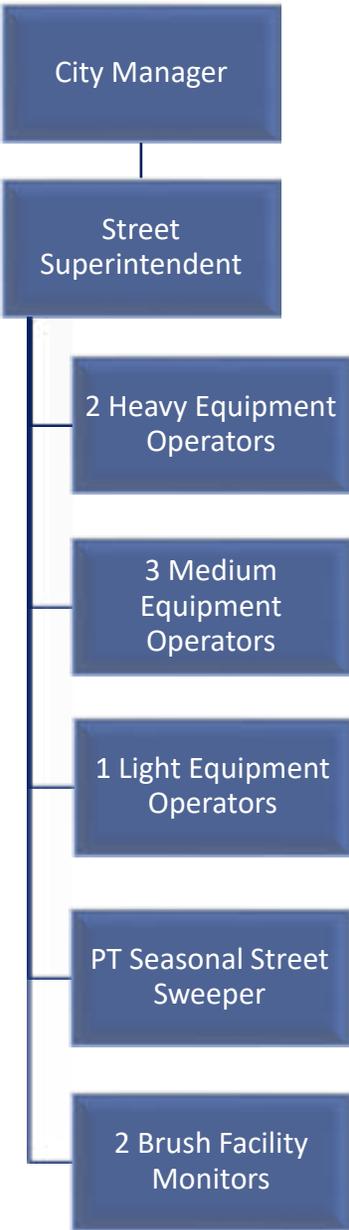
Beginning Fund Balance		1,595,615	1,582,454	1,582,454	1,787,112
Revenues		1,905,780	1,993,533	1,989,613	1,800,013
Expenditures		1,918,941	1,874,828	1,784,955	1,978,579
Final Fund Balance		1,582,454	1,701,159	1,787,112	1,608,546



Organizational Chart and Personnel

The Street Department consists of the following positions:

	FY2017	FY2018	FY 2019	FY2020	Vacant
Full-Time	7	7	7	7	0
Part-Time	1	1	1	1	0





Department/Activity: Special Revenue Funds
Fund(s): 112, 115, 121, 125, 160, 161, 177, 199

General Information and Budget Overview:

The funds listed above collected revenue for a specific purpose, either required through state code or specified by the City. The following funds are special revenue funds not included elsewhere in this document for the following purposes:

Fund 112: Trust & Agency: This fund collects the levy of General Fund employee employment taxes and benefits. For the current and next fiscal year, this will include street employees to offer some relief for these expenses on Fund 110. The fund includes the MPFRSI retirement levy for police officers.

Trust & Agency Revenue	Actual FY2017	Actual FY2018	Budget FY2019	Re-Estimated FY2019	Budget FY2020
Property Taxes	1,459,743	1,701,329	1,954,546	1,954,546	2,382,280
Grand Total	1,459,743	1,701,329	1,954,546	1,954,546	2,382,280

Trust & Agency Expenses	Actual FY2017	Actual FY2018	Budget FY2019	Re-Estimated FY2019	Budget FY2020
Transfer Out	1,459,743	1,701,329	1,901,156	1,901,156	2,319,674
Grand Total	1,459,743	1,701,329	1,901,156	1,901,156	2,319,674

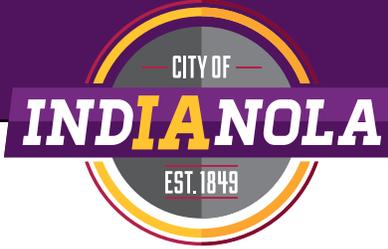
Beginning Fund Balance		-	-	-	53,390
Revenues		1,701,329	1,954,546	1,954,546	2,382,280
Expenditures		1,701,329	1,901,156	1,901,156	2,319,674
Final Fund Balance		-	53,390	53,390	115,996

Fund 115: YMCA Maintenance: The City set up this fund to collect approximately half of the revenue from renting the community wellness building to the YMCA of Greater Des Moines. This money is collected for snow removal in the winter and larger repair or maintenance expenses not incurred through normal wear and tear.

YMCA Maintenance Revenue	Actual FY2017	Actual FY2018	Budget FY2019	Re-Estimated FY2019	Budget FY2020
Transfer In	100,000	100,000	110,146	110,146	100,000
Grand Total	100,000	100,000	110,146	110,146	100,000

YMCA Maintenance Expenses	Actual FY2017	Actual FY2018	Budget FY2019	Re-Estimated FY2019	Budget FY2020
Contractual	6,710	17,402	20,000	20,000	20,000
Grand Total	6,710	17,402	20,000	20,000	20,000

Beginning Fund Balance		278,856	361,454	361,454	451,601
Revenues		100,000	110,146	110,146	100,000
Expenditures		17,402	20,000	20,000	20,000
Final Fund Balance		361,454	451,601	451,601	531,601



Fund 121: Local Option Sales and Service Tax (LOSST): The state requires a special revenue fund for LOSST revenue. Since the passage of the LOSST (a general 1 cent additional sales tax returned to the local jurisdiction) in 2016, the City has collected this revenue for the future construction of a new wastewater treatment plant (WWTP). In FY2020, \$1,100,000 will be transferred to the WWTP construction fund for this purpose.

Local Option Sales Tax Revenue	Actual FY2017	Actual FY2018	Budget FY2019	Re-Estimated FY2019	Budget FY2020
Local Option Sales Tax	1,690,405	1,791,000	1,100,000	1,500,000	800,000
Grand Total	1,690,405	1,791,000	1,100,000	1,500,000	800,000

Local Option Sales Tax Expense	Actual FY2017	Actual FY2018	Budget FY2019	Re-Estimated FY2019	Budget FY2020
Transfer Out	-	-	-	-	1,100,000
Grand Total	-	-	-	-	1,100,000

Beginning Fund Balance		1690405.34	3,481,405	3,481,405	4,981,405
Revenues		1,791,000	1,100,000	1,500,000	800,000
Expenditures		-	-	-	1,100,000
Final Fund Balance		3,481,405	4,581,405	4,981,405	4,681,405

Fund 125: Tax-Increment Financing Fund: This fund was set up to track the Tax-Increment Finance Revenue generated by the City for economic development purposes. Two major projects are currently being financed from this fund. One is the economic development grants to The Three-Sixty Group for the development of a hotel, major multi-family residential property, and a convenience store as well as infrastructure improvements in the Summercrest area. The other is debt service for General Obligation bond series 2011E, 2012A, and 2013B which were issued by the city for a wellness center in the Summercrest area currently occupied by the Indianola YMCA.

TIF Fund Revenue	Actual FY2017	Actual FY2018	Budget FY2019	Re-Estimated FY2019	Budget FY2020
TIF Revenue	1,955,534	2,145,757	2,285,759	2,285,759	2,502,609
TIF Revenue-Backfill	-	-	-	-	-
Refund/Reimbursement	-	-	-	-	-
Transfer In	-	-	-	-	-
Grand Total	1,955,534	2,145,757	2,285,759	2,285,759	2,502,609

TIF Fund Expenses	Actual FY2017	Actual FY2018	Budget FY2019	Re-Estimated FY2019	Budget FY2020
Contractual	275,267	58,135	20,000	2,242	-
Transfer Out	1,687,278	1,386,124	1,314,523	1,314,523	1,079,086
Grand Total	1,962,545	1,444,259	1,334,523	1,316,765	1,079,086

Beginning Fund Balance		942,918	1,644,415	1,644,415	2,613,409
Revenues		2,145,757	2,285,759	2,285,759	2,502,609
Expenditures		1,444,259	1,334,523	1,316,765	1,079,086
Final Fund Balance		1,644,415	2,595,651	2,613,409	4,036,932



Fund 160: Downtown Revolving Loan Fund: This fund was set up by the City to account for loans made to businesses in the downtown area for building improvements. This fund now oversees a loan from the Iowa Economic Development Agency (IEDA) for building improvements. The funds of \$125,000 were borrowed by the City and subsequently lent to three businesses. As these businesses pay their portion of the debt service, the City pays the IEDA.

Downtown Revolving Loan Fund Revenue	Actual FY2017	Actual FY2018	Budget FY2019	Re-Estimated FY2019	Budget FY2020
Bond Proceeds	-	125,000	-	-	-
Miscellaneous	13,837	11,136	46,250	46,250	36,059
Transfer In	-	-	-	-	-
Grand Total	13,837	136,136	46,250	46,250	36,059

Downtown Revolving Loan Fund Expenses	Actual FY2017	Actual FY2018	Budget FY2019	Re-Estimated FY2019	Budget FY2020
Contractual	-	68,119	125,000	108,266	36,059
Grand Total	-	68,119	125,000	108,266	36,059

Beginning Fund Balance		163,548	231,564	231,564	169,548
Revenues		136,136	46,250	46,250	36,059
Expenditures		68,119	125,000	108,266	36,059
Final Fund Balance		231,564	152,814	169,548	169,548

Fund 161: Downtown Biz Incentive Fund: This fund was originally set up to make zero-interest loans also to businesses for building improvements. The loan was made in an agreement with a local bank. The business owner pays the loan debt service and the City pays the interest. The City does not anticipate making any future loans from this fund and uses it mainly to receive payments from earlier loans.

Downtown Biz Incentive Fund Revenue	Actual FY2017	Actual FY2018	Budget FY2019	Re-Estimated FY2019	Budget FY2020
Bond Proceeds	-	-	-	-	-
Miscellaneous	52,410	21,617	30,000	30,000	30,000
Transfer In	-	-	-	-	-
Grand Total	52,410	21,617	30,000	30,000	30,000

Downtown Biz Incentive Fund Expenses	Actual FY2017	Actual FY2018	Budget FY2019	Re-Estimated FY2019	Budget FY2020
Contractual	43,784	6,385	60,000	11,953	30,000
Grand Total	43,784	6,385	60,000	11,953	30,000

Beginning Fund Balance		41,341	56,573	56,573	74,620
Revenues		21,617	30,000	30,000	30,000
Expenditures		6,385	60,000	11,953	30,000
Final Fund Balance		56,573	26,573	74,620	74,620



Fund 177: Police Forfeiture Fund: Any money received from forfeiture can only be spent on certain law enforcement items specified in state law. Subsequently, the City created this special revenue fund to account for these funds.

Police Forfeiture Fund Revenue	Actual FY2017	Actual FY2018	Budget FY2019	Re-Estimated FY2019	Budget FY2020
State Grant	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Transfer In	-	-	-	-	-
Grand Total	-	-	-	-	-

Police Forfeiture Fund Expenses	Actual FY2017	Actual FY2018	Budget FY2019	Re-Estimated FY2019	Budget FY2020
Capital Outlay	-	-	-	-	-
Contractual	-	-	-	-	-
Supplies	-	-	-	-	-
Transfer Out	-	-	-	-	-
Grand Total	-	-	-	-	-

Beginning Fund Balance		19,830	19,830	19,830	19,830
Revenues		-	-	-	-
Expenditures		-	-	-	-
Final Fund Balance		19,830	19,830	19,830	19,830

Fund 199: Police Retirement Fund: This fund was originally set up to collect the revenue for the police retirement fund. The City decided to use Fund 112 for this purpose. Thus, these funds are now being drawn down, being transferred to the Police Fund (011) for retirement benefit purposes.

Police Retirement Revenue	Actual FY2017	Actual FY2018	Budget FY2019	Re-Estimated FY2019	Budget FY2020
Interest	1,137	1,157	-	-	-
Transfer In	-	-	-	-	-
Grand Total	1,137	1,157	-	-	-

Police Retirement Expenses	Actual FY2017	Actual FY2018	Budget FY2019	Re-Estimated FY2019	Budget FY2020
Transfer Out	12,500	12,500	25,060	25,060	25,000
Grand Total	12,500	12,500	25,060	25,060	25,000

Beginning Fund Balance			65,203	65,203	40,143
Revenues			-	-	-
Expenditures			25,060	25,060	25,000
Final Fund Balance		-	40,143	40,143	15,143



Department/Activity: Vehicle and Equipment

Fund(s): 190

General Information:

The Vehicle and Equipment Fund receives revenue from property taxes and city departments towards vehicles and equipment that will be utilized by individual departments. Generally, the vehicle and/or equipment should be over \$5,000 in cost and last for more than five years. Department transfers for larger equipment that costs over \$100,000 may be done for more than one year. Examples of this type of equipment include street sweepers, ambulance (medic unit), or fire engine.

Current Trends and Issues:

The City only recently began to utilize a vehicle and equipment fund with the goal of developing a capital improvement plan to improve the forecasting of these costs. The fund has been able to maintain a large reserve fund utilizing the general fund levy to assist in funding this equipment without borrowing funds. However, as costs increase, and the reserves are drawn down, the city will need to look for other financing options. This situation will likely take place following the purchase of two replacement fire engines with an estimated cost of \$475,000 each and an aerial vehicle for attacking taller structural fires with an anticipated cost of \$750,000. Funding in the form of grants are always sought by the Fire Department to defray these costs. Transfers from the Road Use Tax Fund (RUTF) should be maintained as the RUTF funds distributed by the state is based on the previous census population, which has increased for the City, to allow for an additional forecasted \$150,000 in RUTF funds being received after the 2020 census.

A spreadsheet showing Vehicle and Equipment for FY2020 and the next several fiscal years is included in the Capital Improvement Plan section.

Recent Accomplishments

- Information Technology Department: Email Exchange Server, Annual 25-unit Computer Replacement, Mobile Unit Replacement for Fire Department, and Phone System Upgrade
- Police: Programmable door locks, camera system upgrade, 2 SUVs
- Fire: Self-Contained Breathing Apparatus Replacement and Air Refilling Station
- Parks: 2003 Ford F-350 Replacement
- Recreation: 1998 Ford Cargo Van Replacement
- Streets: 2001 Dodge 2500 Pickup Replacement; 2001 Dodge 3500 Dual Wheel Crew Pickup Replacement, 2000 Ford F450 Crew Cab Replacement, Large Concrete Saw, Large Dump Trailer, Skid Loader Grapple Bucket



Future Accomplishments

- Information Technology Department: Email Exchange Server, Annual 25-unit Computer Replacement, Electronic Door Locks
- Police: 3 SUVs, 1 detective car; Two SUVs are new with a \$500 operational increase impact each.
- Fire: 350,000 Gallon Water Tender; Operational Maintenance cost will increase \$1000 annually
- Parks: Replacements for John Deere tractor, Kubota mower, and Bobcat skid steer
- Streets: Street Sweeper; No future operational impact-replacement/improvement of current items
- Sanitary Sewer: Bobcat UTV and 2 new lift station pumps; No future operational impact-replacement/improvement of current items

Department Budget Overview

Vehicle and Equipment Revenue	Actual FY2017	Actual FY2018	Budget FY2019	Re-Estimated FY2019	Budget FY2020
Property Taxes	-	226,128	167,323	167,323	-
Grants	-	-	-	-	-
Use of Money and Property	1,147,574	28,574	-	-	-
Transfer In	154,881	695,847	824,013	824,013	774,416
Grand Total	1,302,455	950,550	991,336	991,336	774,416

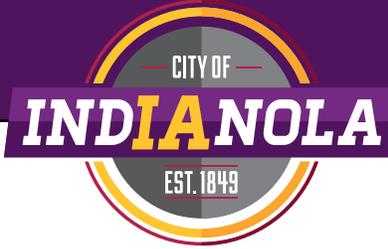
Vehicle and Equipment Expenses	Actual FY2017	Actual FY2018	Budget FY2019	Re-Estimated FY2019	Budget FY2020
Police Vehicles and Equipment	-	-	-	72,487	113,500
Fire Vehicles and Equipment	371,323	373,167	-	144,845	300,000
EMS Vehicles and Equipment	-	-	-	212,372	-
General Government Vehicles and Equipment	26,881	208,753	445,463	100,000	178,916
Street Department Vehicles and Equipment	-	238,127	190,000	190,000	254,000
Sanitary Sewer Vehicles and Equipment	-	39,448	248,550	241,268	63,000
Grand Total	398,204	859,495	884,013	960,972	909,416

Beginning Fund Balance		971,603	1,062,658	1,062,658	1,093,022
Revenues		950,550	991,336	991,336	774,416
Expenditures		859,495	884,013	960,972	909,416
Final Fund Balance		1,062,658	1,169,981	1,093,022	958,022



VEHICLES & EQUIPMENT CAPITAL IMPROVEMENT PLAN - FUND 190

	FY20	FY21	FY22	FY23	FY24	Future	TOTAL
COMMUNITY DEVELOPMENT							
Ford F150			25,000				25,000
IT							
Email Exchange Server - In House	17,366	9,185					26,551
Computer Replacement	22,500	22,500	22,500	22,500		22,500	112,500
Main Switch Stack							0
Firewall Upgrade							0
Disaster Recovery Blade Replacement	12,000	12,000	8,000				32,000
Network Security Drive			6,500				6,500
Mobile Unit Replacement (Fire) 2 per Units/yr	8,800	9,300	7,300				25,400
Phone System Upgrade/Maintenance	1,500	25,000					26,500
Electronic Door Locks	3,750	3,750					7,500
POLICE							
Patrol Vehicle			28,000				28,000
Car 35 2013 Ford Taurus							0
Car 36 2013 Ford Taurus							0
Handheld and Vehicle Radios (Digital Upgrade)							0
Replace Programmable Door Locks							0
PD Camera System							0
SUV 181 2018 Ford Explorer					32,000		32,000
Additional SUV to be designated as 182 (replaces SUV 141)					32,000		32,000
SUV 191 2019 Ford Explorer (Add on)	29,500						29,500
SUV 192 2019 Ford Explorer (replaces 151)	29,500						29,500
SUV193 2019 Ford Explorer (Add On)	29,500						29,500
SUV 201 2020 Ford Explorer (Replaces Car 161 2016 Ford Taurus)		30,000					30,000
SUV 202 2020 Ford Explorer (add on)		30,000					30,000
SUV 211 2021 Ford Explorer (Replaces SUV 171 2017 Ford Explorer)			32,000				32,000
SUV 212 2021 Ford Explorer (replaces 172)			32,000				32,000
SUV 221 2022 Ford Explorer (Replaces 181)				32,500			32,500
SUV 222 2022 Ford Explorer (Replaces 182)				32,500			32,500
Car 21 2010 Dodge Avenger Replacement	25,000						25,000
Car 45 2012 Dodge Avenger Replacement			26,000				26,000
Car 49 2008 Ford Expedition (remove from service)							0
In Car Computers (2015)						18,600	18,600
In Car Computers (2016)						12,400	12,400
Fire							
50 Portable Radios for P25			100,000				100,000
Command Vehicle (with Equipment)						42,000	42,000
Engine #333							0
Engine #332				475,000			475,000
Engine #331					475,000		475,000
Truck #334 (aerial)		750,000					750,000
Tender #335	300,000						300,000
Speciality #339-Replace with F550 4x4							0
Grass Truck #338-Replace with F450 4x4							0
Trailer for Rescue Equipment							0
Hydraulic Extraction Tools							0
SCBA/Masks							0
Air System SCBA							0



VEHICLES & EQUIPMENT CAPITAL IMPROVEMENT PLAN - FUND 190

	FY20	FY21	FY22	FY23	FY24	Future	TOTAL
Ambulance							
2016 Ford Chassis Ambulance (Medic Unit 245)							0
2012 Ford Chassis Ambulance (Medic Unit 246)			218,000				218,000
2014 Ford Chassis Ambulance (Medic Unit 247)						220,000	220,000
2018 Dodge Chassis Ambulance (Medic Unit 248)							0
LIBRARY							
Drop Box							0
Circulation System							0
Parks							
1998 F150							0
2003 Ford F-350 (dump box)							0
2006 F-250 4x4				28,000			28,000
2007 F150 (downtown beautification)		15,000					15,000
2009 F150 4x2		25,000					25,000
2014 F250 (w/ plow)						35,000	35,000
1998 Stienner Power Unit (Backup Unit)							0
2000 JD 6110 w/loader/2000 Land Pride	60,000						60,000
2005 Kubota L4630	35,000						35,000
2007 Bobcat 2200S	18,000						18,000
2004 Toro 328D						25,000	25,000
1996 Toro 325D (Backup)						0	0
2015 VenTrac				40,000			40,000
2010 Kubota 3680 Mower							0
Recreation							
1998 Ford Cargo Van							0
2005 Dodge Caravan		25,000					25,000
John Deere 1200A Field Finisher						15,000	15,000
John Deere 4320				25,000			25,000
STREETS							
2014 Elgin Street Sweeper	250,000						250,000
2001 Dodge 2500 4x4							0
2002 Dodge 2500 4x2							0
2016 Ford 4x4 Exten Cab/Plow						47,000	47,000
2001 Dodge 3500 Dual Wheel Crew							0
2000 Ford F450 Crew Cab							0
2016 Freightliner Tandem Dump/Plow						325,000	325,000
2018 Kubota Track Loader						80,000	80,000
2007 Freightliner						100,000	100,000
2006 International Dump/Plow Equipment		175,000					175,000
2007 International Dump/Plow Equipment				175,000			175,000
2007 International Dump/Plow Equipment			175,000				175,000
2014 International Dump/Plow Equipment						170,000	170,000
2014 International Dump/Plow Equipment						170,000	170,000
1998 Bobcat Skid Loader (Case Track Loader to replace)					75,000		75,000
2002 310 John Deere Backhoe							0
2007 310 John Deere Backhoe						125,000	125,000
2016 Air Comp.							0
1999 Crafc Sealmaster						42,000	42,000
2010 Snow Go Snow Blower						83,000	83,000
2003 Case Maintainer				250,000		250,000	500,000
Paint Machines (2) (replaced in May 2018)							0
Large Concrete Saw						16,000	16,000



VEHICLES & EQUIPMENT CAPITAL IMPROVEMENT PLAN - FUND 190

	FY20	FY21	FY22	FY23	FY24	Future	TOTAL
Concrete Drill						10,000	10,000
Concrete Grinder						6,000	6,000
Cold Patch Heater						23,000	23,000
Large Trailer/Dump Trailer						8,000	8,000
Small Saw Trailer						5,000	5,000
Shop Pressure Washer						7,500	7,500
Skid loader snow pusher	4,000						4,000
Wheel loader snow pusher					250,000	5,000	255,000
Skid loader grapple bucket							0
Slide-in pickup sander						5,000	5,000
WPC							
2014 F250 4x4 w/ Snow Plow					38,000		38,000
Camera Van 1996 w/camera equip							0
Ford F-150 2012		28,000					28,000
Vactor Jet Vac 2011					410,000		410,000
Ford F-350 4X4 2004 w/plow							0
Ford F-550 2007 W/ Service Body			91,000				91,000
BOBCAT UTV(replacing Kubota and IH Tractor)	33,000						33,000
Morlock Lift Station Generator							0
Mc Cord Lift Station Generator							0
2 New Lift Station Pumps for Backup per year	30,000	30,000					60,000
Push Camera							0
TOTAL	909,416	1,189,735	771,300	1,080,500	1,312,000	1,868,000	7,130,951

FUNDING SOURCE TOTALS					
	FY 20	FY 21	FY 22	FY 23	FY24
Fund 190 Beginning Balance	1,093,022	958,022	473,022	395,022	260,022
Transfer from General Gov. (001)					
Transfer from IT	65,916	81,735	44,300	22,500	
Transfer from Police (011)	113,500	60,000	118,000	65,000	64,000
Transfer from Fire (015)	100,000	100,000	100,000	100,000	100,000
Transfer from Ambulance (016)	40,000	40,000	40,000	40,000	40,000
Transfer from Library (041)					
Transfer from Parks & Recreation (042)	113,000	65,000		93,000	
Transfer from RUT (110) (Restricted) - at time of purchase	154,000	175,000	175,000	425,000	325,000
Transfer from WWTP	63,000	58,000	91,000		448,000
Total Transfer In	649,416	579,735	568,300	745,500	977,000
Property Tax	125,000	125,000	125,000	200,000	275,000
Sale of Equipment					
Donations/Grants					
Bond Notes					
Less Purchases	(909,416)	(1,189,735)	(771,300)	(1,080,500)	(1,312,000)
Ending Balance	958,022	473,022	395,022	260,022	200,022



Department/Activity: General Obligation Debt Service Fund Fund(s): 200

General Information:

Fund 200 is the General Obligation Debt Service fund to pay annual debt service for those bonds the City has pledged to pay with property tax revenue, although some or all obligation may be offset by revenue from other sources (for example, TIF, assessments, or utilities).

Current Trends and Issues:

The City has continued to make final payments on existing bond notes without incurring new general debt obligation. The debt service levy rate in FY2019 was \$1.03 and has since dipped to 89 cents. In FY2020, Bond Note 2013C will mature. Although this would appear to make the debt service levy go down, the annual debt service for another bond issue, 2013A, was being offset using Fund 200 reserve. FY2020 is the last year this offset will be utilized.

Bond issues 2011E, 2012A and 2013B payments are offset entirely by Tax Increment Fund revenue from Fund 125. These bond notes were issued for constructing the city wellness center, which is now rented from the City by the YMCA of Greater Des Moines. Barring any changes to TIF legislation, the debt service for these issues should be completely collected by the City in FY2022.

A complete debt service schedule is given in the appendix of this document.

Department Budget Overview

General Obligation Debt Service Revenue	Actual FY2017	Actual FY2018	Budget FY2019	Re-Estimated FY2019	Budget FY2020
Property Taxes	920,547	721,355	613,183	613,183	555,690
Property Taxes-Backfill	-	-	15,388	15,388	13,684
Assessments	162,518	26,708	-	-	-
IMU Contribution	-	-	-	-	83,200
Transfer In	1,849,911	1,160,895	1,173,623	1,173,623	1,142,986
Grand Total	2,932,975	1,908,958	1,802,194	1,802,194	1,795,560

General Obligation Debt Service Expense	Actual FY2017	Actual FY2018	Budget FY2019	Re-Estimated FY2019	Budget FY2020
Debt Service Fees	5,685	10,104	4,500	4,500	4,500
Interest Payment	313,823	278,425	262,045	262,045	235,145
Principal Payment	1,925,000	1,945,000	1,800,000	1,800,000	1,835,000
Grand Total	2,244,508	2,233,529	2,066,545	2,066,545	2,074,645

Beginning Fund Balance		1,603,076	1,278,505	1,278,505	1,014,154
Revenues		1,908,958	1,802,194	1,802,194	1,795,560
Expenditures		2,233,529	2,066,545	2,066,545	2,074,645
Final Fund Balance		1,278,505	1,014,154	1,014,154	735,069



Department/Activity: General Fund Capital Projects Fund(s): 301

General Information:

Fund 301 is utilized to track capital projects for General Fund Departments while capital projects for the Street Department is tracked in Fund 321 and the capital projects for utility departments are tracked in their respective funds.

Current Trends and Issues:

This fund has a sizable fund balance that is being drawn down while departments continue to make transfers for their projects, however, the City is facing immediate price spikes. These price spikes have been most notable in concrete, which makes the need for forecasting costs for trails and pool deck replacement, to be constantly updated or priorities rearranged.

Recent Accomplishments

- City Hall: Needs Assessment: \$20,000
- Parks: Removal of Ash Trees due to Emerald Ash Borer; \$20,000; East Hillcrest Trail: \$95,000; Jerry Kelley Trail: \$360,000
- Aquatic Center: Pump Replacement: \$15,000; Pool Deck Replacement: \$30,000

Future Accomplishments

- Library: Wall Repair/Painting: \$15,000: No future operation impact.
- Parks: Removal of Ash Trees due to Emerald Ash Borer; \$19,800; Improved Pickard Park Signage: \$25,000; Installation of Pickard Park Irrigation: \$20,000; Reconstruction of Moats Park Restrooms: \$25,000: No future operational impact-replacement/improvement of current items
- Aquatic Center: Yellow and Blue Slide Pump Replacement: \$30,000; Overhead PA System: \$20,000 and Pool Painting \$40,000; No future operational impact-replacement/improvement of current items



Department Budget Overview

General Fund Capital Projects Revenue	Actual FY2017	Actual FY2018	Budget FY2019	Re-Estimated FY2019	Budget FY2020
Bond Proceeds	-	-	-	-	-
Donations	10,000	38,340	-	16,480	-
Grants	-	19,608	781,000	280,000	-
Property Taxes	-	297,127	178,760	-	-
Transfer In	578,614	45,000	1,387,600	418,760	319,800
Transfer In-Property Taxes	-	-	-	-	-
Grand Total	588,614	400,075	2,347,360	715,240	319,800

General Fund Capital Projects Expenses	Actual FY2017	Actual FY2018	Budget FY2019	Re-Estimated FY2019	Budget FY2020
Public Safety Capital Outlay	57,698	77,889	-	-	-
Culture and Recreation Capital Outlay	-	93,412	280,000	710,524	194,800
General Government Capital Outlay	21,650	2,812	-	16,800	-
Capital Outlay	34,219	145,948	2,042,360	-	-
Business Type Capital Outlay	27,993	164,282	-	-	-
Streets Capital Outlay	217,480	4,900	-	-	-
Grand Total	359,041	489,243	2,322,360	727,324	194,800

Beginning Fund Balance		635,825	546,657	546,657	534,573
Revenues		400,075	2,347,360	715,240	319,800
Expenditures		489,243	2,322,360	727,324	194,800
Final Fund Balance		546,657	571,657	534,573	659,573



Department/Activity: Street Capital Projects
Fund(s): 321

General Information:

This Fund tracks capital projects for the Street Department. The fund has three main revenue sources: transfers from the Road Use Tax Fund (#110), the MidAmerican Energy Corporation (MEC) Gas Franchise Fee Fund (001-99); and grants, which mainly come from state and federal transportation infrastructure funding.

Current Trends and Issues:

Revenue for the Road Use Tax Fund is largely dependent on the decennial census of the city and the amount of gas being sold and vehicle registrations created or renewed. Since the city's population has grown since 2010, an increase is anticipated in 2020, which means increased funds available to be transferred for street projects.

The MEC gas franchise fee revenue is stagnant, but it can change based on the severity of the winter months and the need for natural gas to operate furnaces. For planning purposes, the goal is to transfer about \$240,000 every two years to maintain about \$500,000 in the fund for any emergency or unplanned street project.

Recent Accomplishments

- Continued Pavement Indexing Program
- Pedestrian Crosswalk Battery Backup Equipment Replacement
- Traffic Control Light Synchronization Plan Update
- Improvements to Clinton Avenue from Jefferson Way to Howard Street

Future Accomplishments

- Continue Pavement Indexing Program
- Improvements on Ashland Avenue, from 9th Street to High School
- Improvements to Iowa Avenue from N 1st St. to Jefferson Way
- Hillcrest Avenue Concept Study



Department Budget Overview

Street Capital Projects Revenues	Actual FY2017	Actual FY2018	Budget FY2019	Re-Estimated FY2019	Budget FY2020
Intergovernmental	22,750	142,921	-	301,600	-
Transfer In	-	421,067	12,000	252,000	262,000
Assessments	526	-	-	-	-
Miscellaneous	2,730	25,898	-	-	-
Grand Total	26,006	589,886	12,000	553,600	262,000

Street Capital Projects Expenses	Actual Fy2017	Actual FY2018	Budget FY2019	Re-Estimated FY2019	Budget FY2020
Engineering	-	-	-	25,000	32,000
June 2018 Storm Event	10,433	30,714	-	72,621	-
Streets Capital Outlay	23,029	438,161	12,000	861,400	230,000
Grand Total	33,462	468,876	12,000	959,021	262,000

Beginning Fund Balance		118,707	239,718	239,718	(165,703)
Revenues		589,886	12,000	553,600	262,000
Expenditures		468,876	12,000	959,021	262,000
Final Fund Balance		239,718	239,718	(165,703)	(165,703)



**INFRASTRUCTURE CAPITAL IMPROVEMENT PLAN
(General Fund)**

	FY20	FY21	FY22	FY23	FY24	Future	TOTAL
CITY HALL							
Elevator						50,000	50,000
BRUSH FACILITY							
Moving Brush Facility						200,000	200,000
FIRE							
LIBRARY							
Roof						50,000	50,000
Wall Repair and Painting	15,000						15,000
Circulation Desk Replacement			25,000				25,000
Flooring Replacement--Rooms A&B			5,000				5,000
PARKS							
EAB Program	19,800	20,000					39,800
Pickard Park Entrance Signage/Lighting	25,000						25,000
Pickard Youth Softball Complex Field/Irrigation	20,000						20,000
Moats Restroom Replacement	25,000	100,000					125,000
Pickard Playground			250,000				250,000
Trails - Area 1 (Memorial Park to Wilder School to Hwy 92)						1,700,000	1,700,000
Trails - Area 2 (North Sewer Plant to Summerset Trail)						1,700,000	1,700,000
Trails - Area 3 (Brush Facility to North Sewer Plant)						2,000,000	2,000,000
Trails - Area 4 (W17th Ave to Middle School)						1,200,000	1,200,000
Trails - Area 5 (South Park to W 17th Ave)						1,100,000	1,100,000
Trails - Area 6 (McCord Park to Downey Park)						800,000	800,000
Trails - Area 7 (15th Street to Balloon Field)						800,000	800,000
Trails - E Hillcrest						300,000	300,000
Trails - W 17th Avenue						400,000	400,000
Trails - W Iowa Avenue						250,000	250,000
Trails - N Kenwood						60,000	60,000
Trails - South P Street						110,000	110,000
McCord Parking Lot expansion and paving						75,000	75,000
Moats Sidewalk/Bikeway from shelter to NW corner						10,000	10,000
Jerry Kelley Trail Expansion (tied to 2013 State grant)						20,000	20,000
Ampitheather Phase 2						280,000	280,000
JK Trail Land Purchase, Euclid to N Y Street						98,000	98,000
Park Shop						300,000	300,000
REC							
Roof (estimated for FY 45)						30,000	30,000
POOL							
Pump Replacement - Main Circulation						15,000	15,000
Pump Replacement - Shallow Pool features						15,000	15,000
Pump Replacement - Yellow Slide	15,000					15,000	30,000
Pump Replacement - Blue Slide	15,000					15,000	30,000
Pump Replacement - Pink Slide/Large Pool features						15,000	15,000
UV Disinfectant Installation		60,000					60,000
Pool Bath House and Pump Room Roofs			30,000				30,000
Overhead PA/Sound System Replacement/Upgrade	20,000						20,000
Pool Painting (Last done in April 2015)	40,000						40,000
Slide Refurb		10,000		45,000			55,000
Underwater Lights - LED Conversion						20,000	20,000
STREETS							
Building/Grounds Expansion						300,000	300,000



**INFRASTRUCTURE CAPITAL IMPROVEMENT PLAN
(General Fund and Streets)**

	FY20	FY21	FY22	FY23	FY24	Future	TOTAL
STREET REPLACEMENT							
Pavement Indexing	12,000	12,000	12,000				36,000
South K Street Paving						7,549,000	7,549,000
4 Blocks of Buxton (between Euclid & Iowa) (2580 sq. ft.)						237,800	237,800
1 Block of 'G' (between W 1st & 2nd) (880 sq. ft.)						61,500	61,500
Ashland--Reconstruction 9th St East to HS	75,000						75,000
Iowa Avenue--N 1st Street East to Jefferson Way	155,000						155,000
Courthouse Square						945,000	945,000
Hillcrest Concept Study and Widening 6th St East to through 14t	20,000					1,300,000	1,320,000
N 14th Street--Iowa Avenue to Hillcrest		437,000				240,000	677,000
North 1st Street Valley Place to Orchard		215,000					215,000
Clinton Street (Reconstruction Howard to Buxton		175,000					175,000
W Lincoln St--Reconstruction E Street east to C Street			262,000				262,000
Apple Drive--Reconstruction Philip Pl North to Rolling Vista				260,000			260,000
Realign J & K w/Signal (& paving 500' of K)						850,000	850,000
East Iowa to East City Limits (1320')						365,000	365,000
R63 & Highway 92 Signal						150,000	150,000
Hoover ROW						100,000	100,000
North 15th/16th Street - Iowa to Hillcrest						500,000	500,000
Country Club to Hoover						275,000	275,000
West 12th from South G to South K						300,000	300,000
South G to 12th Street						300,000	300,000
S K - 12th Avenue 500' to South City Limits						900,000	900,000
West First Avenue - G to H Street - 312'						75,000	75,000
East 4th Avenue - 310- East						75,000	75,000
Jackson - North C to North B						75,000	75,000
Jackson Buxton to Howard						75,000	75,000
First Street - South of 7th 1490'						450,000	450,000
West 17th						800,000	800,000
Plainview East 3600'						990,000	990,000
TOTAL	262,000	839,000	274,000	260,000		16,913,300	18,548,300

FUNDING SOURCE TOTALS						
	FY 20	FY 21	FY 22	FY 23	FY 24	Future
Fund 301 Beginning Balance	534,573	659,573	289,573	214,573	414,573	214,573
Transfer from General Gov. (001)						
Transfer from Library	15,000		30,000			
Transfer From Parks	64,800		250,000			
Transfer from P&R for Moats RR	25,000	25,000				
Transfer from P&R for Hilcrest Trail						
Transfer from P&R for EAB						
Transfer from Pool	90,000	70,000	30,000	45,000		
Transfer from Property Tax Revenues	125,000	125,000	125,000	200,000		575,000
GO Borrowing						
State/Federal Grants						
Donations						
Less CIP Costs (not including Traffic/Streets)	(194,800)	(190,000)	(310,000)	(45,000)	0	(11,628,000)
Less Transfers to Street Capital (321)	0	(400,000)	(200,000)			0
ENDING FUND BALANCE	659,573	289,573	214,573	414,573	414,573	(11,413,427)



**INFRASTRUCTURE CAPITAL IMPROVEMENT PLAN
(Streets)**

	FUNDING SOURCE TOTALS					
	FY 20	FY 21	FY 22	FY 23	FY 24	Future
Fund 321 Beginning Balance	165,703	165,703	166,703	292,703	272,703	272,703
State/Federal Grants						600,000
Transfer from Capital (301)	0	400,000	200,000			600,000
Transfer from RUT (110) (Restricted)	262,000	200,000	200,000			662,000
Transfer from Gas Franchise (099)		240,000		240,000		480,000
Transfer from General Gov. (001)						
Transfer from IMU for Infrastructure						2,409,000
Other Revenue						
GO Borrowing						
Less Streets/Traffic Control costs (Actual/Above)	(262,000)	(839,000)	(274,000)	(260,000)	0	(16,613,300) (18,248,300)
ENDING FUND BALANCE	165,703	166,703	292,703	272,703	272,703	(13,331,597)



Department/Activity: Wellness Center Capital Project
Fund(s): 344

General Information:

This fund was previously used to construct the Community Wellness Center, but, since the final construction of the center, the fund has been inactive. A remaining balance deficit does need to be funded through a transfer which will take place in FY2020 and the fund will be closed out.

Department Budget Overview

Wellness Center Revenues	Actual FY2017	Actual FY2018	Budget FY2019	Re-Estimated FY2020	Budget FY2020
Use of Property and Money	14	-	-	-	-
Grants	-	-	-	-	-
Transfer In	-	-	-	-	2,580
Grand Total	14	-	-	-	2,580

Wellness Center Expenses	Actual FY2017	Actual FY2018	Budget FY2019	Re-Estimated FY2019	Budget FY2020
Capital Projects	2,556	2,640	-	-	-
Reserve	-	-	-	-	-
Grand Total	2,556	2,640	-	-	-

Beginning Fund Balance		60	(2,580)	(2,580)	(2,580)
Revenues		-	-	-	2,580
Expenditures		2,640	-	-	-
Final Fund Balance		(2,580)	(2,580)	(2,580)	-



Department/Activity: Dangerous and Dilapidated Property Fund
Fund(s): 353

General Information:

This fund was originally established to purchase or otherwise gain control of property, mainly single-family homes, considered to be dilapidated, remove the structure and make the remaining lot available for development.

Current Trends and Issues:

To expedite the transfer of these properties, the Council decided in FY2018 to offer the properties at no cost should the planned development return an amount in property taxes that is equal to or is greater than the amount the City has invested in preparing the lot for development. A service agreement was also put into place with a local realtor to advertise the lots. Because of this change, the fund deficit is being built into a fund surplus without the use of property taxes as originally planned. At the beginning of FY2019, there was a total of 5 lots owned by the City.

Performance Measures

	FY2017	FY2018	FY2019 Estimated	FY2020 Estimated
Lots Sold	0	1	3	2
Development Agreements	0	1	2	2

Department Budget Overview

D&D Building Revenue	Actual FY2017	Actual FY2018	Budget FY2019	Re-Estimated FY2019	Budget FY2020
Use of Property and Money	-	11	-	75,000	-
Fees/Fines/Reimbursements	-	-	-	-	-
Transfer In	-	20,000	-	-	-
Transfer In-Property Taxes	-	-	20,000	20,000	-
Grand Total	-	20,011	20,000	95,000	-

D&D Building Expenses	Actual FY2017	Actual FY2018	Budget FY2019	Re-Estimated FY2019	Budget FY2020
Contractual	5,276	5,092	-	10,000	10,000
Grand Total	5,276	5,092	-	10,000	10,000

Beginning Fund Balance	(57,470)	(42,551)	(42,551)	42,449
Revenues	20,011	20,000	95,000	-
Expenditures	5,092	-	10,000	10,000
Final Fund Balance	(42,551)	(22,551)	42,449	32,449



Department/Activity: Storm Water Utility
Fund(s): 650

General Information:

Fund 650 is the Business Activity Fund for the Storm Water Utility. Currently, the fee charged is \$2 per Equivalent Residential Unit or ERU. An ERU is Less than or equal to 3,400 square feet. A typical single-family home is one ERU and the charge is \$2 per month. For larger commercial, industrial, and multi-family properties, the number of ERUs is calculated for the water impervious area on the parcel and then multiplied by the \$2 monthly charge. Examples of the impervious area are non-permeable pavement or buildings.

Current Trends and Issues:

The \$2 monthly fee has been in effect since the creation of the utility in 2011. When compared to surrounding cities, the fee is quite low, but this was permissible since the funds were not actively used to address storm water management in the community. However, an effort has been made in the last few years to address storm water piping, intakes, and other means of managing storm water runoff. The utility is an active part of the capital improvement plan and is considered when funding is considered for street improvements where this need is addressed.

Recent Accomplishments

- Continued development of a storm water plan
- Storm water improvements on Clinton Avenue, Iowa Avenue, Buxton, and Kennedy

Future Accomplishments

- Continued development of a storm water plan
- Storm water improvements on K Street, S & T Streets, North Y Street, Buxton Avenue and J Street



Department Budget Overview

Storm Sewer Utility Revenue	Actual FY2017	Actual FY2018	Budget FY2019	Re-Estimated FY2019	Budget FY2020
Number of Customers					
Residential	4,776	4,960	4,940	4,940	4,940
Commercial	343	368	389	389	389
Fees/Fines/Reimbursements	203,717	207,251	203,000	203,000	204,000
Bond Proceeds	-	-	-	-	-
Grand Total	203,717	207,251	203,000	203,000	204,000

Storm Sewer Utility Expenses	Actual FY2017	Actual FY2018	Budget FY2019	Re-Estimated FY2019	Budget FY2020
Repair/Maintenance/Utilities	6,025	442	-	-	-
Contractual	3,283	210,413	-	5,000	8,344
Supplies	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Capital Outlay	-	-	-	325,350	265,000
Transfer Out	60,600	64,900	568,500	63,900	73,471
Grand Total	69,908	275,755	568,500	394,250	346,815

Beginning Fund Balance	616,223	547,719	547,719	356,469
Revenues	207,251	203,000	203,000	204,000
Expenditures	275,755	568,500	394,250	346,815
Final Fund Balance	547,719	182,219	356,469	213,654

INFRASTRUCTURE CAPITAL IMPROVEMENT PLAN

(Sanitary Sewer)

INFRASTRUCTURE CAPITAL IMPROVEMENT PLAN

(Storm Sewer)

STORMWATER UTILITY	FY20	FY21	FY22	FY23	Future	TOTAL
Stormwater Plan	10,000					10,000
Channel Stabilization (Country Club)						210,000
S & T Street Erosion Project	85,000					85,000
Boston & J Streets Drainage	90,000					90,000
Misc Channel Stabilization	80,000	80,000	80,000	40,000		280,000
E Girard						41,000
Total Storm Sewer CIP (Fund 670)	265,000	80,000	80,000	40,000	0	716,000

STORM SEWER FUNDING SOURCE TOTALS

	FY 20	FY 21	FY 22	FY 23
Fund 650 Beginning Balance	353,469	213,654	258,839	304,024
Storm Sewer Utility Revenue	200,000	200,000	200,000	200,000
Transfer to Debt Service				
SRF Interest				
Less Transfer for Finance/Billing	(10,915)	(10,915)	(10,915)	(10,915)
Less Transfer to Debt Service	(63,900)	(63,900)	(63,900)	(63,900)
Less CIP Costs	(265,000)	(80,000)	(80,000)	(40,000)
ENDING FUND BALANCE	213,654	258,839	304,024	389,209
Percent of Expenditures	80.62%	323.55%	380.03%	973.02%



Department/Activity: Recycling Utility

Fund(s): 670

General Information:

Fund 670 is the Business Activity Fund for the Recycling Utility. Although the City does not own a solid waste collection utility or contract with a private solid waste collection vendor to collect residential solid waste, as many other surrounding cities, Indianola is required to contract for recycling waste of single-family and multi-family residential properties. Recycling waste is also collected at municipal properties by the same contractor.

Current Trends and Issues:

The City of Indianola has contracted for several years with Waste Management. The current three-year contract expires at the end of calendar-2019. There are two levels for fees charged by Waste Management to the city, one for a 48-gallon cart and another for the 96-gallon cart. In 2018, the monthly fees were \$2.72 and \$3.01 respectively. These fees are billed to property owners by the city with a small administrative charge included.

In October 2018, the Waste Management contract service representative approached the City Council concerning the cost of recycling Waste Management was facing and to request an increase in the fees being paid by the city. The increase would be 94 cents, or a (34.65/31.2% increase) for each fee. The Council agreed to this increase as a planned increase in fees to the city customers was going to be implemented in a couple of months. The increased Waste Management fees were due to decreased demand, mainly from China, of recycled material unrelated to the current trade dispute between the U.S. and China. A New York Times article on the recycling market changes can be found at:

<https://www.nytimes.com/2019/03/16/business/local-recycling-costs.html>

Department Budget Overview

Recycling Revenue	Actual FY2017	Actual FY2018	Budget FY2019	Re-Estimated FY2019	Budget FY2020
Number of Customers					
Single-Family Homes	5,501	5,715	5,625	5,625	5,625
Multi-Family Residences	861	613	494	494	494
Fees/Fines/Reimbursements	222,668	228,088	219,090	276,000	282,562
Grand Total	222,668	228,088	219,090	276,000	282,562

Recycling Expenses	Actual FY2017	Actual FY2018	Budget FY2019	Re-Estimated FY2019	Budget FY2020
Contractual	193,127	195,795	200,354	238,500	272,844
Supplies	-	-	-	-	-
Refund/Reimbursement	-	-	-	-	-
Transfer Out	18,500	16,180	11,508	11,508	9,571
Grand Total	211,627	211,975	211,862	250,008	282,415

Beginning Fund Balance		101,375	117,488	117,488	143,480
Revenues		228,088	219,090	276,000	282,562
Expenditures		211,975	211,862	250,008	282,415
Final Fund Balance		117,488	124,716	143,480	143,627



Department/Activity: Internal Service Funds
Fund(s): 820, 830, 840, 850

Fund 820: Health Insurance

General Information:

Fund 820 was created to collect Health Insurance revenue contributions from the city and employees and then pay the insurance premiums and any claims for which the City is responsible. Until FY2018, dental and vision premiums were paid from this fund also, but in FY2019, a switch was made to paying the premiums directly from the department funds with the employee contributions from payroll.

Current Trends and Issues:

In 2016, the City realized that contributions to this fund were not in pace with premiums. The City switched to a qualified high deductible plan with a Health Savings Account option. The premiums were much costlier to employees, so it was approved by the Council to fund employees' accounts with a one-time per year lump sum contribution and regular matching contribution in line with each pay period. The city financial plan calls for an ending fund balance equal to an average of six month's payments. The FY2020 ending funding balance is projected at around fifty percent, which is about equal to this amount.

Department Budget Overview

Health Insurance Revenue	Actual FY2017	Actual FY2018	Budget FY2019	Re-Estimated FY2019	Sum of Budget FY 2020
Health Insurance Reimbursement	8,854	256,925	-	-	-
Employee Co-Pay Health Insurance	95,644	162,481	160,794	160,794	200,000
COBRA Health Insurance	33,921	43,667	3,458	3,458	25,000
Health Insurance Premiums	1,288,560	1,142,842	1,685,642	1,685,642	1,800,000
Refunds/Reimbursements	2,930	1,131	30,000	30,000	30,000
Dental Insurance Premiums	527	-	69,250	-	-
Vision Insurance Premiums	19	-	11,097	-	-
Grand Total	1,430,455	1,607,046	1,960,241	1,879,894	2,055,000

Health Insurance Expenses	Actual FY2017	Actual FY2018	Budget FY2019	Re-Estimated FY2019	Budget FY2020
Insurance	1,471,447	1,313,667	1,849,894	1,600,000	2,005,090
Dental Insurance	24,981	966	57,721	-	-
Vision Insurance	2,241	-	10,068	-	-
Misc Contractual	14,953	36,017	27,000	27,000	3,042
Refund/Reimbursement	-	-	-	-	-
Grand Total	1,513,623	1,350,650	1,944,683	1,627,000	2,008,132

Beginning Fund Balance	607,235	863,631	863,631	1,116,524
Revenues	1,607,046	1,960,241	1,879,894	2,055,000
Expenditures	1,350,650	1,944,683	1,627,000	2,008,132
Final Fund Balance	863,631	879,188	1,116,524	1,163,392



Fund 830: Health Reimbursement Account Revenue

General Information:

Fund 830 was established to account for individual employee accounts for dental and vision insurance before the City obtained outside plans.

Current Trends and Issues:

In FY2019, the City offered the employees different options to draw down their balances. A time limit was given to former employees to request reimbursement of their funds or forfeit them. The ending fund balance projected for FY2019 is approximately half of the beginning fund balance. It is anticipated that once these funds are completely drawn down the fund will be closed.

Department Budget Overview

Health Reimbursement Account Revenue	Actual FY2017	Actual FY2018	Budget FY2019	Re-Estimated FY2019	Budget FY2020
Transfer In	105,800	-	-		-
Grand Total	105,800	-	-		-

Health Reimbursement Account Expenses	Actual FY2017	Actual FY2018	Budget FY2019	Re-Estimated FY2019	Budget FY2020
HRA Active Administration	4,305	3,540	3,640	1,587	-
HRA Active Claims	71,430	39,986	-	53,691	-
HRA Terminated Administration	1,148	1,278	1,225	263	-
HRA Terminated Claims	18,343	16,501	-	40,765	-
Grand Total	95,226	61,304	4,865	96,306	-

Beginning Fund Balance		251,216	189,912	189,912	93,606
Revenues		-	-	-	-
Expenditures		61,304	4,865	96,306	-
Final Fund Balance		189,912	185,047	93,606	93,606



Fund 840: Flex/Short-Term Disability Fund

General Information:

Fund 840 was established to account for premium costs for Short-Term Disability insurance.

Current Trends and Issues:

In FY2019, the City decided to make payments directly from department funds for the cost of these premiums. The City will need to decide how remaining funds will be allocated and, when the funds are allocated and spent, the fund will be closed.

Department Budget Overview

Flex-STD Fund Revenue	Actual FY2017	Actual FY2018	Budget FY2019	Re-Estimated FY2019	Budget FY2020
Refunds/Reimbursements	40,659	12,323	15,000	4,395	-
Transfer In	11,926	3,276	5,269	282	-
Grand Total	52,585	15,599	20,269	4,677	-

Flex-STD Fund Expense	Actual FY2017	Actual FY2018	Budget FY2019	Re-Estimated FY2019	Budget FY2020
Flex--Dependent Care	3,871	12,112	15,000	6,216	-
Flex--Medical	15,429	561	-	-	-
Flex--STD	23,055	20,450	20,000	8,629	-
Grand Total	42,355	33,122	35,000	14,845	-

Beginning Fund Balance	214,938	197,415	197,415	187,247
Revenues	15,599	20,269	4,677	-
Expenditures	33,122	35,000	14,845	-
Final Fund Balance	197,415	182,684	187,247	187,247



Fund 850: Liability Insurance Reserve Fund

General Information:

Fund 850 was created to cashflow insurance claims from property damage to vehicles and/or buildings so that the expense would not negatively affect the departments' individual budgets.

Current Trends and Issues:

The City has seen a decrease in insurance claims from accidents due to a revitalized and proactive employee safety program. Total expenditures in FY2017 and FY2018 were \$5,902 and \$10,032 respectively. The re-estimated total amount for FY2019 is \$2,522 which is 25 to 50 percent less than the previous two years.

Department Budget Overview

Liability Insurance Reserve Revenue	Actual FY2017	Actual FY2018	Budget FY2019	Re-Estimated Budget FY2019	Budget FY 2020
Use of Money and Property	350	353	-	196	-
Refunds/Reimbursements	-	792	-	2,935	5,000
Transfer In	-	-	-	-	-
Grand Total	350	1,145	-	3,131	5,000

Liability Insurance Reserve Expenses	Actual FY2017	Actual FY2018	Budget FY2019	Re-Estimated FY2019	Budget FY 2020
Insurance Claims/Deductibles-Police	3,000	10,000	-	(461)	500
Insurance Claims/Deductibles-Fire	960	-	-	-	500
Insurance Claims/Deductibles-EMS	-	-	-	435	500
Insurance Claims/Deductibles-Streets	1,943	32	-	2,232	500
Insurance Claims/Deductibles-Library	-	-	-	316	250
Insurance Claims/Deductibles-Parks	-	-	-	-	250
Insurance Claims/Deductibles-General Government	-	-	-	-	250
Insurance Claims/Deductibles-Sanitary Sewer	-	-	-	-	250
Insurance Claims/Deductibles-Other	-	-	-	-	-
Grand Total	5,902	10,032	-	2,522	3,000

Beginning Fund Balance		22,243	13,357	13,357	13,966
Revenues		1,145	-	3,131	5,000
Expenditures		10,032	-	2,522	3,000
Final Fund Balance		13,357	13,357	13,966	15,966



Department/Activity: Sanitary Sewer
Fund(s): 610, 710, 771, 781, 791

General Information:

Sanitary Sewer Funds are as listed below with each fund's purpose:

- Fund 610: Sanitary Sewer Operational Fund--handles the operations of the wastewater treatment plant, lift stations, and sewer mains.
- Fund 710: Sanitary Sewer Capital Fund—receives the sanitary sewer fees from property owners and cashflows the annual capital projects for the department including major annual repair maintenance.
- Fund 771: Sanitary Sewer Reserve Fund—set aside funds for future repairs or needs.
- Fund 781: Wastewater Treatment Plant Construction Fund—with a \$35 million wastewater treatment facility being constructed in the next few years, the city decided to have a funds set aside to account for these expenses.
- Fund 791: Sanitary Sewer Sinking Fund—accounts for the bond issues related to sanitary sewer capital projects requiring borrowing. The city currently has three State Revolving Fund (SRF) loans with the State of Iowa as shown on the sanitary sewer debt schedule in the appendix.

Current Trends and Issues:

The Sanitary Sewer department has been upgrading the city's major lift stations to better position the city for an increase in anticipated residential and commercial development while performing annual maintenance such as lining sewer mains to reduce infiltration of storm water and manhole repairs. The department spent the last few years with the city's sanitary sewer engineering firm H.R. Green to develop plans for a new treatment facility. Since the facility would be outside city limits in Warren County, a special use permit was required, but denied by the county Zoning Board of Adjustment. The City is currently appealing this decision in court. The anti-degradation plan for the treatment process has been approved by the Iowa Department of Natural Resources.

In 2016, a Local Option Sales Tax was passed in Indianola. The referendum for approval stated that revenue was to be used for capital projects, but it was understood by the Council that the proceeds would be allocated for the wastewater treatment plant. FY2020 will be the first use of these funds for the facility construction.

Recent Accomplishments

- Morlock Lift Station Upgraded and Replacement of the McCord Lift Station Generator
- Cleaned and Televised 48,878 feet of sewer lines
- Smoke Tested 19,883 feet of sewer lines
- Repaired 11 manholes and hired a contractor to seal the inside of 10 manholes to reduce infiltration
- Lined approximately 1,352 feet of sewer main to reduce infiltration
- Bypassed the Fixed Film Reactor to increase the efficiency of the treatment process.



Future Accomplishments

- New Camera system that will be delivered January 8, 2019
- Upgrade Plainview and McCord Lift stations
- Installing new sewer along HWY 92 at N 15th St. Expected completion date June 2019
- Cleaned and Televised 35,500 feet of sanitary and 5,901 feet of storm sewer during the first half of FY2019
- Lining 2,392 feet of sewer lines and 37 lateral connections and 20 manhole repairs to reduce I&I
- Lift Station Study with Engineer to prioritize needed repairs
- Starting the Spare Lift Station Pump program, purchasing 2 pumps a year
- Eliminating Quail Meadows Lift Station and tie it into the new Summercrest Lift Station when development begins.
- Replace 6" sewer main on W 3rd St that causes backup issues during heavy rains
- Conduct Vision/Values Team Charter
- Build new wastewater treatment facility

Performance Measures

	Actual FY2017	Actual FY2018	Estimated/Actual FY2019	Estimated FY2020
Sewer Main Smoke Tested	20,400'	19,833'	0'	20,000'
Sanitary Sewer Main Lined	0'	1,352'	2,392' (actual)	2,500'
Sanitary Sewer Manhole Repaired	43	55	60 (actual)	40
Lift Stations Maintained	7	7	7	7
Influent Treated (million gallons)	612.7	641.7	671.7	701.7
Effluent Discharged (million gallons)	543.8	583.5	623.5	663.8

Number of Customers

	Actual FY2017	Actual FY2018	Estimated/Actual FY2019	Estimated FY2020
Sewer (Normal Domestic Strength)	5,612	5,678	5,678	5,678
Sewer-High Strength	6	4	4	4
Sewer-High Strength Non-Residential	287	458	457	457
Sewer-Non-Residential	52	53	54	54



Sanitary Sewer Fund Budget Overview

Fund 610: Sanitary Sewer Operating

Sanitary Sewer Operating Revenue	Actual FY2017	Actual FY2018	Budget FY2019	Re-Estimated FY2019	Budget FY2020
Grant	-	-	-	-	-
Fees/Fines/Reimbursements	-	10	-	-	-
Transfer In	1,653,600	1,681,169	1,633,587	1,633,587	1,650,000
Grand Total	1,653,600	1,681,179	1,633,587	1,633,587	1,650,000

Sanitary Sewer General Operating Expenses	Actual FY2017	Actual FY2018	Budget FY2018	Re-Estimated FY2019	Budget FY2020
Salaries	390,885	397,597	404,185	404,185	430,579
Benefits	183,308	193,797	212,399	212,399	227,594
Repair/Maintenance/Utilities	7,071	6,570	7,370	7,370	7,370
Contractual	91,906	133,880	115,453	115,453	182,799
Supplies	7,931	7,222	9,967	8,991	11,832
Refund/Reimbursement	1,050	4,298	10,000	2,625	10,000
Capital Outlay	815	-	-	-	-
Transfer Out	451,578	428,780	384,416	384,308	390,979
Grand Total	1,134,544	1,172,144	1,143,790	1,135,331	1,261,152

Collection System Operating Expenses	Actual FY2017	Actual FY2018	Budget FY2019	Re-Estimated FY2019	Budget FY2020
Repair/Maintenance/Utilities	112,112	75,358	126,924	120,222	148,120
Contractual	4,228	5,295	4,204	4,204	7,308
Supplies	7,368	7,143	23,736	23,736	24,515
Refund/Reimbursement	-	-	-	-	-
Capital Outlay	-	-	11,000	11,000	11,300
Grand Total	123,708	87,796	165,864	159,162	191,243

Sewer Plant Operating Expenses	Actual FY2017	Actual FY2018	Budget FY2019	Re-Estimated FY2019	Budget FY2020
Benefits	751	335	880	880	880
Repair/Maintenance/Utilities	131,134	135,676	211,013	211,013	213,005
Contractual	27,146	83,108	68,398	52,170	146,662
Supplies	31,303	24,542	58,440	58,278	56,640
Capital Outlay	32	632	2,300	2,300	2,300
Grand Total	190,366	244,293	341,031	324,641	419,487

Beginning Fund Balance		794,633	971,579	971,579	986,032
Revenues		1,681,179	1,633,587	1,633,587	1,650,000
Expenditures		1,504,233	1,650,685	1,619,135	1,871,882
Final Fund Balance		971,579	954,481	986,032	764,150



Fund 710: Sanitary Sewer Capital Budget Overview

Sanitary Sewer Capital Fund Revenues	Actual FY2017	Actual FY2018	Budget FY2019	Re-Estimated FY2019	Budget FY2020
Use of Property and Money	74,066	92,422	68,700	92,200	40,300
Grant	-	-	-	-	-
Fees/Fines/Reimbursements	3,057,886	3,214,886	3,002,000	3,186,932	3,150,000
Special Assessment	24,462	15,166	19,750	9,750	-
Bond Proceeds	-	1,918,075	1,003,991	1,137,501	-
Sales Tax	43,211	54,635	42,835	45,000	46,000
Transfer In	-	-	-	-	-
Grand Total	3,199,626	5,295,183	4,137,276	4,471,383	3,236,300

Sanitary Sewer Capital Fund Expenses	Actual FY2017	Actual FY2018	Budget FY2019	Re-Estimated FY2019	Budget FY2020
Contractual	6,446	6,851	-	9,000	50,000
Capital Outlay	84,602	2,519,614	1,053,991	1,916,326	517,750
Transfer Out	2,515,400	2,503,585	3,286,358	2,762,358	2,563,397
Grand Total	2,606,448	5,030,051	4,340,349	4,687,684	3,131,147

Beginning Fund Balance		1,007,767	1,272,900	1,272,900	1,056,599
Revenues		5,295,183	4,137,276	4,471,383	3,236,300
Expenditures		5,030,051	4,340,349	4,687,684	3,131,147
Final Fund Balance		1,272,900	1,069,826	1,056,599	1,161,752

**INFRASTRUCTURE CAPITAL IMPROVEMENT PLAN
(Sanitary Sewer)**

SANITARY SEWER UTILITY	FY20	FY21	FY22	FY23	Future	TOTAL
New Plant					35,000,000	35,000,000
3rd Avenue Sanitary Sewer (between F and G Streets)	250,000					250,000
Sewer Replacement in Alley North of West Salem		230,000				230,000
Upgrade South Plant Lift Station		400,000				400,000
Annual Sewer Mains Inspection/Repair						
Cleaning Televising	25,000	25,000	25,000	25,000		100,000
Smoke Testing	11,250	11,250	11,250	11,250		45,000
Manhole Repair	42,500	42,500	42,500	42,500		170,000
Lining Repair Sewer Mains	111,400	111,400	111,400	111,400		445,600
Contingency	77,600	77,600	77,600	77,600		310,400
Total WPC CIP (Fund 710)	517,750	897,750	267,750	267,750	35,000,000	36,640,600

SANITARY SEWER FUNDING SOURCE TOTALS				
	FY 20	FY 21	FY 22	FY 23
Fund 710 Beginning Balance	1,056,599	1,161,752	786,905	1,042,058
Sanitary Sewer Utility Revenue	3,236,300	3,136,300	3,136,300	3,136,300
Less General Engineering Consulting	(50,000)	(50,000)	(50,000)	(50,000)
Less CIP Costs	(517,750)	(897,750)	(267,750)	(267,750)
Less Transfers Out	(2,563,397)	(2,563,397)	(2,563,397)	(2,563,397)
ENDING FUND BALANCE	1,161,752	786,905	1,042,058	1,297,211
Percent of Expenditures	37.71%	22.74%	36.81%	45.82%



Fund 771: Sanitary Sewer Reserve Budget Overview

Sanitary Sewer Reserve	Actual FY2017	Actual FY2018	Budget FY2019	Re-Estimated FY2020	Budget FY2020
Transfer In	-	-	-	-	-
Grand Total	-	-	-	-	-

Sanitary Sewer Reserve Expenses	Actual FY2017	Actual FY2018	Budget FY2019	Re-Estimated FY2019	Budget FY2020
Transfer Out	-	-	-	-	-
Grand Total	-	-	-	-	-

Beginning Fund Balance		114,239	114,239	114,239	114,239
Revenues		-	-	-	-
Expenditures		-	-	-	-
Final Fund Balance		114,239	114,239	114,239	114,239

Fund 781: Wastewater Treatment Facility Construction Budget Overview

Wastewater Facility Construction Revenue	Actual FY2017	Actual FY2018	Budget FY2019	Re-Estimated FY2019	Budget FY2020
Bond Proceeds	-	-	-	-	7,200,000
Transfer In	25,000	25,000	25,000	25,000	1,125,000
Grand Total	25,000	25,000	25,000	25,000	8,325,000

Wastewater Facility Construction Expenses	Actual FY2017	Actual FY2018	Budget FY2019	Re-Estimated FY2019	Budget FY2020
Contractual	-	-	-	-	3,200,000
Capital Outlay	-	-	-	-	5,000,000
Grand Total	-	-	-	-	8,200,000

Beginning Fund Balance		392,572	417,572	417,572	442,572
Revenues		25,000	25,000	25,000	8,325,000
Expenditures		-	-	-	8,200,000
Final Fund Balance		417,572	442,572	442,572	567,572

Fund 791: Sanitary Sewer Sinking Fund

Sanitary Sewer Sinking Revenue	Actual FY2017	Actual FY2018	Budget FY2019	Re-Estimated FY2019	Budget FY2020
Transfer In	699,000	680,500	826,021	826,021	825,397
Grand Total	699,000	680,500	826,021	826,021	825,397

Sanitary Sewer Sinking Expenses	Actual FY2017	Actual FY2018	Budget FY2019	Re-Estimated FY2019	Budget FY2020
Debt Service Fees	19,165	21,314	-	-	30,207
Principal Payment	365,000	473,000	486,000	486,000	498,000
Interest Payment	284,717	273,969	340,021	340,021	297,190
Grand Total	668,882	768,283	826,021	826,021	825,397

Beginning Fund Balance		376,394	288,611	288,611	288,611
Revenues		680,500	826,021	826,021	825,397
Expenditures		768,283	826,021	826,021	825,397
Final Fund Balance		288,611	288,611	288,611	288,611



Sanitary Sewer Personnel Overview and Organizational Chart

The Sanitary Sewer Department consists of the following personnel:

	FY2017	FY 2018	FY2019	FY2020	Vacant
Full-Time	6	6	6	6	0
Part-Time	0	0	0	0	0



Appendix 1
Glossary of Terms



FISCAL YEAR
2019-20

**BUDGET
DOCUMENT**



Glossary of Terms

28E Agreement - Chapter 28, Section E of the Iowa Code which establishes intergovernmental agreements for two or more governmental agencies in a cooperative agreement.

Assessed Valuation - The valuation set upon real estate and certain personal property by the Assessor as a basis for levying property taxes.

Authorized Positions - Employee positions, which are authorized in the adopted budget, or to be filed during the year.

COPS - Community Oriented Policing Services, a grant program for hiring police officers sponsored by the U.S. Department of Justice.

Capital Project - Major construction, acquisition, or renovation activities which add value to a government's physical assets or significantly increase their useful life. Also called capital improvements and capital expenditures. Generally, an item or project over \$5,000 or lasting for at least ten years of usable service is a capital project.

CIP - The Capital Improvement Program provides cities with a forecast of capital needs (infrastructure, buildings, etc.) to predict future budgetary needs.

Comprehensive Plan - A document that determines community goals for transportation, utilities, land use, recreation, and residential zoning. Once the Planning and Zoning Commission finalizes the Comprehensive Plan, it is sent to City Council for adoption.

Council - Manager government - A form of government in which elected City Council members hire a City Manager to oversee the City's day-to-day operations in place of a strong, full-time mayor.

Debt Limit - Iowa Code places a cap on how much debt a City can have outstanding at one time. For Iowa, the limit is five percent of the City's total property valuation. This includes all debt from General Obligation Bonds, Local Option Sales Tax Bonds, and any lease payments for buildings and equipment. For emergency planning purposes, the City's policy is to never have more than 80% of its maximum debt capacity outstanding.

Expenditure - Funds paid out by the City.

EMS - Emergency Medical Services

Fiscal Year (FY) - The City's budget year, running from July 1 - June 30.

FTE - Full-Time Equivalent. A unit of measure for the number of employees equivalent to full-time.

Fund Balance - The amount of money in a fund (e.g. General Fund) that is not dedicated to a specific expenditure. This money is kept in case of unplanned expenditures.

GAAFR - Government Accounting Auditing and Financial Reporting. This manual describes the basic guidelines for public entities in tracking and reporting the organization's finances. It also sets the guidelines for audits of public entities.

GAAP - Generally Accepted Accounting Principles. These principles set the guidelines for tracking, reporting and auditing of a public entity's finances.



GASB - Government Accounting Standards Board. This national board establishes the GAAP.

GFOA - Government Finance Officers Association. This is a membership association for finance officers of public entities. The GFOA provides training and advocacy services to its members. The GFOA also establishes a code of ethics for these finance officers on which to base their behavior when fulfilling their financial duties.

G.O. Bond - A way for cities to pay for certain projects. A city issues debt by selling a bond which will be paid back by tax or project revenue. G.O. debt can be issued for essential corporate purposes or general purposes. Essential corporate purposes include: bridges, roads, water & sewer systems, and some urban renewal projects. These bonds can be issued without a referendum. General purposes include land acquisition and costs associated with public buildings. General purpose bonds more than \$700,000 must go through a referendum and be passed by the voters.

General Fund - The general operating fund for the City. The City Administration, Library, Fire and EMS, Police, Parks and Recreation operating expenses are paid from this fund, and most revenues from these departments are added here. The property tax levy for the General Fund is capped by the State of Iowa at \$8.10 per \$1000 in property valuation.

IDNR or Iowa Department of Natural Resources - This organization acts as the State's regulatory agency for land, air, and water permitting and compliance programs.

Infiltration and Inflow (I&I) - Infiltration is caused by deteriorating connections and cracks in the sanitary sewer pipes. Inflow funnels storm water into the sanitary sewer system through illegal connections. Both cause dilution of the sanitary sewer line which decreases the effectiveness of treatment.

IMU - Indianola Municipal Utilities. This organization is a component unit of the City of Indianola and oversees the electric, water, and telecommunication utilities.

Iowa Code - These are the governing statutes for the State of Iowa, municipal governments, and other public organizations such as school districts.

IPERS - Iowa Public Employees' Retirement System. This is the State pre-funded pension fund for public employees who are not otherwise covered under another retirement fund.

Levy - A tax rate imposed upon property owners, providing the City with income to pay down debt, and to cover special areas such as the library and employee benefits. The mill levy is the combined total of all levies imposed in dollars per thousand in value. For example, a mill levy of 16.000 equates to \$16 for every \$1000 in property valuation.

Local Option Sales Tax (LOST) - A self-imposed tax by voters in the County to raise the sales tax by 1%. This special revenue is used to fund projects such as the new Wastewater Treatment Facility construction.

MFPRSI - Municipal Fire and Police Retirement System of Iowa. For Indianola, only police officers are members of this retirement system. Firefighters are IPERS members.

PILOT - Payment in Lieu of Taxes. Payments made from IMU to the City in lieu of paying property tax.

Reserve Fund - An amount of money, usually calculated as a percent of the operating budget, set aside for emergency situations such as a shortfall in revenue. Indianola's goal is to have 25% in reserves for the General Fund.

Revenue - Money received by the City as income.

Resolution - A special or temporary order of a legislative body; an order of a legislative body requiring less legal formality than an ordinance or statute



Road Use Tax Fund (RUT) - An excise tax imposed on fuel sales and car registrations in Iowa. Funds are split among the various levels of government to pay for road infrastructure maintenance and improvements.

Tax Increment Financing (TIF) - Tax Increment Financing is a method of reallocating tax revenues to projects in a set area. A base valuation is set, and any revenue resulting from an increase in value above the base level is reinvested to projects within that tax area for the life of the agreement (currently limited to no more than 20 years in the State of Iowa). Revenues must be spent within the boundaries of the TIF district and cannot be used to supplement General Fund operations.

Taxable Valuation - The portion of the assessed valuation, that a city may assess a tax levy. This amount is calculated using the 100 percent assessment and reducing it by applicable rollback percentages or exemptions.

Utility Franchise Fee (UFF) - A fee added to natural gas bills. The city uses these proceeds for street projects.

Vehicle and Equipment Fund - A fund created by the City of Indianola to inventory vehicles and equipment, their useful life, and replacement costs.

Warren County Economic Development Corporation (WCEDC) - WCEDC was formed in 1992 to be the unifying voice to advocate for growth interests for communities within the greater Warren County, Iowa region. WCEDC is governed by a 20-member board of directors who are investors in the organization. WCEDC is a non-profit corporation with both public and private sector investors.

Appendix 2
Statewide City
Tax Rate Survey



CITY OF
INDIANOLA
EST. 1849

FISCAL YEAR
2019-20

BUDGET
DOCUMENT



FY2019 CITY TAX RATES
(Population 6,500+ Polk City, Adel and Bondurant)

	2010 CENSUS	TAXABLE VALUE	GENERAL	OTHER	EMERGENCY LEVY	DEBT SERVICE	EMPLOYEE BENEFITS	CAPITAL IMPROVEMENT	TAX RATE	RANK
		JANUARY 1, 2017 REGULAR W G&E	FUND LEVY	PERMISSIBLE LEVIES						
CLEAR LAKE	7,777	558,615,867	7.47856	0.31327		0.39896	1.50921		9.70000	1
POLK CITY	3,418	225,091,986	8.10000	0.49199		1.32172			9.91371	2
ALTOONA	14,541	807,861,710	8.10000			0.39142	1.45227		9.94369	3
URBANDALE	39,463	2,918,570,619	7.24000			2.20000	0.58000		10.02000	4
AMES	58,965	2,914,741,622	5.50149	0.63361		3.21813	0.71534		10.06857	5
CLIVE	15,447	1,409,626,757	7.07193			1.48249	1.59033		10.14475	6
PELLA	10,352	467,023,761	8.10000	0.23553			1.86447		10.20000	7
DUBUQUE	57,637	2,499,017,299	8.10000	0.76810		0.10008	1.62026		10.58844	8
ANKENY	45,582	3,297,815,457	6.25000	0.15000		3.75000	0.60000		10.75000	9
NORTH LIBERTY	13,374	879,567,566	8.10000			0.92673	2.00591		11.03264	10
CEDAR FALLS	39,260	1,837,202,491	8.10000	0.83802		0.26483	2.01884		11.22169	11
CARROLL	10,103	510,228,751	8.10000	0.35278		0.87898	1.95207		11.28383	12
JOHNSTON	17,278	1,363,077,137	7.91408			3.60759			11.52167	13
SIOUX CENTER	7,048	294,654,493	8.10000	0.58919	0.10861	0.44142	2.30778		11.54700	14
PLEASANT HILL	8,785	521,408,165	8.10000		0.27000	1.17128	2.10872		11.65000	15
WEST DES MOINES	56,609	4,785,995,533	8.10000	0.16478	0.06000	1.95000	1.51522		11.79000	16
SPENCER	11,233	478,446,050	8.10000	0.28827		1.08000	2.53172		11.99999	17
MOUNT PLEASANT	8,668	292,079,207	8.10000			3.11158	0.97013		12.18171	18
LE MARS	9,826	466,511,143	8.10000	0.34297		0.52592	3.53111		12.50000	19
BETTENDORF	33,217	2,293,250,132	4.98826	0.62047		5.00000	1.89127		12.50000	20
INDIANOLA	14,782	523,080,763	8.10000			1.02983	3.57306		12.70289	21
GRIMES	8,246	733,804,964	8.10000	0.27255	0.27000	2.24598	2.02440		12.91293	22
WAUKEE	13,790	948,120,018	8.00000			3.32000	2.08000		13.40000	23
CORALVILLE	18,907	1,396,944,826	8.10000	0.86976		2.12020	2.43774		13.52770	24
OSKALOOSA	11,463	347,965,751	8.10000	0.34421	0.27000	2.13316	2.93365		13.78102	25
BONDURANT	3,860	200,964,962	*8.10000			3.28737	2.40211		13.78948	26
MASON CITY	28,079	1,122,589,415	8.10000	0.38853		2.31311	3.02610		13.82774	27
STORM LAKE	10,600	305,553,859	8.10000	0.44928	0.27000	1.45509	3.79012		14.06449	28
DECORAH	8,127	349,971,891	8.10000	0.43077		1.67817	3.87665		14.08559	29
CRESTON	7,834	232,563,571	8.10000	1.59526	0.27000	0.99875	3.16159		14.12560	30
MARION	34,768	1,541,990,980	8.10000	0.60095	0.09339	2.08103	3.34801		14.22338	31
ADEL	3,682	129,514,415	8.10000	0.33110	0.27000	1.97975	3.59460		14.27545	32
WAVERLY	9,874	413,535,326	8.10000	0.35264		2.75517	3.24127		14.44908	33
NEVADA	6,798	199,647,828	8.10000	1.21169	0.27000	1.74233	2.61898	0.67500	14.61800	34
GRINNELL	9,218	271,066,393	8.10000	1.01871	0.27000	0.73140	4.71065		14.83076	35
HIAWATHA	7,024	373,038,884	8.10000	0.13135		4.28967	2.68069		15.20171	36
CEDAR RAPIDS	126,326	6,674,212,328	8.10000	1.17418		2.73605	3.20598		15.21621	37
MARSHALLTOWN	27,552	833,878,930	8.10000	0.93824	0.27000	0.84653	4.45181	0.67500	15.28158	38
NORWALK	8,945	381,802,234	8.10000	0.51074		2.51281	4.28285		15.40640	39
FORT MADISON	11,051	292,068,540	8.10000	0.31691	0.27000	1.78224	5.09456		15.56371	40
BOONE	12,661	379,264,069	8.10000	0.39550		0.98681	6.14347		15.62578	41
MUSCATINE	22,886	875,583,081	8.10000	0.33132		2.53669	4.70408		15.67209	42
FAIRFIELD	9,464	341,048,442	8.10000	0.79168		3.15652	3.06713	0.67500	15.79033	43
WASHINGTON	7,266	234,543,488	8.10000	0.44341	0.27000	3.62052	3.38686		15.82079	44
CHARLES CITY	7,652	251,539,778	8.10000	1.20642	0.27000	1.40644	4.84892		15.83178	45
CLINTON	26,885	977,700,754	8.10000	0.46743	0.27000	2.96023	4.05086		15.84852	46
SIOUX CITY	82,684	2,755,194,418	8.10000	1.56007	0.27000	3.67148	2.46915		16.07070	47
IOWA CITY	67,862	3,658,668,789	8.10000	1.51044		3.22846	3.34415		16.18305	48
WEBSTER CITY	8,070	225,188,519	8.10000	0.67247	0.27000	2.12568	5.07404		16.24219	49
BURLINGTON	25,663	722,986,249	8.10000	1.00975	0.26995	3.79790	3.15872		16.33632	50
DAVENPORT	99,685	4,326,896,040	8.10000	1.43000	0.27000	2.05000	4.93000		16.78000	51
ATLANTIC	7,112	221,576,504	8.10000	0.35586	0.27000	4.42000	3.71665		16.86251	52
NEWTON	15,254	427,351,699	8.10000	0.68624		2.35050	6.00326		17.14000	53
DES MOINES	203,433	7,486,189,752	8.10000	0.30000		3.57000	5.27000		17.24000	54
KEOKUK	10,780	317,180,933	8.10000	0.34050	0.27000	2.04684	6.58615		17.34349	55
WATERLOO	68,406	2,269,134,955	8.10000	1.77786	0.27000	2.98828	4.31981		17.45595	56
PERRY	7,702	156,118,136	8.10000	0.77026	0.27000	2.74762	5.98037		17.86825	57
COUNCIL BLUFFS	62,230	2,721,387,838	8.10000	1.75406	0.27000	2.72009	5.41585		18.26000	58
KNOXVILLE	7,313	198,740,690	8.10000	0.48133		5.28427	4.88091		18.74651	59
DENISON	8,298	208,297,710	8.10000	1.67025	0.27000	4.21141	4.80182		19.05348	60
FORT DODGE	25,206	683,976,944	8.10000	1.66199	0.27000	4.75660	5.63156		20.42015	61
OTTUMWA	25,023	597,316,736	8.10000	1.78500	0.21000	3.54789	8.30228		21.94517	62

Appendix 3
Fee Schedule



CITY OF
INDIANOLA
EST. 1849

FISCAL YEAR
2019-20

**BUDGET
DOCUMENT**



City of Indianola Fee Schedule

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



City of Indianola Fee Schedule

Department	Fee Description	Cost	Cost Description	Additional Fees Description
Community Dev.	Sign Permit (100+ sq. ft.)	\$75.00	Additional \$0.20 per sq. ft. over 100	
Community Dev.	Sign Permit - Temporary Sign	\$25.00-\$30.00		
Community Dev.	Sign Fee Exemption Request	\$30.00		
Community Dev.	Sign Code Appeal Procedure	\$30.00		
Community Dev.	Site Plan Review (one acre or less)	\$50.00		
Community Dev.	Site Plan Review (more than one acre)	\$100.00		
Community Dev.	Site Plan Review (Fireworks)	\$100.00		
Community Dev.	Water Inspection	\$40.00		
Community Dev.	Water Permit	\$15.00		
Community Dev.	Water Inspection	\$15.00		
Community Dev.	Alley Closing Fee	\$200.00-\$400.00	Per 1/2 block	
Community Dev.	Complaint Abatement Fee Receipts	Contractor Fee		
Community Dev.	Street Bond Permit	\$10.00	Per square foot	
Community Dev.	Electric Service Fees	\$60.00	Overhead	
Community Dev.	Electric Service Fees	\$100.00	Underground	
Community Dev.	Electric Service Fees	\$35.00	Temporary Construction	
Community Dev.	Electric Meter	\$100.00		
Community Dev.	Water Connection	\$150.00		
Community Dev.	Meter Connection	\$50.00	Additional \$270.00 - 5/8 meter and \$360.00 - 3/4 meter	
Community Dev.	Construction Water	\$35.00		
Community Dev.	Sewer Inspection	\$100.00-\$200.00		
Community Dev.	Sewer Tap Fee	TBD	Dependent upon sewer connection fee	
Community Dev.	Building Permit Fees	\$30.00		Total valuation of \$1.00 - \$500.00
Community Dev.	Building Permit Fees	\$30.00	for the 1st \$500.00 plus \$1.75 for each additional \$100.00 or fraction thereof, to and including \$2000.00	Total valuation of \$501.00 - \$2,000.00
Community Dev.	Building Permit Fees	\$50.00	for the 1st \$2,000.00 plus \$9.00 for each additional \$1,000.00 or fraction thereof to and including \$25,000.00	Total valuation of \$2,001.00 - \$25,000.00
Community Dev.	Building Permit Fees	\$276.00	for the 1st \$25,000.00 plus \$8.00 for each additional \$1,000.00 or fraction thereof, to and including \$50,000.00	Total valuation of \$25,001.00 - \$50,000.00
Community Dev.	Building Permit Fees	\$457.00	for the 1st \$50,000.00 plus \$6.25 for each additional \$1,000.00 or fraction thereof, to and including \$100,000.00	Total valuation of \$50,001.00 - \$100,000.00
Community Dev.	Building Permit Fees	\$738.00	for the 1st \$100,000.00 plus \$5.25 for each additional \$1,000.00 or fraction thereof, to and including \$500,000.00	Total valuation of \$100,001.00 - \$500,000.00
Community Dev.	Building Permit Fees	\$2,703.00	for the 1st \$500,000.00 plus \$4.00 for each additional \$1,000.00 or fraction thereof, to and including \$1,000,000.00	Total valuation of \$500,001.00 - \$1,000,000.00
Community Dev.	Building Permit Fees	\$4,546.00	for the 1st \$1,000,000.00 plus \$3.00 for each additional \$1,000.00 or fraction thereof	Total valuation of \$1,000,001.00 and up
Community Dev.	Inspections outside of normal business hours (minimum charge, two hours)	\$20.00	Per hour	
Community Dev.	Re-inspection fees assessed under provisions of Section 305(g)	\$20.00	Per hour	
Community Dev.	Inspections for which no fee is specifically indicated (minimum charge, one-half hour)	\$20.00	Per hour	
Community Dev.	Additional plan review required by changes, additions or revisions to approved plans (minimum charge, one-half hour)	\$20.00	Per hour	



City of Indianola Fee Schedule

Department	Fee Description	Cost	Cost Description	Additional Fees Description
Community Dev.	Temporary Sign Permit	\$25.00	For the first 10 day period, \$5.00 additional for 10 additional days (must be consecutive)	
Community Dev.	Temporary Sign Permit	\$25.00	For a 3 day period	
IT	Indianola Magazine Ad Rates	\$875/issue	8.75 w x 11.25 h - full page premium-4 issues	
IT	Indianola Magazine Ad Rates	\$1,025/issue	8.75 w x 11.25 h - full page premium-single issue	
IT	Indianola Magazine Ad Rates	\$750/issue	8.75 w x 11.25 h -full page - 4 issues	
IT	Indianola Magazine Ad Rates	\$900/issue	8.75 w x 11.25 h - full page -single issue	
IT	Indianola Magazine Ad Rates	\$400/issue	8.75 w x 5.75 h-half page-4 issues	
IT	Indianola Magazine Ad Rates	\$550/issue	8.75 w x 5.75 h-half page-single issue	
Police Department	Report Fee	\$5.00	Per copy	
Police Department	Trip Sheets	\$0.50	Per page	
Police Department	Color Photos	\$5.00	Per sheet	
Police Department	Color Photos on Compact Disc	\$20.00	Per disc	
Police Department	Videos & Recordings on CD	\$20.00	Per disc	
Fire Department	EMS Billing Fee	\$35.00/Report	(Billings for other agencies)	
Fire Department	Transport Fee	\$595.00	BLS Care	
Fire Department	Transport Fee	\$706.00	ALS Care	
Fire Department	Transport Fee	\$1,023.00	ALS 2 Care	
Fire Department	Treatment Fee	\$200.00	Does not include transport (treatment only)	
Fire Department	Treatment Fee	\$250.00	ALS Tier	
Fire Department	Loaded Mileage Transport Fee	\$13.00	Per loaded mile	
Fire Department	Burn Permit	\$35.00		
Fire Department	Construction Permit for Fire Alarm	\$35.00		
Fire Department	Construction Permit for Fire Pump	\$35.00		
Fire Department	Above Ground Installation of Flammable Liquids/Flammable Gas Tanks	\$50.00		
Fire Department	Firefighter/Paramedic	\$32.71/hour	Special Events	
Fire Department	Firefighter/EMT	\$28.26/hour	Special Events	
Fire Department	Firefighter/Paramedic/Full Time	\$45.05-\$54.97	Special Events	
Fire Department	Fire Works Display/Pyrotechnics Special Effects Permit	\$150/event		
Library	Lost or Damaged Materials	\$1.00	Missing barcode	
Library	Lost or Damaged Materials	\$2.50-\$9.00	Missing/Damaged cases for audio or audiobooks	
Library	Lost or Damaged Materials	\$1.50-\$3.00	DVD & music CD's	
Library	Lost or Damaged Materials	\$3.00	Lost inserts	
Library	Lost or Damaged Materials	TBD	Check with Library Director	
Library	Lost or Damaged Materials	\$2.00	Lost library card	
Library	Lost or Damaged Materials	\$2.00	Torn page	
Library	Photocopies	\$0.15	Per page	
Library	Computer Printouts	\$0.15	Per page	
Library	Processing Fee	\$7.50		
Library	Fines	\$0.15	Per day for printed materials - max of \$7.50	
Library	Fines	\$0.50	Per day for DVD's - max of \$7.50	
Library	Meeting room reservation	\$25.00	For 4 hours, \$5.00/hour thereafter	
Library	Used Books	\$2.00	Hardcover	
Library	Used Books	\$1.00	Paperback	
Memorial Pool	Daily Pool Admission (half off after 5pm)	\$5.00	All ages	Non-resident - \$10.00
Memorial Pool	Tot Splash Time	\$2.00	Per person	Non-resident - \$26.50
Memorial Pool	Adult Lap Swim	\$2.00	Per person or free w/season pass	Non-resident - \$40.00
Memorial Pool	Open Nigh Swim	\$2.00	Per person or free w/season pass	Non-resident - 10 swims - \$50.00
Memorial Pool	Doggie Dive	\$8.00	For residents	Non-resident - 20 swims - \$100.00



City of Indianola Fee Schedule

Department	Fee Description	Cost	Cost Description	Additional Fees Description
Memorial Pool	Mighty Minnows Swim Lessons (Ages 9 months - 5 years)	\$21.50	Per resident	\$88.00 - 1 person - non-resident (20% discount for early bird - April 4-29)
Memorial Pool	Red Cross Swim Lessons (Ages 5+)	\$35.00	Per resident	\$154 - 2 person - non-resident (20% discount for early bird - April 4-29)
Memorial Pool	Punch Card Passes	\$40.00	Per resident - 10 swims	\$166 - 3 person - non-resident (20% discount for early bird - April 4-29)
Memorial Pool	Punch Card Passes	\$80.00	Per resident - 20 swims	\$178 - 4 person - non-resident (20% discount for early bird - April 4-29)
Memorial Pool	Season Pool Passes	\$76.00	1 person - Indianola resident (20% discount for early bird - April 4-29)	\$190 - 5 person - non-resident (20% discount for early bird - April 4-29)
Memorial Pool	Season Pool Passes	\$134	2 person - Indianola resident (20% discount for early bird - April 4-29)	\$12.00 each additional non-resident
Memorial Pool	Season Pool Passes	\$144	3 person - Indianola resident (20% discount for early bird - April 4-29)	
Memorial Pool	Season Pool Passes	\$154	4 person - Indianola resident (20% discount for early bird - April 4-29)	
Memorial Pool	Season Pool Passes	\$164	5 person - Indianola resident (20% discount for early bird - April 4-29)	
Memorial Pool	Season Pool Passes	\$10.00	Each additional resident	
Memorial Pool	Pool Party Rental	\$325.00	Entire pool	
Memorial Pool	Pool Party Rental	\$240.00	Large pool only	
Memorial Pool	Pool Party Rental	\$150.00	Shallow pool only	
Memorial Pool	Mermaid, Princess & Superhero Pool Party	\$15.00	Includes 1 child & 1 adult	
Memorial Pool	Red Cross Basic Lifeguarding	\$150.00	Non-resident-\$172.50	
Parks & Recreation	Special Needs Dances	\$3.00		
Parks & Recreation	Daddy Daughter Date Night	\$10.00	Non-resident - \$12.50	
Parks & Recreation	Indoor Playdates	\$1.00		
Parks & Recreation	Flashlight Easter Egg Hunt	\$6.00	Non-resident - \$7.50	
Parks & Recreation	Mad Science Workshops	\$29.00	Non-resident - \$34.00	
Parks & Recreation	Mad Science Camps	\$79.00-\$139.00	Non-resident - \$84.00-\$144.00	
Parks & Recreation	Bricks 4 Kidz Workshops	\$18.00	Non-resident - \$22.50	
Parks & Recreation	Bricks 4 Kidz Academy	\$119.00	Non-resident - \$124.00	
Parks & Recreation	Lego Robotics Lab	\$36.00-\$40.00	Non-resident - \$41.00-\$45.00	
Parks & Recreation	Nature Explorers	\$35.00	Non-resident - \$40.00	
Parks & Recreation	Horseback Rides	\$26.50	Non-resident - \$31.50	
Parks & Recreation	Junior Police Academy	\$23.00	Non-resident - \$28.00	
Parks & Recreation	Junior Fire Academy	\$17.50	Non-resident - \$22.00	
Parks & Recreation	Go! For Launch Rocket Camp	\$99.00	Non-resident - \$104.00	
Parks & Recreation	Magicamp	\$30.00	Non-resident - \$35.00	
Parks & Recreation	Rounded Minds Art	\$70.00	Non-resident - \$75.00	
Parks & Recreation	Rounded Minds Soccer	\$40.00-\$65.00	Non-resident - \$45.00-\$70.00	
Parks & Recreation	Kids Cooking	\$15.00	Non-resident - \$18.75	
Parks & Recreation	Babysitting Clinic	\$26.00	Non-resident - \$31.00	
Parks & Recreation	Adult Dance Classes	\$44.00	Non-resident - \$49.00	
Parks & Recreation	Car Care Clinic	\$10.00	Non-resident - \$12.50	
Parks & Recreation	iPad Workshops	\$10.00	Non-resident - \$12.50	
Parks & Recreation	Adult Painting Workshop	\$20.00-\$30.00	Non-resident - \$25.00-\$35.00	
Parks & Recreation	Beginning Vegetable Gardening	\$9.00	Non-resident - \$11.25	
Parks & Recreation	Starting Plants from Seeds	\$5.00	Non-resident - \$6.25	
Parks & Recreation	Composting 101	\$5.00	Non-resident - \$6.25	
Parks & Recreation	Think Spring Garden Seminar	\$45.00		
Parks & Recreation	Garden Art	\$20.00-\$40.00		
Parks & Recreation	Senior Trips	\$8.00-\$25.00	Non-resident - \$10.00-\$30.00	
Parks & Recreation	Youth Softball Leagues	\$52.00-\$73.00	Non-resident - \$57.00-\$78.00	
Parks & Recreation	Adult Slowpitch Leagues	\$400-\$470/team		
Parks & Recreation	T-Ball Instruction	\$22.00	Non-resident - \$27.00	
Parks & Recreation	T-Ball League	\$33.00	Non-resident - \$38.00	
Parks & Recreation	British Soccer Camp	\$135.00		
Parks & Recreation	Youth Soccer Leagues	\$54.00-\$65.00	Non-resident - \$59.00-\$70.00	



City of Indianola Fee Schedule

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

Appendix 4
Salary Table



CITY OF
INDIANOLA
EST. 1849

FISCAL YEAR
2019-20

**BUDGET
DOCUMENT**



City of Indianola 2019-20 Employee Salaries

Position	Base Salary		# of Positions	
	Minimum	Maximum		
Full-Time				
Administrative Bookkeeper	46,982	60,295	1	
Administrative Finance Clerk	38,744	50,231	1	
Building Official	57,244	73,720	1	
Children's Services Librarian	41,983	54,200	1	
City Clerk	67,333	90,371	1	
City Manager	Per Council Discretion		1	per contract
Community Dev. Office Manager	41,983	54,200	1	
Director of Community Development	88,624	114,835	1	
Director of Finance	88,624	114,835	1	
Director of Human Resources	67,333	90,371	1	
Director of Information Technology	73,974	95,260	1	
Fire Chief	103,236	119,680	1	
Fire Training Captain	75,764	85,273	1	
Firefighter/Paramedic	55,834	72,157	12	
Heavy Equipment Operator	55,157	60,810	2	per CBA
Horticulturist Supervisor	51,549	67,714	1	
IT Technical Support Specialist	41,983	54,200	1	
Library Director	73,974	95,260	1	
Library Technical Services Asst.	38,744	50,231	1	
Librarian, Patron Services	41,983	54,200	1	
Light Equipment Operator	44,991	49,604	2	per CBA
Medium Equipment Operator	49,662	54,752	2	per CBA
Park Technician I	40,737	49,516	2	per CBA
Park Technician II	44,991	49,604	0	per CBA
Park Technician III	49,662	54,752	0	per CBA
Parks & Recreation Director	80,001	90,371	1	
Parks Supervisor	51,549	67,714	1	
Police Captain	101,243	104,311	1	
Police Chief	103,236	119,680	1	
Police Clerical (full-time)	33,499	38,779	3	per CBA
Police Detective	55,834	72,157	2	
Police Lieutenant	89,538	96,422	1	
Police Office Manager	46,982	60,295	1	
Police Officer	55,834	72,157	12	
Police Sergeant	75,764	85,273	3	



City of Indianola 2019-20 Employee Salaries

Position	Base Salary		# of Positions	
	Minimum	Maximum		
Full-Time				
Recreation Coordinator, Youth & Adult Programs	40,737	49,516	1	per CBA (1)
Recreation Coordinator, Aquatic Center & Sports	46,982	60,295	2	
Recreation Public Marketing Coord.	46,982	60,295	1	
Street Superintendent	73,974	95,260	1	
Wastewater Operator - Apprentice	46,031	50,644	1	per CBA
Wastewater Operator - Grade II	51,747	59,741	1	per CBA
Wastewater Operator - Grade III	56,930	65,739	3	per CBA
Wastewater Superintendent	80,907	104,111	1	
Part-Time				
Library Assistants (part-time)	13.1/hr	16.95/hr	5	
Police Clerical (part-time)	15.24/hr	18.40/hr	2	per CBA
P&R Clerical (part-time)	13.09/hr	15.90/hr	1	per CBA

Appendix 5
Debt Service Schedules



FISCAL YEAR
2019-20

**BUDGET
DOCUMENT**



General Obligation Debt Service by Fiscal Year

Period Ending	2011C GO Bonds - \$850,000 Original Par Stormwtr. Imp., McCord Park Eq., Street (J&K)			2011D GO CLN - \$700,000 Original Par Sanitary Sewer & Street Impvts.-Bank Note			2011E GO Bonds - \$2,410,000 Original Par YMCA			2012A GO Bonds - \$4,580,000 Original Par YMCA			2012B GO Bonds - \$3,875,000 Original Par Street Imp., Jet Truck, Ambul., Water Slide		
	Principal	Interest	Total FY Debt Service	Principal	Interest	Total FY Debt Service	Principal	Interest	Total FY Debt Service	Principal	Interest	Total FY Debt Service	Principal	Interest	Total FY Debt Service
	12/1/2013	-	6,296.25	-	-	3,672.50	-	-	28,200.00	-	50,985.00	-	-	-	29,687.50
6/1/2014	55,000	6,296.25	67,592.50	140,000	3,672.50	147,345.00	100,000	28,200.00	156,400.00	-	50,985.00	101,970.00	300,000	29,687.50	359,375.00
12/1/2014	-	6,021.25	-	-	2,762.50	-	-	27,550.00	-	50,985.00	-	-	-	28,937.50	-
6/1/2015	55,000	6,021.25	67,042.50	140,000	2,762.50	145,525.00	100,000	27,550.00	155,100.00	100,000	50,985.00	201,970.00	305,000	28,937.50	362,875.00
12/1/2015	-	5,746.25	-	-	1,852.50	-	-	26,900.00	-	49,985.00	-	-	-	27,870.00	-
6/1/2016	55,000	5,746.25	66,492.50	140,000	1,852.50	143,705.00	100,000	26,900.00	153,800.00	380,000	49,985.00	479,970.00	305,000	27,870.00	360,740.00
12/1/2016	-	5,375.00	-	-	942.50	-	-	26,150.00	-	46,185.00	-	-	-	26,497.50	-
6/1/2017	105,000	5,375.00	115,750.00	145,000	942.50	146,885.00	100,000	26,150.00	152,300.00	485,000	46,185.00	577,370.00	310,000	26,497.50	362,995.00
12/1/2017	-	4,666.25	-	-	-	-	-	25,400.00	-	41,335.00	-	-	-	24,792.50	-
6/1/2018	110,000	4,666.25	119,332.50	-	-	-	100,000	25,400.00	150,800.00	380,000	41,335.00	462,670.00	315,000	24,792.50	364,585.00
12/1/2018	-	3,758.75	-	-	-	-	-	24,650.00	-	37,535.00	-	-	-	22,745.00	-
6/1/2019	115,000	3,758.75	122,517.50	-	-	-	100,000	24,650.00	149,300.00	390,000	37,535.00	465,070.00	320,000	22,745.00	365,490.00
12/1/2019	-	2,666.25	-	-	-	-	-	23,825.00	-	33,635.00	-	-	-	20,345.00	-
7 6/1/2020	120,000	2,666.25	125,332.50	-	-	-	150,000	23,825.00	197,650.00	350,000	33,635.00	417,270.00	325,000	20,345.00	365,690.00
12/1/2020	-	1,406.25	-	-	-	-	-	22,400.00	-	30,135.00	-	-	-	17,582.50	-
6/1/2021	125,000	1,406.25	127,812.50	-	-	-	150,000	22,400.00	194,800.00	335,000	30,135.00	395,270.00	330,000	17,582.50	365,165.00
12/1/2021	-	-	-	-	-	-	-	20,862.50	-	26,785.00	-	-	-	14,447.50	-
6/1/2022	-	-	-	-	-	-	150,000	20,862.50	191,725.00	345,000	26,785.00	398,570.00	340,000	14,447.50	368,895.00
12/1/2022	-	-	-	-	-	-	-	19,212.50	-	23,248.75	-	-	-	10,877.50	-
6/1/2023	-	-	-	-	-	-	150,000	19,212.50	188,425.00	355,000	23,248.75	401,497.50	345,000	10,877.50	366,755.00
12/1/2023	-	-	-	-	-	-	-	17,487.50	-	19,343.75	-	-	-	7,082.50	-
6/1/2024	-	-	-	-	-	-	150,000	17,487.50	184,975.00	370,000	19,343.75	408,687.50	355,000	7,082.50	369,165.00
12/1/2024	-	-	-	-	-	-	-	15,687.50	-	14,996.25	-	-	-	3,000.00	-
6/1/2025	-	-	-	-	-	-	150,000	15,687.50	181,375.00	195,000	14,996.25	224,992.50	250,000	3,000.00	256,000.00
12/1/2025	-	-	-	-	-	-	-	13,737.50	-	12,558.75	-	-	-	-	-
6/1/2026	-	-	-	-	-	-	150,000	13,737.50	177,475.00	205,000	12,558.75	230,117.50	-	-	-
12/1/2026	-	-	-	-	-	-	-	11,675.00	-	9,842.50	-	-	-	-	-
6/1/2027	-	-	-	-	-	-	150,000	11,675.00	173,350.00	220,000	9,842.50	239,685.00	-	-	-
12/1/2027	-	-	-	-	-	-	-	9,500.00	-	6,817.50	-	-	-	-	-
6/1/2028	-	-	-	-	-	-	150,000	9,500.00	169,000.00	230,000	6,817.50	243,635.00	-	-	-
12/1/2028	-	-	-	-	-	-	-	7,250.00	-	3,540.00	-	-	-	-	-
6/1/2029	-	-	-	-	-	-	150,000	7,250.00	164,500.00	240,000	3,540.00	247,080.00	-	-	-
12/1/2029	-	-	-	-	-	-	-	4,962.50	-	-	-	-	-	-	-
6/1/2030	-	-	-	-	-	-	150,000	4,962.50	159,925.00	-	-	-	-	-	-
12/1/2030	-	-	-	-	-	-	-	2,600.00	-	-	-	-	-	-	-
6/1/2031	-	-	-	-	-	-	160,000	2,600.00	165,200.00	-	-	-	-	-	-
	740,000	71,872.50	811,872.50	565,000	18,460.00	583,460.00	2,410,000	656,100.00	3,066,100.00	4,580,000	915,825.00	5,495,825.00	3,800,000	467,730.00	4,267,730.00

Dated / Delivery Date: 10.19.2011
 First Coupon: 6.1.2012
 Optional Redemption: 6.1.2016 @ Par
 Callable Principal: \$575,000
 True Interest Cost: 1.93%

Dated / Delivery Date: 12.20.2011
 First Coupon: 12.1.2012
 Call Feature: Callable Anytime @ Par
 Callable Principal: \$565,000
 True Interest Cost: 1.30%

Dated / Delivery Date: 12.28.2011
 First Coupon: 12.1.2012
 Optional Redemption: 6.1.2018 @ Par
 Callable Principal: \$1,910,000
 True Interest Cost: 2.65%

Dated / Delivery Date: 5.1.2012
 First Coupon: 12.1.2012
 Optional Redemption: 6.1.2019 @ Par
 Callable Principal: \$2,845,000
 True Interest Cost: 2.26%

Dated / Delivery Date: 5.1.2012
 First Coupon: 12.1.2012
 Optional Redemption: 6.1.2018 @ Par
 Callable Principal: \$2,265,000
 True Interest Cost: 1.94%



General Obligation Debt Service by Fiscal Year

	2013A GO Bonds - \$1,865,000 Original Par			2013B GO Bonds - \$5,510,000 Original Par			2013C GO Bonds - \$2,070,000 Original Par				TOTAL CURRENTLY OUTSTANDING GO BONDS				
	Fire & Dump Trucks, Park Impvts.			YMCA			Advance Refund 2008 & 2009A								
	Period Ending	Principal	Interest	Total FY Debt Service	Principal	Interest	Total FY Debt Service	Principal	Interest	Less: Escrow Fund Payments	Total FY Net Debt Service	Principal	Interest	Less: Escrow Fund Payments	Total FY Debt Service
1	12/1/2013	-	18,228.78	-	-	39,670.00	-	-	8,616.94	(8,616.94)	-	-	257,733.22	(8,616.94)	-
	6/1/2014	-	10,190.00	28,418.78	240,000	39,670.00	319,340.00	-	11,575.00	(11,575.00)	-	2,465,000	252,652.50	(11,575.00)	2,955,193.78
	12/1/2014	-	10,190.00	-	-	38,170.00	-	-	11,575.00	(7,707.04)	-	-	223,918.75	(7,707.04)	-
2	6/1/2015	-	10,190.00	20,380.00	315,000	38,170.00	391,340.00	170,000	11,575.00	(7,707.04)	177,735.92	2,555,000	223,918.75	(7,707.04)	2,987,423.42
	12/1/2015	-	10,190.00	-	-	36,201.25	-	-	10,725.00	-	-	-	181,287.50	-	-
3	6/1/2016	125,000	10,190.00	145,380.00	320,000	36,201.25	392,402.50	445,000	10,725.00	-	466,450.00	2,475,000	181,287.50	-	2,837,575.00
	12/1/2016	-	9,877.50	-	-	34,201.25	-	-	8,500.00	-	-	-	163,216.25	-	-
4	6/1/2017	150,000	9,877.50	169,755.00	325,000	34,201.25	393,402.50	450,000	8,500.00	-	467,000.00	2,325,000	163,216.25	-	2,651,432.50
	12/1/2017	-	9,390.00	-	-	32,170.00	-	-	6,250.00	-	-	-	146,472.50	-	-
5	6/1/2018	255,000	9,390.00	273,780.00	335,000	32,170.00	399,340.00	450,000	6,250.00	-	462,500.00	2,120,000	146,472.50	-	2,412,945.00
	12/1/2018	-	8,370.00	-	-	30,076.25	-	-	3,887.50	-	-	-	131,022.50	-	-
6	6/1/2019	260,000	8,370.00	276,740.00	340,000	30,076.25	400,152.50	275,000	3,887.50	-	282,775.00	1,800,000	131,022.50	-	2,062,045.00
	12/1/2019	-	7,135.00	-	-	27,866.25	-	-	2,100.00	-	-	-	117,572.50	-	-
7	6/1/2020	265,000	7,135.00	279,270.00	345,000	27,866.25	400,732.50	280,000	2,100.00	-	284,200.00	1,835,000	117,572.50	-	2,070,145.00
	12/1/2020	-	5,677.50	-	-	25,968.75	-	-	-	-	-	-	103,170.00	-	-
8	6/1/2021	265,000	5,677.50	276,355.00	355,000	25,968.75	406,937.50	-	-	-	-	1,560,000	103,170.00	-	1,766,340.00
	12/1/2021	-	4,021.25	-	-	23,750.00	-	-	-	-	-	-	89,866.25	-	-
9	6/1/2022	270,000	4,021.25	278,042.50	360,000	23,750.00	407,500.00	-	-	-	-	1,465,000	89,866.25	-	1,644,732.50
	12/1/2022	-	2,131.25	-	-	21,230.00	-	-	-	-	-	-	76,700.00	-	-
10	6/1/2023	275,000	2,131.25	279,262.50	370,000	21,230.00	412,460.00	-	-	-	-	1,495,000	76,700.00	-	1,648,400.00
	12/1/2023	-	-	-	-	18,362.50	-	-	-	-	-	-	62,276.25	-	-
11	6/1/2024	-	-	-	375,000	18,362.50	411,725.00	-	-	-	-	1,250,000	62,276.25	-	1,374,552.50
	12/1/2024	-	-	-	-	15,175.00	-	-	-	-	-	-	48,858.75	-	-
12	6/1/2025	-	-	-	380,000	15,175.00	410,350.00	-	-	-	-	975,000	48,858.75	-	1,072,717.50
	12/1/2025	-	-	-	-	11,755.00	-	-	-	-	-	-	38,051.25	-	-
13	6/1/2026	-	-	-	390,000	11,755.00	413,510.00	-	-	-	-	745,000	38,051.25	-	821,102.50
	12/1/2026	-	-	-	-	8,050.00	-	-	-	-	-	-	29,567.50	-	-
14	6/1/2027	-	-	-	400,000	8,050.00	416,100.00	-	-	-	-	770,000	29,567.50	-	829,135.00
	12/1/2027	-	-	-	-	4,050.00	-	-	-	-	-	-	20,367.50	-	-
15	6/1/2028	-	-	-	405,000	4,050.00	413,100.00	-	-	-	-	785,000	20,367.50	-	825,735.00
	12/1/2028	-	-	-	-	-	-	-	-	-	-	-	10,790.00	-	-
16	6/1/2029	-	-	-	-	-	-	-	-	-	-	390,000	10,790.00	-	411,580.00
	12/1/2029	-	-	-	-	-	-	-	-	-	-	-	4,962.50	-	-
17	6/1/2030	-	-	-	-	-	-	-	-	-	-	150,000	4,962.50	-	159,925.00
	12/1/2030	-	-	-	-	-	-	-	-	-	-	-	2,600.00	-	-
18	6/1/2031	-	-	-	-	-	-	-	-	-	-	160,000	2,600.00	-	165,200.00
		1,865,000	162,383.78	2,027,383.78	5,255,000	733,392.50	5,988,392.50	2,070,000	106,266.94	(35,606.02)	2,140,660.92	25,320,000	3,411,785.72	-	28,696,179.70

Dated / Delivery Date: 1.9.2013
 First Coupon: 12.1.2013
 Optional Redemption: 6.1.2018 @ Par
 Callable Principal: \$1,335,000
 True Interest Cost: 1.24%

Dated / Delivery Date: 1.9.2013
 First Coupon: 6.1.2013
 Optional Redemption: 6.1.2019 @ Par
 Callable Principal: \$3,380,000
 True Interest Cost: 1.63%

Dated / Delivery Date: 7.17.2013
 First Coupon: 12.1.2013
 Optional Redemption: Non-Callable
 Callable Principal: \$-0-
 True Interest Cost: 1.18%



City of Indianola, Iowa
Sewer Revenue Bond Notes

Original Loan Amount: 9,090,000.00
 Final Loan Amount: 8,226,153.41

SRF Series 2009

Period Ending	FY Debt Service			
	Principal	Interest	SRF Fee	Total
06/01/20	218,000.00	205,770.00	17,147.50	440,917.50
06/01/21	225,000.00	199,230.00	16,602.50	440,832.50
06/01/22	233,000.00	192,480.00	16,040.00	441,520.00
06/01/23	240,000.00	185,490.00	15,457.50	440,947.50
06/01/24	248,000.00	178,290.00	14,857.50	441,147.50
06/01/25	256,000.00	170,850.00	14,237.50	441,087.50
06/01/26	265,000.00	163,170.00	13,597.50	441,767.50
06/01/27	273,000.00	155,220.00	12,935.00	441,155.00
06/01/28	282,000.00	147,030.00	12,252.50	441,282.50
06/01/29	291,000.00	138,570.00	11,547.50	441,117.50
06/01/30	301,000.00	129,840.00	10,820.00	441,660.00
06/01/31	310,000.00	120,810.00	10,067.50	440,877.50
06/01/32	321,000.00	111,510.00	9,292.50	441,802.50
06/01/33	331,000.00	101,880.00	8,490.00	441,370.00
06/01/34	342,000.00	91,950.00	7,662.50	441,612.50
06/01/35	353,000.00	81,690.00	6,807.50	441,497.50
06/01/36	364,000.00	71,100.00	5,925.00	441,025.00
06/01/37	376,000.00	60,180.00	5,015.00	441,195.00
06/01/38	388,000.00	48,900.00	4,075.00	440,975.00
06/01/39	401,000.00	37,260.00	3,105.00	441,365.00
06/01/40	414,000.00	25,230.00	2,102.50	441,332.50
06/01/41	427,000.00	12,810.00	1,067.50	440,877.50
06/01/42	0.00	0.00		0.00
06/01/43	0.00	0.00		0.00
	6,859,000.00	2,629,260.00	219,105.00	9,707,365.00

Original Loan Amount: 4,036,000.00
 Final Loan Amount: 3,137,964.35

SRF Series 2013

Period Ending	FY Debt Service			
	Principal	Interest	SRF Fee	Total
06/01/20	140,000.00	38,990.00	5,570.00	184,560.00
06/01/21	142,000.00	36,540.00	5,220.00	183,760.00
06/01/22	145,000.00	34,055.00	4,865.00	183,920.00
06/01/23	148,000.00	31,517.50	4,502.50	184,020.00
06/01/24	151,000.00	28,927.50	4,132.50	184,060.00
06/01/25	154,000.00	26,285.00	3,755.00	184,040.00
06/01/26	157,000.00	23,590.00	3,370.00	183,960.00
06/01/27	160,000.00	20,842.50	2,977.50	183,820.00
06/01/28	163,000.00	18,042.50	2,577.50	183,620.00
06/01/29	167,000.00	15,190.00	2,170.00	184,360.00
06/01/30	170,000.00	12,267.50	1,752.50	184,020.00
06/01/31	173,000.00	9,292.50	1,327.50	183,620.00
06/01/32	177,000.00	6,265.00	895.00	184,160.00
06/01/33	181,000.00	3,167.50	452.50	184,620.00
06/01/34	0.00	0.00	0.00	0.00
06/01/35	0.00	0.00	0.00	0.00
06/01/36	0.00	0.00	0.00	0.00
06/01/37	0.00	0.00	0.00	0.00
06/01/38	0.00	0.00	0.00	0.00
06/01/39	0.00	0.00	0.00	0.00
06/01/40	0.00	0.00	0.00	0.00
06/01/41	0.00	0.00	0.00	0.00
06/01/42	0.00	0.00		0.00
06/01/43	0	0		0.00
	2,228,000.00	304,972.50	43,567.50	2,576,540.00



City of Indianola, Iowa
Sewer Revenue Bond Notes

Original Loan Amount: 3,267,000.00
 Final Loan Amount: TBD

SRF Series 2017 (Preliminary)

Total Sewer Revenue Debt

Period Ending	FY Debt Service			
	Principal	Interest	SRF Fee	Total
06/01/20	140,000.00	52,430.00	7,490.00	199,920.00
06/01/21	143,000.00	49,980.00	7,140.00	200,120.00
06/01/22	146,000.00	47,477.50	6,782.50	200,260.00
06/01/23	148,000.00	44,922.50	6,417.50	199,340.00
06/01/24	151,000.00	42,332.50	6,047.50	199,380.00
06/01/25	154,000.00	39,690.00	5,670.00	199,360.00
06/01/26	158,000.00	36,995.00	5,285.00	200,280.00
06/01/27	161,000.00	34,230.00	4,890.00	200,120.00
06/01/28	164,000.00	31,412.50	4,487.50	199,900.00
06/01/29	167,000.00	28,542.50	4,077.50	199,620.00
06/01/30	171,000.00	25,620.00	3,660.00	200,280.00
06/01/31	174,000.00	22,627.50	3,232.50	199,860.00
06/01/32	177,000.00	19,582.50	2,797.50	199,380.00
06/01/33	181,000.00	16,485.00	2,355.00	199,840.00
06/01/34	185,000.00	13,317.50	1,902.50	200,220.00
06/01/35	188,000.00	10,080.00	1,440.00	199,520.00
06/01/36	192,000.00	6,790.00	970.00	199,760.00
06/01/37	196,000.00	3,430.00	490.00	199,920.00
06/01/38	0.00	0.00	0.00	0.00
06/01/39	0.00	0.00	0.00	0.00
06/01/40	0.00	0.00	0.00	0.00
06/01/41	0.00	0.00	0.00	0.00
06/01/42	0.00	0.00	0.00	0.00
06/01/43	0	0	0.00	0.00
	2,996,000.00	525,945.00	75,135.00	3,597,080.00

Period Ending	FY Debt Service			
	Principal	Interest	SRF Fee	Total
06/01/20	498,000.00	297,190.00	30,207.50	825,397.50
06/01/21	510,000.00	285,750.00	28,962.50	824,712.50
06/01/22	524,000.00	274,012.50	27,687.50	825,700.00
06/01/23	536,000.00	261,930.00	26,377.50	824,307.50
06/01/24	550,000.00	249,550.00	25,037.50	824,587.50
06/01/25	564,000.00	236,825.00	23,662.50	824,487.50
06/01/26	580,000.00	223,755.00	22,252.50	826,007.50
06/01/27	594,000.00	210,292.50	20,802.50	825,095.00
06/01/28	609,000.00	196,485.00	19,317.50	824,802.50
06/01/29	625,000.00	182,302.50	17,795.00	825,097.50
06/01/30	642,000.00	167,727.50	16,232.50	825,960.00
06/01/31	657,000.00	152,730.00	14,627.50	824,357.50
06/01/32	675,000.00	137,357.50	12,985.00	825,342.50
06/01/33	693,000.00	121,532.50	11,297.50	825,830.00
06/01/34	527,000.00	105,267.50	9,565.00	641,832.50
06/01/35	541,000.00	91,770.00	8,247.50	641,017.50
06/01/36	556,000.00	77,890.00	6,895.00	640,785.00
06/01/37	572,000.00	63,610.00	5,505.00	641,115.00
06/01/38	388,000.00	48,900.00	4,075.00	440,975.00
06/01/39	401,000.00	37,260.00	3,105.00	441,365.00
06/01/40	414,000.00	25,230.00	2,102.50	441,332.50
06/01/41	427,000.00	12,810.00	1,067.50	440,877.50
06/01/42	0.00	0.00	0.00	0.00
06/01/43	0.00	0.00	0.00	0.00
	12,083,000.00	3,460,177.50	337,807.50	15,880,985.00