



# FISCAL YEAR 2020-21 APPROVED BUDGET





GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**City of Indianola**

**Iowa**

For the Fiscal Year Beginning

**July 1, 2019**

*Christopher P. Morrill*

Executive Director



# Table of Contents

<i>Distinguished Budget Presentation Award</i>	<i>i</i>
I. Council Information . . . . .	1
<i>Council Members</i>	2
<i>Council Meetings</i>	2
II. Organizational Chart. . . . .	3
<i>Organizational Chart</i>	4
<i>Fulltime/Permanent Part-Time Staffing Summary</i>	5
III. Demographics . . . . .	6
IV. History of Indianola . . . . .	8
V. Budget Memorandum . . . . .	12
VI. Financial Policy . . . . .	19
VII. Strategic Plan . . . . .	28
VIII. Budget Calendar . . . . .	41
IX. Budget Estimates. . . . .	43
X. Fund Organizational Chart. . . . .	45
<i>Fund Structure Overview And Basis of Accounting &amp; Budgeting</i>	46
<i>Fund Organizational Chart</i>	48
XI. Charts . . . . .	49
<i>Chart Overview</i>	50
<i>Taxable Valuations</i>	51
<i>Tax Rate Comparisons</i>	52
<i>General Fund &amp; Debt Service Tax Distribution</i>	53

<i>Residential Annual Taxes Paid</i>	54
<i>General Fund Department Expenditure Budgets</i>	55
<i>Non-Proprietary Revenue Sources</i>	56
<i>Where is Your FY2021 Property Tax Dollar Spent?</i>	57
<b>XII. Departmental Budgets</b>	<b>58</b>
<i>General Government</i>	59
<i>Community and Economic Development</i>	60
<i>Community Betterment</i>	62
<i>Economic Development</i>	63
<i>General Fund Public Works</i>	65
<i>General Administration</i>	66
<i>Police Department</i>	71
<i>Fire and Emergency Medical Service (EMS)</i>	74
<i>Library Department</i>	77
<i>Parks and Recreation Department</i>	80
<i>Veterans Memorial Aquatic Center</i>	85
<i>General Fund Debt Service</i>	87
<i>Mid-American Energy (MEC) Franchise Fee</i>	88
<i>General Government Non-Program</i>	90
<i>Road Use Tax Fund (Street Department)</i>	91
<i>Special Revenue Funds</i>	94
<i>General Obligation Debt Service Fund</i>	96
<i>Vehicle and Equipment</i>	97
<i>General Fund Capital Projects</i>	102
<i>Street Capital Projects</i>	106
<i>Downtown Square Streetscape</i>	109
<i>Dangerous and Dilapidated Property Fund</i>	110
<i>Storm Water Utility</i>	111
<i>Recycling Utility</i>	112
<i>Sanitary Sewer</i>	113
<i>Internal Service Funds</i>	117

XIV. Appendix 1: Glossary of Terms. . . . .	120
XV. Appendix 2: Statewide City Tax Rate Survey . . . . .	124
XVI. Appendix 3: Fee Schedule . . . . .	126
<i>Fee Schedule</i> _ _ _ _ _	127
<i>City Clerk Fees</i> _ _ _ _ _	128
<i>Street Department</i> _ _ _ _ _	129
<i>Community Development Fees</i> _ _ _ _ _	130
<i>Information Technology Fees</i> _ _ _ _ _	132
<i>Police Department Fees</i> _ _ _ _ _	133
<i>Fire/EMS Fees</i> _ _ _ _ _	134
<i>Library Fees</i> _ _ _ _ _	135
<i>Veterans Memorial Pool and Aquatic Center Fees</i> _ _ _ _ _	136
<i>Parks and Recreation Fees</i> _ _ _ _ _	137
<i>Water Resource Recovery (WPC) Department Fees</i> _ _ _ _ _	139
XVII. Appendix 4: Salary Table . . . . .	140
XVIII. Appendix 5: Debt Service Schedules . . . . .	142
<i>General Obligation Debt Schedule</i> _ _ _ _ _	143
<i>Sewer Enterprise Fund Sewer Revenue Bond Notes</i> _ _ _ _ _	144

---

---

# I. Council Information

---

---



FISCAL YEAR  
**2020-21**

---

BUDGET  
DOCUMENT



## Council Members



Mayor  
Kelly Shaw - 961-5044  
kshaw@indianolaiowa.gov



1st Ward Council Member  
John Parker Jr. - 720-3743  
jparker@indianolaiowa.gov



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



3rd Ward Council Member  
Gwen Schroder - 962-5395  
gschroder@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  
Heather Hulen - 250-4774  
hhulen@indianolaiowa.gov

## Council 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  
Second 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

---

---

## II. Organizational Chart

---

---



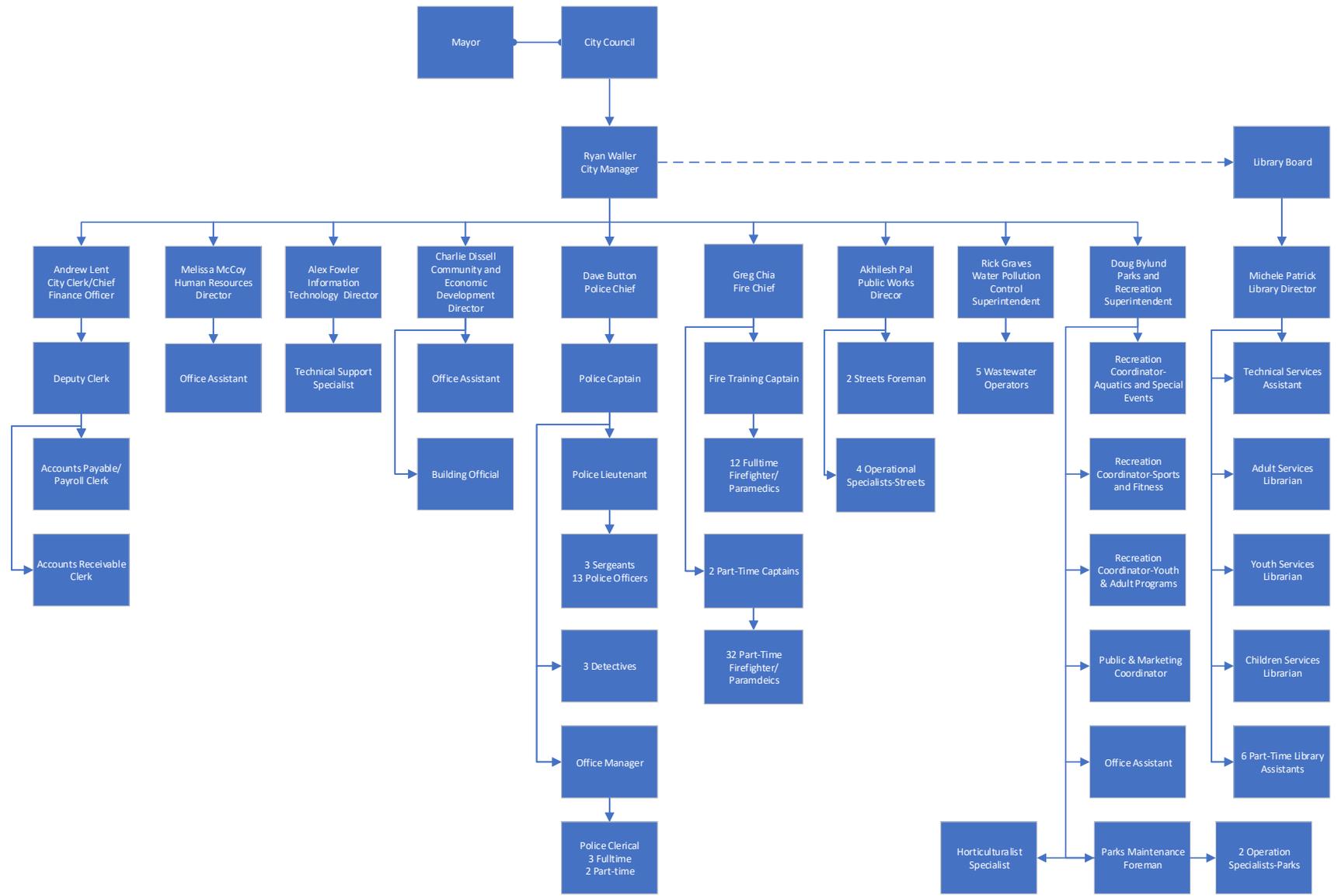
FISCAL YEAR  
**2020-21**

---

BUDGET  
DOCUMENT



# Organizational Chart





## Fulltime/Permanent Part-Time Staffing Summary

Department	FY 2017	FY 2018	FY 2019	FY 2020	Positions Added for FY2021	FY2021	(See Notes Below)
<i>Mayor/Council</i>	7	7	7	7	0	7	
<i>City Manager</i>	1	1	1	1	0	1	
<i>City Clerk/Finance</i>	3	3	3	4	0	4	
<i>Human Resources</i>	1	1	1	2	0	2	
<i>Community Development</i>	3	3	3	3	0	3	
<i>Information/Technology</i>	2	2	2	2	0	2	
<i>Police</i>	25	25	25	28	2	30	1
<i>Fire/EMS</i>	8	11	11	48	0	48	2
<i>Library</i>	8	8	9	9	2	11	3
<i>Parks/Recreation</i>	11	11	10	10	0	10	
<i>Streets</i>	7	7	7	7	0	7	
<i>Sanitary Sewer</i>	6	6	6	6	0	6	
<b>Totals</b>	82	85	85	127	4	131	

*Notes:*

1. Two fulltime police officers being added from result of 2018 staffing study recommendation.
2. Previous counts of Firefighters and EMS personnel did not include permanent part-time employees.
3. One fulltime and one permanent part-time position.

---

---

# III. Demographics

---

---



FISCAL YEAR  
**2020-21**

---

BUDGET  
DOCUMENT



# Demographics

**Population: 14,782 (2010 Census)**

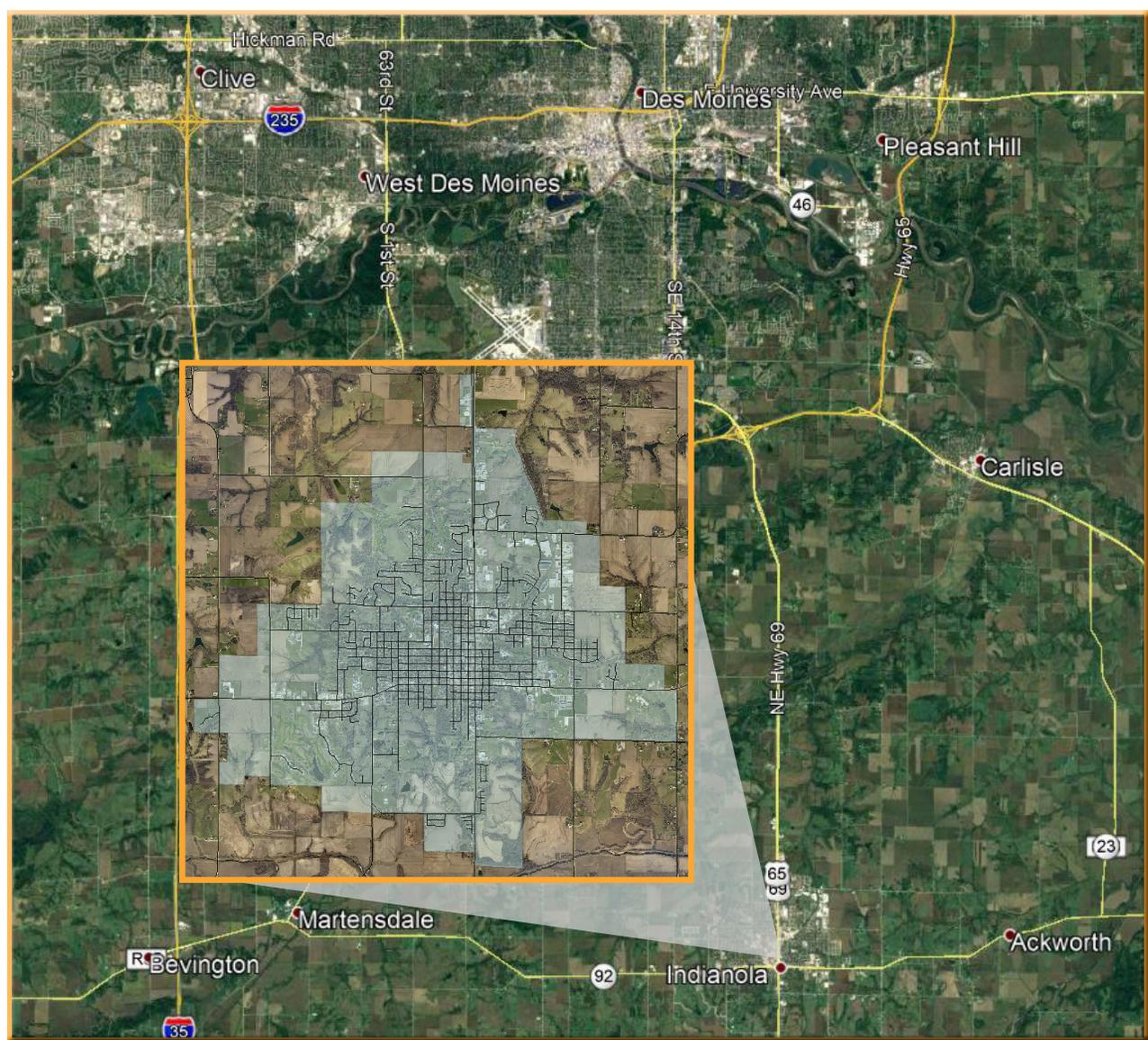
**Geographical Area: 11.25 sq mi**

### 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



---

---

# IV. History of Indianola

---

---



FISCAL YEAR  
**2020-21**

---

BUDGET  
DOCUMENT



## History of Indianola

---

The first official government of the City of Indianola took office April 1, 1864; It had its beginnings when 90 tax-payers 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 names 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 and have been here ever since. 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

---

---

# V. Budget Memorandum

---

---



FISCAL YEAR  
**2020-21**

---

BUDGET  
DOCUMENT



TO: Mayor and City Council

FROM: Ryan J. Waller, City Manager  
Andrew J. Lent, City Clerk/CFO

DATE: 25 March 2020

SUBJECT: Fiscal Year 2021 Recommended Budget

## **INTRODUCTION**

On behalf of the entire City of Indianola team, we are pleased to present you with the proposed FY2021 (July 1, 2020 – June 30, 2021) Annual Operating and Capital Budget totaling \$ 46,488,660. The proposed FY2021 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 originally adopted a Financial Policy in July 2016. This guiding document assisted in the preparation of the FY2021 budget. Below are a few of the key requirements of this policy, which may be found in its entirety on page 19:

- 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 wastewater treatment plant and collection system.
- 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 28) and following the City Council's annual adoption of Financial Policy and budget calendar, City Staff began a comprehensive process utilizing modified zero-based budgeting. A copy of the approved budget calendar may be found on page 41.

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 25, 2020 City Council Meeting. An adopted budget must be submitted to the State of Iowa's Department of Management by March 31, 2020. (Note: this date set by law, was extended by the State due to the COVID-19 pandemic and difficulties some cities may have in compliance. The new date was set at April 30, 2020.)

## **FY2020 BUDGET IN REVIEW**

FY2020 has been an extremely productive year for the City of Indianola. The following is a list of just a few of the major accomplishments:

- Hiring two additional police officers, one additional police clerical staff, and three additional firefighter/EMS personnel
- Renovation of the front office and bunk area to afford members of the fire department adequate, safe and secure working and sleeping quarters
- Replacement of a 20-plus year-old water supply vehicle for the Fire Department
- Continued replacement and upgrading of computer systems for City staff
- Drainage improvements in the City's northwest residential neighborhood
- The final design plan, bidding, and construction start for the City's Water Resource Recovery Facility (wastewater treatment plant)
- Adoption of a completely updated Comprehensive Master Plan
- Adoption of an award-winning Streetscape Plan for the City's Downtown Square

## **FY2021 OPERATIONAL 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 FY2021 will be equally exciting. The following are several key strategic initiatives planned for FY2021:

- Investment in public safety via the hiring of two fulltime police officers and the purchase of additional vehicles and equipment to support them
- Enhancement of public library services with the hire of one additional fulltime and one part-time staff member.
- Refinancing of two General Obligation (GO) bond notes and one State Revolving Fund (SRF) sewer revenue notes to provide significant interest savings

## **FY2021 CAPITAL PROJECT PRIORITIES AND 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 FY2021:

- Completion of the fourth and final 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 and evaluation of the billing and fee structure for the utility
- Streetscape Improvements to the City's Downtown Square
- Commence Engineering for Improvements for Hillcrest Avenue and K Street

## **BUDGET IMPACTS**

There are several significant impacts to the budget in FY2021. 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 \$169,244. 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 FY2021 the City would need to increase property tax rates by \$0.30/\$1,000, to offset lost revenues.

Since it is the position of the City that the backfill funding is not guaranteed funding, this amount is normally spent on one-time expenses. In FY2021, the Council has approved using this amount for architectural services for the municipal public safety building improvements and exploring the construction of a new city hall/library complex.

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 capita 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 \$ 21,643,000. The State of Iowa limits General Obligation Debt to 5% of total valuation. For FY 2021, with just over \$9,560,000 in GO bonds, the City of Indianola is well under its statutory limit of \$52,704,396. 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 \$45 million wastewater treatment plant. The payments on these loans will be made through two additional Sewer Revenue Notes and a third General Obligation note payable with Local Option Sales and Services Tax revenue.

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. (For example, in FY2020 the single-family residential rollback was 56.92 percent, which meant that only 56.92 percent of a home's value was taxable. (\$56,920 for a \$100,000 home). In 2021, this percentage changed to 55.07 percent, or a taxable value of \$55,070 for a \$100,000 home. This can lead to decreases in revenue.

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

	<b>FY2021</b>	<b>FY2020</b>	<b>FY2019</b>	<b>FY2018</b>	<b>FY2017</b>	<b>FY2016</b>
Single-Family Residential	55.07%	56.92%	55.62%	56.94%	55.63%	55.73%
Multi-Residential	71.25%	75.00%	78.75%	82.50%	86.25%	90.00%
Commercial	90.00%	90.00%	90.00%	90.00%	90.00%	90.00%
Industrial	90.00%	90.00%	90.00%	90.00%	90.00%	90.00%
Agricultural	81.48%	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, which results in the total tax revenue. For FY2021, the taxable non-debt service valuation increased to \$568,699,179 (from \$541,061,486) and the taxable debt service valuation increased to \$644,769,731 (from \$619,649,554). 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:

TAXABLE VALUATION				
Assessment Year	Fiscal Year	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%
1/1/2019	2021	568,699,179	644,769,731	6.50%

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 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 was part of a Council approved plan to increase public safety staffing to correct deficiencies in these areas. In 2021, the Council indicated that they would like to continue the phasing strategy of the 2018 public safety staffing study by adding two additional police officers which necessitated the purchase of two additional police vehicles and associated equipment. This approximate \$300,000 in additional spending adjusted the FY2021 tax levy to \$13.63 with a breakdown of \$8.10 for general fund operations, \$0.19 for liability insurance costs, \$4.46 in employment tax and benefit costs, and \$0.87 in debt service.

## 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.

## 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 FY2021 are based on a percentage of revenues and are shown in the following table:

Electric	\$ 778,335
Water	\$ 73,452
Sewer	\$ 160,000

## 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 was bid out in January 2020 and the approved cost of the facility is \$45,600,000. 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.

## Reserves

The total FY2021 general fund balance is projected to end at \$6,517,730. 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 limited 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.

## **COVID-19 PANDEMIC**

At the time of budget adoption, the United States and the State of Iowa were getting impacted by the COVID-19 pandemic. Staff is in the early estimations of the impact of COVID-19 on city finances. The main impacts will be felt in revenue that vary easily with changes in the economy. For the City of Indianola, this would be the Hotel/Motel Tax, the Road Use Tax, and the Local Option Sales Tax. City staff feel confident that City reserves are strong enough to weather the storm but will continue to monitor and develop contingency plans to ensure financial stability.

## **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.

---

---

# VI. Financial Policy

---

---



FISCAL YEAR  
**2020-21**

---

BUDGET  
DOCUMENT



# Financial Management Policy

---

## **Section 1- General Policy**

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

## **Section 2 - Revenue Policies**

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

### **General Revenue Policies**

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.

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.

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.

Revenue projections should be developed on an annual basis. Existing and potential revenue sources should be reviewed annually.

### **Property Taxes**

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.

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:

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.

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.

Provide adequate public infrastructure of sanitary sewer, storm water management, potable water, streets, and pedestrian walkways to ensure the public health, safety and welfare.

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***

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.

Taxable valuation reservation will be based upon the debt and contractual obligations certified with the Warren County Auditor.

Prepare and distribute exhibits, including formulas and calculations of TIF dollars.

### ***Restrictions***

**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.

**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.

**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.

**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***

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.

User fees and charges should be reviewed annually. When necessary, user fees and charges should be re-calculated 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 Fund Balance Policies**

- 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 percent of general fund expenditures. However, the balances may be higher, if deemed prudent, due to the uncertainty of future revenues or anticipated expenditures.
- Sanitary Sewer O&M Fund - unrestricted cash reserves (fund balances) should be maintained at a level sufficient to provide funding to meet 100 percent of the fiscal year expenditures.
- Recycling Enterprise Fund - unrestricted cash reserves (fund balances) should be maintained at a level sufficient to provide funding to meet 25 percent of the fiscal year expenditures.
- Road Use Tax - It is the City's goal to have an unrestricted minimum balance at fiscal year-end of not less than 50 percent of Road Use Tax fund operating expenditures. The balance may be higher, if deemed prudent, due to the anticipated capital expenditures.
- Storm sewer Utility - It is the City's goal to have an unrestricted minimum balance at fiscal year-end of not less than 25 percent 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.
- 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.

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.

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.

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.

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.

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**

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.

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 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 Manager 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**

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.

Current expenditures should be paid, in accordance of Council directives, with current revenues or excess cash reserves.

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.

The operating budget should provide for adequate maintenance of fixed assets and equipment and provide for their orderly replacement.

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.

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.

The City will maintain risk management and safety programs to reduce costs and minimize losses.

The City will budget health insurance for those employees who waive insurance and planned new employees at the family health insurance premium. Employees will contribute to a percentage of the health insurance premium, currently at 12 percent.

## **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**

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.

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.

The capital improvements plan will include the costs, timing and sources of funding; the estimated impact of future revenue requirements for each project. These calculations shall reflect adjustments for inflation.

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.

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.

The annual expenditures identified in the CIP should be fully funded from financial resources that are anticipated to be current and available.

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.

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.

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.

Total outstanding debt, including overlapping debt, will be considered when planning additional debt issuance.

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.

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.

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.

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.

The City will follow a policy of full disclosure on every financial report and bond prospectus with bond rating agencies about its financial condition.

The City will follow applicable laws, regulations and bond covenants relative to arbitrage and rebate compliance requirements.

### **Debt Limitations**

The average maturity of general obligation debt should not exceed the useful life of the asset being financed and/or state law limitations.

Bond issues should be structured so that the debt service schedule is within the revenues available for debt service.

Total general obligation indebtedness should not exceed 80% of the City's statutory debt limit.

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**

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).

The City's relationship with its independent public accounting firm will be reviewed at a minimum every five year.

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.

The City will adhere to a policy of full and open public disclosure of all financial activity and information.

### **Reports**

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.

Monthly and annual reports should present a summary of financial information by major fund and activity type.

Monthly reports should be provided presenting actual cash position and investment performance.

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.

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:

- The governing body or officer of the public entity to which this policy applies.
- All depository institutions or fiduciaries for public funds of the public entity.
- The auditor of the public entity.
- 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 as 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.

- Investment of public funds.
- Advising on the investment of public funds.
- Directing the deposit or investment of public funds.
- 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:

- Safety: Safety and preservation of principal in the overall portfolio.
- Liquidity: Maintaining the necessary liquidity to match expected liabilities.
- 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:

- Demand Deposit Accounts (DDA)
- Negotiable Orders of Withdrawal (NOW) Accounts
- Certificates of Deposit.
- 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:

- Reverse repurchase agreements.
- Futures and options contracts.

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

- Trading of securities for speculation or the realization of short-term trading gains.
- Pursuant to a contract providing for the compensation of an agent or fiduciary based upon the performance of the invested assets.
- 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.

---

---

# VII. Strategic Plan

---

---



FISCAL YEAR  
**2020-21**

---

BUDGET  
DOCUMENT



2020 STRATEGIC PLAN  
indianola

A photograph of a modern, single-story building with a glass facade, illuminated from within at dusk. The building is surrounded by large trees and some landscaping. The sky is a deep blue. The text is overlaid in white, sans-serif font.

High-quality education.  
A thriving business economy.  
Enriching amenities.  
Small-town character.

## Forward

Indianola is a city on the rise! We have set our sights on higher ground and it shows in the number of new building permits, population growth, and total value of capital improvement projects.

As part of our mission statement, *our goal is to make each and every citizen proud to be a part of the City of Indianola and to have those who visit, want to be part of it.*

We are honored to serve our great community. It is a humbling responsibility to bring the expectations and opportunities of our city to fruition.

Our strength is our community. Indianola is growing at a pace that fits our public dynamic. A vibrant, prideful city within minutes of the Des Moines Metro - Indianola offers a small-town feel with big city vibes.

Good city planning proactively manages growth by preparing for the future and anticipating the needs of established businesses and residents. The 2020 Indianola Strategic Plan reflects the input of engaged citizens, community and business partners, elected officials, and city staff.

The City's mission, vision, and values provided the foundation for the strategic plan and together, we developed new policies, actions, and initiatives. The result is an innovative plan that is committed to providing exceptional municipal services and city resources that balance the diverse needs of our community.

A plan is just the beginning. Our promise is that we will use this plan as our playbook; a transparent and trackable guide with an emphasis on partnership, accountability, responsive budgeting, and innovation.

We are extremely grateful for the tremendous effort put into this plan. With this plan as our guidebook, together we will advance Indianola to extraordinary heights.

Kelly Shaw - Mayor  
John Parker, Jr. - City Council - Ward 1  
Heather Hulén - City Council - At - Large  
Dave Button - Police Chief  
Alex Fowler - IT Director  
Akhilesh Pal - Public Works Director  
Bob Kling - City Council - Ward 2  
Greg Marchant - City Council - At - Large  
Doug Bylund - Parks & Recreation Director  
Rick Graves - Water Pollution Control Superintendent  
Gwen Schroder - City Council - Ward 3  
Greg Chia - Fire Chief  
Andrew Lent - CFO/City Clerk  
Michele Patrick - Library Director  
Greta Southall - City Council - Ward 4  
Ryan J. Waller - City Manager  
Charlie Dissell - Community & Economic Development Director  
Melissa McCoy - HR Manager



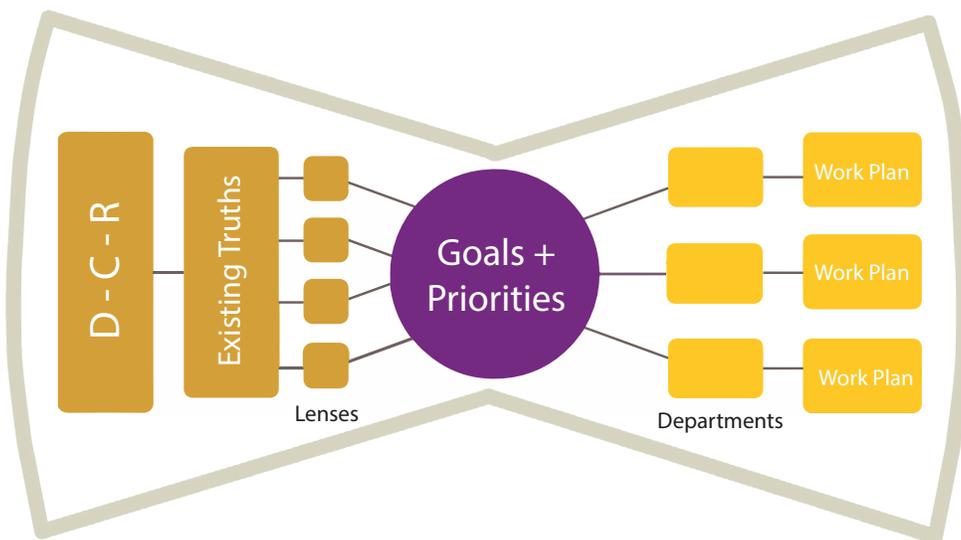
A collection of handwritten signatures in black ink, arranged in three columns. The signatures are: John Parker, Jr., Akhilesh Pal, Bob Kling, Greg Marchant, Doug Bylund, Rick Graves, Gwen Schroder, Greg Chia, Andrew Lent, Michele Patrick, Greta Southall, Ryan J. Waller, Charlie Dissell, Melissa McCoy, Mulu Patel, Heather Hulén, Dave Button, Alex Fowler, Akhilesh Pal, Bob Kling, Greg Marchant, Doug Bylund, Rick Graves, Gwen Schroder, Greg Chia, Andrew Lent, Michele Patrick, Greta Southall, Ryan J. Waller, Charlie Dissell, Melissa McCoy, Greg Marchant, Heather Hulén, Dave Button, Alex Fowler, Akhilesh Pal, Bob Kling, Greg Marchant, Doug Bylund, Rick Graves, Gwen Schroder, Greg Chia, Andrew Lent, Michele Patrick, Greta Southall, Ryan J. Waller, Charlie Dissell, Melissa McCoy, Kelly B. Shaw.

# PART I: THE GAME PLAN

## Process

On January 30, 2020, all department heads participated in a half-day workshop. During this workshop, participants discussed what Indianola has been doing well, where there is room for improvement and what things stand in the way of continued improvement. Additionally, they were asked to provide their perspective on trends that will impact the community in the coming years and how well they believe the City is prepared to respond to those trends. The results of this workshop were summarized and provided to the City Council, along with a summary of the previously developed Departmental Mission Statements, for review in preparation for a joint work session.

On February 15, 2020, a half-day workshop was conducted that included the Mayor, City Council members and several of the City's department heads. This work session was open to the public with one member of the local news media in attendance. Department heads were present to provide insight and information to the elected officials when needed. The Mayor and City Council members were asked to provide their input on topics similar to those previously discussed by department heads, defining a purpose statement and core values to guide all future decision making, and ultimately identifying a concise set of priorities for 2020.



# PART I: THE GAME PLAN

## Purpose

Indianola City officials have made great strides in recent years working together for the collective prosperity of the community. This is leading to new opportunities in economic development, infrastructure improvements and expanded quality of life amenities, all priorities identified in the 2019 Citizen Metroquest Survey. In order to continue this success, the City engaged Confluence to facilitate a series of workshops with leadership to identify the Key Initiatives that will guide decision-making and investment during the next 2 to 3 years. Additionally, Elected Officials defined the set of core values that drive the City's leaders and employees to act in the best interests of the community members of Indianola.

## Clarity

The purpose of this strategic planning process is to create clarity among the decision makers, with the support of staff leaders, regarding the priorities for 2020 and the following 1-2 years.

# PART I: THE GAME PLAN

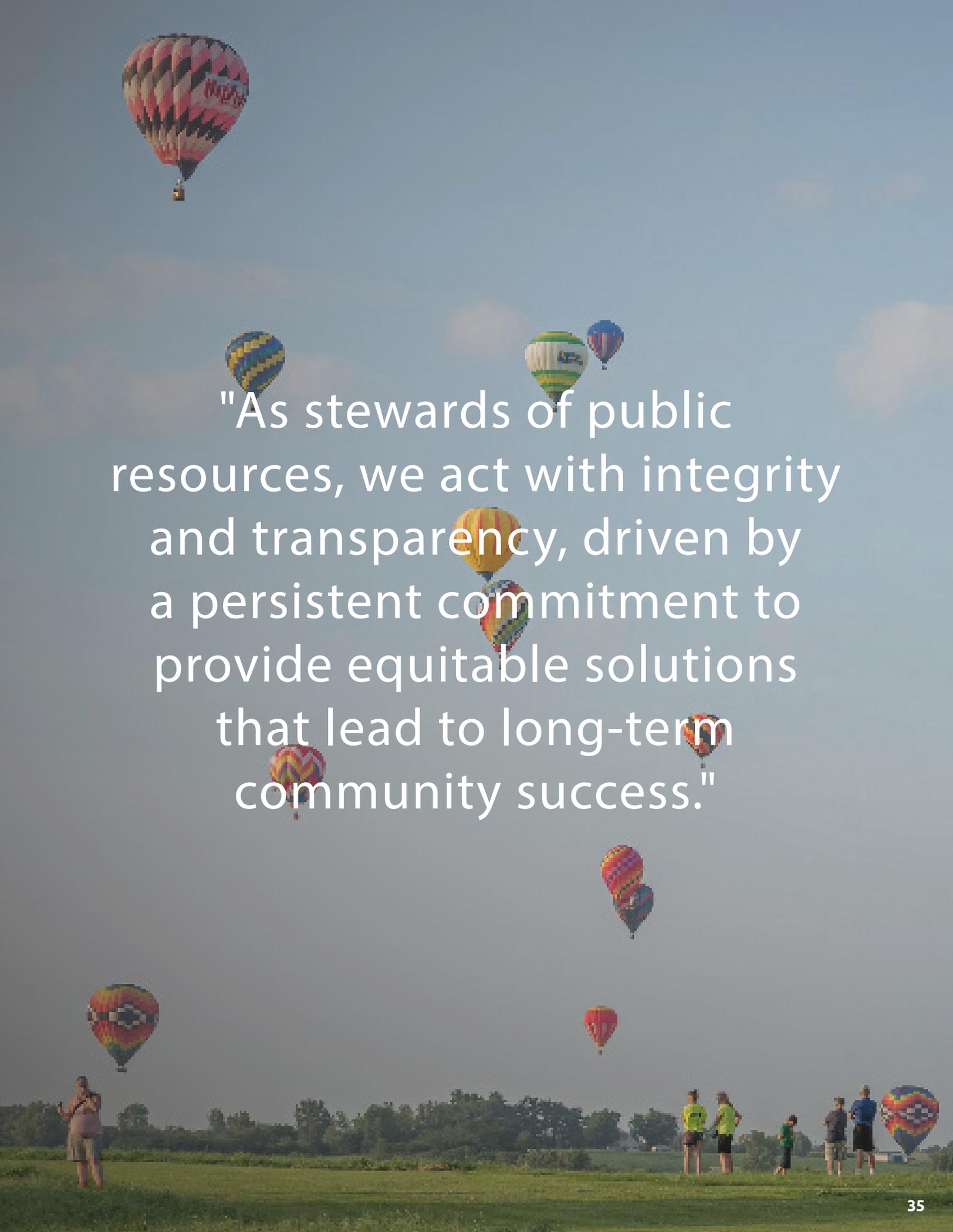
## Why Do We Exist?

Through thoughtful decision-making and equitable investment of resources, the City provides the foundation for Indianola residents to enjoy a great quality of life.

## How Do We Do This?

Act with integrity and transparency to thoughtfully utilize our resources for the best interest of the Indianola community.





"As stewards of public resources, we act with integrity and transparency, driven by a persistent commitment to provide equitable solutions that lead to long-term community success."

## Our Core Values

Core values are those values that define you as an individual or organization. They are what make you who you are. While aspirational values may change over time, core values should not. They are the values that you are willing to struggle for and to maintain at all costs.

These values surfaced and were quickly endorsed by the Mayor and the City Council. This is likely attributable to the fact that the leaders of Indianola are more similar than dissimilar and, are called to servant leadership for a common purpose and carry these same values as individuals.

### Integrity

Our actions are honest and consistent, whether or not anyone is watching, and we maintain high moral character.

### Equitable

Community investment is made in the interest of the common good and based on need and long-term impact. We do not choose favorites.

### Stewardship

We thoughtfully care for the assets with which we are entrusted for the long-term benefit of the community.

### Transparent

We engage each other and the community with open and honest dialog.

### Persistent

Our long-term growth takes continuous effort and a commitment to always strive for collective success.

A hand holding a magnifying glass over a field of crops, symbolizing strategic vision. The background is a soft-focus image of a hand holding a magnifying glass over a field of crops, with a dirt path leading through the field. The overall color palette is muted, with a prominent red circle on the left side containing the text.

## Strategic Lenses

For successful long-term growth and viability, critical decisions that the City of Indianola makes should consider all the following categories or “Strategic Lenses” of governance.

# PART I: THE GAME PLAN



## Customer Service & Outreach

The City is in the business of providing service to its residents. Both internal and external services are directly impacted by the decisions of the City Council. Regular and timely communication is important to instilling trust and building support for key initiatives.



## Future Planning

In every decision that is made, leaders must consider the City's long-term plans and the effects of today's actions on tomorrow's goals.



## Staffing / Human Capital

Providing quality services and programs requires personnel that are technically skilled and community minded. As the community grows and services expand, so too must the staff to manage that growth.



## Facilities & Equipment

Facilities and equipment needs, parks and open space, roads and infrastructure require ongoing attention and planned investment to keep up with space needs and to minimize major failures in service due to deferred maintenance.



## Budget & Finance

All staffing resources, capital assets, services, and long-term success require thoughtful investment of public funds. Thus, honest and accurate budgeting is imperative and interrelated across all strategic lenses.

## 2020 Priorities

Trying to prioritize too many items within any given period can lead to confusion of purpose among those charged with implementation. When too many things are deemed “top priority” staff struggles with how best to take action and can find themselves at odds with each other and with leadership - trying to maintain progress on too many fronts while not successfully completing any. Many groups struggle with this and it stems from a lack of clarity and trying to prioritize too many things or not prioritizing anything. Indianola leadership has already made great strides in building clear direction among staff, which was reinforced during the strategic planning process.

While there are many important things that will need attention in the coming months and years, the City Council has committed to focusing on four Main Priorities in 2020, all of which are further expanded upon later in this document.

### City Code Updates

Update the City’s Zoning, Subdivision, Building and Rental Inspection Codes

### Public Facilities Study

Complete a facility study for City Hall, the Library and Public Safety

### Infrastructure

- Study (i.e. the Paving and Stormwater master planning)
- Repave Hillcrest Avenue (engineering and bidding to commence in FY21)
- Pave (from a gravel road to a concrete road) of South K Street
- Construct the Water Resource Recovery Facility (WRRF)

### Downtown Streetscape Improvements

Complete the downtown streetscape improvement plan

# What's Next?

The hardest part of implementing any strategic plan is knowing what to do first – how to take that first step. The most important thing to do is “something”.

## Work Plan

Achieving the priorities identified by City Council will take continued thoughtful and collaborative effort among the elected officials, city staff, city advisory committees, and even volunteer groups. In a coordinated effort led by the City Manager, Department Leaders are working with their teams and with each other to develop their departmental work plans.

The recently developed Team Charters form the foundation for these work plans by identifying general team goals and objectives. With these in place, department leaders will be able to quickly outline staffing and capital needs as well as realistic timelines to deliver the priorities outlined in the Game Plan.

Plans should:

- Identify budgetary requirements,
- Account for staff and equipment resources,
- Outline realistic timelines,
- Identify any conflicts or potential roadblocks and possible solutions, and
- Clearly identify roles and accountability.

The consolidated work plans will become the basis for Capital Improvement Planning and budget/funding strategy and will aid in coordinating scheduling of various initiatives. They are not a static tool and should be reviewed regularly and updated on an as needed basis to keep pace with progress on the various activities.

## Transparency

Department Leaders have engaged their teams in development of work plans and they should continue to share these plans with their team members periodically so that they understand how their daily/weekly activities support the big picture. When employees can connect their daily routine to a common goal or higher purpose, they tend to approach their job with more purpose.

---

---

# VIII. Budget Calendar

---

---



FISCAL YEAR  
**2020-21**

---

BUDGET  
DOCUMENT



# Budget Calendar

Date	Action Item	City Manager	Finance	Staff	Council
June 17, 2019	Budget Calendar Presented to Council		X		X
August 1-15, 2019	Prepare Environmental Scan for FY21 budget	X	x		
August 19, 2019	Environmental scan presented to Council	X	X		X
August 27, 2019	Initial Budget kickoff with department heads-distribute CIP Request Sheets	X	X	X	
September 15, 2019	Five year projections complete; Review CIP	X	X	X	
September 16, 2019	Finance Policy Amendments Presented to Council	X	X		X
September 30, 2019	Capital Improvement Plan Requests Due		X	X	
October 21, 2019	Council Study Session: Discuss 5 year CIP	X	X	X	X
November 1, 2019	Letter to Agencies that received previous year funding due		X		
November 15, 2019	Salary and Benefit Spreadsheet Completed		X	X	
November 18, 2019	Council Study Session: budget update, revenues, operating impacts of capital projects, and related topics	X	X	X	X
December 1, 2019	Budget Request from Other Agencies Due to Finance	X	X		
December 1, 2019	TIF debt certifications due to County Auditor		X	X	
December 1, 2019	Draft Budget due from department heads			X	
December 1-15, 2019	Discussions with Department Heads on Proposed Budgets	X	X	X	
December 16, 2019	Determine Total Maximum Property Tax Dollars requested and Whether Additional Hearing Needed		X		
December 16, 2019	Council Sets Hearing on Exceeding 102 percent of Current FY Actual Property Tax Dollars certified, if Needed		X		X
December 18, 2019	Notice Published and Placed on Social Media, if Needed		X		
January 1, 2020	Valuation Data from County		X		
January 6, 2020	Public Hearing/Resolution for Exceeding 102 Percent of Current FY Actual Property Tax Dollars certified, if Needed		X		X
January 20, 2020	Budget Workshop		X		X
January 24, 2020	Draft FY21 budgets to department heads & Council	X	X		
February 3-7, 2020	Individual Council budget discussions	X	X		X
February 10, 2020	Deadline to receive feedback regarding FY21 budget	X	X		X
February 17, 2020	Council Meeting and Budget Workshop: Set public hearing for FY21 budget for March 16, 2020	X	X	X	X
February 26, 2020	Publication of budget public hearing notice		X		
March 16, 2020	Council Meeting: Hold public hearing for FY21 budget & Adoption of budget	X	X	X	X
March 31, 2020	DEADLINE to file budget with the State/County	X	X	X	

---

---

# IX. Budget Estimates

---

---



FISCAL YEAR  
**2020-21**

---

BUDGET  
DOCUMENT



# City-Wide Budget Estimates Re-Estimated FY20 & Budgeted FY21

GENERAL FUND	FY2020	RE-EST	PROPERTY TAXES	RE-EST	FY2020	FY2021	PROPERTY TAXES	BUDGETED	FY2021
	BEGIN BALANCE	NON-TAX REVENUE		EXPENSES	ENDING BALANCE	NON-TAX REVENUE		EXPENSES	ENDING BALANCE
001 GENERAL ADMINISTRATION	2,362,549	3,044,094	399,994	3,598,451	2,208,186	2,553,091	410,940	3,101,821	2,070,396
160 DOWNTOWN REVOLVING LOAN	194,541	36,059		74,749	155,851	35,000		25,694	165,157
161 DOWNTOWN BIZ PLAN	35,499	30,000		10,000	55,499	30,000		10,000	75,499
011 POLICE	1,520,659	544,478	2,926,180	3,484,799	1,506,518	710,799	3,147,004	3,917,877	1,446,444
015 FIRE	197,298	161,867	546,907	722,477	183,595	161,787	628,628	805,546	168,464
016 AMBULANCE	64,598	958,698	765,051	1,734,992	53,355	825,885	915,000	1,743,539	50,701
041 LIBRARY	208,118	81,167	598,609	687,203	200,691	80,000	745,000	828,213	197,478
141 LIBRARY SPECIAL REVENUE	31,976	67,000	-	15,500	83,476	22,000	-	22,000	83,476
042 PARK & REC	657,871	355,804	1,269,424	1,779,499	503,599	312,346	1,295,274	1,638,156	473,063
142 PARK & REC SPECIAL REV	117,895	2,224		28,121	91,998	-	-	6,000	85,998
115 WELLNESS CENTER MAINTENANCE	444,116	110,000		146,000	408,116	50,000		30,000	428,116
045 POOL	169,673	176,612	114,129	290,740	169,673	170,615	93,672	264,287	169,673
071 GENERAL FUND DEBT	56,355	-	-	56,355	-	-	-	-	-
099 NATURAL GAS FRANCHISE FEES	643,033	140,000		-	783,033	140,000		240,000	683,033
190 VEHICLE RESERVE FUND	1,158,605	802,728		1,171,311	790,022	972,046		1,672,546	89,522
<b>SUBTOTAL</b>	<b>7,862,786</b>	<b>6,510,730</b>	<b>6,620,294</b>	<b>13,800,198</b>	<b>7,193,612</b>	<b>6,063,568</b>	<b>7,235,518</b>	<b>14,305,678</b>	<b>6,187,021</b>

FY2021	Tax Valuation	Gen'l Rate	Tax Revenue
General Fund (Operations)	566,827,938	8.2976	4,703,306
General Fund (FICA/IPERS)		0.8976	508,773
General Fund (MFPRS)		0.7851	445,000
General Fund (Employee Benefits)		2.7735	1,572,103
General Fund (Ag)	1,871,241	3.0078	5,628
Debt Service	642,898,490	0.8700	559,322
<b>TOTAL</b>			<b>7,794,132</b>

(Under State Law the FICA/IPERS/MFPRS/Employee Benefit revenue must first be collected in Fund 112 and then transferred to the General Fund)

SPECIAL REVENUE FUNDS	FY2020	RE-EST	PROPERTY TAXES	RE-EST	FY2020	FY2021	PROPERTY TAXES	BUDGETED	FY2021
	BEGIN BALANCE	NON-TAX REVENUE		EXPENSES	ENDING BALANCE	NON-TAX REVENUE		EXPENSES	ENDING BALANCE
110 ROAD USE TAX	1,860,717	1,802,648		1,965,715	1,697,650	1,877,314	-	2,312,794	1,262,170
112 TRUST AND AGENCY (EMP BENEFITS)	10,507	50,000	2,316,936	2,319,674	57,769	54,276	2,526,895	2,526,895	112,045
121 LOCAL OPTION SALES TAX	5,240,701	1,226,978		1,100,000	5,367,679	1,200,000		1,500,000	5,067,679
125 TIF--DOWNTOWN/HILLCREST	2,743,627	115,000	2,502,609	1,951,523	3,409,713	-	2,500,000	1,060,601	4,849,112
177 POLICE FORFEITURE	19,830	-		-	19,830	-		-	19,830
199 POLICE RETIREMENT	41,422	-		25,000	16,422	-		16,422	-
<b>SUBTOTAL</b>	<b>9,916,804</b>	<b>3,194,626</b>	<b>4,819,545</b>	<b>7,361,912</b>	<b>10,569,063</b>	<b>3,131,590</b>	<b>5,026,895</b>	<b>7,416,712</b>	<b>11,310,836</b>

200 GENERAL OBLIGATION DEBT SERVICE	1,026,196	1,228,338	569,374	2,205,955	617,953	1,178,501	570,126	1,738,373	628,207
-------------------------------------	-----------	-----------	---------	-----------	---------	-----------	---------	-----------	---------

CAPITAL PROJECT FUNDS									
SPECIAL REVENUE FUNDS	FY2020	RE-EST	PROPERTY TAXES	RE-EST	FY2020	FY2021	PROPERTY TAXES	BUDGETED	FY2021
	BEGIN BALANCE	NON-TAX REVENUE		EXPENSES	ENDING BALANCE	NON-TAX REVENUE		EXPENSES	ENDING BALANCE
301 GEN FUND CAPITAL PROJECTS	676,373	779,800		913,511	542,662	404,000		329,000	617,662
321 STREET CAPITAL PROJECTS	(199,142)	1,958,075	-	1,833,139	(74,206)	490,000	-	240,000	175,794
322 SQUARE STREETScape	-	-	-	-	-	4,400,000	-	2,200,000	2,200,000
353 COMMUNITY RE-DEVELOPMENT	(18,953)	109,848	-	300	90,595	-	-	-	90,595
<b>SUBTOTAL</b>	<b>458,278</b>	<b>2,847,723</b>	<b>-</b>	<b>2,746,950</b>	<b>559,051</b>	<b>5,294,000</b>	<b>-</b>	<b>2,769,000</b>	<b>3,084,051</b>

BUSINESS ACTIVITY FUNDS									
SPECIAL REVENUE FUNDS	FY2020	RE-EST	PROPERTY TAXES	RE-EST	FY2020	FY2021	PROPERTY TAXES	BUDGETED	FY2021
	BEGIN BALANCE	NON-TAX REVENUE		EXPENSES	ENDING BALANCE	NON-TAX REVENUE		EXPENSES	ENDING BALANCE
650 STORMWATER UTILITY	548,629	200,000	-	482,381	266,248	210,000	-	258,103	218,145
670 RECYCLING	132,024	288,000	-	282,256	137,768	288,000	-	278,043	147,725
610 SEWER O & M	983,241	1,650,000	-	1,863,800	769,441	1,900,000	-	1,919,368	750,073
710 SEWER CAPITAL PROJECTS	1,035,529	3,236,300	-	3,743,397	528,432	4,413,756	-	4,159,400	782,788
771 SEWER RESERVE	114,239	-	-	-	114,239	-	-	-	114,239
781 SEWER PLANT CONSTRUCTION	442,572	8,325,000	-	8,200,000	567,572	18,244,000	-	18,244,000	567,572
791 SEWER REVENUE BONDS	299,152	825,397	-	825,397	299,152	880,000	-	879,521	299,632
<b>SUBTOTAL</b>	<b>3,555,386</b>	<b>14,524,697</b>	<b>-</b>	<b>15,397,231</b>	<b>2,682,852</b>	<b>25,935,756</b>	<b>-</b>	<b>25,738,434</b>	<b>2,880,174</b>

INTERNAL SERVICE FUNDS									
SPECIAL REVENUE FUNDS	FY2020	RE-EST	PROPERTY TAXES	RE-EST	FY2020	FY2021	PROPERTY TAXES	BUDGETED	FY2021
	BEGIN BALANCE	NON-TAX REVENUE		EXPENSES	ENDING BALANCE	NON-TAX REVENUE		EXPENSES	ENDING BALANCE
820 HEALTH INSURANCE	1,331,448	1,620,000	-	1,503,042	1,448,406	1,720,000	-	1,820,000	1,348,406
830 HRA	67,558	-	-	30,973	36,584	-	-	-	36,584
840 FLEX/SHORT TERM DISABILITY	186,822	3,958	-	3,687	187,093	7,000	-	7,000	187,093
850 LIABILITY INSURANCE RESERVE	27,062	5,124	-	3,000	29,186	5,000	-	3,000	31,186
<b>SUBTOTAL</b>	<b>1,612,889</b>	<b>1,629,082</b>	<b>-</b>	<b>1,540,702</b>	<b>1,701,269</b>	<b>1,732,000</b>	<b>-</b>	<b>1,830,000</b>	<b>1,603,269</b>

<b>GRAND TOTAL</b>	<b>24,432,339</b>	<b>29,935,196</b>	<b>12,009,213</b>	<b>43,052,947</b>	<b>23,323,800</b>	<b>43,335,415</b>	<b>12,832,539</b>	<b>53,798,197</b>	<b>25,693,557</b>
--------------------	-------------------	-------------------	-------------------	-------------------	-------------------	-------------------	-------------------	-------------------	-------------------

---

---

# X. Fund Organizational Chart

---

---



FISCAL YEAR  
**2020-21**

---

BUDGET  
DOCUMENT



# Fund Structure Overview And Basis of Accounting & 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. 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 this 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 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:**

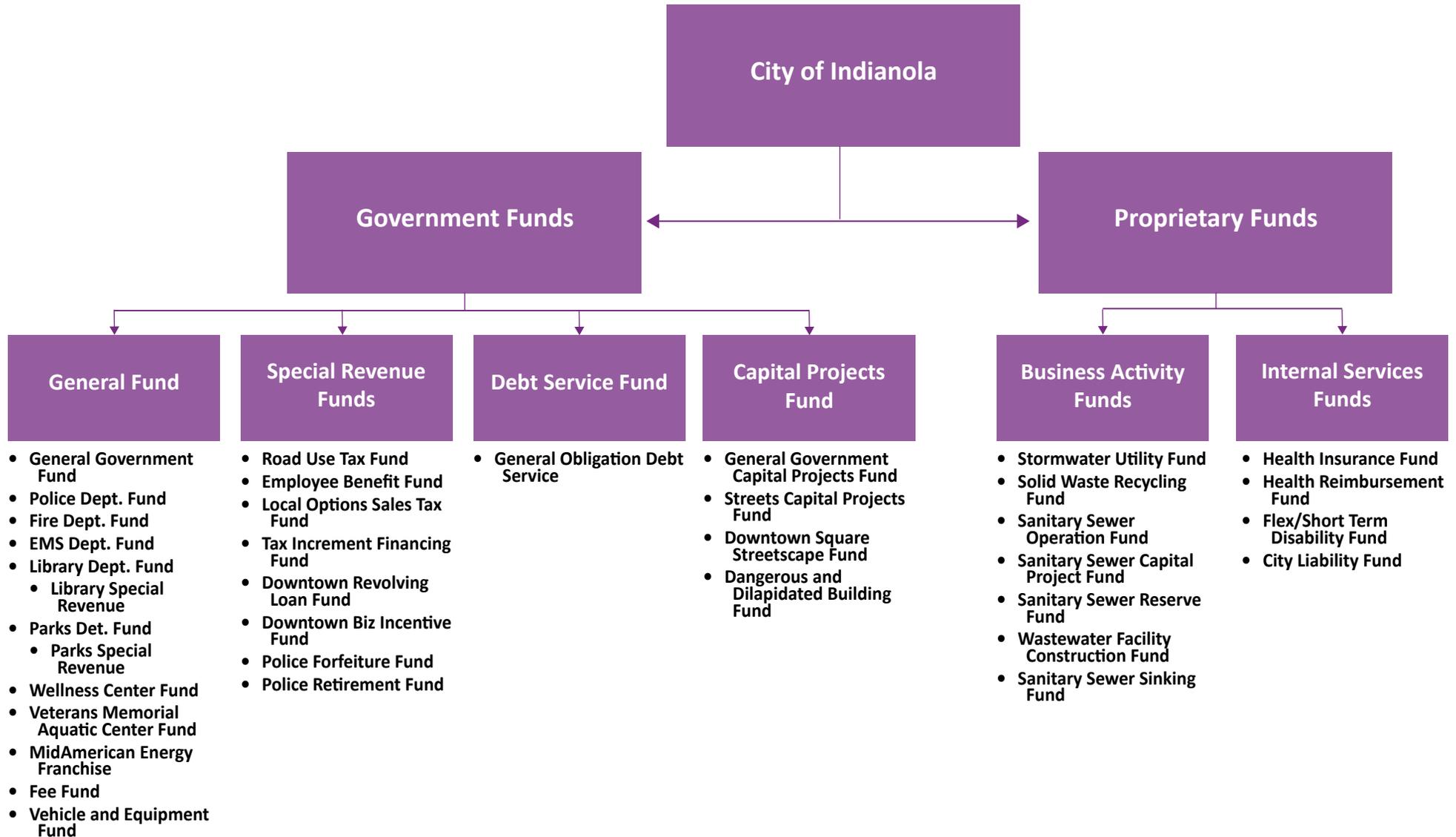
The City of Indianola uses the cash basis form of accounting to budget and account for transactions of the governmental and proprietary funds. Under this basis of accounting, which means that the budget is based on expected cash receipts and disbursements. Encumbrances and depreciation are not budgeted. 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's audited financial statements are prepared under this form of accounting.

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 Organizational Chart



---

---

# XI. Charts

---

---



FISCAL YEAR  
**2020-21**

---

BUDGET  
DOCUMENT



## Chart Overview

---

Charts are used in documents and presentations to visualize data making it easier for readers and listeners to better understand the data being presented. Charts are especially important when more specialized or technical data is being presented. Government data tends to overwhelm citizen taxpayers who do not deal with the data on a regular basis. This results in an unintended lack of transparency for a government agency, while stifling the key ownership responsibility for a taxpayer.

The charts that are presented with this document aim to create a useful understanding of some of the key factors used when compiling the annual budget. The purpose of each chart is explained below, the data presented, and how that data affects the budget decisions of the Council.

### **Taxable Valuations**

This chart shows the full amount of valuation for the City of Indianola with the full bar for each fiscal year with the taxable valuations shown in the darker part at the bottom of each bar. This chart shows that the City cannot collect property tax revenue from nearly a third of the City's valuation due to the state's rollback in values.

### **Tax Rate Comparisons**

This chart compares the City's property tax levy for each year. For many years, the City was able to maintain a steady tax rate. While the rate for debt service has remained relatively flat, the rate for general fund operations and employee tax and benefits has increased due to Council's desire to fulfill a public safety staffing shortage identified in a 2018 staffing study.

### **Property Tax Distribution**

This chart shows the percentage of FY2021 property tax revenue distribution among areas of the City that receive property tax revenue.

### **Annual Taxes Paid**

This chart shows the property taxes paid for various single family residential units each year. Even though the tax levy has increased each year, property tax dollars for single family homes has not increased due to the state's rollback percentage increasing.

### **FY2021 General Fund Department Expenses**

This chart shows the amount of expenses in each area of the general fund in FY2021. The area with the most expenditures remains the police department with about a third of the total expenditures.

### **FY21 Non-Proprietary Revenue Sources**

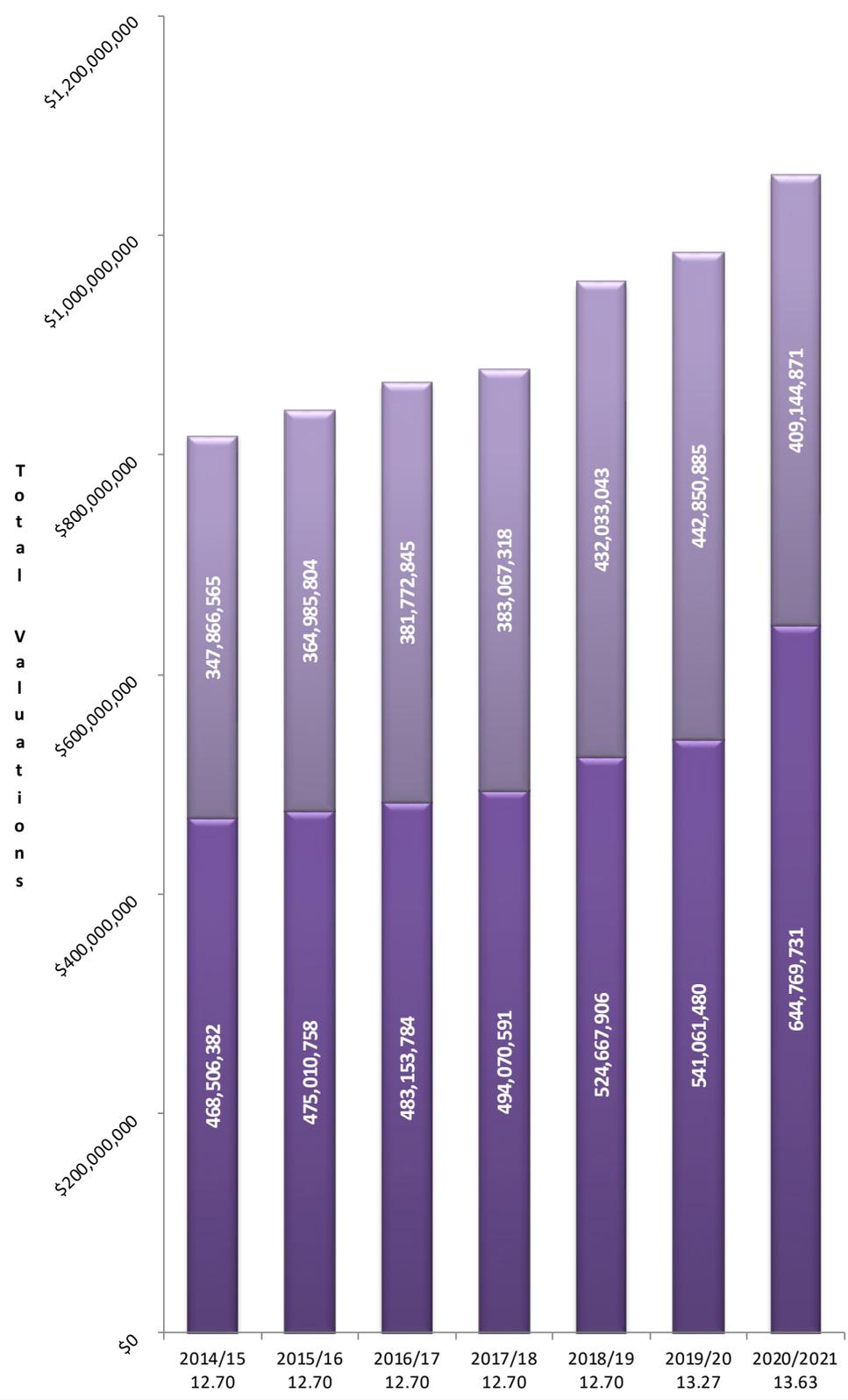
This pie chart shows the breakdown of FY2021 revenue for departments that are not a utility department. While property taxes are a large part of the revenue stream, the City is well diversified without a majority of revenue coming in from one source.

### **Property Tax Dollar Bill**

Ever wondered how your property tax dollar is split among the general fund departments?

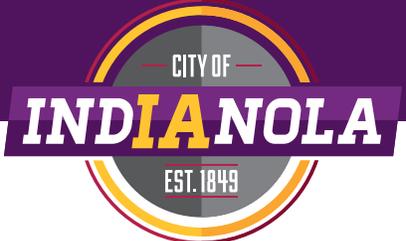


# Taxable Valuations

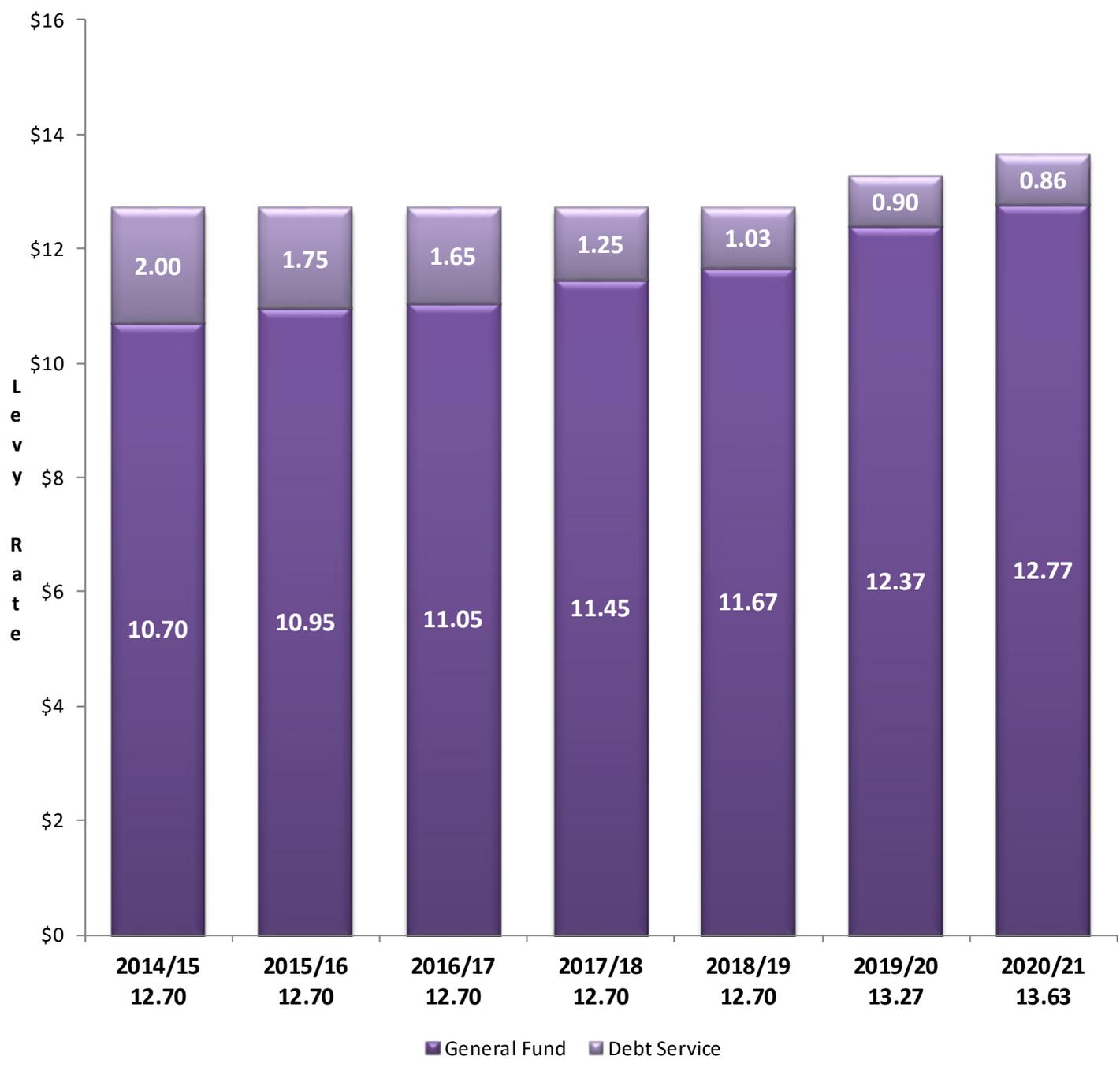


These amounts represent the values that the City of Indianola cannot tax upon due to State Rollbacks.

These amounts represent the taxable portion of property values.

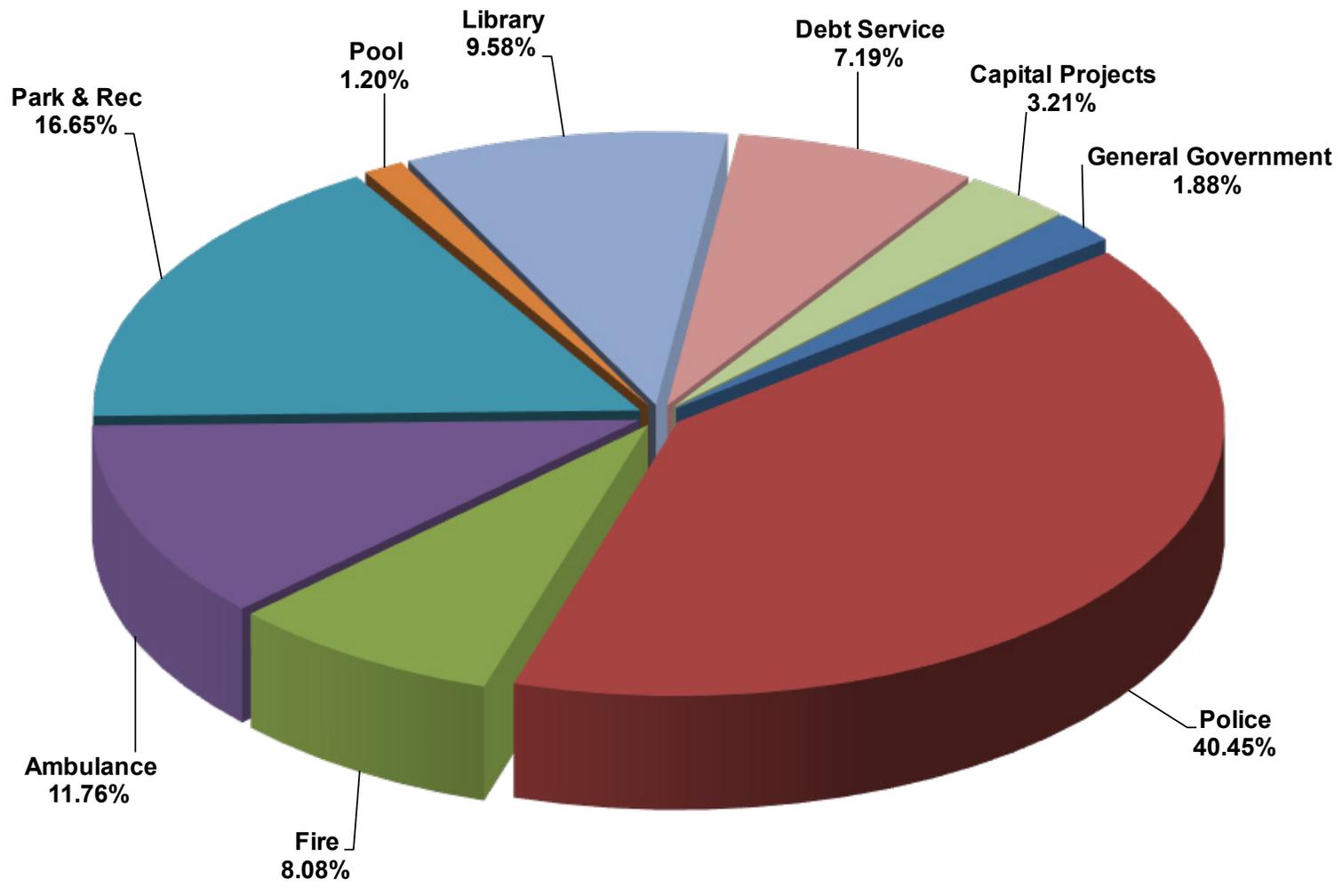


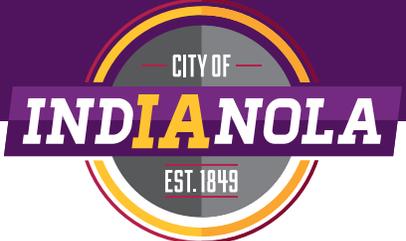
## Tax Rate Comparisons



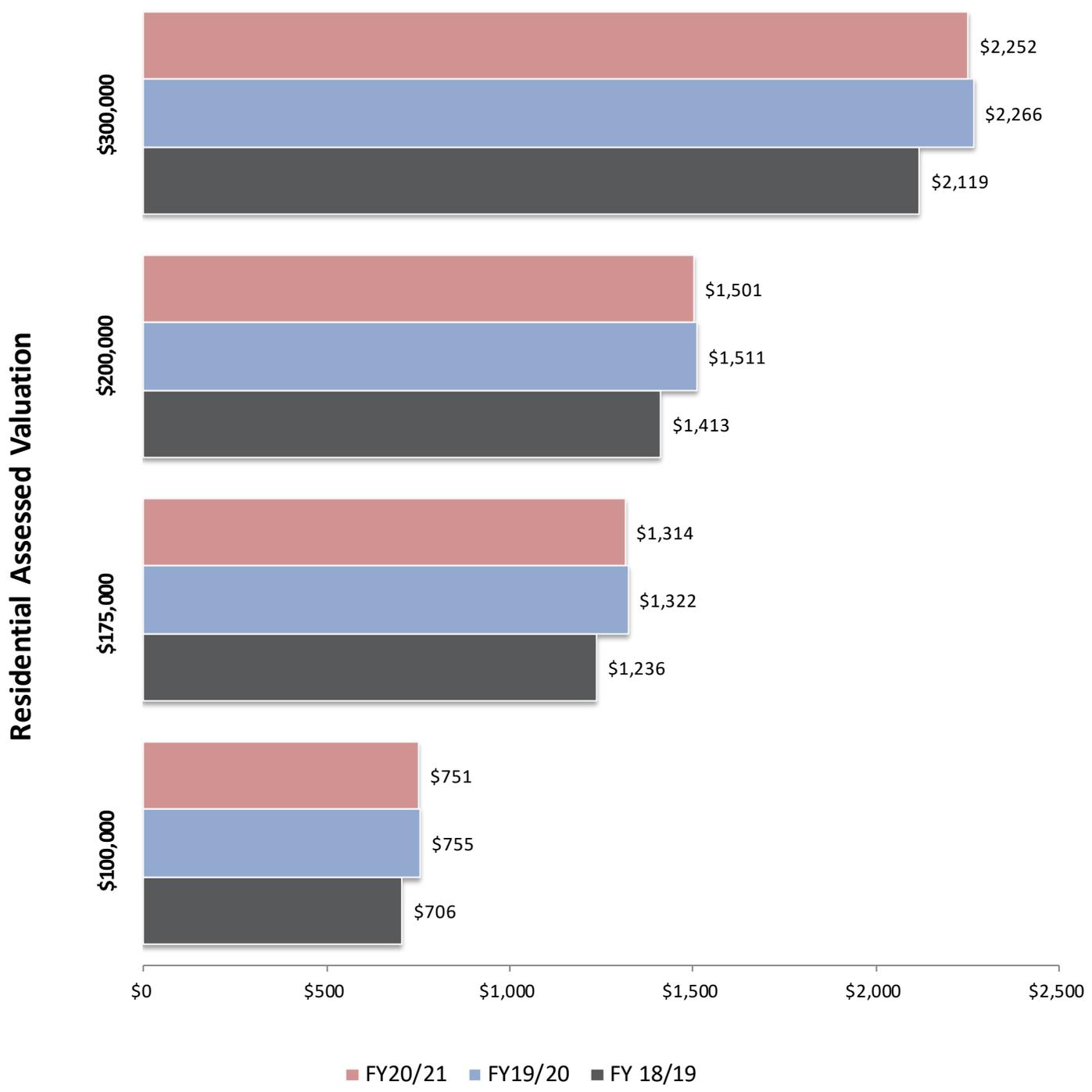


# General Fund & Debt Service Tax Distribution

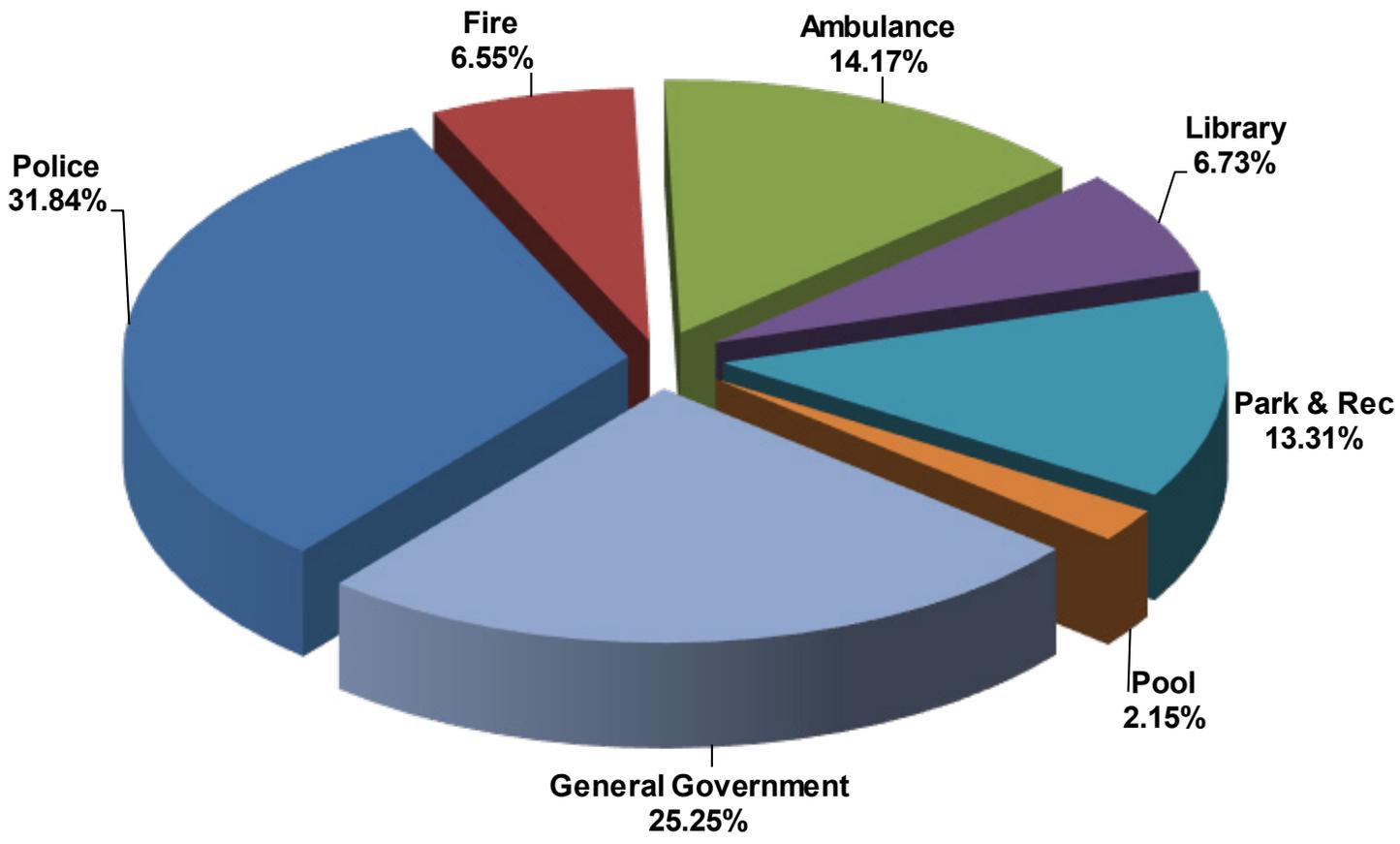




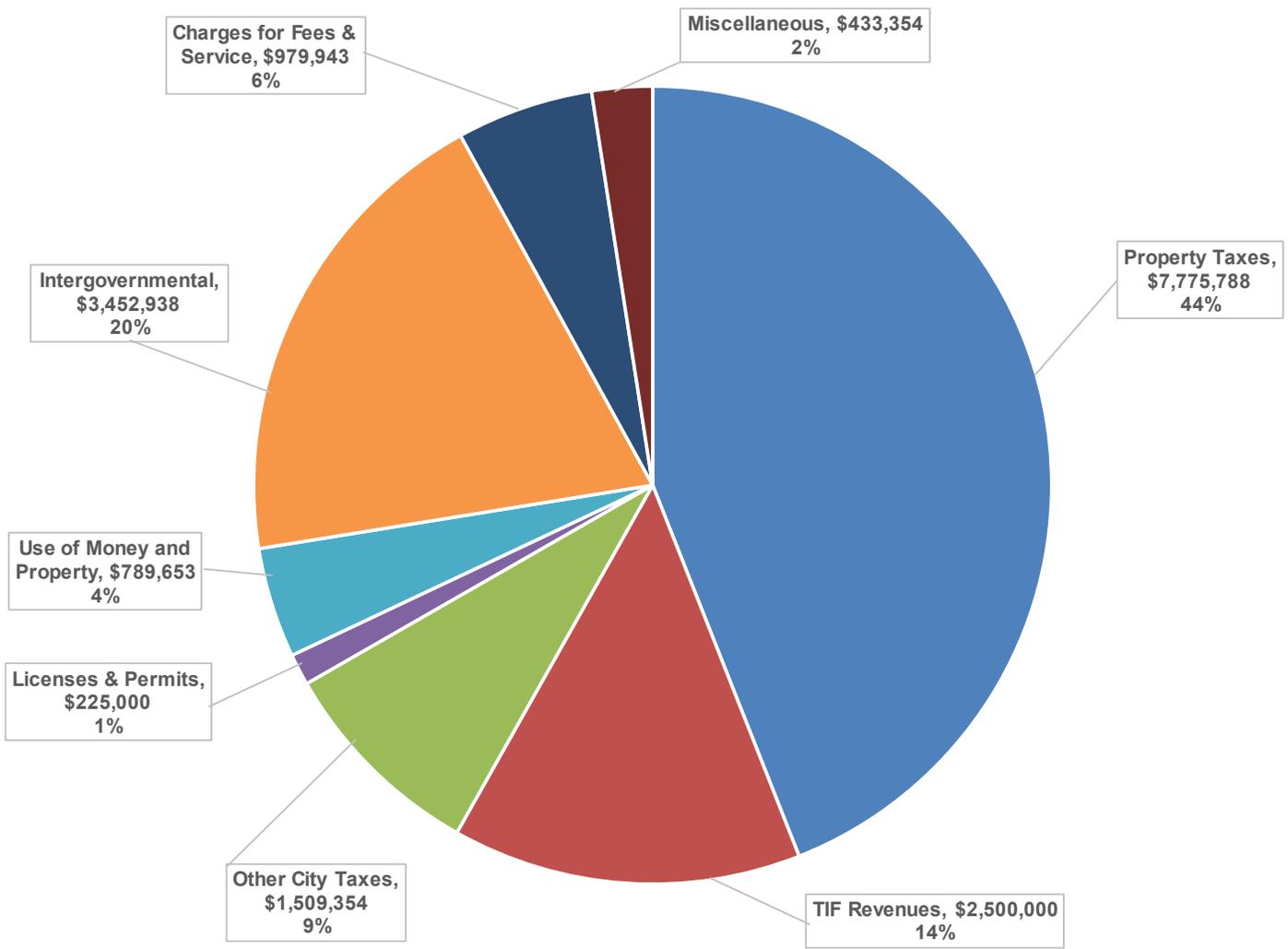
# Residential Annual Taxes Paid



# General Fund Department Expenditure Budgets



## Non-Proprietary Revenue Sources



# Where is Your FY2021 Property Tax Dollar Spent?



Parks, \$0.18	Pool, \$0.01	Fire/EMS, \$0.21	General Government, \$0.02	Library, \$0.10	VE/CIP, \$0.03	Police, \$0.44
------------------	-----------------	---------------------	----------------------------------	-----------------	----------------	----------------

---

---

# XII. Departmental Budgets

---

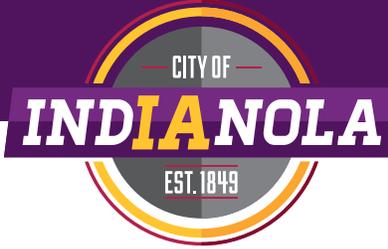
---



FISCAL YEAR  
**2020-21**

---

BUDGET  
DOCUMENT



# 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

<u>General Government Account Balance</u>		<u>Actual FY2018</u>	<u>Actual FY2019</u>	<u>Budget FY2020</u>	<u>Re-Estimated FY2020</u>	<u>Budget FY2021</u>
<u>Department/Fund</u>						
Community Development	Revenue	263,572	286,218	381,411	381,411	416,117
	001-1700 Expenses	361,205	362,782	449,022	449,022	493,379
General Fund PW	Revenue	15,430	409,830	405,000	405,000	207,000
	001-2100,2900 Expenses	252,280	418,744	442,177	442,177	261,811
Community Betterment	Revenue	18,319	122,205	129,500	129,500	129,000
	001-5100 Expenses	106,375	116,224	147,214	147,214	134,964
Economic Development	Revenue	500,819	315,596	313,714	313,714	14,319
	001-5200 Expenses	292,491	337,720	396,000	142,500	36,000
Mayor/Council	Revenue	-	200	200	200	200
	001-6100 Expenses	25,857	26,566	39,528	39,528	47,069
City Manager	Revenue	141,897	195,866	158,176	158,176	170,000
	001-6150 Expenses	214,878	233,387	239,660	239,660	240,939
City Clerk/Finance	Revenue	202,704	276,150	189,561	189,561	167,810
	001-6200 Expenses	311,286	396,882	478,551	478,551	456,417
Information Technology	Revenue	367,897	447,334	471,788	471,788	514,707
	001-6210 Expenses	297,171	306,395	476,316	476,316	514,707
Human Resources	Revenue	78,422	115,066	83,566	83,666	92,893
	001-6250 Expenses	96,188	107,585	117,419	117,419	145,461
General Govt/City Hall	Revenue	70,667	33,155	17,759	17,759	1,500
	001-6500 Expenses	421,913	367,859	481,739	481,739	376,712
Non Program 9100	Revenue	570,522	987,510	796,896	796,896	720,985
	001-9100 Expenses	25,667	388,697	252,580	252,580	350,000
Non Program 9500	Revenue	551,419	732,718	498,806	497,806	529,500
	001-9500 Expenses	120,000	108,889	106,744	106,744	50,000

	<u>Actual FY2019</u>	<u>Budget FY2020</u>	<u>Re-Estimated FY2020</u>	<u>Budget FY2021</u>
Beginning Fund Balance	1,612,432	2,362,549	2,362,549	2,434,574
Revenues	3,921,848	3,446,376	3,445,476	2,964,031
Expenditures	3,171,730	3,626,951	3,373,451	3,107,459
Final Fund Balance	2,362,549	2,181,974	2,434,574	2,291,145



# 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 additional 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 34 months of tenure with the Department. 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 boost in residential 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**

- Adopted updated Comprehensive Plan
- Adopted Downtown Square Streetscape Plan
- Adopted 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
- Continued to work with consulting Engineer and Public Works Department on Stormwater Master Plan
- Reviewed Community Development fees in fee schedule

### **Future Accomplishments**

- Implement Downtown Square Streetscape Plan
- Review and update zoning, subdivision, sign, and site plan ordinances
- Review results of 2020 Census
- Review and implement State mandated Housing Code in compliance with Section 364.17 of the Iowa Code
- Continue to work with consulting Engineer and Public Works Department on Stormwater Master Plan

## Performance Measures

	Actual FY2016	Actual FY2017	Actual FY2018	Actual FY2019	Estimated FY2020	Projected FY2021
<b>Permit Fees</b>	\$173,586	\$132,584	\$136,491	\$94,992	\$123,800	\$131,400
<i>Building Permits</i>	158	161	152	156	157	157
<i>Certificates of Occupancy</i>	78	74	85	39	82	72
<b>Building Permit Valuation</b>	\$30,213,793	\$13,765,567	\$20,758,771	\$11,939,547	\$30,900,00	\$26,200,000
<i>Driveway Permits</i>	49	60	49	57	45	50
<i>Sewer Permits</i>	53	59	46	63	50	55
<i>Water Permits</i>	74	63	60	56	60	60
<i>Water Inspections</i>	74	62	56	56	57	58
<b>Development Review Fees</b>	\$9,873	\$12,825	\$14,632	\$8,367	\$13,280	\$32,820
<i>Board of Adjustment Meetings</i>	11	5	10	2	8	7
<i>Variances</i>	15	9	13	4	8	10
<i>Planning Commission Meetings</i>	9	11	13	9	13	11
<i>Rezoning</i>	3	4	4	3	4	4
<i>Subdivisions-Preliminary Plat</i>	3	3	3	3	4	3
<i>Subdivisions-Final Plat</i>	2	0	5	1	3	2
<i>Street/Alley Vacation</i>	1	2	0	3	5	2
<i>Code Amendments</i>	1	5	8	4	7	5

## Department Budget Overview Fund 001-1700

Community Development Revenue	Actual FY2018	Actual FY2019	Budget FY2020	Re-Estimated FY2020	Budget FY2021
Property Taxes	-	87,051	94,154	94,154	96,621
Federal Grants	-	-	-	-	-
Licenses and Permits	136,963	96,087	128,030	128,030	131,400
Charges for Services	14,632	8,367	13,280	13,280	32,820
Miscellaneous	1,959	6,758	20,000	20,000	6,000
Transfer In	110,019	87,956	125,947	125,947	149,276
<b>Grand Total</b>	<b>263,572</b>	<b>286,218</b>	<b>381,411</b>	<b>381,411</b>	<b>416,117</b>

Community Development Expenses	Actual FY2018	Actual FY2019	Budget FY2020	Re-Estimated FY2020	Budget FY2021
Salary	211,809	166,924	208,397	208,397	224,748
Benefits	99,446	58,604	106,654	106,654	96,621
Repair/Maintenance/Utilities	684	2,137	1,250	1,250	1,500
Contractual	38,030	120,448	111,720	111,720	148,250
Supplies	4,483	6,252	4,280	4,280	4,600
Refund/Reimbursement	199	1,395	900	900	500
Transfer Out	6,554	7,022	15,821	15,821	17,160
<b>Grand Total</b>	<b>361,205</b>	<b>362,782</b>	<b>449,022</b>	<b>449,022</b>	<b>493,379</b>



# Community Betterment

## 5100

### General Information:

The Community Betterment Department is where 75 percent of the Hotel/Motel tax revenue is collected by the City. The Hotel /Motel tax is collected by a hotel or motel from a guest on seven percent of the room rental amount. The owner then remits this collection to the State of Iowa which then redistributes the revenue to the City.

Additional revenue is collected in this subfund by a non-city event called Bike Night which is held annually every third Friday from approximately May to August around the downtown square to promote motorcycle ownership and provide an event for general family fun and amusement. The organizers of Bike Night rent barricades from the City and pays approximately \$4,000 in rental fees annually.

The overall revenue in this subfund is then distributed to requesting non-profit organizations as approved by the Council. About 57 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. Indianola, like several Des Moines metro area communities has pledged two-sevenths of Hotel/Motel tax revenue to each of these organizations payable each quarter as the City receives the quarterly revenue payment from the State.

### Current Trends and Issues:

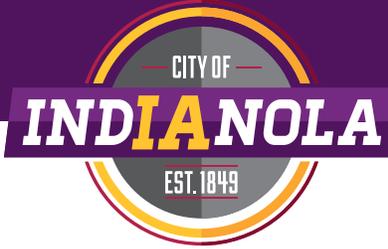
A dramatic increase in Hotel/Motel tax revenue has occurred since the opening of the Country Inn & Suites in 2016. This revenue increased from approximately \$83,000 in FY 2018 to a budgeted \$125,000 in FY2020. The amount anticipated to be collected in FY2021 is expected to be dramatically impacted by COVID-19. However, the distribution to non-profits was determined by the Council prior to the state lockdown. No change to the distribution has been determined at the time of budget adoption.

Community Betterment is part of the General Fund (001-5100).

### Department Budget Overview

Community Betterment Revenue	Actual FY2018	Actual FY2019	Budget FY2020	Re-Estimated FY2020	Budget FY2021
Property Tax	-	-	-	-	-
Hotel/Motel Tax	13,819	119,205	125,000	125,000	125,000
Miscellaneous	4,500	3,000	4,500	4,500	4,000
<b>Grand Total</b>	<b>18,319</b>	<b>122,205</b>	<b>129,500</b>	<b>129,500</b>	<b>129,000</b>

Community Beautification Expenses	Actual FY2018	Actual FY2019	Budget FY2020	Re-Estimated FY2020	Budget FY2021
Contractual	106,375	116,224	147,214	147,214	134,964
Supplies	-	-	-	-	-
<b>Grand Total</b>	<b>106,375</b>	<b>116,224</b>	<b>147,214</b>	<b>147,214</b>	<b>134,964</b>



# Economic Development

## 5200

### General Information:

Economic Development is covered under Department 5200 under three main funds; one in the General Fund (001-5200); and three special revenue funds: 125, 160 and 161.

**General Fund (001-5200):** The Economic Development Department 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.

Economic Development Revenue	Actual FY2018	Actual FY2019	Budget FY2020	Re-Estimated FY2020	Budget FY2021
Property Tax	-	-	38,714	38,714	14,319
Hotel/Motel Tax	69,455	-	-	-	-
Miscellaneous	58,135	-	275,000	275,000	-
Transfer In	373,229	315,596	-	-	-
<b>Grand Total</b>	<b>500,819</b>	<b>315,596</b>	<b>313,714</b>	<b>313,714</b>	<b>14,319</b>

Economic Development Expenses	Actual FY2018	Actual FY2019	Budget FY2020	Re-Estimated FY2020	Budget FY2021
Contractual	275,662	328,720	115,000	120,000	30,000
Supplies	16,829	9,000	281,000	22,500	6,000
<b>Grand Total</b>	<b>292,491</b>	<b>337,720</b>	<b>396,000</b>	<b>142,500</b>	<b>36,000</b>

**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. In FY2020, the budget was amended to account for a \$867,237 transfer to the street capital projects fund to partially fund the Iowa Avenue paving project. This project will assist in the development of a large center for the annual training of 3,000 electric line workers. The remaining transfer in FY2020 and FY2021 are for the General Obligation bond series which were issued by the city for a wellness center in the Summercrest area currently occupied by the Indianola YMCA.

TIF Fund Revenue	Actual FY2018	Actual FY2019	Budget FY2020	Re-Estimated FY2020	Budget FY2021
TIF Revenue	2,145,757	2,302,129	2,502,609	2,502,609	2,500,000
State Grant	-	34,189	-	30,000	-
Use of Money and Property	-	-	-	85,000	-
Refund/Reimbursement	-	-	-	-	-
Transfer In	-	-	-	-	-
<b>Grand Total</b>	<b>2,145,757</b>	<b>2,336,319</b>	<b>2,502,609</b>	<b>2,617,609</b>	<b>2,500,000</b>

TIF Fund Expenses	Actual FY2018	Actual FY2019	Budget FY2020	Re-Estimated FY2020	Budget FY2021
Transfer Out	1,386,124	1,330,117	1,946,323	1,946,323	1,060,601
Contractual	58,135	4,558	-	5,200	-
<b>Grand Total</b>	<b>1,444,259</b>	<b>1,334,675</b>	<b>1,946,323</b>	<b>1,951,523</b>	<b>1,060,601</b>

Beginning Fund Balance	1,644,415	2,743,627	2,743,627	3,409,713
Revenues	2,336,319	2,502,609	2,617,609	2,500,000
Expenditures	1,334,675	1,946,323	1,951,523	1,060,601
<b>Final Fund Balance</b>	<b>2,646,059</b>	<b>3,299,913</b>	<b>3,409,713</b>	<b>4,849,112</b>

**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 FY2018	Actual FY2019	Budget FY2020	Re-Estimated FY2020	Budget FY2021
Bond Proceeds	-	-	36,060	-	-
Miscellaneous	11,136	45,611	36,059	36,059	35,000
Transfer In	-	-	-	-	-
State Grants	125,000	-	-	-	-
<b>Grand Total</b>	<b>136,136</b>	<b>45,611</b>	<b>72,119</b>	<b>36,059</b>	<b>35,000</b>

Downtown Revolving Loan Fund Expenses	Actual FY2018	Actual FY2019	Budget FY2020	Re-Estimated FY2020	Budget FY2021
Contractual	68,119	56,940	60,367	50,000	-
Principal Payment	-	24,503	-	24,749	25,694
Interest Payment	-	1,190	-	-	-
<b>Grand Total</b>	<b>68,119</b>	<b>82,633</b>	<b>60,367</b>	<b>74,749</b>	<b>25,694</b>

Beginning Fund Balance		231,564	194,541	194,541	155,851
Revenues		45,611	72,119	36,059	35,000
Expenditures		82,633	60,367	74,749	25,694
<b>Final Fund Balance</b>		<b>194,541</b>	<b>206,293</b>	<b>155,851</b>	<b>165,157</b>

**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 Revenues	Actual FY2018	Actual FY2019	Budget FY2020	Re-Estimated FY2020	Budget FY2021
Bond Proceeds	-	-	-	-	-
Miscellaneous	21,617	(2,063)	30,000	30,000	30,000
Transfer In	-	-	-	-	-
<b>Grand Total</b>	<b>21,617</b>	<b>(2,063)</b>	<b>30,000</b>	<b>30,000</b>	<b>30,000</b>

Downtown BIZ Incentive Expenses	Actual FY2018	Actual FY2019	Budget FY2020	Re-Estimated FY2020	Budget FY2021
Contractual	6,385	3,779	30,000	10,000	10,000
<b>Grand Total</b>	<b>6,385</b>	<b>3,779</b>	<b>30,000</b>	<b>10,000</b>	<b>10,000</b>

Beginning Fund Balance		41,341	35,499	35,499	55,499
Revenues		(2,063)	30,000	30,000	30,000
Expenditures		3,779	30,000	10,000	10,000
<b>Final Fund Balance</b>		<b>35,499</b>	<b>35,499</b>	<b>55,499</b>	<b>75,499</b>



# 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 FY2018	Actual FY2019	Budget FY2020	Re-Estimated FY2020	Budget FY2021
Transfer In	-	201,150	200,000	200,000	-
<b>Grand Total</b>	<b>-</b>	<b>201,150</b>	<b>200,000</b>	<b>200,000</b>	<b>-</b>

Street Employee Benefit Expenses	Actual FY2018	Actual FY2019	Budget FY2020	Re-Estimated FY2020	Budget FY2021
Benefits	-	170,965	200,000	200,000	-
<b>Grand Total</b>	<b>-</b>	<b>170,965</b>	<b>200,000</b>	<b>200,000</b>	<b>-</b>

Street Lighting Revenues	Actual FY2018	Actual FY2019	Budget FY2020	Re-Estimated FY2020	Budget FY2021
Transfer In	-	190,000	190,000	190,000	190,000
<b>Grand Total</b>	<b>-</b>	<b>190,000</b>	<b>190,000</b>	<b>190,000</b>	<b>190,000</b>

Street Lighting Expense	Actual FY2018	Actual FY2019	Budget FY2020	Re-Estimated FY2020	Budget FY2021
Repair/Maintenance/Utilities	195,445	193,489	190,000	190,000	190,000
<b>Grand Total</b>	<b>195,445</b>	<b>193,489</b>	<b>190,000</b>	<b>190,000</b>	<b>190,000</b>

Brush Facility Revenues	Actual FY2018	Actual FY2019	Budget FY2020	Re-Estimated FY2020	Budget FY2021
Federal Grants	-	-	-	-	-
Charges for Services	15,287	18,681	15,000	15,000	17,000
Miscellaneous	143	-	-	-	-
<b>Grand Total</b>	<b>15,430</b>	<b>18,681</b>	<b>15,000</b>	<b>15,000</b>	<b>17,000</b>

Brush Facility Expenses	Actual FY2018	Actual FY2019	Budget FY2020	Re-Estimated FY2020	Budget FY2021
Salary	18,185	9,239	12,843	12,843	13,059
Benefits	2,550	(175)	2,514	2,514	2,432
Contractual	34,811	44,923	36,320	36,320	56,320
Supplies	1,287	304	500	500	-
Refund/Reimbursement	-	-	-	-	-
<b>Grand Total</b>	<b>56,834</b>	<b>54,291</b>	<b>52,177</b>	<b>52,177</b>	<b>71,811</b>



# 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, Facebook page and publication of a quarterly magazine that is sent to all residents of Indianola.

## **Current Trends and Issues:**

The General Administration area has seen significant reorganization during FY2020 leading into FY2021. The retirements of the City Clerk (41 years of service) and Accounts Payable/Payroll clerk (10 years of service) left a large experience gap for this area. In preparation for these retirements, however, staff implemented a pre-planned succession plan. This plan resulted in:

- the newly hired accounts receivable clerk training and transitioning into a newly created deputy city clerk position;
- the Finance Director assuming the position of City Clerk/Finance Director;
- a new accounts receivable clerk and accounts payable clerk were hired allowing for better segregation of duties; and
- a new part-time assistant for the Human Resources Department to assist with data entry and other administrative tasks.

## **Recent Accomplishments**

- For the third consecutive year, obtained the Distinguished Budget Presentation Award for FY2020 Budget
- Established Better Budget Reporting Methods to Department Heads
- Reorganized the Clerk/Finance Department
- Continued to work with the Health Insurance Committee
- Coordinated the health insurance renewal for new benefit plan year
- Continued Safety Program for City and Indianola Municipal Utilities (aka IMU – is a partner agency of the City)
- Continued to work with the Employee Engagement Committee on Employee Engagement Surveys, Exit Surveys and recognition events
- Reviewed and updated annual employee performance evaluations
- Participated in Key Meetings to Resolve County Courthouse Location Issue
- Assisted in the preparation of successful grant applications that resulted in awards of more than \$1.6 million
- Coordinated a comprehensive review of the City's fee schedule to ensure diversification of funding streams
- Completed an overhaul of the City's website.
- Completed an update of the City Council's Strategic Plan.
- Completed Phase 2 of an assessment and future planning process for City Hall, Public Safety and Library.

## Future Accomplishments

- Obtain Budget Presentation Award for FY2021
- Work with IMU with their transition to new accounting software
- Implement Compensation Study
- Remain proactive on employee engagement surveys
- Remain proactive on leadership development training with all City leaders
- Continue to evaluate the City's health insurance plan
- File Server Expansion
- Continue to Publish 4 Indianola Magazines and Refresh 25 computers a year
- Commence Phase 3 of an assessment and future planning process for City Hall, Public Safety and Library.

## Performance Measures

	<b>Actual FY2018</b>	<b>Actual FY2019</b>	<b>Estimated FY2020</b>	<b>Projected FY2021</b>
<i>Mayor/Council: Regular Council Meeting</i>	31	22	22	24
<i>Mayor/Council: Study Sessions</i>	12	14	14	12
<i>City Manager: Department Head Meetings</i>	22	24	24	24
<i>Clerk/Finance: GFOA Budget Presentation Award</i>	Yes	Yes	Yes	Applied
<i>Clerk/Finance: Moody's Investor Services Bond Rating</i>	Aa2	Aa2	Aa2	Aa2
<i>Clerk/Finance: Agenda Packets Prepared</i>	46	39	39	36
<i>Clerk/Finance: Treasurer Reports Completed</i>	12	12	12	12
<i>Clerk/Finance: Vendor Checks Issued</i>	3,781	3,800	3,800	3,800
<i>Clerk/Finance: Payroll Checks Issued</i>	3,634	3,650	3,650	3,806
<i>HR: Full-time Positions Hired</i>	10	1	1	6
<i>HR: Permanent Part-time Positions Hired</i>	3	6	10	5
<i>HR: Employee Wellness Participants</i>	59	86	90	90
<i>HR: Safety Meetings Held</i>	11	12	12	12
<i>IT: Computers Replaced</i>	20	20	20	20
<i>IT: Facebook Page Likes (Followers)</i>	1,036	1,757	2,325	3,000
<i>IT: Facebook Posts</i>	134	360	400	425
<i>IT: Magazines Published</i>	4	4	4	4

## Department Budget Overview

### Fund 001-6100 Mayor and Council

<b>Mayor/Council Revenues</b>	<b>Actual FY2018</b>	<b>Actual FY2019</b>	<b>Budget FY2020</b>	<b>Re-Estimated FY2020</b>	<b>Budget FY2021</b>
Miscellaneous	-	200	200	200	200
<b>Grand Total</b>	<b>-</b>	<b>200</b>	<b>200</b>	<b>200</b>	<b>200</b>

<b>Mayor Council Expenses</b>	<b>Actual FY2018</b>	<b>Actual FY2019</b>	<b>Budget FY2020</b>	<b>Re-Estimated FY2020</b>	<b>Budget FY2021</b>
Salary	17,050	17,050	16,800	16,800	16,800
Benefits	3,303	2,281	2,175	2,175	2,175
Repair/Maintenance/Utilities	-	-	100	100	100
Supplies	118	150	300	300	300
Transfer Out	3,358	3,655	4,853	4,853	12,694
Contractual Services	1,921	3,414	10,300	10,300	10,000
Education	107	16	5,000	5,000	5,000
<b>Grand Total</b>	<b>25,857</b>	<b>26,566</b>	<b>39,528</b>	<b>39,528</b>	<b>47,069</b>

### Fund 001-6150 City Manager

<b>City Manager Revenues</b>	<b>Actual FY2018</b>	<b>Actual FY2019</b>	<b>Budget FY2020</b>	<b>Re-Estimated FY2020</b>	<b>Budget FY2021</b>
Property Taxes	-	47,240	-	-	-
Miscellaneous	-	-	-	-	-
Transfer In	141,897	148,626	158,176	158,176	170,000
<b>Grand Total</b>	<b>141,897</b>	<b>195,866</b>	<b>158,176</b>	<b>158,176</b>	<b>170,000</b>

<b>City Manager Expenses</b>	<b>Actual FY2018</b>	<b>Actual FY2019</b>	<b>Budget FY2020</b>	<b>Re-Estimated FY2020</b>	<b>Budget FY2021</b>
Salary	148,078	162,119	158,667	158,667	159,858
Benefits	60,516	64,982	72,431	72,431	72,924
Repair/Maintenance/Utilities	934	931	900	900	900
Contractual	-	566	-	-	-
Supplies	54	-	-	-	-
Transfer Out	5,296	4,790	7,662	7,662	7,257
<b>Grand Total</b>	<b>214,878</b>	<b>233,387</b>	<b>239,660</b>	<b>239,660</b>	<b>240,939</b>

## Fund 001-6200 Clerk/Finance

Clerk/Finance Revenues	Actual FY2018	Actual FY2019	Budget FY2020	Re-Estimated FY2020	Budget FY2021
Miscellaneous	77	553	-	-	-
Transfer In	202,626	103,551	71,783	71,783	67,810
IMU Shared Services Contribution	-	88,995	117,778	117,778	50,000
Property Taxes	-	83,050	-	-	50,000
<b>Grand Total</b>	<b>202,704</b>	<b>276,150</b>	<b>189,561</b>	<b>189,561</b>	<b>167,810</b>

Clerk/Finance Expenses	Actual FY2018	Actual FY2019	Budget FY2020	Re-Estimated FY2020	Budget FY2021
Salary	157,424	189,720	193,607	193,607	167,119
Benefits	124,016	168,446	245,772	245,772	256,719
Repair/Maintenance/Utilities	3,777	550	4,000	4,000	4,000
Contractual	3,390	8,697	1,020	1,020	1,020
Supplies	1,823	2,195	3,253	3,253	5,051
Refund/Reimbursement	-	-	-	-	-
Capital Outlay	339	-	100	100	100
Transfer Out	20,517	27,274	30,800	30,800	22,408
<b>Grand Total</b>	<b>311,286</b>	<b>396,882</b>	<b>478,551</b>	<b>478,551</b>	<b>456,417</b>

## Fund 001-6210 Information Technology

PR/IT Revenues	Actual FY2018	Actual FY2019	Budget FY2020	Re-Estimated FY2020	Budget FY2021
Federal Grants	-	-	-	-	-
Licenses and Permits	73,532	78,876	75,000	75,000	75,000
Miscellaneous	208	66	-	-	-
Transfer In	294,157	258,475	289,483	289,483	352,031
IMU Shared Services Contribution	-	63,820	107,305	107,305	87,676
Property Taxes	-	46,097	-	-	-
<b>Grand Total</b>	<b>367,897</b>	<b>447,334</b>	<b>471,788</b>	<b>471,788</b>	<b>514,707</b>

PR/IT Expenses	Actual FY2018	Actual FY2019	Budget FY2020	Re-Estimated FY2020	Budget FY2021
Salary	103,941	106,737	124,104	124,104	130,391
Benefits	46,537	33,199	74,844	74,844	74,840
Repair/Maintenance/Utilities	16,649	12,670	9,975	9,975	9,975
Contractual	44,366	39,935	43,050	43,050	40,886
Supplies	12,238	12,121	11,400	11,400	11,400
Capital Outlay	73,383	48,801	147,027	147,027	141,965
Transfer Out	57	52,930	65,916	65,916	105,250
<b>Grand Total</b>	<b>297,171</b>	<b>306,395</b>	<b>476,316</b>	<b>476,316</b>	<b>514,707</b>

## **Fund 001-6250 Human Resources**

<b>Human Resources Revenue</b>	<b>Actual FY2018</b>	<b>Actual FY2019</b>	<b>Budget FY2020</b>	<b>Re-Estimated FY2020</b>	<b>Budget FY2021</b>
Federal Grants	-	-	-	-	-
Miscellaneous	-	200	-	100	-
Transfer In	78,422	77,666	46,874	46,874	65,458
IMU Shared Services Contribution	-	16,629	23,437	23,437	27,435
Property Taxes	-	20,572	13,254	13,254	-
<b>Grand Total</b>	<b>78,422</b>	<b>115,066</b>	<b>83,566</b>	<b>83,666</b>	<b>92,893</b>
<b>Human Resources Expenses</b>	<b>Actual FY2018</b>	<b>Actual FY2019</b>	<b>Budget FY2020</b>	<b>Re-Estimated FY2020</b>	<b>Budget FY2021</b>
Salary	65,478	77,764	77,934	77,934	102,196
Benefits	24,536	23,934	31,952	31,952	35,283
Contractual	-	-	-	-	-
Supplies	2,274	1,680	690	690	724
Transfer Out	3,899	4,208	6,844	6,844	7,259
<b>Grand Total</b>	<b>96,188</b>	<b>107,585</b>	<b>117,419</b>	<b>117,419</b>	<b>145,461</b>

## **Fund 001-6500 General Government/City Hall**

<b>General Government Revenue</b>	<b>Actual FY2018</b>	<b>Actual FY2019</b>	<b>Budget FY2020</b>	<b>Re-Estimated FY2020</b>	<b>Budget FY2021</b>
Property Taxes	-	23,772	-	-	-
Use of Money and Property	2,100	1,925	1,500	1,500	1,500
Federal Grants	-	-	-	-	-
Licenses and Permits	-	-	-	-	-
Miscellaneous	68,567	7,458	16,259	16,259	-
<b>Grand Total</b>	<b>70,667</b>	<b>33,155</b>	<b>17,759</b>	<b>17,759</b>	<b>1,500</b>

<b>General Government Expenses</b>	<b>Actual FY2018</b>	<b>Actual FY2019</b>	<b>Budget FY2020</b>	<b>Re-Estimated FY2020</b>	<b>Budget FY2021</b>
Benefits	5,663	5,673	7,355	7,355	7,905
Repair/Maintenance/Utilities	96,482	89,980	87,127	87,127	90,275
Contractual	272,480	247,656	357,095	357,095	257,522
Supplies	26,033	22,457	29,162	29,162	19,010
Refund/Reimbursement	838	1,732	1,000	1,000	-
Capital Outlay	20,418	360	-	-	2,000
<b>Grand Total</b>	<b>421,913</b>	<b>367,859</b>	<b>481,739</b>	<b>481,739</b>	<b>376,712</b>



# Police Department

---

## **Fund(s): 011-1100**

### **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 twenty-one sworn officers with two fulltime and three part-time clerical positions. The Chief, Captain, and administrative assistant comprise the administrative bureau. The Lieutenant, three Sergeants, and twelve 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. A School Resource Officer position was added at the beginning of the 2019-20 school year.

### **Current Trends and Issues:**

A staffing study conducted in 2018 indicated that the Department was 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. A facilities study was also completed which recommends city hall personnel relocate outside of the current building which will then be refigured into a public safety facility shared by police and fire. The city continues to work on the building study and no definitive date of moving or rebuilding has been established.

### **Recent Goals**

- SRO program established and funding split 50/50 with Indianola Community School District
- Purchased new pickup truck to replace aged out detective vehicle
- Expanding patrol fleet by two additional units to serve expanded roster
- Actively sought and received grant funds
- Completed a facilities study

### **Future Accomplishments**

- Fill the three existing vacancies (includes the two new positions) and bring sworn staff to allotted 24
- Create a third detective position

## Performance Measures

Type of Call	2017	2018	2019	% Diff
<i>Calls for Service</i>	11321	12856	13001	1.10%
<i>Incident Reports</i>	1666	1857	1797	-3.20%
<i>Traffic Enforcement</i>	4434	4912	3993	-18.70%
<i>Vehicle Accident Responses</i>	371	401	426	5.90%
<i>Arrests</i>	583	601	675	12.30%
<i>Controlled Substance Cases</i>	133	163	179	9.80%
<i>Assault</i>	66	87	85	-2.30%
<i>Burglary</i>	286	363	283	-22%
<i>Sex Abuse</i>	24	34	36	5.90%
<i>Theft</i>	326	307	309	0.70%
<i>Domestic Disturbance</i>	164	221	186	-15.80%
<i>Criminal Mischief</i>	115	141	124	-12.10%
<i>Arson/Fire</i>	3	1	-	-100%
<i>Robbery</i>	-	1	2	100%
<i>Fraud/Forgery</i>	126	148	140	-5.40%
<b>Traffic Enforcement</b>				
<i>Citations/Warnings</i>	3268	4137	3238	-21.70%
<i>OWI</i>	72	55	50	-9.10%
<i>Parking Tickets</i>	609	774	705	-8.90%
<b>Motor Vehicle Accidents</b>				
<i>Property Damage</i>	281	313	323	3.20%
<i>Personal Injury</i>	20	16	19	18.80%
<i>Hit and Run</i>	52	49	67	36.70%
<i>Unknown Injury</i>	5	8	6	-25%
<i>Car vs. Deer</i>	13	15	11	-26.70%
<i>Fatality</i>	-	-	-	-%
<b>Detective Cases</b>				
<i>Detective Investigated</i>	227	207	147	-29%
<i>ICAC</i>	11	15	16	6.70%

## Department Budget Overview

Police Department Revenue	Actual FY2018	Actual FY2019	Budget FY2020	Re-Estimated FY2020	Budget FY2021
Property Tax	2,590,535	2,615,774	2,926,180	2,926,180	3,147,004
Federal Grants	36,336	-	-	-	-
Local Grant & Reimbursement	-	324,864	401,816	401,816	585,147
Private Grants	40,148	(2,850)	26,740	26,740	18,740
Charges for Services	2,162	2,268	1,600	1,600	-
Miscellaneous	6,932	26,502	9,990	9,990	10,490
Transfer In	330,299	77,200	104,332	104,332	96,422
<b>Grand Total</b>	<b>3,006,412</b>	<b>3,043,757</b>	<b>3,470,658</b>	<b>3,470,658</b>	<b>3,857,803</b>

Police Operations Expenditures	Actual FY2018	Actual FY2019	Budget FY2020	Re-Estimated FY2020	Budget FY2021
Salary	1,437,225	1,626,467	1,858,408	1,858,408	2,053,930
Benefits	786,020	856,999	1,096,031	1,096,031	1,240,148
Repair/Maintenance/Utilities	23,672	30,503	35,240	35,240	34,362
Contractual	92,967	125,380	138,037	128,746	140,791
Supplies	33,007	37,440	49,480	49,480	55,250
Miscellaneous	55	(223)	-	-	200
Capital Outlay	168	56,115	51,951	51,951	144,370
Transfer Out	177,341	120,612	170,543	170,543	164,426
<b>Grand Total</b>	<b>2,550,454</b>	<b>2,853,292</b>	<b>3,399,690</b>	<b>3,390,399</b>	<b>3,833,477</b>

Police Radios/Dispatch	Actual FY2018	Actual FY2019	Budget FY2020	Re-Estimated FY2020	Budget FY2021
Repair/Maintenance/Utilities	1,270	796	3,200	3,200	3,200
Contractual	80,000	79,200	80,000	80,000	80,000
Capital Outlay	-	9,221	11,200	11,200	1,200
<b>Grand Total</b>	<b>81,270</b>	<b>89,217</b>	<b>94,400</b>	<b>94,400</b>	<b>84,400</b>

Beginning Fund Balance	1,419,411	1,520,659	1,520,659	1,506,518
Revenues	3,043,757	3,470,658	3,470,658	3,857,803
Expenditures	2,942,509	3,494,090	3,484,799	3,917,877
Final Fund Balance	1,520,659	1,497,227	1,506,518	1,446,444



# Fire and Emergency Medical Service (EMS)

---

**Fund(s): 015-1500, 016-1600**

## **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 emergency medical services to the community and contracted townships. 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 part-time Fire Captains who oversee all other part-time members.

Indianola Fire Department is staffed with 14 full-time, 34 part-time members. Through township contracts and being the jurisdictional authority, the department is responsible for fire and emergency medical 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, mitigation through investigation, emergency medical service, fire prevention through public education, code enforcement, training of internal-department and county firefighters, special operations capabilities, commercial fire inspections, plan reviews for new construction and disaster planning. The fire department also provides the necessary resources for special events in the Indianola jurisdictional boundaries.

The department has experienced an increase of fire and emergency medical response in the past five years. Increased required training hours for department members as mandated by governing state and federal organizations. Some of the regulating organizations are ISO, NFPA and NREMT that are factored in the employee's daily responsibilities. 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.

In this past year the department procured battery operated extrication equipment that allows a mobile tool set for emergencies. Work on the emergency notification system for the city will continue with a CIP request for a second severe weather siren replacement. A propagation study was completed and available to the city for emergency planning. The request to build a second water tender which was ordered February 6, 2020. This will have a positive impact on the rural response capabilities of the fire department.

The first set of fire department rules and regulations were implemented this past July which complement the employee handbook. The department is preparing to propose the adoption of the 2018 version of the International Fire Code. The fire department continues to look forward in its planning to meet the needs of the community's increase for service request, through schedule adjustments and additional personnel, assess the emergency notification system, maintain a competitive balance of salaries and benefits with the surrounding departments.

## **Current Trends and Issues:**

A staffing study conducted in 2018 indicated that the Department is short a total of six firefighter/paramedics. The department will seek permission from council to submit a SAFER grant application for an additional 3 firefighter positions. These positions were part of the recommendations outlined in the staffing study from 2018.

## Recent Accomplishments

- Completed Propagation Study and replaced one outdoor severe weather siren.
- Begin City Staff Training on Emergency Operations Planning
- Implemented department rules and regulations
- Received grant funding for battery operated extrication equipment
- Began restructuring of department job descriptions
- Continue working on emergency communication system
- Initiated new training software platform “Target Solutions”
- Initiated inspection program for all commercial businesses
- Completed Vision/Values Team Charter Process

## Future Goals

- Preparing the adoption of International Fire Code 2018
- Prepare the specification for the purchase of an aerial apparatus
- Prepare to meet the needs of increased request of service, through schedule adjustments and additional personnel.
- Replace a second unreliable severe weather siren, utilizing the propagation study data
- Maintain a competitive balance of salaries and benefits with the surrounding departments, adjust the sick leave and vacation accruals
- Continue to work with consultant on the facilities study
- Continue to change the fire department structure so its organizational chart meets the minimum staffing standard.

## Performance Measures

MAJOR INCIDENT TYPE	CALENDAR 2018		CALENDAR 2019	
	# INCIDENTS	% of TOTAL	# INCIDENTS	% of TOTAL
<i>Fires</i>	92	4.03%	56	2.28%
<i>Overpressure rupture, explosion, overheat - no fire</i>	1	0.04%	2	0.08%
<i>Rescue &amp; Emergency Medical Service</i>	1,953	85.51%	2058	85.15%
<i>Hazardous Condition (No Fire)</i>	41	1.80%	55	2.28%
<i>Service Call</i>	56	2.45%	72	2.98%
<i>Good Intent Call</i>	34	1.49%	45	1.86%
<i>False Alarm &amp; False Call</i>	98	4.29%	126	5.21%
<i>Severe Weather &amp; Natural Disaster</i>	2	0.09%		
<i>Special Incident Type</i>	7	0.31%	4	0.17%
<b>TOTAL</b>	<b>2,284</b>	<b>100.00%</b>	<b>2,418</b>	<b>100.00%</b>

## Fire Department (015-1500) Budget Overview

Fire Department Revenue	Actual FY2018	Actual FY2019	Budget FY2020	Re-Estimated FY2020	Budget FY2021
Property Tax	528,179	290,706	546,907	546,907	628,628
Federal Grants	-	25,541	35,000	35,000	10,500
Local Grant & Reimbursement	90,188	97,252	86,187	86,187	89,687
Private Grants	-	-	-	-	36,700
Licenses and Permits	380	935	350	350	-
Charges for Services	10,085	10,353	28,180	28,180	23,700
Miscellaneous	13,104	6,340	12,150	12,150	1,200
Transfer in	-	-	-	-	-
<b>Grand Total</b>	<b>641,936</b>	<b>431,126</b>	<b>708,774</b>	<b>708,774</b>	<b>790,415</b>

Fire Department Expenses	Actual FY2018	Actual FY2019	Budget FY2020	Re-Estimated FY2020	Budget FY2021
Salary	238,620	265,644	252,477	252,477	273,921
Benefits	146,097	147,137	195,547	195,547	190,027
Repair/Maintenance/Utilities	21,884	22,145	32,520	32,520	55,340
Contractual	28,405	24,464	31,340	31,340	50,793
Supplies	74,098	60,957	76,091	83,581	107,100
Miscellaneous	-	-	-	-	-
Capital Outlay	14,241	28,711	18,300	18,300	15,287
Transfer Out	284,244	47,445	108,711	108,711	113,079
<b>Grand Total</b>	<b>807,588</b>	<b>596,503</b>	<b>714,987</b>	<b>722,477</b>	<b>805,546</b>

Beginning Fund Balance		362,674	197,298	197,298	183,595
Revenues		431,126	708,774	708,774	790,415
Expenditures		596,503	714,987	722,477	805,546
Final Fund Balance		197,298	191,085	183,595	168,464

## Emergency Medical Service Department (016-1600) Budget Overview

EMS Revenue	Actual FY2018	Actual FY2019	Budget FY2020	Re-Estimated FY2020	Budget FY2021
Property Tax	484,941	698,115	765,051	765,051	915,000
Federal Grants	-	144,730	166,088	166,088	60,000
Local Grant & Reimbursement	44,992	48,841	45,760	45,760	45,760
Private Grants	-	-	5,000	5,000	5,000
Charges for Services	265,384	709,854	724,200	724,200	706,125
Miscellaneous	16,445	54	17,650	17,650	9,000
Transfer In	-	-	-	-	-
<b>Grand Total</b>	<b>811,761</b>	<b>1,601,595</b>	<b>1,723,749</b>	<b>1,723,749</b>	<b>1,740,885</b>

EMS Expenses	Actual FY2018	Actual FY2019	Budget FY2020	Re-Estimated FY2020	Budget FY2021
Salary	761,185	843,016	991,715	991,715	966,225
Benefits	279,637	319,928	497,803	497,803	437,164
Repair/Maintenance/Utilities	12,522	8,043	16,700	16,700	15,570
Contractual	32,209	53,437	67,010	67,010	79,900
Supplies	60,868	71,130	61,040	61,040	58,965
Miscellaneous	2,302	8,202	3,200	3,200	9,000
Capital Outlay	20,070	19,300	8,160	8,160	2,600
Transfer Out	38,942	142,102	89,364	89,364	174,115
<b>Grand Total</b>	<b>1,207,736</b>	<b>1,465,158</b>	<b>1,734,992</b>	<b>1,734,992</b>	<b>1,743,539</b>

Beginning Fund Balance		(71,839)	64,598	64,598	53,355
Revenues		1,601,595	1,723,749	1,723,749	1,740,885
Expenditures		1,465,158	1,734,992	1,734,992	1,743,539
Final Fund Balance		64,598	53,355	53,355	50,701



# Library Department

---

## **Fund(s): 041-4100 and 141-4100**

### **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 and 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 (25% 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. In the next 10 years, the library's budget will include requests for funds to replace the boiler, air conditioner, roof, carpet, and furniture along with improvements to the public bathrooms and staff work area.

### **Recent Accomplishments**

- Achieved reaccreditation with the State Library of Iowa at the Tier 3 status (highest level).
- All full-time librarians achieved certification with the State Library of Iowa.
- Created a visionary five-year strategic plan.
- Upgraded the library's interior with wall repairs and paint.
- Added electrical outlets for public use.

## Future Goals

- Improve handicap accessibility in the library building.
- Improve retention rate of library card holders.
- Begin plans to create an entrance on the west side of the library.
- Expand volunteer program.

## Performance Measures

	<b>FY2017 Actual</b>	<b>FY2018 Actual</b>	<b>FY2019 Actual</b>	<b>FY2020 Estimated</b>	<b>FY2021 Estimated</b>
<i>Number of Physical Materials</i>	43,926	43,705	39,998	43,000	44,000
<i>Number of Digital Materials</i>	34,271	65,858	72,465	100,000	120,000
<i>Total Circulation</i>	105,646	108,732	111,661	120,000	125,000
<i>eBooks and eAudio usage</i>	13,394	16,030	22,355	25,000	30,000
<i>Program Attendance</i>	8,977	9,723	10,796	12,000	13,000
<i>Library Patrons</i>	11,577	10,230	10,918	11,500	12,000
<i>Door Count</i>	62,660	78,468	76,062	80,000	85,000

## Library Department Budget Overview

<b>Library Revenue</b>	<b>Actual FY2018</b>	<b>Actual FY2019</b>	<b>Budget FY2020</b>	<b>Re-Estimated FY2020</b>	<b>Budget FY2021</b>
Property Tax	495,363	516,248	598,609	598,609	745,000
Use of Money and Property	85	50	-	-	-
Federal Grants	-	-	-	-	-
State Grants	-	-	-	-	-
Local Grant & Reimbursement	89,147	72,238	70,000	70,000	70,000
Private Grants	-	-	-	-	-
Charges for Services	-	-	-	-	-
Miscellaneous	15,229	9,789	11,167	11,167	10,000
Transfer In	-	-	-	-	-
<b>Grand Total</b>	<b>599,824</b>	<b>598,325</b>	<b>679,776</b>	<b>679,776</b>	<b>825,000</b>

<b>Library Expenses</b>	<b>Actual FY2018</b>	<b>Actual FY2019</b>	<b>Budget FY2020</b>	<b>Re-Estimated FY2020</b>	<b>Budget FY2021</b>
Salary	246,274	262,415	283,581	283,581	370,684
Benefits	125,324	114,116	162,669	162,669	199,632
Repair/Maintenance/Utilities	28,240	29,112	42,626	42,626	36,200
Contractual	20,995	21,370	23,721	23,721	24,913
Supplies	62,933	62,344	100,182	100,182	104,994
Refund/Reimbursement	-	-	-	-	550
Capital Outlay	22,994	35,593	21,253	21,253	23,930
Transfer Out	26,325	28,506	53,170	53,170	67,310
<b>Grand Total</b>	<b>533,085</b>	<b>553,457</b>	<b>687,203</b>	<b>687,203</b>	<b>828,213</b>

Beginning Fund Balance		163,249	208,118	208,118	200,691
Revenues		598,325	679,776	679,776	825,000
Expenditures		553,457	687,203	687,203	828,213
Final Fund Balance		208,118	200,691	200,691	197,478

## Library Special Revenue Fund

Library Special Revenue Fund Revenue	Actual FY2017	Actual FY2018	Budget FY2019	Re-Estimated FY2019	Budget FY2020
Charges for Services	5,288	-	6,000	-	6,000
Local Grant & Reimbursement	6,768	6,478	6,000	7,000	6,000
Use of Money and Property	547	773	-	-	-
Private Grants	13,053	22,368	10,000	60,000	10,000
<b>Grand Total</b>	<b>25,656</b>	<b>29,620</b>	<b>22,000</b>	<b>67,000</b>	<b>22,000</b>

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
<b>Grand Total</b>	<b>33,921</b>	<b>27,634</b>	<b>13,000</b>	<b>15,500</b>	<b>22,000</b>

Beginning Fund Balance		29,990	31,976	31,976	83,476
Revenues		29,620	22,000	67,000	22,000
Expenditures		27,634	13,000	15,500	22,000
Final Fund Balance		31,976	40,976	83,476	83,476



# Parks and Recreation Department

---

**042-4200/4300 and 142-4200**

## **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 6 miles of hard surface trails and over 3 miles of hiking trails.
- The park areas include 8 shelters, 10 playgrounds, 13 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 210 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 5,600 program registrations, 510 facility reservations and over 2,000 games and practices at the softball complex.
- 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:**

The Parks Department provides services in a growing community where revenue has not kept up with the demand/need for recreational services and facilities. This has caused the department to look at service delivery alternatives, such as staff re-structuring. 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 areas and trails need to be prioritized and expanded. The department is supported in part due to sponsorships and collaboration with over 100 businesses, organizations, and individuals.

## Recent Accomplishments

- Pickard Park improvements including Kiwanis/Rotary Inclusive Playground and Concession Shade Canopy
- McCord Park Shelter Concrete Replacement
- Buxton Park – New Children’s Interactive Garden and Sculpture
- Continued tree and trail maintenance programs
- Staffing reorganization to provide more efficiency
- Jerry Kelley Trail Phase 2
- East Hillcrest Trail Connection
- Parks Dump Truck, Tractor/Loader and Recreation Cargo Van

## Future Goals

- 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 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 FY21.
- 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 FY21.
- 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 advance plans to develop new trail connections according to the Trail Priority Plan.

## Performance Measures

	<b>FY2017 Actual</b>	<b>FY2018 Actual</b>	<b>FY2019 Actual</b>	<b>FY2020 Estimated</b>	<b>FY2021 Projected</b>
<b><i>Office Transactions</i></b>	3,963	3,512	3,628	3,700	3750
<b><i>Internet Transactions</i></b>	2,405	2,917	2,865	2,600	2700
<b><i>Pickard Park Ballfield Transactions</i></b>	41,499	41,906	40,444	41,000	41,000
<b><i>Aquatic Center Transactions</i></b>	28,373	34,741	26,436	29,000	29,000
<b><i>Park Shelter Rentals</i></b>	274	252	257	260	260
<b><i>Activity Center Rentals</i></b>	233	230	221	230	230

	<b>FY2017 Actual</b>	<b>FY2018 Actual</b>	<b>FY2019 Actual</b>	<b>FY2020 Estimated</b>	<b>FY2021 Projected</b>
<i>Ball Diamonds Maintained</i>	7	7	7	7	7
<i>Total Number of Games</i>	1,343	1,596	1,580	1,600	1,600
<i>Total Hours of Scheduled Usage</i>	3,623	4,255	4,300	4,400	4,400
<i>Number of Tournaments</i>	26	26	23	26	26
<i>Number of Leagues</i>	10	10	10	10	10
<i>Concession Revenue</i>	\$73,928	\$87,833	\$78,315	\$80,500	80,500
<i>Total Operating Revenues</i>	\$156,427	\$166,788	\$155,115	\$165,000	168,000

	<b>FY2017 Actual</b>	<b>FY2018 Actual</b>	<b>FY2019 Actual</b>	<b>FY2020 Estimated</b>	<b>FY2021 Projected</b>
<i>Parks</i>	13	13	13	13	13
<i>Park Acres</i>	255	255	255	255	255
<i>Park Acres Mowed</i>	74	74	74	74	74
<i>Park Shelters</i>	8	8	7	7	7
<i>Miles of Trail</i>	3.7	3.7	6	6.5	6.5
<i>Playgrounds</i>	8	8	10	10	10
<i>Buildings</i>	14	14	13	13	13
<i>Basketball Courts</i>	8	8	8	8	8
<i>Skate Parks</i>	1	1	1	1	1
<i>Sand Volleyball Courts</i>	1	1	1	1	1
<i>Disc Golf Course</i>	1	1	1	1	1
<i>Campground</i>	1	1	1	1	1
<i>Right-of-Way Miles</i>	25	25	25	25	25
<i>Aquatic Center</i>	1	1	1	1	1

	<b>FY2017 Actual</b>	<b>FY2018 Actual</b>	<b>FY2019 Actual</b>	<b>FY2020 Estimated</b>	<b>FY2021 Projected</b>
<i>Adult Programs Offered (including leagues)</i>	56	59	61	60	60
<i>Children's Programs Offered</i>	77	81	80	80	80
<i>Special Events Offered</i>	21	22	24	22	22
<i>Adult Program Participants</i>	1,502	1,403	1,465	1,465	1,465
<i>Children's Program Participants</i>	2,118	1,971	2,090	2,050	2,050
<i>Special Events Participants</i>	1,980	2,005	2,025	2,100	2,100
<i>New Programs Offered</i>	8	12	8	10	10

## Parks Department Budget Overview (Fund 042)

Parks Admin Revenue	Actual FY2018	Actual FY2019	Budget FY2020	Re-Estimated FY2020	Budget FY2021
Property Tax	1,015,000	1,160,876	1,269,424	1,269,424	1,148,760
Hotel/Motel Tax	34,727	36,355	25,000	25,000	25,000
Use of Money and Property	38,408	35,693	46,000	46,000	39,395
Federal Grants	-	-	-	-	-
State Grants	-	-	-	-	-
Private Grants	9,176	38,551	11,600	11,600	7,080
Charges for Services	81,222	65,256	75,310	75,310	68,848
Miscellaneous	129,154	124,408	141,322	141,322	131,181
Transfer In	11,042	11,042	11,042	11,042	11,042
<b>Grand Total</b>	<b>1,318,729</b>	<b>1,472,181</b>	<b>1,579,698</b>	<b>1,579,698</b>	<b>1,431,306</b>

Parks Admin Expenses	Actual FY2018	Actual FY2019	Budget FY2020	Re-Estimated FY2020	Budget FY2021
Salary	277,452	311,037	360,215	360,215	402,083
Benefits	122,992	131,719	160,887	160,887	148,760
Repair/Maintenance/Utilities	44,469	39,092	18,250	18,250	24,090
Contractual	110,079	127,040	126,907	126,907	106,318
Supplies	73,131	77,732	85,354	85,354	82,902
Refund/Reimbursement	3,308	2,904	3,000	3,000	3,000
Capital Outlay	116,108	33,513	13,850	13,850	14,168
Transfer Out	29,973	52,514	5,852	5,852	11,783
<b>Grand Total</b>	<b>777,512</b>	<b>775,550</b>	<b>774,315</b>	<b>774,315</b>	<b>793,105</b>

Parks Revenue	Actual FY2018	Actual FY2019	Budget FY2020	Re-Estimated FY2020	Budget FY2021
Property Tax	-	-	-	-	146,514
Use of Money and Property	13,383	10,348	11,700	11,700	10,250
Federal Grants	-	-	-	-	-
Private Grants	2,683	13,321	5,000	5,000	3,000
Charges for Services	10,040	14,683	7,250	7,250	2,750
Miscellaneous	25,258	21,275	21,580	21,580	13,800
Transfer In	-	-	-	-	-
<b>Grand Total</b>	<b>51,365</b>	<b>59,627</b>	<b>45,530</b>	<b>45,530</b>	<b>176,314</b>

Parks Expenses	Actual FY2018	Actual FY2019	Budget FY2020	Re-Estimated FY2020	Budget FY2021
Salary	230,102	206,799	265,487	265,487	276,083
Benefits	123,262	120,052	147,934	147,934	146,514
Repair/Maintenance/Utilities	43,612	36,208	51,512	51,512	47,188
Contractual	44,168	70,765	80,316	80,316	95,941
Supplies	28,881	40,359	67,695	67,695	75,815
Refund/Reimbursement	623	286	200	200	300
Capital Outlay	-	6,318	-	-	2,500
Transfer Out	29,483	85,838	392,040	392,040	200,710
<b>Grand Total</b>	<b>500,131</b>	<b>566,626</b>	<b>1,005,185</b>	<b>1,005,185</b>	<b>845,051</b>

Buxton Park Expenses	Actual FY2018	Actual FY2019	Budget FY2020	Re-Estimated FY2020	Budget FY2021
Salary	22,730	23,592	-	-	-
Benefits	1,739	1,805	-	-	-
Contractual	-	-	-	-	-
Supplies	24,123	39,133	-	-	-
Miscellaneous	315	-	-	-	-
Capital Outlay	-	-	-	-	-
<b>Grand Total</b>	<b>48,907</b>	<b>64,531</b>	<b>-</b>	<b>-</b>	<b>-</b>

Beginning Fund Balance		532,769	657,871	657,871	503,599
Revenues		1,531,808	1,625,228	1,625,228	1,607,620
Expenditures		1,406,707	1,779,499	1,779,499	1,638,156
Final Fund Balance		657,871	503,599	503,599	473,063

### **Parks Special Revenue Fund (Fund 142)**

<b>Parks Special Fund Revenue</b>	<b>Actual FY2018</b>	<b>Actual FY2019</b>	<b>Budget FY2020</b>	<b>Re-Estimated FY2020</b>	<b>Budget FY2021</b>
Charges for Services	2,500	2,500	-	-	-
Miscellaneous Revenue	8,326	13,994	6,000	2,224	-
<b>Grand Total</b>	<b>10,826</b>	<b>16,494</b>	<b>6,000</b>	<b>2,224</b>	<b>-</b>
<b>Parks Special Fund Expenses</b>	<b>Actual FY2018</b>	<b>Actual FY2019</b>	<b>Budget FY2020</b>	<b>Re-Estimated FY2020</b>	<b>Budget FY2021</b>
Contractual	-	685	5,000	4,000	5,000
Supplies	26,194	1,266	16,000	24,121	1,000
Capital Outlay	24,976	-	-	-	-
<b>Grand Total</b>	<b>51,170</b>	<b>1,951</b>	<b>21,000</b>	<b>28,121</b>	<b>6,000</b>

Beginning Fund Balance		103,352	117,895	117,895	91,998
Revenues		16,494	6,000	2,224	-
Expenditures		1,951	21,000	28,121	6,000
Final Fund Balance		117,895	102,895	91,998	85,998



# Veterans Memorial Aquatic Center

---

## 045-4500

### 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 2019 season included the following:

- The facility was open for 82 days, from June 1 through August 25. 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 25,728.
- There were 77 season pool passes sold.
- Participation in swim lessons was 425.
- Other special events included the Superhero Pool Party, Cardboard Boat Races, Tot Splash Time and Open Swim Nights. Attendance at these special events was over 3,700.
- The Aquatic Center operated with 56 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, one strategic focus point of the Aquatic Center operations has been advertising and marketing of the facility to increase the yearly attendance. The attendance has risen over 4,000 people compared to 2016. Staff recruitment, training, and retention have been other focus points. The number of lifeguards, concession staff, and front desk staff have increased 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, to protect the physical structures and to address items that need repaired to ensure the long-term operations and the safety and well-being of the Aquatic Center visitors.

### Recent Accomplishments

- Shallow Pool Perimeter Concrete Replacement
- Overhead PA System replacement
- Slide and Slide Stair Repairs
- Slide Pump Replacement

## Future Goals

- Sealant replacement and pool painting
- Slide Stair Replacement
- 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

## Performance Measures

	<b>FY2017 Actual</b>	<b>FY2018 Actual</b>	<b>FY2019 Actual</b>	<b>FY2020 Estimated</b>	<b>FY2021 Projected</b>
<i>Aquatic Center Attendance</i>	25,485	25,653	25,728	25,500	25,600
<i>Swim Lesson Enrollment</i>	448	443	425	425	430
<i>Season Passes Sold</i>	541	642	717	700	700
<i>Number of Pool Rentals</i>	32	30	28	26	26
<i>Special Events Attendance</i>	3,281	3,286	3,700	3,500	3500
<i>Scholarship Pass Recipients</i>	32	53	21	30	25

## Pool Budget Overview

<b>Memorial Pool Revenue</b>	<b>Actual FY2018</b>	<b>Actual FY2019</b>	<b>Budget FY2020</b>	<b>Re-Estimated FY2020</b>	<b>Budget FY2021</b>
Property Tax	95,622	94,671	114,129	114,129	93,672
Use of Money and Property	8,685	5,285	6,608	6,608	5,952
Federal Grants	-	-	-	-	-
Charges for Services	130,883	127,922	120,825	120,825	122,701
Miscellaneous	37,039	40,220	41,488	41,488	41,963
Transfer In	-	-	7,691	7,691	-
<b>Grand Total</b>	<b>272,229</b>	<b>268,098</b>	<b>290,741</b>	<b>290,741</b>	<b>264,287</b>

<b>Memorial Pool Expenses</b>	<b>Actual FY2018</b>	<b>Actual FY2019</b>	<b>Budget FY2020</b>	<b>Re-Estimated FY2020</b>	<b>Budget FY2021</b>
Salary	66,977	77,054	78,949	78,949	86,552
Benefits	11,021	16,706	12,980	12,980	11,291
Repair/Maintenance/Utilities	44,674	35,816	25,900	25,900	37,240
Contractual	18,760	23,778	29,317	29,317	29,617
Supplies	29,295	29,496	34,232	34,232	31,024
Refund/Reimbursement	2,166	432	-	-	-
Capital Outlay	2,370	938	2,800	2,800	1,000
Transfer Out	36,563	61,193	106,563	106,563	67,563
<b>Grand Total</b>	<b>211,826</b>	<b>245,412</b>	<b>290,740</b>	<b>290,740</b>	<b>264,287</b>

Beginning Fund Balance	146,988	169,673	169,674	169,674
Revenues	268,098	290,741	290,741	264,287
Expenditures	245,412	290,740	290,740	264,287
Final Fund Balance	169,673	169,674	169,674	169,674



# General Fund Debt Service

## Fund: 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 FY2018	Actual FY2019	Budget FY2020	Re-Estimated FY2020	Budget FY2021
Property Taxes	76,744	-	-	-	-
Refunds/Reimbursements	-	-	-	-	-
Transfer In--Debt Service	-	-	-	-	-
<b>Grand Total</b>	<b>76,744</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

General Fund Debt Service Expenses	Actual FY2018	Actual FY2019	Budget FY2020	Re-Estimated FY2020	Budget FY2021
Principal Payment	75,000	-	-	-	-
Interest Payment	2,438	-	-	-	-
Other Debt Service	-	-	-	-	-
Budgeted Reserve	-	-	-	-	-
Transfer Out	-	-	56,355	56,355	-
<b>Grand Total</b>	<b>77,438</b>	<b>-</b>	<b>56,355</b>	<b>56,355</b>	<b>-</b>

Beginning Fund Balance		56,355	56,355	56,355	-
Revenues		-	-	-	-
Expenditures		-	56,355	56,355	-
Final Fund Balance		56,355	-	-	-



## Mid-American Energy (MEC) Franchise Fee

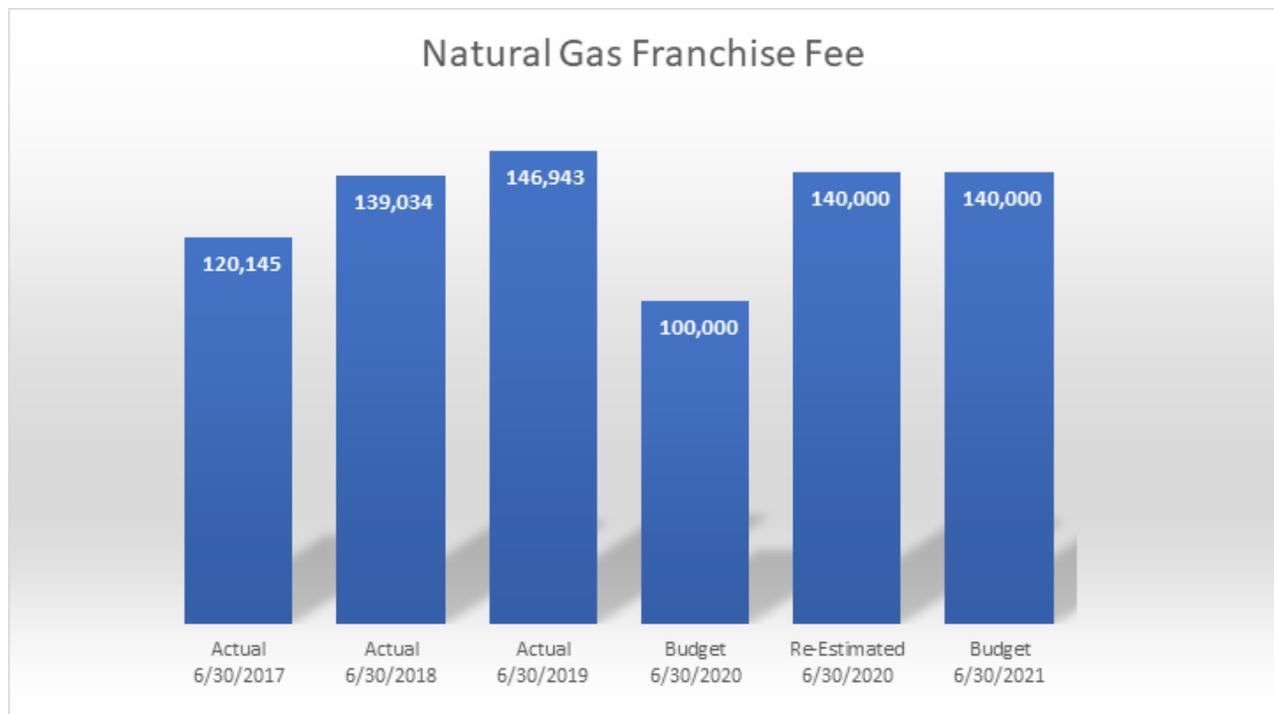
### Fund: 099

#### General Information:

This fund was created to track the collection of a three (3) percent franchise fee on sales of natural gas to all customers and five (5) percent on all non-Indianola Municipal Utility electric 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 minimum fund balance of approximately \$600,000. 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. In preparing the FY2021 budget, the Council approved a proposal to raise the natural gas franchise fee to the maximum allowed five percent to collect more money for street improvement.



**Mid-American Energy Franchise Fee Budget:**

MidAmerican Franchise Fee Revenue	Actual FY2018	Actual FY2019	Budget FY2020	Re-Estimated FY2020	Budget FY2021
Utility Franchise Tax	139,034	146,943	100,000	140,000	140,000
<b>Grand Total</b>	<b>139,034</b>	<b>146,943</b>	<b>100,000</b>	<b>140,000</b>	<b>140,000</b>

MidAmerican Franchise Fee Expense	Actual FY2018	Actual FY2019	Budget FY2020	Re-Estimated FY2020	Budget FY2021
Contractual	-	-	-	-	-
Transfer Out	-	240,000	-	-	240,000
<b>Grand Total</b>	<b>-</b>	<b>240,000</b>	<b>-</b>	<b>-</b>	<b>240,000</b>

Beginning Fund Balance		736,090	643,033	643,033	743,033
Revenues		146,943	100,000	140,000	140,000
Expenditures		240,000	-	-	240,000
Final Fund Balance		643,033	743,033	783,033	643,033



# General Government Non-Program

## 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 FY2018	Actual FY2019	Budget FY2020	Re-Estimated FY2020	Budget FY2021
Property Taxes	-	293,730	253,872	253,872	250,000
State Grants	-	-	-	-	100,000
IMU PILOT Payment	-	577,536	401,816	401,816	285,464
Sanitary Sewer PILOT Payment	115,482	92,800	79,332	79,332	80,000
Miscellaneous	-	17,923	-	-	-
Transfer In	455,040	5,520	61,876	61,876	5,521
<b>Grand Total</b>	<b>570,522</b>	<b>987,510</b>	<b>796,896</b>	<b>796,896</b>	<b>720,985</b>

NonProgram 9100 Expenses	Actual FY2018	Actual FY2019	Budget FY2020	Re-Estimated FY2020	Budget FY2021
Contractual	-	40,392	-	-	-
Transfer Out	25,667	348,305	252,580	252,580	350,000
<b>Grand Total</b>	<b>25,667</b>	<b>388,697</b>	<b>252,580</b>	<b>252,580</b>	<b>350,000</b>

NonProgram 9500 Revenues	Actual FY2018	Actual FY2019	Budget FY2020	Re-Estimated FY2020	Budget FY2021
Use of Money and Property	451,226	631,300	429,306	429,306	450,000
Licenses and Permits	21,565	41,788	19,500	19,500	19,500
Miscellaneous	78,631	59,763	50,000	50,000	60,000
Balance Adjustment	(3)	(74)	-	(1,000)	-
Refunds/Reimbursements	-	(60)	-	-	-
<b>Grand Total</b>	<b>551,419</b>	<b>732,718</b>	<b>498,806</b>	<b>497,806</b>	<b>529,500</b>

NonProgram 9500 Expenses	Actual FY2018	Actual FY2019	Budget FY2020	Re-Estimated FY2020	Budget FY2021
Miscellaneous	-	-	-	-	-
Transfer Out	120,000	108,889	100,000	100,000	50,000
Budgeted Reserve	-	-	6,744	6,744	-
<b>Grand Total</b>	<b>120,000</b>	<b>108,889</b>	<b>106,744</b>	<b>106,744</b>	<b>50,000</b>



# Road Use Tax Fund (Street Department)

---

## **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 streetlight operations. Funds are also transferred to community development, city manager and human resources departments for shared services costs for the street department.

### **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 the 2020 Census.

### **Recent Accomplishments**

- Purchased and Put New Street Cleaner in Operation
- Continued Research on K Street Improvements
- Conducted Vision/Values Team Charter

### **Future Accomplishments**

- Two-Block Paving Project of Iowa Avenue for new journeyman electric training center
- Downtown Square Streetscape project
- Replacement of older snow removal equipment
- Conduct Street Sign Retro-reflectivity Replacement Program
- Replace Storm Sewer intakes

## Performance Measures

	Actual FY2018	Actual FY2019	Actual FY2020	Projected FY2021
<i>Street Salt Used (tons)</i>	325	450	300	525
<i>Street Sand Used (tons)</i>	650	1,200	700	800
<i>ADA Crosswalk Compliance Update</i>	7	9	7	10
<i>Blocks Crack/Joint Sealing</i>	12	14	75	25
<i>Storm Sewer Intake Rebuilds</i>	6	23	19	15
<i>Street Sign Replacement</i>	25	55	60	75
<i>New Street Sign Installation</i>	10	25	35	100
<i>Gravel Road Maintenance (ton/mile)</i>	600	300	300	300
<i>Miles of Street Maintained</i>	62	62	62	62

	Actual FY2018	Actual FY2019	Estimated FY2020	Projected FY2021
<b>Painting in Central Business District</b>				
<i>Turn Arrows</i>	36	30	30	30
<i>Stall Lines on Square</i>	185	172	96	172
<i>Stall Lines off Square</i>	180	186	186	192
<i>On-Street Handicap Stalls</i>	9	7	7	7
<i>26-inch Crosswalk Zones</i>	16	12	8	12

## Department Budget Overview

Road Use Revenue	Actual FY2018	Actual FY2019	Budget FY2020	Re-Estimated FY2020	Budget FY2021
Road Use Tax	1,886,038	1,909,623	1,796,013	1,800,000	1,877,314
Grants	-	-	-	-	-
Refund/Reimbursement	19,743	605	4,000	2,648	-
Transfer In	-	-	-	-	-
<b>Grand Total</b>	<b>1,905,780</b>	<b>1,910,228</b>	<b>1,800,013</b>	<b>1,802,648</b>	<b>1,877,314</b>

Road Use Expenses	Actual FY2018	Actual FY2019	Budget FY2020	Re-Estimated FY2020	Budget FY2021
Salaries	398,376	398,988	466,370	466,370	469,206
Benefits	230,129	65,085	98,361	98,361	279,012
Repair/Maint/Utilities	70,179	50,434	95,000	95,000	89,756
Contractual	70,990	53,563	107,417	111,346	101,299
Supplies	323,813	349,057	317,750	301,115	337,950
Transfer Out	769,741	558,564	782,445	782,445	915,287
<b>Grand Total</b>	<b>1,863,228</b>	<b>1,475,691</b>	<b>1,867,343</b>	<b>1,854,637</b>	<b>2,192,509</b>

Snow Removal Expenses	Actual FY2018	Actual FY2019	Budget FY2020	Re-Estimated FY2020	Budget FY2021
Salaries	11,519	39,206	24,600	24,600	24,720
Benefits	348	398	4,617	4,617	4,225
Repair/Maint/Utilities	4,589	4,807	5,000	21,000	5,000
Contractual	-	675	-	-	-
Supplies	24,907	52,400	39,861	23,500	47,104
<b>Grand Total</b>	<b>41,363</b>	<b>97,486</b>	<b>74,078</b>	<b>73,717</b>	<b>81,049</b>

Street Cleaning Expenses	Actual FY2018	Actual FY2019	Budget FY2020	Re-Estimated FY2020	Budget FY2021
Salaries	12,836	21,234	28,065	28,065	26,677
Benefits	1,947	3,216	4,796	4,796	4,559
Supplies	46	5,572	4,500	4,500	8,000
Refund/Reimbursement	(480)	(320)	-	-	-
<b>Grand Total</b>	<b>14,350</b>	<b>29,703</b>	<b>37,361</b>	<b>37,361</b>	<b>39,236</b>

Storm Sewer Expenses	Actual FY2018	Actual FY2019	Budget FY2020	Re-Estimated FY2020	Budget FY2021
Repair/Maint/Utilities	-	-	-	-	-
Contractual	-	10,594	-	-	-
Supplies	10,886	7,606	-	-	-
<b>Grand Total</b>	<b>10,886</b>	<b>18,199</b>	<b>-</b>	<b>-</b>	<b>-</b>

Beginning Fund Balance	1,571,568	1,860,717	1,860,717	1,697,650
Revenues	1,910,228	1,800,013	1,802,648	1,877,314
Expenditures	1,621,080	1,978,782	1,965,715	2,312,794
<b>Final Fund Balance</b>	<b>1,860,717</b>	<b>1,681,948</b>	<b>1,697,650</b>	<b>1,262,170</b>



# Special Revenue Funds

## Fund(s): 112, 115, 121, 177, 199

### General Information and Budget Overview:

The funds listed above collect 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:

**Fund 112: Trust & Agency:** This fund collects the levy of General Fund employee employment taxes and benefits. The fund includes the MPFRSI retirement levy for police officers.

Trust and Agency Revenue	Actual FY2018	Actual FY2019	Budget FY2020	Re-Estimated FY2020	Budget FY2021
Property Taxes	1,701,329	1,870,728	2,316,936	2,316,936	2,526,895
State Grants	-	44,605	65,344	50,000	54,276
<b>Grand Total</b>	<b>1,701,329</b>	<b>1,915,333</b>	<b>2,382,280</b>	<b>2,366,936</b>	<b>2,581,171</b>

Trust and Agency Expenses	Actual FY2018	Actual FY2019	Budget FY2020	Re-Estimated FY2020	Budget FY2021
Transfer Out	1,701,329	1,904,826	2,319,674	2,319,674	2,526,895
<b>Grand Total</b>	<b>1,701,329</b>	<b>1,904,826</b>	<b>2,319,674</b>	<b>2,319,674</b>	<b>2,526,895</b>

Beginning Fund Balance	-	10,507	10,507	57,769
Revenues	1,915,333	2,382,280	2,366,936	2,581,171
Expenditures	1,904,826	2,319,674	2,319,674	2,526,895
Final Fund Balance	10,507	73,113	57,769	112,045

**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 FY2018	Actual FY2019	Budget FY2020	Re-Estimated FY2020	Budget FY2021
Local Grant & Reimbursement	-	10,000	-	10,000	-
Transfer In	100,000	100,000	100,000	100,000	50,000
<b>Grand Total</b>	<b>100,000</b>	<b>110,000</b>	<b>100,000</b>	<b>110,000</b>	<b>50,000</b>

YMCA Maintenance Expenses	Actual FY2018	Actual FY2019	Budget FY2020	Re-Estimated FY2020	Budget FY2021
Contractual	17,402	27,338	146,000	146,000	30,000
<b>Grand Total</b>	<b>17,402</b>	<b>27,338</b>	<b>146,000</b>	<b>146,000</b>	<b>30,000</b>

Beginning Fund Balance	361,454	444,116	444,116	408,116
Revenues	110,000	100,000	110,000	50,000
Expenditures	27,338	146,000	146,000	30,000
Final Fund Balance	444,116	398,116	408,116	428,116

**Fund 121: Local Option Sales and Service Tax (LOSST):** The state requires a special revenue fund for LOSST revenue. Since the successful referendum of the LOSST (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 FY2021, \$1,500,000 will be transferred to the WWTP construction fund for this purpose. It is anticipated that this fund will be hardest hit by the COVID-19 pandemic due to less economic activity. A 20 percent loss of funding is forecasted for FY2021. However, since staff conservatively estimates the collection of this revenue, it is anticipated the loss will not heavily impact the anticipated use of these funds. The fund will be monitored closely to judge the accuracy of this forecast.

Local Option Sales Tax Revenue	Actual FY2018	Actual FY2019	Budget FY2020	Re-Estimated FY2020	Budget FY2021
Local Option Sales Tax	1,791,000	1,759,296	1,226,978	1,226,978	1,200,000
<b>Grand Total</b>	<b>1,791,000</b>	<b>1,759,296</b>	<b>1,226,978</b>	<b>1,226,978</b>	<b>1,200,000</b>

Local Sales Tax Expenses	Actual FY2018	Actual FY2019	Budget FY2020	Re-Estimated FY2020	Budget FY2021
Transfer Out	-	-	1,100,000	1,100,000	1,500,000
<b>Grand Total</b>	<b>-</b>	<b>-</b>	<b>1,100,000</b>	<b>1,100,000</b>	<b>1,500,000</b>

Beginning Fund Balance		3,481,405	5,240,701	5,240,701	5,367,679
Revenues		1,759,296	1,226,978	1,226,978	1,200,000
Expenditures		-	1,100,000	1,100,000	1,500,000
Final Fund Balance		5,240,701	5,367,679	5,367,679	5,067,679

**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 FY2018	Actual FY2019	Budget FY2020	Re-Estimated FY2020	Budget FY2021
State Grant	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Transfer In	-	-	-	-	-
<b>Grand Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Police Forfeiture Fund Expenses	Actual FY2018	Actual FY2019	Budget FY2020	Re-Estimated FY2020	Budget FY2021
Contractual	-	-	-	-	-
Supplies	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Transfer Out	-	-	-	-	-
<b>Grand Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

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 Fund Revenues	Actual FY2018	Actual FY2019	Budget FY2020	Re-Estimated FY2020	Budget FY2021
Interest	1,157	1,219	-	-	-
Transfer In	-	-	-	-	-
<b>Grand Total</b>	<b>1,157</b>	<b>1,219</b>	<b>-</b>	<b>-</b>	<b>-</b>

Police Retirement Fund Expenses	Actual FY2018	Actual FY2019	Budget FY2020	Re-Estimated FY2020	Budget FY2021
Transfer Out	12,500	25,000	25,000	25,000	16,422
<b>Grand Total</b>	<b>12,500</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	<b>16,422</b>

Beginning Fund Balance		65,203	41,422	41,422	16,422
Revenues		1,219	-	-	-
Expenditures		25,000	25,000	25,000	16,422
Final Fund Balance		41,422	16,422	16,422	0



# General Obligation Debt Service Fund

## Fund: 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 FY2020 was \$0.89 per \$1000. In FY2021, the levy will be \$0.87

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. In FY2020, Bond issues 2011E and 2012A were refinanced to save the City approximately \$200,000 in interest costs. The new bond series is designated 2019A.

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

### Department Budget Overview:

General Obligation Debt Service Revenues	Actual FY2018	Actual FY2019	Budget FY2020	Re-Estimated FY2020	Budget FY2021
Property Taxes	721,355	615,156	555,690	555,690	559,320
Property Taxes-Backfill	-	12,856	13,684	13,684	10,806
Assessments	26,708	20,646	-	18,000	-
IMU Contribution	-	156,500	83,200	54,000	54,000
Miscellaneous	-	-	-	-	-
Proceeds from Debt	-	-	4,696,098	13,352	-
Transfer In	148,000	93,100	63,900	63,900	63,900
Transfer In-TIF	1,012,895	1,014,521	1,079,086	1,079,086	1,060,601
<b>Grand Total</b>	<b>1,908,958</b>	<b>1,912,779</b>	<b>6,491,658</b>	<b>1,797,712</b>	<b>1,748,627</b>

General Obligation Debt Service Expenses	Actual FY2018	Actual FY2019	Budget FY2020	Re-Estimated FY2020	Budget FY2021
Debt Service Fees	10,104	543	45,598	80,000	5,000
Interest Payment	278,425	262,045	235,145	310,955	193,373
Principal Payment	1,945,000	1,800,000	6,490,000	1,815,000	1,540,000
<b>Grand Total</b>	<b>2,233,529</b>	<b>2,062,588</b>	<b>6,770,743</b>	<b>2,205,955</b>	<b>1,738,373</b>

Beginning Fund Balance		1,176,005	1,026,196	1,026,196	617,953
Revenues		1,912,779	6,491,658	1,797,712	1,748,627
Expenditures		2,062,588	6,770,743	2,205,955	1,738,373
Final Fund Balance		1,026,196	747,111	617,953	628,207



# 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 \$850,000. In FY2021, it is anticipated that the City will borrow funds towards the Downtown Square Streetscape project and half of the cost of the aerial vehicle. Funding in the form of grants are always sought by the Fire Department to defray these costs.

A spreadsheet showing Vehicle and Equipment for FY2021 and the next several fiscal years is included in the Capital Improvement Plan section.

### **Recent Accomplishments**

- A reconfiguration of the large front office at city hall and the bunk area to provide more adequate office space and rest area for fulltime Fire and EMS personnel
- Information Technology Department: email exchange server, annual 25-unit computer replacement, electronic door locks
- Police: Programmable door locks, camera system upgrade, 2 Police SUV units and one detective vehicle
- Fire: Purchase of a new water tender vehicle and hydraulic extraction tools
- Parks: Replacement of a Ford F-350 vehicle, John Deere tractor, mower and Bobcat vehicle
- Streets: Replacement street sweeper and F450 pickup
- Sewer: Two lift station pumps

## Future Goals

- Information Technology: Annual 25-unit Computer Replacement and upgrade phone system
- Police: 3 SUVs units.
- Fire: Aerial ladder truck
- Parks: F-250 pickup truck
- Recreation: Dodge Caravan
- Streets: dump truck and plow, new grader
- Sanitary Sewer: Replacement F-150 pickup, new Bobcat vehicle, two replacement lift station pumps

## Department Budget Overview

Vehicle and Equipment Revenue	Actual FY2018	Actual FY2019	Budget FY2020	Re-Estimated FY2020	Budget FY2021
Use of Money and Property	28,574	-	-	-	-
Transfer In	695,847	920,558	774,416	748,388	972,046
Miscellaneous	-	4,928	-	54,340	-
Property Tax	226,128	-	-	-	-
<b>Grand Total</b>	<b>950,550</b>	<b>925,486</b>	<b>774,416</b>	<b>802,728</b>	<b>972,046</b>

Vehicle and Equipment Expenses	Actual FY2018	Actual FY2019	Budget FY2020	Re-Estimated FY2020	Budget FY2021
Police Vehicles and Equipment	-	72,487	136,500	126,333	98,796
Fire Vehicles and Equipment	373,167	144,845	445,730	445,730	850,000
EMS Vehicles and Equipment	-	212,372	-	-	-
General Government Vehicles and Equipment	208,753	84,580	260,946	260,946	173,750
Street Department Vehicles and Equipment	238,127	73,538	299,000	301,330	429,000
Sanitary Sewer Vehicles and Equipment	39,448	241,718	63,000	36,972	121,000
<b>Grand Total</b>	<b>859,495</b>	<b>829,539</b>	<b>1,205,176</b>	<b>1,171,311</b>	<b>1,672,546</b>

Beginning Fund Balance		1,062,658	1,158,605	1,158,605	790,022
Revenues		925,486	774,416	802,728	972,046
Expenditures		829,539	1,205,176	1,171,311	1,672,546
Final Fund Balance		1,158,605	727,845	790,022	89,522

**VEHICLES & EQUIPMENT CAPITAL IMPROVEMENT PLAN - FUND 190**

	<b>FY20</b>	<b>FY21</b>	<b>FY22</b>	<b>FY23</b>	<b>FY24</b>	<b>FY25</b>
<b>CITY HALL/PUBLIC SAFETY BUILDING</b>						
<i>Front Office/Fire Department Bunk Room Renovation</i>	108,730					
<b>COMMUNITY DEVELOPMENT</b>						
<i>Ford F150</i>			25,000			
<b>IT</b>						
<i>Email Exchange Server - In House</i>	17,366					
<i>Computer Replacement</i>	22,500	21,250	22,500	22,500	22,500	22,500
<i>Main Switch Stack</i>						
<i>Firewall Upgrade</i>						
<i>Disaster Recovery Blade Replacement</i>	12,000	12,000	8,000			
<i>Network Security Drive</i>			6,500			
<i>Phone System Upgrade/Maintenance</i>	1,500	60,000				
<i>New Leightronix Box</i>		12,000				
<i>Electronic Door Locks</i>	48,159					
<i>Public Computer Lab Replacements</i>		6,500				
<b>POLICE (Vehicles on 4-year Rotation)</b>						
<i>Replace Programmable Door Locks</i>	12,469					
<i>Computer Equipment with Prairie Meadows Grant</i>	23,000					
<i>SUV 201 2020 Ford Explorer (Replace 151)</i>	32,932					
<i>SUV 202 2020 Ford Explorer (Add on)</i>	32,932					
<i>SUV 211 2021 Ford Explorer (Add on)</i>		32,932				
<i>SUV 212 2021 Ford Explorer (Replace 161)</i>		32,932				
<i>SUV 213 2021 Ford Explorer (Add on)</i>		32,932				
<i>SUV 221 2022 Ford Explorer (Replace 171)</i>			32,932			
<i>SUV 222 2022 Ford Explorer (Replace 172)</i>			32,932			
<i>SUV 231 2023 Ford Explorer (Replace 181)</i>				32,932		
<i>SUV 232 2023 Ford Explorer (Replace 182)</i>				32,932		
<i>Car 21 Detective replacement</i>	25,000					
<i>Car 45 Detective Replacement</i>			25,000			
<i>SUV 241 2024 Ford Explorer (replace 201)</i>					36,000	
<i>SUV 242 2024 Ford Explorer (replace 202)</i>					36,000	
<i>SUV 251 2025 Ford Explorer (replace 211)</i>						37,000
<i>SUV 252 2025 Ford Explorer (replace 212)</i>						37,000
<i>SUV 253 2025 Ford Explorer (replace 213)</i>						37,000
<b>FIRE</b>						
<i>Tender #335</i>	262,018					
<i>Hydraulic Extraction Tools</i>	37,000					
<i>Truck #334 (aerial)</i>		850,000				
<i>50 Portable Radios for P25</i>			100,000			

**VEHICLES & EQUIPMENT CAPITAL IMPROVEMENT PLAN - FUND 190**

	FY20	FY21	FY22	FY23	FY24	FY25
<b>Command Vehicle (with Equipment)</b>						
<i>Thermal Imaging Units (3)</i>				30,000		
<i>Fire Safety Trailer</i>					75,000	
<b>Engine #333</b>						
<i>Engine #332</i>				475,000		
<i>Engine #331</i>					475,000	
<b>AMBULANCE (Medic Units:3 Yr. Rotation)</b>						
<i>Medical Monitors</i>			130,000			
<i>2016 Ford Chassis Ambulance (Medic Unit 245)</i>						
<i>2012 Ford Chassis Ambulance (Medic Unit 246)</i>			218,000			
<i>2014 Ford Chassis Ambulance (Medic Unit 247)</i>						218,000
<i>2018 Dodge Chassis Ambulance (Medic Unit 248)</i>						
<b>LIBRARY</b>						
<i>Drop Box</i>						
<i>Circulation System</i>						
<b>PARKS</b>						
<i>1998 F150</i>						
<i>2003 Ford F-350 (dump box)</i>	37,621					
<i>2006 F-250 4x4 Truck with Plow</i>		37,000				
<i>2007 F150 (downtown beautifcation)</i>			15,000			
<i>2009 F150 4x2</i>				25,000		
<i>2000 JD 6110 w/loader/2000 Land Pride</i>	68,770					
<i>2005 Kubota L4630</i>	35,000					
<i>2007 Bobcat 2200S</i>	17,288					
<i>2015 VenTrac</i>				40,000		
<b>RECREATION</b>						
<i>2005 Dodge Caravan</i>		25,000				
<i>John Deere 4320</i>				25,000		
<b>STREETS</b>						
<i>2014 Elgin Street Sweeper</i>	256,330					300,000
<i>2000 Ford F450 Crew Cab</i>	45,000					
<i>2006 International Dump/Plow Equipment</i>		155,217				
<i>2007 International Dump/Plow Equipment</i>				175,000		
<i>2007 International Dump/Plow Equipment</i>			175,000			
<i>1998 Bobcat Skid Loader (Case Track Loader to replace) (compact Wheel Loader)</i>					75,000	
<i>2007 310 John Deere Backhoe</i>			125,000			
<i>2003 Case Maintainer</i>		179,647				

**VEHICLES & EQUIPMENT CAPITAL IMPROVEMENT PLAN - FUND 190**

	FY20	FY21	FY22	FY23	FY24	FY25
<i>Skid loader snow pusher</i>		4,000				
<i>Wheel loader snow pusher</i>					150,000	
<b>WPC</b>						
<i>2014 F250 4x4 w/ Snow Plow</i>					38,000	
<i>Ford F-150 2012</i>		28,000				
<i>Vactor Jet Vac 2011</i>					410,000	
<i>Ford F-550 2007 w/ Service Body</i>			91,000			
<i>BOBCAT UTV (replacing Kubota and IH Tractor)</i>		63,000				
<i>2 New Lift Station Pumps for Backup per year</i>	36,971	30,000	30,000	30,000	30,000	30,000
<i>Push Camera</i>						
<b>TOTAL</b>	<b>1,132,585</b>	<b>1,582,410</b>	<b>1,036,864</b>	<b>888,364</b>	<b>1,347,500</b>	<b>681,500</b>

**FUNDING SOURCE TOTALS**

	FY20	FY21	FY22	FY23	FY24	FY25
<b>Fund 190 Beginning Balance</b>	1,158,605	828,348	642,984	454,984	429,984	449,984
<i>Transfer from General Gov. (001)</i>						
<i>Transfer from IT</i>	65,916	105,250	37,000	22,500	22,500	22,500
<i>Transfer from Police (011)</i>	113,500	98,796	90,864	65,864	72,000	111,000
<i>Transfer from Fire (015)</i>	100,000	100,000	100,000	100,000	100,000	100,000
<i>Transfer from Ambulance (016)</i>	40,000	100,000	100,000	100,000	100,000	100,000
<i>Transfer from Library (041)</i>						
<i>Transfer from Parks &amp; Recreation (042)</i>	113,000	62,000	15,000	90,000		
<i>Transfer from RUT (110)</i>	154,000	260,000	260,000	260,000	260,000	260,000
<i>Transfer from WWTP</i>	36,572	121,000	121,000		478,000	30,000
<b>Total Transfer In</b>	<b>622,988</b>	<b>847,046</b>	<b>723,864</b>	<b>638,364</b>	<b>1,032,500</b>	
<i>Property Tax</i>	125,000	125,000	125,000	200,000	275,000	275,000
<i>Sale of Equipment</i>						
<i>Donations/Grants</i>	54,340			25,000	60,000	
<i>Bond Notes</i>		425,000				
<b>Less Purchases</b>	<b>(1,132,585)</b>	<b>(1,582,410)</b>	<b>(1,036,864)</b>	<b>(888,364)</b>	<b>(1,347,500)</b>	<b>(681,500)</b>
<b>Ending Balance</b>	<b>828,348</b>	<b>642,984</b>	<b>454,984</b>	<b>429,984</b>	<b>449,984</b>	<b>43,484</b>



# 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 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**

- Library: Wall repair and painting
- Parks: Continued fight against Ash Borer with continued ash tree removal, Trail improvements along Hillcrest and West Iowa Avenue
- Aquatic Center: Pump Replacement pumps on yellow and blue slides, PA system replacement, pool painting.

### **Future Goals**

- City Hall: Architectural services for new city hall
- Library: circulation desk improvements and replacement HVAC compressor
- Parks: Last year of Ash tree removal; Moats Park restroom replacement, Jerry Kelley trail improvements
- Aquatic Center: slide refurbish and pool steps repair

## Department Budget Overview

General Fund Capital Projects Revenue	Actual FY2018	Actual FY2019	Budget FY2020	Re-Estimated FY2020	Budget FY2021
Use of Money and Property	-	-	-	-	-
State Grants	316,735	988	280,000	280,000	-
Miscellaneous	38,340	16,480	15,000	15,000	-
Bond Proceeds	-	-	-	-	-
Refunds/Reimbursements	-	110	15,000	15,000	-
Transfer In	45,000	89,630	469,800	469,800	179,000
Transfer In-Property Tax	-	178,760	-	-	225,000
Transfer In-TIF	-	-	-	-	-
<b>Grand Total</b>	<b>400,075</b>	<b>285,968</b>	<b>779,800</b>	<b>779,800</b>	<b>404,000</b>

General Fund Capital Projects Expenses	Actual FY2018	Actual FY2019	Budget FY2020	Re-Estimated FY2020	Budget FY2021
Public Safety Capital Outlay	77,889	2,716	-	-	-
Culture and Recreation Capital Outlay	93,412	132,523	913,511	913,511	254,000
General Government Capital Expenses	2,812	16,800	-	-	75,000
Capital Outlay	145,948	4,214	-	-	-
Business Type Capital Outlay	164,282	-	-	-	-
Streets Capital Outlay	4,900	-	-	-	-
<b>Grand Total</b>	<b>489,243</b>	<b>156,252</b>	<b>913,511</b>	<b>913,511</b>	<b>329,000</b>

Beginning Fund Balance		546,657	676,373	676,373	542,662
Revenues		285,968	779,800	779,800	404,000
Expenditures		156,252	913,511	913,511	329,000
Final Fund Balance		676,373	542,662	542,662	617,662

**INFRASTRUCTURE CAPITAL IMPROVEMENT PLAN**

<b>(General Fund) Last Updated: 6/5/2020</b>	<b>FY20</b>	<b>FY21</b>	<b>FY22</b>	<b>FY23</b>	<b>FY24</b>	<b>FY25</b>
<b>CITY HALL/PUBLIC SAFETY BUILDING</b>						
<i>Architectural Services to Deliver Proposal on City Hall Building</i>		75,000				
<i>Elevator</i>						
<b>BRUSH FACILITY</b>						
<i>Moving Brush Facility</i>						
<b>LIBRARY</b>						
<i>Wall Repair and Painting</i>	15,412					
<i>HVAC Compressor (will be moved to FY20)</i>		11,285				
<i>Lighting Replacement</i>			30,000			
<i>Library Boiler Replacement</i>			60,000			
<i>Circulation Desk Replacement</i>		25,000				
<i>Flooring Replacement, entryway and Rooms A &amp; B</i>				20,000		
<i>Public Bathroom Upgrades</i>					20,000	
<i>Roof</i>						40,000
<i>Library Chiller Replacement</i>						80,000
<b>PARKS</b>						
<i>EAB Program</i>	19,800	20,000				
<i>Pickard Park Entrance Signage/Lighting</i>	25,000					
<i>Pickard Youth Softball Complex Field/Irrigation</i>	20,000					
<i>Moats Restroom Replacement</i>	25,000	100,000				
<i>Trails - E Hillcrest</i>	165,000		98,000			
<i>Jerry Kelley Trail Expansion (Memorial Park to Kenwood)</i>	553,711					
<i>Jerry Kelley Trail (Iowa Avenue from Kenwood to Steven Court)</i>		58,000	355,200			
<i>McVay Connect to BF Trails - Area 7 (15th Street to Balloon Field)</i>				382,000	178,750	
<b>REC</b>						
<i>Roof (estimated for FY 45)</i>						
<b>POOL</b>						
<i>Pump Replacement - Yellow Slide</i>						
<i>Pump Replacement - Blue Slide</i>	10,566					
<i>Pool Bath House and Pump Room Roofs</i>			30,000			
<i>Overhead PA/Sound System Replacement/Upgrade</i>	6,392					
<i>Pool Deck Concrete Replacement - Shallow Pool perimeter</i>						
<i>Pool Painting (Last done in April 2015)</i>	44,475					
<i>Slide Refurb</i>		10,000		45,000		
<i>Pool Steps</i>		41,000				

**GENERAL FUND PROJECTS FUNDING SOURCE TOTALS**

	<b>FY 20</b>	<b>FY 21</b>	<b>FY 22</b>	<b>FY 23</b>	<b>FY24</b>	<b>FY25</b>
<b>Fund 301 Beginning Balance</b>	676,373	545,350	595,350	720,350	845,350	970,350
<b>Refunds/Reimbursements</b>						
<b>Donations</b>						
<b>Transfer from General Gov. (001)</b>						
<b>Transfer from Library</b>	15,000	11,285	90,000	20,000	20,000	120,000
<b>Transfer From Parks</b>	89,900	20,000	98,000	382,000	178,750	
<b>Transfer from P&amp;R for Moats RR</b>	25,000	25,000				
<b>Transfer from Parks for JK Trail</b>	55,000	58,000	355,200			
<b>Transfer from P&amp;R for Hilcrest Trail</b>	95,000					
<b>Transfer from P&amp;R for EAB</b>						
<b>Transfer from Pool</b>	61,433	51,000	30,000	45,000		
<b>Total Transfers</b>	341,333	165,285	573,200	447,000	198,750	120,000
<b>Property Tax Revenues</b>						
	125,000	225,000	125,000	125,000	125,000	125,000
<b>GO Borrowing</b>						
<b>State/Federal Grants</b>	280,000					
<b>Property Owners Contributions/Assessments</b>	8,000					
<b>Donations</b>						
<b>Less CIP Costs (not including Traffic/Streets)</b>	(885,356)	(340,285)	(573,200)	(447,000)	(198,750)	(120,000)
<b>ENDING FUND BALANCE</b>	545,350	595,350	720,350	845,350	970,350	1,095,350



# 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

### **Future Goals**

- Paving Improvements to Iowa Avenue
- Improvements to Hillcrest Avenue
- Improvements to K Street

## Department Budget Overview

Street Capital Projects Expense	Actual FY2018	Actual FY2019	Budget FY2020	Re-Estimated FY2020	Budget FY2021
Use of Money and Property	-	-	-	-	-
Federal Grants	-	-	627,238	627,238	-
State Grants	142,921	-	201,600	201,600	-
Bond Proceeds	-	-	-	-	-
Refunds/Reimbursements	25,898	5,706	-	-	-
Transfer In	421,067	252,000	262,000	262,000	490,000
Transfer In-TIF	-	-	867,237	867,237	-
<b>Grand Total</b>	<b>589,886</b>	<b>257,706</b>	<b>1,958,075</b>	<b>1,958,075</b>	<b>490,000</b>

Street Capital Projects Expense	Actual FY2018	Actual FY2019	Budget FY2020	Re-Estimated FY2020	Budget FY2021
Engineering	-	48,226	72,000	125,000	50,000
June 2018 Storm Event	30,714	72,852	-	-	-
Streets Capital Outlay	438,161	575,488	1,884,475	1,708,139	190,000
<b>Grand Total</b>	<b>468,876</b>	<b>696,565</b>	<b>1,956,475</b>	<b>1,833,139</b>	<b>240,000</b>

Beginning Fund Balance		239,718	(199,142)	(199,142)	(74,206)
Revenues		257,706	1,958,075	1,958,075	490,000
Expenditures		696,565	1,956,475	1,833,139	240,000
Final Fund Balance		(199,142)	(197,542)	(74,206)	175,794

INFRASTRUCTURE CAPITAL IMPROVEMENT PLAN						
(Streets)	FY20	FY21	FY22	FY23	FY24	FY25
<b>COMMUNITY DEVELOPMENT</b>						
<i>ST-2: Iowa Avenue Extension for Missouri Valley JATC</i>	1,494,475					
<i>Downtown Streetscape</i>		2,000,000	2,700,000			
<b>TRAFFIC SIGNALIZATION</b>						
<i>ST-5: Traffic Signal Timing Updates (US65 &amp; IA92)</i>	160,000					
<b>STREETS</b>						
<i>Major Capital Improvement Projects</i>						
<i>ST-1: Hillcrest Avenue Reconstruction</i>	20,000		470,000	2,510,000	1,542,500	
<i>ST-3: North 14th Street Improvements</i>						
<i>ST-6: K Street Roadway Improvements</i>	40,000		3,194,000	1,150,000		
<i>Capital Reconstruction/Preventive Maintenance</i>						
<i>ST-7: Pavement Indexing</i>	12,000	15,000				
<i>Ashland--Reconstruction 9th St East to HS</i>	75,000					
<i>Iowa Avenue--N 1st Street East to Jefferson Way</i>	155,000					
<i>Clinton Street (Reconstruction Howard to Buxton)</i>		175,000				
<i>W Lincoln St--Reconstruction E Street east to C Street</i>			262,000			
<i>Apple Drive-Reconstruction Philip Pl North to Rolling Vista</i>				260,000		
<i>Capital Reconstruction/Preventive Maintenance TBD</i>					260,000	260,000
<b>TOTAL</b>	1,956,475	2,190,000	6,626,000	3,920,000	1,802,500	260,000

STREET PROJECTS FUNDING SOURCE TOTALS						
	FY 20	FY 21	FY 22	FY 23	FY 24	FY25
<i>Fund 321 Beginning Balance</i>	(199,142)	(97,542)	6,624,958	3,592,958	1,162,958	310,458
<i>State/Federal Grants</i>	928,838			1,000,000	700,000	
<i>Transfer from RUT (110) (Restricted)</i>	262,000	250,000	250,000	250,000	250,000	250,000
<i>Transfer from Gas Franchise (099)</i>		240,000		240,000		240,000
<i>Transfer from General Gov. (001)</i>						
<i>Transfer from IMU for Infrastructure</i>						
<i>Transfer from TIF</i>	867,237					
<i>Other Revenue</i>						
<i>GO Borrowing</i>		8,422,500	3,344,000			
<i>Less Streets/Traffic Control costs (Actual/Above)</i>	(1,956,475)	(2,190,000)	(6,626,000)	(3,920,000)	(1,802,500)	(260,000)
<b>ENDING FUND BALANCE</b>	(97,542)	6,624,958	3,592,958	1,162,958	310,458	540,458



# Downtown Square Streetscape

**Fund(s): 322**

**General Information:**

This fund is being used to track revenue and expenses for the Downtown Square Streetscape Project. With the replacement of the Warren County courthouse in the center of the Square, it is the intent of the City to greatly improve the look of the Square to encourage more business development and foot traffic.

**Department Budget Overview**

Square Streetscape Revenues	Actual FY2018	Actual FY2019	Budget FY2020	Re-Estimated FY2020	Budget FY2021
Use of Money and Property	-	-	-	-	-
Charge for Service	-	-	-	-	-
Bond Proceeds	-	-	-	-	4,400,000
<b>Grand Total</b>	-	-	-	-	<b>4,400,000</b>

Square Streetscape Expenses	Actual FY2018	Actual FY2019	Budget FY2020	Re-Estimated FY2020	Budget FY2021
Capital Projects	-	-	-	-	2,000,000
<b>Grand Total</b>	-	-	-	-	<b>2,000,000</b>

Beginning Fund Balance	-	-	-	-	-
Revenues	-	-	-	-	4,400,000
Expenditures	-	-	-	-	2,000,000
<b>Final Fund Balance</b>	-	-	-	-	<b>2,400,000</b>



# 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 be 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.

### Department Budget Overview

D&D Fund Revenues	Actual FY2018	Actual FY2019	Budget FY2020	Re-Estimated FY2020	Budget FY2021
Use of Money and Property	11	20,210	-	109,848	-
Charge for Service	-	-	-	-	-
Transfer In-Property Tax	-	11,111	-	-	-
Transfer In-TIF	20,000	0	-	-	-
<b>Grand Total</b>	<b>20,011</b>	<b>31,321</b>	<b>-</b>	<b>109,848</b>	<b>-</b>

D&D Fund Expense	Actual FY2018	Actual FY2019	Budget FY2020	Re-Estimated FY2020	Budget FY2021
Capital Projects	5,092	7,722	10,000	300	-
<b>Grand Total</b>	<b>5,092</b>	<b>7,722</b>	<b>10,000</b>	<b>300</b>	<b>-</b>

Beginning Fund Balance		(42,551)	(18,952)	(18,952)	90,596
Revenues		31,321	-	109,848	-
Expenditures		7,722	10,000	300	-
Final Fund Balance		(18,952)	(28,952)	90,596	90,596



# 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

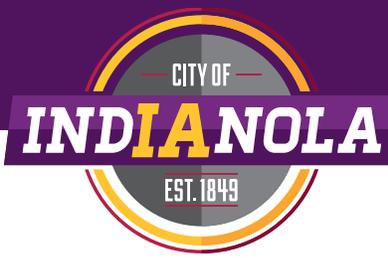
- Continued development of a storm water plan
- Storm water improvements on K Street, S & T Streets, North Y Street, Buxton Avenue and J Street

### Future Goals

- Continued development of a storm water plan
- A review of the stormwater utility to ensure correct billing and rate levels

### Department Budget Overview

Storm Sewer Utility Revenue	Actual FY2018	Actual FY2019	Budget FY2020	Re-Estimated FY2020	Budget FY2021
<b>Number of Customers</b>					
Residential	4,776	4,960	4,940	4,940	4,940
Commercial	343	368	389	389	389
Fees/Fines/Reimbursements	207,251	211,051	204,000	200,000	210,000
Bond Proceeds	-	-	-	-	-
<b>Grand Total</b>	<b>207,251</b>	<b>211,051</b>	<b>204,000</b>	<b>200,000</b>	<b>210,000</b>
Storm Sewer Utility Expenses	Actual FY2018	Actual FY2019	Budget FY2020	Re-Estimated FY2020	Budget FY2021
Repair/Maintenance/Utilities	442	3,188	-	-	-
Contractual	210,413	72,080	8,344	108,910	40,000
Supplies	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Capital Outlay	-	70,749	548,000	300,000	145,000
Transfer Out	64,900	63,900	73,471	73,471	73,103
<b>Grand Total</b>	<b>275,755</b>	<b>209,916</b>	<b>629,815</b>	<b>482,381</b>	<b>258,103</b>
Beginning Fund Balance		547,719	548,854	548,854	266,473
Revenues		211,051	204,000	200,000	210,000
Expenditures		209,916	629,815	482,381	258,103
Final Fund Balance		548,854	123,039	266,473	218,370



# 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:

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>

Another \$0.20 per household increase was requested in the spring of 2020 on top of the increase requested.

### Department Budget Overview

Recycling Revenue	Actual FY2018	Actual FY2019	Budget FY2020	Re-Estimated FY2020	Budget FY2021
<b>Number of Customers</b>					
Single-Family Homes	5,501	5,715	5,625	5,625	5,625
Multi-Family Residences	861	613	494	494	494
Fees/Fines/Reimbursements	228,088	279,752	282,562	288,000	288,000
<b>Grand Total</b>	<b>228,088</b>	<b>279,752</b>	<b>282,562</b>	<b>288,000</b>	<b>288,000</b>

Recycling Expenses	Actual FY2018	Actual FY2019	Budget FY2020	Re-Estimated FY2020	Budget FY2021
Contractual	195,795	257,145	272,844	273,128	268,840
Supplies	-	-	-	-	-
Refund/Reimbursement	-	-	-	-	-
Transfer Out	16,180	8,072	9,571	9,128	9,602
<b>Grand Total</b>	<b>211,975</b>	<b>265,216</b>	<b>282,415</b>	<b>282,256</b>	<b>278,442</b>

Beginning Fund Balance		117,488	132,024	132,024	137,768
Revenues		279,752	282,562	288,000	288,000
Expenditures		265,216	282,415	282,256	278,442
<b>Final Fund Balance</b>		<b>132,024</b>	<b>132,171</b>	<b>137,768</b>	<b>147,326</b>



# 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: Water Resource Recovery Facility 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 department has completed upgrades to four of the seven lift stations which includes the new Quail Meadows 3 lift station that is currently under construction. The other three lift stations will be upgraded in FY21 with new controls for reliability since the current controls are now obsolete. Staff continues to perform annual maintenance such as lining sewer mains to reduce infiltration of storm water and manhole repairs. The department is assisting the city's sanitary sewer engineering firm, H.R. Green, in updating the city's Sanitary Sewer Model to lessen the amount of Infiltration and Inflow (I&I).

## **Recent Accomplishments**

- Received approval from IDNR and Warren Co. Board of Adjustments for the construction of the new wastewater plant, Water Resource Recovery Facility (WRRF) which started April 1, 2020
- McCord and Plainview Lift Station Controls Upgraded
- Cleaned and Televised 47,850 feet of sewer lines
- Repaired 20 manholes and hired a contractor to seal the inside of 14 manholes to reduce infiltration
- Lined 2,380 feet of sewer main and 53 lateral connections to reduce infiltration
- Installed new manhole on Scott Felton Rd that was never there to gain access for maintenance on the sewer main
- Updating the city's Sanitary Sewer Model
- Conducted Vision/Values Team Charter
- Replaced 6" sewer main on W 3rd St that causes backup issues during heavy rains with an 8" sewer main
- Started construction of the new Quail Meadows 3 lift station that will replace the current lift station that is undersized for the new development north of current lift station

## Future Goals

- Clean and televise 50,000 feet of sanitary and 5,000 feet of storm sewer during FY21 (hire contractor)
- Line approximately 2,500 feet of sewer lines and 60 lateral connections to reduce I&I (hire contractor)
- Repair 30 manhole boxouts with new castings, lids and spacer rings to reduce I&I (city staff perform work)
- Line approximately 20 manholes from top to bottom to reduce I&I (hire contractor)
- New South Plant Lift Station – install new controls, 3 pumps and bigger wet well for storage
- Upgrade the obsolete controls at the N 65/69 Lift Station
- Upgrade the obsolete controls, add flow meter and run fiber to Wesley Lift Station so the station can be monitored using the SCADA system. This is the only station not hooked up to the SCADA system at the plant.

## Performance Measures

	<b>Actual FY2019</b>	<b>Actual FY2020</b>	<b>Estimated FY2021</b>	<b>Projected FY2022</b>
<i>Sanitary Sewer Manhole Repaired</i>	60	34	40	40
<i>Lift Stations Maintained</i>	7	7	7	7
<i>Influent Treated (million gallons)</i>	671.7	735.1	701.7	760.0
<i>Effluent Discharged (million gallons)</i>	623.5	673.6	663.8	700.0

## Number of Customers

	<b>Actual FY2018</b>	<b>Actual FY2019</b>	<b>Estimated FY2020</b>	<b>Projected FY2021</b>
<i>Sewer (Normal Domestic Strength)</i>	5,165	5,220	5,285	5,300
<i>Sewer-High Strength</i>	4	4	4	4
<i>Sewer-High Strength Non-Residential</i>	458	457	457	457
<i>Sewer-Non-Residential</i>	53	54	54	54

## Sanitary Sewer Fund Budget Overview

### Fund 610: Sanitary Sewer Operating

Sanitary Sewer Operating Revenue	Actual FY2018	Actual FY2019	Budget FY2020	Re-Estimated FY2020	Budget FY2021
Grant	-	-	-	-	-
Fees/Fines/Reimbursements	10	182	-	-	-
Transfer In	1,681,169	1,633,587	1,650,000	1,650,000	1,900,000
<b>Grand Total</b>	<b>1,681,179</b>	<b>1,633,769</b>	<b>1,650,000</b>	<b>1,650,000</b>	<b>1,900,000</b>

Sanitary Sewer General Operating Expense	Actual FY2018	Actual FY2019	Budget FY2020	Re-Estimated FY2020	Budget FY2021
Salaries	397,597	408,373	430,579	430,579	436,039
Benefits	193,797	179,649	227,594	227,594	204,160
Repair/Maintenance/Utilities	6,570	5,896	7,370	7,370	8,296
Contractual	133,880	218,920	182,799	175,149	220,162
Supplies	7,222	9,259	11,832	11,832	10,992
Refund/Reimbursement	4,298	438	10,000	10,000	5,000
Capital Outlay	-	-	-	-	-
Transfer Out	428,780	354,550	390,979	390,979	422,229
<b>Grand Total</b>	<b>1,172,144</b>	<b>1,177,085</b>	<b>1,261,152</b>	<b>1,253,502</b>	<b>1,306,878</b>

Sewer Collection System Operating Expense	Actual FY2018	Actual FY2019	Budget FY2020	Re-Estimated FY2020	Budget FY2021
Repair/Maintenance/Utilities	75,358	95,306	148,120	148,120	136,659
Contractual	5,295	5,250	7,308	7,308	7,356
Supplies	7,143	12,852	24,515	24,515	38,055
Refund/Reimbursement	-	-	-	-	-
Capital Outlay	-	-	11,300	11,300	14,570
<b>Grand Total</b>	<b>87,796</b>	<b>113,408</b>	<b>191,243</b>	<b>191,243</b>	<b>196,640</b>

Sewer Plant Operating Expenses	Actual FY2018	Actual FY2019	Budget FY2020	Re-Estimated FY2020	Budget FY2021
Benefits	335	720	880	880	880
Repair/Maintenance/Utilities	135,676	173,401	213,005	213,005	221,420
Contractual	83,108	122,903	146,662	146,662	144,862
Supplies	24,542	34,592	56,640	56,640	49,250
Capital Outlay	632	-	2,300	2,300	-
<b>Grand Total</b>	<b>244,293</b>	<b>331,615</b>	<b>419,487</b>	<b>419,487</b>	<b>416,412</b>

Beginning Fund Balance		971,579	983,241	983,241	769,009
Revenues		1,633,769	1,650,000	1,650,000	1,900,000
Expenditures		1,622,108	1,871,882	1,864,232	1,919,930
Final Fund Balance		983,241	761,359	769,009	749,078

### Fund 710: Sanitary Sewer Capital Budget Overview

Sanitary Sewer Capital Revenue	Actual FY2018	Actual FY2019	Budget FY2020	Re-Estimated FY2020	Budget FY2021
Use of Property and Money	92,422	111,932	40,300	40,300	93,756
Special Assessment	15,166	11,035	-	-	-
Sales Tax	54,635	69,261	46,000	46,000	70,000
Grant	-	-	-	-	-
Fees/Fines/Reimbursements	3,214,886	3,176,495	3,150,000	3,150,000	3,750,000
Bond Proceeds	1,918,075	1,112,292	-	-	-
Transfer In	-	-	-	-	500,000
<b>Grand Total</b>	<b>5,295,183</b>	<b>4,481,015</b>	<b>3,236,300</b>	<b>3,236,300</b>	<b>4,413,756</b>

Sanitary Sewer Capital Expense	Actual FY2018	Actual FY2019	Budget FY2020	Re-Estimated FY2020	Budget FY2021
Contractual	6,851	13,129	50,000	50,000	50,000
Capital Outlay	2,519,614	1,949,732	1,267,750	1,130,000	1,150,000
Transfer Out	2,503,585	2,755,525	2,563,397	2,563,397	2,959,400
<b>Grand Total</b>	<b>5,030,051</b>	<b>4,718,386</b>	<b>3,881,147</b>	<b>3,743,397</b>	<b>4,159,400</b>

Beginning Fund Balance		1,272,900	1,035,529	1,035,529	528,432
Revenues		4,481,015	3,236,300	3,236,300	4,413,756
Expenditures		4,718,386	3,881,147	3,743,397	4,159,400
Final Fund Balance		1,035,529	390,682	528,432	782,788

## Fund 771: Sanitary Sewer Reserve Budget Overview

Sanitary Sewer Reserve Revenue	Actual FY2018	Actual FY2019	Budget FY2020	Re-Estimated FY2020	Budget FY2021
Transfer In	0	0	0	0	0
<b>Grand Total</b>	-	-	-	-	-

Sanitary Sewer Reserve Expense	Actual FY2018	Actual FY2019	Budget FY2020	Re-Estimated FY2020	Budget FY2021
Transfer Out	0	0	0	0	0
<b>Grand Total</b>	-	-	-	-	-

Beginning Fund Balance		114,239	114,239	114,239	114,239
Revenues		-	-	-	-
Expenditures		-	-	-	-
<b>Final Fund Balance</b>		<b>114,239</b>	<b>114,239</b>	<b>114,239</b>	<b>114,239</b>

## Fund 781: Water Resource Recovery Facility (WRRF) Construction Budget Overview

WRRF Construction Revenue	Actual FY2018	Actual FY2019	Budget FY2020	Re-Estimated FY2020	Budget FY2021
Bond Proceeds	-	-	7,200,000	7,200,000	16,744,000
Transfer In	25,000	25,000	1,125,000	1,125,000	1,500,000
<b>Grand Total</b>	<b>25,000</b>	<b>25,000</b>	<b>8,325,000</b>	<b>8,325,000</b>	<b>18,244,000</b>

WRRF Construction Expense	Actual FY2018	Actual FY2019	Budget FY2020	Re-Estimated FY2020	Budget FY2021
Contractual	-	-	3,200,000	3,200,000	-
Capital Outlay	-	-	5,000,000	5,000,000	18,244,000
<b>Grand Total</b>	<b>-</b>	<b>-</b>	<b>8,200,000</b>	<b>8,200,000</b>	<b>18,244,000</b>

Beginning Fund Balance		417,572	442,572	442,572	567,572
Revenues		25,000	8,325,000	8,325,000	18,244,000
Expenditures		-	8,200,000	8,200,000	18,244,000
<b>Final Fund Balance</b>		<b>442,572</b>	<b>567,572</b>	<b>567,572</b>	<b>567,572</b>

## Fund 791: Sanitary Sewer Sinking Fund

Sanitary Sewer Sinking Fund Revenue	Actual FY2018	Actual FY2019	Budget FY2020	Re-Estimated FY2020	Budget FY2021
Transfer In	680,500	826,021	825,397	825,397	880,000
<b>Grand Total</b>	<b>680,500</b>	<b>826,021</b>	<b>825,397</b>	<b>825,397</b>	<b>880,000</b>

Sanitary Sewer Sinking Fund Expense	Actual FY2018	Actual FY2019	Budget FY2020	Re-Estimated FY2020	Budget FY2021
Debt Service Fees	21,314	23,663	30,207	30,207	28,963
Interest Payment	273,969	305,817	297,190	297,190	202,738
Principal Payment	473,000	486,000	498,000	498,000	647,820
<b>Grand Total</b>	<b>768,283</b>	<b>815,480</b>	<b>825,397</b>	<b>825,397</b>	<b>879,521</b>

Beginning Fund Balance		288,611	299,152	299,152	299,152
Revenues		826,021	825,397	825,397	880,000
Expenditures		815,480	825,397	825,397	879,521
<b>Final Fund Balance</b>		<b>299,152</b>	<b>299,152</b>	<b>299,152</b>	<b>299,632</b>



# 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.

#### Department Budget Overview

Health Insurance Revenue	Actual FY2018	Actual FY2019	Budget FY2020	Re-Estimated FY2020	Budget FY2021
Health Insurance Reimbursement	256,925	211,509	-	-	-
Employee Co-Pay Health Insuran	162,481	149,867	200,000	200,000	200,000
COBRA Health Insurance	43,667	42,194	25,000	50,000	50,000
Health Insurance Premiums	1,142,842	1,223,709	1,800,000	1,300,000	1,400,000
Refunds/Reimbursements	1,131	47,588	70,000	70,000	70,000
Dental Insurance Premiums	-	-	-	-	-
Vision Insurance Premiums	-	-	-	-	-
<b>Grand Total</b>	<b>1,607,046</b>	<b>1,674,868</b>	<b>2,095,000</b>	<b>1,620,000</b>	<b>1,720,000</b>
Health Insurance Expenses	Actual FY2018	Actual FY2019	Budget FY2020	Re-Estimated FY2020	Budget FY2021
Insurance	1,313,667	1,185,427	2,005,090	1,500,000	1,800,000
Dental Insurance	966	-	-	-	-
Vision Insurance	-	515	-	-	-
Misc Contractual	36,017	19,984	3,042	3,042	20,000
Refund/Reimbursement	-	1,124	-	-	-
<b>Grand Total</b>	<b>1,350,650</b>	<b>1,207,051</b>	<b>2,008,132</b>	<b>1,503,042</b>	<b>1,820,000</b>

Beginning Fund Balance	863,631	1,331,448	1,331,448	1,448,406
Revenues	1,674,868	2,095,000	1,620,000	1,720,000
Expenditures	1,207,051	2,008,132	1,503,042	1,820,000
Final Fund Balance	1,331,448	1,418,316	1,448,406	1,348,406

## 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 FY2018	Actual FY2019	Budget FY2020	Re-Estimated FY2020	Budget FY2021
Transfer In	-	-	-	-	-
<b>Grand Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Health Reimbursement Account Expenses	Actual FY2018	Actual FY2019	Budget FY2020	Re-Estimated FY2020	Budget FY2021
HRA Active Administration	3,540	1,979	-	690	-
HRA Active Claims	39,986	79,178	-	28,237	-
HRA Terminated Administration	1,278	263	-	-	-
HRA Terminated Claims	16,501	40,935	-	2,047	-
<b>Grand Total</b>	<b>61,304</b>	<b>122,355</b>	<b>-</b>	<b>30,973</b>	<b>-</b>

Beginning Fund Balance		189,912	67,558	67,558	36,584
Revenues		-	-	-	-
Expenditures		122,355	0	30,973	-
Final Fund Balance		67,558	67,558	36,584	36,584

## Fund 840: Flex/Short-Term Disability Fund

### General Information:

Fund 840 was established to account for premium costs for some employee flexible spending and Short-Term Disability insurance.

### Current Trends and Issues:

In FY2019, the City decided to make payments directly from department funds for the cost of short-term disabilities. Only two other employees use this fund for a flexible spending benefit that is no longer offered. 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-Short-term Disability Revenue	Actual FY2018	Actual FY2019	Budget FY2020	Re-Estimated FY2020	Budget FY2021
Refunds/Reimbursements	12,323	6,334	-	7,000	7,000
Transfer In	3,276	282	-	-	-
<b>Grand Total</b>	<b>15,599</b>	<b>6,616</b>	<b>-</b>	<b>7,000</b>	<b>7,000</b>

Flex-Short-term Disability Expense	Actual FY2018	Actual FY2019	Budget FY2020	Re-Estimated FY2020	Budget FY2021
Flex--Dependent Care	12,112	8,581	-	7,000	7,000
Flex--Medical	561	-	-	-	-
Flex--STD	20,450	8,629	-	-	-
<b>Grand Total</b>	<b>33,122</b>	<b>17,209</b>	<b>-</b>	<b>7,000</b>	<b>7,000</b>

Beginning Fund Balance		197,415	186,822	186,822	186,822
Revenues		6,616	-	7,000	7,000
Expenditures		17,209	-	7,000	7,000
Final Fund Balance		186,822	186,822	186,822	186,822

## **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.

### **Department Budget Overview**

<b>Liability Insurance Reserve Revenue</b>	<b>Actual FY2018</b>	<b>Actual FY2019</b>	<b>Budget FY2020</b>	<b>Re-Estimated FY2020</b>	<b>Budget FY2021</b>
Use of Money and Property	353	306	-	124	-
Refunds/Reimbursements	792	14,532	5,000	5,000	5,000
Transfer In	-	-	-	-	-
<b>Grand Total</b>	<b>1,145</b>	<b>14,838</b>	<b>5,000</b>	<b>5,124</b>	<b>5,000</b>

<b>Liability Insurance Reserve Expenses</b>	<b>Actual FY2018</b>	<b>Actual FY2019</b>	<b>Budget FY2020</b>	<b>Re-Estimated FY2020</b>	<b>Budget FY2021</b>
Insurance Claims/Deductibles-Police	10,000	(461)	500	500	500
Insurance Claims/Deductibles-Fire	-	-	500	3,000	500
Insurance Claims/Deductibles-EMS	-	7,932	500	500	500
Insurance Claims/Deductibles-Streets	32	2,232	500	500	500
Insurance Claims/Deductibles-Library	-	316	250	250	250
Insurance Claims/Deductibles-Parks	-	-	250	250	250
Insurance Claims/Deductibles-General Government	-	-	250	2,000	250
Insurance Claims/Deductibles-Sanitary Sewer	-	-	250	7,500	250
Insurance Claims/Deductibles-Other	-	-	-	-	-
<b>Grand Total</b>	<b>10,032</b>	<b>10,020</b>	<b>3,000</b>	<b>14,500</b>	<b>3,000</b>

Beginning Fund Balance		22,243	27,062	27,062	17,686
Revenues		14,838	5,000	5,124	5,000
Expenditures		10,020	3,000	14,500	3,000
Final Fund Balance		27,062	29,062	17,686	19,686

---

---

# XIV. Appendix 1: Glossary of Terms

---

---



FISCAL YEAR  
**2020-21**

---

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.

**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.

**Expenditure** - Funds paid out by the City.

**EMS** - Emergency Medical Services

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

**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.

**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; and 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.

---

---

# XV. Appendix 2: Statewide City Tax Rate Survey

---

---



FISCAL YEAR  
**2020-21**

---

BUDGET  
DOCUMENT

**FY2020 City Tax Rates**

**(Population 6,500+ and Estherville, Oelwein, Polk City, Adel and Bondurant)**

City	2010 Census	Tax Valuation	General Fund	Debt Service	Tax Rate	Rank
CLEAR LAKE	7,777	563,170,529	7.50587	0.38639	9.70000	1
POLK CITY	3,418	246,267,603	8.10000	1.32093	9.91227	2
ALTOONA	14,541	899,956,888	8.10000	0.39142	9.94369	3
AMES	58,965	3,079,908,598	5.52509	3.19314	10.02557	4
CLIVE	17,506	1,465,388,536	7.07193	1.48249	10.14475	5
PELLA	10,352	524,613,452	8.10000	0.00000	10.20000	6
DUBUQUE	57,637	2,542,043,245	8.10000	0.09371	10.33144	7
ANKENY	54,598	3,549,932,642	6.10000	3.50000	10.35000	8
URBANDALE	39,463	3,023,593,271	8.10000	2.00000	10.52000	9
CEDAR FALLS	39,260	1,955,185,106	8.10000	0.43147	10.95250	10
WEST DES MOINES	56,609	5,174,907,290	8.10000	1.95000	10.99000	11
NORTH LIBERTY	13,374	911,313,796	8.10000	1.20955	11.03264	12
PLEASANT HILL	8,785	540,267,875	8.10000	0.53973	11.50000	13
CARROLL	10,103	523,413,404	8.10000	1.53008	11.59794	14
JOHNSTON	17,278	1,391,014,781	6.83052	3.59977	11.64912	15
LE MARS	9,826	503,851,397	8.10000	0.46454	11.90000	16
SPENCER	11,233	497,504,988	8.10000	1.08000	11.99999	17
MOUNT PLEASANT	8,668	308,066,433	8.10000	3.11146	12.18158	18
BETTENDORF	33,217	2,381,715,505	7.50000	5.00000	12.50000	19
GRIMES	8,246	837,105,576	8.10000	2.16097	12.81293	20
INDIANOLA	14,782	541,061,480	8.10000	0.89678	13.27899	21
WAUKEE	13,790	1,081,758,751	8.00000	3.32000	13.40000	22
CORALVILLE	18,907	1,431,825,552	8.10000	2.12020	13.52770	23
MASON CITY	28,079	1,185,083,551	8.10000	2.26363	13.72143	24
BONDURANT	5,493	227,044,793	8.10000	2.92567	13.73549	25
STORM LAKE	10,600	311,792,458	8.10000	1.43543	13.84485	26
OSKALOOSA	11,463	352,147,782	8.10000	2.04484	13.97090	27
CRESTON	7,834	229,172,213	8.10000	1.03893	14.12560	28
DECORAH	8,127	357,348,056	8.10000	2.18641	14.20887	29
MARION	34,768	1,630,283,877	8.10000	2.15216	14.22338	30
ADEL	3,682	141,908,535	8.10000	2.00405	14.26348	31
WAVERLY	9,874	428,916,071	8.10000	2.94180	14.37200	32
NEVADA	6,798	273,180,211	8.10000	1.92174	14.61800	33
GRINNELL	9,218	270,446,876	8.10000	0.80903	14.83076	34
WASHINGTON	7,266	245,370,522	8.10000	3.57206	15.22394	35
FORT MADISON	11,051	297,348,874	8.10000	1.71634	15.36526	36
MARSHALLTOWN	27,552	878,122,328	8.10000	0.99979	15.38434	37
NORWALK	8,945	415,850,016	8.10000	3.04873	15.40604	38
CEDAR RAPIDS	126,326	6,842,869,326	8.10000	2.95605	15.43621	39
BOONE	12,661	388,678,601	8.10000	0.82298	15.62578	40
MUSCATINE	22,886	891,821,062	8.10000	2.60018	15.67209	41
SIoux CITY	82,684	2,807,885,259	8.10000	3.47477	15.68010	42
FAIRFIELD	9,464	350,030,866	8.10000	3.09384	15.70584	43
IOWA CITY	67,862	3,806,513,568	8.10000	2.97846	15.83305	44
CHARLES CITY	7,652	260,010,380	8.10000	1.29414	15.90021	45
ESTHERVILLE	6,360	157,752,636	8.10000	2.02070	15.95037	46
WEBSTER CITY	8,070	231,020,687	8.10000	2.07741	16.24214	47
CLINTON	26,885	1,000,769,542	8.10000	3.38431	16.31584	48
BURLINGTON	25,663	759,662,082	8.10000	3.79790	16.33632	49
DES MOINES	204,220	7,798,033,783	8.10000	2.97000	16.64000	50
DAVENPORT	99,687	4,570,177,740	8.10000	2.05000	16.78000	51
ATLANTIC	7,112	224,935,230	8.10000	4.54000	16.85586	52
NEWTON	15,254	437,547,936	8.10000	2.25249	17.14000	53
WATERLOO	68,406	2,352,622,826	8.10000	2.75595	17.54799	54
OELWEIN	6,415	140,825,764	8.10000	4.52339	17.71952	55
PERRY	7,702	164,962,769	8.10000	2.55222	17.79878	56
COUNCIL BLUFFS	62,230	2,809,624,482	8.10000	2.82000	18.26000	57
KEOKUK	10,780	319,521,978	8.10000	1.79112	18.36617	58
DENISON	8,298	216,404,291	8.10000	4.22818	19.05157	59
KNOXVILLE	7,313	198,447,107	8.10000	6.10083	20.02637	60
FORT DODGE	25,206	707,931,529	8.10000	4.58644	20.42025	61
OTTUMWA	25,023	613,484,444	8.10000	3.05577	22.45648	62

---

---

# XVI. Appendix 3: Fee Schedule

---

---



FISCAL YEAR  
**2020-21**

---

BUDGET  
DOCUMENT



# Fee Schedule

*Adopted by Indianola City Council on June 15, 2020. Fees effective upon approval.*

City Clerk Fees . . . . .	128
<i>Event Fees</i> _ _ _ _ _	128
Miscellaneous . . . . .	128
Street Department . . . . .	129
<i>Brush Facility</i> _ _ _ _ _	129
Community Development Fees . . . . .	130
<i>Administrative Fees</i> _ _ _ _ _	130
<i>Sign Permit Fees</i> _ _ _ _ _	130
<i>Subdivision Fees</i> _ _ _ _ _	130
<i>Miscellaneous Permit Fees</i> _ _ _ _ _	131
<i>Utility Construction Fees</i> _ _ _ _ _	131
Information Technology Fees . . . . .	132
<i>Indianola Magazine Ad</i> _ _ _ _ _	132
Police Department Fees . . . . .	133
Fire/EMS Fees . . . . .	134
<i>Transport Fees</i> _ _ _ _ _	134
<i>Treatment Fees</i> _ _ _ _ _	134
<i>Permit Fees</i> _ _ _ _ _	134
<i>Special Event Fees</i> _ _ _ _ _	134
<i>Billings for other agencies</i> _ _ _ _ _	134
Library Fees . . . . .	135
<i>Lost or Damaged Materials</i> _ _ _ _ _	135
<i>Printing Fees</i> _ _ _ _ _	135
<i>Fines</i> _ _ _ _ _	135
<i>Miscellaneous</i> _ _ _ _ _	135
Veterans Memorial Pool and Aquatic Center Fees . . . . .	136
<i>Pool Passes</i> _ _ _ _ _	136
<i>Pool Party Rental Fees</i> _ _ _ _ _	136
Parks and Recreation Fees . . . . .	137
<i>Program Fees</i> _ _ _ _ _	137
<i>Facility Fees</i> _ _ _ _ _	138
Water Resource Recovery (WPC) Department Fees . . . . .	139
<i>Cleaning/Televising Lines</i> _ _ _ _ _	139
<i>Miscellaneous Fees</i> _ _ _ _ _	139

## City Clerk Fees

### Permits/Licenses

Fee Description	Cost	Cost Description
Cigarette Permit . . . . .	\$75.00	Per Year
Refuse Hauling Permit . . . . .	\$150.00	Per Packer
Refuse Hauling Permit . . . . .	\$100.00	Units Other than Packer
Solicitors . . . . .	\$100.00	Per Year
Peddlers or Transient Merchant . . . . .	\$50.00	For one day
Peddlers or Transient Merchant . . . . .	\$100.00	For one week
Peddlers or Transient Merchant . . . . .	\$200.00	For up to six (6) months
Peddlers or Transient Merchant . . . . .	\$300.00	For one year or any major part thereof
Ice Cream Vendors . . . . .	\$20.00	One Day
Ice Cream Vendors . . . . .	\$30.00	One Week
Ice Cream Vendors . . . . .	\$50.00	One Month
Ice Cream Vendors . . . . .	\$100.00	One Month to six months
Mobile Food & Beverages Vendors . . . . .	\$50.00	For one day
Mobile Food & Beverages Vendors . . . . .	\$100.00	For one week
Mobile Food & Beverages Vendors . . . . .	\$200.00	For up to six (6) months
Mobile Food & Beverages Vendors . . . . .	\$300.00	For over six (6) months to one year

### Event Fees

Bike Night Fee . . . . .	\$750.00	Per Event to Lease Square (April-September)
Bike Night Fee . . . . .	\$80.00	Per Event to Sweep the Square
Deck Fees . . . . .	\$.05	Per square foot

### Miscellaneous

Returned Check/Debit/Credit Card . . . . .	\$30.00	
Copies . . . . .	\$.025	per copy sheet of paper

## Street Department

### *Brush Facility*

<b>Fee Description</b>	<b>Cost</b>	<b>Cost Description</b>
Bundle . . . . .	\$5.00	Each
Pickup Load. . . . .	\$15.00	Each
Trailer Load . . . . .	\$20.00	Each
Small Truck . . . . .	\$30.00	Each
Large Truck . . . . .	\$45.00	Each
Anything that is 1/2" or more in diameter. Items may be loose or in paper bags only		
Computer Monitor/TV. . . . .	\$15.00	Each
Console/Projection TV. . . . .	\$30.00	Each
Mulch Load Service Fee. . . . .	\$10.00	per vehicle

## Community Development Fees

### Administrative Fees

Fee Description	Cost	Cost Description
Alley Closing Fee . . . . .	\$200.00	Per 1/2 block
Board of Adjustment Hearing . . . . .	\$150.00	
Nuisance/Property Maintenance Administrative Fee	\$25.00	Per Hour
Nuisance/Property Maintenance Abatement Fee . . . . .	TBD	Contractors Invoiced Fee
Rezoning Request . . . . .	\$250.00	Plus Outside Engineering Costs
Site Plan Review . . . . .	\$225.00	Plus Outside Engineering Costs
Street Bond Permit. . . . .	\$10.00	Per square foot

### Sign Permit Fees

24 sq. ft. or less . . . . .	\$50.00	
25-100 sq. ft. . . . .	\$75.00	
100+ sq. ft. . . . .	\$100.00	Additional \$0.20 per sq. ft. over 100
Exemption Request . . . . .	\$50.00	
Code Appeal Procedure . . . . .	\$50.00	
Banner Application. . . . .	\$25.00	Additional \$2.00 per banner
Temporary Sign Permit . . . . .	\$25.00	For the first 10-day period, \$5 additional for 10 additional days (must be consecutive)
Temporary Sign Permit . . . . .	\$25.00	For a 3-day period

### Subdivision Fees

Plat of Survey. . . . .	\$75.00	
Preliminary Plat Review . . . . .	\$250.00	
Additional \$10.00 for each lot in excess of 10 lots, Plus Outside Engineering Costs		
Final Plat Review . . . . .	\$150.00	
Additional \$10.00 for each lot in excess of 10 lots, Plus Outside Engineering Costs		
Construction Document Review . . . . .	\$100.00	Plus Outside Engineering Costs

### Building Permit Fees

Total valuation of \$1.00- \$500.00 . . . . .	\$30.00	
Total valuation of \$501.00- \$2,000.00 . . . . .	\$30.00	for the 1st \$500 plus \$1.75 for each additional \$100 or fraction thereof, to and including \$2000
Total valuation of \$2,001.00- \$25,000.00 . . . . .	\$50.00	for the 1st \$2,000 plus \$9.00 for each additional \$1,000 or fraction thereof to and including \$25,000
Total valuation of \$25,001.00- \$50,000.00 . . . . .	\$276.00	for the 1st \$25,000 plus \$8.00 for each additional \$1,000 or fraction thereof, to and including \$50,000
Total valuation of \$50,001.00- \$100,000.00 . . . . .	\$457.00	for the 1st \$50,000 plus \$6.25 for each additional \$1,000 or fraction thereof, to and including \$100,000
Total valuation of \$100,001.00- \$500,000.00 . . . . .	\$738.00	For the 1st \$100,000 plus \$5.25 for each additional \$1,000 or fraction thereof, to and including \$500,000

Fee Description	Cost	Cost Description
Total valuation of \$500,001.00- \$1,000,000.00 . .	\$2,703.00	for the 1st \$500,000 plus \$4.00 for each additional \$1,000 or fraction thereof, to and including \$1,000,000
Total valuation of \$1,000,001.00 and up. . . . .	\$4,546.00	for the 1st \$1,000,000 plus \$3.00 for each additional \$1,000 or fraction thereof
Inspections outside of normal business hours. . . . .	\$40.00	Per hour
Re-inspection fee. . . . .	\$25.00	Per hour
Inspections for which no fee is specifically indicated .	\$25.00	Per hour
Additional plan review required by changes, additions or revisions to approved plans . . . . .	\$25.00	Per hour

**Miscellaneous Permit Fees**

Electrical Permit Fee . . . . .	\$80.00	Basic Overhead Fee with New Service Connection
Electrical Permit Fee . . . . .	\$120.00	Basic Underground Fee with New Service Connection
Additional Fees based on # of meters, circuits, openings, fixed appliances, motors, etc.		
Mechanical Permit Fee . . . . .	\$50.00	Basic Fee
Additional Fees based on installation, relocation or replacement of furnaces, appliances, cooling units, boiler, air handling unit, ventilation fan, and gas piping		
Plumbing Permit Fee. . . . .	\$50.00	Basic Fee
Additional Fees based on each plumbing fixture.		
Demolition Permit Fee. . . . .	\$125.00	
Driveway Permit . . . . .	\$25.00	
Planting in Parking Permit. . . . .	\$5.00	
Right of Way Permit . . . . .	\$100.00	
Sidewalk Permit . . . . .	\$20.00	

**Utility Construction Fees**

Electric Service Fees . . . . .	\$60.00	Overhead
Electric Service Fees . . . . .	\$100.00	Underground
Electric Service Fees . . . . .	\$35.00	Temporary Construction
Electric Meter . . . . .	\$100.00	
Water Connection . . . . .	\$150.00	
Water Meter Connection . . . . .	\$50.00	Plus Cost of Meter
Construction Water . . . . .	\$35.00	
Water Inspection. . . . .	\$40.00	
Water Permit. . . . .	\$15.00	
Sewer Inspection. . . . .	\$100 - 200.00	
Sewer Permit . . . . .	\$20.00	
Sewer Tap Fee . . . . .	TBD	Dependent upon sewer connection fee

## Information Technology Fees

### *Indianola Magazine Ad*

<b>Fee Description</b>	<b>Cost</b>	<b>Cost Description</b>
8.75 w x 11.25 h- full page premium-4 issues . . .	\$875.00	Per issue
8.75 w x 11.25 h- full page premium-single issue	\$1,025.00	Per issue
8.75 w x 11.25 h-full page- 4 issues . . . . .	\$750.00	Per issue
8.75 w x 11.25 h- full page-single issue . . . . .	\$900.00	Per issue
8.75 w x 5.75 h-half page-4 issues . . . . .	\$400.00	Per issue
8.75 w x 5.75 h-half page-single issue . . . . .	\$550.00	Per issue

## Police Department Fees

Fee Description	Cost	Cost Description
Report Fee . . . . .	.\$5.00	Per copy
Trip Sheets . . . . .	.\$1.00	Per page
Color Photos . . . . .	.\$5.00	Per sheet
Color Photos on Compact Disc . . . . .	.\$20.00	Per disc
Videos & Recordings on CD . . . . .	.\$20.00	Per disc
Email photos . . . . .	.\$5.00	Per report
Videos, recordings & reports transferred to USB drive provided by requestor . . . . .	.\$10.00	
Compiling historical record(s). . . . .	.\$10.00	Per hour
Simpson Parking Hanger. . . . .	.\$5.00	5 – hangers no charge each placement

## **Fire/EMS Fees**

### ***Transport Fees***

<b>Fee Description</b>	<b>Cost</b>	<b>Cost Description</b>
Basic Life Support Rate . . . . .	\$620.00	
Advanced Life Support. . . . .	\$735.00	
Advanced Life Support 2. . . . .	\$1,065.00	
Loaded Mileage Transport Fee . . . . .	\$13.00	Per loaded mile

### ***Treatment Fees***

Treatment Only (Does not include Transport) . . . .	\$200.00
ALS Tier . . . . .	\$350.00

### ***Permit Fees***

Burn Permit. . . . .	\$35.00	
Construction Permit for Fire Alarm. . . . .	\$35.00	
Construction Permit for Fire Pump . . . . .	\$35.00	
Above Ground Installation of Flammable Liquids/Flammable Gas Tanks . . . . .	\$50.00	
Fire Works Display/Pyrotechnics Special Effects Permit . . . . .	\$150.00	Per event

### ***Special Event Fees***

Firefighter/Paramedic . . . . .	\$32.71	Per hour
Firefighter/EMT . . . . .	\$28.26	Per hour
Firefighter/Paramedic/Full Time . . . . .	\$45.05 - 54.97	Per hour

### ***Billings for other agencies***

EMS Billing Fee . . . . .	\$35.00	Per report
---------------------------	---------	------------

## Library Fees

### *Lost or Damaged Materials*

<b>Fee Description</b>	<b>Cost</b>	<b>Cost Description</b>
Missing barcode . . . . .	\$.1.00	
Missing/damaged cases for audio or audiobooks . . . . .	\$2.50- 9.00	
Missing/damaged cases for DVD & CD's . . . . .	\$1.50- 4.00	
Lost inserts . . . . .	\$.3.00	
Library card replacement . . . . .	\$.1.00	
Torn page . . . . .	\$.2.00	
Damaged beyond repair. . . . .	TBD	Cost of the Item
Damaged but repairable. . . . .	TBD	Check with Library Director

### *Printing Fees*

Black and white photocopies . . . . .	\$.0.15	Per page
Color photocopies . . . . .	\$.0.50	Per page
Computer Printouts . . . . .	\$.0.15	Per page

### *Fines*

Printed Materials . . . . .	\$.0.15	Per day, max of \$5.00
DVDs and games . . . . .	\$.0.50	Per day, max of \$5.00

### *Miscellaneous*

Meeting room reservation . . . . .	\$.25.00	For 4 hours, \$5.00/hour thereafter
------------------------------------	----------	-------------------------------------

## Veterans Memorial Pool and Aquatic Center Fees

### Pool Passes

Fee Description	Cost	Cost Description
Daily Pool Admission . . . . .	\$5.00	All Ages
After 5:00 PM Admission . . . . .	\$2.50	
Tot Splash Time. . . . .	\$2.00	Per person or free w/season pass
Adult Lap Swim. . . . .	\$2.00	Per person or free w/season pass
Open Night Swim . . . . .	\$2.00	Per person or free w/season pass
10 Swims Punch Cards. . . . .	\$50.00	
20 Swims Punch Card . . . . .	\$100.00	

### Season Passes/Punch Cards

(20% discount through April 19)

1 Person Season Pool Pass . . . Resident . . . . .	\$61.00	Non-Resident . . . . .	\$71.00
2 Person Season Pool Passes . . Resident . . . . .	\$107.00	Non-Resident . . . . .	\$123.00
3 Person Season Pool Passes . . Resident . . . . .	\$117.00	Non-Resident . . . . .	\$135.00
4 Person Season Pool Passes . . Resident . . . . .	\$127.00	Non-Resident . . . . .	\$147.00
5 Person Season Pool Passes . . Resident . . . . .	\$137.00	Non-Resident . . . . .	\$159.00
Each Additional Person on Season Pass . . . . . Resident . . . . .	\$10.00	Non-Resident . . . . .	\$12.00

### Lessons

Mighty Minnows Swim Lessons (Ages 9 months- 5 years) . . . . . Resident . . . . .	\$21.50	Non-Resident . . . . .	\$26.50
Red Cross Swim Lessons (Ages 5+) . . . . . Resident . . . . .	\$35.00	Non-Resident . . . . .	\$40.00

### Pool Party Rental Fees

Entire Pool . . . . .	\$325.00
Large Pool Only. . . . .	\$240.00
Shallow Pool Only . . . . .	\$150.00
Birthday Party Area . . . . .	\$50.00

## Parks and Recreation Fees

### Program Fees

Fee Description	Cost	Cost Description
Special Needs Dances . . . . .	\$.3.00	
Adult Dances . . . . .	\$.5.00	
Family Sweetheart Dance . . . . . Child. . . . .	\$.15.00	Adult . . . . . \$20.00
Family Fun Night . . . . . Child. . . . .	\$.15.00	Adult . . . . . \$20.00
Flashlight Easter Egg Hunt. . . . . Resident. . . . .	\$.6.00	Non-Resident. . . . . \$7.50
Mad Science Workshops . . . . . Resident . . . . .	\$.29.00	Non-Resident. . . . . \$34.00
Mad Science Camps . . . . . Resident . . . . .	\$79.00- \$139.00	Non-Resident. . . . . \$84.00- 144.00
Bricks 4 Kidz Workshops. . . . . Resident . . . . .	\$32.00- \$40.00	Non-Resident. . . . . \$37.00- 45.00
Bricks 4 Kidz Academy . . . . . Resident . . . . .	\$.119.00	Non-Resident. . . . . \$124.00
Lego Robotics Lab . . . . . Resident . . . . .	\$36.00-\$40.00	Non-Resident. . . . . \$41.00-\$45.00
Nature Explorers . . . . . Resident . . . . .	\$35.00- \$40.00	Non-Resident. . . . . \$40.00- \$45.00
Family Horseback Rides . . . . . Resident . . . . .	\$26.50- \$32.00	Non-Resident. . . . . \$31.50- \$37.00
Junior Police Academy. . . . . Resident . . . . .	\$.23.00	Non-Resident. . . . . \$28.00
Junior Fire Academy . . . . . Resident . . . . .	\$.17.50	Non-Resident. . . . . \$22.00
Rocket Camp . . . . . Resident . . . . .	\$.99.00	Non-Resident. . . . . \$104.00
Magicamp . . . . . Resident . . . . .	\$.35.00	Non-Resident. . . . . \$40.00
Hot Air Balloon Camp . . . . .	\$.50.00	
Bullseye Camp . . . . . Resident . . . . .	\$.55.00	Non-Resident. . . . . \$60.00
Creative Geniuses . . . . . Resident. . . . .	\$41.00- \$65.00	Non-Resident. . . . . \$46.00- \$70.00
Creative Geniuses Art Night. . . . . Resident. . . . .	\$.20.00	Non-Resident. . . . . \$25.00
Rounded Minds Art . . . . . Resident. . . . .	\$.70.00	Non-Resident. . . . . \$75.00
Rounded Minds Soccer . . . . . Resident. . . . .	\$40.00-\$68.00	Non-Resident . . . . . \$45.00-\$73.00
Kids Cooking . . . . . Resident. . . . .	\$.15.00	Non-Resident. . . . . \$18.75
Babysitting Clinic . . . . . Resident. . . . .	\$.26.00	Non-Resident . . . . . \$31.00
It's Tea Time . . . . . Resident. . . . .	\$.10.00	Non-Resident. . . . . \$12.50
Dinner Delights. . . . . Resident. . . . .	\$.100.00-200.00	Non-Resident. . . . . \$105.00- \$205.00
Adult Dance Classes . . . . . Resident. . . . .	\$.44.00	Non-Resident. . . . . \$49.00
Beginning Quilting . . . . . Resident. . . . .	\$32.00- \$48.00	Non-Resident. . . . . \$37.00- \$53.00
Adult Painting Workshop . . . . . Resident. . . . .	\$20.00-\$45.00	Non-Resident. . . . . \$25.00-\$50.00
Beginning Vegetable Gardening . Resident. . . . .	\$.9.00	Non-Resident. . . . . \$11.25
Starting Plants from Seeds . . . . . Resident. . . . .	\$.5.00	Non-Resident. . . . . \$6.25
Think Spring Garden Seminar . . . . .	\$.45.00	
Garden Art . . . . .	\$20.00-\$40.00	
Senior Trips . . . . . Resident. . . . .	\$8.00-\$45.00	Non-Resident. . . . . \$8.00-\$50.00

**Fee Description****Cost****Cost Description**

Youth Softball Leagues. . . . . Resident. . . . .	\$52.00-\$68.00	Non-Resident. . . . .	\$57.00-\$73.00
Adult Slowpitch Leagues. . . . .	.\$400-\$470	Per team	
T-Ball League . . . . . Resident. . . . .	.\$22.00- 33.00	Non-Resident. . . . .	\$27.00- \$38.00
Youth Tennis Lessons . . . . . Resident. . . . .	.\$29.00	Non-Resident. . . . .	\$34.00
Youth Flag Football League . . . Resident. . . . .	.\$44.00	Non-Resident. . . . .	\$49.00
Youth Basketball League. . . . . Resident. . . . .	.\$52.00	Non-Resident. . . . .	\$57.00
Adult Basketball League . . . . .	.\$165.00	Per team	
Adult Bags League . . . . .	.\$40.00	Per team	
Chicometrics . . . . . Resident. . . . .	.\$31.00- \$41.00	Non-Resident. . . . .	\$36.00- \$46.00

**Facility Fees**

Buxton Room Rental- Weekend No Alcohol. . . . .	\$300.00	Per day . . . . .	\$200.00 Deposit
Buxton Room Rental- Weekend Alcohol. . . . .	\$500.00	Per day . . . . .	\$400.00 Deposit
Buxton Room Rental- Weekday. . . . .	.\$30.00	Per hour	
Conference & Arts/Craft Room . . . . .	.\$10.00	Per hour	
Park Shelters . . . . . Resident. . . . .	.\$5.00	Per hour	
. . . . . Non-resident . . . . .	.\$6.00	Per hour	
Pickard Camping . . . . .	.\$12.00	Per day	
Buxton Gazebo . . . . .	.\$35.00	Per day	
Amphitheater . . . . .	.\$60.00	Per day . . . . .	\$100.00 Deposit
Amphitheater . . . . . Backstage . . . . .	.\$25.00	Per day	
Selling Concessions Permit . . . . .	.\$25.00	Per day	
Charging Admissions Permit . . . . .	.\$25.00	Per day	
Softball Field Practices. . . . . Spring . . . . .	.\$220.00	Per team	
Softball Field Practices. . . . . Fall . . . . .	.\$120.00	Per team	
Softball Field Practices. . . . .	.\$10.00	75 minutes	
Adult Softball Field. . . . .	.\$75.00	Per day	
Youth Softball Field . . . . .	.\$60.00	Per day	
Dog Park Pass. . . . .	.\$25.00	Per year	
Recreation Equipment. . . . .	.\$0.50-\$10.00	Per day	
Cross Country Course . . . . .	.\$100.00	Per day	

## Water Resource Recovery (WPC) Department Fees

### *Cleaning/Televising Lines*

<b>Fee Description</b>	<b>Cost</b>	<b>Cost Description</b>
Normal Cleaning of Sewer Lines . . . . .	\$.1.25	Per foot
Televise Lines with USB Report . . . . .	\$.1.25	Per foot
Jet/Vac Lines with 2 Laborers . . . . .	\$225.00	Per hour- Minimum 1 hour per call
Jet/Vac Lines with 2 Laborers Overtime . . . . .	\$260.00	Per hour- Minimum 1 hour per call
Camera Van. . . . .	\$195.00	Per hour- Minimum 1 hour per call
Camera Van Overtime . . . . .	\$230.00	Per hour- Minimum 1 hour per call
Service Truck . . . . .	\$175.00	Per hour- Minimum 1 hour per call
Labor . . . . .	\$40.00	Per hour- Minimum 1 hour per call
Labor Overtime. . . . .	\$60.00	Per hour- Minimum 1 hour per call

### *Miscellaneous Fees*

Time of Sale Inspection Fee . . . . .	\$50.00	
Time of Sale Re-inspection Fee . . . . .	\$25.00	
Administration Fee. . . . .	5%	
Late payment penalty . . . . .	5%	of the amount due shall be added to each delinquent bill

---

---

# XVII. Appendix 4: Salary Table

---

---



FISCAL YEAR  
**2020-21**

---

BUDGET  
DOCUMENT



## 2020-2021 Employee Salaries

Position	Base Salary		# of Positions	
	Minimum	Maximum		
<b>Full-Time</b>				
<i>Accounts Payable Clerk</i>	48,392	62,104	1	
<i>Accounts Receivable Clerk</i>	39,907	51,738	1	
<i>Building Official</i>	58,961	75,932	1	
<i>Children's Services Librarian</i>	43,243	55,826	1	
<i>Deputy City Clerk</i>	53,095	69,745	1	
<i>City Manager</i>	Per Council Discretion		1	per contract
<i>Community Dev. Office Assistant</i>	39,907	51,738	1	
<i>Director of Community &amp; Economic Development</i>	91,282	118,281	1	
<i>Director of Finance/City Clerk</i>	91,282	118,281	1	
<i>Director of Human Resources</i>	69,353	93,082	1	
<i>Director of Information Technology</i>	76,193	98,117	1	
<i>Fire Chief</i>	106,333	123,270	1	
<i>Fire Training Captain</i>	78,037	87,832	1	
<i>Firefighter/Paramedic</i>	57,509	74,322	12	
<i>Foreman - Streets</i>	56,812	62,634	2	per CBA
<i>Horticulturist Supervisor</i>	53,095	69,745	1	
<i>IT Technical Support Specialist</i>	43,243	55,826	1	
<i>Library Director</i>	76,193	98,117	1	
<i>Library Technical Services Asst.</i>	39,907	51,738	1	
<i>Librarian, Patron Services</i>	43,243	55,826	1	
<i>Operations Specialist - Streets</i>	51,152	56,395	4	per CBA
<i>Operations Specialist - Parks</i>	46,341	51,092	2	per CBA
<i>Parks &amp; Recreation Director</i>	82,401	93,082	1	
<i>Parks Supervisor</i>	53,095	69,745	1	
<i>Police Captain</i>	104,280	107,440	1	
<i>Police Chief</i>	106,333	123,270	1	
<i>Police Clerical (full-time)</i>	34,503	41,939	3	per CBA
<i>Police Detective</i>	57,509	74,322	2	
<i>Police Lieutenant</i>	92,224	99,315	1	
<i>Police Office Manager</i>	46,982	60,295	1	
<i>Police Officer</i>	57,509	74,322	13	
<i>Police Sergeant</i>	78,037	87,832	3	
<i>Recreation Coordinator, Youth &amp; Adult Programs</i>	40,737	49,516	1	per CBA
<i>Recreation Coordinator, Aquatic Center &amp; Sports</i>	48,392	62,104	2	
<i>Recreation Public Marketing Coord.</i>	48,392	62,104	1	
<i>Public Works Director</i>	91,282	118,281	1	
<i>Wastewater Operator - Apprentice</i>	47,381	52,132	1	per CBA
<i>Wastewater Operator - Grade II</i>	53,268	61,502	1	per CBA
<i>Wastewater Operator - Grade III</i>	58,606	67,680	3	per CBA
<i>Wastewater Superintendent</i>	863,334	107,235	1	
<b>Part-Time</b>				
<i>Library Assistants (part-time)</i>	13.49/hr	17.46/hr	5	
<i>Police Clerical (part-time)</i>	15.69/hr	18.96/hr	2	per CBA
<i>P&amp;R Clerical (part-time)</i>	13.48/hr	16.38/hr	1	per CBA

---

---

# XVIII. Appendix 5: Debt Service Schedules

---

---



FISCAL YEAR  
**2020-21**

---

BUDGET  
DOCUMENT

# General Obligation Debt Schedule

Period Ending	2011C GO Bonds - \$850,000 Original Par <i>Stormwtr. Imp., McCord Park Eq., Street (J&amp;K)</i>			2012B GO Bonds - \$3,875,000 Original Par <i>Street Imp., Jet Truck, Ambul., Water Slide</i>			2013A GO Bonds - \$1,865,000 Original Par <i>Fire &amp; Dump Trucks, Park Impvts.</i>			2013B GO Bonds - \$5,510,000 Original Par <i>YMCA</i>			2019 GO Bonds - \$4,450,000 Original Par <i>YMCA (Refunding 2011E/2012A)</i>			TOTAL CURRENTLY OUTSTANDING GO BONDS		
	Principal	Interest	Debt Service	Principal	Interest	Debt Service	Principal	Interest	Debt Service	Principal	Interest	Debt Service	Principal	Interest	Debt Service	Principal	Interest	Debt Service
12/1/2020	-	1,406.25	-	-	17,582.50	-	-	5,677.50	-	25,968.75	-	-	61,875.00	-	-	-	-	112,510
6/1/2021	125,000	1,406.25	127,812.50	330,000	17,582.50	365,165.00	265,000	5,677.50	276,355.00	355,000	25,968.75	406,937.50	465,000	61,875.00	588,750.00	1,540,000	112,510	1,765,020
12/1/2021	-	-	-	-	14,447.50	-	-	4,021.25	-	23,750.00	-	-	54,900.00	-	-	-	-	97,119
6/1/2022	-	-	-	340,000	14,447.50	368,895.00	270,000	4,021.25	278,042.50	360,000	23,750.00	407,500.00	475,000	54,900.00	584,800.00	1,445,000	97,119	1,639,238
12/1/2022	-	-	-	-	10,877.50	-	-	2,131.25	-	21,230.00	-	-	47,775.00	-	-	-	-	82,014
6/1/2023	-	-	-	345,000	10,877.50	366,755.00	275,000	2,131.25	279,262.50	370,000	21,230.00	412,460.00	490,000	47,775.00	585,550.00	1,480,000	82,014	1,644,028
12/1/2023	-	-	-	-	7,082.50	-	-	-	-	18,362.50	-	-	40,425.00	-	-	-	-	65,870
6/1/2024	-	-	-	355,000	7,082.50	369,165.00	-	-	-	375,000	18,362.50	411,725.00	510,000	40,425.00	590,850.00	1,240,000	65,870	1,371,740
12/1/2024	-	-	-	-	3,000.00	-	-	-	-	15,175.00	-	-	32,775.00	-	-	-	-	50,950
6/1/2025	-	-	-	250,000	3,000.00	256,000.00	-	-	-	380,000	15,175.00	410,350.00	335,000	32,775.00	400,550.00	965,000	50,950	1,066,900
12/1/2025	-	-	-	-	-	-	-	-	-	11,755.00	-	-	26,075.00	-	-	-	-	37,830
6/1/2026	-	-	-	-	-	-	-	-	-	390,000	11,755.00	413,510.00	345,000	26,075.00	397,150.00	735,000	37,830	810,660
12/1/2026	-	-	-	-	-	-	-	-	-	8,050.00	-	-	20,900.00	-	-	-	-	28,950
6/1/2027	-	-	-	-	-	-	-	-	-	400,000	8,050.00	416,100.00	365,000	20,900.00	406,800.00	765,000	28,950	822,900
12/1/2027	-	-	-	-	-	-	-	-	-	4,050.00	-	-	13,600.00	-	-	-	-	17,650
6/1/2028	-	-	-	-	-	-	-	-	-	405,000	4,050.00	413,100.00	375,000	13,600.00	402,200.00	780,000	17,650	815,300
12/1/2028	-	-	-	-	-	-	-	-	-	-	-	-	6,100.00	-	-	-	-	6,100
6/1/2029	-	-	-	-	-	-	-	-	-	-	-	-	345,000	6,100.00	357,200.00	345,000	6,100	357,200
12/1/2029	-	-	-	-	-	-	-	-	-	-	-	-	2,650.00	-	-	-	-	2,650
6/1/2030	-	-	-	-	-	-	-	-	-	-	-	-	145,000	2,650.00	150,300.00	145,000	2,650	150,300
12/1/2030	-	-	-	-	-	-	-	-	-	-	-	-	1,200.00	-	-	-	-	1,200
6/1/2031	-	-	-	-	-	-	-	-	-	-	-	-	120,000	1,200.00	122,400.00	120,000	1,200	122,400
	125,000	2,812.50	127,812.50	1,620,000	105,980.00	1,725,980.00	810,000	23,660.00	833,660.00	3,035,000	256,682.50	3,291,682.50	3,970,000	616,550.00	4,586,550.00	9,560,000	1,005,685.00	10,565,685.00

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

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: 10.31.2019  
 First Coupon: 6.1.2020  
 Optional Redemption: 6.1.2028 @ Par  
 Callable Principal: \$610,000  
 True Interest Cost: 1.89%

# Sewer Enterprise Fund

## Sewer Revenue Bond Notes

C0133R				
Original Loan Amount:		9,090,000.00		
Final Loan Amount:		8,226,153.41		
SRF Series 2009				
REFINANCED AT 1.75% IN 2019				
Period Ending	Principal	Interest	SRF Fee	Total FY Debt Service
12/01/19	0.00	60,016.25	8,573.75	0.00
06/01/20	218,000.00	60,016.25	8,573.75	355,180.00
12/01/20	0.00	58,108.75	8,301.25	0.00
06/01/21	225,000.00	58,108.75	8,301.25	357,820.00
12/01/21	0.00	56,140.00	8,020.00	0.00
06/01/22	233,000.00	56,140.00	8,020.00	361,320.00
12/01/22	0.00	54,101.25	7,728.75	0.00
06/01/23	240,000.00	54,101.25	7,728.75	363,660.00
12/01/23	0.00	52,001.25	7,428.75	0.00
06/01/24	248,000.00	52,001.25	7,428.75	366,860.00
12/01/24	0.00	49,831.25	7,118.75	0.00
06/01/25	256,000.00	49,831.25	7,118.75	369,900.00
12/01/25	0.00	47,591.25	6,798.75	0.00
06/01/26	265,000.00	47,591.25	6,798.75	373,780.00
12/01/26	0.00	45,272.50	6,467.50	0.00
06/01/27	273,000.00	45,272.50	6,467.50	376,480.00
12/01/27	0.00	42,883.75	6,126.25	0.00
06/01/28	282,000.00	42,883.75	6,126.25	380,020.00
12/01/28	0.00	40,416.25	5,773.75	0.00
06/01/29	291,000.00	40,416.25	5,773.75	383,380.00
12/01/29	0.00	37,870.00	5,410.00	0.00
06/01/30	301,000.00	37,870.00	5,410.00	387,560.00
12/01/30	0.00	35,236.25	5,033.75	0.00
06/01/31	310,000.00	35,236.25	5,033.75	390,540.00
12/01/31	0.00	32,523.75	4,646.25	0.00
06/01/32	321,000.00	32,523.75	4,646.25	395,340.00
12/01/32	0.00	29,715.00	4,245.00	0.00
06/01/33	331,000.00	29,715.00	4,245.00	398,920.00
12/01/33	0.00	26,818.75	3,831.25	0.00
06/01/34	342,000.00	26,818.75	3,831.25	403,300.00
12/01/34	0.00	23,826.25	3,403.75	0.00
06/01/35	353,000.00	23,826.25	3,403.75	407,460.00
12/01/35	0.00	20,737.50	2,962.50	0.00
06/01/36	364,000.00	20,737.50	2,962.50	411,400.00
12/01/36	0.00	17,552.50	2,507.50	0.00
06/01/37	376,000.00	17,552.50	2,507.50	416,120.00
12/01/37	0.00	14,262.50	2,037.50	0.00
06/01/38	388,000.00	14,262.50	2,037.50	420,600.00
12/01/38	0.00	10,867.50	1,552.50	0.00
06/01/39	401,000.00	10,867.50	1,552.50	425,840.00
12/01/39	0.00	7,358.75	1,051.25	0.00
06/01/40	414,000.00	7,358.75	1,051.25	430,820.00
12/01/40	0.00	3,736.25	533.75	0.00
06/01/41	427,000.00	3,736.25	533.75	435,540.00
	6,859,000.00	1,533,735.00	219,105.00	8,611,840.00
FY 20	6,859,000.00			

C0531R				
Original Loan Amount:		4,036,000.00		
Final Loan Amount:		3,137,964.35		
SRF Series 2013				
Period Ending	Principal	Interest	SRF Fee	Total FY Debt Service
12/01/19	0.00	19,495.00	2,785.00	0.00
06/01/20	140,000.00	19,495.00	2,785.00	184,560.00
12/01/20	0.00	18,270.00	2,610.00	0.00
06/01/21	142,000.00	18,270.00	2,610.00	183,760.00
12/01/21	0.00	17,027.50	2,432.50	0.00
06/01/22	145,000.00	17,027.50	2,432.50	183,920.00
12/01/22	0.00	15,758.75	2,251.25	0.00
06/01/23	148,000.00	15,758.75	2,251.25	184,020.00
12/01/23	0.00	14,463.75	2,066.25	0.00
06/01/24	151,000.00	14,463.75	2,066.25	184,060.00
12/01/24	0.00	13,142.50	1,877.50	0.00
06/01/25	154,000.00	13,142.50	1,877.50	184,040.00
12/01/25	0.00	11,795.00	1,685.00	0.00
06/01/26	157,000.00	11,795.00	1,685.00	183,960.00
12/01/26	0.00	10,421.25	1,488.75	0.00
06/01/27	160,000.00	10,421.25	1,488.75	183,820.00
12/01/27	0.00	9,021.25	1,288.75	0.00
06/01/28	163,000.00	9,021.25	1,288.75	183,620.00
12/01/28	0.00	7,595.00	1,085.00	0.00
06/01/29	167,000.00	7,595.00	1,085.00	184,360.00
12/01/29	0.00	6,133.75	876.25	0.00
06/01/30	170,000.00	6,133.75	876.25	184,020.00
12/01/30	0.00	4,646.25	663.75	0.00
06/01/31	173,000.00	4,646.25	663.75	183,620.00
12/01/31	0.00	3,132.50	447.50	0.00
06/01/32	177,000.00	3,132.50	447.50	184,160.00
12/01/32	0.00	1,583.75	226.25	0.00
06/01/33	181,000.00	1,583.75	226.25	184,620.00
12/01/33	0.00	0.00	0.00	0.00
06/01/34	0.00	0.00	0.00	0.00
12/01/34	0.00	0.00	0.00	0.00
06/01/35	0.00	0.00	0.00	0.00
12/01/35	0.00	0.00	0.00	0.00
06/01/36	0.00	0.00	0.00	0.00
12/01/36	0.00	0.00	0.00	0.00
06/01/37	0.00	0.00	0.00	0.00
12/01/37	0.00	0.00	0.00	0.00
06/01/38	0.00	0.00	0.00	0.00
12/01/38	0.00	0.00	0.00	0.00
06/01/39	0.00	0.00	0.00	0.00
12/01/39	0.00	0.00	0.00	0.00
06/01/40	0.00	0.00	0.00	0.00
12/01/40	0.00	0.00	0.00	0.00
06/01/41	0.00	0.00	0.00	0.00
	2,228,000.00	304,972.50	43,567.50	2,576,540.00
	2,228,000.00			

C0868R				
Original Loan Amount:		3,267,000.00		
Final Loan Amount:		3,267,000.00		
SRF Series 2017 (Preliminary)				
Period Ending	Principal	Interest	SRF Fee	Total FY Debt Service
12/01/19	0.00	26,215.00	3,745.00	0.00
06/01/20	140,000.00	26,215.00	3,745.00	199,920.00
12/01/20	0.00	24,990.00	3,570.00	0.00
06/01/21	143,000.00	24,990.00	3,570.00	200,120.00
12/01/21	0.00	23,738.75	3,391.25	0.00
06/01/22	146,000.00	23,738.75	3,391.25	200,260.00
12/01/22	0.00	22,461.25	3,208.75	0.00
06/01/23	148,000.00	22,461.25	3,208.75	199,340.00
12/01/23	0.00	21,166.25	3,023.75	0.00
06/01/24	151,000.00	21,166.25	3,023.75	199,380.00
12/01/24	0.00	19,845.00	2,835.00	0.00
06/01/25	154,000.00	19,845.00	2,835.00	199,360.00
12/01/25	0.00	18,497.50	2,642.50	0.00
06/01/26	158,000.00	18,497.50	2,642.50	200,280.00
12/01/26	0.00	17,115.00	2,445.00	0.00
06/01/27	161,000.00	17,115.00	2,445.00	200,120.00
12/01/27	0.00	15,706.25	2,243.75	0.00
06/01/28	164,000.00	15,706.25	2,243.75	199,900.00
12/01/28	0.00	14,271.25	2,038.75	0.00
06/01/29	167,000.00	14,271.25	2,038.75	199,620.00
12/01/29	0.00	12,810.00	1,830.00	0.00
06/01/30	171,000.00	12,810.00	1,830.00	200,280.00
12/01/30	0.00	11,313.75	1,616.25	0.00
06/01/31	174,000.00	11,313.75	1,616.25	199,860.00
12/01/31	0.00	9,791.25	1,398.75	0.00
06/01/32	177,000.00	9,791.25	1,398.75	199,380.00
12/01/32	0.00	8,242.50	1,177.50	0.00
06/01/33	181,000.00	8,242.50	1,177.50	199,840.00
12/01/33	0.00	6,658.75	951.25	0.00
06/01/34	185,000.00	6,658.75	951.25	200,220.00
12/01/34	0.00	5,040.00	720.00	0.00
06/01/35	188,000.00	5,040.00	720.00	199,520.00
12/01/35	0.00	3,395.00	485.00	0.00
06/01/36	192,000.00	3,395.00	485.00	199,760.00
12/01/36	0.00	1,715.00	245.00	0.00
06/01/37	196,000.00	1,715.00	245.00	199,920.00
12/01/37	0.00	0.00	0.00	0.00
06/01/38	0.00	0.00	0.00	0.00
12/01/38	0.00	0.00	0.00	0.00
06/01/39	0.00	0.00	0.00	0.00
12/01/39	0.00	0.00	0.00	0.00
06/01/40	0.00	0.00	0.00	0.00
12/01/40	0.00	0.00	0.00	0.00
06/01/41	0.00	0.00	0.00	0.00
	2,996,000.00	525,945.00	75,135.00	3,597,080.00
	2,996,000.00			

C0133R, C0531R & C0868R Combined				
Total Sewer Revenue Debt				
Period Ending	Principal	Interest	SRF Fee	Total FY Debt Service
12/01/19	0.00	105,726.25	15,103.75	0.00
06/01/20	498,000.00	105,726.25	15,103.75	739,660.00
12/01/20	0.00	101,368.75	14,481.25	0.00
06/01/21	510,000.00	101,368.75	14,481.25	741,700.00
12/01/21	0.00	96,906.25	13,843.75	0.00
06/01/22	524,000.00	96,906.25	13,843.75	745,500.00
12/01/22	0.00	92,321.25	13,188.75	0.00
06/01/23	536,000.00	92,321.25	13,188.75	747,020.00
12/01/23	0.00	87,631.25	12,518.75	0.00
06/01/24	550,000.00	87,631.25	12,518.75	750,300.00
12/01/24	0.00	82,818.75	11,831.25	0.00
06/01/25	564,000.00	82,818.75	11,831.25	753,300.00
12/01/25	0.00	77,883.75	11,126.25	0.00
06/01/26	580,000.00	77,883.75	11,126.25	758,020.00
12/01/26	0.00	72,808.75	10,401.25	0.00
06/01/27	594,000.00	72,808.75	10,401.25	760,420.00
12/01/27	0.00	67,611.25	9,658.75	0.00
06/01/28	609,000.00	67,611.25	9,658.75	763,540.00
12/01/28	0.00	62,282.50	8,897.50	0.00
06/01/29	625,000.00	62,282.50	8,897.50	767,360.00
12/01/29	0.00	56,813.75	8,116.25	0.00
06/01/30	642,000.00	56,813.75	8,116.25	771,860.00
12/01/30	0.00	51,196.25	7,313.75	0.00
06/01/31	657,000.00	51,196.25	7,313.75	774,020.00
12/01/31	0.00	45,447.50	6,492.50	0.00
06/01/32	675,000.00	45,447.50	6,492.50	778,880.00
12/01/32	0.00	39,541.25	5,648.75	0.00
06/01/33	693,000.00	39,541.25	5,648.75	783,380.00
12/01/33	0.00	33,477.50	4,782.50	0.00
06/01/34	527,000.00	33,477.50	4,782.50	603,520.00
12/01/34	0.00	28,866.25	4,123.75	0.00
06/01/35	541,000.00	28,866.25	4,123.75	606,980.00
12/01/35	0.00	24,132.50	3,447.50	0.00
06/01/36	556,000.00	24,132.50	3,447.50	611,160.00
12/01/36	0.00	19,267.50	2,752.50	0.00
06/01/37	572,000.00	19,267.50	2,752.50	616,040.00
12/01/37	0.00	14,262.50	2,037.50	0.00
06/01/38	388,000.00	14,262.50	2,037.50	420,600.00
12/01/38	0.00	10,867.50	1,552.50	0.00
06/01/39	401,000.00	10,867.50	1,552.50	425,840.00
12/01/39	0.00	7,358.75	1,051.25	0.00
06/01/40	414,000.00	7,358.75	1,051.25	430,820.00
12/01/40	0.00	3,736.25	533.75	0.00
06/01/41	427,000.00	3,736.25	533.75	435,540.00
	12,083,000.00	2,364,652.50	337,807.50	14,785,460.00
	12,083,000.00			