

CITY OF

**INDIANOLA**

EST. 1849

**FISCAL YEAR 2018-19  
APPROVED BUDGET**



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**City of Indianola  
Iowa**

For the Fiscal Year Beginning

**July 1, 2017**

*Christopher P. Morill*

Executive Director



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***Council  
Information***

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



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



**2nd Ward Council Member**  
Bob Kling - 961-06  
bkling@indianolaiowa.gov



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



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



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



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

## City Meetings

**City Council**  
First Monday at 6:00 p.m.  
Third Monday at 7:00 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 6:00 p.m.  
City Hall Council Chambers

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

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

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

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

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# *Organizational Chart*

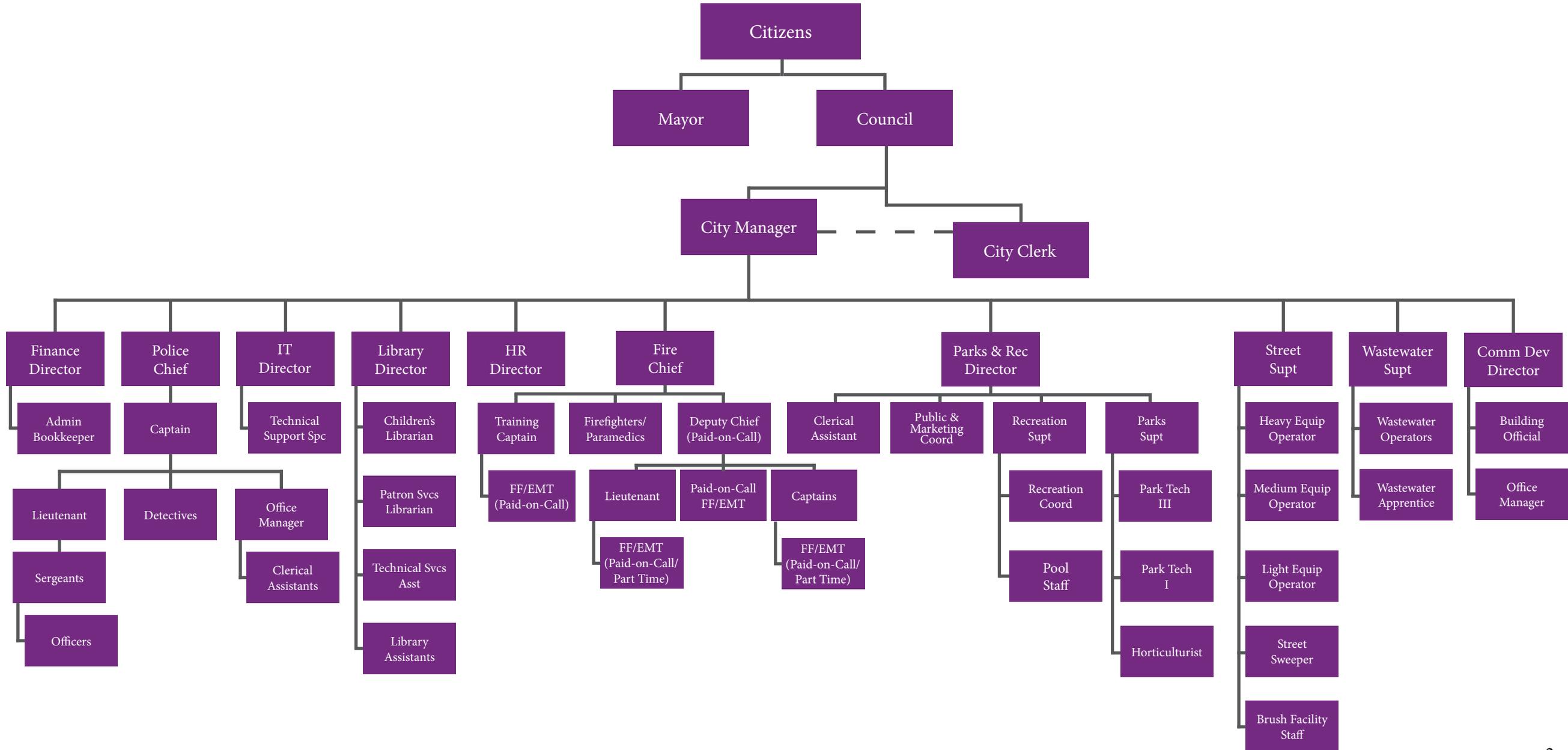
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# *Demographics*

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# Demographics

Population: 14,782 (2010 Census)

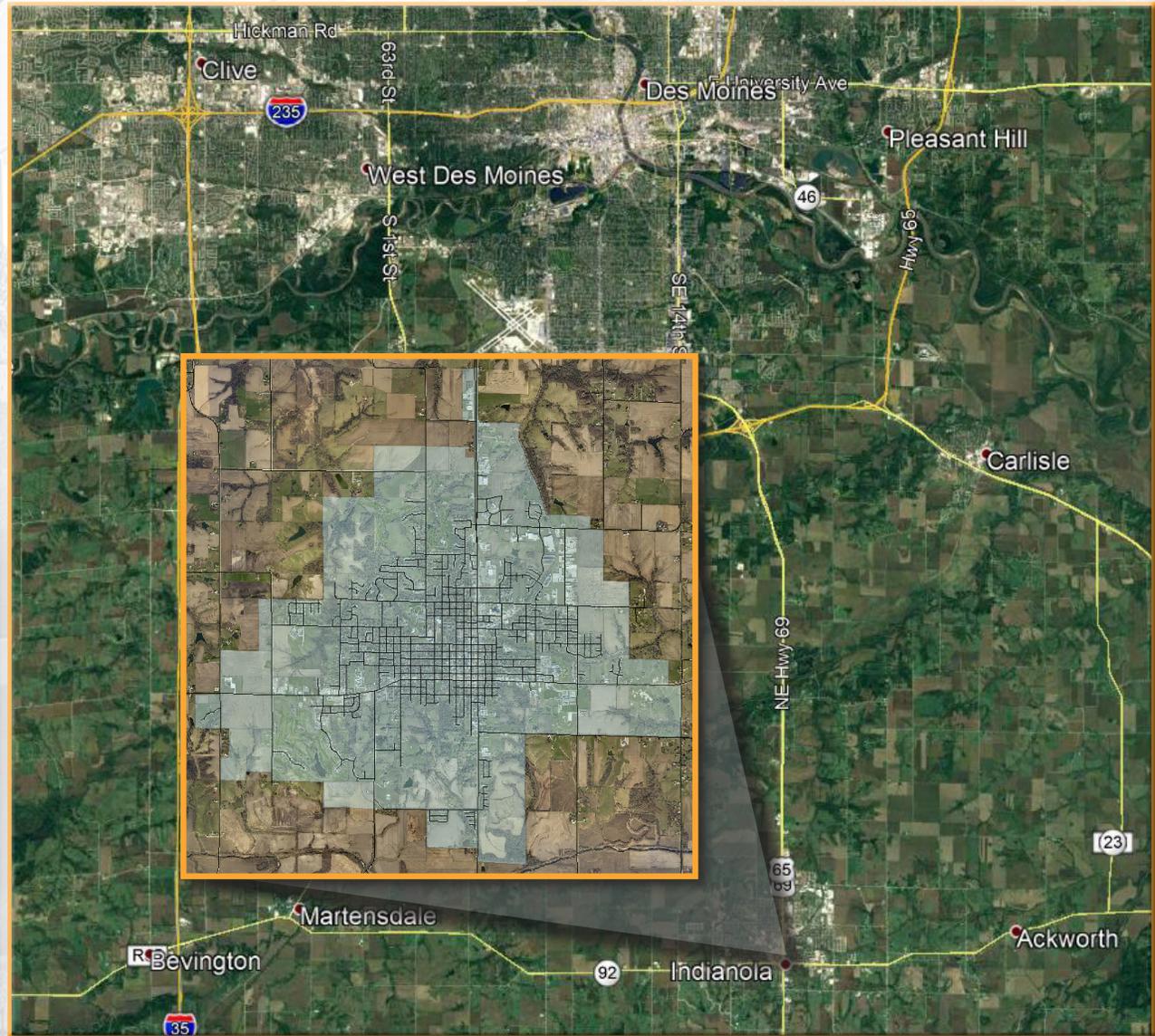
Geographical Area: 11.25 sq mi

### Ethnicity

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

### Age

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



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# *History*

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## *History of Indianola*

The first official government of the City of Indianola took office April 1, 1864; It had its beginnings when 90 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 named in memory of Brig. General Joseph Warren who lost his life in the Battle of Bunker Hill. A commission was appointed to locate the county seat of government.

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

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



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

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

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

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

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

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



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

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

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

The National Hot Air Balloon Championships came to Indianola in 1973 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

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*Budget  
Memorandum*

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FISCAL YEAR  
**2018-19**

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**BUDGET  
DOCUMENT**



TO: Mayor and City Council  
FROM: Ryan J. Waller, City Manager  
DATE: February 5, 2018  
SUBJECT: Fiscal Year 2018-19 Recommended Budget

**INTRODUCTION**

On behalf of the entire City of Indianola team, we are pleased to present you with the proposed FY19 (July 1, 2018 – June 30, 2019) Annual Operating and Capital Budget totaling \$28,309,074. The proposed FY19 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 total City budget reflects a \$286,946 decrease compared to the FY18 re-estimated actual due primarily to less spent on vehicle replacement and health insurance cost savings. The following provides an overview of the City’s proposed budget and financial outlook.

**FINANCIAL POLICY**

The City Council adopted a Financial Policy in July 2016. This guiding document assisted in the preparation of the FY 18/19 budget. Below are a few of the key requirements of this policy, which may be found in its entirety on page 14:

- A reserve of 25% of budgeted operational expenditures will be maintained in the general fund. This reserve will better allow for Indianola to operate should economic conditions deteriorate, unexpected repairs are required or even help maintain operations should something like a natural disaster occur.
- A reserve of 100% of budgeted operational expenditures will be maintained for proprietary (business) type fund, such as Water Pollution Control Department, due to its complexity and cost of repairs to the waste water treatment plant and collection system.
- 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***

Following the City Council's adoption of a Strategic Plan (starting on Page 23), Financial Policy and budget calendar, City Staff began a comprehensive process utilizing zero based budgeting. A copy of the approved budget calendar may be found on page 43.

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 5, 2018 City Council Meeting. An adopted budget must be submitted to the State of Iowa's Department of Management by March 15, 2018.

## ***FY18 BUDGET IN REVIEW***

FY18 has been an extremely productive year for the City of Indianola. The following is a list of just a few of the major accomplishments:

- Completion of a blight assessment which led to the comprehensive review of the City's residential and commercial abatement program
- Updated property maintenance codes
- Evaluated and implemented a more comprehensive health insurance benefit plan
- Reviewed and adjusted public safety pay plan
- Implemented multi-year IT replacement schedule
- Received GFOA Budget Presentation Award
- Conducted community survey
- Replaced 17-year old radios in Police Department
- Conducted staffing studies for Police and Fire
- Hired three fulltime firefighters through SAFER Grant
- Completed Phase 1 of Beautification Plan for City's northern corridor
- Completed construction of a new concession/storage facility at Pickard Park
- Cleaned and televised 48,878 feet of sewer
- Smoked tested 19,883 feet of sewer
- Repaired 11 manholes by replacing broken riser rings with new rings, lids and castings to reduce storm water infiltration
- Completed lining of approximately 1,352 feet of sewer main to reduce storm water infiltration

## ***FY19 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 FY19 will be equally exciting. The following are several key strategic initiatives planned for FY19:

- Update Comprehensive Plan
- Evaluate development and permit processing
- Review fee schedules for department permits
- Replace storm siren in the city as part of a maintenance program and conduct study on updating emergency alert system
- Complete acquisition of SCBA (Self Contained Breathing Apparatus) for Fire Department
- Implementation of a new circulation system at Library



### ***FY19 CAPITAL 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 FY19

- Expansion of Trails-East Hillcrest Trail from Summerset Trail to YMCA and the Jerry Kelley Trail Phase 2 Trail from Memorial Park to Wilder School
- Reconstruction of East Clinton, West from Jefferson to North Howard Street
- Continue working with HR Green on new Wastewater Treatment Plant
- Continue implementation of a multi-year program to systematically remove Ash trees throughout the City
- Continue to work with City Engineer to on analyzing City streets and storm sewers in order to development a comprehensive reconstruction and rehabilitation program.
- Continue to aggressively inspect and clean approximately 70,000 feet of sanitary sewer lines.
- Continue to work on the permitting process for a new, state-of-the-art wastewater treatment facility.

### ***BUDGET IMPACTS***

There are several significant impacts to the budget in FY 18/19. 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 \$165,647. This amount does not increase in the future; however, if the State of Iowa would pass legislation to reduce or eliminate the backfill, the City would need to increase property tax rates by \$0.32/\$1,000, to offset lost revenues, as of FY2018.

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

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

Outstanding debt is now \$32,484,770, including scheduled interest payments. The State of Iowa limits General Obligation Debt to 5% of valuation. For FY 2019, with just over \$19 Million in GO bonds, the City of Indianola is well under its statutory limit of \$47.8 million. This positive movement is the result of key decisions made by the City Council during the last few years. The following is a breakout of all City debt.



City of Indianola Outstanding Debt as of January 2018 follows:

Debt Service	Issue Date	Original Principal	Purpose	Final Maturity	P&I Outstanding	FY 2019 Payments
2011C	October 2011	\$850,000	Street, Utility Improvements & Park Equipment	June 2021	\$490,329	\$122,518
2012B	May 2012	\$3,875,000	Street Improvements, Various Purposes	June 2025	\$2,796,953	\$365,490
2013A	January 2013	\$1,865,000	Fire Truck, Dump Trucks, Park Improvements	June 2023	\$1,654,040	\$276,740
2013C	July 2013	\$2,070,000	Refunding of 2008 & 2009A GO Bonds	June 2020	\$3,163,886	\$282,775
2011E	December 2011	\$2,410,000	TIF - YMCA	June 2031	\$2,423,100	\$149,300
2012A	May 2012	\$4,580,000	TIF - YMCA	June 2029	\$4,093,210	\$465,070
2013B	January 2013	\$5,510,000	TIF - YMCA	June 2029	\$4,459,738	\$400,153
2009 - I&I Phase 1-3	May 2009	\$8,226,153	Sewer Improvements	June 2041	\$7,071,000	\$653,808
2013 - I&I Phase 4	April 2013	\$4,036,000	Sewer Improvements	June 2033	\$2,365,000	\$184,300
2017 - SRF	December 2017	\$3,267,00	Sewer Improvements	June 2037	\$3,967,494	\$199,660
<b>Total (Without IMU)</b>		<b>\$43,104,153</b>			<b>\$32,484,770</b>	<b>\$3,099,814</b>



**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. Residential is the category most affected by rollback. Commercial rollbacks reduced commercial taxable values by 10% in FY16. Residential rollbacks increased by 1.31% for the current fiscal year. In FY16 multi-residential rollback was introduced, which reduced valuations in this category by 3.75% and will continue at that rate over the next few years.

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

Rollbacks for the categories over the last five years follow:

	18/19	17/18	16/17	15/16	14/15	13/14
Residential	55.62%	56.94%	55.63%	55.73%	54.40%	52.81%
Multi-Res	78.75%	82.50%	86.25%	90.00%	95.00%	100%
Commercial	90.00%	90.00%	90.00%	90.00%	95.00%	100%
Industrial	90.00%	90.00%	90.00%	90.00%	95.00%	100%
Agricultural	54.45%	47.50%	46.11%	44.70%	43.40%	59.93%

**Taxable Valuation**

The City’s taxable valuations are the amounts the City applies its tax rate to, which results in the total tax revenue. For FY 19 the taxable valuation increased, by the \$30,503,678 (5.8%) to \$523,080,763 (from \$492,577,085) due to commercial growth, residential rollback increases and offset partially by the Multi-Residential rollback. The goal of assessed value is to represent market value.

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 FY 17/18, the three tax rates totaled \$12.70 and consisted of \$8.10 (general fund), \$1.25 (debt service) and \$3.35 (trust & agency). The rate for 18/19 is \$12.70 with a breakdown of \$8.10 general fund, \$3.573 trust & agency and \$1.03 debt service. The total tax rate has been maintained at \$12.70 since FY 14/15.



***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 (excludes debt service) from the newly created value (increment). TIF funds are used to fund infrastructure, including: streets, water and sewer, as well as 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 public facilities.

Taxable TIF value of \$72,340,746 in 18/19 is an increase from the FY 17/18 amount of \$66,681,130. Taxes from these amounts are used for economic development projects as noted above.

***PILOT***

Payment In Lieu of Taxes (PILOT) is a revenue source from non-tax paying entities (electric, water & sewer departments) that receive City services. PILOT contributions for FY 19 are based on a percentage of revenues and are shown in the following table:

Electric	\$762,800
Water	\$66,000
Sewer	\$145,000

***Road Use Tax (RUT)***

RUT funds are revenues to the City; paid at a State estimated \$121 per capita and result in projected revenues of \$1,788,622 for Indianola in FY 18/19. This pays for the street department’s operations & 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 for a new facility is being pursued and is estimated to cost approximately \$35 million\*. The City will continue to invest in repairs to the facility to keep it operational during the planning and eventual construction of the new plant.

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

***Reserves***

The total FY 19 general fund balances are projected to end at \$4,017,855. 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 FY 2016 and reserves are in compliance with the created 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.

### **GOVERNMENTAL FUND TYPES**

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

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

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

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

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

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

### **STAFF ASSISTANCE**

It is important to recognize the efforts of the 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.

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*Financial  
Policy*

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FISCAL YEAR  
**2018-19**

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**BUDGET  
DOCUMENT**



# Financial Policy

## **Section 1- General Policy**

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

## **Section 2 - Revenue Policies**

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

### General Revenue Policies

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

### **Property Taxes**

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



## **Urban Renewal - Tax Increment Financing Policy**

### **Purpose**

The City creates urban renewal districts to:

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

### **Guidelines**

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

The assessed value of property within each urban renewal district, which is subject to a division of revenue from taxation - tax increment financing (TIF), is determined by the Warren County Assessor each year. The City uses TIF to leverage economic activity, offset taxpayer burden, build public improvements and finance public investment in infrastructure deemed necessary for community growth.

### **Process**

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

### **Restrictions**

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



## **Municipal Enterprises**

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

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

## **Section 3 - Reserves and Contingencies**

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

### **General Policies**

1. General Fund cash reserves (fund balance) should be maintained at a level sufficient to provide funding for general governmental operations. It is the City's goal to have a unrestricted minimum balance at fiscal year end of not less than 25% of general fund expenditures. However, the balance may be higher, if deemed prudent, due to the uncertainty of future revenues or anticipated expenditures.
2. Enterprise Fund unrestricted cash reserves (fund balances) should be maintained at a level sufficient to provide funding to meet 100% of the fiscal year expenditures.
3. It is the City's goal to have an unrestricted minimum balance at fiscal year-end of not less than 50% of Road Use Tax fund operating expenditures. The balance may be higher, if deemed prudent, due to the anticipated capital expenditures.
4. It is the City's goal to have an unrestricted minimum balance at fiscal year-end of not less than 25% of Storm Sewer Utility fund expenditures, or \$100,000 whichever is greater. The balance may be higher, if deemed prudent, due to the anticipated capital expenditures.
5. 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.
6. 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.
7. 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.
8. 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.
9. The City's annual budget is considered balanced if the cash reserve requirements, the working capital requirements and the revenue and expenditure requirements of this policy have been met.



### **Working Capital**

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

### **Equipment Replacement Reserve Fund**

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

### **Capital Project Reserve Fund**

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

### **GASB 54**

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

## **Section 4 – Operating Expenditure Policies**

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

### **General Policies**

1. Expenditure projections will be developed on an annual basis, and will be reviewed quarterly. Projections should include estimates of anticipated operating costs for programmed capital improvement projects, and for equipment and capital facilities replacement and maintenance schedules.
2. Current expenditures should be paid, in accordance of Council directives, with current revenues or excess cash reserves.
3. Current expenditures should not be balanced by postponing needed expenditures, accruing future revenues, issuing short term debt, or paying for routine operating costs out of minimum cash reserves.
4. The operating budget should provide for adequate maintenance of fixed assets and equipment and provide for their orderly replacement.



### **General Policies (continued)**

5. The City will encourage the provision of services through the private sector and other public agencies whenever and wherever greater efficiency and effectiveness can be achieved.
6. The City shall consider annually, funding requests from local service organizations. These funding requests are due, in writing, annually to the council, by December 1, for consideration in the upcoming budget process. Submissions should include amounts requested, as well as planned usage of the funds. These community betterment funds shall only be made with operating funds in excess of cash reserve targets.
7. The City will maintain risk management and safety programs to reduce costs and minimize losses.

### **Section 5 - Capital Improvements Planning**

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

#### **General Policies**

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

### **Section 6 - Debt Management Policies**

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

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

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



### **General Policies**

1. Long-term borrowing shall be limited to capital improvements projects that cannot be financed from current revenues, have estimated life span of greater than the term of borrowing and generally to capital projects with an aggregate project cost of \$250,000 or greater. Principal and interest will be scheduled to be within the revenues available for debt service. Long-term debt shall not be used for current operations.
2. Any capital improvement projects or capital equipment financed through bonds should be financed for a period not to exceed the expected useful life of the asset being financed.
3. Total outstanding debt, including overlapping debt, will be considered when planning additional debt issuance.
4. Consideration should be made for the City's share of utility projects, including the cost of over-sizing of water, sewer and storm water mains, -being financed with current utility funds and other revenues when funds are appropriate and available.
5. The use of general obligation bonds for projects does not dismiss the potential of pro rata payment for debt service by specifically benefited funds such as water, sewer, storm water, or road use tax.
6. The City will consider refunding outstanding debt in order to achieve interest cost savings, restructure principal and/or eliminate burdensome covenants with bondholders. Refundings undertaken to achieve interest cost savings in advance of their call date should strive to achieve a new present value savings benefit equal to a minimum of 3% of the present value of the refunded par amount.
7. Financing requirements will be reviewed annually. The timing for financing will be based upon the City's need for funds, market conditions and debt management policies.
8. The City will follow a policy of full disclosure on every financial report and bond prospectus with bond rating agencies about its financial condition.
9. The City will follow applicable laws, regulations and bond covenants relative to arbitrage and rebate compliance requirements.

### **Debt Limitations**

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

## **Section 7 - Financial Reporting and Accounting**

### **General Policies**

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



## Reports

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

## Section 8 - Investment Policies

### Scope of Investment Policy

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

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

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

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

### Delegation of Authority

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

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

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

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

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



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

### **Objectives of Investment Policy**

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

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

### **Prudence**

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

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

### **Instruments Eligible for Investment**

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

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

### **Prohibited Investments and Investment Practices**

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

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

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

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



### **Investment Limitations**

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

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

### **Safekeeping and Custody**

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

### **Ethics and Conflict of Interest**

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

### **Safekeeping and Custody**

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

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**Strategic  
Plan**

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FISCAL YEAR  
**2018-19**

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**BUDGET  
DOCUMENT**



# City of Indianola, Iowa Planning Session Report

Conducted July 18, 2016  
Approved August 1, 2016

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**Mayor:**

**Kelly B. Shaw**

**City Council:**

**John Parker, Jr.**

**Brad Ross**

**Shirley Clark**

**Pam Pepper**

**Greta Southall**

**Joe Gezel**

**City Staff:**

**Ryan J. Waller, City Manager**



**Facilitated by:**

*Jeff Schott*

*Institute of Public Affairs*

*University of Iowa*



# CITY OF INDIANOLA, IOWA PLANNING SESSION REPORT 2016

## **Introduction**

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

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

## **Identification of Strategic Focus Areas**

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

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



## **Strategic Focus Areas - Objectives**

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

### **Economic Development**

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

### **Infrastructure**

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

### **Quality of Life**

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

### **City Facilities**

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



### City Staffing

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

### Budget and Finance

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

## **Final Comments**

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

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

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

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

**City of Indianola  
Major Projects & Goals Tracking Document**

Updated June 14, 2018

Item #	Dept	Key Issues	Activities / Milestones	Estimated Timeline	Status/Comments
<b>Strategic Focus Area #1 - Economic Development</b>					
<b>Goal 1: Promote Residential Development</b>					
1-1-a: Review residential abatement program.	CD	Identified as priority by Council. Review of program is a legal process. Funds budgeted for FY 18.	Submitted research and budget recommendation on Nov. 11, 2016	Complete	
			Funding included in FY18 CIP Budget	Complete	
			Develop Request for Proposals for blight assessment	Complete	
			Present proposal for Council action	Complete	
			Perform windshield evaluation	Complete	
			Determine to continue city-wide evaluation	Complete	
			Complete evaluation and recommend change in ordinance and adoption	9/1/2018	Draft of revised ordinance with legal counsel.
1-1-b: East Euclid Extension	CD	Extension of E. Euclid Will serve Prairie Glynn & Ashton Park subdivisions. Extension of road will create possibility of at least 140+ residential lots.	Presented option for Development Agreement to ED Subcommittee for direction. Direction was to pursue.	Complete	
			Development Agreement approved by City Council at April 3rd meeting	Complete	
			Developers provided bids	Complete	
			Review of bids by staff and city engineer	Complete	
			Installation of public improvements	Complete	
			Council approval of improvements	Complete	
1-1-c: Evaluate development and permit processing	CD	Evaluate process to ensure it is seamless and customer service oriented for residents and developers.	Begin process in conjunction with Comp Plan Update	8/1/2018	
			Review permit and filing fees	9/1/2018	
			Develop team to include city staff, council member, builder and real estate agent	10/1/2018	
			Team will evaluate building codes, subdivision ordinance, site plan, zoning codes and filing fees	1/1/2019	
			Team to make recommendation to city council	3/1/2019	
1-1-d: Work to develop a schedule (and ultimate execution of) for providing an overview of the current comprehensive plan to the Plan/Zoning Commission, as well as the City Council. For the eventual adoption of an updated Comprehensive Plan	CD	Comp Plan is a guiding policy document that establishes a road map for City to prepare for/accomplish growth.	Provide copy or web site link to current Council and P&Z Commission members	Complete	
			Research number of zoning changes, subdivision plat approvals, street extensions and utility extensions since current plan adoption	Complete	
			Develop and share presentation for Council and P&Z Commission	Complete	
			Prepare RFP for Comp Plan Update	Complete	
			Prepare a list of recommended action steps for P&Z and Council consideration and direction	Complete	

1-1-e: Review and adopt International Building Codes	CD	Review current Int'l Residential Code, Building Code, Fire Code, Fuel Gas, Plbg and Mechanical Codes and National Electrical Code	Review current code as well as other metro communities	8/1/2018	
			Invite Department Supervisor review and comments	Sept. 2018	
			Present current codes to Policy Admin. Committee	10/1/2018	
			Present updates to Council	Oct/Nov 2018	
			Present changes to Board of Appeals	Nov/Dec 2018	
			Present final draft to Council	Feb. 2019	
			Adopt new codes	4/1/2019	
Public education	Ongoing	Develop ways/plans to engage public, businesses and contractors.			
<b>Goal 2: Promote Commercial Development</b>					
1-2-a: Conduct meetings with businesses in Industrial Park	CMO	Conduct meetings within Industrial Park to ensure needs are being met and there is an understanding of future plans.	Work with WCEDC to schedule meetings	On-going	Meeting conducted with CemenTech. Follow-up items provided to CEO.
			Conduct follow-ups as necessary	On-going	
1-2-b: Assist landowners as necessary	CMO	Work with landowners in commercial and industrial zoning districts to identify needs and facilitate connections.	Meet with landowners	On-going	
			Provide contacts to landowners	On-going	
			Conduct follow-ups as necessary	On-going	
1-2-c: Missouri Valley Line Shop Site Plan	CD/City Engineer	Work with Missouri Valley Line Shop representatives on site plan (entry point location to coincide with road extension found Comp Plan).	Meet with Executive Director of MVLS.	Complete	
			Conduct site plan review	TBD	
			Review permit applications	TBD	
<b>Goal 5: Undertake strategic planning to target industries/businesses to locate in Indianola</b>					
1-5-a: Update Comprehensive Master Plan	CD	Comp Plan is a guiding policy document that establishes a road map for City to prepare for/accomplish growth.	Secure funding in FY 19 budget	Completed	
			Prepare a draft RFP	Last quarter of FY18	
			Publish RFP for consultant to assist with updating Comprehensive Plan.	7/1/2018	
			Select consultant	9/1/2018	
			Commence process of updating Comprehensive Plan.	10/1/2018	Full schedule to be provided by consultant once selected.

**Goal 6: Continue the marketing/branding initiative**

1-6-a: Continue to market the community as a place to live, work and play.	CM	Ensure that developers, businesses and potential residents are aware of Indianola's quality of life, proximity to DSM and other attractions.	Develop a marketing video that highlights the community's commitment to residential growth.	Completed	
			Continue to work with community partners on marketing community	Ongoing	
			* worked with DMMO, Chamber, Warren County Fair, WCEDC, NBC on jointly participating in a digital marketing campaign to advertise the community's plethora of summer events.	Completed	
			* working with Greater DSM Partnership on modifying the marketing video to be utilized in community partners' digital marketing campaign.	Completed	
			* working with Greater DSM Partnership on modifying the marketing video to be utilized in community partners' digital marketing campaign.	Completed	
			* working with CVB and NBC to highlight/increase exposure of community and the Classic via the "Flight Over Des Moines"	Completed	Flight over DSM to occur on 7/24/17.
			* continue to participate in events and meetings with developers and economic development groups	Ongoing	continue to participate in events in order to ensure Indianola is a visible name at key events. Also continue to meet with key regional economic and development groups (i.e. CVB, Partnership, Homebuilders Association).

**Strategic Focus Area #2: Infrastructure**

**Goal 1: Continue to move forward with Waste Water System Updates**

2-1-a: New WWTP Facility	WPC	Strategic Plan goal	Facility Plan sent to DNR for review/approval	Completed	
			Met with DNR officials for questions	Completed	
			Met with DNR to discuss Anti-Degradation	Completed	
			Meet with DNR for further discussion	Completed	
			Anticipate final review completion	7/1/2018	
			Preliminary design of site layout	July to Sept. 2018	Contract approved with HR Green
			Development of public engagement plan	8/1/2018	Schedule being developed with staff and HR Green representatives for presentation to City Council.
2-1-b: Morlock Lift station	WPC	Upgrades needed to the 40 year old facility in order to handle growth on east side.	Bids received	Completed	
			Bids presented to Council	Completed	
			SRF funding application prepared/ready	Completed	
			Project begins	Completed	
			SRF funding application prepared/ready	Completed	
			Completion - Force Main-Lift Station	6/1/2018	
			Completion - Gravity Portion	7/1/2018	
2-1-c: Inflow/Infiltration	WPC	Working to eliminate I/I will assist in ensuring operating costs are held in check.	Time of Sale Ordinance passed	Completed	Legislature will prohibit this ordinance.
			50,000 ft. of sewer cleaned & televised	Completed	
			20,000 ft. of sewer smoke tested	Completed	
			1,038 ft. sewer lined / 11 Laterals Lined	Completed	Clean, TV, Smoke Testing
			FY18 Clean, televising completed August 2017	Completed	20,000 feet
			FY18 Smoke Testing in mid September	Completed	20,000 feet
			FY18 13 Manholes Lined	Completed	
FY18 1,330 ft. sewer lined / 13 Laterals Lined	06/18	Sewer mains done, waiting on Lateral Lining			
FY19 Sewer Location Maps given to CIT	07/18				
2-1-d: McCord Lift Station Generator	WPC		Engineer working on RFP	Complete	
			RFP's sent out May 4, 2017	Complete	
			Meet with HR Green May 25th to review RFP's	Complete	After reviewing bids, recommending Van Maanen
			Recommendation to Council 6-5-17	Complete	
			Pre Con Meeting in July	Complete	
			Start Date (Tentatively Middle of Sept.)	Complete	
Final Completion October 1, 2017	Complete				

2-1-e: 15th St & HWY 92 Sewer	WPC		Start reviewing project scope w/HR Green	Completed	
			Review Plans w/Joe Frankl HR Green	Completed	
			Design	06/18	Estimated Date
			Easements	07/18	Estimated Date - Rich Parker working on these
			RFP's	07/18	Estimated Date
			Bid Opening	08/18	Estimated Date
			Pre Con Meeting	09/18	Estimated Date
Completion	10/18	Estimated Date			
2-1-f: Lift Station Study	WPC	To help in focusing repairs and maintenance on lift stations and respective equipment.	3 Lift Stations Inspected	Completed	
			Other 3 Lift Stations Inspected	07/18	
			Recommendation to Council	09/18	
2-1-g: Fixed Film Reactor Bypass	WPC	Emergency repairs needed to ensure no violation of DNR permit.	Memo from HR Green w/plans to bypass	Completed	
			Resolution Council Approving Emergency Repairs	Completed	
			Recommendation to Council 9-18-17	Completed	Joiner Const. awarded Project
			Underground work completd Fall '17	Completed	
2-1-h: McCord / Plainview Lift Station Controls	WPC	Upgrade the contols and install VFD's on all the pumps.	Replace Sidewalk/Seeding	Completed	
			Engineer working on contract documents	Completed	Bidding w/ Plainview project
			Bid Opening	08/18	Estimated Date
			Pre Con Meeting	09/18	Estimated Date
			Completion	05/19	Estimated Date
<b>Goal 2: Develop street repair/maintenance and financing plan</b>					
2-2-a: Develop street repair/maintenance program	Streets		Snyder & Associates is conducting a five year comprehensive pavement indexing exercise	Oct. 2022	This is a five-year project.
			Present survey results to City Council	Sept. 2018	Presentation of two-year results.
			City staff and Engineer to review data in conjunction with CIP budgeting	Sept. - Nov. 2018	
			Develop a prioritized schedule of projects.	Sept. - Nov. 2018	
			Perform repairs from list	Spring thru Fall 2018	N 1st St intake and pavement repairs and improvements, 2018 Capital Street Improvement project
2-2-b: Evaluate options for South K St	Streets	Council directive from November 2016	Monitor condition of South K St.	Ongoing	Continue to monitor dust and condition of roadway.
			Track maintenance costs for City on South K St.	Ongoing	Costs for 2017 to be reviewed with City Engineer, CM and FD in winter.
			Present long term solution recommendation for council direction	Late Summer/Early Fall2018	
			Conduct dust control efforts on South. K St	Complete for 2018	last section of failing sealcoat removed and dust control application performed week of June 4th.
2-2-c: E. Clinton Reconstruction	Streets/City Engineer	Reconstruct two blocks of E. Clinton west to N. Howard from 65/69	Funding included in FY 19 budget	Completed	
			Engineering of project	Completed	
			Publish and receive bids for project	Completed	
			Commence project.	8/1/2018	

**Goal 3: Develop a multi-year CIP & Vehicle/Equipment Replacement Plan**

2-3-a: Develop a Comprehensive Storm Water Plan	Streets		Snyder & Associates is conducting a three year comprehensive Storm Water/ Watershed management survey	Oct. 2020	
			Present survey results to City Council	Nov. 2018	Presentation of year 1 results occurred in fall of 2017.
			City staff will clean and inspect 1/4 of storm sewer intakes annually	TBD	Awaiting information from Stormwater Master Planning.
			Develop a prioritized schedule of projects.	Fall 2018	
			Repair and/or televise intakes and lines found to be deficient	Spring - Fall 2018	As of June 1, 2018, nine have been done for the 2018 calendar year. Another six have been identified as critical for reconstruction. Goal is to attempt to repair around 30 intakes annually.
			Train and Educate staff on best management practices for storm water management	Summer 2018	Partner with Iowa Storm Water Education Partnership to provide training deemed suitable for Street Department staff
2-3-b: Develop a Comprehensive Traffic Control Device Masterplan	Streets		Inspect and inventory all traffic signal cabinets	May - July 2018	
			Perform preventative maintenance on all traffic signal cabinets.	May - July 2018	Develop RFP for traffic control device maintenance services - targeting July 2018.
			Perform signal upgrades as funded	Beginning part of 2019	Awarded grants for pedestrian crosswalk signal upgrades as well as traffic signalization. Pedestian upgrades to take place in Summer of 2018 with traffic signalization bidding to be conducted in winter 2018/early part of 2019.

**Strategic Focus Area #3: Quality of Life**

3-1-a: Promote construction/expansion of trails	PR	Strategic plan goal/Trail Plan/Comp Plan	Prioritize areas of trail development utilizing 2008 Trails Master Plan. PR Commission, Park Friends, Friends of Indianola Trails, Community Input	Complete	
			Parks and Recreation Commission approves priorities	Complete	
			Seeks grants for trail development	Ongoing	
			Identify options for encouraging trail planning as part of new subdivisions – work with Community Development	Fall 2018	
3-1-b: Review feasibility of the expansion of the Jerry Kelley Trail	PR	A grant was received by the City to install an extension of the JKT. Due to high bids the contract was rejected but the grant was not closed out. Goal is to research possibility to use or repurpose grant dollars.	Met with IDOT regarding options for installation of trail as grant funds are still available	Complete	
			Snyder & Associates evaluate trail engineering	Complete	
			Present trail options and financial impact to Council	Complete	
			City Engineer to work with IDOT on options for payback of grant as well as opportunities to "Value engineer" alternatives	Complete	
			Funding included in FY 19 budget	Complete	
			Secure approval from IDOT for alternate extension plan	Complete	
3-1-c: Extension of Hillcrest Trail	PR	Make a connection of the Hillcrest Trail from N. 9th Street west.	Bid project.	12/18	Directed by IDOT to bid project in December.
			Secure funding in FY 19 budget	Complete	Also received two grants to assist in funding of this expansion.
			Develop a recommended policy for examples of connections where land is not being developed	06/18	Will present research and ideas for council review and direction.
			Develop bid documents for trail project	July-August 2018	
			Bid project.	09/18	
3-1-d: Sidewalks and Ramps	Streets	Continued replacements of non-compliant City-owned pedestrian sidewalks/ramps	Trail Installation	10/18	
			Identify and prioritize sidewalks and ramps to improve ADA compliance.	Ongoing	Target is to complete 20 per year.

Goal 2: Beautify Gateways into the City					
3-2-a: Develop concept and financing plan for beautification of Gateways into the City	PR	Priority of Council for Community Entrance Beautification	Concept Design created and approved by City Council	Complete	
			Bids for Plant Installation	Complete	
			Bids for Irrigation Installation	Complete	
			Pre-construction meeting to coordinate installation, lane closure notification and safety concerns	Complete	
			Installation of Irrigation and Plants	Complete	
			Bids for Concrete Installation	Complete	
			Installation of Concrete	week of June 11th	
			Prepare draft concept for entry signs	Fall 2018	a draft concept has been created by Steve Gray. Working with a subcommittee to review and provide functional feedback. The draft will be provided to KIB, Hometown Pride and Council for input and ultimately prioritization in budget.
Goal 4: Vigorously promote enforcement of property maintenance codes					
3-4-a: Review and update City property maintenance codes	CD	Amend current nuisance section and develop a comprehensive property maintenance code.	Review current code as well as other metro communities	Complete	
			Review draft changes to nuisance amendments and propose	Complete	
			Present changes to realtors	Complete	
			Present changes to Chamber of Commerce	Complete	
			Present final draft to Council	Complete	
			Adopt code enforcement policy	Complete	
			Public education	Complete	
			Identify properties and develop process	On-going	
3-4-c: Sidewalk inspections and enforcement	CD	CD Performs public sidewalk inspection to provide safety and minimize public liability	Inspect public sidewalks, city wide	Complete	
			Send notification letters to adjoining property owners	Complete	
			Re-inspect sidewalks for compliance	Complete	
			Send non-compliance letters and notice to assess	Complete	
			Hire contractor to complete remaining walks	Complete	
			Complete sidewalk repair program	Complete	
			Monitor voluntary payment to Warren County Treasurer	On-going	Per Council direction, the first batch of sidewalk bills have been sent to the Warren County Treasurer to be placed as a lien on the property. The first batch had sixteen properties unpaid. The second batch of sidewalk bills will be sent to the County upon Diana's return to the office, as the 30 day period has expired. The second batch only had one unpaid property owner.

**Strategic Focus Area #4: City Facilities**

**Goal 1: Evaluate existing city facilities (city-wide) in terms of meeting current and projected needs and develop plan for enhancing facilities as may be needed**

4-1-a: City/IMU administrative & public safety facilities	CM/IMU	Evaluate the opportunities to co-locate City/IMU admin staff at current IMU building	Business and feasibility study for fiber	completed	Decision was made by IMU to pursue other location.	
			Review/evaluate space layouts for admin staff at IMU	completed		
			Conduct a review of existing City Hall for opportunities re: new public safety facility	9/1/2018		Proposals being obtained with staffing studies for public safety completed..
			Present results to City Council	January/February 2019		
4-1-b: Renovate existing library building	Library	Renovate existing library building	Work with a space consultant with the State Library of Iowa to review options for better utilizing existing space.	Ongoing	Developed a 3-stage plan. Part 1 completed in February 2017. Part 2 will begin in Nov. 2017. Part 3 is still in the planning stage.	
			Pursue outside funding to improve the library's main entrance	Ongoing	Funding plans in process for later in 2018	
4-1-c: Address Library's AV equipment needs	Library	AV Needs	Develop a technology improvement plan to address the library's AV equipment needs	Spring 2018	Applied for a Warren County Philanthropic Partnership grant with matching funds from the Friends of the Library.	
			Pursue outside funding	Spring 2018		
			Awarded funds from the Warren County Philanthropic Partnership	Summer 2018		
			Began technology updates to Community Room	Summer 2018		Using WCPP funds, began making upgrades to the av equipment in the library's Community Room.
4-1-d: Replace undersized Pickard Park Concession Stand/Storage building	PR	Upgrade City Facilities and Council action re: T-Rex. Replace two buildings that are undersized and in need of repair	Concept Design – Snyder & Associates	completed		
			RFP Proposal to City Council	completed		
			Award of construction Contract	completed		
			Move and store current equipment/supplies	completed		
			Demo of current storage building	completed		
			Construction of new building	completed		
			Demo of old concession building.	Summer 2018		
4-1-e: Replace greenhouse at Pickard Park	PR	High School Greenhouse is now unavailable and this will consolidate the flowers and plants into one location	Evaluate park areas to locate larger building	completed		
			Estimate of expenses for building and installation	completed		
			Seek alternative site plan with Community Development	completed		
			Bids for building and construction	completed		
			Demo of current greenhouse	completed		
			Construction of new building	completed		
			Implement new greenhouse for winter planting and growing	completed		
4-1-f: Address IT equipment issues	IT		Research of hardware and software	Complete		
			Hardware buildout	Complete		
			Spam filter purchase and configuration	Complete		
			Backup device ordered and configured	Complete		
			Purchase of licensing	Complete		
			Transfer of email accounts to the new domain	Complete		
			Cleanup of old domain and preparation for it being discontinued.	Complete		

4-1-g: Enhance city website	IT	Identified as priority to enhance the council goal of economic development	Research and analysis of current site	Complete	
			Department head feedback from website analysis.	In Progress	
			Complete Website Overhaul	"December 2018"	
			Make department changes to current site to bring content up to date.	"August 2018"	
			Develop a plan with department heads input to annually review website for needed changes	"August 2018"	
4-1-h: Replace SCADA system	IT	Replacement of existing SCADA system by Osii for the electric department	Meet with vendor to determine IT needs for the system	Spring 2017	Completed
			Build out of IT infrastructure to handle the new system	Summer 2018 (Waiting on Osii for cutover date)	Installed, Awaiting Cutover Date
			Installation of new system	Summer 2018	Everything complete except need to update all SCADA IP Addresses during cutover
4-1-i: Enhance the conditions of the City's Brush Facility	Streets	Identify improvements needed to ensure smooth operations of City Bush Facility and accessibility for public	Consolidate signage into one	Complete	
			Clean out of debris along entry drive	Ongoing	Initial cleaning occurred in Spring 2018.
			Improve pads and roads	Complete	
4-1-j: Upgrade Library's Integrated Library System	Library	Upgrade library's IT infrastructure	Issue RFP for new Integrate Library System	3/1/2018	Completed
			Select vendor	5/1/2018	Completed
			Migrate data to new system	6/1/2018	In progress
			New ILS fully functional	8/1/2018	

**Strategic Focus Area #5: City Staffing**

**Goal 1: Address human resources issues**

5-1-a: Develop staffing plan for Police Department and Fire Department	PD/FD	Determine the proper staffing levels to provide adequate public safety	Develop RFP	completed	
			Present to City Council for review and authorization	completed	
			Publish RFP	completed	responses due Sept. 29, 2017
			Review responses and develop recommendation for Council consideration	completed	
			Present to City Council for award	completed	
			Consultant to conduct review	completed	
			Present findings of studies to City Council	completed	
			Develop a recommended phasing plan for public safety departments	Developed for FY20 Budget process	
5-1-b: Update personnel policies/handbooks	HR	Currently have 2 different handbooks with different policies/procedures.	Review each handbook; look for similarities and differences.	10/17	Complete
			Reach out to other City HR contacts for samples.	08/17	Complete
			Combine all policies into 1 handbook.	09/18	
			Brick Gentry to review	10/18	
			City Manager to review.	11/18	
			Council/Board to approve.	12/18	

5-1-c: Review and update if necessary Job Descriptions	HR	Job descriptions do not contain a last reviewed date; it is unknown when they were last reviewed. Need to add signature line for employee to attest receiving; ensures employee knows what their job entails.	Update job descriptions with EEO language, signature block & date.	completed	
			Reach out to other City HR contacts for samples, if needed	completed	This will be done as needed as job descriptions are reviewed by dept heads
			Send to dept heads to obtain signatures from employees	completed	
			Due date for signed job descriptions to be completed and back to HR.	completed	
5-1-d: Implement an employee exit interview process	HR	Allows for us to understand why an employee is leaving and look for patterns of areas we can improve on.	Have staff member complete form upon turning in resignation.	Ongoing	
			Meet with Human Resources to discuss items on exit interview	Ongoing	
			HR follows up with City Manager and or dept head as needed.	Ongoing	
5-2-e: Review and update safety program	HR	Current program has been in place for many years. Evaluating to see if it meets the current needs of the City and IMU.	Review safety consultant options and discuss options with safety committee	completed	
			Implement new training options	completed	
			Work with new safety consultant and safety committee to review policies/procedures, training offerings and committee meetings.	Begin October 2018	5/18, currently fulfilling required notice of current consultant through September 2018. Working with new consultant to obtain contract.
5-2-f: Remain proactive regarding common employment topics	HR	Development of action plan to address common employment issues	Conduct employee survey	completed	
			Review survey results	01/19	
			Implement an employee "stay interview"	01/19	
			Develop action items from employee survey results	5/1/2019	
<b>Goal 2: Evaluate employee wage and benefit packages</b>					
5-2-a: Review of public safety pay plan	HR/PD/FD/FIN	Review and recommend adjustments to public safety pay plan, if necessary	Conduct survey of Metro communities	completed	
			Draft a conceptual pay scale addressing deficiencies	completed	
			Conduct analysis of impacts of conceptual scales, factoring health insurance savings.	completed	
			Prepare draft memo with analysis and recommendations	completed	
			Present to City Council	completed	

5-2-b: Review payroll system	HR	Current system is outdated and very manual causing lots of room for errors.	Review functionality of Kabel	completed	Reviewed functionality. Kabel could not provide certain payroll functions due to differences for CC and Police.
			Review and meet with vendors; demo of their system.	Ongoing	5/9/17 - Completed 4/28 and 5/2. Due to fiber implementation, it was learned that a new billing and financial system may be necessary. Reviewing this function along with the fiber initiative to gain economies of scale. 9/5/17 - waiting for further word from IMU re fiber accounting system.
			Temporary fix for timesheets - convert from paper to Excel. Working with staff on creating templates in order to create some efficiencies.	Template completed	Working with various departments on testing of template. Have found some issues as a result of the testing. Working with legal counsel and departments to address, which will be primarily taken care of with new on-line payroll system.
			Secure payroll system with civic	FY 19	
<b>Strategic Focus Area #6 : Budget and Finance</b>					
<b>Goal 1: Continue programs and actions to enhance the City's financial condition</b>					
6-1-a: Evaluate cost savings regarding printing and mailing the Indianola Magazine	IT	Determine if there are any cost savings to printing and mailing the Indianola Magazine	Research Printing Costs	Completed	
			Request RFP for 2 year contract for magazine printing	Postponed	Temporarily postponed due to discussions with Indianola Living magazine.
			Present findings to Policy & Administrative Committee of City Council for direction	Summer 2018	
6-1-b: Evaluate cost savings associated with converting park areas to native prairies	PR	Procedures, education and costs associated with converting park areas to native prairies	Identify areas of parks that could be potential prairie areas	completed	
			Estimate of expenses related to planting prairie areas and research grant opportunities to address costs. Identify potential partners	completed	
			Present to Parks and Recreation Commission and City Council	completed	direction was to leave parks as is due to no savings.
<b>Goal 2: Implement the City's financial policies</b>					
6-2-a: Implement City's financial policies	FN	Review and modification of policies	Reviewed City's financial policies in advance of FY20 budget	July - August	
			Present to City Council for consideration	August 6, 2018 cc meeting	plan to amend policy to include a reserve target for Health Insurance Fund.

Goal 3: Evaluate alternatives to address rising costs associated with providing employee health insurance					
6-3-a: Evaluate health insurance options	HR/FIN	Current plan is costly and outdated.	Meet with insurance broker to determine options.	completed	
			Meet with Health Insurance committee as needed to discuss options and ideas, as needed.	completed	
			Meet with Council to review options, as needed	completed	
			Council Initial Review of Proposal	completed	
			Roll Out Plans or Options to Employee	completed	
			Work on renewal for a 1/1/18 plan year	completed	
			Reconvene health insurance committee to review spousal carve outs/surcharges per IMU Board and Council direction	July 2018 - January 2019	
			Present findings/research of spousal carve outs/surcharge	January/February 2019	
6-3-b: Continue to work with the Health Insurance Committee and other employee committees to provide necessary training and organizational information.	HR	Ensure all staff have information and questions are being answered	Health insurance committee meetings	Quarterly	
			Employee forums to educate on new health plan	Quarterly	
			Publicize information via Facebook, emails, handouts and other employee forums.	Ongoing	
Goal 4: Develop multi-year Capital Improvements Program and Equipment/Asset Replacement Plan					
6-4-a: Develop CIP	FN	Improved Budgeting	Review Needs with Departments	Continuous	
			Develop Initial Plan FY 17	4/1/2016	
			Develop 5 year CIP/Equipment	4/1/2017	
			Council Approval (with Budget)	4/1/2017	
			Add new year's information and re-prioritize	Continuous	
6-4-b: Review Emergency Sirens System	FD	Replacement of out dated equipment	Conduct an inspection of siren network	completed	
			Perform necessary repairs as identified by inspection	Ongoing	
			Purchase one replacement outdoor siren	FY19	Funding secured and implementation to occur as part of FY19 budget.
			Research costs associated with propagation study	During FY19	research costs to submit as part of FY20 process.
			Submit funding request for propagation study	FY 20 budget process (CIP)	
6-4-b: Develop work plan to implement IT capital budget	IT		Gathering of financial information from the 16/17 budget to determine expenses	Complete	
			Identify items that will be requested on the 17/18 CIP	Complete	
			Develop a spending plan for approved purchases based on workload and ability to implement changes	In Progress	
			Request quotes for IT equipment	In Progress	
			Replace main switch stack	Complete	
			Replace gateway security device	In Progress	
			Replace desktop computers (25)	In Progress	

**Goal 5: Improve budget process**

6-5-a: Update budget calendar and actively manage the budget process.	FN	Goals and Deadlines for budget process to ensure compliance with City policy & State law.	Review Prior Year Issues/Activities	completed	
			Develop Changes and Recommendation	completed	
			Issue new calendar to staff for comment	completed	
			Calendar Presented to Council	6/4/2018	
			Implement with Staff and Council	on-going as part of budget process.	
6-5-b: Proactively monitor budgets/funds to improve tracking of financial condition.	FN	Better tracking of financial condition and communication to elected officials and public.	Develop Summarized Financial Statements	9/1/2018	
			Develop Budget Comparisons	9/1/2018	
			Present Information to Staff for comment	10/1/2018	
			Initial Quarterly Report	12/1/2018	
			1st Quarter Report	4/15/2019	
			2nd Quarter Report	7/15/2019	
			3rd Quarter Report	10/1/2019	
4th Quarter Report	1/15/2020				
6-5-c: Convert general ledger and financial statement from cash to accrual basis	FN	Accrual basis provides a more accurate reporting of City's financial health.	Auditor in Place for FY18	6/1/2017	Completed by Council Vote
			Coordination Meeting to Develop Timeline	10/1/2017	Initial Meeting Complete, follow-up forthcoming
			Write Full Schedule	10/15/2018	
6-5-d: Submit FY 19 Budget for GFOA distinguished budget award	FN	Submit annual budget document to the GFOA for scrutiny and feedback on improving document.	Prepare Budget with needed criteria	Completed and Passed Council	Completed and Passed Council
			Application Completed	Completed	Completed
			Criteria Sheet	Completed	Completed
			Submission	End of June	
			GFOA Award Recommendation Deadline	Jun-19	Was awarded City's first ever award for FY 18 budget.
			FY19 Budget Preparation	Completed	
			Application for FY19	End of June	

OTHER

7-1-a: Emergency planning	PD/FD	City-wide emergency effects most departments, not just public safety	Design table top exercise for directors	Complete	
			Review specifics of "table top" with County	Complete	
			Work with Dept Heads on FEMA prep work	On-going	
			Conduct table top exercise with Dept. Heads	Complete	A brief review of the EOC document was reviewed in fall of 2017. Updates to document anticipated.
			NIMS Compliance	June of 2018	
			ICS Introduction to Position Training	8/1/2018	
			Table Top Drill	10/1/2018	
7-1-b: Develop and execute a training program for staff on IT security protocols	IT	Ongoing educational training	EOC Training	9/1/2018	
			Research programs from State of Iowa	Fall 2018	
			Develop training schedule for departments	Fall 2018	Excel, Outlook identified as needed training
7-1-c: Conduct a review of the City's Purchasing Policy	City Clerk	Action item from City Council April 1st retreat	Survey of communities	Complete	
			Review results of survey with Staff and develop a draft	Complete	
			Present to City Council for review/direction adoption of new purchasing policy	Complete	
7-1-d: Create an onboarding process for new Council Members	CM	Ongoing educational training	Prepare introduction letters for candidates	Complete	
			Schedule meetings with candidates	Complete	
			Create departmental tour/meetings	Complete	
			Research and schedule League of Iowa Cities orientation	Complete	
7-1-e: Work with necessary stakeholders to implement Hometown Pride endeavor	CM	Council Directive	Met with steering committee in August.	Complete	
			Community coach job ad created/posted	Complete	
			Conduct review of resumes/interview	Complete	
			Appoint a City Hometown Pride Committee	Complete	
7-1-f: Research Economic Development positions and provide to Council for discussion and direction prior to and as part of the FY19 budget process.	CM	Council Directive	Several metro communities surveyed	Complete	Information to be provided during City Council budget deliberations. Preliminary information suggests market rate for a FT position would be approx \$140,000 (includes benefits). This does not include programs, training and/or travel. Additional survey conducted of other communities by Mayor's intern.
7-1-g: Research options and costs associated with conducting a community-wide survey	CM	Council Directive	Research options and present to council	Complete	
			Work with consultant to prepare draft	Complete	
			Present draft to Council for input/direction	Complete	
			Incorporate changes	Complete	
			Print/distribute surveys	Complete	
			Surveys due	Complete	
			Tabulation of surveys	Complete	
Presentation of survey results	Complete				

7-1-h: Conduct a review of the City's Noise Ordinance	City Clerk	Council Directive from 9/5/17 Council Meeting	Survey of communities	Complete	
			Review results of survey with Staff and develop a draft	Complete	
			Present to administrative and policy committee for review/direction	6/1/2018	
			Present to city council for consideration	7/1/2018	
7-1-j: Prepare a written snow and ice removal policy .	Streets	A written snow removal policy does not exist. To limit the City's liability a written policy must be established.	Review and document current snow and ice operations	Complete	
			Meet with Street Department Staff for mapping and updates to existing procedures	Complete	
			Meet with Staff to finalize draft policy	Complete	
			Present a draft to Council for review/direction	Complete	
			Annually update draft to include changes in personnel, equipment, and street inventory	Annually in Sept.	

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*Budget  
Calendar*

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FISCAL YEAR  
**2018-19**

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**BUDGET  
DOCUMENT**



### CITY & IMU BUDGET PROCESSES

Date	Action Item	City Manager	Finance	Staff	Council	IMU
4/18/2017	Council Meeting: Publish Budget Amendment	X	X	X		
May 1-15, 2017	Environmental Scan for FY 2019 budget	X				
5/22/2017	Council Meeting: Amend PY budget if needed	X	X	X		
6/20/2017	Council Study Session: Presentation of fees, environmental scan to Council to get direction regarding tax rate & fee schedule for FY 2019 budget	X	X	X		
6/30/2017	Capital Improvement requests due to Finance	X	X	X	X	
7/3/2017	Council Meeting: Approve Budget Policy	X	X	X		
July 1-10, 2017	Prepare draft CIP budget	X	X	X		
7/10/2017	IMU Board Mtg: Receive direction from Council regarding CIP budget	X	X			
7/17/2017	Council Study Session: Receive direction from Council regarding CIP budget	X	X	X		
August 1-12, 2017	Initial budget targets for FY 2019 operating budget	X	X	X		
8/14/2017	IMU Board Mtg: Discuss 5 year CIP	X	X			
8/21/2017	Council Study Session: Discuss 5 year CIP	X	X	X		
August 15-31, 2017	Five year projections complete; Review CIP	X	X	X		
11/1/2017	Letter to Agencies that received PY funding due	X				
November 1-15, 2017	Analysis of budget requests & review of department operational plans & funding requirements	X	X	X		
11/13/2017	IMU Board Mtg: budget update, revenues, operating impacts of capital projects, and related topics	X	X			
11/20/2017	Council Study Session: budget update, revenues, operating impacts of capital projects, and related topics	X	X	X		
12/1/2017	Budget Request from Other Agencies Due to Finance	X				
1/1/2018	Valuation Data from County	X				
January 16-20, 2018	Draft FY 2019 budgets to department heads & council	X	X			
January 23-31, 2018	Individual Council budget discussions	X	X	X		
1/31/2018	Deadline to receive feedback regarding FY 2019 budget	X	X	X	X	X
2/5/2018	Council Meeting: Set public hearing for FY 2019 budget for March 6, 2018	X	X	X		
2/12/2018	IMU Board Mtg: Set public hearing for FY 2019 budget for February 27, 2018	X				
2/26/2018	IMU Board Mtg: Hold public hearing for FY 2019 budget & Adoption of budget	X				
3/5/2018	Council Meeting: Hold public hearing for FY 2019 budget & Adoption of budget	X	X	X		
3/15/2018	DEADLINE to file budget with the State/County	X	X			

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*Budget  
Estimates*

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FISCAL YEAR  
**2018-19**

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**BUDGET  
DOCUMENT**



**CITY BUDGET ESTIMATES**  
Re-Estimated FY18 & Projected FY19 Projections

DEPTS	7/1/2017 BEGIN BALANCE	RE-EST NON-TAX REVENUE	FY18 TAXES	RE-EST EXPENSES	7/1/2018 ENDING BALANCE	FY19 NON-TAX REVENUE	FY19 TAXES	FY19 EXPENSES	PROJECTED ENDING BALANCE
001 GOVERNMENT	1,352,784	2,656,042	226,000	2,684,818	1,550,008	2,909,276	225,440	2,941,710	1,743,014
011 POLICE	1,044,723	396,550	2,523,551	2,991,400	973,424	419,886	2,621,863	3,041,749	973,424
015 FIRE	537,785	120,727	514,682	787,969	385,225	306,784	289,298	596,081	385,226
016 AMBULANCE	324,335	770,849	472,874	1,238,708	329,350	761,854	694,269	1,456,123	329,350
041 LIBRARY	96,510	94,912	482,568	573,957	100,033	92,965	513,265	606,230	100,033
042 PARK & REC	499,368	359,744	989,451	1,382,732	465,831	404,193	1,152,849	1,557,042	465,831
045 POOL	86,584	153,761	93,411	237,013	96,743	160,614	93,950	254,564	96,743
071 GENERAL FUND DEBT	57,048	-	74,686	77,500	54,234	-	-	-	54,234
<b>SUBTOTAL</b>	<b>3,999,137</b>	<b>4,552,585</b>	<b>5,377,223</b>	<b>9,974,097</b>	<b>3,954,848</b>	<b>5,055,572</b>	<b>5,590,934</b>	<b>10,453,499</b>	<b>4,147,855</b>

	Tax Valuation	Gen'l Rate	Total Asking	Total
General Fund (Regular)	523,080,763	11.67	6,104,353	\$ 12.70
General Fund (Ag)	1,587,143		4,767	
Debt Service	595,421,509	1.03	613,183	
<b>TOTAL</b>			<b>6,722,303</b>	

DEPTS	7/1/2017 BEGIN BALANCE	FY18 NON-TAX REVENUE	FY18 TAXES	RE-EST EXPENSES	7/1/2018 ENDING BALANCE	FY19 NON-TAX REVENUE	FY19 TAXES	FY19 EXPENSES	PROJECTED ENDING BALANCE
99 FRANCHISE FEES-MEC	597,056	95,000			692,056	100,000		240,000	552,056
110 ROAD USE TAX	1,595,615	1,800,422		2,037,972	1,358,065	1,792,622	200,911	1,878,078	1,473,520
115 YMCA MAINTENANCE OBLIGATIONS	278,856	100,000		20,000	358,856	110,146		20,000	449,002
121 LOCAL OPTION SALES TAX	1,690,405	1,000,000			2,690,405	1,100,000			3,790,405
125 TIF-DOWNTOWN/HILLCREST	942,918		2,077,145	320,000	2,700,063		2,285,759	1,334,523	3,651,299
141 LIBRARY SPECIAL REVENUE	29,990	18,000		18,325	29,665	13,000		13,000	29,665
142 PARK & REC SPECIAL REV	146,836	20,000		24,000	142,836	-		-	142,836
160 DOWNTOWN REVOLVING LOAN	163,548	20,000			183,548	46,250		125,000	104,798
161 DOWNTOWN BIZ PLAN	41,341	30,000		40,000	31,341	30,000		60,000	1,341
177 POLICE FORFEITURE	19,830	20,000		20,000	19,830	20,000		20,000	19,830
190 VEHICLE RESERVE FUND	971,603	963,707	220,000	1,603,707	551,603	824,013.00	167,323	884,013	658,926
199 POLICE RETIREMENT	78,508	1,800		12,500	67,808	-		25,060	42,748
200 DEBT SERVICE	1,603,076	1,169,300	701,318	2,355,650	1,118,044	1,173,623	613,183	2,066,545	838,305
301 GEN FUND CAPITAL PROJECTS	635,825	442,000	289,900	2,267,600	(899,875)	1,888,600	178,760	2,042,360	(874,875)
321 STREET CAPITAL PROJECTS	118,707	421,067		491,067	48,707	12,000		12,000	48,707
344 COMMUNITY ATHLETIC FACILITY	60	5,000		5,000	60	-		-	60
353 COMMUNITY RE-DEVELOPMENT	(57,471)	75,000		75,000	(57,471)	20,000		-	(37,471)
650 STORMWATER UTILITY	616,223	205,000		262,170	559,053	203,000		571,500	190,553
670 RECYCLING	101,375	215,500		211,680	105,195	219,090		211,862	112,423
820 HEALTH INSURANCE	607,235	2,056,797		1,868,060	795,972	1,960,241		1,944,683	811,530
830 HRA	251,216	108,000		91,000	268,216	5,000		4,865	268,351
840 FLEX/SHORT TERM DISABILITY	214,938	53,100		51,600	216,438	20,269		35,000	201,707
850 LIABILITY INSURANCE RESERVE	22,243	20,000			42,243			12,400	29,843
	<b>10,669,933</b>	<b>8,839,693</b>	<b>3,288,363</b>	<b>11,775,331</b>	<b>11,022,658</b>	<b>9,537,854</b>	<b>3,445,936</b>	<b>11,500,889</b>	<b>12,505,559</b>
610 SEWER O & M	794,633	1,681,169		1,681,169	794,633	1,633,587		1,650,685	777,535
710 SEWER CAPITAL PROJECTS	1,007,767	6,427,535		6,217,224	1,218,078	3,674,907		3,877,980	1,015,005
771 SEWER RESERVE	114,239	25,000		25,000	114,239				114,239
781 SEWER PLANT IMP	392,572	25,000		25,000	392,572	25,000			417,572
791 SEWER REVENUE BONDS	376,394	680,500		680,500	376,394	826,021		826,021	376,394
SUB-TOTAL SEWER	<b>2,685,605</b>	<b>8,839,204</b>	<b>-</b>	<b>8,628,893</b>	<b>2,895,916</b>	<b>6,159,515</b>	<b>-</b>	<b>6,354,686</b>	<b>2,700,745</b>
<b>SUBTOTAL (THIS PAGE)</b>	<b>13,355,537</b>	<b>17,678,897</b>	<b>3,288,363</b>	<b>20,404,224</b>	<b>13,918,574</b>	<b>15,697,369</b>	<b>3,445,936</b>	<b>17,855,575</b>	<b>15,206,304</b>
<b>GRAND TOTAL</b>	<b>17,354,674</b>	<b>22,231,482</b>	<b>8,665,586</b>	<b>30,378,321</b>	<b>17,873,422</b>	<b>20,752,941</b>	<b>9,036,870</b>	<b>28,309,074</b>	<b>19,354,159</b>

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*Fund  
Organizational  
Chart*

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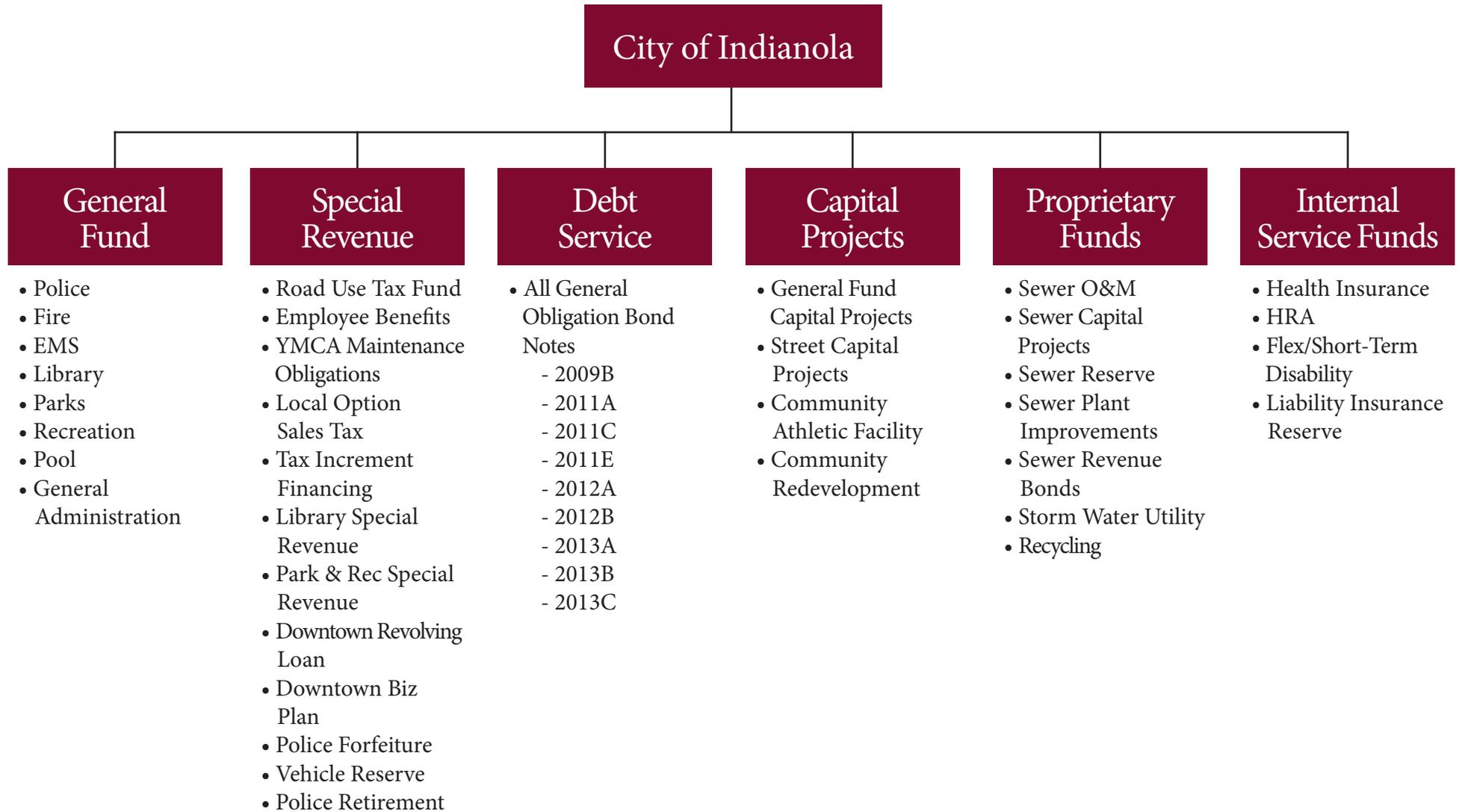
FISCAL YEAR  
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**BUDGET  
DOCUMENT**



# Fund Organizational Chart



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***Taxable  
Valuations***

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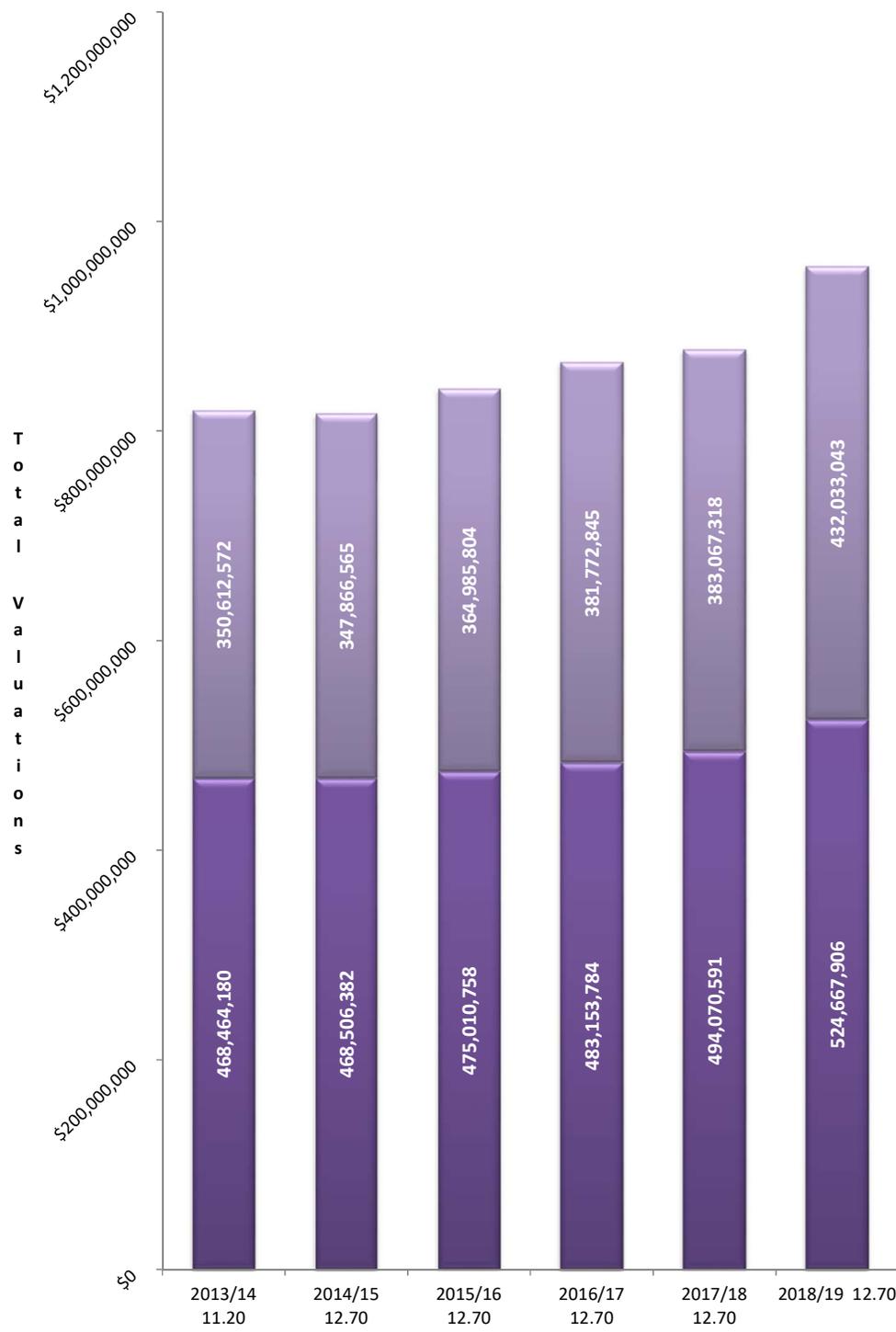
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# Taxable Valuations



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.

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# *Tax Rate Comparisons*

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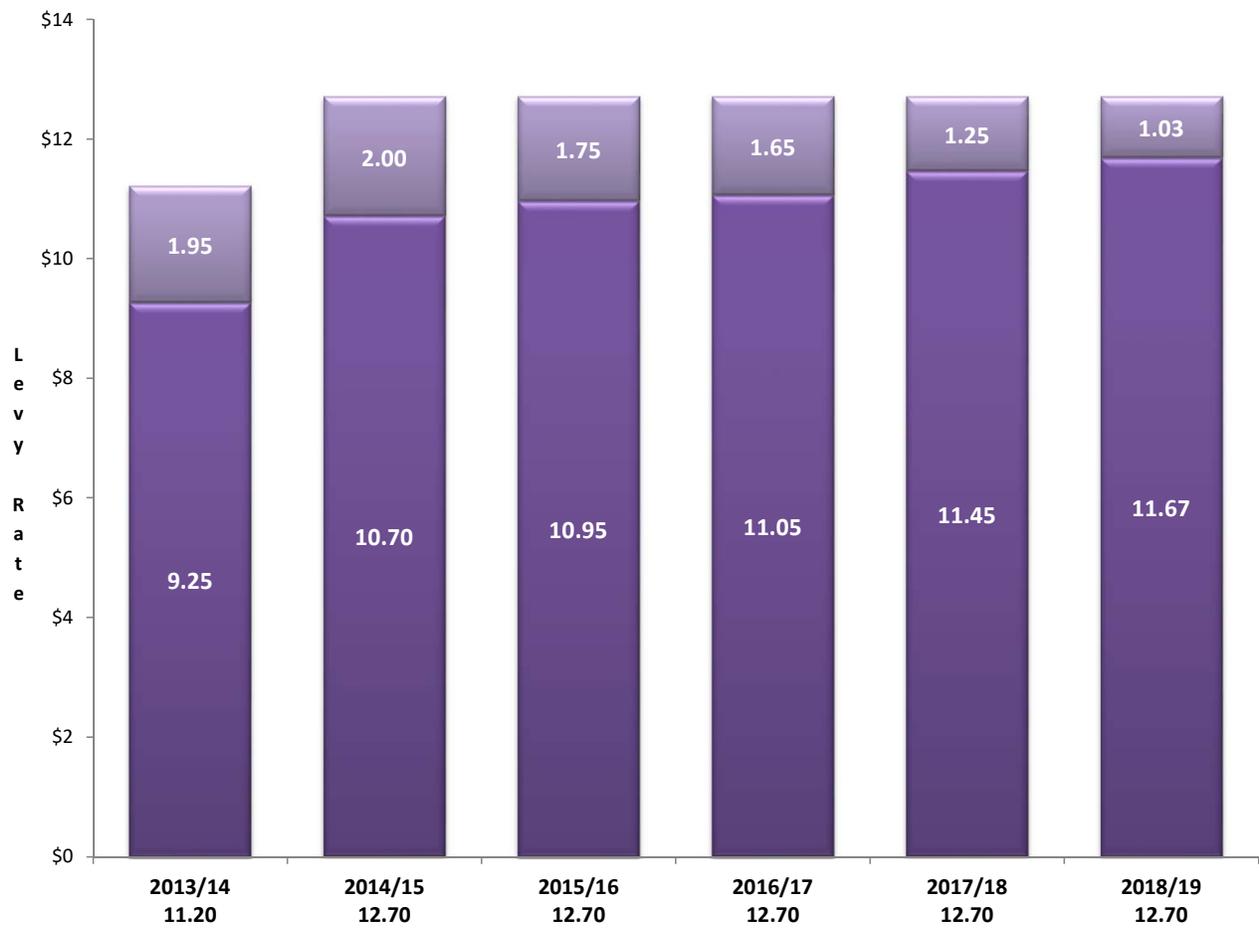
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# Tax Rate Comparisons



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*General Fund &  
Debt Service  
Tax Distribution*

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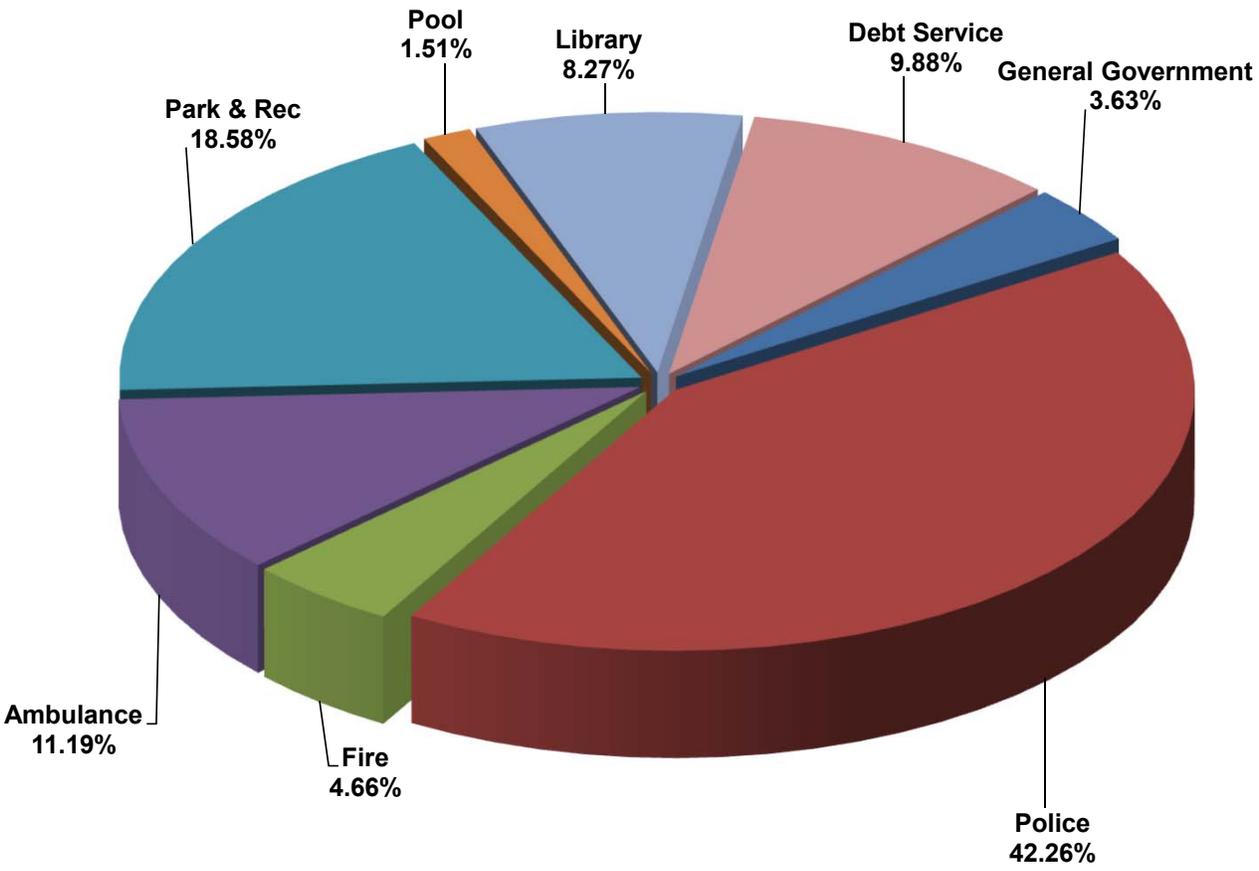


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DOCUMENT**

# FY 2018/19 General Fund & Debt Service Revenue Tax Distribution (Non-Enterprise Funds)



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*Five Year  
Residential Annual  
Taxes Paid*

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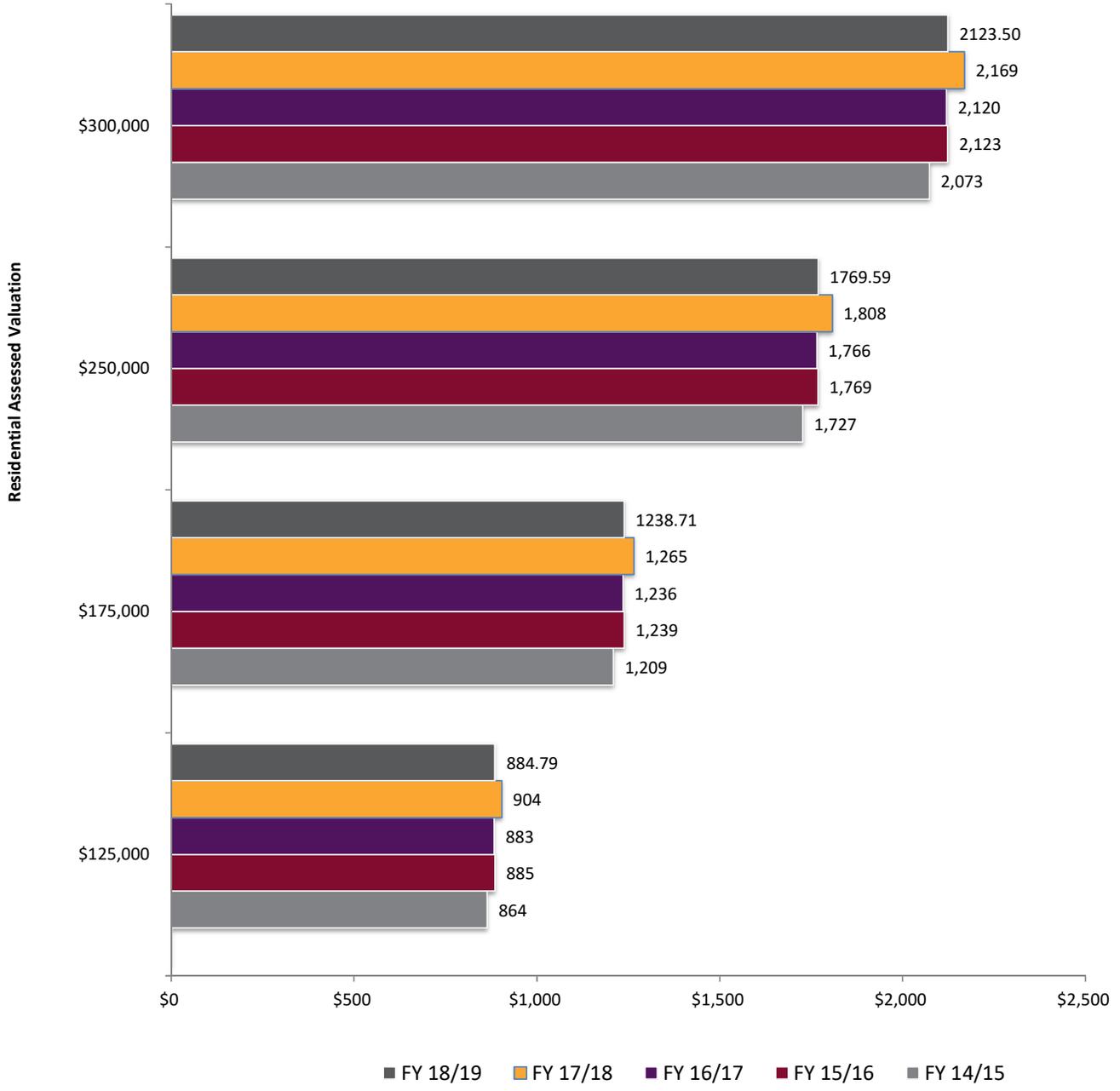
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# Annual Taxes Paid (includes rollback)



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*General Fund  
Department  
Expenditure  
Budgets*

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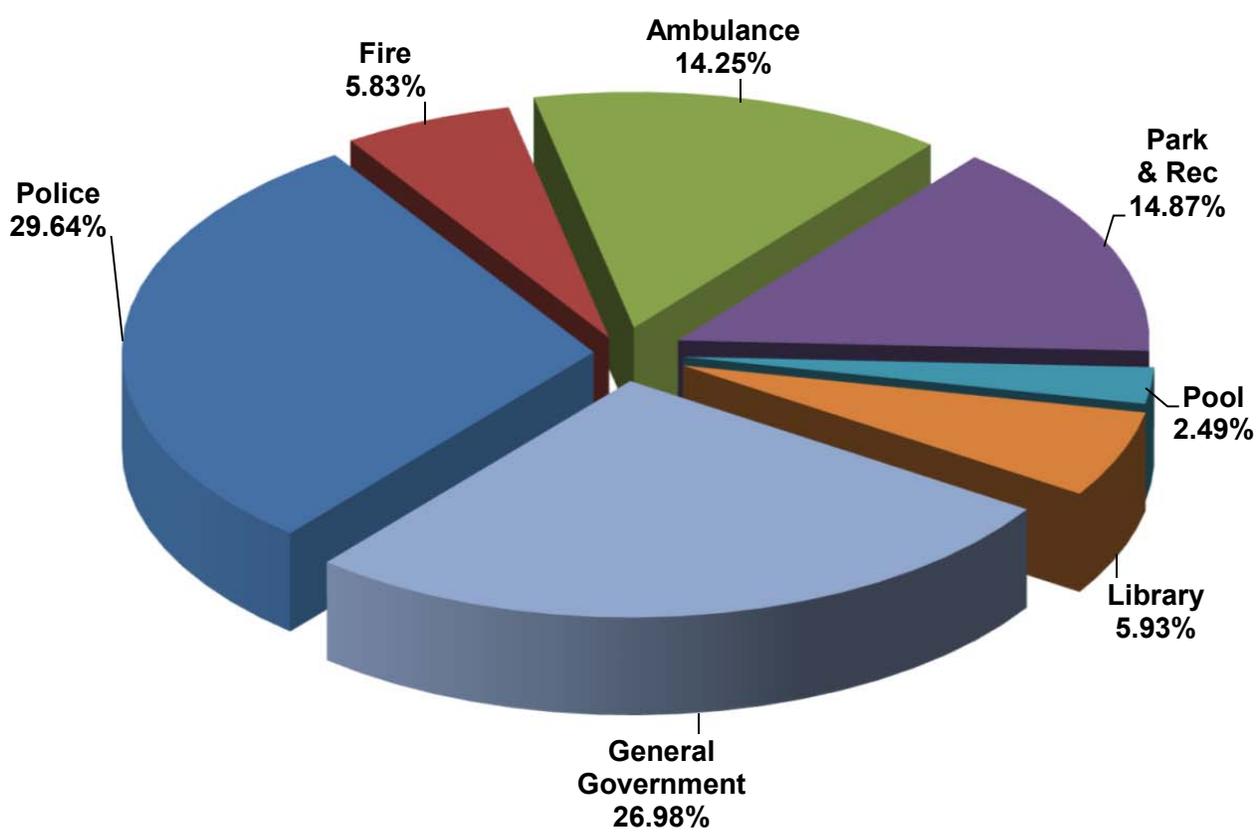
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**BUDGET  
DOCUMENT**



# FY 2018/19 General Fund Department Expenditure Budgets



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**General  
Government  
Budget**

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FISCAL YEAR  
**2018-19**

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**BUDGET  
DOCUMENT**

## General Government

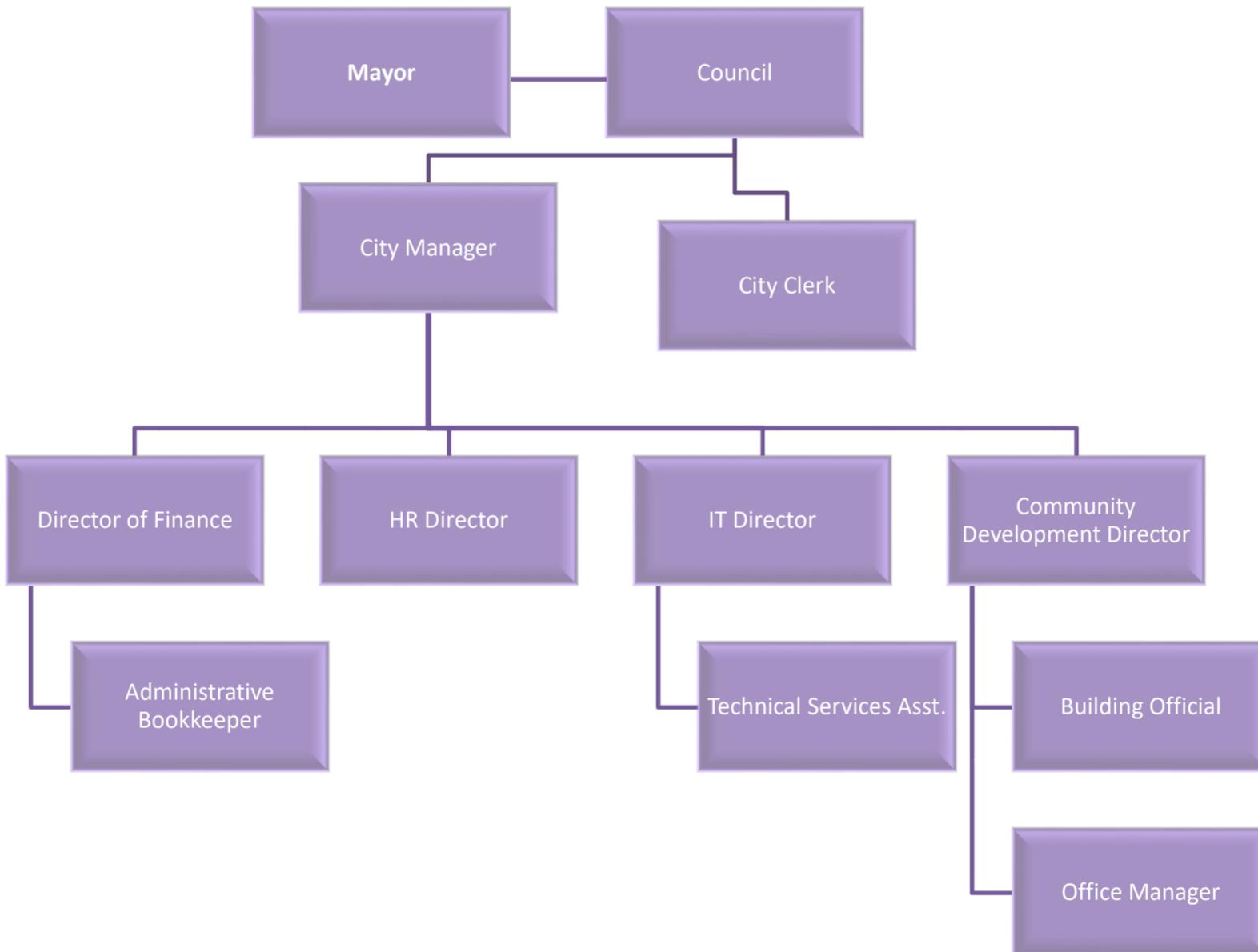
This fund consists of several departments including: Community Development, Mayor & Council, City Manager, City Clerk/Finance, Public Information & Technology, Human Resources and General Government/City Hall. This budget also funds the activities of Economic Development, Brush Facility, Community Betterment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

### General Government consists of the following positions:

	FY2017	FY 2018	FY2019	Vacant
<b>Full-Time</b>	10	10	10	0
<b>Part-Time</b>	0	0	0	0

### General Government

#### Organizational Chart



## General Government Department Highlights

### FY 18 Accomplishments

- Evaluated and implemented a more cost effective health insurance benefit plan
- In conjunction with Public Safety, reviewed and recommended adjustments to the public safety pay plan
- Began implementation of multi-year IT replacement schedule
- Worked with necessary stakeholders to implement Hometown Pride endeavor
- GFOA Distinguished Budget Award
- Reviewed and updated job descriptions
- Conducted a community survey

### FY 19 Strategic Priorities

- Review and recommend updates to personnel policies
- Continue to work with the Health Insurance Committee and other employee committees to provide necessary training and organizational information
- Review payroll system
- Seek health insurance renewal for new benefit plan year (anticipate shift from July 1 to January 1)

## Community Development Department Highlights

### FY 18 Accomplishments

- Residential abatement program reviewed
- East Euclid Extension completed
- Property maintenance codes updated
- 2017 sidewalk inspection program completed

### FY 19 Strategic Priorities

- Update Comprehensive Plan
- Review and update zoning, subdivision and site plan ordinances

**General Government**

Fund 001 - General Government		FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2018 Re- Estimated	FY 2019 Recommended Budget
<b>Community Development - Dept. 1700</b>						
<b>Expenses</b>						
	Salaries	193,562	207,149	209,270	209,270	216,099
	Benefits	78,510	81,474	97,525	97,525	101,348
	Education/Dues/Memberships	984	2,572	3,070	2,905	2,975
	Repair/Maintenance/Utilities	1,054	1,340	760	1,195	1,160
	Contractual Services	12,915	16,488	41,940	43,670	73,065
	Materials/Supplies/Miscellaneous	3,976	3,874	5,675	5,675	4,970
	Transfer Out	3,856	3,707	10,902	10,902	6,600
	Capital Outlay	0	0	0	0	0
<b>Total Expenses</b>		<b>294,858</b>	<b>316,605</b>	<b>369,143</b>	<b>371,143</b>	<b>406,218</b>
<b>Community Development - Dept. 1700</b>						
<b>Revenues</b>						
	Permits	173,746	133,494	118,520	130,000	128,055
	Fees/Fines/Reimbursements	11,168	13,740	7,440	7,440	9,710
	Miscellaneous	0	0	100	100	0
	Transfer In	122,000	129,600	148,457	120,000	235,252
<b>Total Revenues</b>		<b>306,914</b>	<b>276,834</b>	<b>274,517</b>	<b>257,540</b>	<b>373,017</b>

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

**General Government**

Fund 001 - General Government		FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2018 Re-Estimated	FY 2019 Recommended Budget
<b>Street Lighting - Dept. 2300</b>						
<b>Revenues</b>						
Transfer In		0	0	0	0	190,000
<b>Total Revenue</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>190,000</b>
<b>Expenses</b>						
Utilities		175,995	185,308	171,831	196,831	190,000
<b>Total Expenses</b>		<b>175,995</b>	<b>185,308</b>	<b>171,831</b>	<b>196,831</b>	<b>190,000</b>

Fund 001 - General Government		FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2018 Re-Estimated	FY 2019 Recommended Budget
<b>Brush Facility - Dept. 2900</b>						
<b>Expenses</b>						
Salaries		7,924	9,007	13,079	13,079	14,000
Benefits		1,443	875	3,399	3,399	3,027
Education/Dues/Memberships		70	216	100	100	100
Repair/Maintenance/Utilities		16,984	32,406	0	32,000	40,000
Materials/Supplies/Miscellaneous		730	939	16,000	1,000	0
<b>Total Expenses</b>		<b>27,151</b>	<b>43,443</b>	<b>32,578</b>	<b>49,578</b>	<b>57,127</b>
<b>Revenues</b>						
Brush Facility Fees		15,731	14,457	16,000	16,000	15,000
<b>Total Revenues</b>		<b>15,731</b>	<b>14,457</b>	<b>16,000</b>	<b>16,000</b>	<b>15,000</b>

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

Fund 001 - General Government		FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2018 Re-Estimated	FY 2019 Recommended Budget
<b>Community Betterment and Economic Development - Dept. 5100 &amp; 5200</b>						
<b>Expenses</b>						
Payments to other agencies		54,479	84,340	105,300	79,000	105,300
City Clean Up		0	0	0	0	0
Economic Development		19,835	801,046	500,000	290,991	500,000
<b>Total Expenses</b>		<b>74,314</b>	<b>885,386</b>	<b>605,300</b>	<b>369,991</b>	<b>605,300</b>
<b>Revenues</b>						
Property Taxes		214,101	214,101	226,000	226,000	205,440
Hotel/Motel Tax		59,361	60,098	65,000	65,000	69,000
TIF Transfer & Loan Reimbursement		0	275,000	275,000	275,000	300,000
Bike Night Revenues		3,750	3,000	3,750	3,750	3,200
<b>Total Revenues</b>		<b>277,212</b>	<b>552,199</b>	<b>569,750</b>	<b>569,750</b>	<b>577,640</b>

**General Government**

Fund 001 - General Government		FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2018 Re- Estimated	FY 2019 Recommended Budget
<b>Mayor &amp; Council - Dept. 6100</b>						
<b>Expenses</b>						
Salaries		16,800	17,031	17,300	17,300	16,800
Benefits		1,752	1,686	2,240	2,240	2,131
Education/Dues/Memberships		529	0	3,000	3,000	5,000
Contractual Services		747	4	440	1,921	6,900
Materials/Supplies/Miscellaneous		134	478	300	300	300
Transfer Out		0	0	3,670	3,670	4,029
Capital Outlay		1,334	0	0	0	0
<b>Total Expenses</b>		<b>21,296</b>	<b>19,199</b>	<b>26,950</b>	<b>28,431</b>	<b>35,160</b>
<b>Mayor &amp; Council - Dept. 6100</b>						
<b>Revenues</b>						
<b>Total Revenues</b>		<b>40</b>	<b>10</b>	<b>0</b>	<b>0</b>	<b>0</b>

Fund 001 - General Government		FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2018 Re- Estimated	FY 2019 Recommended Budget
<b>City Manager - Dept. 6150</b>						
<b>Expenses</b>						
Salaries		103,437	151,039	152,731	152,731	152,731
Benefits		32,596	49,385	56,772	56,772	59,668
Education/Dues/Memberships		3,014	1,714	3,200	3,200	8,700
Repair/Maintenance/Utilities		474	1,018	900	900	900
Contractual Services		43	43	100	100	0
Materials/Supplies/Miscellaneous		7,120	11	100	100	0
Transfer Out		1,758	1,236	7,033	7,033	4,710
<b>Total Expenses</b>		<b>148,442</b>	<b>204,446</b>	<b>220,836</b>	<b>220,836</b>	<b>226,709</b>
<b>City Manager - Dept. 6150</b>						
<b>Revenues</b>						
Transfer In		136,000	140,400	147,223	147,223	194,302
<b>Total Revenues</b>		<b>136,000</b>	<b>140,400</b>	<b>147,223</b>	<b>147,223</b>	<b>194,302</b>

**General Government**

Fund 001 - General Government		FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2018 Re-Estimated	FY 2019 Recommended Budget
<b>City Clerk/Finance Department - Dept. 6200</b>						
<b>Expenses</b>						
Salaries		333,871	325,388	242,818	242,818	235,127
Benefits		152,112	113,363	111,448	111,448	98,386
Education/Dues/Memberships		2,611	5,750	4,249	4,249	4,170
Repair/Maintenance/Utilities		11,096	12,061	2,200	3,874	4,000
Contractual Services		38,368	21,227	26,141	26,141	32,000
Materials/Supplies/Miscellaneous		40,805	39,324	3,001	3,001	3,100
Capital Outlay		4,435	10,245	0	0	0
Transfer Out		7,620	6,147	26,084	26,084	26,810
<b>Total Expenses</b>		<b>590,918</b>	<b>533,505</b>	<b>415,941</b>	<b>417,615</b>	<b>403,593</b>
<b>City Clerk/Finance Department - Dept. 6200</b>						
<b>Revenues</b>						
Transfer In		458,000	468,750	311,956	311,956	82,799
<b>Total Revenues</b>		<b>458,000</b>	<b>468,750</b>	<b>311,956</b>	<b>311,956</b>	<b>82,799</b>

This department's duties include budgeting/finance, record keeping, payroll, accounts payable and other general administrative

Fund 001 - General Government		FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2018 Re-Estimated	FY 2019 Recommended Budget
<b>Public Information &amp; Technology - Dept. 6210</b>						
<b>Expenses</b>						
Salaries		84,828	115,648	120,292	120,292	119,878
Benefits		31,602	45,592	54,173	54,173	54,312
Education/Dues/Memberships		853	936	4,156	4,156	4,318
Repair/Maintenance/Utilities		222	782	9,975	9,975	9,975
Contractual Services		30,136	29,544	49,735	49,735	40,475
Materials/Supplies/Miscellaneous		10,268	9,539	10,090	10,090	9,300
Capital Outlay		18,725	18,776	78,721	78,721	104,874
Transfers Out		1,378	2,471	72,625	72,625	101,535
<b>Total Expenses</b>		<b>178,012</b>	<b>223,288</b>	<b>399,767</b>	<b>399,767</b>	<b>444,667</b>
<b>Public Information &amp; Technology - Dept. 6210</b>						
<b>Revenues</b>						
Cable Franchise Fees		77,552	75,141	75,000	75,000	75,000
Materials/Supplies/Miscellaneous		1,874				
Transfer In		59,100	96,500	324,768	324,768	365,622
<b>Total Revenues</b>		<b>138,526</b>	<b>171,641</b>	<b>399,768</b>	<b>399,768</b>	<b>440,622</b>

For the 2017/18 budget IT included a schedule for computer replacement. The plan will be to replace approximately 25% of user desktops each year. This will allow for a refresh of user desktops once every 4 years. The schedule will make it easier to budget on a yearly basis while allowing the City to keep up with ever changing technology demands. The City and IMU will also be moving to a subscription based Office product for most users. This allows users to keep up to date with the latest Office releases and eliminate the need for a large capital expenditure every few years when updates are needed.

In addition, II has also assumed the financial responsibility for email hosting, internet access, website maintenance, phone system, long distance calling, cable station maintenance, VPN licensing and website citizen request portals. In the past these items had been budgeted from different sources or charged back to departments. Incorporating these items under IT will reduce the amount of labor needed to process monthly billing and will allow for a more concise view of potential financial saving in future budgets.

**General Government**

Fund 001 - General Government		FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2018 Re- Estimated	FY 2019 Recommended Budget
<b>Human Resources/Risk Management - Dept. 6250</b>						
<b>Expenses</b>						
Salaries		78,727	70,189	67,721	67,721	75,663
Benefits		32,169	26,191	35,903	35,903	25,425
Education/Dues/Memberships		1,985	832	2,130	2,130	2,146
Materials/Supplies/Miscellaneous		36	1,066	2,146	2,146	2,400
Transfer Out		1,285	2,320	5,507	5,507	3,990
<b>Total Expenses</b>		<b>114,202</b>	<b>100,598</b>	<b>113,407</b>	<b>113,407</b>	<b>109,624</b>
<b>Human Resources/Risk Management - Dept. 6250</b>						
<b>Revenues</b>						
Transfer In		85,800	93,300	85,055	85,055	77,294
<b>Total Revenues</b>		<b>85,800</b>	<b>93,300</b>	<b>85,055</b>	<b>85,055</b>	<b>77,294</b>

All HR issues (including labor negotiations, discipline, health insurance, employee surveys, etc.) are conducted by this department. Risk

Fund 001 - General Government		FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2018 Re- Estimated	FY 2019 Recommended Budget
<b>General Government/Municipal Building - Dept. 6500 &amp; 9100</b>						
<b>Expenses</b>						
Education/Dues/Memberships		5,344	50	5,350	5,350	6,000
Repair/Maintenance/Utilities		73,290	88,188	74,542	93,571	93,000
Contractual Services		224,476	240,266	230,650	283,648	214,916
Materials/Supplies/Miscellaneous		17,512	23,787	4,400	4,400	4,000
Capital Outlay		20,714	20,007	30,250	30,250	30,250
<b>Total Expenses</b>		<b>341,336</b>	<b>372,298</b>	<b>345,192</b>	<b>417,219</b>	<b>348,166</b>
<b>General Government/Municipal Building - Dept. 6500 &amp; 9100</b>						
<b>Revenues</b>						
Miscellaneous		30,578	-193,150	4,270	4,270	1,500
Transfer In - PILOT water/electric		389,592	463,457	471,180	471,180	494,492
Transfer In - Sewer		138,800	138,800	90,200	90,200	92,800
Transfer In - IMU Franchise Fees		8,532	7,410	4,000	4,000	32,500
Transfer in-GF Debt Service						5,521
Transfer in IMU Admin Fees						127,129
Property Taxes						20,000
<b>Total Revenues</b>		<b>567,502</b>	<b>416,517</b>	<b>569,650</b>	<b>569,650</b>	<b>773,942</b>

**General Government**

<b>Fund 001 - General Government</b>	<b>FY 2016 Actual</b>	<b>FY 2017 Actual</b>	<b>FY 2018 Budget</b>	<b>FY 2018 Re-Estimated</b>	<b>FY 2019 Recommended Budget</b>
<b>Government Property - Dept. 9500</b>					
<b>Expenses</b>					
Transfer Out	100,000	147,344	100,000	100,000	115,146
<b>Total Expenses</b>	<b>100,000</b>	<b>147,344</b>	<b>100,000</b>	<b>100,000</b>	<b>115,146</b>
<b>Government Property - Dept. 9500</b>					
<b>Revenues</b>					
Licenses/Permits	18,322	21,007	19,500	19,500	19,500
Interest	155,407	182,699	200,000	200,000	155,000
YMCA Rent	238,000	456,963	245,600	245,600	245,600
Court Fines/Miscellaneous	128,102	54,073	60,000	60,000	50,000
<b>Total Revenues</b>	<b>539,831</b>	<b>714,743</b>	<b>525,100</b>	<b>525,100</b>	<b>470,100</b>

<b>Fund #001 Summary</b>				<b>FY2018</b>	<b>FY 2019</b>
<b>Beginning Fund Balance</b>				<b>1,352,784</b>	<b>1,550,008</b>
<b>Total Departmental Revenues</b>				<b>2,882,042</b>	<b>3,194,716</b>
<b>Total Departmental Expenses</b>				<b>(2,684,818)</b>	<b>(2,941,710)</b>
<b>Ending Fund Balance</b>				<b>1,550,008</b>	<b>1,803,014</b>

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***Police Department  
Budget***

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CITY OF  
**INDIANOLA**  
EST. 1849

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**BUDGET  
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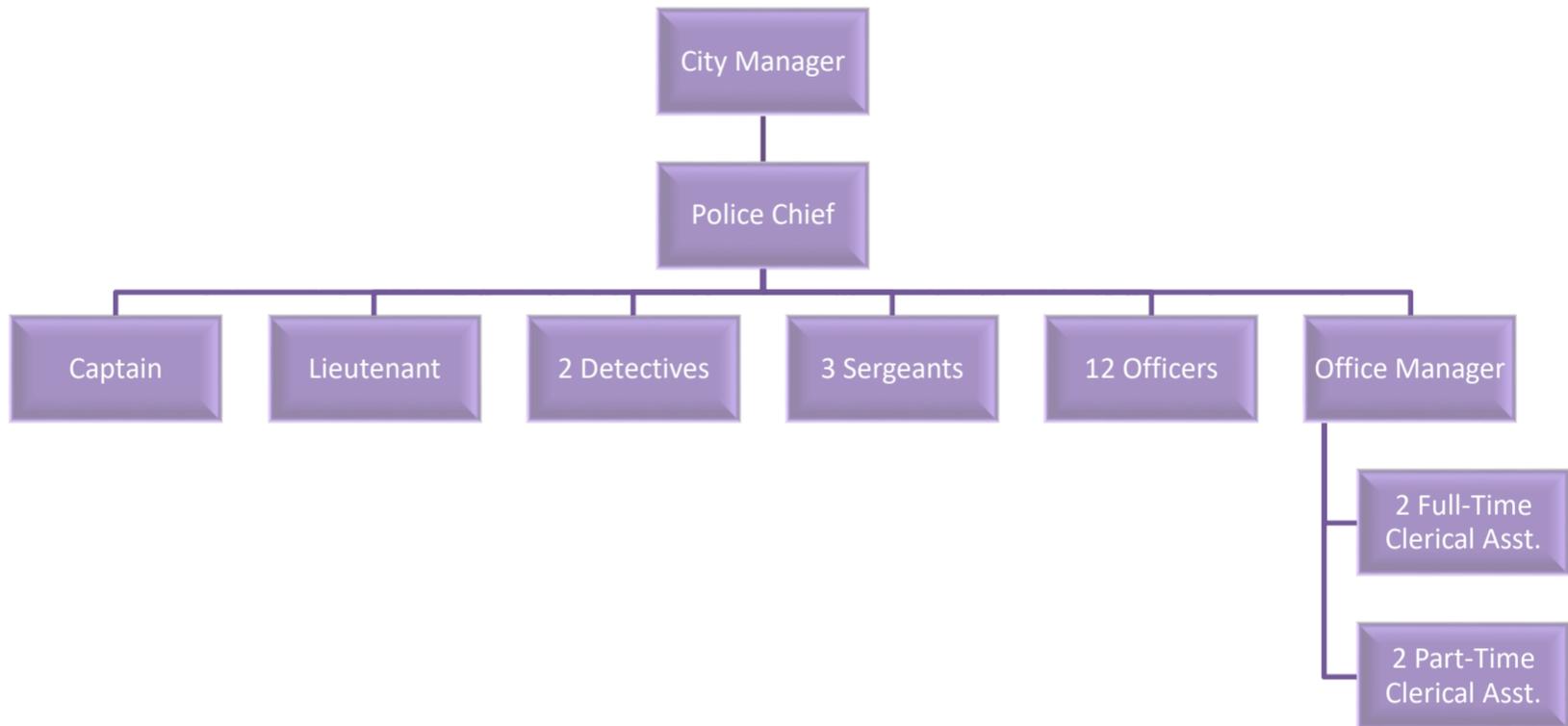
## Police Department

The Police Department consists of the following positions:

	FY2017	FY 2018	FY2019	Vacant
Full-Time	22	23	23	0
Part-Time	2	2	2	0

### Police Department

### Organizational Chart



## Police Department Highlights

### FY 18 Accomplishments

- Replaced 17 year old radios
- Together with the Fire Department, HR, and the CMO researched and recommended salary adjustments to ensure attraction and retention of high quality employees
- Coordinated multiple IPDCOP events
- Secured \$65,000 in grant revenue
- \$40,000 (plus) received from community I Back the Blue committee
- Added one additional part time clerical position
- Filled five officer vacancies through civil service hiring process
- Contracted for an IPD staffing study

### FY 19 Strategic Priorities

- Fill remaining two officer vacancies through civil service hiring process
- Fill detective division vacancy
- Upgrade in-house security cameras
- Purchase two new patrol vehicles as scheduled
- Expand patrol fleet by one by retaining oldest patrol vehicle
- Elimination of Expedition from IPD vehicle replacement schedule
- Actively seek grant funds

**Police Department**

Fund 011 - Police Department		FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2018 Re- Estimated	FY 2019 Recommended Budget
<b>Police - Dept. 1100</b>						
<b>Expenses</b>						
Salaries		1,372,845	1,501,812	1,535,061	1,535,061	1,625,303
Benefits		702,405	721,309	899,302	899,302	887,723
Education/Dues/Memberships		13,411	35,931	37,791	37,791	43,731
Repair/Maintenance/Utilities		29,120	19,101	29,340	29,340	31,120
Contractual Services		81,992	90,331	92,464	92,464	133,462
Materials/Supplies/Miscellaneous		34,023	31,771	48,520	48,520	53,950
Capital Outlay		22,595	75,485	26,854	26,854	48,954
Transfer Out		26,947	27,057	238,868	238,868	120,806
<b>Total Expenses</b>		<b>2,283,338</b>	<b>2,502,797</b>	<b>2,908,200</b>	<b>2,908,200</b>	<b>2,945,049</b>
<b>Police - Dept. 1100</b>						
<b>Revenues</b>						
Property Taxes		2,379,564	2,421,593	2,523,551	2,523,551	2,621,863
PILOT		286,000	270,855	311,700	311,700	386,508
Grants/Reimbursements		4,286	66,978	64,500	64,500	0
Charges for Service		1,433	1,581	1,600	1,600	1,600
Fees/Fines/Reimbursements/Misc.		7,548	50,617	6,250	6,250	6,718
Transfer In		12,500	12,500	12,500	12,500	25,060
<b>Total Revenues</b>		<b>2,691,331</b>	<b>2,824,124</b>	<b>2,920,101</b>	<b>2,920,101</b>	<b>3,041,749</b>

Fund 011 - Police Department		FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2018 Re- Estimated	FY 2019 Recommended Budget
<b>Police - Dispatch/Radio - Dept. 1111</b>						
<b>Expenses</b>						
Repair/Maintenance/Utilities		2,308	1,610	3,200	3,200	3,200
Contractual Services (County)		79,600	79,600	80,000	80,000	80,000
Materials/Supplies/Miscellaneous			0			0
Capital Outlay			8,153			13,500
<b>Total Expenses</b>		<b>81,908</b>	<b>89,363</b>	<b>83,200</b>	<b>83,200</b>	<b>96,700</b>

Fund #011 Summary					FY 2018	FY 2019
Beginning Fund Balance					1,044,723	973,424
Total Departmental Revenues					2,920,101	3,041,749
Total Departmental Expenses					(2,991,400)	(3,041,749)
Ending Fund Balance					973,424	973,424

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# *Fire Department Budget*

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CITY OF  
**INDIANOLA**  
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**BUDGET  
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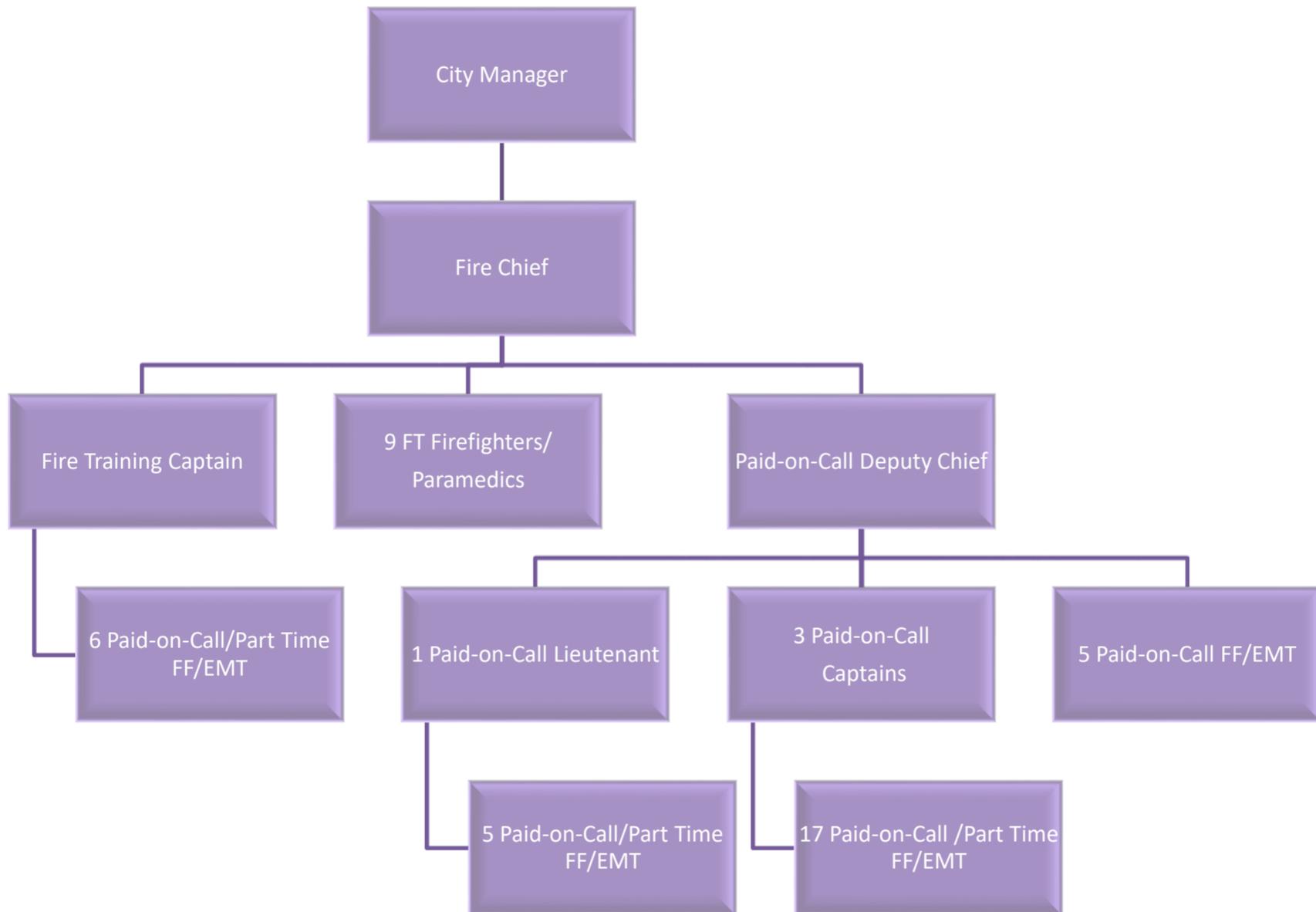
**Fire Department**

**The Fire & Ambulance Departments consists of the following positions:**

	FY2017	FY 2018	FY2019	Vacant
<b>Full-Time</b>	9	10	11	0
<b>Part-Time</b>	17	18	18	0
<b>Paid-on-Call</b>	19	20	20	

**Fire & Ambulance Departments**

**Organizational Chart**



## Fire Department Highlights

### FY 18 Accomplishments

- Hired three full-time firefighters (SAFER Grant)
- Pager Pay to assist in night coverage
- Staffing Study will be completed in February of 2018

### FY 19 Strategic Priorities

- Replace storm siren in the city as part of a maintenance program, emergency alerting system is inconsistent. Follow up with a propagation study.
- Complete acquisition of SCBA's for department compliancy.
- Continue working on emergency communication's system.

**Fire Department**

Fund 015 - Fire Department		FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2018 Re- Estimated	FY 2019 Recommended Budget
<b>Fire Department</b>						
<b>Expenses</b>						
	Salaries	198,070	198,802	174,382	174,382	214,037
	Benefits	109,843	120,151	120,860	120,860	135,853
	Education/Dues/Memberships	8,980	10,640	40,469	40,469	33,180
	Repair/Maintenance/Utilities	23,434	19,669	27,200	27,200	33,100
	Contractual Services	26,981	31,057	42,623	42,623	26,283
	Materials/Supplies/Miscellaneous	63,091	33,986	43,691	43,691	36,961
	Capital Outlay	43,263	196,793	46,505	46,505	42,900
	Transfer Out	2,277	2,197	287,239	287,239	48,267
	Storm Sirens	489	821	5,000	5,000	25,500
<b>Total Expenses</b>		<b>476,428</b>	<b>614,116</b>	<b>787,969</b>	<b>787,969</b>	<b>596,081</b>
<b>Fire Department</b>						
<b>Revenues</b>						
	Property Taxes	575,540	509,840	514,682	514,682	289,298
	Permits/License Fees	470	490	350	350	350
	Charges for Service	12,923	11,057	20,095	20,095	12,685
	Township Fire Service Fees	86,168	87,951	84,282	84,282	84,784
	Fees/Fine/Reimbursements/Misc.	7,913	12,345	3,000	3,000	195,965
	Sale of Vehicles	4,143	0	13,000	13,000	13,000
<b>Total Revenues</b>		<b>687,157</b>	<b>621,683</b>	<b>635,409</b>	<b>635,409</b>	<b>596,082</b>

Fund #015 Summary					FY 2018	FY 2019
	<b>Beginning Fund Balance</b>				<b>537,785</b>	<b>385,225</b>
	<b>Total Departmental Revenues</b>				<b>635,409</b>	<b>596,082</b>
	<b>Total Departmental Expenses</b>				<b>(787,969)</b>	<b>(596,081)</b>
	<b>Ending Fund Balance</b>				<b>385,225</b>	<b>385,226</b>

85% of Fire and EMS salaries are paid with ambulance revenues due to calls for service.

<u>Calls for Service</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
Fire	234	271	260	280	325
Ambulance	1733	1782	1839	1,821	1784
Total	1967	2053	2099	2,101	2109

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*Ambulance  
Budget*

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**Ambulance Department**

Fund 016 - Ambulance		FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2018 Re- Estimated	FY 2019 Recommended Budget
<b>Ambulance</b>						
<b>Expenses</b>						
	Salaries	611,333	680,169	682,020	682,020	816,685
	Benefits	228,349	246,556	270,853	270,853	346,280
	Education/Dues/Memberships	6,194	4,202	15,600	15,600	23,020
	Repair/Maintenance/Utilities	6,907	22,983	11,160	11,160	16,260
	Contractual Services	15,503	21,646	18,698	18,698	21,286
	Materials/Supplies/Miscellaneous	62,821	84,910	72,871	72,871	57,250
	Capital Outlay	19,032	24,420	24,178	24,178	25,480
	Transfer Out	74,792	190,057	143,328	143,328	149,862
<b>Total Expenses</b>		<b>1,024,931</b>	<b>1,274,943</b>	<b>1,238,708</b>	<b>1,238,708</b>	<b>1,456,123</b>
<b>Ambulance</b>						
<b>Revenues</b>						
	Property Taxes	253,763	459,814	472,874	472,874	694,269
	Charges for Service	7,223	5,956	4,625	4,625	13,810
	Township Fire Service Fees	44,677	44,671	45,044	45,044	45,044
	Ambulance Fees	687,418	738,402	721,180	721,180	703,000
	Refunds/Reimbursements/Misc.	0	0	0	0	0
<b>Total Revenues</b>		<b>993,081</b>	<b>1,248,843</b>	<b>1,243,723</b>	<b>1,243,723</b>	<b>1,456,123</b>

Fund #016 Summary					FY 2018	FY 2019
	<b>Beginning Fund Balance</b>				<b>324,335</b>	<b>329,350</b>
	<b>Total Departmental Revenues</b>				<b>1,243,723</b>	<b>1,456,123</b>
	<b>Total Departmental Expenses</b>				<b>(1,238,708)</b>	<b>(1,456,123)</b>
	<b>Ending Fund Balance</b>				<b>329,350</b>	<b>329,350</b>

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

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*Library  
Budget*

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FISCAL YEAR  
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**BUDGET  
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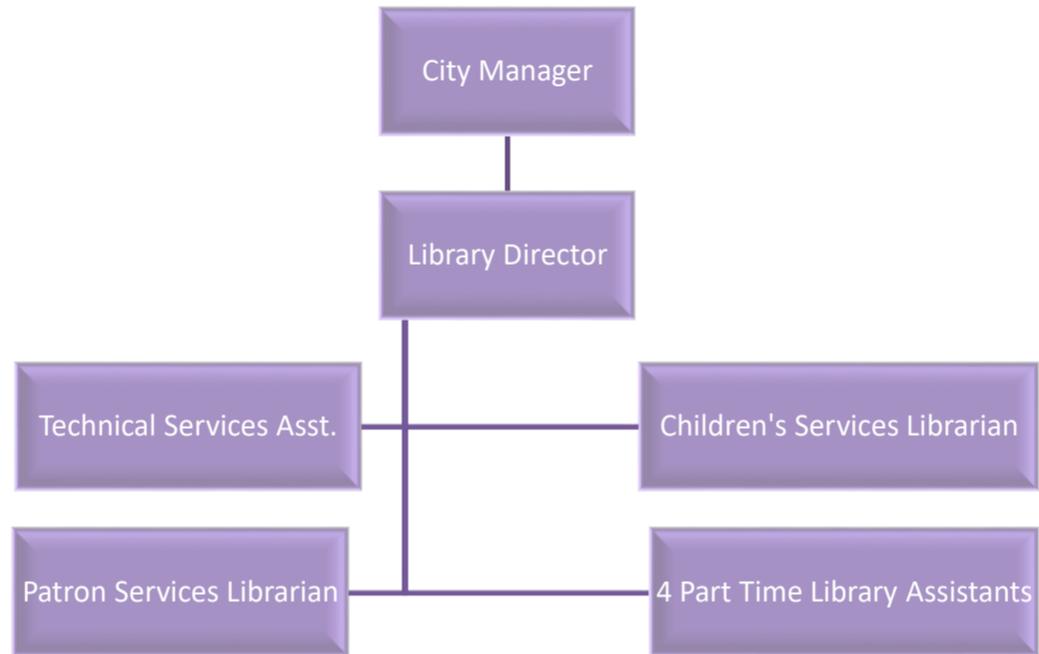
## Library Department

The Library department consists of the following positions:

	FY2017	FY 2018	FY2019	Vacant
Full-Time	4	4	4	0
Part-Time	4	4	4	0

### Library Department

#### Organizational Chart



## Library Department Highlights

### FY 18 Accomplishments

- Developed a multi-step plan to identify and solve interior space needs.
- Completed new children's area, new teen area, and made progress on adult area. Will complete project in spring of FY19.

### FY 19 Strategic Priorities

- New circulation system

**Library Department**

Fund 041 - Library		FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2018 Re- Estimated	FY 2019 Recommended Budget
<b>Library</b>						
<b>Expenses</b>						
	Salaries	255,496	251,960	251,330	251,330	260,175
	Benefits	103,292	106,162	121,186	121,186	136,664
	Education/Dues/Memberships	579	695	2,551	2,551	2,095
	Repair/Maintenance/Utilities	26,237	31,099	28,740	28,740	33,195
	Contractual Services	47,862	49,719	26,453	26,453	19,867
	Materials/Supplies/Miscellaneous	62,890	54,025	82,270	82,270	92,937
	Capital Outlay	1,408	2,420	27,675	27,675	32,500
	Transfer Out	5,982	4,896	33,752	33,752	28,797
<b>Total Expenses</b>		<b>503,746</b>	<b>500,976</b>	<b>573,957</b>	<b>573,957</b>	<b>606,230</b>
<b>Library</b>						
<b>Revenues</b>						
	Property Taxes	435,563	457,490	482,568	482,568	513,265
	Use of Money & Property - Rent	450	170	275	275	150
	County Payments	83,110	83,328	80,360	80,360	80,000
	Fees/Fines/Reimbursements/Misc.	15,312	15,691	14,277	14,277	12,815
<b>Total Revenues</b>		<b>534,435</b>	<b>556,679</b>	<b>577,480</b>	<b>577,480</b>	<b>606,230</b>

Fund #041 Summary					FY 2018	FY 2019
	<b>Beginning Fund Balance</b>				<b>96,510</b>	<b>100,033</b>
	<b>Total Departmental Revenues</b>				<b>577,480</b>	<b>606,230</b>
	<b>Total Departmental Expenses</b>				<b>(573,957)</b>	<b>(606,230)</b>
	<b>Ending Fund Balance</b>				<b>100,033</b>	<b>100,033</b>

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# *Parks & Recreation Budget*

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FISCAL YEAR  
**2018-19**

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**BUDGET  
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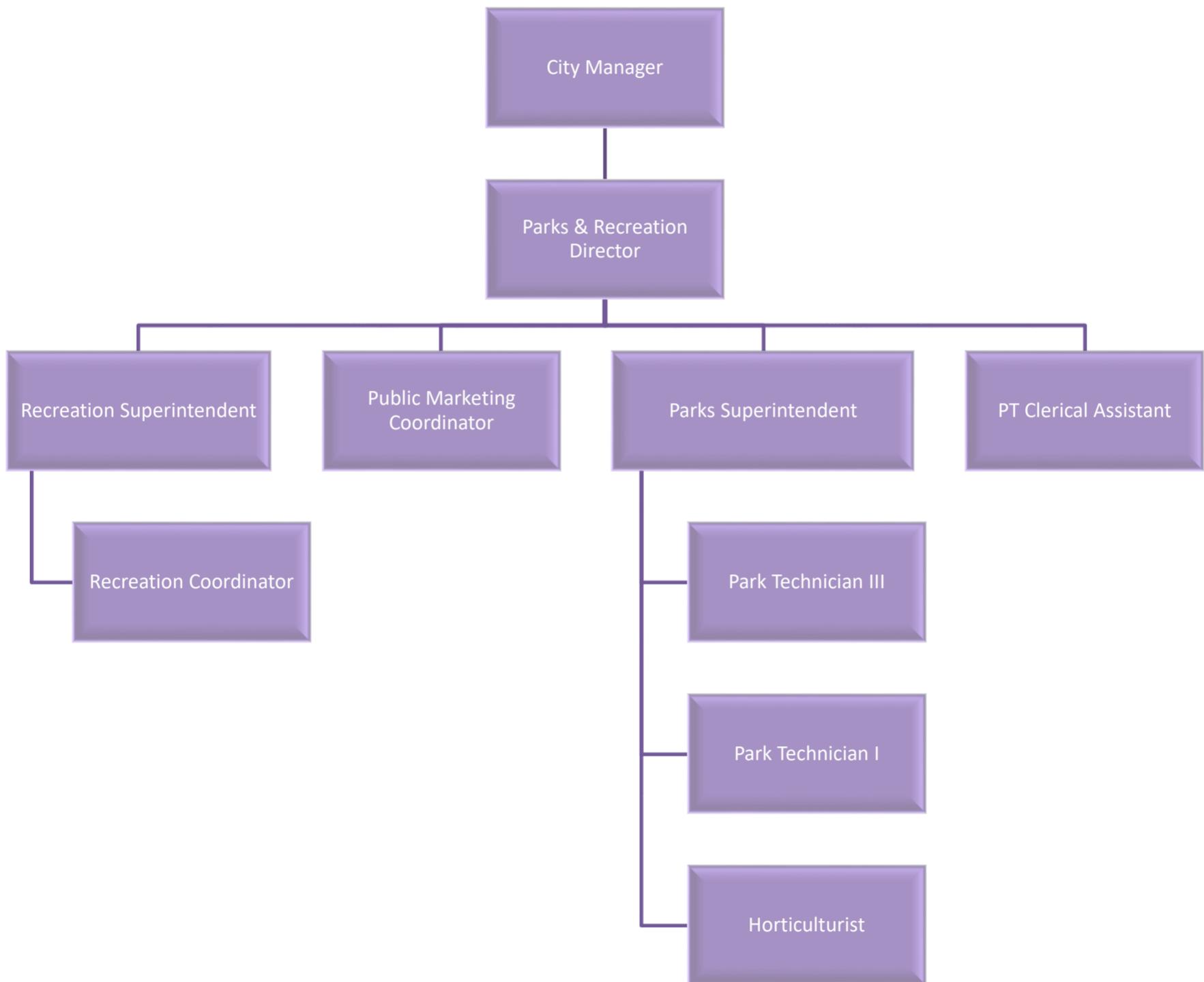
**Parks & Recreation**

The Parks & Recreation Departments consists of the following positions:

	FY2017	FY 2018	FY2019	Vacant
Full-Time	8	8	8	0
Part-Time	1	1	1	0

**Parks & Recreation Departments**

**Organizational Chart**



## Parks and Recreation Department Highlights

### FY 18 Accomplishments

- North Hwy 65/69 Medians Plantings and Beautification
- Construction of Greenhouse and Pickard Concession/Storage Building
- Determined no changes in maintenance levels of Parks
- Repaired the Aquatic Center Shallow Pool and Activity Center Roof
- Removed Ash Trees while replanting 35 new trees of multiple varieties

### FY 19 Goals

- Expansion of Trails
- East Hillcrest from Summerset Trail to YMCA
- Jerry Kelley Trail Phase 2 from Memorial Park to Wilder School
- Revitalization of park areas in Moats, Pickard and Buxton Parks
- Aquatic Center concrete deck replacement and feature pump replacement
- Multi-year Ash Tree Removal, tree trimming and multi-variety replanting

**Parks & Recreation**

Fund 042 - Parks & Recreation		FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2018 Re- Estimated	FY 2019 Recommended Budget
<b>Parks &amp; Recreation - Dept. 4200</b>						
<b>Expenses</b>						
	Salaries	165,499	291,580	307,622	307,622	257,238
	Benefits	77,324	94,262	118,689	118,689	120,217
	Education/Dues/Memberships	2,290	3,454	7,335	7,335	6,855
	Repair/Maintenance/Utilities	2,267	38,977	70,083	70,083	71,599
	Contractual Services	19,687	109,292	89,532	89,532	99,173
	Materials/Supplies/Miscellaneous	4,615	94,762	97,355	97,355	101,156
	Capital Outlay	3,122	14,637	13,850	13,850	63,850
	Transfer Out	3,825	103,614	57,779	57,779	117,070
<b>Total Expenses</b>		<b>278,630</b>	<b>750,577</b>	<b>762,245</b>	<b>762,245</b>	<b>837,158</b>
<b>Parks &amp; Recreation - Dept. 4200</b>						
<b>Revenues</b>						
	Property Taxes	898,889	966,269	989,451	989,451	1,152,849
	Hotel/Motel Tax	0	8,047	18,000	18,000	20,000
	Use of Money & Property - Rent	0	47,034	47,300	47,300	45,300
	Charges for Services	0	76,384	84,093	84,093	80,130
	Miscellaneous	13,893	67,873	64,391	64,391	102,991
	Sale of Merchandise	0	102,306	99,160	99,160	100,660
	Non-Revenue Sources (sales tax)	0	4,050	4,358	4,358	5,200
	Transfer in from Pool	0	0	11,042	11,042	11,042
<b>Total Revenues</b>		<b>912,782</b>	<b>1,271,965</b>	<b>1,317,795</b>	<b>1,317,795</b>	<b>1,518,172</b>

Fund 042 - Parks & Recreation		FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2018 Re- Estimated	FY 2019 Recommended Budget
<b>Parks - Dept. 4300</b>						
<b>Expenses</b>						
	Salaries	216,101	233,512	241,655	241,655	247,301
	Benefits	101,973	105,497	126,107	126,107	124,288
	Education/Dues/Memberships	2,993	2,697	6,100	6,100	4,945
	Repair/Maintenance/Utilities	18,922	19,564	46,120	46,120	40,932
	Contractual Services	50,475	70,671	53,930	53,930	65,520
	Materials/Supplies/Miscellaneous	36,890	46,420	52,275	52,275	42,375
	Capital Outlay	84,138	29,401	500	500	0
	Transfer Out	5,142	4,942	34,882	34,882	124,459
<b>Total Expenses</b>		<b>516,633</b>	<b>512,704</b>	<b>561,569</b>	<b>561,569</b>	<b>649,820</b>

**Parks & Recreation**

Fund 042 - Parks & Recreation		FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2018 Re- Estimated	FY 2019 Recommended Budget
<b>Horticulture - Dept. 4320</b>						
<b>Expenses</b>						
Salaries		16,036	18,636	33,086	33,086	34,476
Benefits		609	1,586	4,931	4,931	3,837
Education/Dues/Memberships		0	0	0	0	0
Repair/Maintenance/Utilities		0	0	0	0	0
Contractual Services		0	0	0	0	0
Materials/Supplies/Miscellaneous		0	13,112	20,900	20,900	31,750
Capital Outlay		0	0	0	0	0
<b>Total Expenses</b>		<b>13,113</b>	<b>19,819</b>	<b>26,500</b>	<b>58,917</b>	<b>70,063</b>
<b>Parks - Dept. 4300</b>						
<b>Revenues</b>						
Use of Money & Property - Rent		15,509	38,618	9,750	9,750	11,250
Charges for Services		11,261	17,750	12,750	12,750	14,150
Miscellaneous		6,711	36,254	8,900	8,900	13,470
<b>Total Revenues</b>		<b>33,481</b>	<b>92,622</b>	<b>31,400</b>	<b>31,400</b>	<b>38,870</b>

Fund #042 Summary					FY 2018	FY 2019
Beginning Fund Balance					499,368	465,831
Total Departmental Revenues					1,349,195	1,557,042
Total Departmental Expenses					(1,382,732)	(1,557,042)
Ending Fund Balance					465,831	465,831

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

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

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# *Memorial Pool Budget*

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CITY OF  
**INDIANOLA**  
EST. 1849

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**BUDGET  
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**Memorial Pool**

Fund 045 - Pool		FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2018 Re- Estimated	FY 2019 Recommended Budget
<b>Pool</b>						
<b>Expenses</b>						
	Salaries	55,869	80,118	86,862	86,862	82,836
	Benefits	6,650	9,489	9,909	9,909	10,287
	Education/Dues/Memberships	175	224	3,255	3,255	3,605
	Repair/Maintenance/Utilities	89,421	218,080	55,764	55,764	28,300
	Contractual Services	24,404	20,174	25,573	25,573	31,103
	Materials/Supplies/Miscellaneous	32,173	33,781	27,550	27,550	34,070
	Capital Outlay	5,553	3,473	3,100	3,100	2,800
	Transfer Out			25,000	25,000	61,563
<b>Total Expenses</b>		<b>214,244</b>	<b>365,339</b>	<b>237,013</b>	<b>237,013</b>	<b>254,564</b>
<b>Pool</b>						
<b>Revenues</b>						
	Property Taxes	94,618	92,595	93,411	93,411	93,950
	Pool/Locker Rental	4,546	6,886	3,908	3,908	5,485
	Pool Passes/Admissions/Program	146,845	153,043	121,998	121,998	123,547
	Transfer In	0	147,344	0	0	0
	Concessions	24,335	26,312	27,855	27,855	31,582
<b>Total Revenues</b>		<b>270,344</b>	<b>426,179</b>	<b>247,172</b>	<b>247,172</b>	<b>254,564</b>

Fund #045 Summary					FY 2018	FY 2019
	Beginning Fund Balance				86,584	96,744
	Total Departmental Revenues				247,172	254,564
	Total Departmental Expenses				(237,013)	(254,564)
	Ending Fund Balance				96,744	96,744

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*General Fund  
Debt Service  
Budget*

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**General Fund Debt Service**

Fund 071 - General Fund Debt Service		FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2018 Re- Estimated	FY 2019 Recommended Budget
<b>General Fund Debt Service</b>						
<b>Expenses</b>						
	Principal/Interest Payments	76,835	79,875	77,500	77,500	0
<b>Total Expenses</b>		<b>76,835</b>	<b>79,875</b>	<b>77,500</b>	<b>77,500</b>	<b>0</b>
<b>General Fund Debt Service</b>						
<b>Revenues</b>						
	Property Taxes	75,998	82,173	74,686	74,686	0
<b>Total Revenues</b>		<b>75,998</b>	<b>82,173</b>	<b>74,686</b>	<b>74,686</b>	<b>0</b>
<b>Fund #071 Summary</b>					<b>FY 2018</b>	<b>FY 2019</b>
	<b>Beginning Fund Balance</b>				<b>57,048</b>	<b>54,234</b>
	<b>Total Departmental Revenues</b>				<b>74,686</b>	<b>0</b>
	<b>Total Departmental Expenses</b>				<b>(77,500)</b>	<b>0</b>
	<b>Ending Fund Balance</b>				<b>54,234</b>	<b>54,234</b>

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# *Gas Franchise Budget*

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CITY OF  
**INDIANOLA**  
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**Gas Franchise Fees**

<b>Fund #099 - Franchise Fees - MEC Summary</b>				<b>FY 2018</b>	<b>FY 2019</b>
	<b>Beginning Fund Balance</b>			597,056	692,056
	<b>Total Departmental Revenues</b>			95,000	100,000
	<b>Total Departmental Expenses</b>			0	(240,000)
	<b>Ending Fund Balance</b>			692,056	552,056

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# *Street Department Budget*

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FISCAL YEAR  
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**BUDGET  
DOCUMENT**

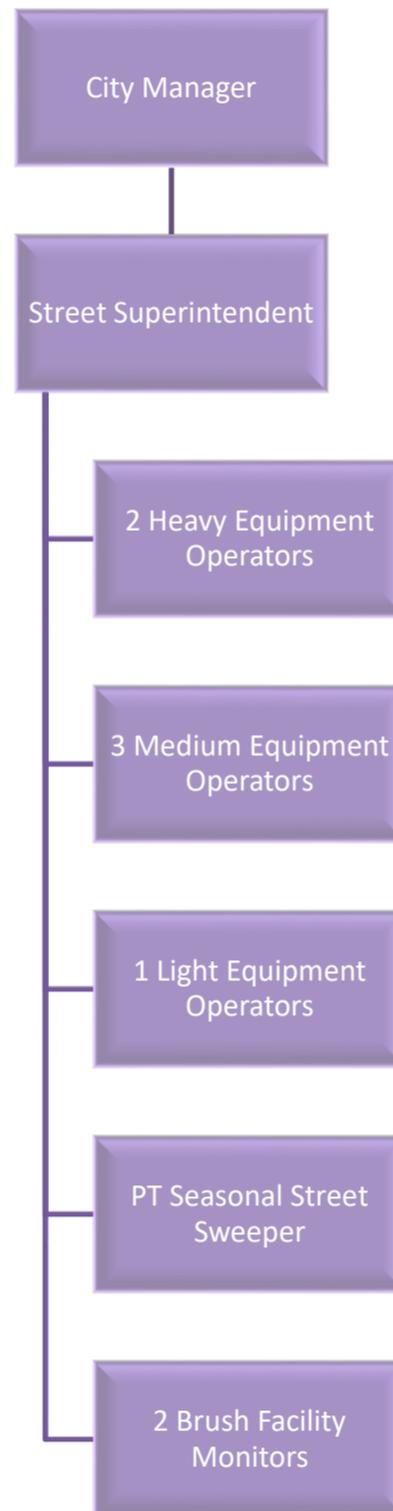
## Street Department

The Street Department consists of the following positions:

	FY2017	FY 2018	FY2019	Vacant
Full-Time	7	7	7	0
Part-Time	1	1	1	0

### Street Department

#### Organizational Chart



## Street Department Highlights

### FY 18 Accomplishments

- South Howard/ South Buxton Drainage Project
- Kennedy Street Drainage Project
- Clean-up of Brush Facility
- K Street Dust Control
- Traffic Control Signage
- Snow & Ice Removal Policy

### FY 19 Strategic Priorities

- Continued Street panel replacements
- Continued ADA Sidewalk Compliance Replacements
- Specified Training for Staff (through APWA , LTAP, and DOT)
- Traffic Signal Improvements/Upgrades
- Stormwater Upgrades and Improvements

**Street Department**

Fund 110 - Street		FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2018 Re- Estimated	FY 2019 Recommended Budget
<b>Street - Dept. 2100</b>						
<b>Expenses</b>						
	Salaries	393,266	429,180	433,395	433,395	418,972
	Benefits	189,569	209,401	246,987	246,987	247,231
	Education/Dues/Memberships	1,347	312	4,592	4,592	7,842
	Repair/Maintenance/Utilities	64,654	93,228	83,862	83,862	95,700
	Contractual Services	33,258	36,354	29,495	29,495	46,162
	Materials/Supplies/Miscellaneous	288,445	272,095	347,400	347,400	364,380
	Capital Outlay	339,010	132,545	0	0	2,500
	Department Contributions To:					
	Community Development	61,000	64,800	74,229	74,229	74,229
	Vehicle/Equipment Fund	0	26,881	162,000	162,000	190,000
	GF Capital Projects	0	0	421,067	421,067	0
	Street Capital Fund	160,000	0	0	0	12,000
	Short Term Disability Fund	1,298	912	1,295	1,295	252
	City Manager	68,000	70,200	73,612	73,612	73,612
	City Clerk's Office	18,100	18,500	12,478	12,478	11,508
	Info & Technology	7,400	11,500	5,391	5,391	4,927
	Human Resources	28,600	31,100	28,352	28,352	28,352
	HRA	7,700	7,700	7,700	7,700	0
	Safety Program	6,000	0	0	0	
	Street Lighting					190,000
<b>Total Expenses</b>		<b>1,667,647</b>	<b>1,404,708</b>	<b>1,931,854</b>	<b>1,931,854</b>	<b>1,767,666</b>
<b>Street - Dept. 2100</b>						
<b>Revenues</b>						
	Road Use Taxes	1,826,749	1,835,347	1,788,622	1,788,622	1,788,622
	Miscellaneous	44,697	5,564	11,800	11,800	4,000
	Transfer In					200,911
<b>Total Revenues</b>		<b>1,871,446</b>	<b>1,840,911</b>	<b>1,800,422</b>	<b>1,800,422</b>	<b>1,993,533</b>

Fund 110 - Street		FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2018 Re- Estimated	FY 2019 Recommended Budget
<b>Snow Removal/Ice Control - Dept. 2500</b>						
<b>Expenses</b>						
	Salaries	14,987	6,562	24,720	24,720	30,000
	Benefits	279	53	4,099	4,099	5,127
	Repair/Maintenance/Utilities	532	5,128	7,500	7,500	7,500
	Materials/Supplies/Miscellaneous	17,952	32,202	30,000	30,000	30,000
<b>Total Expenses</b>		<b>33,750</b>	<b>43,944</b>	<b>66,319</b>	<b>66,319</b>	<b>72,627</b>

**Street Department**

Fund 110 - Street		FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2018 Re- Estimated	FY 2019 Recommended Budget
<b>Street Cleaning/Sweeping - Dept. 2700 &amp; 2900</b>						
<b>Expenses</b>						
Salaries		28,692	24,540	31,137	31,137	28,000
Benefits		15,865	4,069	5,163	5,163	6,285
Materials/Supplies/Miscellaneous		174	0	3,500	3,500	3,500
<b>Total Expenses</b>		<b>44,731</b>	<b>28,609</b>	<b>39,800</b>	<b>39,800</b>	<b>37,785</b>
<b>Street Cleaning/Sweeping - Dept. 2700 &amp; 2900</b>						
<b>Revenues</b>						
Refunds/Reimbursements		400	6,746	0	0	0
<b>Total Revenues</b>		<b>400</b>	<b>6,746</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Fund #110 Summary</b>					<b>FY 2018</b>	<b>FY 2019</b>
Beginning Fund Balance					1,595,615	1,358,064
Total Departmental Revenues					1,800,422	1,993,533
Total Departmental Expenses					(2,037,972)	(1,878,078)
Ending Fund Balance					1,358,064.22	1,473,519

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

\* Total amount for infrastructure is \$421,000

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*Special Revenues  
& Restricted Fund  
Budget*

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**YMCA Maintenance Fund**

	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2018 Re- Estimated	FY 2019 Recommended Budget
<b>Fund 115 - YMCA Maintenance Obligations</b>					
<b>YMCA Maintenance Obligations</b>					
<b>Expenses</b>					
YMCA Maintenance	7,515	6,710	20,000	20,000	20,000
<b>Total Expenses</b>	<b>7,515</b>	<b>6,710</b>	<b>20,000</b>	<b>20,000</b>	<b>20,000</b>
<b>YMCA Maintenance Obligations</b>					
<b>Revenues</b>					
Transfers In - YMCA Maintenance	100,000	100,000	100,000	100,000	110,146
<b>Total Revenues</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>110,146</b>
<b>Fund #115 Summary</b>					
				<b>FY 2018</b>	<b>FY 2019</b>
Beginning Fund Balance				278,856	358,856
Total Departmental Revenues				100,000	110,146
Total Departmental Expenses				(20,000)	(20,000)
Ending Fund Balance				358,856	449,003

**Local Option Sales Tax Fund**

	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2018 Re- Estimated	FY 2019 Recommended Budget
<b>Fund 121 -Local Option Sales Tax</b>					
<b>Local Option Sales Tax</b>					
<b>Expenses</b>					
LOST Expenses	0	0	0	0	0
<b>Total Expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Local Option Sales Tax</b>					
<b>Revenues</b>					
LOST Revenue	0	1,690,405	1,000,000	1,000,000	1,100,000
<b>Total Revenues</b>	<b>0</b>	<b>1,690,405</b>	<b>1,000,000</b>	<b>1,000,000</b>	<b>1,100,000</b>
<b>Fund #121 Summary</b>					
				<b>FY 2018</b>	<b>FY 2019</b>
Beginning Fund Balance				1,690,405	2,690,405
Total Departmental Revenues				1,000,000	1,100,000
Total Departmental Expenses				0	0
Ending Fund Balance				2,690,405	3,790,405

**Tax Increment Financing (TIF)**

Fund 125 Downtown/Hillcrest TIF		FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2018 Re- Estimated	FY 2019 Recommended Budget
<b>Downtown/Hillcrest TIF</b>						
<b>Expenses</b>						
	TIF Expenses	11,280	0	20,000	20,000	20,000
	TIF Obligations	0	275,000	300,000	300,000	0
	Transfer Out - WCEDC	0	0	200,000	0	300,000
	Transfer Out - TIF Projects	1,051,723	1,687,278	1,012,900		1,014,523
<b>Total Expenses</b>		<b>1,063,003</b>	<b>1,962,278</b>	<b>1,532,900</b>	<b>320,000</b>	<b>1,334,523</b>
<b>Downtown/Hillcrest TIF</b>						
<b>Revenues</b>						
	Property Taxes - TIF	354,317	1,955,534	2,077,145	2,077,145	2,285,759
	Refunds/Reimbursements					
	Transfers In	1,271,206				
<b>Total Revenues</b>		<b>1,625,523</b>	<b>1,955,534</b>	<b>2,077,145</b>	<b>2,077,145</b>	<b>2,285,759</b>
<b>Fund #125 Summary</b>					<b>FY 2018</b>	<b>FY 2019</b>
	<b>Beginning Fund Balance</b>				<b>942,918</b>	<b>2,700,063</b>
	<b>Total Departmental Revenues</b>				<b>2,077,145</b>	<b>2,285,759</b>
	<b>Total Departmental Expenses</b>				<b>(320,000)</b>	<b>(1,334,523)</b>
	<b>Ending Fund Balance</b>				<b>2,700,063</b>	<b>3,651,299</b>

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

**Library Department**

Fund 141 - Library Special Revenue		FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2018 Re- Estimated	FY 2019 Recommended Budget
<b>Library Special Revenue</b>						
<b>Expenses</b>						
	Library Books & Periodicals	8,505	13,852	4,000	4,000	4,000
	Summer Reading Program	3,347	7,216	6,000	6,000	6,000
	Friends of the Library Expense	1,632	5,822	1,000	1,000	1,000
	Enrich Iowa	7,108	7,000	7,325	7,325	2,000
<b>Total Expenses</b>		<b>20,592</b>	<b>33,891</b>	<b>18,325</b>	<b>18,325</b>	<b>13,000</b>
<b>Library Special Revenue</b>						
<b>Revenues</b>						
	Interest	595	497	0	0	0
	Enrich Iowa	7,108	6,458	7,000	7,000	2,000
	Program Fees - Summer Reading	3,300	3,829	6,000	6,000	6,000
	Donations/Contributions	10,719	15,936	5,000	5,000	5,000
<b>Total Revenues</b>		<b>21,721</b>	<b>26,719</b>	<b>18,000</b>	<b>18,000</b>	<b>13,000</b>

Fund #141 Summary					FY 2018	FY 2019
	<b>Beginning Fund Balance</b>				<b>29,990</b>	<b>29,665</b>
	<b>Total Departmental Revenues</b>				<b>18,000</b>	<b>13,000</b>
	<b>Total Departmental Expenses</b>				<b>(18,325)</b>	<b>(13,000)</b>
	<b>Ending Fund Balance</b>				<b>29,665</b>	<b>29,665</b>

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

**Parks & Recreation**

Fund 142 - Park & Recreation Special Revenue		FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2018 Re- Estimated	FY 2019 Recommended Budget
<b>Park &amp; Rec Special Expenses</b>						
<b>Expenses</b>						
	Consignment Tickets	2,992	4,244	4,000	4,000	0
	Contractual Services	566	97	0	0	0
	Specialized Equipment	779	1,828	0	0	0
	Materials/Supplies/Miscellaneous	14,717	8,368	20,000	20,000	0
<b>Total Expenses</b>		<b>19,054</b>	<b>14,537</b>	<b>24,000</b>	<b>24,000</b>	<b>0</b>
<b>Park &amp; Rec Special Revenue</b>						
<b>Revenues</b>						
	Park & Rec Fees	1,587	2,330	5,000	5,000	0
	Misc Sales (Copies/Scrap/Etc.)	1,587	2,330			
	Miscellaneous	20,860	15,015	20,000	20,000	0
<b>Total Revenues</b>		<b>22,447</b>	<b>17,345</b>	<b>20,000</b>	<b>20,000</b>	<b>0</b>

Fund #142 Summary					FY 2018	FY 2019
	<b>Beginning Fund Balance</b>				<b>146,836</b>	<b>142,836</b>
	<b>Total Departmental Revenues</b>				<b>20,000</b>	<b>0</b>
	<b>Total Departmental Expenses</b>				<b>(24,000)</b>	<b>0</b>
	<b>Ending Fund Balance</b>				<b>142,836</b>	<b>142,836</b>

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

**Downtown Loan Fund Summary**

Fund 160 - Downtown Loan Fund		FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2018 Re- Estimated	FY 2019 Recommended Budget
<b>Downtown Loan Expenses</b>						
<b>Expenses</b>						
	Loan Payment	0	0	0	0	125,000
<b>Total Expenses</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>125,000</b>
<b>Downtown Loan Revenue</b>						
<b>Revenues</b>						
	Loan Payment	85,617	13,837	20,000	20,000	46,250
	Transfer in-TIF	0	0	0	0	0
<b>Total Revenues</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>20,000</b>	<b>46,250</b>
<b>Fund #160 Summary</b>					<b>FY 2018</b>	<b>FY 2019</b>
	<b>Beginning Fund Balance</b>				<b>163,548</b>	<b>183,548</b>
	<b>Total Departmental Revenues</b>				<b>20,000</b>	<b>46,250</b>
	<b>Total Departmental Expenses</b>				<b>0</b>	<b>(125,000)</b>
	<b>Ending Fund Balance</b>				<b>183,548</b>	<b>104,798</b>

**Downtown Biz Incentive Program Fund Summary**

Fund 161 - Downtown Biz Incentive Program		FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2018 Re- Estimated	FY 2019 Recommended Budget
<b>Downtown BIZ Incentive Program Expenses</b>						
<b>Expenses</b>						
	Loan	25,000	21,770	25,000	15,000	25,000
	Grant	25,000	14,513	25,000	15,000	25,000
	Interest Expense	7,660	7,501	10,000	10,000	10,000
<b>Total Expenses</b>		<b>57,660</b>	<b>43,784</b>	<b>60,000</b>	<b>40,000</b>	<b>60,000</b>
<b>Downtown BIZ Plan Revenue</b>						
<b>Revenues</b>						
	Loan Payment	26,025	52,410	30,000	30,000	30,000
	Transfer In - TIF	0	0	0	0	0
<b>Total Revenues</b>		<b>26,025</b>	<b>52,410</b>	<b>30,000</b>	<b>30,000</b>	<b>30,000</b>
<b>Fund #161 Summary</b>					<b>FY 2018</b>	<b>FY 2019</b>
	<b>Beginning Fund Balance</b>				<b>41,341</b>	<b>31,341</b>
	<b>Total Departmental Revenues</b>				<b>30,000</b>	<b>30,000</b>
	<b>Total Departmental Expenses</b>				<b>(40,000)</b>	<b>(60,000)</b>
	<b>Ending Fund Balance</b>				<b>31,341</b>	<b>1,341</b>

**Police Department**

	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2018 Re-Estimated	FY 2019 Recommended Budget
<b>Fund 177 Police Forfeiture Fund</b>					
<b>Police Forfeiture Fund</b>					
<b>Expenses</b>					
Specialized Equipment	0	0	20,000	20,000	0
<b>Total Expenses</b>	<b>0</b>	<b>0</b>	<b>20,000</b>	<b>20,000</b>	<b>0</b>
<b>Police Forfeiture Fund</b>					
<b>Revenues</b>					
Refunds/Reimbursements	0	0	20,000	20,000	0
<b>Total Revenues</b>	<b>0</b>	<b>0</b>	<b>20,000</b>	<b>20,000</b>	<b>0</b>

<b>Fund #177 Summary</b>			FY 2018	FY 2019
Beginning Fund Balance			19,830	19,830
Total Departmental Revenues			20,000	0
Total Departmental Expenses			(20,000)	0
Ending Fund Balance			19,830	19,830

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

**Vehicle Reserve Fund**

	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2018 Re-Estimated	FY 2019 Recommended Budget
<b>Fund 190 Vehicle Reserve Fund</b>					
<b>Expenses</b>					
V&E-General	23,753	26,881	1,603,707	1,603,707	445,463
V&E-Street	0	0	0	0	190,000
V&E-Business Type	0	0	0	0	248,550
<b>Total Expenses</b>	<b>23,753</b>	<b>26,881</b>	<b>1,603,707</b>	<b>1,603,707</b>	<b>884,013</b>
<b>Revenues</b>					
Property Taxes	0	0	220,000	220,000	167,323
Sale of Vehicles/Equipment	0	1,141,963	4,000	4,000	0
Transfer In	25,000	154,881	959,707	959,707	824,013
<b>Total Revenues</b>	<b>25,000</b>	<b>1,296,844</b>	<b>1,183,707</b>	<b>1,183,707</b>	<b>991,336</b>

<b>Fund #190 - Vehicle Reserve Fund Summary</b>			FY 2018	FY 2019
Beginning Fund Balance			971,603	551,603
Total Departmental Revenues			1,183,707	991,336
Total Departmental Expenses			(1,603,707)	(884,013)
Ending Fund Balance			551,603	658,926

	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2018 Re-Estimated	FY 2019 Recommended Budget
<b>Fund 199 Police Retirement Fund</b>					
<b>Police Retirement Fund</b>					
<b>Expenses</b>					
Transfer Out	12,500	12,500	12,500	12,500	25,060
<b>Total Expenses</b>	<b>12,500</b>	<b>12,500</b>	<b>12,500</b>	<b>12,500</b>	<b>25,060</b>
<b>Police Retirement Fund</b>					
<b>Revenues</b>					
Interest	1,508	1,137	1,800	1,800	0
<b>Total Revenues</b>	<b>1,508</b>	<b>1,137</b>	<b>1,800</b>	<b>1,800</b>	<b>0</b>

<b>Fund #199 Summary</b>			FY 2018	FY 2019
Beginning Fund Balance			78,508	67,808
Total Departmental Revenues			1,800	0
Total Departmental Expenses			(12,500)	(25,060)
Ending Fund Balance			67,808	42,748

**Debt Service**

Fund 200 - Debt Service		FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2018 Re- Estimated	FY 2019 Recommended Budget
<b>Debt Service</b>						
<b>Expenses</b>						
	Principal Payments	2,405,000	2,253,050	2,045,000	2,045,000	1,800,000
	Interest Payments	356,255	317,073	290,650	290,650	262,045
	Fees	160	5,685	20,000	20,000	4,500
<b>Total Expenses</b>		<b>2,761,415</b>	<b>2,575,808</b>	<b>2,355,650</b>	<b>2,355,650</b>	<b>2,066,545</b>
<b>Debt Service</b>						
<b>Revenues</b>						
	Street Assessments	107,644	162,518	0	0	0
	Property Taxes	917,496	920,547	701,318	701,318	613,183
	Transfer In	0	65,000	94,900	\	0
	Transfer In - TIF	1,051,723	1,412,278	1,012,900	1,012,900	1,014,523
	Transfer In - Debt Service	619,200	437,633	156,400	156,400	159,100
	Miscellaneous		5,375	0	0	0
<b>Total Revenues</b>		<b>2,696,063</b>	<b>3,003,350</b>	<b>1,965,518</b>	<b>1,870,618</b>	<b>1,786,806</b>
<b>Fund #200 Summary</b>					<b>FY 2018</b>	<b>FY 2019</b>
	<b>Beginning Fund Balance</b>				<b>1,603,076</b>	<b>1,118,044</b>
	<b>Total Departmental Revenues</b>				<b>1,870,618</b>	<b>1,786,806</b>
	<b>Total Departmental Expenses</b>				<b>(2,355,650)</b>	<b>(2,066,545)</b>
	<b>Ending Fund Balance</b>				<b>1,118,044</b>	<b>838,305</b>

**General Fund Capital Projects**

Fund 301 General Fund Capital Projects		FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2018 Re- Estimated	FY 2019 Recommended Budget
<b>General Fund Capital Projects</b>						
<b>Expenses</b>						
	Vehicles	194,317	45,000	0		0
	CIP	30,952	314,041	2,267,600	2,267,600	2,042,360
	Misc Contractual	255	500,000		0	0
	Other	1,987	0	0	0	0
<b>Total Expenses</b>		<b>227,511</b>	<b>859,041</b>	<b>2,267,600</b>	<b>2,267,600</b>	<b>2,042,360</b>
<b>General Fund Capital Projects</b>						
<b>Revenues</b>						
	Property Taxes	490,570	0	289,900	289,900	178,760
	State Grant					501,000
	Donations/Contributions	20,000	10,000	0	0	0
	Transfer In/Sales	0	578,614	442,000	442,000	1,387,600
<b>Total Revenues</b>		<b>510,570</b>	<b>588,614</b>	<b>731,900</b>	<b>731,900</b>	<b>2,067,360</b>
<b>Fund #301 Summary</b>					<b>FY 2018</b>	<b>FY 2019</b>
	<b>Beginning Fund Balance</b>				<b>635,825</b>	<b>-899,875</b>
	<b>Total Departmental Revenues</b>				<b>731,900</b>	<b>2,067,360</b>
	<b>Total Departmental Expenses</b>				<b>(2,267,600)</b>	<b>(2,042,360)</b>
	<b>Ending Fund Balance</b>				<b>-899,875</b>	<b>-874,875</b>

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

**Street Fund Capital Projects**

Fund 321 - Street Capital Projects		FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2018 Re- Estimated	FY 2019 Recommended Budget
<b>Street Capital Projects</b>						
<b>Expenses</b>						
	Nuisance & Abatement Expense	4,555	12,355	0	0	0
	Sidewalk Construction/Repairs	4,392	0	0	0	0
	Street CIP	3,605	21,107	491,067	491,067	12,000
	2011-12 Street Paving	79,623	0	0	0	0
<b>Total Expenses</b>		<b>92,175</b>	<b>33,462</b>	<b>491,067</b>	<b>491,067</b>	<b>12,000</b>
<b>Street Capital Projects</b>						
<b>Revenues</b>						
	State Grants	118,105	22,750	0	0	0
	Assessments	4,929	526	0	0	0
	Transfers In	160,000	0	421,067	421,067	12,000
	Refunds/Reimbursements/Misc.	19,514	2,730	0	0	0
<b>Total Revenues</b>		<b>302,548</b>	<b>26,006</b>	<b>421,067</b>	<b>421,067</b>	<b>12,000</b>
<b>Fund #321 Summary</b>					<b>FY 2018</b>	<b>FY 2019</b>
	<b>Beginning Fund Balance</b>				<b>118,707</b>	<b>48,708</b>
	<b>Total Departmental Revenues</b>				<b>421,067</b>	<b>12,000</b>
	<b>Total Departmental Expenses</b>				<b>(491,067)</b>	<b>(12,000)</b>
	<b>Ending Fund Balance</b>				<b>48,708</b>	<b>48,708</b>

**Community Athletic Facility**

Fund 344 Community Athletic Facility	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2018 Re-Estimated	FY 2019 Recommended Budget
<b>Community Re-Development</b>					
<b>Expenses</b>					
Community Athletic Facility	3,455	2,556	5,000	5,000	0
<b>Total Expenses</b>	<b>3,455</b>	<b>2,556</b>	<b>5,000</b>	<b>5,000</b>	<b>0</b>
<b>Community Re-Development</b>					
<b>Revenues</b>					
Interest	70	14			
Donations/Contributions			5,000	5,000	
<b>Total Revenues</b>	<b>70</b>	<b>14</b>	<b>5,000</b>	<b>5,000</b>	<b>0</b>

Fund #344 - Community Athletic Facility Summary				FY 2018	FY 2019
Beginning Fund Balance				59.68	60
Total Departmental Revenues				5,000.00	0
Total Departmental Expenses				(5,000)	0
Ending Fund Balance				59.68	60

**Community Re-Development**

Fund 353 Community Re-Development	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2018 Re-Estimated	FY 2019 Recommended Budget
<b>Community Re-Development</b>					
<b>Expenses</b>					
Property Purchase	64,520	8,605	75,000	75,000	0
<b>Total Expenses</b>	<b>64,520</b>	<b>8,605</b>	<b>75,000</b>	<b>75,000</b>	<b>0</b>
<b>Community Re-Development</b>					
<b>Revenues</b>					
Sale of Property	75,000	0	75,000	75,000	0
Transfer In					20,000
<b>Total Revenues</b>	<b>75,000</b>	<b>0</b>	<b>75,000</b>	<b>75,000</b>	<b>20,000</b>
<b>Fund #353 Summary</b>					
Beginning Fund Balance				(57,470)	(57,470)
Total Departmental Revenues				75,000	20,000
Total Departmental Expenses				(75,000)	0
Ending Fund Balance				(57,470)	(37,470)

**Stormwater Utility**

Fund 650 - Stormwater Utility		FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2018 Re- Estimated	FY 2019 Recommended Budget
<b>Stormwater Utility</b>						
<b>Expenses</b>						
	Repair/Maintenance	66,948	25,514	120,000	184,270	0
	Materials/Supplies	0	3,513	3,000	3,000	3,000
	Transfer Out - Debt Service/CIP	61,400	60,600	74,900	74,900	568,500
<b>Total Expenses</b>		<b>128,348</b>	<b>89,627</b>	<b>197,900</b>	<b>262,170</b>	<b>571,500</b>
<b>Stormwater Utility</b>						
<b>Revenues</b>						
	SWU Service Fees	203,091	203,717	205,000	205,000	203,000
<b>Total Revenues</b>		<b>203,091</b>	<b>203,717</b>	<b>205,000</b>	<b>205,000</b>	<b>203,000</b>
<b>Fund #650 Summary</b>					<b>FY 2018</b>	<b>FY 2019</b>
	<b>Beginning Fund Balance</b>				<b>616,223</b>	<b>559,053</b>
	<b>Total Departmental Revenues</b>				<b>205,000</b>	<b>203,000</b>
	<b>Total Departmental Expenses</b>				<b>(262,170)</b>	<b>(571,500)</b>
	<b>Ending Fund Balance</b>				<b>559,053</b>	<b>190,553</b>

**Recycling Fund**

Fund 670 - Recycling		FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2018 Re- Estimated	FY 2019 Recommended Budget
<b>Recycling</b>						
<b>Expenses</b>						
	Recycling	189,583	193,127	195,500	195,500	200,354
	Transfer Out - City Clerk's Office	18,100	18,500	16,180	16,180	11,508
<b>Total Expenses</b>		<b>207,683</b>	<b>211,627</b>	<b>211,680</b>	<b>211,680</b>	<b>211,862</b>
<b>Recycling</b>						
<b>Revenues</b>						
	Recycling Service Fees	220,584	222,650	215,500	215,500	219,090
<b>Total Revenues</b>		<b>220,584</b>	<b>222,650</b>	<b>215,500</b>	<b>215,500</b>	<b>219,090</b>
<b>Fund #670 Summary</b>					<b>FY 2018</b>	<b>FY 2019</b>
	<b>Beginning Fund Balance</b>				<b>101,375</b>	<b>105,195</b>
	<b>Total Departmental Revenues</b>				<b>215,500</b>	<b>219,090</b>
	<b>Total Departmental Expenses</b>				<b>(211,680)</b>	<b>(211,862)</b>
	<b>Ending Fund Balance</b>				<b>105,195</b>	<b>112,423</b>

**Insurance Funds**

Fund 820 - Health Insurance (Self-funded)		FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2018 Re- Estimated	FY 2019 Recommended Budget
<b>Health Insurance</b>						
<b>Expenses</b>						
Insurance		1,558,615	1,471,447	1,790,060	1,790,060	1,849,894
Misc. Contractual		17,290	14,953	27,000	27,000	27,000
Dental Insurance		23,566	24,981	45,400	45,400	57,721
Vision Insurance		2,803	2,241	5,600	5,600	10,068
<b>Total Expenses</b>		<b>1,602,275</b>	<b>1,513,623</b>	<b>1,868,060</b>	<b>1,868,060</b>	<b>1,944,683</b>
<b>Health Insurance</b>						
<b>Revenues</b>						
Employee Co-Pays		108,488	95,644	192,755	192,755	160,794
COBRA Health Insurance		0	33,921	50,300	50,300	3,458
Health Insurance Premiums		1,211,424	1,288,560	1,763,742	1,763,742	1,685,642
Refunds/Reimbursements		23,317	11,784	50,000	50,000	30,000
Dental Insurance Premiums		804	527	0	0	69,250
Vision Insurance Premiums		24	19	0	0	11,097
<b>Total Revenues</b>		<b>1,344,057</b>	<b>1,430,455</b>	<b>2,056,797</b>	<b>2,056,797</b>	<b>1,960,241</b>
<b>Fund #820 Summary</b>					<b>FY 2018</b>	<b>FY 2019</b>
<b>Beginning Fund Balance</b>					<b>607,235</b>	<b>795,972</b>
<b>Total Departmental Revenues</b>					<b>2,056,797</b>	<b>1,960,241</b>
<b>Total Departmental Expenses</b>					<b>(1,868,060)</b>	<b>(1,944,683)</b>
<b>Ending Fund Balance</b>					<b>795,972</b>	<b>811,530</b>

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

Fund 830 - Health Reimbursement Account		FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2018 Re- Estimated	FY 2019 Recommended Budget
<b>HRA</b>						
<b>Expenses</b>						
HRA - Department Contributions		8,588	5,694	91,000	91,000	0
HRA - Claims		85,888	92,429	0	0	4,865
<b>Total Expenses</b>		<b>94,476</b>	<b>98,123</b>	<b>91,000</b>	<b>91,000</b>	<b>4,865</b>
<b>HRA</b>						
<b>Revenues</b>						
Transfer In - HRA		108,158	105,800	108,000	108,000	5,000
<b>Total Revenues</b>		<b>108,158</b>	<b>105,800</b>	<b>108,000</b>	<b>108,000</b>	<b>5,000</b>
<b>Fund #830 Summary</b>					<b>FY 2018</b>	<b>FY 2019</b>
<b>Beginning Fund Balance</b>					<b>251,216</b>	<b>268,216</b>
<b>Total Departmental Revenues</b>					<b>108,000</b>	<b>5,000</b>
<b>Total Departmental Expenses</b>					<b>(91,000)</b>	<b>(4,865)</b>
<b>Ending Fund Balance</b>					<b>268,216</b>	<b>268,351</b>

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

**Insurance Funds**

Fund 840 - Flex/Short Term Disability		FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2018 Re- Estimated	FY 2019 Recommended Budget
<b>Flex/Short Term</b>						
<b>Expenses</b>						
	Flex-Dependent Care	0	3,871	0	0	15,000
	Flex - Medical	21,834	15,429	35,000	35,000	0
	Flex - Short Term	33,778	23,055	16,600	16,600	20,000
<b>Total Expenses</b>		<b>55,612</b>	<b>42,355</b>	<b>51,600</b>	<b>51,600</b>	<b>35,000</b>
<b>Flex/Short Term</b>						
<b>Revenues</b>						
	Transfer In	16,253	11,926	18,100	18,100	5,269
	Refunds/Reimbursements	29,375	40,659	35,000	35,000	15,000
<b>Total Revenues</b>		<b>45,629</b>	<b>52,585</b>	<b>53,100</b>	<b>53,100</b>	<b>20,269</b>
<b>Fund #840 Summary</b>					<b>FY 2018</b>	<b>FY 2019</b>
	<b>Beginning Fund Balance</b>				<b>214,938</b>	<b>216,438</b>
	<b>Total Departmental Revenues</b>				<b>53,100</b>	<b>20,269</b>
	<b>Total Departmental Expenses</b>				<b>(51,600)</b>	<b>(35,000)</b>
	<b>Ending Fund Balance</b>				<b>216,438</b>	<b>201,707</b>

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

Fund 850 - Liability Insurance Reserves		FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2018 Re- Estimated	FY 2019 Recommended Budget
<b>Liability Insurance Reserves</b>						
<b>Expenses</b>						
	Insurance Claims/Deductibles	9,624	5,902	12,400	0	12,400
<b>Total Expenses</b>		<b>9,624</b>	<b>5,902</b>	<b>12,400</b>	<b>0</b>	<b>12,400</b>
<b>Liability Insurance Reserves</b>						
<b>Revenues</b>						
	Interest	494	350	-400	-400	0
	Insurance Premiums			25,000	25,000	0
	Refunds/Reimbursements	0	0	-6,200	0	0
	Claims/Settlements/Misc.	418	0	-11,000	20,000	0
<b>Total Revenues</b>		<b>418</b>	<b>0</b>	<b>-17,200</b>	<b>20,000</b>	<b>0</b>
<b>Fund #850 Summary</b>					<b>FY 2018</b>	<b>FY 2019</b>
	<b>Beginning Fund Balance</b>				<b>22,243</b>	<b>42,243</b>
	<b>Total Departmental Revenues</b>				<b>20,000</b>	<b>0</b>
	<b>Total Departmental Expenses</b>				<b>0</b>	<b>(12,400)</b>
	<b>Ending Fund Balance</b>				<b>42,243</b>	<b>29,843</b>

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# *Sewer Department Budget*

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FISCAL YEAR  
**2018-19**

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**BUDGET  
DOCUMENT**

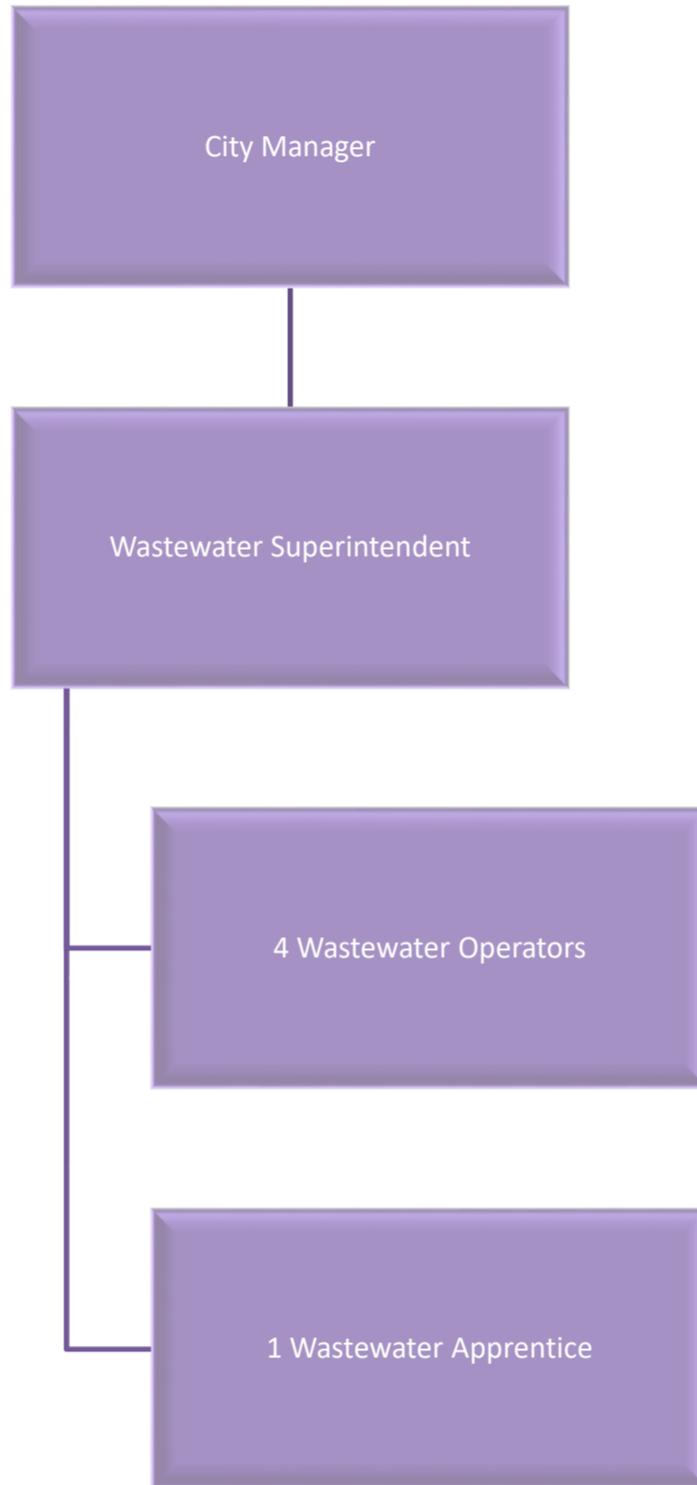
**Sewer Department**

The Sewer Department consists of the following positions:

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

**Sewer Department**

**Organizational Chart**



## Sewer Department Highlights

### FY 18 Accomplishments

- Morlock Lift Station Upgrade (controls, new pump, upsizing piping, new generator)
- Replacement of the McCord Lift Station Generator
- Lift Station Study with Engineer to prioritize needed repairs
- Upgrade the controls and install VFD's at Plainview and McCord Lift stations for reliability and improved pumping efficiency.
- Installing new sewer along HWY 92 to eliminate the sewer that runs through the trailer park on N 15<sup>th</sup> St.
- Cleaned and Televised 48,878 feet of sewer
- Smoked Tested 19,883 feet of sewer
- Staff repaired 11 manholes by replacing broken riser rings with new rings, lids and castings to reduce I&I
- Hired a contractor to seal the inside of 10 manholes to reduce I&I
- Lining approximately 1,352 feet of sewer main to reduce I&I. The distance is 6 sections of pipe between manholes.
- Bypassed the Fixed Film Reactor to increase the efficiency of the treatment process.
- Placed sheeting, dirt and rip rap over exposed sewer main in the golf course next to the 7<sup>th</sup> Green

### FY 19 Strategic Priorities

- Purchase a new Camera system
- Continue to Inspect Sewer mains and manholes
- Continue working w/HR Green on new Treatment Plant
- Replace 6" sewer main on W 3<sup>rd</sup> St that causes backup issues during heavy rains with an 8" sewer and lower it approximately 2 feet between MH628-MH629
- Start the Spare Lift Station Pump program, purchasing 2 pumps a year
- Finish projects that weren't completed FY18
- Look at eliminating Quail Meadows Lift Station and tie it into the new Summercrest Lift Station when development begins.

**Sewer Department**

Fund 610 - Sewer		FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2018 Re- Estimated	FY 2019 Recommended Budget
<b>Sewer - Dept. 8300</b>						
<b>Expenses</b>						
Salaries		345,575	390,885	388,594	388,594	404,185
Benefits		141,473	178,769	210,942	210,942	205,474
Education/Dues/Memberships		6,530	4,539	6,948	6,948	6,925
Repair/Maintenance/Utilities		6,240	7,071	7,334	7,334	7,370
Contractual Services		55,646	47,267	76,211	76,211	72,618
Materials/Supplies/Miscellaneous		6,266	7,931	9,937	9,937	9,967
I&I Reimbursement		3,834	1,050	10,000	10,000	10,000
Sales & Use Tax		32,799	44,639	42,835	42,835	42,835
Capital Outlay		395	815	0	0	0
Department Contributions To:						
PILOT		138,800	138,800	138,800	138,800	145,000
Community Development		61,000	64,800	74,229	74,229	74,229
STD		973	678	1,110	1,110	216
City Manager		68,000	70,200	73,612	73,612	73,612
City Clerk's Office		120,500	123,300	88,761	88,761	52,267
Info & Technology		7,400	16,100	12,081	12,081	10,742
Human Resources		28,600	31,100	28,352	28,352	28,352
HRA		6,325	6,600	6,600	6,600	0
Safety Program		6,000	0	0	0	0
<b>Total Expenses</b>		<b>1,036,357</b>	<b>1,134,544</b>	<b>1,176,344</b>	<b>1,176,344</b>	<b>1,143,790</b>

Fund 610 - Sewer		FY 2015 Actual	FY 2016 Actual	FY 2017 Budget	FY 2017 Re- Estimated	FY 2018 Recommended Budget
<b>Sewer Collections/Distribution - Dept. 8325</b>						
<b>Expenses</b>						
Repair/Maintenance/Utilities		128,686	112,112	128,755	128,755	126,924
Contractual Services		5,921	4,228	4,204	4,204	4,204
Materials/Supplies/Miscellaneous		19,231	7,368	31,749	31,749	34,736
<b>Total Expenses</b>		<b>153,838</b>	<b>123,708</b>	<b>164,708</b>	<b>164,708</b>	<b>165,864</b>

**Sewer Department**

<b>Fund 610 - Sewer</b>		<b>FY 2016 Actual</b>	<b>FY 2017 Actual</b>	<b>FY 2018 Budget</b>	<b>FY 2018 Re- Estimated</b>	<b>FY 2019 Recommended Budget</b>
<b>Sewer Plant - Dept. 8350</b>						
<b>Expenses</b>						
	Membership Dues/Subscriptions	1,425	751	880	880	880
	Repair/Maintenance/Utilities	176,182	131,134	210,943	210,943	211,013
	Contractual Services	38,874	27,146	66,931	66,931	68,398
	Materials/Supplies/Miscellaneous	18,974	31,303	59,063	59,063	58,440
	Capital Outlay	0	32	2,300	2,300	2,300
<b>Total Expenses</b>		<b>235,455</b>	<b>190,366</b>	<b>340,117</b>	<b>340,117</b>	<b>341,031</b>
<b>Sewer - Dept. 8300</b>						
<b>Revenues</b>						
	Transfer In - Sewer	1,724,700	1,653,600	1,681,169	1,681,169	1,633,587
<b>Total Revenues</b>		<b>1,724,700</b>	<b>1,653,600</b>	<b>1,681,169</b>	<b>1,681,169</b>	<b>1,633,587</b>

<b>Fund #610 Summary</b>					<b>FY 2017</b>	<b>FY 2018</b>
	<b>Beginning Fund Balance</b>				<b>794,633</b>	<b>794,633</b>
	<b>Total Departmental Revenues</b>				<b>1,681,169</b>	<b>1,633,587</b>
	<b>Total Departmental Expenses</b>				<b>(1,681,169)</b>	<b>(1,650,685)</b>
	<b>Ending Fund Balance</b>				<b>794,633</b>	<b>777,535</b>

Fund 610 is an enterprise fund and therefore is not funded by property taxes. This fund covers the general operation and maintenance of the Wastewater Treatment Plant, seven lift stations, and over 90 miles of sewer main.

**Sewer Department**

Fund 710 - Sewer Capital Projects		FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2018 Re- Estimated	FY 2019 Recommended Budget
<b>Sewer Capital</b>						
<b>Expenses</b>						
	Misc Contractual	7,094	6,446	0	0	0
	Wastewater Treatment Plant	211,958	49,473	50,000	50,000	50,000
	Sewer Mains	130,122	3,840		1,172,133	270,517
	Lift Stations	20,747	31,289		2,057,222	271,105
	Vehicles	587	0	0	0	0
	Transfer Out to VE	0	0	160,000	160,000	248,550
	Transfer to CIP	0	0	362,000	362,000	470,000
	Transfer Out to Sewer O&M	1,724,700	1,653,600	1,681,169	1,681,169	1,633,587
	Transfer Out to Debt Service	322,400	137,800	29,200	29,200	83,200
	Transfer Out to Sewer Equipment	25,000	25,000	25,000	25,000	25,000
	Transfer Out to Revenue Bonds	705,500	699,000	680,500	680,500	826,021
<b>Total Expenses</b>		<b>3,148,108</b>	<b>2,606,448</b>	<b>2,987,869</b>	<b>6,217,224</b>	<b>3,877,980</b>
<b>Sewer Capital</b>						
<b>Revenues</b>						
	Use of Money and Property	77,672	74,066	70,200	70,200	68,700
	Charges for Service	2,912,800	3,002,358	2,993,000	2,993,000	2,952,000
	Special Assessments	71,518	79,836	53,000	53,000	69,750
	Miscellaneous/Sales Tax/Sale of Bonds	185,756	43,366	41,335	3,311,335	584,457
<b>Total Revenues</b>		<b>3,247,746</b>	<b>3,199,626</b>	<b>3,157,535</b>	<b>6,427,535</b>	<b>3,674,907</b>
<b>Fund #710 Summary</b>					<b>FY 2018</b>	<b>FY 2019</b>
	<b>Beginning Fund Balance</b>				<b>1,007,767</b>	<b>1,218,078</b>
	<b>Total Departmental Revenues</b>				<b>6,427,535</b>	<b>3,674,907</b>
	<b>Total Departmental Expenses</b>				<b>(6,217,224)</b>	<b>(3,877,980)</b>
	<b>Ending Fund Balance</b>				<b>1,218,078</b>	<b>1,015,004</b>

Fund 710 is an enterprise fund and therefore is not funded by property taxes. Revenues to this fund are provided by user fees. This fund receives the sewer revenue fees, special assessments and miscellaneous fees which then fund O&M and revenue bond retirement. Sewer Capital Projects are also funded by this fund. Included in the FY 16/17 expenditures is \$125,000 to replace the bio tower and the wastewater plant and \$200,000 for sewer main repairs.

**Sewer Department**

Fund 771 - Sewer Reserve	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2018 Re- Estimated	FY 2019 Recommended Budget
<b>Sewer Reserve</b>					
<b>Fund #771 Summary</b>					
				<b>FY 2018</b>	<b>FY 2019</b>
Beginning Fund Balance				114,239	114,239
Total Departmental Revenues				0	0
Total Departmental Expenses				0	0
Ending Fund Balance				114,239	114,239

Fund 781 - Sewer Equipment Reserve Fund	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2018 Re- Estimated	FY 2019 Recommended Budget
<b>Sewer Equipment</b>					
<b>Expenses</b>					
Equipment	0	0	25,000	25,000	0
<b>Total Expenses</b>	<b>0</b>	<b>0</b>	<b>25,000</b>	<b>25,000</b>	<b>0</b>
<b>Sewer Equipment</b>					
<b>Revenues</b>					
Transfer In - Sewer Equipment Reserve	25,000	25,000	25,000	25,000	25,000
<b>Total Revenues</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>
<b>Fund #781 Summary</b>					
				<b>FY 2018</b>	<b>FY 2019</b>
Beginning Fund Balance				114,239	114,239
Total Departmental Revenues				25,000	25,000
Total Departmental Expenses				(25,000)	0
Ending Fund Balance				114,239	139,239

Fund 791 - Sewer Revenue Bonds	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2018 Re- Estimated	FY 2019 Recommended Budget
<b>Sewer Bonds</b>					
<b>Expenses</b>					
Bonds Payments	668,882	624,469	680,500	680,500	826,021
<b>Total Expenses</b>	<b>668,882</b>	<b>624,469</b>	<b>680,500</b>	<b>680,500</b>	<b>826,021</b>
<b>Sewer Bonds</b>					
<b>Revenues</b>					
Transfer In - Sewer Rev. Bonds	705,500	699,000	680,500	680,500	826,021
<b>Total Revenues</b>	<b>705,500</b>	<b>699,000</b>	<b>680,500</b>	<b>680,500</b>	<b>826,021</b>
<b>Fund #791 Summary</b>					
				<b>FY 2018</b>	<b>FY 2019</b>
Beginning Fund Balance				376,394	376,394
Total Departmental Revenues				680,500	826,021
Total Departmental Expenses				(680,500)	(826,021)
Ending Fund Balance				376,394	376,394

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# *Grand Totals*

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FISCAL YEAR  
**2018-19**

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**BUDGET  
DOCUMENT**

**FISCAL YEAR 18/19 GRAND TOTALS**

<b>GRAND TOTAL</b>					<b>FY 2018</b>	<b>FY 2019</b>
	<b>Beginning Fund Balance</b>				<b>17,354,674</b>	<b>17,873,421</b>
	<b>Total Departmental Revenues</b>				<b>30,897,068</b>	<b>29,789,811</b>
	<b>Total Departmental Expenses</b>				<b>(30,378,321)</b>	<b>(28,309,074)</b>
	<b>Ending Fund Balance</b>				<b>17,873,421</b>	<b>19,354,158</b>

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*Vehicle &  
Equipment  
Replacement  
Budget*

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FISCAL YEAR  
**2018-19**

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**BUDGET  
DOCUMENT**

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

	FY19	FY20	FY21	FY22	FY23	Future	TOTAL
<b>STREETS</b>							
2014 Elgin Street Sweeper		225,000					225,000
2001 Dodge 2500 4x4							27,000
2002 Dodge 2500 4x2							32,000
2016 Ford 4x4 Exten Cab/Plow						47,000	47,000
2001 Dodge 3500 Dual Wheel Crew							45,000
2000 Ford F450 Crew Cab	45,000						45,000
2016 Freightliner Tandem Dump/Plow						325,000	325,000
2011 Case TR 320 Track Loader						80,000	80,000
2007 Freightliner						100,000	100,000
2006 International Dump/Plow Equipment			172,000				172,000
2007 International Dump/Plow Equipment					177,000		177,000
2007 International Dump/Plow Equipment				175,000			175,000
2014 International Dump/Plow Equipment						170,000	170,000
2014 International Dump/Plow Equipment						170,000	170,000
1998 Bobcat Skid Loader (Case Track Loader to replace)							75,000
2002 310 John Deere Backhoe							125,000
2007 310 John Deere Backhoe						125,000	125,000
1994 Ingersall Rand Air Comp.							22,000
1999 Crafc0 Sealmaster						42,000	42,000
2010 Snow Go Snow Blower						83,000	83,000
2003 Case Maintainer						250,000	250,000
Paint Machines (2)							15,000
Large Concrete Saw	16,000					16,000	32,000
Concrete Breakers	9,000					9,000	18,000
Concrete Drill						10,000	10,000
Concrete Grinder						6,000	6,000
Cold Patch Heater		23,000				23,000	46,000
Large Trailer/Dump Trailer	10,000					8,000	18,000
Small Saw Trailer	5,000					5,000	10,000
Shop Pressure Washer						7,500	7,500
Skid loader snow pusher		4,000					4,000
Wheel loader snow pusher						5,000	5,000
Skid loader grapple bucket	5,000						5,000
Slide-in pickup sander						5,000	5,000
<b>COMMUNITY DEVELOPMENT</b>							
Ford F150		25,000					25,000
<b>POLICE</b>							
Car 35 2013 Ford Taurus							28,000
Car 36 2013 Ford Taurus							28,000
Handheld and Vehicle Radios (Digital Upgrade)							134,338
PD Camera System	18,000						18,000
SUV 141 2014 Ford Explorer					28,000		56,000
SUV 151 2015 Ford Explorer	28,000				28,000		56,000
Car 161 2016 Ford Taurus	28,000						28,000
SUV 171 2017 Ford Explorer		28,000					28,000
Car or SUV 172 replacment			28,000				28,000
Additional Unit			28,000				28,000
Car 21 2010 Dodge Avenger				25,000			25,000
Car 45 2012 Dodge Avenger		25,000					25,000
Car 49 2008 Ford Expedition (remove from service)							0
In Car Computers (2015)						18,600	18,600
In Car Computers (2016)						12,400	12,400

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

	FY19	FY20	FY21	FY22	FY23	Future	TOTAL
<b>WPC</b>							
2014 F250 4x4 w/ Snow Plow						35,000	35,000
Camera Van 1996 w/camera equip	218,550						218,550
Ford F-150 2012			25,000				25,000
Vactor Jet Vac 2011						397,300	397,300
Ford F-350 4X4 2004 w/plow							32,000
Ford F-550 2007 W/ Service Body				88,800			88,800
BOBCAT UTV(replacing Kubota and IH Tractor)		30,000					30,000
Morlock Lift Station Generator							0
Mc Cord Lift Station Generator							85,000
2 New Lift Station Pumps for Backup per year	30,000	30,000	30,000				90,000
Push Camera							24,000
<b>Parks</b>							
1998 F150							15,000
2003 Ford F-350 (dump box)	40,000						40,000
2006 F-250 4x4					28,000		28,000
2007 F150 (downtown beautification)			15,000				15,000
2009 F150 4x2			25,000				25,000
2014 F250 (w/ plow)						35,000	35,000
1998 Stierer Power Unit (Backup Unit)							0
2000 JD 6110 w/loader		60,000					60,000
2000 Land-Pride		10,000					10,000
2005 Kubota L4630		35,000					35,000
2007 Bobcat 2200S		18,000					18,000
2004 Toro 328D						25,000	25,000
1996 Toro 325D (Backup)						0	0
2015 VenTrac					40,000		40,000
2010 Kubota 3680 Mower							27,000
<b>Fire</b>							
50 Portable Radios for P25				100,000			100,000
Command Vehicle (with Equipment)						42,000	42,000
Engine #333							525,000
Engine #332			475,000				475,000
Engine #331				475,000			475,000
Truck #334		750,000					750,000
Tender #335				275,000			275,000
Speciality #339-Replace with F550 4x4							183,000
Grass Truck #338-Replace with F450 4x4							52,000
Trailer for Rescue Equipment							7,500
Hydraulic Extraction Tools							20,000
SCBA/Masks	121,248						242,496
Air System SCBA	40,000						40,000
<b>Ambulance</b>							
2016 Ford Chassis Ambulance				220,000			220,000
2012 Ford Chassis Ambulance							215,000
2014 Ford Chassis Ambulance		218,000					218,000
<b>Recreation</b>							
1998 Ford Cargo Van	27,000						27,000
2005 Dodge Caravan			25,000				25,000
2009 Ford Passenger Van (Replace with Caravan)						28,000	28,000
John Deere 1200A Field Finisher						15,000	15,000
John Deere 4320					25,000		25,000

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

	FY19	FY20	FY21	FY22	FY23	Future	TOTAL
<b>IT</b>							
Email Exchange Server - In House	11,063	17,366	9,185				84,989
Computer Replacement	22,500	22,500	22,500	22,500	22,500	22,500	157,500
Main Switch Stack	3,000						23,000
Firewall Upgrade							9,500
Disaster Recovery Blade Replacement	30,000	12,000	12,000	8,000			74,000
Network Security Drive	10,000			6,500			16,500
Mobile Unit Replacement (Fire & IMU) 4 Units/yr	8,400	8,800	9,300	7,300			41,800
Phone System Upgrade/Maintenance	1,500	1,500	25,000				32,750
Electronic Door Locks	15,000	3,750	3,750				22,500
2013 Ford Taurus - Car 32				4,000			4,000
<b>LIBRARY</b>							
Drop Box	10,000						10,000
Circulation System	50,000						50,000
<b>TOTAL</b>	<b>802,261</b>	<b>1,546,916</b>	<b>904,735</b>	<b>1,407,100</b>	<b>348,500</b>	<b>2,117,300</b>	<b>9,117,023</b>

<b>FUNDING SOURCE TOTALS</b>							
	FY 19	FY 20	FY 21	FY 22	FY 23	Future	
Fund 190 Beginning Balance	375,914	564,989	-141,334	-289,732	-957,145	-957,145	
Transfer from Ambulance (016)	103,000	103,000	106,000	106,000	106,000	110,000	
Transfer from Fire (015)	40,000	20,000	20,000	20,000	20,000		
Transfer from Police (011)	74,000	25,000	28,000	0	0	28,000	
Transfer from General Gov. (001)	0	28,000	28,000	28,000	28,000	28,000	
Transfer from Parks & Recreation (042)	67,000						
Transfer from RUT (110) (Restricted) - at time of purcha:	190,000	277,000	172,000	175,000	177,000		
Transfer from WWTP	248,550	60,000	55,000	88,800	0	432,300	
Transfer from IT	101,463	65,916	81,735	48,300	22,500		
Property Tax	167,323	261,677	265,602	269,586	273,630		
Sale of Equipment	0	0	0	4,000	0	8,000	
Less Purchases	(802,261)	(1,546,916)	(904,735)	(1,407,100)	(348,500)	(2,117,300)	
<b>TOTAL FUNDING SOURCES</b>	<b>564,989</b>	<b>-141,334</b>	<b>-289,732</b>	<b>-957,145</b>	<b>-678,515</b>	<b>-2,468,145</b>	

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*Capital  
Improvement  
Plan Budget*

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FISCAL YEAR  
**2018-19**

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**BUDGET  
DOCUMENT**

**INFRASTRUCTURE CAPITAL IMPROVEMENT PLAN**

	FY19	FY20	FY21	FY22	FY23	Future	TOTAL
<b>STREETS</b>							
Building/Grounds Expansion						300,000	300,000
North 14th Street - Iowa Ave. - Curb & Gutter & Stormsewer							
<b>LIBRARY</b>							
Roof						50,000	50,000
Facility Study			60,000				60,000
<b>BRUSH FACILITY</b>							
Moving Brush Facility						200,000	200,000
<b>WPC</b>							
New Plant						31,000,000	31,000,000
Morlock Lift Station Upgrades/McCord Plainview Controls							3,000,000
Tower Project							125,000
3rd Street Sanitary Sewer		220,000					220,000
15 St and Hwy 92 sewer							100,000
Lift Station Study							12,000
<b>Annual Sewer Mains Inspection/Repair</b>							
Cleaning Televising		25,000	25,000	25,000	25,000	25,000	170,000
Smoke Testing		11,250	11,250	11,250	11,250	11,250	76,500
Manhole Repair		42,500	42,500	42,500	42,500	42,500	289,000
Lining Repair Sewer Mains		111,400	111,400	111,400	111,400	111,400	757,520
Flow Monitoring		9,875	9,875	9,875	9,875	9,875	67,150
Contingency		49,975	49,975	49,975	49,975	49,975	339,830
<b>PARKS</b>							
Greenhouse							65,600
EAB Program		20,000	19,800	20,000			79,800
Pickard Park Adult Fields/Shed, Cons							120,000
Pickard Park Entrance Signage/Lighting			25,000				25,000
Pickard Youth Softball Complex Field/Irrigation			20,000				20,000
Moats RR replacement				100,000			100,000
Pickard Playground					250,000		250,000
Trails - Area 1 (Memorial Park to Wilder School to Hwy 92)						1,700,000	1,700,000
Trails - Area 2 (North Sewer Plant to Somerset Trail)						1,700,000	1,700,000
Trails - Area 3 (Brush Facility to North Sewer Plant)						2,000,000	2,000,000
Trails - Area 4 (W17th Ave to Middle School)						1,200,000	1,200,000
Trails - Area 5 (South Park to W 17th Ave)						1,100,000	1,100,000
Trails - Area 6 (McCord Park to Downey Park)						800,000	800,000
Trails - Area 7 (15th Street to Balloon Field)						800,000	800,000
Trails - E Hillcrest		95,000				300,000	395,000
Trails - W 17th Avenue						400,000	400,000
Trails - W Iowa Avenue						250,000	250,000
Trails - N Kenwood						60,000	60,000
Trails - South P Street						110,000	110,000
McCord Park Lot expansion and paving						75,000	75,000
Moats Sidewalk/Bikeway from shelter to NW corner						10,000	10,000
JK Trail Expansion (tied to 2013 State grant)		80,000				20,000	100,000
Ampitheater Phase 2						280,000	280,000
JK Trail Land Purchase, Euclid to N Y Street						98,000	98,000
Park Shop						300,000	300,000

**INFRASTRUCTURE CAPITAL IMPROVEMENT PLAN**

	FY19	FY20	FY21	FY22	FY23	Future	TOTAL
<b>POOL</b>							
Shallow Pool Balloon Tot Slide *carryover from FY17							16,000
Diving Board							0
Pump Replacement - Main Circulation						15,000	30,000
Pump Replacement - Shallow Pool features						15,000	30,000
Pump Replacement - Yellow Slide		15,000				15,000	30,000
Pump Replacement - Blue Slide		15,000				15,000	30,000
Pump Replacement - Pink Slide/Large Pool features		15,000				15,000	30,000
UV Disinfectant Installation			60,000				60,000
Pool Bath House and Pump Room Roofs				30,000			30,000
Concession Area Shade Canopies							0
Overhead PA/Sound System Replacement/Upgrade		20,000					20,000
Pool Deck Concrete Replacement - Shallow Pool perimeter	30,000						30,000
Pool Painting		40,000					40,000
Slide Refurb		10,000		45,000			65,000
Underwater Lights - LED Conversion						20,000	20,000
<b>REC</b>							
Roof (estimated for FY 45)						30,000	30,000
<b>CITY HALL</b>							
Needs Assessment							20,000
HVAC System Upgrades/Replacement		150,000					150,000
Elevator							50,000
<b>FIRE</b>							
Overhead Lighting Upgrades							10,000
Public Safety Staffing Study(Fire/Police)							75,000
<b>STORMWATER UTILITY</b>							
Stormwater Plan		10,000	10,000				30,000
K Street Culvert Replacement		120,000					120,000
Channel Stabilization (Country Club)		210,000					210,000
T & S Street Erosion Project		17,000	85,000				102,000
North Y Street Culvert		45,600					45,600
Boston & J Streets Drainage		90,000	90,000				180,000
S Kennedy St							23,000
S Iowa							12,000
S Buxton							74,000
E Girard							41,000
Buxton Stormsewer							56,352
<b>TRAFFIC SIGNALIZATION</b>							
Pedestrian signals/battery back-ups		177,360					177,360
Traffic Signal Timing Updates (US65 & IA92)		182,400					182,400

**INFRASTRUCTURE CAPITAL IMPROVEMENT PLAN**

	FY19	FY20	FY21	FY22	FY23	Future	TOTAL
<b>STREET REPLACEMENT</b>							
Median Beautification and Irrigation							120,000
Pavement Indexing		12,000	12,000	12,000	12,000		60,000
3 Blocks of Clinton (between N Buxton & Jefferson)		378,000					401,930
South K Street Paving		90,000					90,000
2 Blocks of Iowa (between N 'D' and N 'B') (2180 sq. ft.)							145,900
1 Block of Iowa (between N 1st & N Jefferson) (1110 sq. ft.)							73,500
4 Blocks of Buxton (between Euclid & Iowa) (2580 sq. ft.)							237,800
1 Block of 'G' (between W 1st & 2nd) (880 sq. ft.)							61,500
Engineering for above 5 items							70,000
West Lincoln (between N 'E' & N 'C')							0
C' Street (between W Iowa past W Girard)							0
2 Blocks of Kentucky (between N Howard & N Jefferson)							0
4 Blocks of Girard (between N 'E' & N Buxton)							0
6 Blocks of 'F' (between 2nd Ave. & W Detroit)							0
2 Blocks of Boston (N 'F' & N 'D')							0
1 Block of 1st (between E Girard & W Henderson)							0
1 Block of Howard (W 2nd & W 3rd)							0
2 Blocks of S 1st (W 2nd & E 4th)							0
2 Blocks of 3rd (between S Howard & S Jefferson)							0
2 Blocks of N 'D' (between W Girard & W Iowa)							0
2 Blocks of W Henderson (between N 'D' & N 'B')							0
2 Blocks of N 'C' (between W Kentucky & W Lincoln)							0
3 Blocks of W Jackson (between N 'C' & N Howard)							0
1 Block of N 1st (between S 'F' & S 'E')							0
1 Block of S 8th (E 2nd & E 1st)							0
1 Block of Euclid (between N 1st & Jefferson)							0
1 Block of 'D' (between W Detroit & W Clinton)							0
1 Block of Detroit (between N 'E' & N 'F')							0
1 Block of N 1st (from W Kentucky - south to deadend)							0
N 1st from Orchard south to Valley Pl. (concrete)							0
D Street from Detroit to Girard (concrete)							0
Realign J & K w/Signal (& paving 500' of K)						850,000	850,000
East Iowa to East City Limits (1320')						365,000	365,000
R63 & Highway 92 Signal						150,000	150,000
Hoover ROW						100,000	100,000
North 15th/16th Street - Iowa to Hillcrest						500,000	500,000
Country Club to Hoover						275,000	275,000
West 12th from South G to South K						300,000	300,000
South G to 12th Street						300,000	300,000
S K - 12th Avenue 500' to South City Limits						900,000	900,000
West First Avenue - G to H Street - 312'						75,000	75,000
East 4th Avenue - 310- East						75,000	75,000
Jackson - North C to North B						75,000	75,000
Jackson Buxton to Howard						75,000	75,000
First Street - South of 7th 1490'						450,000	450,000
West 17th						800,000	800,000
Plainview East 3600'						990,000	990,000
<b>TOTAL</b>	<b>2,042,360</b>	<b>761,800</b>	<b>502,000</b>	<b>587,000</b>	<b>250,000</b>	<b>49,158,000</b>	<b>58,365,742</b>

FUNDING SOURCE TOTALS							
	FY 19	FY 20	FY 21	FY 22	FY 23	Future	TOTAL
Fund 301 Beginning Balance	447,453	472,453	257,330	295,933	228,519	228,519	
Transfer from Sewer Cap. (710) (Restricted) - at time of purchase	470,000	250,000	250,000	250,000	250,000		2,157,000
Transfer from General Gov. (001-9500)							96,000
Transfer from P&R for Moats RR	25,000	25,000	25,000				
Transfer from P&R for Hilcrest Trail	95,000						
Transfer from P&R for EAB	20,000						
Transfer from P&R for Pool	45,000						
Transfer from Stormwater (670)	492,600	10,000	0	0	0	0	
Transfer from Property Tax Revenues	178,760	261,677	265,602	269,586	273,630		1,997,484
Transfer from Gas Franchise (099)	240,000						
GO Borrowing						31,000,000	31,000,000
SRF Borrowing(Morlock)							
State/Federal Grants	501,000						501,000
Less costs (above)	(2,042,360)	(761,800)	(502,000)	(587,000)	(250,000)	(49,158,000)	-57,621,112
Less Transfers to Street Capital (321)	0	0	0	0	0	0	-102,196
<b>ENDING FUND BALANCE</b>	<b>472,453</b>	<b>257,330</b>	<b>295,933</b>	<b>228,519</b>	<b>502,149</b>	<b>-17,929,481</b>	

FUNDING SOURCE TOTALS							
	FY 19	FY 20	FY 21	FY 22	FY 23	Future	TOTAL
Fund 321 Beginning Balance	118,707	130,707	142,707	154,707	166,707	166,707	
Transfer from Capital (301)	0	0	0	0	0	0	102,196
Transfer from RUT (110) (Restricted)	12,000	12,000	12,000	12,000			690,434
Transfer from Gas Franchise (099)							0
Transfer from General Gov. (001)							0
GO Borrowing							0
Less costs (above)	0	0	0	0	0	0	-744,630
<b>ENDING FUND BALANCE</b>	<b>130,707</b>	<b>142,707</b>	<b>154,707</b>	<b>166,707</b>	<b>166,707</b>	<b>166,707</b>	

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# *Glossary of Terms*

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FISCAL YEAR  
**2018-19**

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**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 filled during the year.

**COPS** - Community Oriented Policing Services 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.

**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. The limit is 5% 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.



**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 in excess of \$700,000 must go through a referendum and be passed by the voters.

**General Fund** - The general operating fund for the City. 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.

**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 Downtown Streetscape.

**MFPRSI** - Municipal Fire and Police Retirement System of Iowa.

**PILOT** - Payment in Lieu of Taxes

**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

**Utility Franchise Fee (UFF)** - A fee added to all natural gas bills.

**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. The organization's day-to-day mission is implemented by several economic development professional staff.

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# *Appendix 1*

## *Statewide City Tax Rate Survey*

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FISCAL YEAR  
**2018-19**

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**BUDGET  
DOCUMENT**



STATEWIDE CITY TAX RATE SURVEY 2017/18  
(Population 6,500+ Polk City, Adel and Bondurant)

City	Population	Taxable Valuation	General Fund	Debt Service	Employee Benefit	Capital Improvement	Tax Rate	Rank
POLK CITY	3,418	199,604,305	7.90000				7.90000	1
CLEAR LAKE	7,777	518,724,111	7.37646	0.36686	1.71931		9.80000	2
ALTOONA	14,541	629,485,429	*8.10000	0.39142	1.45227		9.94369	3
URBANDALE	39,463	2,746,847,863	7.24000	2.20000	0.58000		10.02000	4
CLIVE	15,447	1,324,094,700	7.07193	1.48273	1.59033		10.14499	5
PELLA	10,352	482,643,644	*8.10000		1.87209		10.20000	6
AMES	58,965	2,701,440,748	5.65041	3.34694	0.72660		10.37589	7
DUBUQUE	57,637	2,371,609,335	*8.10000	0.07990	1.89350		10.89220	8
NORTH LIBERTY	13,374	823,841,329	*8.10000	0.88994	2.04270		11.03264	9
CEDAR FALLS	39,260	1,755,047,594	*8.10000	0.55919	1.66529		11.13476	10
JOHNSTON	17,278	1,268,952,939	7.74047	3.64651			11.38698	11
CARROLL	10,103	481,091,110	*8.10000	1.28014	1.79175		11.59800	12
PLEASANT HILL	8,785	492,995,131	*8.10000	1.25237	2.02763		11.65000	13
ANKENY	45,582	2,862,211,268	6.79000	4.15000	0.56000		11.65000	14
SIOUX CENTER	7,048	275,411,016	*8.10000	0.49879	2.46904		11.80000	15
SPENCER	11,233	470,742,029	*8.10000	1.08000	2.53178		11.99166	16
WEST DES MOINES	56,609	4,479,219,569	*8.10000	1.95000	1.52250		12.00000	17
MOUNT PLEASANT	8,668	278,967,340	*8.10000	3.10836	0.97323		12.18159	18
LE MARS	9,826	395,313,105	*8.10000	0.62639	3.77361		12.50000	19
BETTENDORF	33,217	2,171,083,104	5.02449	5.00000	1.86883		12.50000	20
INDIANOLA	14,782	492,577,085	*8.10000	1.25401	3.35949		12.71350	21
GRIMES	8,246	606,992,058	*8.10000	2.19688	2.14577		12.91035	22
CRESTON	7,834	218,512,653	*8.10000		3.57037		13.45515	24
WAUKEE	13,790	848,093,768	*8.10000	3.32000	2.08000		13.50000	25
CORALVILLE	18,907	979,038,966	*8.10000	2.12020	2.12430		13.52770	26
MASON CITY	28,079	1,086,281,788	*8.10000	2.47029	2.80452		13.70261	27
BONDURANT	3,860	172,662,060	*8.10000	3.27215	2.02135		13.83440	28
OSKALOOSA	11,463	339,099,078	*8.10000	2.14056	2.86298		13.86029	29
MARION	34,768	1,483,739,838	*8.10000	2.24702	3.04879		13.98943	30
DECORAH	8,127	322,905,342	*8.10000	1.82666	3.72701		14.14618	31
WAVERLY	9,874	420,250,407	*8.10000	2.73012	3.00000		14.17928	32
STORM LAKE	10,600	302,904,957	*8.10000	1.56482	3.95218		14.27164	33
ADEL	3,682	121,554,233	*8.10000	2.29098	3.30549		14.30433	34
GRINNELL	9,218	279,874,591	*8.10000	0.32667	5.20600		14.42076	35
NEVADA	6,798	191,051,299	*8.10000	1.84799	2.50752	0.67500	14.61800	36
CEDAR RAPIDS	126,326	6,379,422,646	*8.10000	2.73605	3.20598		15.21621	37
MARSHALLTOWN	27,552	819,196,616	*8.10000	3.61913	1.77860	0.67499	15.28158	38
HIAWATHA	7,024	346,677,026	*8.10000	4.04423	3.01114		15.41180	39
NORWALK	8,945	352,069,077	*8.10000	2.85553	3.91400		15.42340	40
BOONE	12,661	368,021,480	*8.10000	0.92829	6.09693		15.62578	41
CLINTON	26,885	984,744,402	*8.10000	2.57957	4.38315		15.63968	42
MUSCATINE	22,886	850,898,093	*8.10000	2.69458	4.43100		15.67209	43
SIOUX CITY	82,684	2,600,544,363	*8.10000	3.55059	2.56155		15.77081	44
CHARLES CITY	7,652	248,185,949	*8.10000	1.47790	4.68481		15.81572	45
WASHINGTON	7,266	222,278,114	*8.10000	3.87418	3.10873		15.82079	46
FORT MADISON	11,051	260,075,174	*8.10000	1.74768	5.43662		15.91020	47
FAIRFIELD	9,464	349,640,011	*8.10000	3.59447	2.82596	0.67500	15.93905	48
WEBSTER CITY	8,070	218,798,761	*8.10000	2.17126	5.00978		16.23591	49
IOWA CITY	67,862	3,460,674,241	*8.10000	3.57846	3.14415		16.33305	50
BURLINGTON	25,663	703,660,759	*8.10000	3.79790	3.15872		16.33632	51
ATLANTIC	7,112	219,301,157	*8.10000	3.66665	4.00000		16.39551	52
DAVENPORT	99,685	4,119,227,112	*8.10000	2.05000	4.93000		16.78000	53
KEOKUK	10,780	315,516,763	*8.10000	2.02214	5.96604		16.86053	54
KNOXVILLE	7,313	194,694,131	*8.10000	3.61730	4.67008		16.87310	55
DES MOINES	203,433	6,967,479,518	*8.10000	3.91000	4.74000		17.04000	56
NEWTON	15,254	439,438,977	*8.10000	2.29537	6.01295		17.14000	57
WATERLOO	68,406	2,292,368,376	*8.10000	3.11073	4.31902		17.60000	58
PERRY	7,702	153,599,055	*8.10000	2.75891	5.92036		17.81392	59
COUNCIL BLUFFS	62,230	2,569,125,780	*8.10000	2.36436	5.87891		17.90720	60
DENISON	8,298	198,398,446	*8.10000	4.64183	4.30329		19.05722	61
FORT DODGE	25,206	669,535,043	*8.10000	4.58170	5.85623		20.42066	62
OTTUMWA	25,023	645,181,816	*8.10000	3.54789	7.80229		21.44518	63

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# Appendix 2

## Fee Schedule

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FISCAL YEAR  
**2018-19**

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**BUDGET  
DOCUMENT**



### City of Indianola Fee Schedule

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



### City of Indianola Fee Schedule

Department	Fee Description	Cost	Cost Description	Additional Fees Description
Community Dev.	Electric Service Fees	\$100.00	Underground	
Community Dev.	Electric Service Fees	\$35.00	Temporary Construction	
Community Dev.	Electric Meter	\$100.00		
Community Dev.	Water Connection	\$150.00		
Community Dev.	Meter Connection	\$50.00	Additional \$270.00 - 5/8 meter and \$360.00 - 3/4 meter	
Community Dev.	Construction Water	\$35.00		
Community Dev.	Sewer Inspection	\$100.00-\$200.00		
Community Dev.	Sewer Tap Fee	TBD	Dependent upon sewer connection fee	
Community Dev.	Building Permit Fees	\$30.00		Total valuation of \$1.00 - \$500.00
Community Dev.	Building Permit Fees	\$30.00	for the 1st \$500.00 plus \$1.75 for each additional \$100.00 or fraction thereof, to and including \$2000.00	Total valuation of \$501.00 - \$2,000.00
Community Dev.	Building Permit Fees	\$50.00	for the 1st \$2,000.00 plus \$9.00 for each additional \$1,000.00 or fraction thereof to and including \$25,000.00	Total valuation of \$2,001.00 - \$25,000.00
Community Dev.	Building Permit Fees	\$276.00	for the 1st \$25,000.00 plus \$8.00 for each additional \$1,000.00 or fraction thereof, to and including \$50,000.00	Total valuation of \$25,001.00 - \$50,000.00
Community Dev.	Building Permit Fees	\$457.00	for the 1st \$50,000.00 plus \$6.25 for each additional \$1,000.00 or fraction thereof, to and including \$100,000.00	Total valuation of \$50,001.00 - \$100,000.00
Community Dev.	Building Permit Fees	\$738.00	for the 1st \$100,000.00 plus \$5.25 for each additional \$1,000.00 or fraction thereof, to and including \$500,000.00	Total valuation of \$100,001.00 - \$500,000.00
Community Dev.	Building Permit Fees	\$2,703.00	for the 1st \$500,000.00 plus \$4.00 for each additional \$1,000.00 or fraction thereof, to and including \$1,000,000.00	Total valuation of \$500,001.00 - \$1,000,000.00
Community Dev.	Building Permit Fees	\$4,546.00	for the 1st \$1,000,000.00 plus \$3.00 for each additional \$1,000.00 or fraction thereof	Total valuation of \$1,000,001.00 and up
Community Dev.	Inspections outside of normal business hours (minimum charge, two hours)	\$20.00	Per hour	
Community Dev.	Re-inspection fees assessed under provisions of Section 305(g)	\$20.00	Per hour	
Community Dev.	Inspections for which no fee is specifically indicated (minimum charge, one-half hour)	\$20.00	Per hour	
Community Dev.	Additional plan review required by changes, additions or revisions to approved plans (minimum charge, one-half hour)	\$20.00	Per hour	
Community Dev.	Temporary Sign Permit	\$25.00	For the first 10 day period, \$5.00 additional for 10 additional days (must be consecutive)	
Community Dev.	Temporary Sign Permit	\$25.00	For a 3 day period	
Police Department	Report Fee	\$5.00	Per copy	
Police Department	Trip Sheets	\$0.50	Per page	
Police Department	Color Photos	\$5.00	Per sheet	
Police Department	Color Photos on Compact Disc	\$20.00	Per disc	
Police Department	Videos & Recordings on CD	\$20.00	Per disc	
Fire Department	EMS Billing Fee	\$35.00/Report	(Billings for other agencies)	
Fire Department	Transport Fee	\$588.00	BLS Care	
Fire Department	Transport Fee	\$698.00	ALS Care	
Fire Department	Transport Fee	\$1,011.00	ALS 2 Care	
Fire Department	Treatment Fee	\$200.00	Does not include transport (treatment only)	
Fire Department	Treatment Fee	\$250.00	ALS Tier	
Fire Department	Loaded Mileage Transport Fee	\$13.00	Per loaded mile	
Fire Department	Burn Permit	\$35.00		
Fire Department	Construction Permit for Fire Alarm	\$35.00		
Fire Department	Construction Permit for Fire Pump	\$35.00		
Fire Department	Above Ground Installation of Flammable Liquids/Flammable Gas Tanks	\$50.00		
Fire Department	Firefighter/Paramedic	32.71/hour	Special Events	
Fire Department	Firefighter/EMT	28.26/hour	Special Events	
Fire Department	Firefighter/Paramedic/Full Time	\$45.05-\$54.97	Special Events	
Fire Department	Fire Works Display/Pyrotechnics Special Effects Permit	150/event		
Library	Lost or Damaged Materials	\$1.00	Missing barcode	
Library	Lost or Damaged Materials	\$2.50-\$9.00	Missing/Damaged cases for audio or audiobooks	
Library	Lost or Damaged Materials	\$1.50-\$3.00	DVD & music CD's	
Library	Lost or Damaged Materials	\$3.00	Lost inserts	



### City of Indianola Fee Schedule

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



### City of Indianola Fee Schedule

Department	Fee Description	Cost	Cost Description	Additional Fees Description
Parks & Recreation	Garden Art	\$20.00-\$40.00		
Parks & Recreation	Senior Trips	\$8.00-\$25.00	Non-resident - \$10.00-\$30.00	
Parks & Recreation	Youth Softball Leagues	\$52.00-\$73.00	Non-resident - \$57.00-\$78.00	
Parks & Recreation	Adult Slowpitch Leagues	\$400-\$470/team		
Parks & Recreation	T-Ball Instruction	\$22.00	Non-resident - \$27.00	
Parks & Recreation	T-Ball League	\$33.00	Non-resident - \$38.00	
Parks & Recreation	British Soccer Camp	\$135.00		
Parks & Recreation	Youth Soccer Leagues	\$54.00-\$65.00	Non-resident - \$59.00-\$70.00	
Parks & Recreation	Youth Tennis Lessons	\$29.00	Non-resident - \$34.00	
Parks & Recreation	Youth Volleyball League	\$48.00	Non-resident - \$53.00	
Parks & Recreation	Pee Wee Nerf Football	\$23.00	Non-resident - \$28.00	
Parks & Recreation	Youth Flag Football League	\$44.00	Non-resident - \$49.00	
Parks & Recreation	Youth Basketball League	\$52.00	Non-resident - \$57.00	
Parks & Recreation	Adult Basketball League	\$165.00/team		
Parks & Recreation	Chicometrics	\$36.00	Non-resident - \$41.00	
Parks & Recreation	Tae Kwon Do	\$37.00-\$44.00	Non-resident - \$42.00-\$49.00	
Parks & Recreation	Little Dragons Tae Kwon Do	\$25.00	Non-resident - \$30.00	
Parks & Recreation	Buxton Room Rental - Weekend/Holiday	\$200.00/day		
Parks & Recreation	Buxton Room Rental - Weekday	\$30.00/hr		
Parks & Recreation	Conf & Arts/Craft Room - Non-Profits	\$5.50/hr	Non-resident - \$9.00/hr	
Parks & Recreation	Park Shelters	\$5.00/hr	Non-resident - \$6.00/hr	
Parks & Recreation	Pickard Camping	\$12.00/day		
Parks & Recreation	Buxton Gazebo	\$35.00/day		
Parks & Recreation	Amphitheater - General Public	\$65.00-\$100.00	Non-resident - \$95.00-\$130.00	
Parks & Recreation	Amphitheater - Church/Non-Profits	\$50.00-\$85.00	Non-resident - \$70.00-\$105.00	
Parks & Recreation	Softball Field Practice	\$10.00/75 minutes		
Parks & Recreation	Adult Softball Field	\$75.00/day		
Parks & Recreation	Youth Softball Field	\$60.00/day		
Parks & Recreation	Dog Park Pass	\$25.00/year		
Parks & Recreation	Recreation Equipment	\$0.50-\$10.00/day		
Parks & Recreation	Cross Country Course	\$100.00/day		
Sewer	Wastewater Sample	\$35.00/day		
Sewer	Normal Cleaning of Sewer Lines	\$1.25/foot		
Sewer	Televise Lines with DVD Report	\$1.25/foot		
Sewer	Jet/Vac Lines with 2 Laborers	\$225.00/hour	Minimum 1 hour per call	
Sewer	Jet/Vac Lines with 2 Laborers Overtime	\$260.00/hour	Minimum 1 hour per call	
Sewer	Camera Van	\$195.00/hour	Minimum 1 hour per call	
Sewer	Camera Van Overtime	\$230.00/hour	Minimum 1 hour per call	
Sewer	Service Truck	\$175.00/hour	Minimum 1 hour per call	
Sewer	Labor	\$40.00/hour	Minimum 1 hour per call	
Sewer	Labor Overtime	\$60.00/hour	Minimum 1 hour per call	
Sewer	Time of Sale Inspection Fee	\$50.00		
Sewer	Time of Sale Re-inspection Fee	\$25.00		
Sewer	Administration Fee	5%	A one time late payment penalty of 5% of the amount due shall be added to each delinquent bill	

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**Appendix 3**  
*Salary Table*

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FISCAL YEAR  
**2018-19**

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**BUDGET  
DOCUMENT**



## City of Indianola 2018-19 Employee Salaries

### Base Salary

Position	Minimum	Maximum	# of Positions	
<b>Full-Time</b>				
Administrative Bookkeeper	50,047	65,741	1	
Building Official	55,577	71,573	1	
Childrens Services Librarian	40,761	52,621	1	
City Clerk	65,372	87,739	1	
City Manager	110,000	150,000	1	per contract
Community Dev. Office Manager	40,761	52,621	1	
Director of Community Development	78,551	101,079	1	
Director of Finance	86,042	111,491	1	
Director of Human Resources	65,372	87,739	1	
Director of Information Technology	71,819	92,485	1	
Fire Chief	100,229	116,194	1	
Fire Training Captain	71,764	80,771	1	
Firefighter/Paramedic	52,886	68,347	9	
Heavy Equipment Operator	53,550	59,039	2	per CBA
Horticulturist	48,216	53,158	1	per CBA
IT Technical Support Specialist	40,761	52,621	1	
Library Director	71,819	92,485	1	
Library Technical Services Asst.	33,570	43,533	1	
Library Teen/Adult Services	40,761	52,621	1	
Light Equipment Operator	43,681	48,159	1	per CBA
Medium Equipment Operator	48,216	53,158	2	per CBA
Park Technician I	39,550	48,074	1	per CBA
Park Technician III	48,216	53,158	1	per CBA
Parks & Recreation Director	77,671	87,738	1	
Parks Superintendent	50,047	65,741	1	
Police Captain	95,897	98,803	1	
Police Chief	86,042	111,491	1	
Police Clerical (full-time)	32,523	37,649	2	per CBA
Police Detective	52,886	68,347	2	
Police Lieutenant	84,810	91,331	1	
Police Office Manager	45,614	58,539	1	
Police Officer	52,886	68,347	13	
Police Sergeant	71,764	80,771	3	
Recreation Coordinator	39,550	48,074	1	per CBA
Recreation Public Marketing Coord.	37,616	48,768	1	
Recreation Superintendent	50,047	65,741	1	
Street Superintendent	71,819	92,485	1	
Wastewater Operator - Grade I	44,721	49,199	1	per CBA
Wastewater Operator - Grade II	50,270	58,031	1	per CBA
Wastewater Operator - Grade III	55,302	63,855	3	per CBA
Wastewater Superintendent	78,551	101,079	1	
<b>Part-Time</b>				
Library Assistants (part-time)	12.72/hr	16.46/hr	4	
Police Clerical (part-time)	14.79/hr	17.87/hr	2	per CBA
P&R Clerical (part-time)	12.71/hr	15.44/hr	1	per CBA

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**Appendix 4**  
**Debt Service Schedules**

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FISCAL YEAR  
**2018-19**

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**BUDGET  
DOCUMENT**



**CITY OF INDIANOLA, IOWA**  
**GENERAL OBLIGATION DEBT OUTSTANDING**  
**Moody's Investor Service Rating: Aa3**

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

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

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

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

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





**CITY OF INDIANOLA, IOWA  
GENERAL OBLIGATION DEBT OUTSTANDING  
Moody's Investor Service Rating: Aa3**

Period Ending	2013A GO Bonds - \$1,865,000 Original Par Fire & Dump Trucks, Park Impvts.			2013B GO Bonds - \$5,510,000 Original Par YMCA			2013C GO Bonds - \$2,070,000 Original Par Advance Refund 2008 & 2009A				TOTAL CURRENTLY OUTSTANDING GO BONDS			
	Total FY			Total FY			Principal	Interest	Less: Escrow Fund Payments	Total FY Net Debt Service	Principal	Interest	Less: Escrow Fund Payments	Total FY Debt Service
	Principal	Interest	Debt Service	Principal	Interest	Debt Service								
12/1/2013	-	18,228.78	-	-	39,670.00	-	-	8,616.94	(8,616.94)	-	-	257,733.22	(8,616.94)	-
6/1/2014	-	10,190.00	28,418.78	240,000	39,670.00	319,340.00	-	11,575.00	(11,575.00)	-	2,465,000	252,652.50	(11,575.00)	2,955,193.78
12/1/2014	-	10,190.00	-	-	38,170.00	-	-	11,575.00	(7,707.04)	-	-	223,918.75	(7,707.04)	-
6/1/2015	-	10,190.00	20,380.00	315,000	38,170.00	391,340.00	170,000	11,575.00	(7,707.04)	177,735.92	2,555,000	223,918.75	(7,707.04)	2,987,423.42
12/1/2015	-	10,190.00	-	-	36,201.25	-	-	10,725.00	-	-	-	181,287.50	-	-
6/1/2016	125,000	10,190.00	145,380.00	320,000	36,201.25	392,402.50	445,000	10,725.00	-	466,450.00	2,475,000	181,287.50	-	2,837,575.00
12/1/2016	-	9,877.50	-	-	34,201.25	-	-	8,500.00	-	-	-	163,216.25	-	-
6/1/2017	150,000	9,877.50	169,755.00	325,000	34,201.25	393,402.50	450,000	8,500.00	-	467,000.00	2,325,000	163,216.25	-	2,651,432.50
12/1/2017	-	9,390.00	-	-	32,170.00	-	-	6,250.00	-	-	-	146,472.50	-	-
6/1/2018	255,000	9,390.00	273,780.00	335,000	32,170.00	399,340.00	450,000	6,250.00	-	462,500.00	2,120,000	146,472.50	-	2,412,945.00
12/1/2018	-	8,370.00	-	-	30,076.25	-	-	3,887.50	-	-	-	131,022.50	-	-
6/1/2019	260,000	8,370.00	276,740.00	340,000	30,076.25	400,152.50	275,000	3,887.50	-	282,775.00	1,800,000	131,022.50	-	2,062,045.00
12/1/2019	-	7,135.00	-	-	27,866.25	-	-	2,100.00	-	-	-	117,572.50	-	-
6/1/2020	265,000	7,135.00	279,270.00	345,000	27,866.25	400,732.50	280,000	2,100.00	-	284,200.00	1,835,000	117,572.50	-	2,070,145.00
12/1/2020	-	5,677.50	-	-	25,968.75	-	-	-	-	-	-	103,170.00	-	-
6/1/2021	265,000	5,677.50	276,355.00	355,000	25,968.75	406,937.50	-	-	-	-	1,560,000	103,170.00	-	1,766,340.00
12/1/2021	-	4,021.25	-	-	23,750.00	-	-	-	-	-	-	89,866.25	-	-
6/1/2022	270,000	4,021.25	278,042.50	360,000	23,750.00	407,500.00	-	-	-	-	1,465,000	89,866.25	-	1,644,732.50
12/1/2022	-	2,131.25	-	-	21,230.00	-	-	-	-	-	-	76,700.00	-	-
6/1/2023	275,000	2,131.25	279,262.50	370,000	21,230.00	412,460.00	-	-	-	-	1,495,000	76,700.00	-	1,648,400.00
12/1/2023	-	-	-	-	18,362.50	-	-	-	-	-	-	62,276.25	-	-
6/1/2024	-	-	-	375,000	18,362.50	411,725.00	-	-	-	-	1,250,000	62,276.25	-	1,374,552.50
12/1/2024	-	-	-	-	15,175.00	-	-	-	-	-	-	48,858.75	-	-
6/1/2025	-	-	-	380,000	15,175.00	410,350.00	-	-	-	-	975,000	48,858.75	-	1,072,717.50
12/1/2025	-	-	-	-	11,755.00	-	-	-	-	-	-	38,051.25	-	-
6/1/2026	-	-	-	390,000	11,755.00	413,510.00	-	-	-	-	745,000	38,051.25	-	821,102.50
12/1/2026	-	-	-	-	8,050.00	-	-	-	-	-	-	29,567.50	-	-
6/1/2027	-	-	-	400,000	8,050.00	416,100.00	-	-	-	-	770,000	29,567.50	-	829,135.00
12/1/2027	-	-	-	-	4,050.00	-	-	-	-	-	-	20,367.50	-	-
6/1/2028	-	-	-	405,000	4,050.00	413,100.00	-	-	-	-	785,000	20,367.50	-	825,735.00
12/1/2028	-	-	-	-	-	-	-	-	-	-	-	10,790.00	-	-
6/1/2029	-	-	-	-	-	-	-	-	-	-	390,000	10,790.00	-	411,580.00
12/1/2029	-	-	-	-	-	-	-	-	-	-	-	4,962.50	-	-
6/1/2030	-	-	-	-	-	-	-	-	-	-	150,000	4,962.50	-	159,925.00
12/1/2030	-	-	-	-	-	-	-	-	-	-	-	2,600.00	-	-
6/1/2031	-	-	-	-	-	-	-	-	-	-	160,000	2,600.00	-	165,200.00
			<b>1,663,450.00</b>											
	<b>1,865,000</b>	<b>162,383.78</b>	<b>3,690,833.78</b>	<b>5,255,000</b>	<b>733,392.50</b>	<b>5,988,392.50</b>	<b>2,070,000</b>	<b>106,266.94</b>	<b>(35,606.02)</b>	<b>2,140,660.92</b>	<b>25,320,000</b>	<b>3,411,785.72</b>		<b>28,696,179.70</b>

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

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

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

