



CITY OF

INDIANOLA

EST. 1849



**FISCAL YEAR 2017-18
APPROVED BUDGET**



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City Information

FISCAL YEAR
2017-18

**BUDGET
DOCUMENT**



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kshaw@cityofindianola.com



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John Parker Jr. - 961-8117
jparker@cityofindianola.com



2nd Ward Council Member
Brad Ross - 962-6772
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3rd Ward Council Member
Joe Gezel - 961-0569
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4th Ward Council Member
Greta Southall - 961-9410
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At Large Council Member
Pam Pepper - 962-1294
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At Large Council Member
Shirley Clark - 961-6553
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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
Second Tuesday at 5:30 p.m.
Public Library

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

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

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



Demographics

Population: 14,782 (2010 Census)

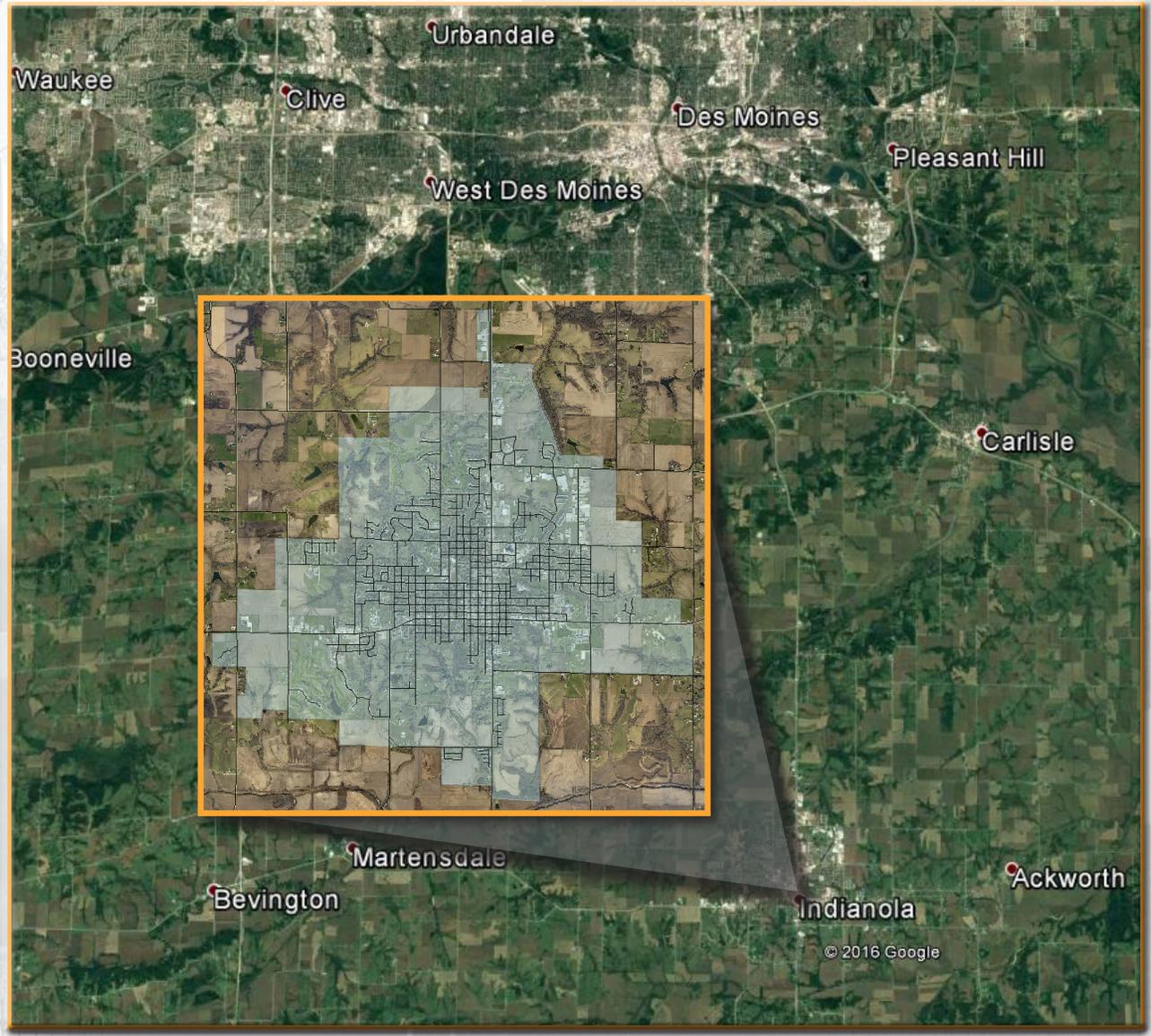
Geographical Area: 11.25 sq mi

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
- 15.2% Persons 65 years and over





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



Budget Memorandum

FISCAL YEAR
2017-18

**BUDGET
DOCUMENT**



TO: Mayor and City Council
FROM: Ryan J. Waller, City Manager
Christopher G. DesPlanques, Finance Director
DATE: January 17, 2017
SUBJECT: Fiscal Year 2017-18 Recommended Budget

INTRODUCTION

On behalf of the entire City of Indianola team, we are pleased to present you with the proposed FY18 (July 1, 2017 – June 30, 2018) Annual Operating and Capital Budget totaling \$28,424,826. The proposed FY18 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 recent zero-based budgeting process. The total City budget reflects a \$4.5 million increase compared to the FY17 estimated actual due primarily to capital expenses (especially for public safety) and technology. 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 17/18 budget. Below are a few of the key requirements of this policy, which may be found in its entirety on page 13:

- 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 (found as Exhibit A), 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 22.

New to this year's budget process is the development of a multi-year forecasting model. This tool 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 6, 2017 City Council Meeting. An adopted budget must be submitted to the State of Iowa's Department of Management by March 15, 2017.

FY17 BUDGET IN REVIEW

FY17 has been an extremely productive year for the City of Indianola. The following is a list of just a few of the major accomplishments:

- The City's first ever Financial Policy was adopted and utilized in the preparation of this recommended budget.
- The City partnered with Indianola Municipal Utilities (IMU) to restructure and a co-locate staff to not only improve the financial performance of both organizations, but to also enhance our customers' experience.
- The City sold several underutilized vehicles and developed a plan to replace the equipment with more efficient vehicles that are less costly to operate, maintain and replace.
- An initial five year Capital Budget was developed and is presented with this recommended budget.
- An initial five year Vehicle and Equipment Replacement Plan was developed and is presented with this recommended budget.
- An economic development marketing video was produced and marketed throughout the Des Moines metropolitan area.
- An inspection program aimed at reducing operational costs at the wastewater treatment facility was adopted.
- A beautification plan for the highly visible northern 65/69 corridor was prepared and approved.

General Fund revenues are projected to exceed budget estimates by \$900,00, due primarily to sale of equipment. General Fund expenses are estimated to be \$250,000 more than budget.

FY18 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 FY18 will be equally exciting. The following are several key strategic initiatives planned for FY18:

- Replace antiquated portable and mobile radios used by public safety personnel
- Study the current staffing models for public safety in order to better understand and plan for future needs as a result of community growth, changing demographics and calls for service.
- Purchase of new breathing apparatus in order to comply with a 2018 mandate for fire department personnel.
- Implementation of a replacement schedule for departmental technology needs
- Conduct a comprehensive review of the City's residential and commercial abatement program.
- Conduct a comprehensive review of the City's property maintenance code.



FY18 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 FY18:

- Implementation of the beautification plan for the highly visible northern 65/69 corridor.
- Pursue construction of a new storage and concession facility at Pickard Park, which is one of the City's most visible and heavily utilized parks.
- Study and evaluate options for the renovation of the existing City Hall and Public Safety facility.
- Implement a multi-year program to systematically remove Ash trees throughout the City
- Work with City Engineer to begin the process to analyze 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.
- Perform needed upgrades to the Morlock Lift Station.
- 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 17/18. 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 \$214,000. 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 \$0.44/\$1,000, to offset lost revenues, as of FY2018.

Other budget items of significance are include personnel costs of \$7,479,000 (including health insurance), utility costs of \$788,000 (including IMU), required debt service payments of \$3,036,150 and aging municipal facilities. Health Insurance costs are estimated to increase 18% this year. Together, these costs account for approximately half of the overall budget.

General Fund Departments are funded primarily though 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 a little more than \$33 million, including scheduled interest payments. The State of Iowa limits General Obligation Debt to 5% of valuation. For FY 2018, with just over 18 million in GO bonds, the City of Indianola is well under its statutory limit of 42 million. This positive movement is the result of key decisions made by the City Council during the last two years. The following is a breakout of all City debt.



City of Indianola Outstanding Debt as of January 2017 follows:

| Debt Service | Issue Date | Original Principal | Purpose | Final Maturity | P&I Outstanding | FY 2018 Payments |
|----------------------------|---------------|---------------------|--|----------------|---------------------|--------------------|
| 2011A | January 2011 | \$3,915,000 | Advance Refunding (2002B, 2003, 2006A) | June 2018 | \$285,550 | \$102,500 |
| 2011C | October 2011 | \$850,000 | Street, Utility Improvements, Park Equip | June 2021 | \$605,370 | \$119,350 |
| 2012B | May 2012 | \$3,875,000 | Street Improvements, Various | June 2025 | \$3,158,243 | \$364,585 |
| 2013A | January 2013 | \$1,865,000 | Fire Truck, Dump Trucks, Park Improvements | June 2023 | \$1,823,328 | \$273,780 |
| 2013C | July 2013 | \$2,070,000 | Refunding of 2008 & 2009A GO Bonds | June 2020 | \$1,487,975 | \$462,500 |
| 2011E | December 2011 | \$2,410,000 | TIF-YMCA | June 2031 | \$2,574,650 | \$150,800 |
| 2012A | May 2012 | \$4,580,000 | TIF-YMCA | June 2029 | \$4,665,730 | \$462,670 |
| 2013B | January 2013 | \$5,510,000 | TIF-YMCA | June 2029 | \$5,241,511 | \$399,430 |
| 2009 - I&I Phase 1-3 | May 2009 | \$8,226,153 | Sewer Improvements | June 2041 | \$10,119,969 | \$441,470 |
| 2013 - I&I Phase 4 | April 2013 | \$4,036,000 | Sewer Improvements | June 2033 | \$3,100,585 | \$239,000 |
| Total (Without IMU) | | \$33,422,153 | | | \$32,828,451 | \$3,016,085 |

Since FY 2014, Council has made paying down debt a priority. The chart below represents the total outstanding principal amount of debt by the City for the past 3 fiscal years.

| Debt Obligation | 2016 | 2015 | 2014 |
|--------------------|---------------------|---------------------|---------------------|
| General Obligation | \$17,382,700 | \$19,517,700 | \$21,932,700 |
| Revenue Bonds | \$10,103,965 | \$10,315,000 | \$11,750,000 |
| TOTALS | \$27,486,665 | \$29,832,700 | \$33,682,700 |



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 were to keep residential property value consistent with agricultural property in order 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:

| | 17/18 | 16/17 | 15/16 | 14/15 | 13/14 | 12/13 | 11/12 |
|--------------|--------|--------|--------|--------|--------|--------|--------|
| Residential | 56.94% | 55.63% | 55.73% | 54.40% | 52.81% | 50.75% | 48.52% |
| Multi-Res | 82.50% | 86.25% | 90.00% | 95.00% | 100% | 100% | 100% |
| Commercial | 90.00% | 90.00% | 90.00% | 95.00% | 100% | 100% | 100% |
| Industrial | 90.00% | 90.00% | 90.00% | 95.00% | 100% | 100% | 100% |
| Agricultural | 47.50% | 46.11% | 44.70% | 43.40% | 59.93% | 57.50% | 69.11% |

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 17/18 the taxable valuation increased, by which results in the \$10,916,807 (2.25%) to \$494,070,591 (from \$483,153,784) due to commercial growth, residential rollback increase 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 16/17, the three tax rates totaled \$12.70 and consisted of \$8.10 (general fund), \$1.65 (debt service) and \$2.95 (trust & agency). The rate for 17/18 is \$12.70 with a breakdown of \$8.10 general fund, \$3.35 trust & agency and \$1.25 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 \$66,681,130 in 17/18 is an increase from the FY 16/17 amount of \$59,727,678. 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 17/18 are based on a percentage of revenues and are shown in the following table:

| | |
|----------|-----------|
| Electric | \$670,100 |
| Water | \$64,200 |
| Sewer | \$138,800 |

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 \$1,788,600 for Indianola in FY 17/18. 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 17/18 general fund balances are projected to end at \$3,662,249. 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.



Financial Policy

FISCAL YEAR
2017-18

**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. 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.
4. 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.
5. 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.
6. 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.
7. 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.
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.



General Policies (cont'd)

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.



*Budget Processes
Calendar*

FISCAL YEAR
2017-18

**BUDGET
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CITY & IMU BUDGET PROCESSES

| Date | Action Item | City Manager | Finance | Staff | Council | IMU |
|---------------------|--|---------------------|----------------|--------------|----------------|------------|
| April 18, 2016 | Council Meeting: Publish Budget Amendment | X | X | | X | |
| May 1-15, 2016 | Environmental Scan for FY 2018 budget | | X | | | |
| May 16, 2016 | Council Meeting: Amend PY budget if needed | X | X | | X | |
| June 20, 2016 | Council Study Session: Presentation of fees, environmental scan to Council to get direction regarding tax rate & fee schedule for FY 2018 budget | X | X | | X | |
| June 30, 2016 | Capital Improvement requests due to Finance | X | X | X | | X |
| July 5, 2016 | Council Meeting: Approve Budget Policy | X | X | | X | |
| July 1-10, 2016 | Prepare draft CIP budget | X | X | | | X |
| July 11, 2016 | IMU Board Mtg: Receive direction from Council regarding CIP budget | | X | | | X |
| July 18, 2016 | Council Study Session: Receive direction from Council regarding CIP budget | X | X | | X | |
| August 1-12, 2016 | Initial budget targets for FY 2018 operating budget | X | X | | | X |
| August 8, 2016 | IMU Board Mtg: Discuss 5 year CIP | | X | | | X |
| August 15, 2016 | Council Study Session: Discuss 5 year CIP | X | X | | X | |
| August 15-31, 2016 | Five year projections complete; Review CIP | X | X | X | | |
| November 1, 2016 | Letter to Agencies that received PY funding due | | X | | | |
| November 1-15, 2016 | Analysis of budget requests & review of department operational plans & funding requirements | X | X | | | X |
| November 14, 2016 | IMU Board Mtg: budget update, revenues, operating impacts of capital projects, and related topics | | X | | | X |
| November 21, 2016 | Council Study Session: budget update, revenues, operating impacts of capital projects, and related topics | X | X | | X | |
| December 1, 2016 | Budget Request from Other Agencies Due to Finance | | X | | | |
| December 2016 | Valuation Data from County | | X | | | |
| January 16-20, 2017 | Draft FY 2018 budgets to department heads & council | | X | | | X |
| January 23-31, 2017 | Individual Council budget discussions | X | X | | X | |
| January 31, 2017 | Deadline to receive feedback regarding FY 2018 budget | X | X | X | X | X |
| February 6, 2017 | Council Meeting: Set public hearing for FY 2018 budget for March 6, 2017 | X | X | | X | |
| February 13, 2017 | IMU Board Mtg: Set public hearing for FY 2018 budget for February 27, 2017 | | X | | | |
| February 27, 2017 | IMU Board Mtg: Hold public hearing for FY 2018 budget & Adoption of budget | | X | | | |
| March 6, 2017 | Council Meeting: Hold public hearing for FY 2018 budget & Adoption of budget | X | X | | X | |
| March 15, 2017 | DEADLINE to file budget with the State/County | | X | | | X |
| April 10, 2017 | IMU Board Mtg: Publish Budget Amendment | | X | | | X |
| April 17, 2017 | Council Meeting: Publish Budget Amendment | X | X | | X | |



*City Budget
Estimates*

FISCAL YEAR
2017-18

**BUDGET
DOCUMENT**



CITY BUDGET ESTIMATES
Re-estimated FY17 & FY18 Projections

| DEPTS | 7/1/2016 BEGIN BALANCE | RE-EST NON-TAX REVENUE | FY17 TAXES | RE-EST EXPENSES | 7/1/2017 ENDING BALANCE | FY18 NON-TAX REVENUE | FY18 TAXES | FY18 EXPENSES | PROJECTED ENDING BALANCE |
|-----------------------|------------------------------|------------------------------|------------------|--------------------|-------------------------------|----------------------------|------------------|-------------------|--------------------------------|
| 001 GOVERNMENT | 1,605,783 | 2,964,600 | | 2,985,900 | 1,584,483 | 2,903,479 | | 2,830,946 | 1,657,016 |
| 011 POLICE | 828,321 | 413,600 | 2,357,200 | 2,732,000 | 867,121 | 396,550 | 2,523,551 | 2,992,401 | 794,821 |
| 015 FIRE | 533,886 | 93,000 | 492,400 | 648,000 | 471,286 | 125,071 | 510,337 | 787,969 | 318,726 |
| 016 AMBULANCE | 320,187 | 771,600 | 447,500 | 1,233,800 | 305,487 | 770,849 | 472,874 | 1,238,708 | 310,503 |
| 041 LIBRARY | 43,603 | 97,200 | 445,400 | 537,700 | 48,503 | 94,112 | 482,568 | 573,957 | 51,226 |
| 042 PARK & REC | 478,555 | 372,700 | 940,800 | 1,330,400 | 461,655 | 359,744 | 989,451 | 1,388,331 | 422,518 |
| 045 POOL | 25,744 | 291,200 | 90,000 | 361,700 | 45,244 | 153,761 | 93,411 | 237,013 | 55,404 |
| 071 GENERAL FUND DEBT | 54,750 | - | 80,000 | 79,900 | 54,850 | - | 74,686 | 77,500 | 52,036 |
| SUBTOTAL | 3,890,829 | 5,003,900 | 4,853,300 | 9,909,400 | 3,838,629 | 4,803,566 | 5,146,879 | 10,126,824 | 3,662,249 |

| | Tax Valuation | Gen'l Rate | Total Asking | Total |
|------------------------|---------------|------------|------------------|----------------------|
| General Fund (Regular) | 494,070,591 | 11.45 | 5,657,108 | \$ 12,700,677 |
| General Fund (Ag) | 1,446,343 | | 4,344 | |
| Debt Service | 560,751,721 | 1.25 | 701,318 | |
| TOTAL | | | 6,362,770 | |

| DEPTS | 7/1/2016 BEGIN BALANCE | FY17 NON-TAX REVENUE | FY17 TAXES | RE-EST EXPENSES | 7/1/2017 ENDING BALANCE | FY18 NON-TAX REVENUE | FY18 TAXES | FY18 EXPENSES | PROJECTED ENDING BALANCE |
|----------------------------------|------------------------------|----------------------------|------------------|--------------------|-------------------------------|----------------------------|------------------|-------------------|--------------------------------|
| 99 FRANCHISE FEES-MEC | 476,911 | 90,000 | | | 566,911 | 95,000 | | | 661,911 |
| 110 ROAD USE TAX | 1,225,218 | 1,882,700 | | 1,802,000 | 1,305,918 | 1,800,422 | | 2,037,972 | 1,068,368 |
| 115 YMCA MAINTENANCE OBLIGATIONS | 185,566 | 100,000 | | 40,000 | 245,566 | 100,000 | | 20,000 | 325,566 |
| 121 LOCAL OPTION SALES TAX | - | 1,400,000 | | | 1,400,000 | 1,000,000 | | | 2,400,000 |
| 125 TIF--DOWNTOWN/HILLCREST | 949,928 | | 1,845,000 | 1,635,400 | 1,159,528 | | 2,077,145 | 1,532,900 | 1,703,773 |
| 141 LIBRARY SPECIAL REVENUE | 37,192 | 16,700 | | 22,000 | 31,892 | 18,000 | | 18,325 | 31,567 |
| 142 PARK & REC SPECIAL REV | 140,752 | 25,000 | | 75,000 | 90,752 | 25,000 | | 24,000 | 91,752 |
| 160 DOWNTOWN REVOLVING LOAN | 149,711 | | | | 149,711 | | | | 149,711 |
| 161 DOWNTOWN BIZ PLAN | 32,715 | 60,000 | | 60,000 | 32,715 | 30,000 | | 60,000 | 2,715 |
| 177 POLICE FORFEITURE | 19,830 | 20,000 | | 20,000 | 19,830 | 20,000 | | 20,000 | 19,830 |
| 190 VEHICLE RESERVE FUND | 67,352 | 1,425,000 | | 566,100 | 926,252 | 963,707 | 220,000 | 1,603,707 | 506,252 |
| 199 POLICE RETIREMENT | 89,871 | 1,500 | | 12,500 | 78,871 | 1,800 | | 12,500 | 68,171 |
| 200 DEBT SERVICE | 1,209,910 | 1,593,200 | 893,400 | 2,591,800 | 1,104,710 | 1,169,300 | 701,318 | 2,355,650 | 619,678 |
| 301 GEN FUND CAPITAL PROJECTS | 406,192 | 3,421,000 | 470,000 | 2,333,933 | 1,963,259 | 442,000 | 289,900 | 2,252,000 | 443,159 |
| 321 STREET CAPITAL PROJECTS | 126,164 | 468,933 | | 468,933 | 126,164 | 421,067 | | 491,067 | 56,164 |
| 344 COMMUNITY ATHLETIC FACILITY | 2,601 | 5,000 | | 5,000 | 2,601 | 5,000 | | 5,000 | 2,601 |
| 353 COMMUNITY RE-DEVELOPMENT | (52,195) | 75,000 | | 75,000 | (52,195) | 75,000 | | 75,000 | (52,195) |
| 650 STORMWATER UTILITY | 502,133 | 200,000 | | 183,600 | 518,533 | 205,000 | | 197,900 | 525,633 |
| 670 RECYCLING | 90,333 | 217,200 | | 218,500 | 89,033 | 215,500 | | 211,680 | 92,853 |
| 820 HEALTH INSURANCE | 690,402 | 1,623,700 | | 1,595,000 | 719,102 | 2,016,291 | | 1,868,060 | 867,333 |
| 830 HRA | 243,539 | 107,600 | | 100,000 | 251,139 | 108,000 | | 91,000 | 268,139 |
| 840 FLEX/SHORT TERM DISABILITY | 204,708 | 53,200 | | 55,500 | 202,408 | 53,100 | | 51,600 | 203,908 |
| 850 LIABILITY INSURANCE RESERVE | 27,796 | 20,000 | | 20,000 | 27,796 | 7,400 | | 12,400 | 22,796 |
| | 6,826,629 | 12,805,733 | 3,208,400 | 11,880,267 | 10,960,496 | 8,771,587 | 3,288,363 | 12,940,761 | 10,079,684 |
| 610 SEWER O & M | 589,695 | 1,653,600 | | 1,655,600 | 587,695 | 1,681,169 | | 1,681,169 | 587,695 |
| 710 SEWER CAPITAL PROJECTS | 414,560 | 3,124,100 | | 2,920,400 | 618,260 | 3,157,535 | | 2,987,869 | 787,925 |
| 771 SEWER RESERVE | 114,239 | | | | 114,239 | | | | 114,239 |
| 781 SEWER PLANT IMP | 367,572 | 25,000 | | 25,000 | 367,572 | 25,000 | | 25,000 | 367,572 |
| 791 SEWER REVENUE BONDS | 301,863 | 699,000 | | 699,000 | 301,863 | 680,500 | | 680,500 | 301,863 |
| SUB-TOTAL SEWER | 1,787,929 | 5,501,700 | - | 5,300,000 | 1,989,629 | 5,544,204 | - | 5,374,539 | 2,159,294 |
| SUBTOTAL (THIS PAGE) | 8,614,558 | 18,307,433 | 3,208,400 | 17,180,267 | 12,950,125 | 14,315,791 | 3,288,363 | 18,315,300 | 12,238,978 |
| GRAND TOTAL | 12,505,387 | 23,311,333 | 8,061,700 | 27,089,667 | 16,788,754 | 19,119,357 | 8,435,241 | 28,442,124 | 15,901,227 |



*Statewide Total Tax
Rate Survey*

FISCAL YEAR
2017-18

**BUDGET
DOCUMENT**



STATEWIDE CITY TAX RATE SURVEY 2016/17
 (Population 6,500 + Grimes, Polk City, Adel and Bondurant)

| City | Population | Taxable Valuation | Gen. Fund | Debt Service | Tax Rate | Rank |
|------------------|---------------|--------------------|-----------------|----------------|-----------------|-----------|
| POLK CITY | 3,418 | 187,695,962 | 7.90000 | | 7.90000 | 1 |
| URBANDALE | 39,463 | 2,629,574,805 | 7.17000 | 2.18000 | 9.92000 | 2 |
| ALTOONA | 14,541 | 595,368,910 | *8.10000 | 0.39142 | 9.94369 | 3 |
| CLEAR LAKE | 7,777 | 477,106,239 | 7.88073 | 0.53304 | 10.04870 | 4 |
| CLIVE | 15,447 | 1,246,855,308 | 7.07172 | 1.48295 | 10.14499 | 5 |
| PELLA | 10,352 | 466,398,334 | *8.10000 | | 10.20000 | 6 |
| AMES | 58,965 | 2,603,065,698 | 5.60071 | 3.41087 | 10.37327 | 7 |
| NORTH LIBERTY | 13,374 | 757,979,781 | *8.10000 | 1.12753 | 11.03264 | 8 |
| DUBUQUE | 57,637 | 2,358,056,508 | *8.10000 | 0.11400 | 11.16739 | 9 |
| CEDAR FALLS | 39,260 | 1,574,489,248 | *8.10000 | 0.57527 | 11.21967 | 10 |
| JOHNSTON | 17,278 | 1,205,068,053 | 7.73983 | 3.66017 | 11.40000 | 11 |
| CARROLL | 10,103 | 473,025,129 | *8.10000 | 1.28762 | 11.57672 | 12 |
| PLEASANT HILL | 8,785 | 465,589,247 | *8.10000 | 1.37572 | 11.65000 | 13 |
| ANKENY | 45,582 | 2,667,877,529 | 6.79000 | 4.25000 | 11.75000 | 14 |
| SPENCER | 11,233 | 460,899,195 | *8.10000 | 1.08545 | 11.99170 | 15 |
| WEST DES MOINES | 56,609 | 4,324,075,301 | *8.10000 | 1.95000 | 12.00000 | 16 |
| MOUNT PLEASANT | 8,668 | 273,164,970 | 8.09998 | 3.15464 | 12.18072 | 17 |
| BETTENDORF | 33,217 | 2,101,207,268 | 5.07449 | 5.00000 | 12.55000 | 18 |
| INDIANOLA | 14,782 | 481,746,187 | *8.10000 | 1.65013 | 12.70023 | 19 |
| GRIMES | 8,246 | 566,992,253 | *8.10000 | 2.30338 | 12.91473 | 20 |
| LE MARS | 9,826 | 353,188,229 | *8.10000 | 1.03644 | 13.49999 | 21 |
| WAUKEE | 13,790 | 704,992,568 | *8.10000 | 3.32000 | 13.50000 | 22 |
| CORALVILLE | 18,907 | 923,017,916 | *8.10000 | 2.12539 | 13.52779 | 23 |
| CRESTON | 7,834 | 206,491,304 | *8.10000 | | 13.69612 | 24 |
| MASON CITY | 28,079 | 1,032,560,178 | *8.10000 | 2.74350 | 13.71268 | 25 |
| MARION | 34,768 | 1,393,433,278 | *8.10000 | 2.13362 | 13.82108 | 26 |
| BONDURANT | 3,860 | 154,087,155 | *8.10000 | 3.27695 | 13.88621 | 27 |
| OSKALOOSA | 11,463 | 327,548,798 | *8.10000 | 2.25257 | 13.98707 | 28 |
| WAVERLY | 9,874 | 384,809,730 | *8.10000 | 2.40560 | 14.02702 | 29 |
| DECORAH | 8,127 | 317,209,118 | *8.10000 | 2.03158 | 14.09419 | 30 |
| ADEL | 3,682 | 115,478,273 | *8.10000 | 2.29792 | 14.34877 | 31 |
| GRINNELL | 9,218 | 251,269,304 | *8.10000 | 1.43113 | 14.42076 | 32 |
| STORM LAKE | 10,600 | 295,259,870 | *8.10000 | 1.60803 | 14.58995 | 33 |
| NEVADA | 6,798 | 187,573,462 | *8.10000 | 1.84568 | 14.61800 | 34 |
| CEDAR RAPIDS | 126,326 | 6,012,512,982 | *8.10000 | 2.68605 | 15.21621 | 35 |
| MARSHALLTOWN | 27,552 | 783,206,162 | *8.10000 | 3.63269 | 15.28158 | 36 |
| BOONE | 12,661 | 351,052,696 | *8.10000 | 0.97130 | 15.62578 | 37 |
| MUSCATINE | 22,886 | 826,763,643 | *8.10000 | 2.78470 | 15.67209 | 38 |
| NORWALK | 8,945 | 338,046,136 | *8.10000 | 4.10313 | 15.69499 | 39 |
| CHARLES CITY | 7,652 | 237,030,233 | *8.10000 | 1.42505 | 15.78563 | 40 |
| WASHINGTON | 7,266 | 218,503,491 | *8.10000 | 3.94471 | 15.82079 | 41 |
| CLINTON | 26,885 | 951,478,815 | *8.10000 | 2.60002 | 15.88101 | 42 |
| FORT MADISON | 11,051 | 268,998,742 | *8.10000 | 1.77472 | 15.91050 | 43 |
| BURLINGTON | 25,663 | 682,266,063 | *8.10000 | 3.79790 | 15.93632 | 44 |
| KEOKUK | 10,780 | 319,711,676 | *8.10000 | 1.44347 | 16.00803 | 45 |
| SIOUX CITY | 82,684 | 2,495,210,550 | *8.10000 | 3.58873 | 16.06708 | 46 |
| FAIRFIELD | 9,464 | 343,624,274 | *8.10000 | 4.17408 | 16.14983 | 47 |
| ESTHERVILLE | 6,360 | 151,088,396 | *8.10000 | 2.18169 | 16.50000 | 48 |
| IOWA CITY | 67,862 | 3,347,028,340 | *8.10000 | 3.82846 | 16.58305 | 49 |
| WEBSTER CITY | 8,070 | 208,600,452 | *8.10000 | 2.31957 | 16.62843 | 50 |
| ATLANTIC | 7,112 | 215,956,545 | *8.10000 | 4.03386 | 16.72957 | 51 |
| DAVENPORT | 99,685 | 4,022,766,219 | *8.10000 | 2.15000 | 16.78000 | 52 |
| KNOXVILLE | 7,313 | 192,715,658 | *8.10000 | 3.70805 | 16.81075 | 53 |
| DES MOINES | 203,433 | 6,840,954,151 | *8.10000 | 4.01000 | 16.92000 | 54 |
| NEWTON | 15,254 | 430,884,204 | *8.10000 | 2.30968 | 17.15000 | 55 |
| WATERLOO | 68,406 | 2,253,084,844 | *8.10000 | 3.16104 | 17.60522 | 56 |
| COUNCIL BLUFFS | 62,230 | 2,547,695,493 | *8.10000 | 2.20716 | 17.75000 | 57 |
| PERRY | 7,702 | 149,048,916 | *8.10000 | 2.85514 | 17.89144 | 58 |
| OELWEIN | 6,415 | 131,025,560 | *8.10000 | 1.88017 | 18.12362 | 59 |
| DENISON | 8,298 | 187,291,392 | *8.10000 | 4.21208 | 18.60482 | 60 |
| FORT DODGE | 25,206 | 662,434,271 | *8.10000 | 4.47022 | 20.42200 | 61 |
| OTTUMWA | 25,023 | 628,367,444 | *8.10000 | 3.43886 | 20.72679 | 62 |



Fee Schedule

FISCAL YEAR
2017-18

**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 | 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. | Water Inspection | \$40.00 | | |
| Community Dev. | Water Permit | \$15.00 | | |
| Community Dev. | Alley Closing Fee | \$200.00-\$400.00 | Per 1/2 block | |
| Community Dev. | Complaint Abatement Fee Receipts | Contractor Fee | | |
| Community Dev. | Street Bond Permit | \$10.00 | Per square foot | |
| Community Dev. | Electric Service Fees | \$60.00 | Overhead | |
| Community Dev. | Electric Service Fees | \$100.00 | Underground | |
| Community Dev. | Electric Service Fees | \$35.00 | Temporary Construction | |
| Community Dev. | Electric Meter | \$100.00 | | |
| Community Dev. | Water Connection | \$150.00 | | |



City of Indianola Fee Schedule

| Department | Fee Description | Cost | Cost Description | Additional Fees Description |
|-------------------|--|----------------------|--|--|
| 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 | \$575.00 | BLS Care | |
| Fire Department | Transport Fee | \$682.00 | ALS Care | |
| Fire Department | Transport Fee | \$988.00 | ALS 2 Care | |
| Fire Department | Treatment Fee | \$200.00 | Does not include transport (treatment only) | |
| Fire Department | Treatment Fee | \$200.00 | ALS Tier | |
| Fire Department | Loaded Mileage Transport Fee | \$12.00 | 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 | \$38.21-\$51.61/hour | Special Events | |
| Fire Department | Fire Works Display/Pyrotechnics Special Effects Permit | 150/event | | |
| Library | Lost or Damaged Materials | \$1.00 | Missing barcode | |
| Library | Lost or Damaged Materials | \$2.50-\$9.00 | Missing/Damaged cases for audio or audiobooks | |
| Library | Lost or Damaged Materials | \$1.50-\$3.00 | DVD & music CD's | |
| Library | Lost or Damaged Materials | \$3.00 | Lost inserts | |
| Library | Lost or Damaged Materials | TBD | Check with Library Director | |
| Library | Lost or Damaged Materials | \$2.00 | Lost library card | |
| Library | Lost or Damaged Materials | \$2.00 | Torn page | |



City of Indianola Fee Schedule

| Department | Fee Description | Cost | Cost Description | Additional Fees Description |
|--------------------|---|------------------|--|--|
| 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 | |
| Memorial Pool | Tot Splash Time | \$2.00 | Per person | |
| Memorial Pool | Adult Lap Swim | \$2.00 | Per person or free w/season pass | |
| Memorial Pool | Open Nigh Swim | \$2.00 | Per person or free w/season pass | |
| Memorial Pool | Doggie Dive | \$8.00 | For residents | Non-resident - \$10.00 |
| Memorial Pool | Mighty Minnows Swim Lessons (Ages 9 months - 5 years) | \$21.50 | Per resident | Non-resident - \$26.50 |
| Memorial Pool | Red Cross Swim Lessons (Ages 5+) | \$35.00 | Per resident | Non-resident - \$40.00 |
| Memorial Pool | Punch Card Passes | \$40.00 | Per resident - 10 swims | Non-resident - 10 swims - \$50.00 |
| Memorial Pool | Punch Card Passes | \$80.00 | Per resident - 20 swims | Non-resident - 20 swims - \$100.00 |
| Memorial Pool | Season Pool Passes | \$76.00 | 1 person - Indianola resident (20% discount for early bird - April 4-29) | \$88.00 - 1 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) | \$154 - 2 person - non-resident (20% discount for early bird - April 4-29) |
| Memorial Pool | Season Pool Passes | \$144 | 3 person - Indianola resident (20% discount for early bird - April 4-29) | \$166 - 3 person - non-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) | \$178 - 4 person - non-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) | \$190 - 5 person - non-resident (20% discount for early bird - April 4-29) |
| Memorial Pool | Season Pool Passes | \$10.00 | Each additional resident | \$12.00 each additional non-resident |
| Memorial Pool | Pool Party Rental | \$325.00 | Entire pool | |
| Memorial Pool | Pool Party Rental | \$240.00 | Large pool only | |
| Memorial Pool | Pool Party Rental | \$150.00 | Shallow pool only | |
| Memorial Pool | Mermaid, Princess & Superhero Pool Party | \$15.00 | Includes 1 child & 1 adult | |
| Memorial Pool | Red Cross Basic Lifeguarding | \$150.00 | Non-resident-\$172.50 | |
| Parks & Recreation | Special Needs Dances | \$3.00 | | |
| Parks & Recreation | Daddy Daughter Date Night | \$10.00 | Non-resident - \$12.50 | |
| Parks & Recreation | Indoor Playdates | \$1.00 | | |
| Parks & Recreation | Flashlight Easter Egg Hunt | \$6.00 | Non-resident - \$7.50 | |
| Parks & Recreation | Mad Science Workshops | \$29.00 | Non-resident - \$34.00 | |
| Parks & Recreation | Mad Science Camps | \$79.00-\$139.00 | Non-resident - \$84.00-\$144.00 | |
| Parks & Recreation | Bricks 4 Kidz Workshops | \$18.00 | Non-resident - \$22.50 | |
| Parks & Recreation | Bricks 4 Kidz Academy | \$119.00 | Non-resident - \$124.00 | |
| Parks & Recreation | Lego Robotics Lab | \$36.00-\$40.00 | Non-resident - \$41.00-\$45.00 | |
| Parks & Recreation | Nature Explorers | \$35.00 | Non-resident - \$40.00 | |
| Parks & Recreation | Horseback Rides | \$26.50 | Non-resident - \$31.50 | |
| Parks & Recreation | Junior Police Academy | \$23.00 | Non-resident - \$28.00 | |
| Parks & Recreation | Junior Fire Academy | \$17.50 | Non-resident - \$22.00 | |
| Parks & Recreation | Go! For Launch Rocket Camp | \$99.00 | Non-resident - \$104.00 | |
| Parks & Recreation | Magicamp | \$30.00 | Non-resident - \$35.00 | |
| Parks & Recreation | Rounded Minds Art | \$70.00 | Non-resident - \$75.00 | |
| Parks & Recreation | Rounded Minds Soccer | \$40.00-\$65.00 | Non-resident - \$45.00-\$70.00 | |
| Parks & Recreation | Kids Cooking | \$15.00 | Non-resident - \$18.75 | |
| Parks & Recreation | Babysitting Clinic | \$26.00 | Non-resident - \$31.00 | |
| Parks & Recreation | Adult Dance Classes | \$44.00 | Non-resident - \$49.00 | |
| Parks & Recreation | Car Care Clinic | \$10.00 | Non-resident - \$12.50 | |
| Parks & Recreation | iPad Workshops | \$10.00 | Non-resident - \$12.50 | |
| Parks & Recreation | Adult Painting Workshop | \$20.00-\$30.00 | Non-resident - \$25.00-\$35.00 | |
| Parks & Recreation | Beginning Vegetable Gardening | \$9.00 | Non-resident - \$11.25 | |
| Parks & Recreation | Starting Plants from Seeds | \$5.00 | Non-resident - \$6.25 | |
| Parks & Recreation | Composting 101 | \$5.00 | Non-resident - \$6.25 | |
| Parks & Recreation | Think Spring Garden Seminar | \$45.00 | | |
| Parks & Recreation | Garden Art | \$20.00-\$40.00 | | |
| Parks & Recreation | Senior Trips | \$8.00-\$25.00 | Non-resident - \$10.00-\$30.00 | |
| Parks & Recreation | Youth Softball Leagues | \$52.00-\$73.00 | Non-resident - \$57.00-\$78.00 | |
| Parks & Recreation | Adult Slowpitch Leagues | \$400-\$470/team | | |
| Parks & Recreation | T-Ball Instruction | \$22.00 | Non-resident - \$27.00 | |



City of Indianola Fee Schedule

| Department | Fee Description | Cost | Cost Description | Additional Fees Description |
|--------------------|--|--------------------|--|-----------------------------|
| 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 | |



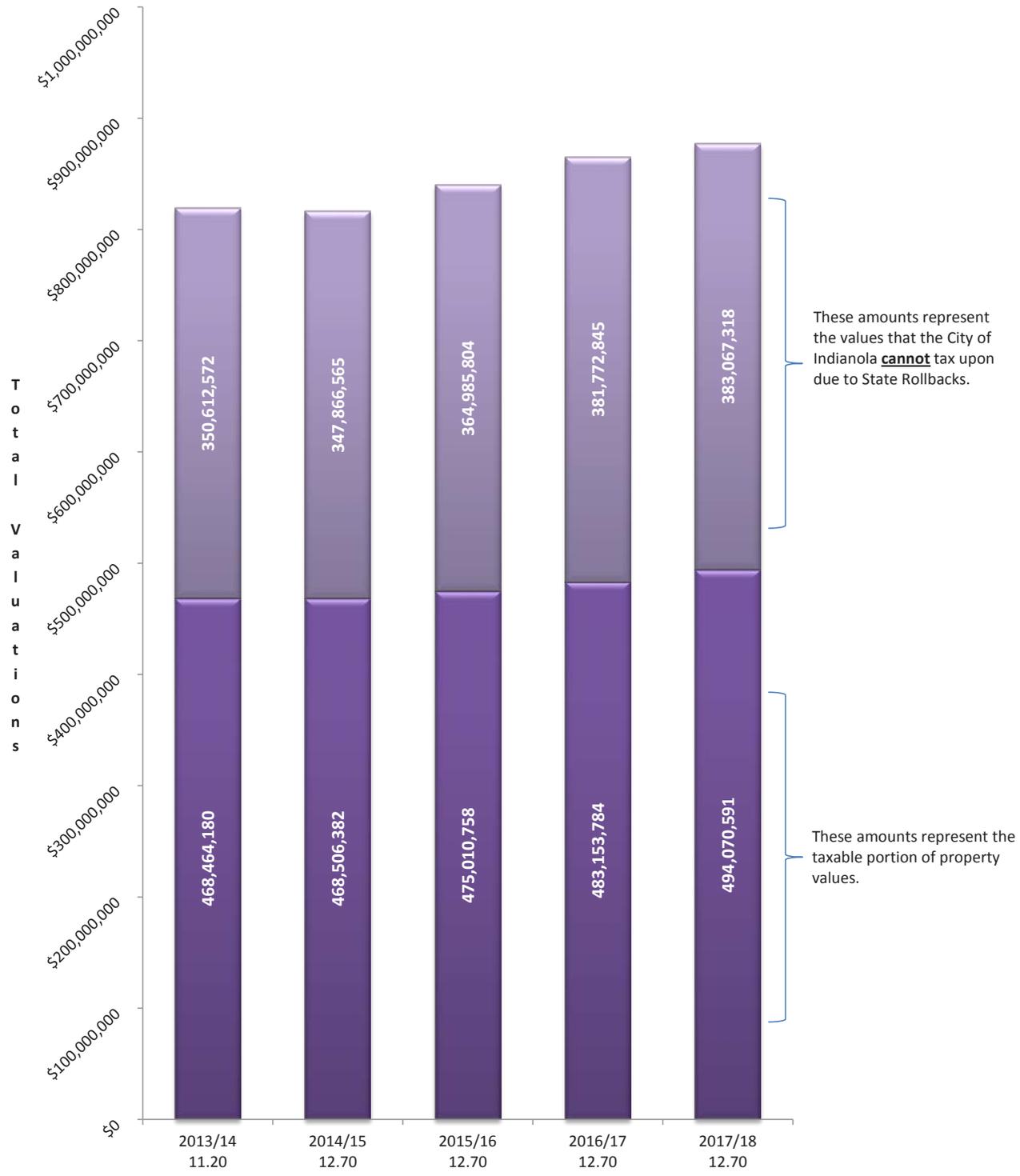
Taxable Valuations

FISCAL YEAR
2017-18

**BUDGET
DOCUMENT**



Taxable Valuations





*Tax Rate
Comparisons*

FISCAL YEAR
2017-18

**BUDGET
DOCUMENT**



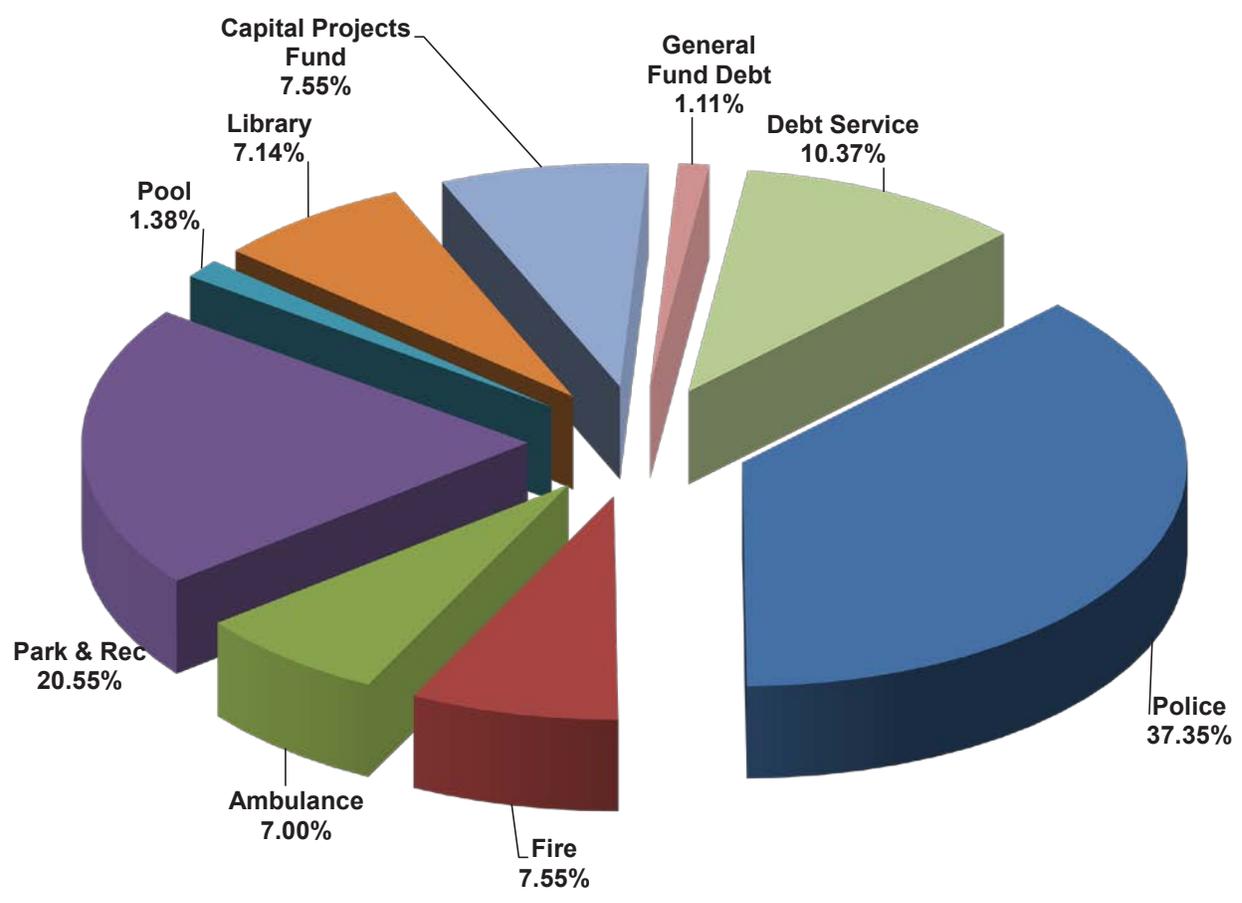


*General Fund &
Debt Service
Tax Distribution*

FISCAL YEAR
2017-18

**BUDGET
DOCUMENT**

**FY 2017/18 General Fund
 & Debt Service Revenue
 Tax Distribution
 (Non-Enterprise Funds)**





*Five Year Residential
Annual Taxes Paid*

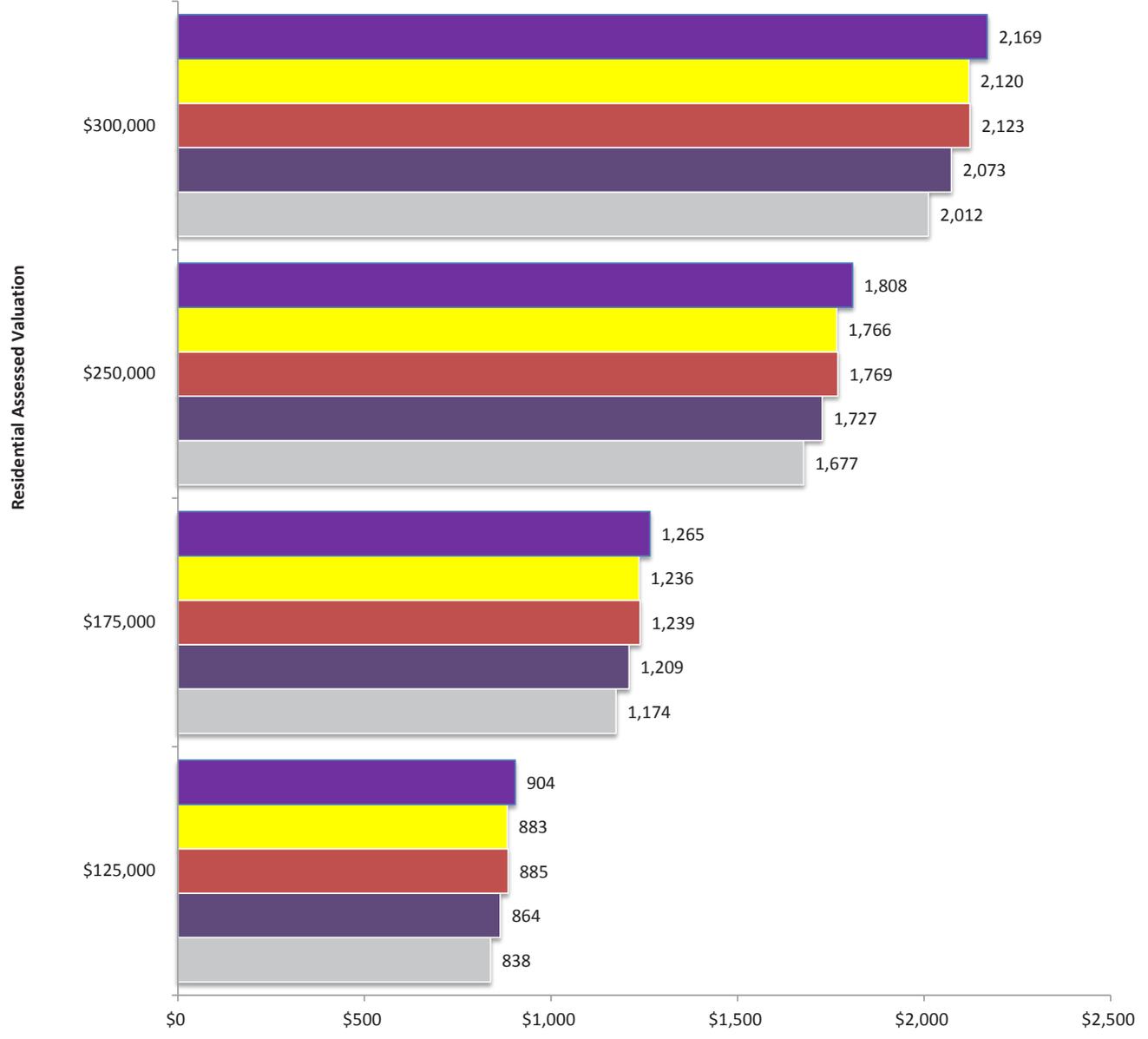
FISCAL YEAR
2017-18

**BUDGET
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Annual Taxes Paid

**FY16/17 & Proposed FY17/18
(includes rollback)**



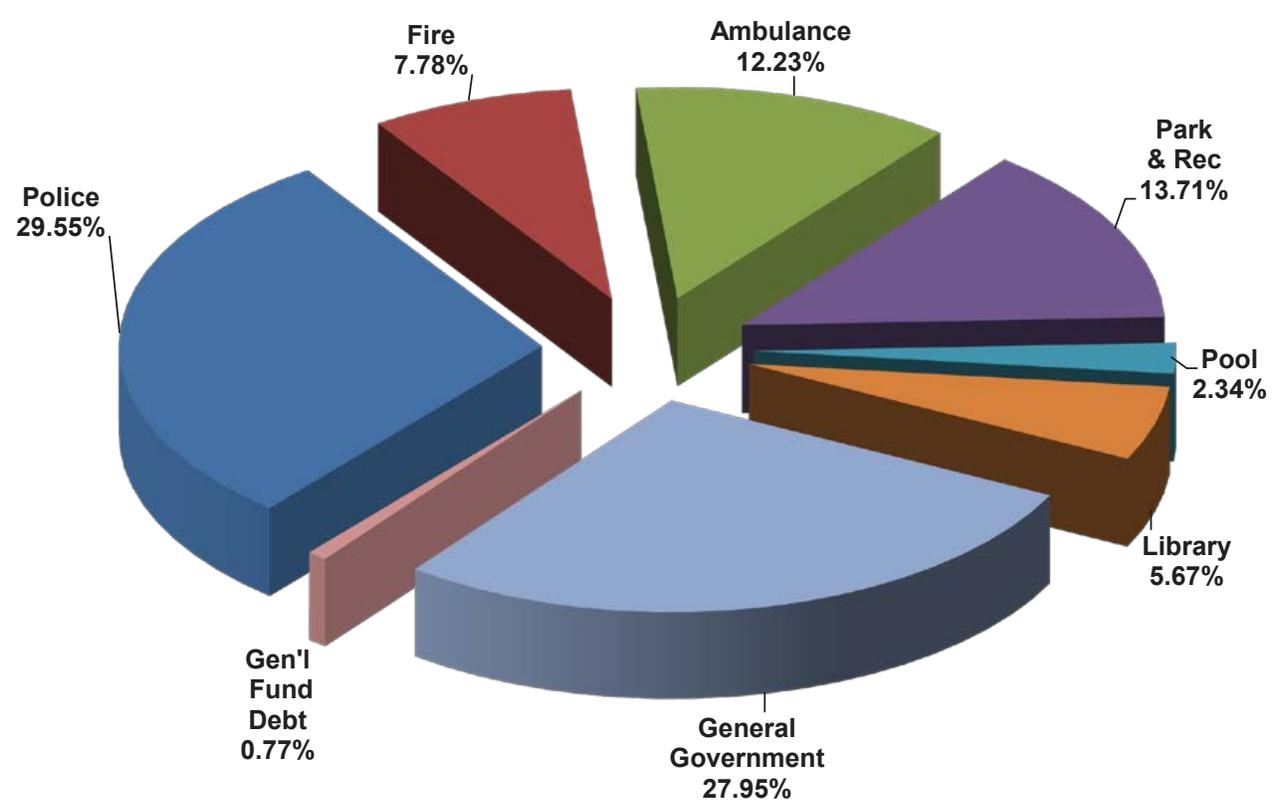


*General Fund
Department
Expenditure Budgets*

FISCAL YEAR
2017-18

**BUDGET
DOCUMENT**

FY 2017/18 General Fund
Department Expenditure Budgets

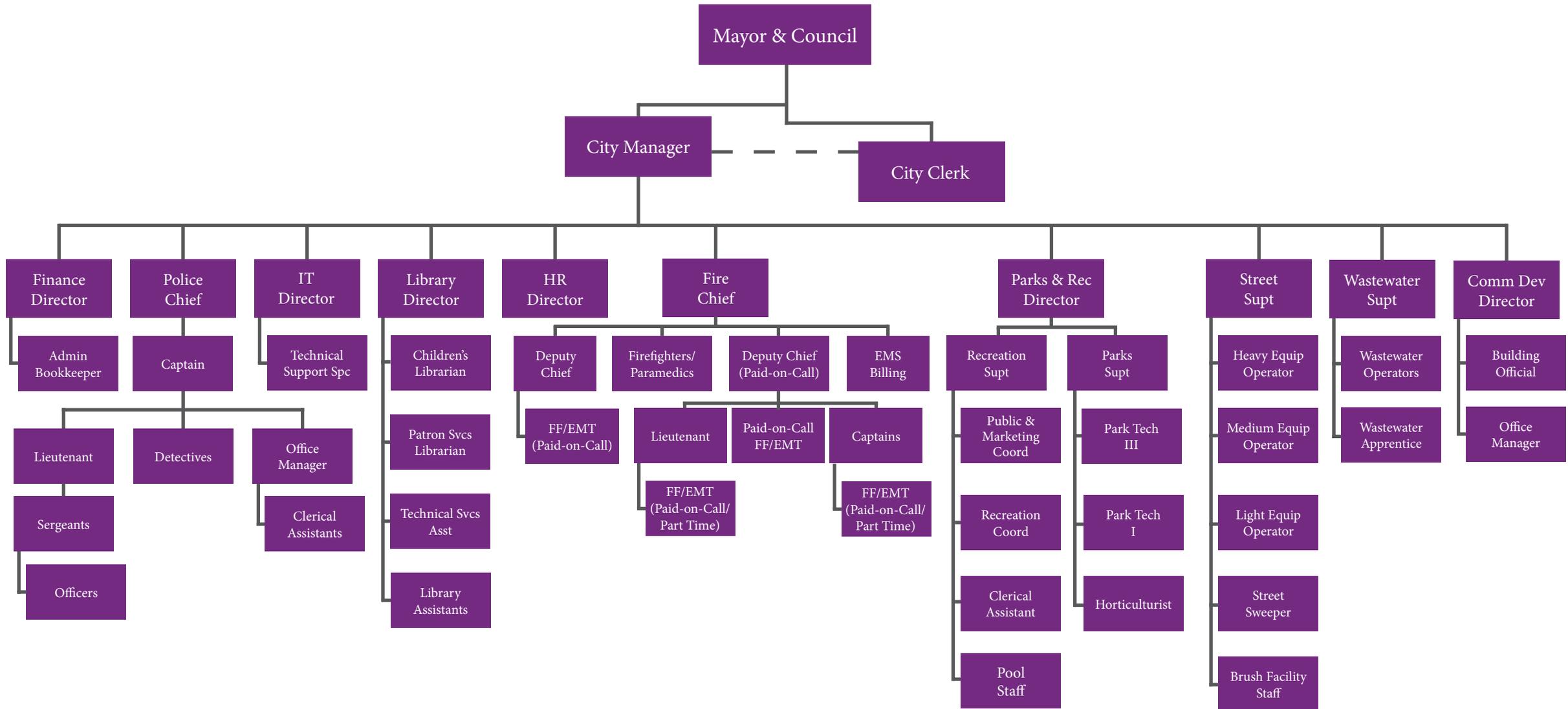




*City Organizational
Chart*

FISCAL YEAR
2017-18

**BUDGET
DOCUMENT**





Employee Salaries

FISCAL YEAR
2017-18

**BUDGET
DOCUMENT**



City of Indianola 2016-17 Employee Salaries

Base Salary

| Position | Minimum | Maximum | |
|---------------------------------------|------------|------------|--------------|
| Full-Time | | | |
| Accountant | 47,405 | 62,270 | |
| Accounts Payable | 37,462 | 45,536 | per CBA |
| Accounts Receivable | 37,462 | 45,536 | per CBA |
| Childrens Services Librarian | 38,609 | 49,843 | |
| City Clerk | 61,920 | 83,106 | |
| City Manager | 110,000 | 150,000 | per contract |
| Community Dev. Office Manager | 38,609 | 49,843 | |
| Deputy Chief of Training | 63,538 | 73,292 | |
| Director of Community Development | 74,403 | 95,742 | |
| Director of Finance & Admin. | 94,937 | 110,059 | |
| Director of Human Resources | 61,920 | 83,106 | |
| Director of Information Technology | 68,027 | 87,602 | |
| EMS Billing Clerk | 29,159 | 37,846 | |
| Fire Chief | 94,937 | 110,059 | |
| Firefighter/Paramedic | 47,943 | 60,920 | per CBA |
| Heavy Equipment Operator | 50,723 | 55,922 | per CBA |
| Horticulturist | 45,670 | 50,351 | per CBA |
| Inspector | 52,642 | 67,794 | |
| IT Technical Services Assistant | 38,609 | 49,843 | |
| Library Director | 68,027 | 87,602 | |
| Library Technical Services Asst. | 31,798 | 41,235 | |
| Library Teen/Adult Services | 38,609 | 49,843 | |
| Light Equipment Operator | 41,374 | 45,617 | per CBA |
| Medium Equipment Operator | 45,670 | 50,351 | per CBA |
| Park Technician I | 41,374 | 45,617 | per CBA |
| Park Technician III | 45,670 | 50,351 | per CBA |
| Parks & Recreation Director | 73,570 | 83,106 | |
| Parks Superintendent | 47,405 | 62,270 | |
| Police Captain | 78,523 | 91,287 | |
| Police Chief | 81,499 | 105,604 | |
| Police Clerical (full-time) | 30,806 | 35,662 | per CBA |
| Police Detective | 47,943 | 60,920 | per CBA |
| Police Lieutenant | 74,110 | 83,715 | |
| Police Office Manager | 38,609 | 49,843 | |
| Police Officer | 47,943 | 60,920 | per CBA |
| Police Sergeant | 63,538 | 73,292 | |
| Recreation Coordinator | 37,462 | 45,536 | per CBA |
| Recreation Public Marketing Coord. | 35,630 | 46,193 | |
| Recreation Superintendent | 47,405 | 62,270 | |
| Street Superintendent | 68,027 | 87,602 | |
| Wastewater Operator - Grade I | 47,671 | 55,022 | per CBA |
| Wastewater Operator - Grade II | 52,437 | 60,538 | per CBA |
| Wastewater Operator - Grade III | 55,006 | 63,511 | per CBA |
| Wastewater Superintendent | 74,403 | 95,742 | |
| Part-Time | | | |
| Library Assistants (part-time) | 12.046/hr | 15.590/hr | |
| Police Clerical (part-time) | 14.015/hr | 16.929/hr | per CBA |
| Recreation Clerical Asst. (part-time) | 12.042/hr. | 14.626/hr. | per CBA |



*General Government
Budget*

FISCAL YEAR
2017-18

**BUDGET
DOCUMENT**

General Government

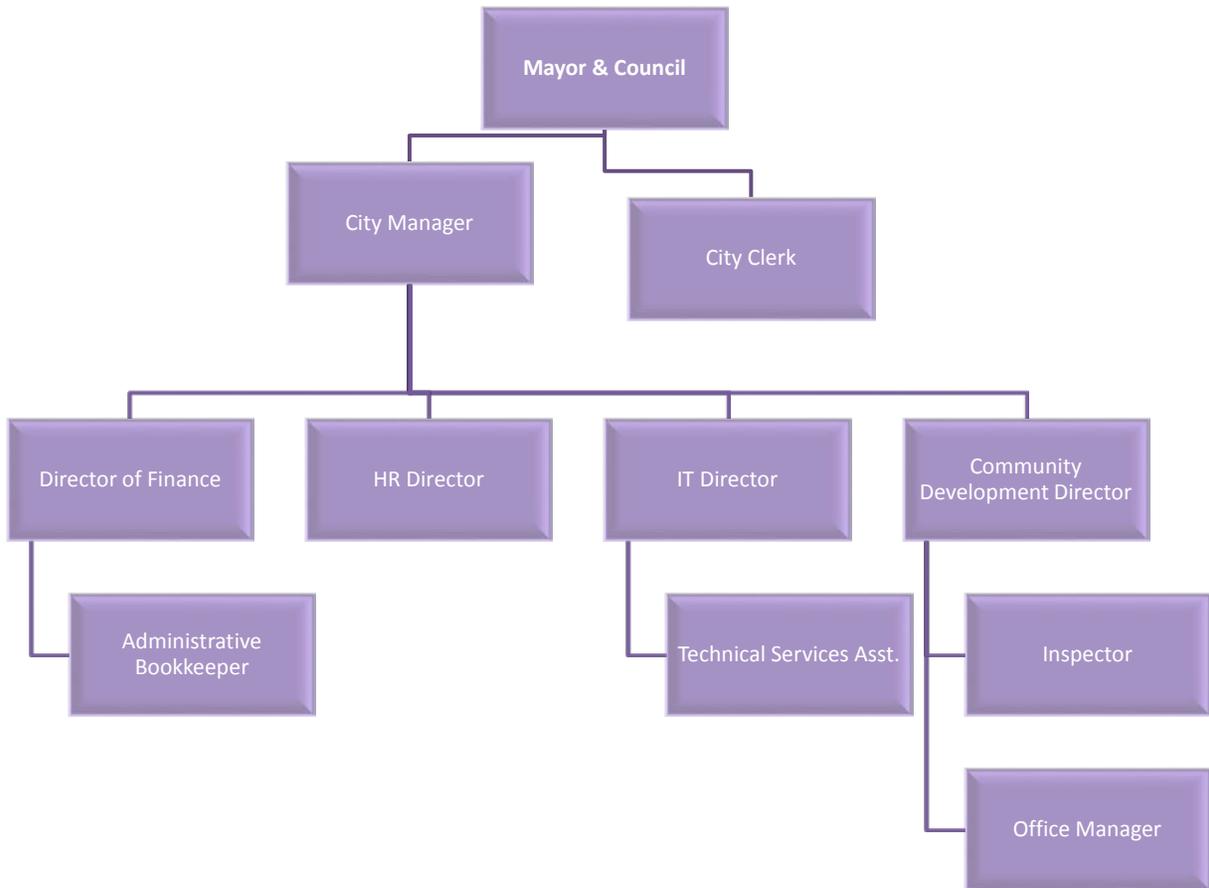
This fund consists of several departments including: Community Development, Mayor & Council, City Manager, City Clerk/Finance, Public Information & Technology, Human Resources and General Government/City Hall. This budget also funds the activities of Economic Development, Brush Facility, Community Betterment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

General Government consists of the following positions:

| | Filled | Authorized | | Vacant |
|------------------|--------|------------|--|--------|
| Full-Time | 10 | 10 | | 0 |
| Part-Time | 0 | 0 | | 0 |

General Government

Organizational Chart



General Government Department Highlights

FY 17 Accomplishments

- City/IMU restructure which led to a reduced head count
- Development of capital improvement plan & vehicle/equipment replacement schedule
- Development of financial policy
- Selection of city engineer
- Selection of new health insurance broker
- Implemented exit interview process
- Developed city marketing video

FY 18 Strategic Priorities

- Evaluate renovation options of City Hall/Public Safety
- Replacement schedule for departmental technology needs
- Continue work with health insurance committee
- Continue funding of Home Base Iowa
- Review personnel manual

Community Development Department Highlights

FY 17 Accomplishments

- Presented a property maintenance code assessment to City Council for direction
- Conducted permit reviews/inspections for major community projects including new hotel, Casey's, and senior apartments
- Increased maintenance code enforcement and reconciled 190 complaints (as of December 2016)
- Assisted in the development of the 2017 street replacement project

FY 18 Strategic Priorities

- Budget includes funding for services needed to conduct review of City's abatement program
- Conduct review of property maintenance code

General Government

| Fund 001 - General Government | | FY 2015 Actual | FY 2016 Actual | FY 2017 Budget | FY 2017 Re- Estimated | FY 2018 Recommended Budget |
|---|----------------------------------|-------------------|-------------------|-------------------|--------------------------|----------------------------------|
| Community Development - Dept. 1700 | | | | | | |
| Expenses | | | | | | |
| | Salaries | 185,472 | 193,562 | 205,300 | 205,300 | 209,270 |
| | Benefits | 76,238 | 82,087 | 91,700 | 91,700 | 100,815 |
| | Education/Dues/Memberships | 560 | 1,264 | 4,800 | 4,800 | 3,635 |
| | Repair/Maintenance/Utilities | 1,116 | 1,054 | 1,600 | 1,600 | 760 |
| | Contractual Services | 14,587 | 12,915 | 14,200 | 14,200 | 43,940 |
| | Materials/Supplies/Miscellaneous | 3,047 | 3,706 | 4,900 | 4,900 | 5,675 |
| | Transfer Out | 0 | 0 | 0 | 0 | 7,047 |
| | Capital Outlay | 1,079 | 270 | 1,700 | 1,700 | 0 |
| Total Expenses | | 282,099 | 294,858 | 324,200 | 324,200 | 371,143 |
| Community Development - Dept. 1700 | | | | | | |
| Revenues | | | | | | |
| | Permits | 110,633 | 173,746 | 132,000 | 137,300 | 118,520 |
| | Fees/Fines/Reimbursements | 11,555 | 11,168 | 8,800 | 13,300 | 7,539 |
| | Miscellaneous | 1 | 0 | 100 | 100 | 0 |
| | Transfer In | 0 | 0 | 0 | 0 | 0 |
| | Road Use Tax Fund | 58,200 | 61,000 | 64,800 | 64,800 | 74,229 |
| | Sewer Fund | 58,200 | 61,000 | 64,800 | 64,800 | 74,229 |
| Total Revenues | | 238,589 | 306,914 | 270,500 | 280,300 | 274,516 |

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 2015 Actual | FY 2016 Actual | FY 2017 Budget | FY 2017 Re- Estimated | FY 2018 Recommended Budget |
|-------------------------------------|-----------|-------------------|-------------------|-------------------|--------------------------|----------------------------------|
| Street Lighting - Dept. 2300 | | | | | | |
| Expenses | | | | | | |
| | Utilities | 156,783 | 175,995 | 168,000 | 168,000 | 171,831 |
| Total Expenses | | 156,783 | 175,995 | 168,000 | 168,000 | 171,831 |

| Fund 001 - General Government | | FY 2015 Actual | FY 2016 Actual | FY 2017 Budget | FY 2017 Re- Estimated | FY 2018 Recommended |
|------------------------------------|----------------------------------|-------------------|-------------------|-------------------|--------------------------|------------------------|
| Brush Facility - Dept. 2900 | | | | | | |
| Expenses | | | | | | |
| | Salaries | 12,144 | 7,924 | 13,700 | 13,700 | 13,079 |
| | Benefits | 2,226 | 1,440 | 3,300 | 2,400 | 3,399 |
| | Education/Dues/Memberships | 245 | 70 | 200 | 200 | 100 |
| | Repair/Maintenance/Utilities | 17,358 | 16,984 | 15,000 | 15,850 | 0 |
| | Materials/Supplies/Miscellaneous | 1,417 | 730 | 700 | 800 | 16,000 |
| Total Expenses | | 33,390 | 27,148 | 32,900 | 32,950 | 32,578 |
| Brush Facility - Dept. 2900 | | | | | | |
| Revenues | | | | | | |
| | Brush Facility Fees | 20,740 | 15,371 | 21,000 | 21,000 | 16,000 |
| Total Revenues | | 20,740 | 15,371 | 21,000 | 21,000 | 16,000 |

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 2015 Actual | FY 2016 Actual | FY 2017 Budget | FY 2017 Re- Estimated | FY 2018 Recommended Budget |
|--|-----------------------------------|-------------------|-------------------|-------------------|--------------------------|----------------------------------|
| Community Betterment and Economic Development - Dept. 5100 & 5200 | | | | | | |
| Expenses | | | | | | |
| | Payments to other agencies | 105,247 | 54,479 | 79,000 | 79,000 | 105,300 |
| | City Clean Up | 750 | 0 | 0 | 0 | 0 |
| | Economic Development | 29,456 | 16,085 | 600,000 | 600,000 | 500,000 |
| Total Expenses | | 135,453 | 70,564 | 679,000 | 679,000 | 605,300 |
| Community Betterment and Economic Development - Dept. 5100 & 5200 | | | | | | |
| Revenues | | | | | | |
| | Property Taxes | 0 | 214,101 | 226,000 | 226,000 | 205,440 |
| | Hotel/Motel Tax-5200 | 37,502 | 39,574 | 55,000 | 55,000 | 45,000 |
| | TIF Transfer & Loan Reimbursement | 0 | 0 | 425,000 | 425,000 | 300,000 |
| | Hotel/Motel Tax-5100 | 18,751 | 19,787 | 22,000 | 22,000 | 20,000 |
| | Bike Night Revenues | 3,750 | 3,750 | 3,000 | 3,000 | 3,750 |
| Total Revenues | | 60,003 | 277,212 | 731,000 | 731,000 | 574,190 |

| Fund 001 - General Government | | FY 2015 Actual | FY 2016 Actual | FY 2017 Budget | FY 2017 Re- Estimated | FY 2018 Recommended Budget |
|---|----------------------------------|-------------------|-------------------|----------------|--------------------------|----------------------------------|
| Mayor & Council - Dept. 6100 | | | | | | |
| Expenses | | | | | | |
| | Salaries | 16,800 | 16,800 | 16,800 | 16,800 | 17,300 |
| | Benefits | 1,592 | 1,752 | 2,700 | 2,700 | 2,240 |
| | Education/Dues/Memberships | 2,773 | 529 | 2,800 | 2,800 | 3,000 |
| | Contractual Services | 154 | 0 | 600 | 600 | 300 |
| | Materials/Supplies/Miscellaneous | 273 | 880 | 700 | 700 | 440 |
| | Transfer Out | 0 | 0 | 0 | 0 | 3,670 |
| | Capital Outlay | 0 | 1,334 | 700 | 700 | 0 |
| Total Expenses | | 21,592 | 21,295 | 24,300 | 24,300 | 26,950 |
| Mayor & Council - Dept. 6100 | | | | | | |
| Revenues | | | | | | |
| Total Revenues | | 20 | 0 | | 0 | 0 |

| Fund 001 - General Government | | FY 2015 Actual | FY 2016 Actual | FY 2017 Budget | FY 2017 Re- Estimated | FY 2018 Recommended Budget |
|----------------------------------|----------------------------------|-------------------|-------------------|----------------|--------------------------|----------------------------------|
| City Manager - Dept. 6150 | | | | | | |
| Expenses | | | | | | |
| | Salaries | 143,560 | 103,437 | 153,900 | 153,900 | 152,731 |
| | Benefits | 46,369 | 33,994 | 53,000 | 52,100 | 56,107 |
| | Education/Dues/Memberships | 5,456 | 3,374 | 2,500 | 3,400 | 5,150 |
| | Repair/Maintenance/Utilities | 18 | 474 | 200 | 1,300 | 900 |
| | Contractual Services | 84 | 43 | 300 | 300 | 100 |
| | Materials/Supplies/Miscellaneous | 450 | 7,120 | 600 | 600 | 100 |
| | Transfer Out | 0 | 0 | 0 | 0 | 5,748 |
| Total Expenses | | 195,937 | 148,442 | 210,500 | 211,600 | 220,837 |
| City Manager - Dept. 6150 | | | | | | |
| Revenues | | | | | | |
| | Transfer In | 129,000 | 136,000 | 140,400 | 140,400 | 147,223 |
| Total Revenues | | 129,000 | 136,000 | 140,400 | 140,400 | 147,223 |

General Government

| Fund 001 - General Government | | FY 2015 Actual | FY 2016 Actual | FY 2017 Budget | FY 2017 Re- Estimated | FY 2018 Recommended Budget |
|---|--|-------------------|-------------------|-------------------|--------------------------|----------------------------------|
| City Clerk/Finance Department - Dept. 6200 | | | | | | |
| Expenses | | | | | | |
| Salaries | | 324,236 | 333,871 | 359,800 | 326,500 | 242,818 |
| Benefits | | 148,668 | 159,376 | 164,900 | 149,500 | 115,353 |
| Education/Dues/Memberships | | 2,749 | 3,187 | 4,300 | 7,800 | 4,571 |
| Repair/Maintenance/Utilities | | 18,453 | 11,096 | 12,000 | 9,000 | 2,200 |
| Contractual Services | | 37,609 | 38,368 | 18,500 | 24,500 | 26,141 |
| Materials/Supplies/Miscellaneous | | 29,440 | 40,780 | 42,100 | 31,100 | 3,001 |
| Capital Outlay | | 0 | 4,435 | 15,000 | 15,000 | 0 |
| Transfer Out | | 0 | 0 | 0 | 0 | 21,857 |
| Total Expenses | | 561,155 | 591,112 | 616,600 | 563,400 | 415,941 |
| City Clerk/Finance Department - Dept. 6200 | | | | | | |
| Revenues | | | | | | |
| Transfer In | | 439,100 | 458,000 | 468,600 | 468,600 | 311,956 |
| Total Revenues | | 439,100 | 458,000 | 468,600 | 468,600 | 311,956 |

This department's duties include budgeting/finance, record keeping, payroll, accounts payable and other general administrative functions (i.e. recycling, issuing licenses and permits). Following a restructure by the City and IMU, utility billing was moved to IMU.

| Fund 001 - General Government | | FY 2015 Actual | FY 2016 Actual | FY 2017 Budget | FY 2017 Re- Estimated | FY 2018 Recommended Budget |
|---|--|-------------------|-------------------|-------------------|--------------------------|----------------------------------|
| Public Information & Technology - Dept. 6210 | | | | | | |
| Expenses | | | | | | |
| Salaries | | 63,943 | 84,828 | 117,100 | 117,100 | 120,292 |
| Benefits | | 20,435 | 32,980 | 51,500 | 51,500 | 56,773 |
| Education/Dues/Memberships | | 1,829 | 853 | 3,450 | 3,450 | 4,156 |
| Repair/Maintenance/Utilities | | 494 | 222 | 1,400 | 1,400 | 9,975 |
| Contractual Services | | 7,052 | 7,949 | 5,600 | 7,850 | 25,660 |
| Newsletter | | 19,218 | 22,187 | 26,000 | 26,000 | 24,075 |
| Materials/Supplies/Miscellaneous | | 6,628 | 10,268 | 4,450 | 4,450 | 10,090 |
| Capital Outlay | | 16,722 | 18,725 | 20,000 | 20,000 | 148,746 |
| Total Expenses | | 136,321 | 178,012 | 229,500 | 231,750 | 399,768 |
| Public Information & Technology - Dept. 6210 | | | | | | |
| Revenues | | | | | | |
| Cable Franchise Fees | | 75,872 | 77,552 | 75,000 | 75,000 | 75,000 |
| Transfer In | | 58,300 | 59,100 | 96,500 | 96,500 | 324,768 |
| Total Revenues | | 134,172 | 136,652 | 171,500 | 171,500 | 399,768 |

For the 2017/18 budget IT now includes 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, IT 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 2015 Actual | FY 2016 Actual | FY 2017 Budget | FY 2017 Re- Estimated | FY 2018 Recommended Budget |
|---|----------------------------------|-------------------|-------------------|-------------------|--------------------------|----------------------------------|
| Human Resources/Risk Management - Dept. 6250 | | | | | | |
| Expenses | | | | | | |
| | Salaries | 75,794 | 78,727 | 84,900 | 75,000 | 67,721 |
| | Benefits | 30,731 | 33,091 | 36,300 | 37,400 | 36,723 |
| | Education/Dues/Memberships | 3,196 | 2,225 | 2,600 | 2,600 | 2,595 |
| | Materials/Supplies/Miscellaneous | 197 | 161 | 700 | 700 | 2,146 |
| | Transfer Out | 0 | 0 | 0 | 0 | 4,222 |
| Total Expenses | | 109,918 | 114,203 | 124,500 | 115,700 | 113,407 |
| Human Resources/Risk Management - Dept. 6250 | | | | | | |
| Revenues | | | | | | |
| | Transfer In | 81,900 | 85,800 | 93,300 | 93,300 | 85,055 |
| Total Revenues | | 81,900 | 85,800 | 93,300 | 93,300 | 85,055 |

All HR issues (including labor negotiations, discipline, health insurance, employee surveys, etc.) are conducted by this department. Risk Management includes all auto, property, and liability claims, renewals and inventory.

| Fund 001 - General Government | | FY 2015 Actual | FY 2016 Actual | FY 2017 Budget | FY 2017 Re- Estimated | FY 2018 Recommended Budget |
|--|------------------------------------|-------------------|-------------------|-------------------|--------------------------|----------------------------------|
| General Government/Municipal Building - Dept. 6500 & 9100 | | | | | | |
| Expenses | | | | | | |
| | Repair/Maintenance/Utilities | 48,251 | 78,633 | 70,000 | 81,000 | 73,342 |
| | Includes: | | | | | |
| | CH Repair/Maintenance | 8,190 | 21,628 | 27,000 | 33,000 | 34,000 |
| | CH Utilities | 40,061 | 36,769 | 43,000 | 48,000 | 39,342 |
| | Contractual Services | 254,208 | 224,476 | 232,200 | 274,200 | 236,000 |
| | Includes by not limited to: | | | | | |
| | Audit Fees | 9,325 | 15,000 | 15,000 | 15,000 | 20,000 |
| | Publishing Costs | 10,076 | 15,000 | 15,000 | 15,000 | 12,550 |
| | Liability Insurance | 9,384 | 30,200 | 30,200 | 32,200 | 28,700 |
| | Janitorial Services | 52,878 | 53,000 | 53,000 | 53,000 | 49,600 |
| | Legal Fees (Bonds/City Attorney) | 90,839 | 76,100 | 58,000 | 103,000 | 81,800 |
| | Membership Dues/Fees | 9,667 | 5,000 | 5,000 | 5,000 | 5,350 |
| | Misc. Contractual | 53,271 | 57,000 | 56,000 | 56,000 | 0 |
| | Materials/Supplies/Miscellaneous | 37,569 | 20,120 | 12,800 | 17,800 | 35,850 |
| | Capital Outlay | 20,798 | 21,106 | 30,000 | 30,000 | 28,000 |
| | Transfer Out | 26,000 | 28,000 | 36,000 | 36,000 | 0 |
| Total Expenses | | 386,826 | 372,335 | 381,000 | 439,000 | 373,192 |
| General Government/Municipal Building - Dept. 6500 & 9100 | | | | | | |
| Revenues | | | | | | |
| | Miscellaneous | 24,698 | 28,658 | 7,000 | 7,000 | 4,271 |
| | Transfer In - PILOT water/electric | 370,900 | 389,592 | 477,300 | 477,300 | 471,180 |
| | Transfer In - Sewer | 138,800 | 138,800 | 90,200 | 90,200 | 90,220 |
| | Transfer In - IMU Franchise Fees | 6,228 | 8,532 | 10,000 | 10,000 | 4,000 |
| Total Revenues | | 540,626 | 565,582 | 584,500 | 584,500 | 569,671 |

General Government

| Fund 001 - General Government | | FY 2015 Actual | FY 2016 Actual | FY 2017 Budget | FY 2017 Re- Estimated | FY 2018 Recommended Budget |
|---|---------------------------|-------------------|-------------------|-------------------|--------------------------|----------------------------------|
| Government Property - Dept. 9500 | | | | | | |
| Expenses | | | | | | |
| | Transfer Out | 73,333 | 100,000 | 196,000 | 196,000 | 100,000 |
| Total Expenses | | 73,333 | 100,000 | 196,000 | 196,000 | 100,000 |
| Government Property - Dept. 9500 | | | | | | |
| Revenues | | | | | | |
| | Licenses/Permits | 21,691 | 18,270 | 18,400 | 18,400 | 19,500 |
| | Interest | 141,351 | 155,407 | 150,000 | 150,000 | 200,000 |
| | YMCA Rent | 193,403 | 238,000 | 245,600 | 245,600 | 245,600 |
| | Court Fines/Miscellaneous | 64,541 | 31,679 | 60,000 | 60,000 | 60,000 |
| Total Revenues | | 420,986 | 443,357 | 474,000 | 474,000 | 525,100 |

| Fund #001 Summary | | | | | FY 2017 | FY 2018 |
|-------------------|------------------------------------|--|--|--|--------------------|--------------------|
| | Beginning Fund Balance | | | | 1,605,783 | 1,584,483 |
| | Total Departmental Revenues | | | | 2,964,600 | 2,903,479 |
| | Total Departmental Expenses | | | | (2,985,900) | (2,830,946) |
| | | | | | | |
| | | | | | | |
| | Ending Fund Balance | | | | 1,584,483 | 1,657,016 |



*Police Department
Budget*

FISCAL YEAR
2017-18

**BUDGET
DOCUMENT**

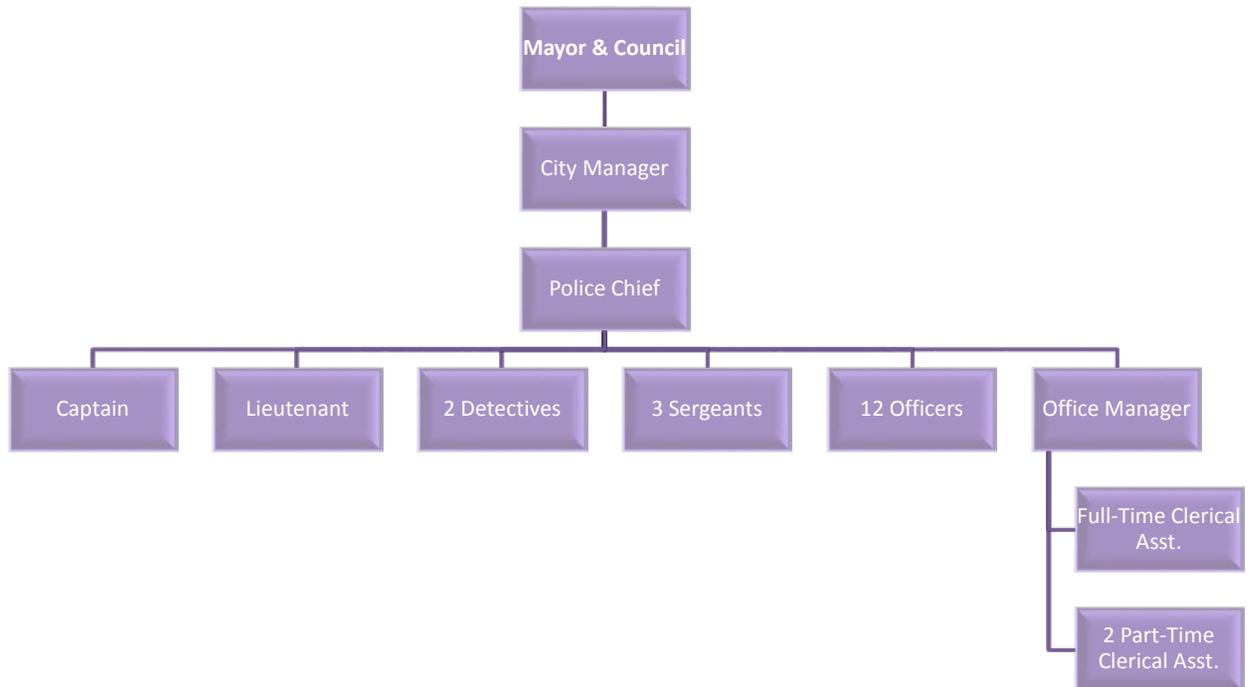
Police Department

The Police Department consists of the following positions:

| | Filled | Authorized | | Vacant |
|-----------|--------|------------|--|--------|
| Full-Time | 22 | 22 | | 0 |
| Part-Time | 2 | 2 | | 0 |

Police Department

Organizational Chart



Police Department Highlights

FY 17 Accomplishments

- On boarded 2 officers
- Vacant Sergeant position filled via promotion
- IPD COP program expanded to ICOPS and ICUBS outing

FY 18 Strategic Priorities

- Purchase of replacement portable and mobile radios
- Add third detective
- Scheduled replacement of one vehicle
- Partnering with fire department on a public safety staffing study

Police Department

| Fund 011 - Police Department | | FY 2015 Actual | FY 2016 Actual | FY 2017 Budget | FY 2017 Re- Estimated | FY 2018 Recommended Budget |
|-------------------------------------|--|-------------------|-------------------|-------------------|--------------------------|----------------------------------|
| Police - Dept. 1100 | | | | | | |
| Expenses | | | | | | |
| Salaries | | 1,350,980 | 1,372,845 | 1,547,100 | 1,547,100 | 1,535,061 |
| Benefits | | 752,205 | 729,352 | 809,500 | 809,500 | 927,572 |
| Education/Dues/Memberships | | 18,570 | 13,411 | 16,600 | 30,600 | 37,791 |
| Repair/Maintenance/Utilities | | 17,588 | 29,120 | 34,100 | 34,100 | 29,340 |
| Contractual Services | | 100,601 | 81,992 | 103,600 | 96,600 | 92,464 |
| Included but not limited to: | | | | | | |
| Liability Insurance | | 19,178 | 16,867 | 20,500 | 20,500 | 17,900 |
| Animal Control/Humane Society | | 28,953 | 28,953 | 36,000 | 29,000 | 35,000 |
| Materials/Supplies/Miscellaneous | | 41,952 | 35,769 | 74,000 | 52,000 | 76,374 |
| Includes Vehicle Operating Supplies | | 27,711 | 20,850 | 50,000 | 35,000 | 40,640 |
| Capital Outlay | | 15,998 | 24,512 | 55,000 | 62,000 | 162,338 |
| Transfer Out | | | | | | 48,260 |
| Total Expenses | | 2,309,607 | 2,283,339 | 2,639,900 | 2,631,900 | 2,909,201 |

| | | | | | | |
|---------------------------------|--|------------------|------------------|------------------|------------------|------------------|
| Police - Dept. 1100 | | | | | | |
| Revenues | | | | | | |
| Property Taxes | | 2,299,719 | 2,379,564 | 2,357,200 | 2,357,200 | 2,523,551 |
| PILOT | | 274,500 | 286,000 | 305,600 | 305,600 | 311,700 |
| Grants/Reimbursements | | 9,785 | 201 | 64,500 | 64,500 | 64,500 |
| Charges for Service | | 1,909 | 1,433 | 1,000 | 1,000 | 2,150 |
| Fees/Fines/Reimbursements/Misc. | | 11,549 | 12,783 | 5,000 | 30,000 | 5,700 |
| Transfer In | | 12,500 | 12,500 | 12,500 | 12,500 | 12,500 |
| Total Revenues | | 2,609,962 | 2,692,481 | 2,745,800 | 2,770,800 | 2,920,101 |

| Fund 011 - Police Department | | FY 2015 Actual | FY 2016 Actual | FY 2017 Budget | FY 2017 Re- Estimated | FY 2018 Recommended Budget |
|---|--|-------------------|-------------------|-------------------|--------------------------|----------------------------------|
| Police - Dispatch/Radio - Dept. 1111 | | | | | | |
| Expenses | | | | | | |
| Repair/Maintenance/Utilities | | 3,715 | 2,308 | 8,000 | 4,000 | 3,200 |
| Contractual Services (County) | | 79,600 | 79,600 | 81,400 | 81,400 | 80,000 |
| Materials/Supplies/Miscellaneous | | 1,230 | 0 | 1,700 | 1,700 | 0 |
| Capital Outlay | | 10,850 | 0 | 13,000 | 13,000 | 0 |
| Total Expenses | | 95,395 | 81,908 | 104,100 | 100,100 | 83,200 |

| Fund #011 Summary | | | | | FY 2017 | FY 2018 |
|-----------------------------|--|--|--|--|-------------|-------------|
| Beginning Fund Balance | | | | | 828,321 | 867,121 |
| Total Departmental Revenues | | | | | 2,770,800 | 2,920,101 |
| Total Departmental Expenses | | | | | (2,732,000) | (2,992,401) |
| Ending Fund Balance | | | | | 867,121 | 794,821 |



*Fire Department
Budget*

FISCAL YEAR
2017-18

**BUDGET
DOCUMENT**

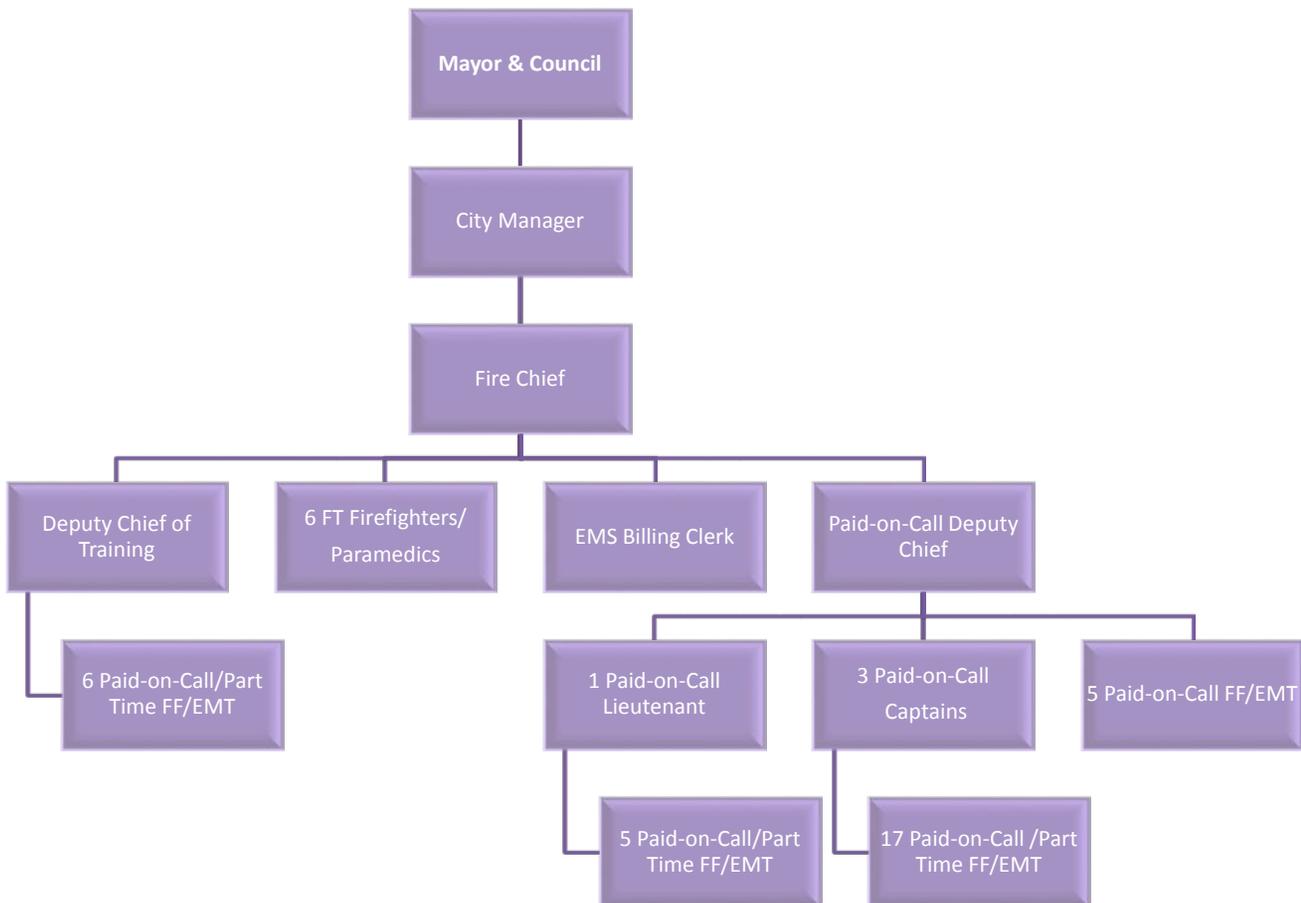
Fire Department

The Fire & Ambulance Departments consists of the following positions:

| | Filled | Authorized | | Vacant |
|---------------------|--------|------------|--|--------|
| Full-Time | 9 | 9 | | 0 |
| Part-Time | 17 | 17 | | 0 |
| Paid-on-Call | 19 | 21 | | 2 |

Fire & Ambulance Departments

Organizational Chart



Fire Department Highlights

FY 17 Accomplishments

- In the process of upgrading fleet as a result of the sale of underutilized equipment to better serve the city
- Established a maintenance schedule for departmental apparatus
- Applied for grants totaling \$792,281 for staffing and equipment
- Closed out a FEMA disaster project as a result of flooding in 2015

FY 18 Strategic Priorities

- Use reserves to fund purchase of SCBAs (mandate requires compliance by 2018)
- Budget for "pager pay" to allow for flexibility in scheduling personnel to assist in responding to calls for service during over night hours
- Partnering with police department on a public safety staffing study
- Purchase of a new ambulance

Fire Department

| Fund 015 - Fire Department | | FY 2015 Actual | FY 2016 Actual | FY 2017 Budget | FY 2017 Re- Estimated | FY 2018 Recommended Budget |
|----------------------------|-------------------------------------|-------------------|-------------------|-------------------|--------------------------|----------------------------------|
| Fire Department | | | | | | |
| Expenses | | | | | | |
| | Salaries | 194,230 | 198,070 | 252,600 | 204,000 | 174,382 |
| | Benefits | 106,296 | 112,119 | 121,000 | 135,000 | 123,302 |
| | Education/Dues/Memberships | 5,707 | 8,980 | 13,600 | 13,600 | 40,469 |
| | Repair/Maintenance/Utilities | 32,491 | 23,434 | 45,000 | 41,000 | 27,200 |
| | Contractual Services | 24,135 | 26,981 | 25,200 | 28,600 | 42,623 |
| | Included but not limited to: | | | | | |
| | Liability Insurance | 16,434 | 15,060 | 16,900 | 20,300 | 17,200 |
| | Materials/Supplies/Miscellaneous | 69,086 | 94,187 | 99,800 | 99,800 | 78,091 |
| | Includes Vehicle Operating Supplies | 18,231 | 21,070 | 16,000 | 16,000 | 15,636 |
| | Personal Protective Equipment | 19,365 | 27,102 | 35,000 | 35,000 | 34,400 |
| | Capital Outlay | 17,085 | 12,158 | 21,000 | 121,000 | 289,449 |
| | Transfer Out | 0 | 0 | 0 | 0 | 7,453 |
| | Storm Sirens | 187 | 500 | 5,000 | 5,000 | 5,000 |
| Total Expenses | | 449,217 | 476,429 | 583,200 | 648,000 | 787,969 |
| Fire Department | | | | | | |
| Revenues | | | | | | |
| | Property Taxes | 524,307 | 571,540 | 496,600 | 496,600 | 514,682 |
| | Permits/License Fees | 200 | 470 | 0 | 0 | 350 |
| | Charges for Service | 8,938 | 12,923 | 7,600 | 7,600 | 20,095 |
| | Township Fire Service Fees | 82,841 | 86,167 | 80,300 | 80,300 | 84,282 |
| | Fees/Fine/Reimbursements/Misc. | 142 | 11,915 | 900 | 900 | 3,000 |
| | Sale of Vehicles | 1,320 | 4,142 | 0 | 0 | 13,000 |
| Total Revenues | | 617,748 | 687,157 | 585,400 | 585,400 | 635,409 |

| Fund #015 Summary | | | | | FY 2017 | FY 2018 |
|-------------------|------------------------------------|--|--|--|------------------|------------------|
| | Beginning Fund Balance | | | | 533,886 | 471,286 |
| | Total Departmental Revenues | | | | 585,400 | 635,409 |
| | Total Departmental Expenses | | | | (648,000) | (787,969) |
| | Ending Fund Balance | | | | 471,286 | 318,726 |

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

| <u>Calls for Service</u> | <u>2012</u> | <u>2013</u> | <u>2014</u> | <u>2015</u> | <u>2016</u> |
|--------------------------|-------------|-------------|-------------|-------------|-------------|
| Fire | 295 | 234 | 271 | 260 | 280 |
| Ambulance | 1460 | 1733 | 1782 | 1839 | 1,821 |
| Total | 1755 | 1967 | 2053 | 2099 | 2,101 |



Ambulance Budget

FISCAL YEAR
2017-18

**BUDGET
DOCUMENT**

Ambulance Department

| Fund 016 - Ambulance | | FY 2015 Actual | FY 2016 Actual | FY 2017 Budget | FY 2017 Re- Estimated | FY 2018 Recommended Budget |
|--------------------------|------------------------------------|-------------------|-------------------|-------------------|--------------------------|----------------------------------|
| Ambulance | | | | | | |
| Expenses | | | | | | |
| | Salaries | 561,381 | 611,333 | 686,600 | 741,600 | 682,020 |
| | Benefits | 221,915 | 237,641 | 268,500 | 268,500 | 271,946 |
| | Education/Dues/Memberships | 3,644 | 6,194 | 11,200 | 11,200 | 15,600 |
| | Repair/Maintenance/Utilities | 4,941 | 6,907 | 8,300 | 29,800 | 11,160 |
| | Contractual Services | 12,573 | 15,503 | 17,300 | 20,700 | 18,698 |
| | Included but not limited to: | | | | | |
| | Liability Insurance | 3,304 | 3,868 | 5,900 | 5,900 | 5,100 |
| | Medical/Physicals | 2,600 | 5,238 | 4,800 | 4,800 | 5,280 |
| | Materials/Supplies/Miscellaneous | 73,356 | 58,883 | 78,100 | 113,700 | 79,621 |
| | Includes | | | | | |
| | Vehicle Operating Supplies | 24,639 | 15,287 | 21,000 | 21,000 | 26,800 |
| | Capital Outlay | 16,185 | 19,032 | 14,000 | 14,000 | 117,428 |
| | Transfer Out | 65,500 | 65,500 | 34,300 | 34,300 | 42,236 |
| Total Expenses | | 959,495 | 1,020,993 | 1,118,300 | 1,233,800 | 1,238,708 |
| Ambulance | | | | | | |
| Revenues | | | | | | |
| | Property Taxes | 275,618 | 253,763 | 447,500 | 447,500 | 472,875 |
| | Charges for Service | 578 | 0 | 12,000 | 12,000 | 4,625 |
| | Township Fire Service Fees | 41,453 | 44,677 | 44,600 | 44,600 | 45,044 |
| | Ambulance Fees | 758,021 | 694,641 | 715,000 | 715,000 | 721,180 |
| | Refunds/Reimbursements/Misc. | 4,000 | 0 | 0 | 0 | 0 |
| Total Revenues | | 1,079,670 | 993,081 | 1,219,100 | 1,219,100 | 1,243,724 |
| Fund #016 Summary | | | | | | |
| | Beginning Fund Balance | | | | 320,187 | 305,487 |
| | Total Departmental Revenues | | | | 1,219,100 | 1,243,724 |
| | Total Departmental Expenses | | | | (1,233,800) | (1,238,708) |
| | Ending Fund Balance | | | | 305,487 | 310,503 |

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.



Library Budget

FISCAL YEAR
2017-18

**BUDGET
DOCUMENT**

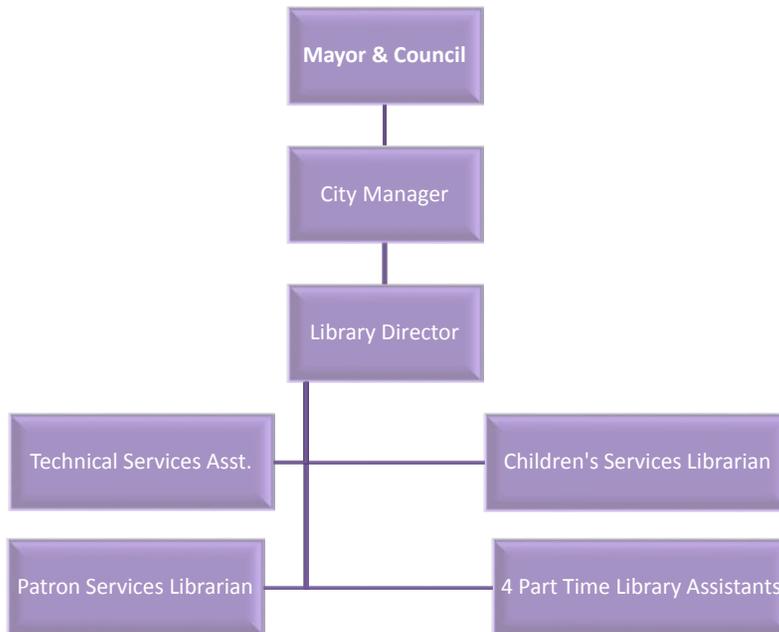
Library Department

The Library department consists of the following positions:

| | Filled | Authorized | | Vacant |
|-----------|--------|------------|--|--------|
| Full-Time | 4 | 4 | | 0 |
| Part-Time | 4 | 4 | | 0 |

Library Department

Organizational Chart



Library Department Highlights

FY 17 Accomplishments

- Reworked security contract for annual savings of \$495/year
- Reduce printing costs by \$1,150
- Received grants from the following:
 - WCCP - \$5,752 for children's storytime room renovation
 - NSF Rural Gateways - \$3,500 for science education
 - WC Master Gardeners - \$1,200 to beautify main entrance

FY 18 Strategic Priorities

- Budgeted funds for transfer to reserves in order to have departmental budget meet 25% reserve goal
- Prioritize an increase in funding of electronic resources
- Seek outside funding to add AV equipment in meeting room

Library Department

| Fund 041 - Library | | FY 2015 Actual | FY 2016 Actual | FY 2017 Budget | FY 2017 Re- Estimated | FY 2018 Recommended Budget |
|----------------------------------|------------------------------------|-------------------|-------------------|-------------------|--------------------------|----------------------------------|
| Library | | | | | | |
| Expenses | | | | | | |
| Salaries | | 252,257 | 255,496 | 270,200 | 270,200 | 251,330 |
| Benefits | | 103,211 | 109,273 | 116,100 | 116,100 | 126,326 |
| Education/Dues/Memberships | | 670 | 578 | 900 | 900 | 2,551 |
| Repair/Maintenance/Utilities | | 29,926 | 26,236 | 33,400 | 33,400 | 28,740 |
| Contractual Services | | 47,618 | 47,862 | 46,800 | 47,800 | 26,453 |
| Included but not limited to: | | | | | | |
| Liability Insurance | | 4,093 | 4,849 | 5,400 | 5,400 | 7,150 |
| Janitorial Services | | 13,848 | 15,161 | 15,200 | 15,200 | 17,928 |
| Materials/Supplies/Miscellaneous | | 68,105 | 62,890 | 70,300 | 69,300 | 82,269 |
| Includes | | | | | | |
| Library Books/Periodicals | | 42,555 | 47,320 | 50,000 | 49,000 | 57,110 |
| Audio/Visual Materials | | 5,151 | 4,954 | 11,000 | 11,000 | 17,900 |
| Transfer Out | | 0 | 0 | 0 | 0 | 28,612 |
| Capital Outlay | | 0 | 0 | 0 | 0 | 27,675 |
| Total Expenses | | 501,787 | 502,335 | 537,700 | 537,700 | 573,956 |
| Library | | | | | | |
| Revenues | | | | | | |
| Property Taxes | | 397,526 | 435,563 | 445,400 | 445,400 | 482,568 |
| Use of Money & Property - Rent | | 5,845 | 450 | 200 | 200 | 275 |
| County Payments | | 78,814 | 83,110 | 80,000 | 80,000 | 80,000 |
| Fees/Fines/Reimbursements/Misc. | | 19,100 | 15,312 | 17,000 | 17,000 | 13,836 |
| Total Revenues | | 501,285 | 534,435 | 542,600 | 542,600 | 576,679 |
| Fund #041 Summary | | | | | | |
| | Beginning Fund Balance | | | | 43,603 | 48,503 |
| | Total Departmental Revenues | | | | 542,600 | 576,679 |
| | Total Departmental Expenses | | | | (537,700) | (573,956) |
| | | | | | | |
| | Ending Fund Balance | | | | 48,503 | 51,226 |



*Parks & Recreation
Budget*

FISCAL YEAR
2017-18

**BUDGET
DOCUMENT**

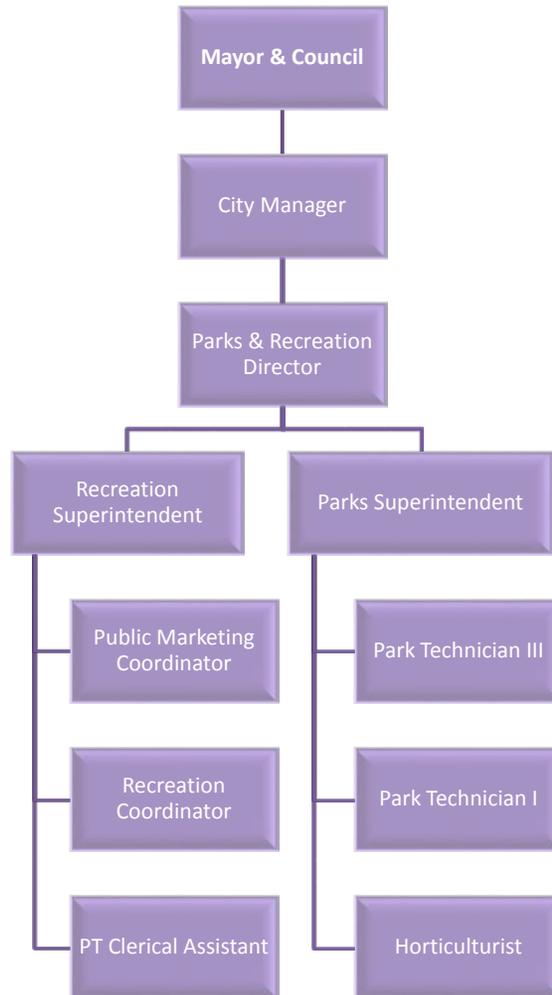
Parks & Recreation

The Parks & Recreation Departments consists of the following positions:

| | Filled | Authorized | | Vacant |
|-----------|--------|------------|--|--------|
| Full-Time | 8 | 8 | | 0 |
| Part-Time | 1 | 1 | | 0 |

Parks & Recreation Departments

Organizational Chart



Parks and Recreation Department Highlights

FY 17 Accomplishments

- Staff realignment resulting in savings of \$50,000
- Increased Pickard softball complex revenues by \$24,500
- Highway 65/69 median plan designed - planned for Spring 2018
- Aquatic center improvements - shallow pool reconstruction, pool heater installation, repainted bathhouse and refinished slides

FY 18 Strategic Priorities

- Update park master plan
- Ash tree removal
- New greenhouse
- Pickard complex storage and concession building
- Highway 65/69 median installation
- Proactive pump maintenance and evaluation

Parks & Recreation

| Fund 042 - Parks & Recreation | | FY 2015 Actual | FY 2016 Actual | FY 2017 Budget | FY 2017 Re- Estimated | FY 2018 Recommended Budget |
|--|----------------------------------|-------------------|-------------------|-------------------|--------------------------|----------------------------------|
| Parks & Recreation - Dept. 4200 | | | | | | |
| Expenses | | | | | | |
| | Salaries | 197,503 | 201,453 | 345,100 | 345,100 | 307,622 |
| | Benefits | 120,522 | 122,932 | 141,900 | 141,900 | 123,829 |
| | Education/Dues/Memberships | 6,459 | 6,588 | 3,100 | 3,100 | 7,335 |
| | Repair/Maintenance/Utilities | 41,244 | 42,069 | 32,500 | 32,500 | 61,435 |
| | Contractual Services | 107,270 | 109,415 | 110,700 | 110,700 | 98,180 |
| | Materials/Supplies/Miscellaneous | 127,536 | 130,087 | 84,700 | 84,700 | 97,355 |
| | Transfer Out | 0 | 0 | 0 | 0 | 32,639 |
| | Capital Outlay | 18,466 | 18,835 | 13,900 | 13,900 | 38,850 |
| Total Expenses | | 619,000 | 631,380 | 731,900 | 731,900 | 767,245 |
| Parks & Recreation - Dept. 4200 | | | | | | |
| Revenues | | | | | | |
| | Property Taxes | 864,902 | 882,200 | 940,800 | 940,800 | 989,451 |
| | Hotel/Motel Tax | 18,751 | 19,126 | 18,000 | 18,000 | 18,000 |
| | Use of Money & Property - Rent | 42,524 | 43,374 | 46,300 | 46,300 | 47,300 |
| | Charges for Services | 136,848 | 139,585 | 148,600 | 148,600 | 84,093 |
| | Miscellaneous | 12,574 | 12,825 | 20,300 | 25,300 | 48,391 |
| | Sale of Merchandise | 101,478 | 103,508 | 100,400 | 100,400 | 115,160 |
| | Non-Revenue Sources (sales tax) | 1,914 | 1,952 | 3,900 | 3,900 | 4,358 |
| | Transfer in from Pool | 0 | 0 | 0 | 0 | 11,042 |
| Total Revenues | | 1,178,991 | 1,202,571 | 1,278,300 | 1,283,300 | 1,317,795 |

| Fund 042 - Parks & Recreation | | FY 2015 Actual | FY 2016 Actual | FY 2017 Budget | FY 2017 Re- Estimated | FY 2018 Recommended Budget |
|-------------------------------|----------------------------------|-------------------|-------------------|-------------------|--------------------------|----------------------------------|
| Parks - Dept. 4300 | | | | | | |
| Expenses | | | | | | |
| | Salaries | 222,348 | 226,795 | 240,200 | 240,200 | 241,655 |
| | Benefits | 100,495 | 102,505 | 121,600 | 121,600 | 131,247 |
| | Education/Dues/Memberships | 3,366 | 3,433 | 4,500 | 4,500 | 6,100 |
| | Repair/Maintenance/Utilities | 20,200 | 20,604 | 34,800 | 34,800 | 46,120 |
| | Contractual Services | 49,920 | 50,918 | 72,400 | 72,400 | 53,930 |
| | Materials/Supplies/Miscellaneous | 66,751 | 68,086 | 47,800 | 47,800 | 52,775 |
| | Capital Outlay | 1,500 | 1,530 | 5,500 | 30,500 | 20,000 |
| | Transfer Out | 0 | 0 | 0 | 0 | 4,742 |
| Total Expenses | | 464,580 | 473,872 | 526,800 | 551,800 | 556,569 |

Parks & Recreation

| Fund 042 - Parks & Recreation | | FY 2015 Actual | FY 2016 Actual | FY 2017 Budget | FY 2017 Re- Estimated | FY 2018 Recommended Budget |
|----------------------------------|----------------------------------|-------------------|-------------------|-------------------|--------------------------|----------------------------------|
| Horticulture - Dept. 4320 | | | | | | |
| Expenses | | | | | | |
| | Salaries | 0 | 16,036 | 21,500 | 21,500 | 33,086 |
| | Benefits | 0 | 609 | 4,300 | 4,300 | 4,931 |
| | 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 | 26,500 |
| | Capital Outlay | 0 | 0 | 0 | 0 | 0 |
| Total Expenses | | 0 | 29,757 | 46,700 | 46,700 | 64,517 |
| Parks - Dept. 4300 | | | | | | |
| Revenues | | | | | | |
| | Use of Money & Property - Rent | 10,819 | 11,290 | 19,200 | 19,200 | 22,500 |
| | Charges for Services | 3,131 | 4,219 | 3,000 | 3,000 | 0 |
| | Miscellaneous | 14,908 | 17,972 | 8,000 | 8,000 | 8,900 |
| Total Revenues | | 28,858 | 33,481 | 30,200 | 30,200 | 31,400 |

| Fund #042 Summary | | | | | FY 2017 | FY 2018 |
|-------------------|------------------------------------|--|--|--|--------------------|--------------------|
| | Beginning Fund Balance | | | | 478,555 | 461,655 |
| | Total Departmental Revenues | | | | 1,313,500 | 1,349,195 |
| | Total Departmental Expenses | | | | (1,330,400) | (1,388,331) |
| | Ending Fund Balance | | | | 461,655 | 422,518 |

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.



*Memorial Pool
Budget*

FISCAL YEAR
2017-18

**BUDGET
DOCUMENT**

Memorial Pool

| Fund 045 - Pool | | FY 2015 Actual | FY 2016 Actual | FY 2017 Budget | FY 2017 Re- Estimated | FY 2018 Recommended Budget |
|--------------------------|------------------------------------|-------------------|-------------------|-------------------|--------------------------|----------------------------------|
| Pool | | | | | | |
| Expenses | | | | | | |
| | Salaries | 58,200 | 55,868 | 87,000 | 87,000 | 86,862 |
| | Benefits | 6,778 | 5,758 | 10,500 | 10,500 | 9,909 |
| | Education/Dues/Memberships | 542 | 1,066 | 2,600 | 2,600 | 3,255 |
| | Repair/Maintenance/Utilities | 102,815 | 89,421 | 57,200 | 207,200 | 55,764 |
| | Contractual Services | 13,277 | 24,404 | 14,200 | 14,200 | 25,573 |
| | Materials/Supplies/Miscellaneous | 42,097 | 30,813 | 38,900 | 38,900 | 27,550 |
| | Capital Outlay | 170 | 6,913 | 1,300 | 1,300 | 28,100 |
| Total Expenses | | 223,879 | 214,243 | 211,700 | 361,700 | 237,013 |
| Pool | | | | | | |
| Revenues | | | | | | |
| | Property Taxes | 90,124 | 94,618 | 90,000 | 90,000 | 93,411 |
| | Pool/Locker Rental | 2,757 | 11,784 | 3,700 | 3,700 | 3,908 |
| | Pool Passes/Admissions/Program | 120,425 | 139,606 | 116,500 | 116,500 | 121,998 |
| | Loan from P&R and GF | 0 | 0 | 0 | 150,000 | 0 |
| | Concessions | 17,631 | 24,334 | 21,000 | 21,000 | 27,855 |
| Total Revenues | | 230,937 | 270,342 | 231,200 | 381,200 | 247,172 |
| Fund #045 Summary | | | | | | |
| | Beginning Fund Balance | | | | 25,744 | 45,244 |
| | Total Departmental Revenues | | | | 381,200 | 247,172 |
| | Total Departmental Expenses | | | | (361,700) | (237,013) |
| | Ending Fund Balance | | | | 45,244 | 55,404 |



*General Fund Debt
Service Budget*

FISCAL YEAR
2017-18

**BUDGET
DOCUMENT**

General Fund Debt Service

| Fund 071 - General Fund Debt Service | | FY 2015 Actual | FY 2016 Actual | FY 2017 Budget | FY 2017 Re- Estimated | FY 2018 Recommended Budget |
|--------------------------------------|------------------------------------|-------------------|-------------------|-------------------|--------------------------|----------------------------------|
| General Fund Debt Service | | | | | | |
| Expenses | | | | | | |
| | Principal/Interest Payments | 78,795 | 75,998 | 79,900 | 79,900 | 77,500 |
| Total Expenses | | 78,795 | 75,998 | 79,900 | 79,900 | 77,500 |
| General Fund Debt Service | | | | | | |
| Revenues | | | | | | |
| | Property Taxes | 96,209 | 76,835 | 80,000 | 80,000 | 74,686 |
| Total Revenues | | 96,209 | 76,835 | 80,000 | 80,000 | 74,686 |
| Fund #071 Summary | | | | | FY 2017 | FY 2018 |
| | Beginning Fund Balance | | | | 54,750 | 54,850 |
| | Total Departmental Revenues | | | | 80,000 | 74,686 |
| | Total Departmental Expenses | | | | (79,900) | (77,500) |
| | Ending Fund Balance | | | | 54,850 | 52,036 |



*Gas Franchise
Budget*

FISCAL YEAR
2017-18

**BUDGET
DOCUMENT**

Gas Franchise Fees

| Fund #099 - Franchise Fees - MEC Summary | | | | FY 2017 | FY 2018 |
|--|-----------------------------|--|--|---------|---------|
| | Beginning Fund Balance | | | 476,911 | 566,911 |
| | Total Departmental Revenues | | | 90,000 | 95,000 |
| | Total Departmental Expenses | | | 0 | |
| | Ending Fund Balance | | | 566,911 | 661,911 |



*Street Department
Budget*

FISCAL YEAR
2017-18

**BUDGET
DOCUMENT**

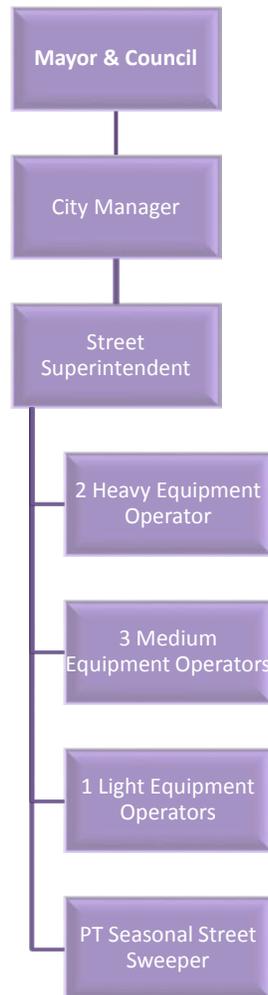
Street Department

The Street Department consists of the following positions:

| | Filled | Authorized | | Vacant |
|-----------|--------|------------|--|--------|
| Full-Time | 7 | 7 | | 0 |
| Part-Time | 1 | 1 | | 0 |

Street Department

Organizational Chart



Street Department Highlights

FY 17 Accomplishments

- Put into service a multi-function truck including plow, salt/sander, dump box, and cement truck
- Poured 1,364 yards of roadway concrete and 274 tons of hot mix asphalt
- Implementation of roadway projects in CIP

FY 18 Strategic Priorities

- Continue to train on and utilize multi-function truck
- Review and establish schedules for stormwater cleaning, crack sealing, and crosswalk painting
- Work with city engineer to continue development of road reconstruction and rehabilitation program as part of CIP

Street Department

| Fund 110 - Street | | FY 2015 Actual | FY 2016 Actual | FY 2017 Budget | FY 2017 Re- Estimated | FY 2018 Recommended Budget |
|----------------------------|----------------------------------|-------------------|-------------------|-------------------|--------------------------|----------------------------------|
| Street - Dept. 2100 | | | | | | |
| Expenses | | | | | | |
| | Salaries | 372,864 | 393,266 | 433,700 | 433,700 | 433,395 |
| | Benefits | 211,869 | 198,567 | 237,400 | 237,400 | 255,982 |
| | Education/Dues/Memberships | 4,264 | 1,347 | 3,900 | 3,900 | 4,592 |
| | Repair/Maintenance/Utilities | 68,849 | 64,653 | 90,200 | 116,900 | 83,862 |
| | Contractual Services | 29,681 | 33,258 | 34,600 | 42,500 | 29,495 |
| | Materials/Supplies/Miscellaneous | 318,385 | 291,318 | 364,900 | 414,400 | 347,400 |
| | Capital Outlay | 3,000 | 336,137 | 221,000 | 221,000 | 162,000 |
| | Department Contributions To: | | | | | |
| | Community Development | 58,200 | 61,000 | 64,800 | 64,800 | 74,229 |
| | Street Capital Fund | 0 | 160,000 | 0 | 0 | 421,067 |
| | City Manager | 64,500 | 68,000 | 70,200 | 70,200 | 73,612 |
| | City Clerk's Office | 17,300 | 18,100 | 18,500 | 18,500 | 12,478 |
| | Info & Technology | 7,300 | 7,400 | 11,500 | 11,500 | 5,391 |
| | Human Resources | 27,300 | 28,600 | 31,100 | 31,100 | 28,352 |
| | Safety Program | 6,000 | 6,000 | 6,000 | 6,000 | |
| Total Expenses | | 1,189,512 | 1,667,646 | 1,587,800 | 1,671,900 | 1,931,854 |
| Street - Dept. 2100 | | | | | | |
| Revenues | | | | | | |
| | Road Use Taxes | 1,537,069 | 1,826,749 | 1,781,200 | 1,881,200 | 1,788,622 |
| | Miscellaneous | 12,720 | 44,697 | 1,000 | 1,000 | 11,800 |
| Total Revenues | | 1,549,789 | 1,871,446 | 1,782,200 | 1,882,200 | 1,800,422 |

| Fund 110 - Street | | FY 2015 Actual | FY 2016 Actual | FY 2017 Budget | FY 2017 Re- Estimated | FY 2018 Recommended Budget |
|--|----------------------------------|-------------------|-------------------|-------------------|--------------------------|----------------------------------|
| Snow Removal/Ice Control - Dept. 2500 | | | | | | |
| Expenses | | | | | | |
| | Salaries | 14,958 | 14,987 | 30,100 | 30,100 | 24,720 |
| | Benefits | 0 | 279 | 0 | 0 | 4,099 |
| | Repair/Maintenance/Utilities | 13,094 | 9,000 | 9,000 | 9,000 | 7,500 |
| | Materials/Supplies/Miscellaneous | 27,769 | 18,084 | 30,000 | 40,000 | 30,000 |
| Total Expenses | | 55,821 | 42,350 | 69,100 | 79,100 | 66,319 |

Street Department

| Fund 110 - Street | | FY 2015 Actual | FY 2016 Actual | FY 2017 Budget | FY 2017 Re- Estimated | FY 2018 Recommended Budget |
|---|--|-------------------|-------------------|----------------|--------------------------|----------------------------------|
| Street Cleaning/Sweeping - Dept. 2700 & 2900 | | | | | | |
| Expenses | | | | | | |
| Salaries | | 29,220 | 28,692 | 30,800 | 30,800 | 31,137 |
| Benefits | | 4,228 | 4,757 | 5,200 | 5,200 | 5,163 |
| Materials/Supplies/Miscellaneous | | 5,011 | 174 | 15,000 | 15,000 | 3,500 |
| Total Expenses | | 38,459 | 33,623 | 51,000 | 51,000 | 39,800 |
| Street Cleaning/Sweeping - Dept. 2700 & 2900 | | | | | | |
| Revenues | | | | | | |
| Refunds/Reimbursements | | 1,765 | 400 | 500 | 500 | 0 |
| Total Revenues | | 1,765 | 400 | 500 | 500 | 0 |
| Fund #110 Summary | | | | | FY 2017 | FY 2018 |
| Beginning Fund Balance | | | | | 1,225,218 | 1,305,918 |
| Total Departmental Revenues | | | | | 1,882,700.00 | 1,800,422 |
| Total Departmental Expenses | | | | | (1,802,000) | (2,037,973) |
| Ending Fund Balance | | | | | 1,305,918.00 | 1,068,367 |

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



*Special Revenues &
Restricted Funds
Budget*

FISCAL YEAR
2017-18

**BUDGET
DOCUMENT**

YMCA Maintenance Fund

| Fund 115 - YMCA Maintenance Obligations | | FY 2015 Actual | FY 2016 Actual | FY 2017 Budget | FY 2017 Re- Estimated | FY 2018 Recommended Budget |
|---|------------------------------------|-------------------|-------------------|-------------------|--------------------------|----------------------------------|
| YMCA Maintenance Obligations | | | | | | |
| Expenses | | | | | | |
| | YMCA Maintenance | 8,310 | 7,515 | 40,000 | 40,000 | 20,000 |
| Total Expenses | | 8,310 | 7,515 | 40,000 | 40,000 | 20,000 |
| YMCA Maintenance Obligations | | | | | | |
| Revenues | | | | | | |
| | Transfers In - YMCA Maintenance | 73,333 | 100,000 | 100,000 | 100,000 | 100,000 |
| Total Revenues | | 73,333 | 100,000 | 100,000 | 100,000 | 100,000 |
| Fund #115 Summary | | | | | FY 2017 | FY 2018 |
| | Beginning Fund Balance | | | | 185,566 | 245,566 |
| | Total Departmental Revenues | | | | 100,000 | 100,000 |
| | Total Departmental Expenses | | | | (40,000) | (20,000) |
| | Ending Fund Balance | | | | 245,566 | 325,566 |

Local Option Sales Tax Fund

| Fund 121 -Local Option Sales Tax | | FY 2015 Actual | FY 2016 Actual | FY 2017 Budget | FY 2017 Re- Estimated | FY 2018 Recommended Budget |
|----------------------------------|------------------------------------|-------------------|-------------------|-------------------|--------------------------|----------------------------------|
| Local Option Sales Tax | | | | | | |
| Expenses | | | | | | |
| | LOST Expenses | 0 | 0 | 0 | 0 | 0 |
| Total Expenses | | 0 | 0 | 0 | 0 | 0 |
| Local Option Sales Tax | | | | | | |
| Revenues | | | | | | |
| | LOST Revenue | 0 | 0 | 0 | 1,400,000 | 1,000,000 |
| Total Revenues | | 0 | 0 | 0 | 1,400,000 | 1,000,000 |
| Fund #115 Summary | | | | | FY 2017 | FY 2018 |
| | Beginning Fund Balance | | | | 0 | 1,400,000 |
| | Total Departmental Revenues | | | | 1,400,000 | 1,000,000 |
| | Total Departmental Expenses | | | | 0 | 0 |
| | Ending Fund Balance | | | | 1,400,000 | 2,400,000 |

Tax Increment Financing (TIF)

| Fund 125 Downtown/Hillcrest TIF | | FY 2015 Actual | FY 2016 Actual | FY 2017 Budget | FY 2017 Re- Estimated | FY 2018 Recommended Budget |
|---------------------------------|------------------------------------|-------------------|-------------------|-------------------|--------------------------|----------------------------------|
| Downtown/Hillcrest TIF | | | | | | |
| Expenses | | | | | | |
| | TIF Expenses | 0 | 0 | 20,000 | 20,000 | 0 |
| | TIF Obligations | 0 | 0 | 425,000 | 425,000 | 0 |
| | Transfer Out - WCEDC | 0 | 0 | 25,000 | 25,000 | 0 |
| | Transfer Out - TIF Projects | 290,468 | 1,063,002 | 1,165,400 | 1,165,400 | 1,532,900 |
| Total Expenses | | 290,468 | 1,063,002 | 1,635,400 | 1,635,400 | 1,532,900 |
| Downtown/Hillcrest TIF | | | | | | |
| Revenues | | | | | | |
| | Property Taxes - TIF | 309,518 | 354,317 | 1,845,000 | 1,845,000 | 2,077,145 |
| Total Revenues | | 309,518 | 354,317 | 1,845,000 | 1,845,000 | 2,077,145 |
| Fund #125 Summary | | | | | FY 2017 | FY 2018 |
| | Beginning Fund Balance | | | | 949,928 | 1,159,528 |
| | Total Departmental Revenues | | | | 1,845,000 | 2,077,145 |
| | Total Departmental Expenses | | | | (1,635,400) | (1,532,900) |
| | Ending Fund Balance | | | | 1,159,528 | 1,703,773 |

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 2015 Actual | FY 2016 Actual | FY 2017 Budget | FY 2017 Re- Estimated | FY 2018 Recommended Budget |
|------------------------------------|--------------------------------|-------------------|-------------------|-------------------|--------------------------|----------------------------------|
| Library Special Revenue | | | | | | |
| Expenses | | | | | | |
| | Library Books & Periodicals | 9,140 | 8,505 | 5,000 | 5,000 | 4,000 |
| | Summer Reading Program | 5,034 | 3,347 | 5,000 | 5,000 | 6,000 |
| | Friends of the Library Expense | 2,375 | 1,632 | 5,000 | 5,000 | 1,000 |
| | Enrich Iowa | 7,662 | 7,108 | 7,000 | 7,000 | 7,325 |
| Total Expenses | | 24,211 | 20,592 | 22,000 | 22,000 | 18,325 |
| Library Special Revenue | | | | | | |
| Revenues | | | | | | |
| | Interest | 592 | 0 | 0 | 0 | 0 |
| | Enrich Iowa | 7,662 | 7,108 | 7,000 | 7,000 | 7,000 |
| | Program Fees - Summer Reading | 3,149 | 3,300 | 700 | 700 | 7,000 |
| | Donations/Contributions | 15,384 | 10,718 | 9,000 | 9,000 | 4,000 |
| Total Revenues | | 26,787 | 21,126 | 16,700 | 16,700 | 18,000 |

| Fund #141 Summary | | | | | FY 2017 | FY 2018 |
|-------------------|------------------------------------|--|--|--|-----------------|-----------------|
| | Beginning Fund Balance | | | | 37,192 | 31,892 |
| | Total Departmental Revenues | | | | 16,700 | 18,000 |
| | Total Departmental Expenses | | | | (22,000) | (18,325) |
| | Ending Fund Balance | | | | 31,892 | 31,567 |

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 2015 Actual | FY 2016 Actual | FY 2017 Budget | FY 2017 Re- Estimated | FY 2018 Recommended Budget |
|--|----------------------------------|-------------------|-------------------|-------------------|--------------------------|----------------------------------|
| Park & Rec Special Revenue | | | | | | |
| Expenses | | | | | | |
| | Consignment Tickets | 3,098 | 2,992 | 25,000 | 25,000 | 4,000 |
| | Specialized Equipment | 0 | 0 | 50,000 | 50,000 | 0 |
| | Materials/Supplies/Miscellaneous | 20,890 | 0 | 0 | 0 | 20,000 |
| Total Expenses | | 23,988 | 2,992 | 75,000 | 75,000 | 24,000 |
| Park & Rec Special Revenue | | | | | | |
| Revenues | | | | | | |
| | Misc Sales (Copies/Scrap/Etc.) | 2,032 | 0 | 25,000 | 25,000 | 5,000 |
| | Miscellaneous | 40,653 | 10,871 | 0 | 0 | 20,000 |
| Total Revenues | | 42,685 | 10,871 | 25,000 | 25,000 | 25,000 |

| Fund #142 Summary | | | | | FY 2017 | FY 2018 |
|-------------------|-----------------------------|--|--|--|----------|----------|
| | Beginning Fund Balance | | | | 140,752 | 90,752 |
| | Total Departmental Revenues | | | | 25,000 | 25,000 |
| | Total Departmental Expenses | | | | (75,000) | (24,000) |
| | Ending Fund Balance | | | | 90,752 | 91,752 |

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 Summary | | | | FY 2017 | FY 2018 |
|---|------------------------------------|--|--|----------------|----------------|
| | Beginning Fund Balance | | | 149,711 | 149,711 |
| | Total Departmental Revenues | | | | |
| | Total Departmental Expenses | | | | |
| | Ending Fund Balance | | | 149,711 | 149,711 |

Downtown Business Incentive Program

| Fund 161 - Downtown Business Incentive Program | FY 2015 Actual | FY 2016 Actual | FY 2017 Budget | FY 2017 Re- Estimated | FY 2018 Recommended Budget |
|---|------------------------------------|---------------------------|---------------------------|----------------------------------|---|
| Downtown BIZ Plan | | | | | |
| Expenses | | | | | |
| Loan | 86,770 | 25,000 | 25,000 | 25,000 | 25,000 |
| Grant | 74,160 | 25,000 | 25,000 | 25,000 | 25,000 |
| Interest | 8,445 | 7,660 | 10,000 | 10,000 | 10,000 |
| Total Expenses | 169,375 | 57,660 | 60,000 | 60,000 | 60,000 |
| Downtown BIZ Plan | | | | | |
| Revenues | | | | | |
| Loan Payment | 63,809 | 111,641 | 60,000 | 60,000 | 30,000 |
| Transfer In - TIF | 200,000 | 0 | 0 | 0 | 0 |
| Total Revenues | 263,809 | 111,641 | 60,000 | 60,000 | 30,000 |
| Fund #161 Summary | | | | FY 2017 | FY 2018 |
| | Beginning Fund Balance | | | 32,715 | 32,715 |
| | Total Departmental Revenues | | | 60,000 | 30,000 |
| | Total Departmental Expenses | | | (60,000) | (60,000) |
| | Ending Fund Balance | | | 32,715 | 2,715 |

Police Department

| Fund 177 Police Forfeiture Fund | | FY 2015 Actual | FY 2016 Actual | FY 2017 Budget | FY 2017 Re- Estimated | FY 2018 Recommended Budget |
|---------------------------------|------------------------|-------------------|-------------------|----------------|--------------------------|----------------------------------|
| Police Forfeiture Fund | | | | | | |
| Expenses | | | | | | |
| | Specialized Equipment | 0 | 0 | 20,000 | 20,000 | 20,000 |
| Total Expenses | | 0 | 0 | 20,000 | 20,000 | 20,000 |
| Police Forfeiture Fund | | | | | | |
| Revenues | | | | | | |
| | Refunds/Reimbursements | 1,432 | 0 | 20,000 | 20,000 | 20,000 |
| Total Revenues | | 1,432 | 0 | 20,000 | 20,000 | 20,000 |

| Fund #177 Summary | | | | | FY 2017 | FY 2018 |
|-------------------|-----------------------------|--|--|--|----------|----------|
| | Beginning Fund Balance | | | | 19,830 | 19,830 |
| | Total Departmental Revenues | | | | 20,000 | 20,000 |
| | Total Departmental Expenses | | | | (20,000) | (20,000) |
| | 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

| Fund #190 - Vehicle Reserve Fund Summary | | | | | FY 2017 | FY 2018 |
|--|-----------------------------|--|--|--|-----------|-------------|
| | Beginning Fund Balance | | | | 67,352 | 926,252 |
| | Total Departmental Revenues | | | | 1,425,000 | 1,183,707 |
| | Total Departmental Expenses | | | | (566,100) | (1,603,707) |
| | Ending Fund Balance | | | | 926,252 | 506,252 |

| Fund 199 Police Retirement Fund | | FY 2015 Actual | FY 2016 Actual | FY 2017 Budget | FY 2017 Re- Estimated | FY 2018 |
|---------------------------------|--------------|-------------------|-------------------|----------------|--------------------------|---------------|
| Police Retirement Fund | | | | | | |
| Expenses | | | | | | |
| | Transfer Out | 12,500 | 12,500 | 12,500 | 12,500 | 12,500 |
| Total Expenses | | 12,500 | 12,500 | 12,500 | 12,500 | 12,500 |
| Police Retirement Fund | | | | | | |
| Revenues | | | | | | |
| | Interest | 1,634 | 1,508 | 1,500 | 1,500 | 1,800 |
| Total Revenues | | 1,634 | 1,508 | 1,500 | 1,500 | 1,800 |

| Fund #199 Summary | | | | | FY 2017 | FY 2018 |
|-------------------|-----------------------------|--|--|--|----------|----------|
| | Beginning Fund Balance | | | | 89,871 | 78,871 |
| | Total Departmental Revenues | | | | 1,500 | 1,800 |
| | Total Departmental Expenses | | | | (12,500) | (12,500) |
| | Ending Fund Balance | | | | 78,871 | 68,171 |

Debt Service

| Fund 200 - Debt Service | | FY 2015 Actual | FY 2016 Actual | FY 2017 Budget | FY 2017 Re- Estimated | FY 2018 Recommended Budget |
|--------------------------|------------------------------------|-------------------|-------------------|-------------------|--------------------------|----------------------------------|
| Debt Service | | | | | | |
| Expenses | | | | | | |
| | Principal Payments | 1,710,000 | 2,405,000 | 2,250,000 | 2,250,000 | 2,045,000 |
| | Interest Payments | 439,312 | 355,800 | 321,800 | 321,800 | 290,650 |
| | Fees | 350 | 0 | 20,000 | 20,000 | 20,000 |
| Total Expenses | | 2,149,662 | 2,760,800 | 2,591,800 | 2,591,800 | 2,355,650 |
| Debt Service | | | | | | |
| Revenues | | | | | | |
| | Street Assessments | 105,446 | 107,644 | 37,000 | 37,000 | 0 |
| | Property Taxes | 998,030 | 917,495 | 893,400 | 893,400 | 701,318 |
| | Transfer In | 0 | 65,000 | 94,900 | 94,900 | 0 |
| | Transfer In - TIF | 838,878 | 1,051,723 | 1,165,400 | 1,165,400 | 1,012,900 |
| | Transfer In - Debt Service | 729,300 | 619,200 | 295,900 | 295,900 | 156,400 |
| | Miscellaneous | 15,399 | 0 | 0 | 0 | 0 |
| Total Revenues | | 2,687,053 | 2,761,062 | 2,486,600 | 2,486,600 | 1,870,618 |
| Fund #200 Summary | | | | | FY 2017 | FY 2018 |
| | Beginning Fund Balance | | | | 1,209,910 | 1,104,710 |
| | Total Departmental Revenues | | | | 2,486,600 | 1,870,618 |
| | Total Departmental Expenses | | | | (2,591,800) | (2,355,650) |
| | | | | | | |
| | Ending Fund Balance | | | | 1,104,710 | 619,678 |

General Fund Capital Projects

| Fund 301 General Fund Capital Projects | | FY 2015 Actual | FY 2016 Actual | FY 2017 Budget | FY 2017 Re- Estimated | FY 2018 Recommended Budget |
|--|------------------------------------|-------------------|-------------------|-------------------|--------------------------|----------------------------------|
| General Fund Capital Projects | | | | | | |
| Expenses | | | | | | |
| | Vehicles | 163,000 | 0 | 0 | 0 | 0 |
| | CIP | 0 | 225,269 | 0 | 2,333,933 | 2,252,000 |
| | Transfer Out GF Capital Projects | 900,000 | 0 | 0 | 0 | 0 |
| | Misc Contractual | 255 | 500,000 | 500,000 | 0 | 0 |
| | Wellness Center Project | 14,452 | 0 | 0 | 0 | 0 |
| | Other | 1,987 | 0 | 0 | 0 | 0 |
| Total Expenses | | 1,079,694 | 725,269 | 500,000 | 2,333,933 | 2,252,000 |
| General Fund Capital Projects | | | | | | |
| Revenues | | | | | | |
| | Property Taxes | 608,784 | 490,570 | 470,000 | 470,000 | 289,900 |
| | Donations/Contributions | 10,000 | 20,000 | 0 | 0 | 0 |
| | Transfer In/Sales | 0 | 0 | 96,000 | 3,421,000 | 442,000 |
| Total Revenues | | 618,784 | 510,570 | 566,000 | 3,891,000 | 731,900 |
| Fund #301 Summary | | | | | FY 2017 | FY 2018 |
| | Beginning Fund Balance | | | | 406,192 | 1,963,259 |
| | Total Departmental Revenues | | | | 3,891,000 | 731,900 |
| | Total Departmental Expenses | | | | (2,333,933) | (2,252,000) |
| | | | | | | |
| | Ending Fund Balance | | | | 1,963,259 | 443,159 |

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 2015 Actual | FY 2016 Actual | FY 2017 Budget | FY 2017 Re- Estimated | FY 2018 Recommended Budget |
|------------------------------------|------------------------------------|-------------------|-------------------|-------------------|--------------------------|----------------------------------|
| Street Capital Projects | | | | | | |
| Expenses | | | | | | |
| | Nuisance & Abatement Expense | 6,184 | 0 | 10,000 | 0 | 0 |
| | Sidewalk Construction/Repairs | 0 | 0 | 15,000 | 0 | 0 |
| | Street CIP | 4,885,454 | 12,551 | 35,000 | 468,933 | 491,067 |
| | 2011-12 Street Paving | 79,623 | 0 | 0 | 0 | 0 |
| Total Expenses | | 4,971,261 | 12,551 | 60,000 | 468,933 | 491,067 |
| Street Capital Projects | | | | | | |
| Revenues | | | | | | |
| | State Grants | 2,828,145 | 118,105 | 0 | 0 | 0 |
| | Assessments | 11,218 | 24,443 | 19,000 | 0 | 0 |
| | Transfers In | 900,000 | 160,000 | 0 | 468,933 | 421,067 |
| | Refunds/Reimbursements/Misc. | 3,175 | 0 | 31,000 | 0 | 0 |
| Total Revenues | | 3,742,538 | 302,548 | 50,000 | 468,933 | 421,067 |
| Fund #321 Summary | | | | | FY 2017 | FY 2018 |
| | Beginning Fund Balance | | | | 126,164 | 126,164 |
| | Total Departmental Revenues | | | | 468,933 | 421,067 |
| | Total Departmental Expenses | | | | (468,933) | (491,067) |
| | | | | | | |
| | Ending Fund Balance | | | | 126,164 | 56,164 |

Community Athletic Facility

| Fund #344 - Community Athletic Facility Summary | | | | FY 2017 | FY 2018 |
|--|------------------------------------|--|--|----------------|----------------|
| | Beginning Fund Balance | | | 2,601.00 | 2,601 |
| | Total Departmental Revenues | | | 5,000.00 | 5,000 |
| | Total Departmental Expenses | | | (5,000) | (5,000) |
| | Ending Fund Balance | | | 2,601.00 | 2,601 |

Community Re-Development

| Fund 353 Community Re-Development | FY 2015 Actual | FY 2016 Actual | FY 2017 Budget | FY 2017 Re- Estimated | FY 2018 Recommended Budget |
|--|------------------------------------|---------------------------|---------------------------|----------------------------------|---|
| Community Re-Development | | | | | |
| Expenses | | | | | |
| Property Purchase | 64,520 | 8,605 | 75,000 | 75,000 | 75,000 |
| Total Expenses | 64,520 | 8,605 | 75,000 | 75,000 | 75,000 |
| Community Re-Development | | | | | |
| Revenues | | | | | |
| Sale of Property | 75,000 | 0 | 75,000 | 75,000 | 75,000 |
| Total Revenues | 75,000 | 0 | 75,000 | 75,000 | 75,000 |
| Fund #353 Summary | | | | FY 2017 | FY 2018 |
| | Beginning Fund Balance | | | (52,192) | (52,192) |
| | Total Departmental Revenues | | | 75,000 | 75,000 |
| | Total Departmental Expenses | | | (75,000) | (75,000) |
| | Ending Fund Balance | | | (52,192) | (52,192) |

Stormwater Utility

| Fund 650 - Stormwater Utility | | FY 2015 Actual | FY 2016 Actual | FY 2017 Budget | FY 2017 Re- Estimated | FY 2018 Recommended Budget |
|-------------------------------|------------------------------------|-------------------|-------------------|-------------------|--------------------------|----------------------------------|
| Stormwater Utility | | | | | | |
| Expenses | | | | | | |
| | Repair/Maintenance | 0 | 0 | 120,000 | 120,000 | 120,000 |
| | Materials/Supplies | 0 | 0 | 3,000 | 3,000 | 3,000 |
| | Transfer Out - Debt Service | 61,900 | 68,365 | 60,600 | 60,600 | 74,900 |
| Total Expenses | | 61,900 | 68,365 | 183,600 | 183,600 | 197,900 |
| Stormwater Utility | | | | | | |
| Revenues | | | | | | |
| | SWU Service Fees | 202,715 | 203,090 | 200,000 | 200,000 | 205,000 |
| Total Revenues | | 202,715 | 203,090 | 200,000 | 200,000 | 205,000 |
| Fund #650 Summary | | | | | FY 2017 | FY 2018 |
| | Beginning Fund Balance | | | | 502,133 | 518,533 |
| | Total Departmental Revenues | | | | 200,000 | 205,000 |
| | Total Departmental Expenses | | | | (183,600) | (197,900) |
| | Ending Fund Balance | | | | 518,533 | 525,633 |

Recycling Fund

| Fund 670 - Recycling | | FY 2015 Actual | FY 2016 Actual | FY 2017 Budget | FY 2017 Re- Estimated | FY 2018 Recommended Budget |
|--------------------------|------------------------------------|-------------------|-------------------|-------------------|--------------------------|----------------------------------|
| Recycling | | | | | | |
| Expenses | | | | | | |
| | Recycling | 184,323 | 189,583 | 197,000 | 200,000 | 195,500 |
| | Transfer Out - City Clerk's Office | 17,300 | 18,100 | 18,500 | 18,500 | 16,180 |
| Total Expenses | | 201,623 | 207,683 | 215,500 | 218,500 | 211,680 |
| Recycling | | | | | | |
| Revenues | | | | | | |
| | Recycling Service Fees | 215,938 | 220,586 | 217,200 | 217,200 | 215,500 |
| Total Revenues | | 215,938 | 220,586 | 217,200 | 217,200 | 215,500 |
| Fund #670 Summary | | | | | FY 2017 | FY 2018 |
| | Beginning Fund Balance | | | | 90,333 | 89,033 |
| | Total Departmental Revenues | | | | 217,200 | 215,500 |
| | Total Departmental Expenses | | | | (218,500) | (211,680) |
| | Ending Fund Balance | | | | 89,033 | 92,853 |

Insurance Funds

| Fund 820 - Health Insurance (Self-funded) | | FY 2015 Actual | FY 2016 Actual | FY 2017 Budget | FY 2017 Re- Estimated | FY 2018 Recommended Budget |
|---|------------------------------------|-------------------|-------------------|-------------------|--------------------------|----------------------------------|
| Health Insurance | | | | | | |
| Expenses | | | | | | |
| | Insurance | 1,400,047 | 1,558,615 | 1,517,000 | 1,517,000 | 1,790,060 |
| | Misc. Contractual | 32,415 | 23,317 | 27,000 | 27,000 | 27,000 |
| | Dental Insurance | 0 | 0 | 45,400 | 45,400 | 45,400 |
| | Vision Insurance | 0 | 0 | 5,600 | 5,600 | 5,600 |
| Total Expenses | | 1,432,462 | 1,581,932 | 1,595,000 | 1,595,000 | 1,868,060 |
| Health Insurance | | | | | | |
| Revenues | | | | | | |
| | Employee Co-Pays | 76,164 | 108,488 | 72,900 | 72,900 | 126,673 |
| | COBRA Health Insurance | 0 | 0 | 50,300 | 50,300 | 50,300 |
| | Health Insurance Premiums | 1,161,844 | 1,211,423 | 1,418,000 | 1,418,000 | 1,789,318 |
| | Refunds/Reimbursements | 70,714 | 23,317 | 0 | 0 | 50,000 |
| | Dental Insurance Premiums | 0 | 804 | 75,100 | 75,100 | 0 |
| | Vision Insurance Premiums | 0 | 24 | 7,400 | 7,400 | 0 |
| Total Revenues | | 1,308,722 | 1,344,056 | 1,623,700 | 1,623,700 | 2,016,291 |
| Fund #820 Summary | | | | | FY 2017 | FY 2018 |
| | Beginning Fund Balance | | | | 690,402 | 719,102 |
| | Total Departmental Revenues | | | | 1,623,700 | 2,016,291 |
| | Total Departmental Expenses | | | | (1,595,000) | (1,868,060) |
| | | | | | | |
| | Ending Fund Balance | | | | 719,102 | 867,333 |

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 2015 Actual | FY 2016 Actual | FY 2017 Budget | FY 2017 Re- Estimated | FY 2018 Recommended Budget |
|---|------------------------------------|-------------------|-------------------|-------------------|--------------------------|----------------------------------|
| HRA | | | | | | |
| Expenses | | | | | | |
| | HRA - Department Contributions | 7,489 | 8,588 | 100,000 | 100,000 | 91,000 |
| | HRA - Claims | 99,200 | 0 | 0 | 0 | 0 |
| Total Expenses | | 106,689 | 8,588 | 100,000 | 100,000 | 91,000 |
| HRA | | | | | | |
| Revenues | | | | | | |
| | Transfer In - HRA | 106,450 | 108,158 | 107,600 | 107,600 | 108,000 |
| Total Revenues | | 106,450 | 108,158 | 107,600 | 107,600 | 108,000 |
| Fund #830 Summary | | | | | FY 2017 | FY 2018 |
| | Beginning Fund Balance | | | | 243,539 | 251,139 |
| | Total Departmental Revenues | | | | 107,600 | 108,000 |
| | Total Departmental Expenses | | | | (100,000) | (91,000) |
| | | | | | | |
| | Ending Fund Balance | | | | 251,139 | 268,139 |

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

Insurance Funds

| Fund 840 - Flex/Short Term Disability | | FY 2015 Actual | FY 2016 Actual | FY 2017 Budget | FY 2017 Re- Estimated | FY 2018 Recommended Budget |
|---------------------------------------|------------------------------------|-------------------|-------------------|-------------------|--------------------------|----------------------------------|
| Flex/Short Term | | | | | | |
| Expenses | | | | | | |
| | Flex - Medical | 32,681 | 21,833 | 40,000 | 40,000 | 35,000 |
| | Flex - Short Term | 21,563 | 33,778 | 15,500 | 15,500 | 16,600 |
| Total Expenses | | 54,244 | 55,611 | 55,500 | 55,500 | 51,600 |
| Flex/Short Term | | | | | | |
| Revenues | | | | | | |
| | Transfer In | 16,732 | 16,253 | 18,200 | 18,200 | 18,100 |
| | Refunds/Reimbursements | 28,215 | 29,375 | 35,000 | 35,000 | 35,000 |
| Total Revenues | | 44,947 | 45,628 | 53,200 | 53,200 | 53,100 |
| Fund #840 Summary | | | | | FY 2017 | FY 2018 |
| | Beginning Fund Balance | | | | 204,708 | 202,408 |
| | Total Departmental Revenues | | | | 53,200 | 53,100 |
| | Total Departmental Expenses | | | | (55,500) | (51,600) |
| | Ending Fund Balance | | | | 202,408 | 203,908 |

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

| Fund 850 - Liability Insurance Reserves | | FY 2015 Actual | FY 2016 Actual | FY 2017 Budget | FY 2017 Re- Estimated | FY 2018 Recommended Budget |
|---|------------------------------------|-------------------|-------------------|-------------------|--------------------------|----------------------------------|
| Liability Insurance Reserves | | | | | | |
| Expenses | | | | | | |
| | Insurance Claims/Deductibles | 108,440 | 9,624 | 20,000 | 20,000 | 12,400 |
| Total Expenses | | 108,440 | 9,624 | 20,000 | 20,000 | 12,400 |
| Liability Insurance Reserves | | | | | | |
| Revenues | | | | | | |
| | Refunds/Reimbursements | 0 | 0 | 18,800 | 0 | |
| | Claims/Settlements/Misc. | 171,543 | 287 | 1,200 | 20,000 | 7,400 |
| Total Revenues | | 171,543 | 287 | 20,000 | 20,000 | 7,400 |
| Fund #850 Summary | | | | | FY 2017 | FY 2018 |
| | Beginning Fund Balance | | | | 27,796 | 27,796 |
| | Total Departmental Revenues | | | | 20,000 | 7,400 |
| | Total Departmental Expenses | | | | (20,000) | (12,400) |
| | Ending Fund Balance | | | | 27,796 | 22,796 |



*Sewer Department
Budget*

FISCAL YEAR
2017-18

**BUDGET
DOCUMENT**

Sewer Department

The Sewer Department consists of the following positions:

| | Filled | Authorized | | Vacant |
|-----------|--------|------------|--|--------|
| Full-Time | 6 | 6 | | 0 |

Sewer Department

Organizational Chart



Sewer Department Highlights

FY 17 Accomplishments

- Televised and cleaned over 51,000 feet of sewer lines and tested an additional 24,000 feet
- Implemented time of sale ordinance
- Rebid generator maintenance contract resulting in savings of \$40,000

FY 18 Strategic Priorities

- Continue maintenance of collection system (televising/cleaning and smoke testing)
- Continue progress with new waste water treatment plant
- Upgrades to Morlock lift station

Sewer Department

| Fund 610 - Sewer | | FY 2015 Actual | FY 2016 Actual | FY 2017 Budget | FY 2017 Re- Estimated | FY 2018 Recommended Budget |
|---------------------------|----------------------------------|-------------------|-------------------|-------------------|--------------------------|----------------------------------|
| Sewer - Dept. 8300 | | | | | | |
| Expenses | | | | | | |
| | Salaries | 396,193 | 345,575 | 381,300 | 381,300 | 388,594 |
| | Benefits | 197,998 | 148,771 | 195,300 | 195,300 | 218,652 |
| | Education/Dues/Memberships | 4,581 | 6,530 | 7,300 | 7,300 | 6,948 |
| | Repair/Maintenance/Utilities | 9,162 | 6,240 | 8,200 | 8,200 | 7,334 |
| | Contractual Services | 60,545 | 88,446 | 52,000 | 54,000 | 78,212 |
| | Materials/Supplies/Miscellaneous | 11,585 | 6,266 | 19,900 | 19,900 | 9,937 |
| | I&I Reimbursement | 9,637 | 3,834 | 30,000 | 30,000 | 10,000 |
| | Sales & Use Tax | 32,620 | 31,532 | 38,900 | 38,900 | 40,834 |
| | Department Contributions To: | | | | | |
| | PILOT | 138,800 | 138,800 | 138,800 | 138,800 | 138,800 |
| | Community Development | 58,200 | 61,000 | 64,800 | 64,800 | 74,229 |
| | City Manager | 64,500 | 68,000 | 70,200 | 70,200 | 73,612 |
| | City Clerk's Office | 115,600 | 120,500 | 123,300 | 123,300 | 88,761 |
| | Info & Technology | 7,300 | 7,400 | 16,100 | 16,100 | 12,081 |
| | Human Resources | 27,300 | 28,600 | 31,100 | 31,100 | 28,352 |
| | Safety Program | 6,000 | 6,000 | 6,000 | 6,000 | |
| Total Expenses | | 1,140,021 | 1,067,494 | 1,183,200 | 1,185,200 | 1,176,344 |

| Fund 610 - Sewer | | FY 2015 Actual | FY 2016 Actual | FY 2017 Budget | FY 2017 Re- Estimated | FY 2018 Recommended Budget |
|--|----------------------------------|-------------------|-------------------|-------------------|--------------------------|----------------------------------|
| Sewer Collections/Distribution - Dept. 8325 | | | | | | |
| Expenses | | | | | | |
| | Repair/Maintenance/Utilities | 74,478 | 128,685 | 141,000 | 141,000 | 128,755 |
| | Contractual Services | 5,984 | 5,921 | 10,000 | 10,000 | 27,453 |
| | Materials/Supplies/Miscellaneous | 6,704 | 19,230 | 12,000 | 12,000 | 8,500 |
| Total Expenses | | 87,166 | 153,836 | 163,000 | 163,000 | 164,708 |

Sewer Department

| Fund 610 - Sewer | FY 2015 Actual | FY 2016 Actual | FY 2017 Budget | FY 2017 Re- Estimated | FY 2018 Recommended Budget |
|----------------------------------|-------------------|-------------------|-------------------|--------------------------|----------------------------------|
| Sewer Plant - Dept. 8350 | | | | | |
| Expenses | | | | | |
| Membership Dues/Subscriptions | 1,809 | 1,425 | 1,700 | 1,700 | 880 |
| Repair/Maintenance/Utilities | 200,756 | 176,182 | 230,000 | 230,000 | 210,943 |
| Contractual Services | 86,063 | 38,874 | 37,600 | 37,600 | 66,931 |
| Materials/Supplies/Miscellaneous | 36,454 | 18,974 | 35,600 | 35,600 | 59,063 |
| Capital Outlay | 949 | 0 | 2,500 | 2,500 | 2,300 |
| Total Expenses | 326,031 | 235,455 | 307,400 | 307,400 | 340,117 |
| Sewer - Dept. 8300 | | | | | |
| Revenues | | | | | |
| Transfer In - Sewer | 1,687,200 | 1,724,700 | 1,653,600 | 1,653,600 | 1,681,169 |
| Total Revenues | 1,687,200 | 1,724,700 | 1,653,600 | 1,653,600 | 1,681,169 |

| Fund #610 Summary | | | FY 2017 | FY 2018 |
|-----------------------------|--|--|-------------|-------------|
| Beginning Fund Balance | | | 589,695 | 587,695 |
| Total Departmental Revenues | | | 1,653,600 | 1,681,169 |
| Total Departmental Expenses | | | (1,655,600) | (1,681,169) |
| Ending Fund Balance | | | 587,695 | 587,695 |

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 2015 Actual | FY 2016 Actual | FY 2017 Budget | FY 2017 Re- Estimated | FY 2018 Recommended Budget |
|--|--|---------------------------|---------------------------|---------------------------|----------------------------------|---|
| Sewer Capital | | | | | | |
| Expenses | | | | | | |
| | I&I Phase I-IV | 154,866 | 0 | 0 | 0 | 0 |
| | Wastewater Treatment Plant | 507,479 | 232,705 | 175,000 | 175,000 | 50,000 |
| | Sewer Mains/Lift Stations | 0 | 137,803 | 230,000 | 230,000 | 0 |
| | North Plant Projects | 1,778 | 0 | 0 | 0 | 0 |
| | Vehicles | 25,325 | 0 | 0 | 0 | 0 |
| | Transfer to CIP | 5,638 | 0 | 0 | 0 | 522,000 |
| | Transfer Out to Sewer O&M | 1,687,200 | 1,724,700 | 1,653,600 | 1,653,600 | 1,681,169 |
| | Transfer Out to Sewer Equipment | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 |
| | Transfer Out to Debt Service/Bonds | 1,161,600 | 1,027,900 | 836,800 | 836,800 | 709,700 |
| Total Expenses | | 3,568,886 | 3,148,108 | 2,920,400 | 2,920,400 | 2,987,869 |
| Sewer Capital | | | | | | |
| Revenues | | | | | | |
| | Use of \$ & Prop. (Interest & Land Rent) | 77,575 | 77,682 | 52,000 | 52,000 | 70,200 |
| | Charges for Service | 2,912,146 | 2,877,855 | 2,963,000 | 2,963,000 | 2,943,000 |
| | Special Assessments | 156,060 | 19,828 | 37,900 | 37,900 | 0 |
| | Miscellaneous/Sales Tax/Etc. | 250,260 | 237,436 | 68,000 | 68,000 | 94,335 |
| | Administrative Fees/Inspections/Misc. | 32,107 | 34,944 | 3,200 | 3,200 | 50,000 |
| Total Revenues | | 3,428,148 | 3,247,745 | 3,124,100 | 3,124,100 | 3,157,535 |
| Fund #710 Summary | | | | | | |
| | Beginning Fund Balance | | | | 414,560 | 618,260 |
| | Total Departmental Revenues | | | | 3,124,100 | 3,157,535 |
| | Total Departmental Expenses | | | | (2,920,400) | (2,987,869) |
| | Ending Fund Balance | | | | 618,260 | 787,925 |

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 2015 Actual | FY 2016 Actual | FY 2017 Budget | FY 2017 Re- Estimated | FY 2018 Recommended Budget |
|---------------------------------|---------------------------|---------------------------|-----------------------|----------------------------------|---|
| Sewer Reserve | | | | | |
| Fund #771 Summary | | | | | |
| | | | | FY 2017 | FY 2018 |
| 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 2015 Actual | FY 2016 Actual | FY 2017 Budget | FY 2017 Re- Estimated | FY 2018 Recommended Budget |
|--|---------------------------|---------------------------|-----------------------|----------------------------------|---|
| Sewer Equipment | | | | | |
| Expenses | | | | | |
| Equipment | 0 | 0 | 25,000 | 25,000 | 25,000 |
| Total Expenses | 0 | 0 | 25,000 | 25,000 | 25,000 |
| Sewer Equipment | | | | | |
| Revenues | | | | | |
| Transfer In - Sewer Equipment Reserve | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 |
| Total Revenues | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 |
| Fund #781 Summary | | | | | |
| | | | | FY 2017 | FY 2018 |
| Beginning Fund Balance | | | | 367,572 | 367,572 |
| Total Departmental Revenues | | | | 25,000 | 25,000 |
| Total Departmental Expenses | | | | (25,000) | (25,000) |
| Ending Fund Balance | | | | 367,572 | 367,572 |

| Fund 791 - Sewer Revenue Bonds | FY 2015 Actual | FY 2016 Actual | FY 2017 Budget | FY 2017 Re- Estimated | FY 2018 Recommended Budget |
|---------------------------------------|---------------------------|---------------------------|-----------------------|----------------------------------|---|
| Sewer Bonds | | | | | |
| Expenses | | | | | |
| Bonds Payments | 694,596 | 668,881 | 699,000 | 699,000 | 680,500 |
| Total Expenses | 694,596 | 668,881 | 699,000 | 699,000 | 680,500 |
| Sewer Bonds | | | | | |
| Revenues | | | | | |
| Transfer In - Sewer Rev. Bonds | 732,200 | 705,500 | 699,000 | 699,000 | 680,500 |
| Total Revenues | 732,200 | 705,500 | 699,000 | 699,000 | 680,500 |
| Fund #791 Summary | | | | | |
| | | | | FY 2017 | FY 2018 |
| Beginning Fund Balance | | | | 301,863 | 301,863 |
| Total Departmental Revenues | | | | 699,000 | 680,500 |
| Total Departmental Expenses | | | | (699,000) | (680,500) |
| Ending Fund Balance | | | | 301,863 | 301,863 |



Grand Totals

FISCAL YEAR
2017-18

**BUDGET
DOCUMENT**

FISCAL YEAR 17/18 GRAND TOTALS

| GRAND TOTAL | | | | FY 2017 | FY 2018 |
|--------------------|------------------------------------|--|--|----------------|----------------|
| | Beginning Fund Balance | | | 12,505,387 | 16,788,754 |
| | Total Departmental Revenues | | | 31,373,033 | 27,554,599 |
| | Total Departmental Expenses | | | (27,089,666) | (28,442,124) |
| | | | | | |
| | Ending Fund Balance | | | 16,788,754 | 15,901,229 |



*Capital Improvement
Plan Budgets*

FISCAL YEAR
2017-18

**BUDGET
DOCUMENT**

VEHICLES & EQUIPMENT CAPITAL IMPROVEMENT PLAN - FUND 190

| | Current | | | | | | | |
|--|---------|---------|---------|---------|---------|---------|---------|---------|
| | FY17 | FY18 | FY19 | FY20 | FY21 | FY22 | Future | TOTAL |
| STREETS | | | | | | | | |
| 2014 Elgin Street Sweeper | | | | | | 225,000 | | 225,000 |
| 2001 Dodge 2500 4x4 | | 27,000 | | | | | | 27,000 |
| 2002 Dodge 2500 4x2 | 32,000 | | | | | | | 32,000 |
| 2016 Ford 4x4 Exten Cab/Plow | | | | | | | 47,000 | 47,000 |
| 2001 Dodge 3500 Dual Wheel Crew | | 45,000 | | | | | | 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 | | | | | | 75,000 |
| 2002 310 John Deere Backhoe | 125,000 | | | | | | | 125,000 |
| 2007 310 John Deere Backhoe | | | | 125,000 | | | | 125,000 |
| 1994 Ingersoll Rand Air Comp. | 22,000 | | | | | | | 22,000 |
| 1999 Crafco 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 | | | | | | 15,000 |
| Large Concrete Saw | | | | | | | 16,000 | 16,000 |
| Concrete Breakers | | | | | | | 9,000 | 9,000 |
| Concrete Drill | | | | | | | 10,000 | 10,000 |
| Concrete Grinder | | | | | | | 6,000 | 6,000 |
| Cold Patch Heater | | | | | | | 23,000 | 23,000 |
| Asphalt Paver | | | | | | | 450,000 | 450,000 |
| Large Trailer | | | | | | | 8,000 | 8,000 |
| Small Saw Trailer | | | | | | | 5,000 | 5,000 |
| Shop Pressure Washer | | | | | | | 7,500 | 7,500 |
| COMMUNITY DEVELOPMENT | | | | | | | | |
| Ford F150 | | | | 25,000 | | | | 25,000 |
| POLICE | | | | | | | | |
| Car 35 2013 Ford Taurus | 28,000 | | | | | | | 28,000 |
| Car 36 2013 Ford Taurus | 28,000 | | | | | | | 28,000 |
| Handheld and Vehicle Radios (Digital Upgrade) | | 134,338 | | | | | | 134,338 |
| PD Camera System | | | 26,000 | | | | | 26,000 |
| SUV 141 2014 Ford Explorer | | 28,000 | | | | | | 28,000 |
| SUV 151 2015 Ford Explorer | | | 28,000 | | | | | 28,000 |
| 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 | | | 25,000 | | | | | 25,000 |
| In Car Computers (2015) | | | | | | | 18,600 | 18,600 |
| In Car Computers (2016) | | | | | | | 12,400 | 12,400 |

VEHICLES & EQUIPMENT CAPITAL IMPROVEMENT PLAN - FUND 190

| | Current | | | | | | | |
|--|---------|---------|---------|---------|---------|---------|---------|---------|
| | FY17 | FY18 | FY19 | FY20 | FY21 | FY22 | Future | TOTAL |
| WPC | | | | | | | | |
| 2014 F250 4x4 w/ Snow Plow | | | | | | | 35,000 | 35,000 |
| Camera Van 1996 w/camera equip | | | | | 145,000 | | | 145,000 |
| 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 | | | | | | 32,000 |
| Ford F-550 2007 W/ Service Body | | | | | | 88,800 | | 88,800 |
| BOBCAT UTV(replacing Kubota and IH Tractor) | | 30,000 | | | | | | 30,000 |
| Lift Station Generator | | 85,000 | | | | | | |
| Push Camera | | 13,000 | | | | | | 13,000 |
| PARKS | | | | | | | | |
| 1998 F150 | | 15,000 | | | | | | 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 Stiner 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 | | | | | | 27,000 |
| FIRE | | | | | | | | |
| 50 Portable Radios for P25 | | | | | | 100,000 | | 100,000 |
| Command Vehicle (with Equipment) | | | | | | | 42,000 | 42,000 |
| Engine #333 | | 525,000 | | | | | | 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 #337-Replace with F550 4x4 | 183,000 | | | | | | | 183,000 |
| Grass Truck #338-Replace with F450 4x4 | 52,000 | | | | | | | 52,000 |
| Trailer for Rescue Equipment | 7,500 | | | | | | | 7,500 |
| Hydraulic Extraction Tools | 15,000 | | 15,000 | | | | | 30,000 |
| SCBA/Masks | | 277,344 | | | | | | 277,344 |
| Air System SCBA | | | 35,000 | | | | | 35,000 |
| AMBULANCE | | | | | | | | |
| 2016 Ford Chassis Ambulance | | | | | | 208,000 | | 208,000 |
| 2012 Ford Chassis Ambulance | | 205,000 | | | | | | 205,000 |
| 2014 Ford Chassis Ambulance | | | | 207,000 | | | | 207,000 |
| RECREATION | | | | | | | | |
| 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

| | Current | | | | | | | Future | TOTAL |
|---|----------------|------------------|------------------|----------------|----------------|------------------|------------------|--------|------------------|
| | FY17 | FY18 | FY19 | FY20 | FY21 | FY22 | | | |
| IT | | | | | | | | | |
| Email Exchange Server - In House | 31,600 | 15,775 | 11,063 | 17,366 | 9,185 | | | | 84,989 |
| Main Switch Stack | | 20,000 | 3,000 | | | | | | 23,000 |
| Firewall Upgrade | | 9,500 | | | | | | | |
| Disaster Recovery Blade Replacement | | 12,000 | 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 | | 8,000 | 8,400 | 8,800 | 9,300 | 7,300 | | | 41,800 |
| Phone System Upgrade/Maintenance | | 4,750 | 1,500 | 1,500 | 25,000 | | | | 32,750 |
| 2013 Ford Taurus - Car 32 | | | | | | 4,000 | | | 4,000 |
| LIBRARY | | | | | | | | | |
| Microfilm Scanner | | | | | | | 7,000 | | 7,000 |
| Circulation System | | | | | | | 50,000 | | 50,000 |
| TOTAL | 566,100 | 1,603,707 | 1,254,963 | 747,666 | 998,485 | 1,422,600 | 2,467,800 | | 9,061,321 |

| | FUNDING SOURCE TOTALS | | | | | | |
|--|-----------------------|----------------|----------------|----------------|-----------------|-------------------|-------------------|
| | FY 17 | FY 18 | FY 19 | FY 20 | FY 21 | FY 22 | Future |
| Fund 190 Beginning Balance | 67,352 | 926,252 | 506,252 | -86,901 | -63,890 | -533,375 | -1,484,175 |
| Transfer from Ambulance (016) | 100,000 | 100,000 | 103,000 | 103,000 | 106,000 | 106,000 | 110,000 |
| Transfer from Fire (015) | | 277,344 | 20,000 | 20,000 | 20,000 | 20,000 | |
| Transfer from Police (011) | 28,000 | 162,338 | 28,000 | 25,000 | 28,000 | 0 | 28,000 |
| Transfer from General Gov. (001) | 28,000 | 28,000 | 28,000 | 28,000 | 28,000 | 28,000 | 28,000 |
| Transfer from RUT (110) (Restricted) - at time of purcha | 221,000 | 162,000 | 217,000 | 325,000 | 177,000 | 225,000 | |
| Transfer from WWTP | | 160,000 | | | 170,000 | 88,800 | 432,300 |
| Transfer from IT | | 70,025 | | | | | |
| Property Tax | | 220,000 | 257,810 | 261,677 | | | |
| Sale of Equipment | 8,000 | 4,000 | 8,000 | 8,000 | 0 | 4,000 | 8,000 |
| | 855,000 | | | | | | |
| | 185,000 | | | | | | |
| Less Purchases | (566,100) | (1,603,707) | (1,254,963) | (747,666) | (998,485) | (1,422,600) | (2,467,800) |
| TOTAL FUNDING SOURCES | 926,252 | 506,252 | -86,901 | -63,890 | -533,375 | -1,484,175 | -3,345,675 |

The City of Indianola maintains its Capital Improvement Program(CIP) and Vehicle and Equipment Replacement schedules(V&E), utilizing the most recent strategic planning priorities and Financial Policies as guiding documents. In the current budget year, the CIP spending is covered by a combination of property taxes, funding from departments and existing fund balances. For FY19-22, continued analysis will consider use of: property taxes generated by new growth (increase in tax valuation), existing fund balances, alternative revenue sources (such as grants), capital deferrals, borrowing in compliance with the financial policy, or any combination of the above as strategies to fully fund the CIP and V&E.

INFRASTRUCTURE CAPITAL IMPROVEMENT PLAN

| | Current FY17 | FY18 | FY19 | FY20 | FY21 | FY22 | Future | TOTAL |
|--|-----------------|-----------|---------|---------|---------|---------|------------|------------|
| STREETS | | | | | | | | |
| Building/Grounds Expansion | | | | | | | 300,000 | 300,000 |
| North 14th Street - Iowa Ave. - Curb & Gutter & Stormsewer | | | | | | | | |
| COMMUNITY DEVELOPMENT | | | | | | | | |
| D&D Program | | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 | 120,000 |
| LIBRARY | | | | | | | | |
| Roof | | | | | | | 50,000 | 50,000 |
| Facility Study | | | 60,000 | | | | | 60,000 |
| BRUSH FACILITY | | | | | | | | |
| Moving Brush Facility | | | | | | | 200,000 | 200,000 |
| WPC | | | | | | | | |
| New Plant | | | | | | | 31,000,000 | 31,000,000 |
| Morlock Lift Station Upgrades/McCord Plainview Controls | 1,500,000 | 1,500,000 | | | | | | 3,000,000 |
| Tower Project | 125,000 | | | | | | | 125,000 |
| 15 St and Hwy 92 sewer | | 100,000 | | | | | | 100,000 |
| Lift Station Study | | 12,000 | | | | | | 12,000 |
| Annual Sewer Mains Inspection/Repair | | | | | | | | |
| Cleaning Televising | 20,000 | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 | | 145,000 |
| Smoke Testing | 9,000 | 11,250 | 11,250 | 11,250 | 11,250 | 11,250 | | 65,250 |
| Manhole Repair | 34,000 | 42,500 | 42,500 | 42,500 | 42,500 | 42,500 | | 246,500 |
| Lining Repair Sewer Mains | 89,120 | 111,400 | 111,400 | 111,400 | 111,400 | 111,400 | | 646,120 |
| Flow Monitoring | 7,900 | 9,875 | 9,875 | 9,875 | 9,875 | 9,875 | | 57,275 |
| Contingency | 39,980 | 49,975 | 49,975 | 49,975 | 49,975 | 49,975 | | 289,855 |
| PARKS | | | | | | | | |
| Greenhouse | | 50,000 | | | | | | 50,000 |
| EAB Program | | 20,000 | 20,000 | 19,800 | 20,000 | | | 79,800 |
| Pickard Park Adult Fields/Shed, Cons | | 120,000 | | | | | | 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 Summerset Trail) | | | | | | | 1,700,000 | 1,700,000 |
| Trails - Area 3 (Brush Facility to North Sewer Plant) | | | | | | | 2,000,000 | 2,000,000 |
| Trails - Area 4 (W 17th Ave to Middle School) | | | | | | | 1,200,000 | 1,200,000 |
| Trails - Area 5 (South Park to W 17th Ave) | | | | | | | 1,100,000 | 1,100,000 |
| Trails - Area 6 (McCord Park to Downey Park) | | | | | | | 800,000 | 800,000 |
| Trails - Area 7 (15th Street to Balloon Field) | | | | | | | 800,000 | 800,000 |
| Trails - E Hillcrest | | | | | | | 300,000 | 300,000 |
| Trails - W 17th Avenue | | | | | | | 400,000 | 400,000 |
| Trails - W Iowa Avenue | | | | | | | 250,000 | 250,000 |
| Trails - N Kenwood | | | | | | | 60,000 | 60,000 |
| Trails - South P Street | | | | | | | 110,000 | 110,000 |
| McCord Park Lot expansion and paving | | | | | | | 75,000 | 75,000 |
| Moats Sidewalk/Bikeway from shelter to NW corner | | | | | | | 10,000 | 10,000 |
| Pickleball Courts (Boston & 1st?) | | | | | | | 20,000 | 20,000 |
| 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

| | Current FY17 | FY18 | FY19 | FY20 | FY21 | FY22 | Future | TOTAL |
|---|-----------------|--------|---------|--------|--------|--------|--------|---------|
| POOL | | | | | | | | |
| Pump Replacement - Main Circulation | | | 15,000 | | | | | 15,000 |
| Pump Replacement - Water Feature | | 15,000 | | | | | | 15,000 |
| New Tot Slide | 15,000 | | | | | | | 15,000 |
| Diving Board | 15,000 | | | | | | | 15,000 |
| Pump Replacement - Slides | | | 15,000 | | | | | 15,000 |
| Pump Replacement - Water Feature | | | 15,000 | | | | | 15,000 |
| UV Disinfectant Installation | | | | 60,000 | | | | 60,000 |
| Pool Bath House and Pump Room Roofs | | | | | 30,000 | | | 30,000 |
| Pool Painting | | | | | | 35,000 | | 35,000 |
| Slide Refurb | | 10,000 | | 10,000 | | 10,000 | 10,000 | 40,000 |
| Underwater Lights - LED Conversion | | | | | | | 20,000 | 20,000 |
| REC | | | | | | | | |
| Roof | | | | 25,000 | | | | 25,000 |
| CITY HALL | | | | | | | | |
| Needs Assessment | | 20,000 | | | | | | 20,000 |
| HVAC System Upgrades/Replacement | | | 150,000 | | | | | 150,000 |
| Elevator | | 50,000 | | | | | | 50,000 |
| FIRE | | | | | | | | |
| Overhead Lighting Upgrades | 10,000 | | | | | | | 10,000 |
| Public Safety Staffing Study(Fire/Police) | | 75,000 | | | | | | 75,000 |
| STORMWATER UTILITY | | | | | | | | |
| Stormwater Plan | | 10,000 | 10,000 | 10,000 | | | | 30,000 |

INFRASTRUCTURE CAPITAL IMPROVEMENT PLAN

| | Current | | | | | | Future | TOTAL |
|--|------------------|------------------|----------------|----------------|----------------|----------------|-------------------|-------------------|
| | FY17 | FY18 | FY19 | FY20 | FY21 | FY22 | | |
| STREET REPLACEMENT | | | | | | | | |
| Median Beautification and Irrigation | 50,000 | 70,000 | | | | | | 120,000 |
| Pavement Indexing | | 12,000 | 12,000 | 12,000 | 12,000 | 12,000 | | 60,000 |
| 3 Blocks of Clinton (between N Buxton & Jefferson) (3520 sq ft.) | 159,533 | 79,767 | | | | | | 239,300 |
| 2 Blocks of Iowa (between N 'D' and N 'B') (2180 sq. ft.) | 145,900 | | | | | | | 145,900 |
| 1 Block of Iowa (between N 1st & N Jefferson) (1110 sq. ft.) | 73,500 | | | | | | | 73,500 |
| 4 Blocks of Buxton (between Euclid & Iowa) (2580 sq. ft.) | | 237,800 | | | | | | 237,800 |
| 1 Block of 'G' (between W 1st & 2nd) (880 sq. ft.) | | 61,500 | | | | | | 61,500 |
| Engineering for above 5 items | 40,000 | 30,000 | | | | | | 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 |
| TOTAL | 2,333,933 | 2,743,067 | 612,000 | 906,800 | 432,000 | 577,000 | 48,583,000 | 56,187,800 |

| | FUNDING SOURCE TOTALS | | | | | | |
|---|-----------------------|----------------|----------------|---------------|-----------------|-----------------|--------------------|
| | FY 17 | FY 18 | FY 19 | FY 20 | FY 21 | FY 22 | Future |
| Fund 301 Beginning Balance | 406,192 | 1,963,259 | 443,159 | 373,969 | 13,846 | -133,154 | -450,154 |
| Transfer from Sewer Cap. (710) (Restricted) - at time of purchase | 325,000 | 362,000 | 250,000 | 250,000 | 250,000 | 250,000 | |
| Transfer from General Gov. (001-9500) | 96,000 | | | | | | |
| Transfer from P&R for Moats RR | | 25,000 | 25,000 | 25,000 | 25,000 | | |
| Transfer from P&R for EAB | | 20,000 | | | | | |
| Transfer from P&R for Pool | | 25,000 | | | | | |
| Transfer from Stormwater (670) | | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | |
| Property Tax Revenues | 470,000 | 289,900 | 257,810 | 261,677 | | | |
| GO Borrowing | | | | | | | 31,000,000 |
| SRF Borrowing(Morlock) | 3,000,000 | | | | | | |
| State/Federal Grants | | | | | | | |
| Less costs (above) | (1,865,000) | (2,252,000) | (600,000) | (394,800) | (420,000) | (565,000) | (42,803,000) |
| Less Transfers to Street Capital (321) | (468,933) | 0 | (12,000) | (512,000) | (12,000) | (12,000) | (5,780,000) |
| ENDING FUND BALANCE | 1,963,259 | 443,159 | 373,969 | 13,846 | -133,154 | -450,154 | -18,033,154 |

| | FUNDING SOURCE TOTALS | | | | | | |
|--------------------------------------|-----------------------|---------------|---------------|---------------|---------------|---------------|---------------|
| | FY 17 | FY 18 | FY 19 | FY 20 | FY 21 | FY 22 | Future |
| Fund 321 Beginning Balance | 126,164 | 126,164 | 56,164 | 56,164 | 56,164 | 56,164 | 56,164 |
| Transfer from Capital (301) | 468,933 | 0 | 12,000 | 512,000 | 12,000 | 12,000 | 5,780,000 |
| Transfer from RUT (110) (Restricted) | | 421,067 | | | | | |
| Transfer from Gas Franchise (099) | | | | | | | |
| Transfer from General Gov. (001) | | | | | | | |
| GO Borrowing | | | | | | | |
| Less costs (above) | (468,933) | (491,067) | (12,000) | (512,000) | (12,000) | (12,000) | (5,780,000) |
| ENDING FUND BALANCE | 126,164 | 56,164 | 56,164 | 56,164 | 56,164 | 56,164 | 56,164 |

The City of Indianola maintains its Capital Improvement Program(CIP) and Vehicle and Equipment Replacement schedules(V&E), utilizing the most recent strategic planning priorities and Financial Policies as guiding documents. In the current budget year, the CIP spending is covered by a combination of property taxes, funding from departments and existing fund balances. For FY19-22, continued analysis will consider use of: property taxes generated by new growth (increase in tax valuation), existing fund balances, alternative revenue sources (such as grants), capital deferrals, borrowing in compliance with the financial policy, or any combination of the above as strategies to fully fund the CIP and V&E.



Glossary of Terms

FISCAL YEAR
2017-18

**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.



Exhibit A

FISCAL YEAR
2017-18

**BUDGET
DOCUMENT**



City of Indianola, Iowa Planning Session Report

Conducted July 18, 2016
Approved August 1, 2016

Mayor:

Kelly B. Shaw

City Council:

John Parker, Jr.

Brad Ross

Shirley Clark

Pam Pepper

Greta Southall

Joe Gezel

City Staff:

Ryan J. Waller, City Manager



Facilitated by:

Jeff Schott

Institute of Public Affairs

University of Iowa



CITY OF INDIANOLA, IOWA PLANNING SESSION REPORT 2016

Introduction

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

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

Identification of Strategic Focus Areas

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

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



Strategic Focus Areas - Objectives

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

Economic Development

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

Infrastructure

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

Quality of Life

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

City Facilities

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



City Staffing

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

Budget and Finance

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

Final Comments

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

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

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

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