

City of Urbandale, Iowa



Adopted Annual Budget

2024-2025



CITY OF URBANDALE

Revised FY2023-24 Budget

Adopted FY2024-2025 Budget

Estimated FY2025-2026 Budget

Mayor and Council

Robert D. Andeweg, Mayor

Amy Croll, Mayor, Pro-Tem

Patricia Boddy, Councilmember
Bridget Carberry Montgomery, Councilmember
Larry McBurney, Councilmember
Blake Rozendaal, Councilmember

Management Team

A.J. Johnson, City Manager

James Briear, Director of Technology
Curtis Brown, Assistant City Manager
Mike Cardwell, Fire Chief
Aaron DeJong, Director of Economic Development
Steve Franklin, Director of Community Development
Erin Freeman, Director of Human Resources
Jan Herke, Director of Parks and Recreation
Nicholas Janning, Library Director
Rob Johansen, Police Chief
John Konior, Director of Risk Management & Support Services
Nicole Lamb, Finance Director
John Larson, Director of Engineering and Public Works
Nicole Lunders, City Clerk
Neil Weiss, Water Utility General Manager



Table of Contents

	<u>Page</u>
Table of Contents.....	I
City Manager’s Transmittal Letter	I
 <u>Budget Summaries</u>	
Revenue Summary	1
Expenditure Budget Summary	4
Hotel/Motel Fund Summary	5
Road Use Fund Summary	6
Employee Benefits Fund Summary	7
Police & Fire Retirement Fund Summary	8
Local Option Sales Tax Summary.....	9
Tax Increment Financing Fund Summary	10
Debt Service Fund Summary	11
Capital Projects Fund Summary.....	12
Storm Water Utility Fund Summary.....	13
Building Maintenance Fund Summary.....	14
Fleet Maintenance Fund Summary	15
Expenditure Summary per Function by Department	16
Departmental Operational Expenditures by Fund	17
 <u>Public Safety Function</u>	
Public Safety Summary.....	19
Police	21
Fire/EMS	31
Emergency Preparedness.....	37
Animal Control.....	41
411 – Police & Fire Retirement Fund	45
 <u>Public Works Function</u>	
Public Works Summary.....	49
Roadway Maintenance.....	51
Street Lighting	55
Traffic Safety.....	59
Engineering Services	63
Solid Waste Collection	67
Sanitary Sewer and Wastewater	71
Storm Water Utility Fund	75
Engineering and Public Works Administration.....	79

Health and Social Services Function

Health and Social Services Summary 83
Community Services 85

Culture and Recreation Function

Culture and Recreation Summary 89
Library 91
Parks 97
Grounds Maintenance 103
Recreation 107
Cemetery Maintenance 111
Senior Center 115
Cultural and Convention 119

Community and Economic Development Function

Community and Economic Development Summary 123
Economic Development 125
Community Development 129
Tax Increment Financing Fund (TIF) 133

General Government Function

General Government Summary 137
Mayor and City Council 139
City Manager 143
Finance and Records 147
Technology 151
Human Resources 155
City Clerk 159
Legal Services 163
General Support 167
Marketing 171

Special Revenue Funds

Contingency 175
Debt Service 177
Employee Benefits Levy 181
Local Option Sales Tax 185

Internal Service Funds

Building Maintenance Fund.....	189
Fleet Maintenance Fund.....	203

Water Utility

Water.....	211
------------	-----





April 2, 2024

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

Re: FY2024-25 Operating Budget

I am pleased to present the City of Urbandale's recommended FY2024-25 operating budget for the fiscal year beginning July 1, 2024, and ending June 30, 2025. This budget was prepared in conformance with the City's fiscal performance goals and the Code of Iowa. The annual operating budget guides the City's financial operations to provide public services and strives to align with Council's strategic goals. A public hearing on the budget will be held April 24, 2024.

As proposed, the recommended tax levy for FY2024-25 would be set at \$10.08, which is \$0.07 higher than the FY2023-24 levy. Under new legislation, the Consolidated General Fund Levy (CGFL) must be reduced to \$7.86408 from FY24's levy of \$8.10, which results in a restructuring of remaining levies to absorb the costs not covered by the CGFL. The Chapter 411 Fire and Police Retirement Levy will increase from \$0.37 to \$0.65, the Employee Benefits levy will lower from \$0.10 to \$0.07592 and the Debt Service Levy will increase \$0.05 from \$1.44 to \$1.49. The ag land levy rate will remain at the statutory limit of \$3.00375.

The largest impact to the City's revenue is the HF718 legislative changes which directly impact the City's tax rate and will continue to have an impact on the City's revenue stream into the future. The City's valuation growth for FY2024-25 is as follows: positive valuation growth in Polk County (7.79%), combined with a positive growth in Dallas County (2.79%), for a blended growth of 6.39%. Under the new legislation, when a city's growth exceeds 6%, there is a 3% reduction to the growth rate on available CGFL revenue, hence the FY2024-25 CGFL rate is capped at \$7.86408 versus the full \$8.10.

With the recommended total tax levy rate of \$10.08, the City will generate \$2.825 million (7.8%) more in property tax revenues when compared to FY2023-24. State backfill revenue will account for \$457,500 in the recommended budget. Residential rollback changed from 54.6501% to 46.34% for FY25. This means the amount of residential property being taxed is less than FY24 by 8.31%. Commercial rollback (90%) was unchanged.

Again, the property tax changes approved by the State legislature in 2013 will continue to affect valuations and resulting property tax revenue the City relies on to fund most of its operations. Under the approved State legislature changes, the rollback for Commercial and Industrial properties decreased 5% annually affecting taxes payable in 2014 and 2015 and has stabilized thereafter at 90% of the assessed value. The State promised to backfill this lost valuation revenue to cities at 100% for 2 years, then the backfill will be capped at FY2016-17 levels. The backfill started the 4-year reduction in FY23 and reduces another 25% for FY25 and FY26. The multi-family residential housing classification that has been gradually phased out over 7 years was complete in FY24 and is now the same rollback rate as Residential property.

As City staff prepared the upcoming fiscal year budget, other than legislative changes around revenue sources, core City operations were relatively stable compared to FY24. City population continues to increase, which prompts steady growth in all types of City services. So, while core operations are predictable, the inflationary costs for supplies and vehicles used in providing core services have impacted the budget as well. Staffing shortages, especially in public safety,

continue to be a challenge and the resulting unused salary costs for open positions are reflected again in the growth of reserves in the General Fund. As always, Public Safety positions are some of the most vital, yet expensive for the City budget. This is primarily due to being part of the Municipal Fire and Police pension system under Chapter 411. The City's pension contribution rate is established by the State and will increase from 22.98% to 22.66% in FY25.

As in the prior budget, LOSST funding is being used to offer immediate tax relief for the cost of the City's debt by continuing to call and pay off existing bonds. LOSST has been used to retire \$1.995 million, \$6.42 million, and \$7.995 million in bonds 2020, 2021 and 2022, reducing the debt levy by \$0.56 cents cumulatively. The Fire Station #43 debt will be paid off in June 2024 with one additional bond being called in the recommended FY25 and FY26 budgets. As always, with construction costs fluctuating, the LOSST funding may be diverted to projects if costs come in higher than available bonded proceeds for a particular year's planned projects. This is still providing tax relief by not issuing additional bonds to support the project.

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

In addition to the changes in the taxable structure approved by the State, the City continues to face a number of external issues which present challenges and opportunities to address during the next several years. The City's budget balances local government services, especially core City services in public safety and public works. Core service delivery, current programs, and new service requests all required a second look. Necessary improvements to the City's streets, parks, drainage and other public infrastructure will be constructed. The recommended operating budget also continues to recognize the need for Library services, recreational activities, and open green spaces within the community. Equipment replacement costs have also skyrocketed over the past several years, and unfortunately show no signs of being short-lived, thus contributions by each department have again increased to cover the anticipated costs. Evaluating each eligible vehicle for a hybrid option continues to be incorporated in the FY25 budget.

Continuing in the proposed budget is the Community Services department, which falls within the Health & Social Services function. This department will continue to be developed to establish programs aimed at providing support for segments of our community, either through direct city services or by contracting with local organizations to provide the services. This effort is being funded using 5% of LOSST dollars received in Polk County. In addition to contributions to long-time city assistance to organizations like the UCAN & Urbandale Food Pantry, the department provides funding for the City's Neighborhood Finance Corp to continue and expand Urbandale's housing improvement and accessibility program.

The remainder of this letter will provide details about the significant factors that affected the FY2024-25 budget. I hope this information will provide the City Council and the public with a more complete picture of the City's financial position, the revenue the City relies on to operate, the expenditures needed to provide public services and to maintain infrastructure. The budget is the guiding document for the City to provide public services while operating in a fiscally responsible manner.

BUDGET DOCUMENT

The budget document is tabbed to easily access information. The "Budget Summaries" tab profiles the revenues and expenditures by line-item account for 4 fiscal years. Separate summaries of revenue and expenses are provided for the budgeted special revenue funds: Hotel/Motel Fund, Road Use Fund, Employee Benefits Levy Fund, Police & Fire Retirement Levy Fund, Local Option Sales Tax Funds, Tax Increment Financing Fund, Debt Service Fund, and the Capital Projects Fund. Also included is a summary of the Storm Water Utility Fund (enterprise fund) and the two internal service funds, Building Maintenance and Fleet Maintenance, while not budgeted, do include personnel.

The document is arranged into 8 budgetary tabs, 1 tab for each Function of the City plus special revenue and internal service funds. Each Function is summarized to reflect all departments within that Function. Following the Function summary, each departmental budget identifies significant and future budget impacts, line-item account totals for 4 fiscal years, and a descriptive explanation in the “Activity Notes” which itemize the specific expenditures in the department’s new FY budget.

The final tab “Water Utility” is included for information purposes only, since the municipally owned Water Utility is under the management of the autonomous Water Utility Board of Trustees, which has budgetary oversight for its revenue and expenditures. The Water Utility’s budget figures are included in the City’s state budget filing.

FY2024-25 OPERATING BUDGET

SIGNIFICANT BUDGETARY FACTORS

Personnel Costs — The recommended City budget provides for 261 full-time positions, consisting of 130 (50%) public safety positions and 131 (50%) non-public safety positions. The total for salaries, benefits and all other categories in the total Personal Services allocation is \$34,271,593 or 44% of the total Operating Budget of \$77,824,649 (not including Special Revenue, Debt Retirement and Contingency).

- The recommended budget would add 8 positions, which are included in the above total of full-time counts, and detailed below:

<i>Function</i>	<i>Department</i>	<i>Qty</i>	<i>Position Title</i>
Public Safety	Fire	3	Fire Lieutenants (with restructure)
Public Works	Engineering	1	Engineering Tech
Culture/Rec	Parks	1	Seasonal Laborer
Comm/ED	Community Dev.	1	Building Inspector
Gen Gov	Marketing	1	Marketing Specialist
Gen Gov	City Manager	1	Management Analyst (January 2025)
Total proposed		8	

- The full-time staffing level for public safety employees will increase by 3 positions, consisting of Police at 69 (60 sworn Officers and 9 civilians) and Fire/EMS at 61 (60 Fire/EMS personnel and 1 civilian).

The City has three unions. The planned FY25 salary increases for each contract are as follows:

- Police 4% overall plus 4% steps
- Fire 4% overall plus 4% steps
- Laborers are at 3.5% overall with 4% steps

The City Council approved a change in compensation structure for non-union employees in the fall of 2018 to move all non-union positions back to a step-system, similar to the union structure. This allows for more predictable wage increases and resolved many compression issues that had culminated over the years between union rates and promotional positions that become non-union. The non-union step system began on July 1, 2019, and allowed for 2.5% step movement up to step 6 (which is market rate) and 1.25% steps up to step 16.

Since the pay plan implementation in 2019, the hiring and recruitment environment has changed dramatically and the need to adjust to changing hiring standards is vital for both recruitment and retention of staff. HR and Finance staff worked to condense the existing schedule to address these concerns, while maintaining the basic structure. The recommended pay scale condenses from 16 steps to 8 steps with a consistent 4% between steps. All existing staff will be placed

into the new steps based on their current earnings, which will result in increases ranging from 4.3% to 6.7%, which is in line with the above noted rates for union employees. Additionally, a longevity program is being developed for non-union employees that will be like those in the union contracts.

On the benefits side, the State sets the City's contributions to the retirement systems for all full-time employees for FY2024-25. The Municipal Fire and Police Retirement System of Iowa (MFPRSI) for Chapter 411 Fire & Police employees will decrease the employer rate from 22.98% of payroll to 22.66%; while the employee contribution rate set by State statute will remain at 9.40% of earnable compensation. The Iowa Public Employees' Retirement System (IPERS) rate for the employer will remain at 9.44%; and the employee contribution rate remains at 6.29%.

The City contributions to the health insurance reserve fund will be \$3,750,000 for FY2024-25, which is down \$600,000 (13.8%). To maintain a stable fund balance to continue to provide vital employee insurance, it is proposed to decrease the Employee Benefits levy from 10 cents, to \$0.07592, which will raise \$330,000 to buy down the \$3.75 million total contribution amount.

Additionally, the City will contribute \$1,086,880 to the general liability reserve fund, which covers premiums and claims for workers compensation and property and casualty coverage. This fund also continues to fund the self-insured program for Fire and Police Chapter 411 medical claims. All non-public safety employees will continue to be covered through the City's IMWCA workers comp insurance.

Technology – The FY2024-25 budget provides for on-going technology services and improvements across all applicable departments. The City allocates funding for annual maintenance agreements, licenses, hosting, software, and 24/7 security monitoring of its vast network. On-going technology needs are identified and budgeted on a departmental basis.

Infrastructure – The FY2024-25 budget will finance important infrastructure projects, enhancements, and on-going maintenance. In Roadway Maintenance, the annual asphalt and concrete repair programs will continue, but continue to cost-share with general obligation bonds due to slowing Road Use Tax revenues. In Sanitary Sewer, additional sewer lines will be televised, and the sewer repair and manhole rehabilitation program will continue. Storm water improvements and the intake rebuilding programs will continue, and an allocation of \$100,000 is recommended for the Stormwater Grant Program. Parks will continue to provide annual City-wide improvements to the trail system, playground improvements and continued expansion of prefab shelters in existing parks.

Building Maintenance – As an internal service fund, the FY2024-25 budget will continue to address preventive maintenance of City facilities, and scheduled replacement of building equipment and components based on the 15-year PM Plan initially prepared in 2013 and updated in 2022. The annual departmental contributions to the Building Maintenance Fund are based on a square footage rate for the type of structure to be maintained. Personnel in this department serve as the single point of contact for City departments, perform the work, engage outside contractors, spec and bid projects, and monitor progress from start to finish.

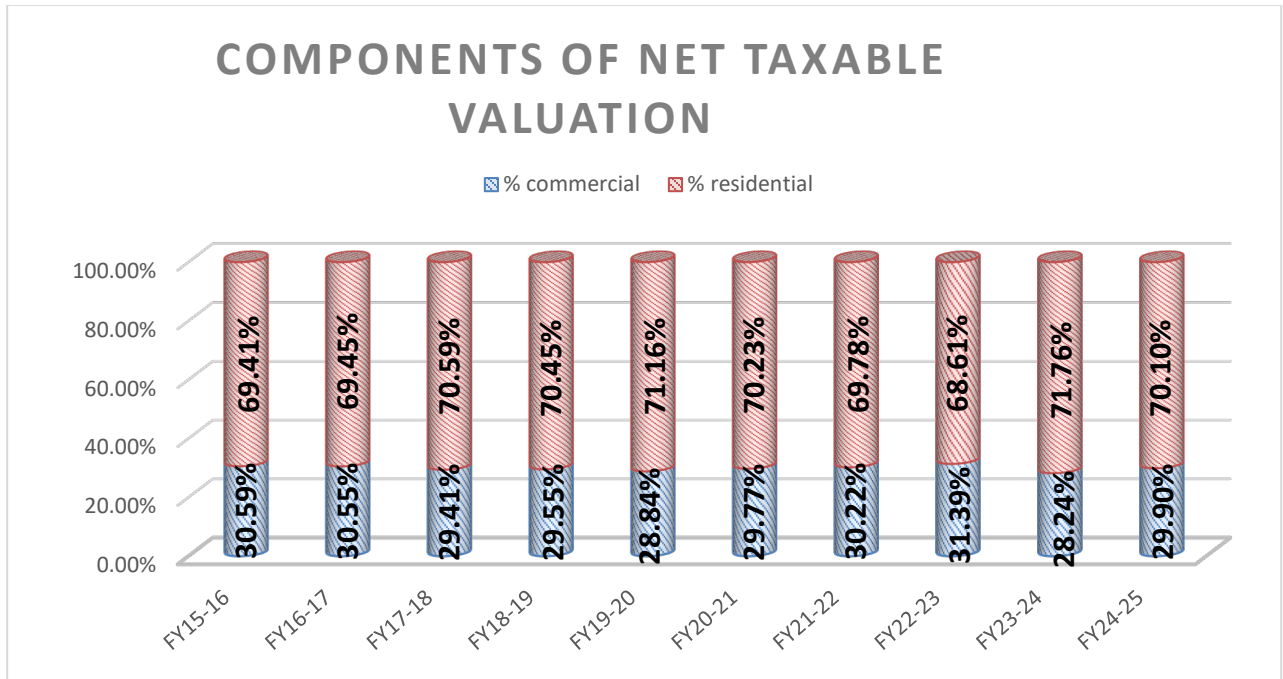
Fleet Maintenance – This internal service fund was introduced in the FY21 budget to coincide with the opening of the new Parks & Public works combined maintenance facility at 9401 Hickman. The new facility brought all the City mechanics into a single location, thus enabling the city to move to a more efficient model for maintaining the City's vast fleet of vehicles and equipment. This department is headed by a Fleet Supervisor to oversee the City's four mechanics.

REVENUE

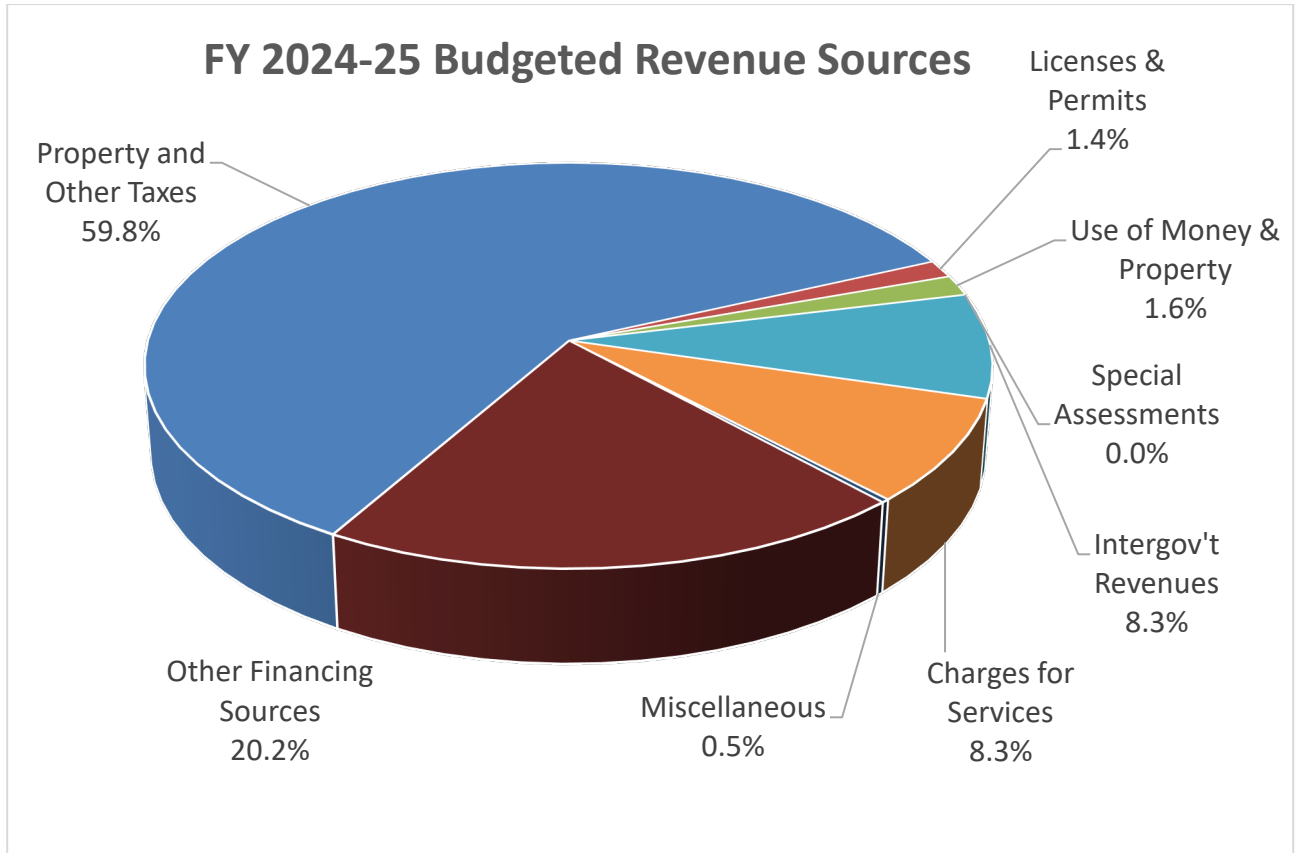
Most of the City's revenue is derived from ad valorem tax on property according to the values set by the Polk or Dallas County Assessor depending on where the real estate is located in Urbandale, and as adjusted by the State rollback. Property tax is the main revenue of the City's General Fund, which provides for daily operations of all departments not funded through another specific revenue source.

The City saw taxable valuation growth overall of 6.39% compared to 5.67% in the prior budget year. While a positive growth number, this level of growth largely driven by increasing residential valuations versus commercial. Residential is taxed at a much lower rate due to

rollback but tends to require a higher level of City services (roads, police, EMS, trails, etc.) to maintain the related infrastructure for new residential development. The City's balance between commercial and residential valuation has remained relatively stable over the last 10 years. The following graphic shows this trend:



The following pie chart shows the recommended revenues by funding source for FY2024-25. The percentage amounts equate to the number of cents per \$1 dollar received from the revenue source.



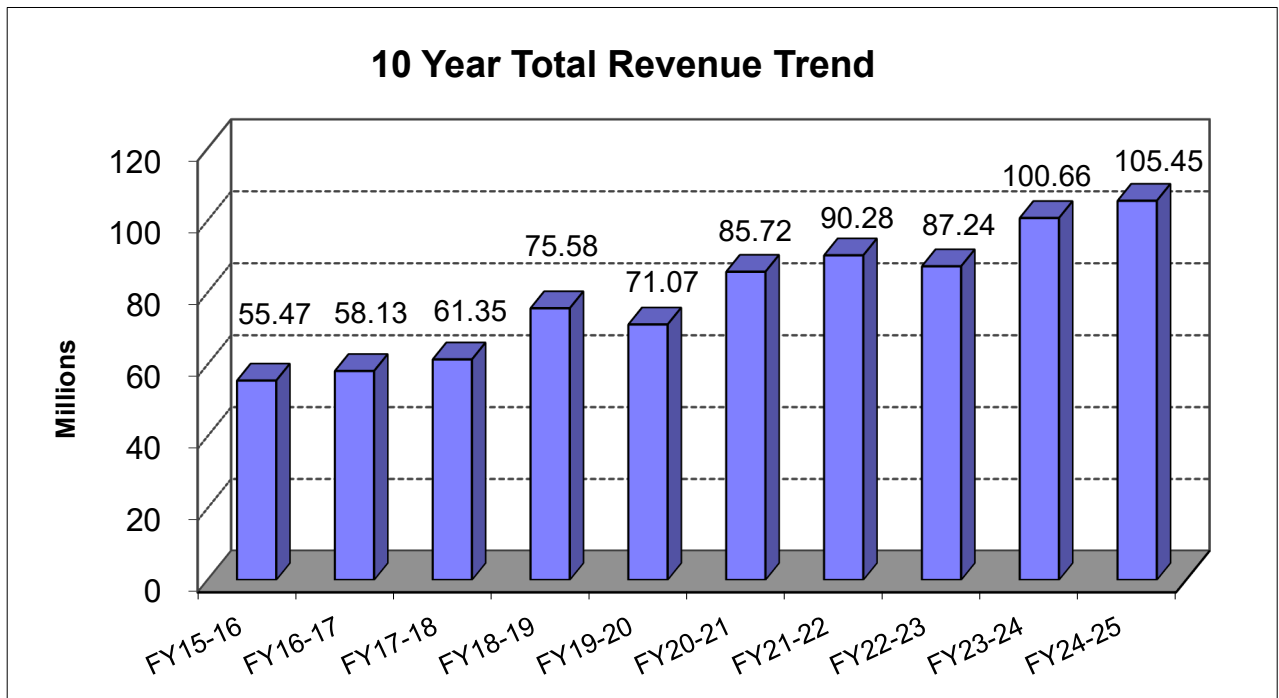
The following table summarizes the City's revenue by funding source:

The recommended FY2024-25 budget anticipates total operational (non-capital) revenue of \$105,450,009 compared to the adopted FY2023-24 budget of \$93,264,303, which is an increase of \$12,170,706 (13.05%).

	FY23-24 Adopted	%	FY23-24 Revised	%	FY24-25 Recomm.	%
Property & Other Taxes	57,871,881	62.1%	57,180,355	56.8%	63,099,502	59.8%
Licenses & Permits	1,394,500	1.5%	1,653,500	1.6%	1,472,000	1.4%
Use of Money & Property	747,500	0.8%	1,997,000	2.0%	1,720,000	1.6%
Intergovernmental	8,805,929	9.4%	8,777,696	8.7%	8,801,700	8.3%
Charges for Services	8,475,824	9.1%	8,332,887	8.3%	8,788,479	8.3%
Miscellaneous	249,400	0.3%	1,239,400	1.2%	288,750	0.3%
Other Financing & Debt Svc	15,719,269	16.9%	21,474,681	21.3%	21,279,578	20.2%
TOTAL	93,264,303	100%	100,655,519	100%	105,450,009	100%
\$ Difference to Adopted			7,391,216		12,185,706	
% Difference to Adopted			7.93%		13.07%	

The primary factor in significant fluctuations in revenue is related to interest rate changes, trends in building permits & LOSST revenues. Additionally, debt service varies with early retirement of bonds from year to year. The remaining revenue lines remain relatively stable for FY25.

The following bar graph shows the revenue trend for the last ten years. As noted below, the operational revenues have increased from \$55,471,207 in FY2015-16 to \$105,450,009 in FY2024-25. During this time, total revenue levels have increased by an average of 7.02% annually.



General Fund Balance:

The recommended FY2024-25 operating budget anticipates the use of \$2,634,316 from the General Fund balance. The City Council's financial goals dictate that the General Fund balance is to be

maintained at no lower than 25% of budgeted operating expenditures, excluding capital expenditures, TIF and Revolving Loan Fund activity.

At the end of FY2023-24, it is estimated that the General Fund reserves will be \$20,154,704, representing 47.79% of General Fund expenditures. The growth in fund balance is largely due to the challenging job market for hiring new staff. The City had, on average, 8+ full-time positions vacant during most of the FY, which results in a significantly lower than anticipated personnel cost. The FY2024-25 budgeted expenditures will result in a reduction to the general fund balance of \$2,634,316 which will take the reserves down to 38.45% of annual operating expenses.

Property and Other Taxes:

For comparison purposes, the following table shows the City’s property tax levy rates for 10 fiscal years:

FY	Property Tax Levy per \$1,000 of Valuation					
	General	Debt Service	Police & Fire Retirement	Employee Benefits Levy	City Property Tax Levy	Ag Land
FY24-25	\$ 7.86	\$ 1.49	\$ 0.65	\$ 0.08	\$ 10.08	\$ 3.00
FY23-24	\$ 8.10	\$ 1.44	\$ 0.37	\$ 0.10	\$ 10.01	\$ 3.00
FY22-23	\$ 8.10	\$ 1.44	\$ 0.37	\$ 0.10	\$ 10.01	\$ 3.00
FY21-22	\$ 8.10	\$ 1.54	\$ 0.37	\$ 0.10	\$ 10.11	\$ 3.00
FY20-21	\$ 8.10	\$ 1.64	\$ 0.32	\$ 0.10	\$ 10.16	\$ 3.00
FY19-20	\$ 8.10	\$ 2.00	\$ 0.32	\$ 0.10	\$ 10.52	\$ 3.00
FY18-19	\$ 7.24	\$ 2.20	\$ 0.58	\$ -	\$ 10.02	\$ 3.00
FY17-18	\$ 7.24	\$ 2.20	\$ 0.58	\$ -	\$ 10.02	\$ 3.00
FY16-17	\$ 7.17	\$ 2.18	\$ 0.57	\$ -	\$ 9.92	\$ 3.00
FY15-16	\$ 7.17	\$ 2.15	\$ 0.50	\$ -	\$ 9.82	\$ 3.00

The City started collecting local option sales and service taxes (LOSST) for the Dallas County portion of the City in July 2018. This was voter approved in November 2017 and generates approximately \$2,300,000 in revenue for the City. The funds are restricted to be used 50% for property tax relief and 50% for capital projects. In the FY2024-25 budget, the City is utilizing the 50% funding for property tax relief to call and pay off 2 additional GO bonds (2017A & 2019A) and further buy-down of the employee benefit levy contribution. Through FY24, the LOSST funding received for Dallas County has been used to fully fund the debt service for Fire Station #43 and allows for the call and pay off of the full bond in June 2024.

The City started collecting local option sales and service taxes (LOSST) for the Polk County portion of the City in January 2020. This was voter approved in August 2019 and will generate approximately \$7,100,000 in revenue for the City. The funds are restricted to be used 50% for property tax relief and 50% for capital projects. In the FY2023-24 budget, the City is utilizing the 86% funding for property tax relief to call and retire outstanding bonds and fund capital projects. By reducing outstanding debt, the City eliminates interest costs and frees up funds to further other priority projects of the City Council. An additional 5% is allocated to fund the Community Services Department.

The City’s property tax levy for FY2024-25 is \$10.08 per \$1,000 of valuation, and the same levy will be assessed to residential properties, and commercial/industrial properties. While the same City levy will be applied, the difference in taxation is based on the assessed value set by the County where the property is located, the taxable percentage set by the State for the type of property classification, and other taxing entities included in the consolidated tax rate. The City tax levy is only one component (generally 25-30%) of the consolidated tax levy—the other components include taxes levied by the County, State, Regional Transit, and other taxing entities.

Based on the recommended FY2023-24 budget, an Urbandale house valued at \$100,000 will pay approximately \$467 in gross City property taxes, which is \$80 less than the tax bill for the same home in FY2024 of \$547. Under the FY2024-25 residential rollback set by the State, 46.34% of a

residential property's value will be subject to taxation, compared to the prior FY2023-24 residential rollback of 54.6501%. This means that even with the 7-cent increase to the City levy, a \$100,000 home will still pay less tax in FY2023-24 due to the lower rollback rate being applied.

As previously noted, the property tax reform approved by the State in 2013 decreased the rollback for Commercial and Industrial properties 5% annually affecting taxes payable in 2014 and 2015 and has stabilized the assessed value for taxation at 90%. However, the 2023 legislation also allowed for the Business Property Tax Credit (BPTC) to be automatically applied to all commercial properties (previously this had to be applied for by the owner). This BPTC makes the first \$150,000 in commercial value taxable at the residential rate (46.34%) and then applies the remaining value to the normal 90% rate. Thus, an Urbandale business valued at \$100,000 will pay the same \$467 noted above for residential properties.

Proceeds from the Hotel/Motel tax are expected to increase from FY24's budgeted figure by \$200,000 to \$2,300,000 as hotel-stay trends metro-wide recover after the severely impacted COVID years. The City Council continues its grant program, which allocates a portion of Hotel/Motel tax proceeds to fund eligible community and external organizations.

Licenses and Permits:

Licenses and Permits revenue is anticipated to remain strong at \$1,472,000. The last 3 years have seen a significant resurgence in residential and commercial construction. As a result, the recommended budget anticipates steady revenue from FY24 revised for Building Permits. Finally, although several cities in the metro area have adopted the Franchise Fee, Urbandale has no plans to implement the fee at this time but has examined the fee structure should there be a future need.

Use of Money & Property

This category represents interest income and rental fees from the use of City property. The current interest rate environment has jumped significantly over the last year; thus the interest income is projected to increase. Additionally, facility rental revenue is budgeted to stay steady.

Intergovernmental:

Most of the City's road maintenance activities are financed from the state's Road Use Tax levied on the sale of fuel at the pump. Receipts from the Road Use Tax are distributed on a per capita basis and are supplemented with proceeds from TIME-21 levied by the State on new title and registration fees on vehicles, trailers, and trucks. The recommended budget for the Road Use fund includes Road Use tax revenues based on the 2020 census numbers. The Road Use tax revenue has remained stable but is not growing enough to keep up with road maintenance projects, thus going forward annual street rehab costs will need to be partially funded with bonds.

Also included in Intergovernmental revenues are State commercial and industrial backfill, which relates to the State's promise to make taxing bodies "whole" for the 10% rollback on commercial and industrial valuations. These funds will be capped at FY16-17 levels and are subject to annual appropriation by the State legislature. 2021 legislation established a 4-year phase out of the state backfill. The FY2024-25 budget reflects the third year of reduction.

Revenue contributions from the City of Clive to help offset operational costs of the new third fire station is included in this category. The Police Department also received a federal COPS grant to fund one new position for 3 years. This grant started in late FY20-21 and ends in FY23-24.

Another significant revenue in this area is related to GEMT fees. The City started participating in the GEMT (Ground Emergency Medical Transportation) program in FY2020-21 to receive supplemental payments to cover the difference between actual cost and Medicaid base payments for EMS services. These revenues remain stable from FY24 to FY25.

Charges for Services:

The main fluctuation in this category relates to ambulance fees and sanitary sewer district reimbursements. Ambulance fees increase as calls for service increase along with increasing Medicare reimbursement rates. There are no recommended increases in the monthly solid waste or storm water fees for FY2024-25

Miscellaneous Revenues:

Revenues in this category reflect sources that do not fit into another defined category. All areas in this category are expected to remain stable.

Other Financing Sources:

This revenue category primarily reflects the transfer of money between funds, and any bond refinancing or pay-off activity. The major planned transfers are between TIF funds to the Debt Service fund, which are used to satisfy the annual debt service on TIF related projects, and Hotel Motel funds, which are transferred to the General Fund. Also included are the various transfers between LOSST funds and Debt Service for early retirement of bonds.

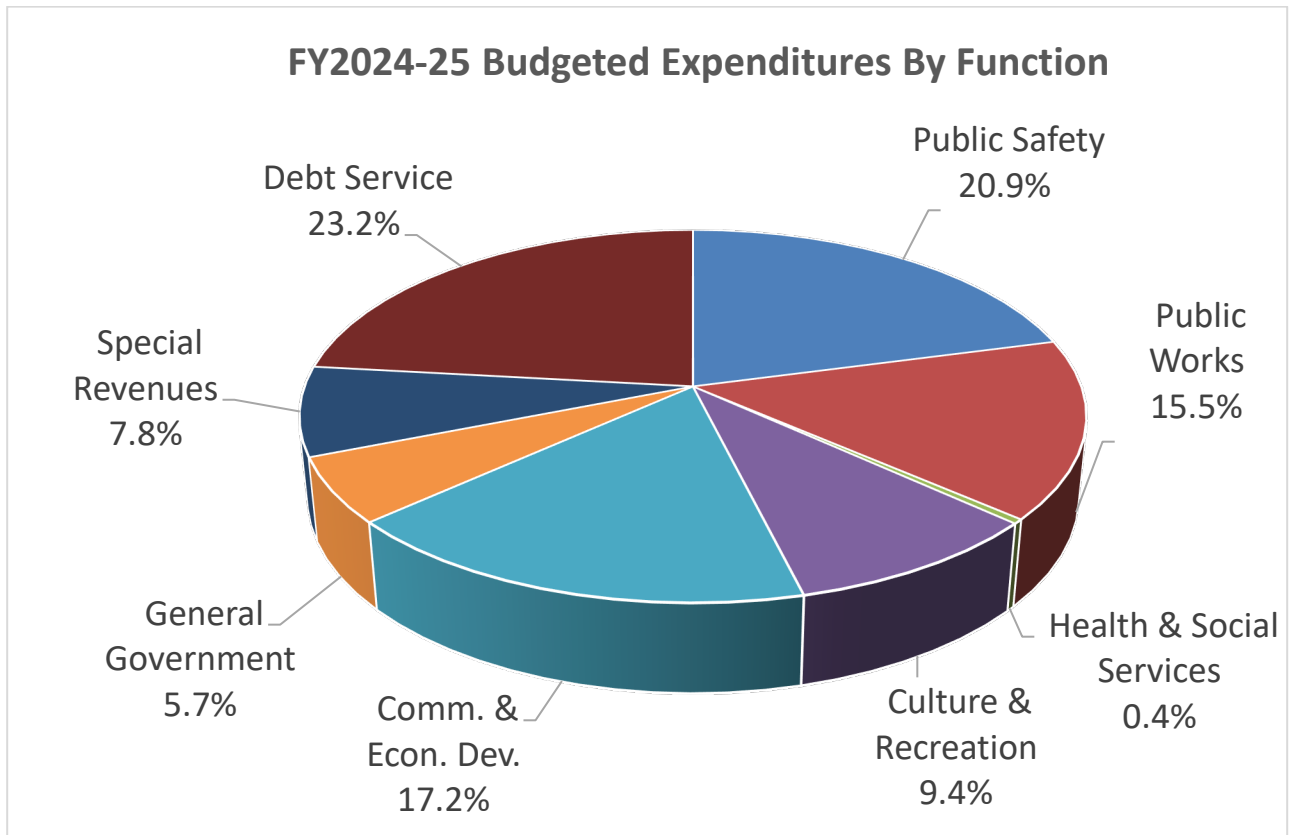
Capital Projects:

Revenues in this category fluctuate greatly based on bond issuance amounts and related federal and state funding for construction projects.

EXPENDITURES

The recommended FY2024-25 budget for operations, debt service and special revenue fund anticipates total expenditures of \$112,926,622, an increase of \$18,056,875 (19.03%) from the adopted FY2023-24 budget of \$94,869,747.

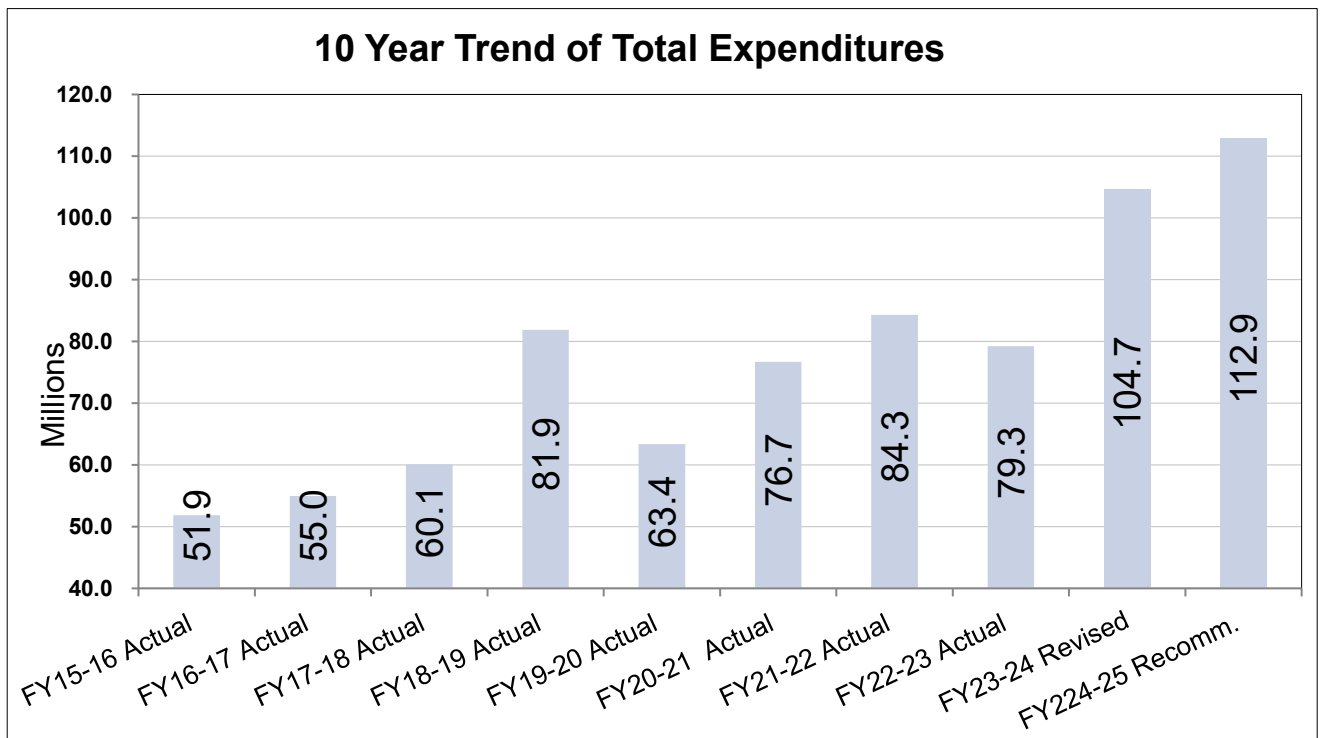
The following pie chart shows the recommended expenditures by Function for FY2024-25. The percentage amounts equate to the number of cents per \$1 dollar expended to provide the services for that Function.



The following table summarizes the City's expenditures by Function:

	FY23-24 Adopted	%	FY23-24 Revised	%	FY24-25 Recomm.	%
Public Safety	22,462,067	23.7%	22,211,911	21.2%	23,584,202	20.9%
Public Works	17,007,812	17.9%	16,441,438	15.7%	17,496,740	15.5%
Health & Social Services	396,750	0.4%	396,750	0.4%	437,667	0.4%
Culture & Rec.	9,993,313	10.5%	9,946,158	9.5%	10,570,050	9.4%
Community & Econ Dev.	11,337,147	12.0%	16,606,652	15.9%	19,443,806	17.2%
General Gov't	5,191,805	5.5%	5,084,935	4.9%	6,392,184	5.7%
Subtotal Operating Expense	66,388,894	70.0%	70,687,844	67.5%	77,924,649	69.0%
Special revenue funds	8,661,813	9.1%	8,706,813	8.3%	8,760,665	7.8%
Debt Service fund	19,819,040	20.9%	25,337,943	24.2%	26,241,308	23.2%
TOTAL	94,869,747	100%	104,732,600	100%	112,926,622	100%
\$ Difference to Adopted			9,862,853		18,056,875	
% Difference to Adopted			10.40%		19.03%	

The following bar graph shows the expenditure trend for the last 10 years. As noted below, the total expenditures including debt service, but excluding capital projects expenditures, have increased from \$51,878,429 in FY2015-16 to \$112,926,622 FY2024-25. During this time, total expenditure levels have increased by an average of 7.79% annually, including debt service.



BUDGETARY COST CATERGORIES

The City's annual budget is divided into three main categories which encompass the core operation areas of the departments: Personal Services, Contractual and Supply Services, and Capital Outlay. These 3 items together comprise the Operating Budget. Additionally, the "Budget Summary" includes three other categories consisting of Special Revenue, Debt Retirement and Contingency—although not tied directly into the operations of the department the categories must be accounted for under State budget requirements.

Personal Services:

Personal Services at \$34,271,593 is 44% of the operating budget. This allocation provides funding for employee salaries, overtime, FICA, retirement, group insurance, unemployment and allowances as may be applicable for personnel in the department.

Contractual and Supply Services:

Contractual and Supply Services at \$15,626,113 is 20.08% of the operating budget. This allocation provides for external services providers, funding to support external organizations and initiatives, and consumable supplies. Some of the top expenditures in this category include professional services, contributions to other agencies, data processing, utility services, maintenance supplies, and vehicle operation supplies.

Capital Outlay:

Capital Outlay at \$27,926,943 is 35.88% of the operating budget. This allocation provides funding to acquire assets or to improve existing assets with an expected useful life of multiple years, or payments over a period of time for the future replacement of equipment and vehicles. Some of the top expenditures in this category include the Equipment Replacement Fund, property improvements, Building Maintenance Fund contributions, economic development rebates, and transfers out to debt service and to capital projects funds.

BUDGETARY FUNCTIONS

The City's annual budget is based on the following eight major budget functions as shown in the Expenditure Summary Per Function - By Department page of this document.

Public Safety Function – This Function, at \$23,584,202 is 30.3% of the departmental operating budget. The Departments in this Function consist of ***Police, Fire/EMS, Emergency Preparedness, and Animal Control***; and includes the separate ***411-Police and Fire Retirement Fund***. Overall, the recommended budget for this Function is an increase of \$1,122,135 (5.0%). Please see each department's budget narrative, which details its "Significant Budget Impacts".

Public Works Function – This Function at \$17,496,740 is 22.5% of the recommended operating budget. The Departments in this Function consist of ***Roadway Maintenance, Street Lighting, Traffic Safety, Engineering Services, Solid Waste Collection, Sanitary Sewer and Wastewater, Storm Water Utility Fund (enterprise fund), and Engineering and Public Works Administration***. Overall, the recommended budget for this Function is an increase of \$488,928 (2.9%). Please see each department's budget narrative, which details "Significant Budget Impacts".

Health and Social Services Function – This Function at \$437,667 is 0.6% of the recommended operating budget. The Department in this Function is ***Community Services***. Overall, the recommended budget for this Function is an increase of \$40,917 (10.3%). Please see the department's budget narrative, which details its "Significant Budget Impacts".

Culture and Recreation Function – This Function at \$10,570,050 is 13.6% of the recommended operating budget. The Departments in this Function consist of ***Library, Parks, Grounds Maintenance, Recreation, Cemetery Maintenance, Senior Recreation Center, and Cultural and Convention***. Overall, the recommended budget for this Function is a increase of \$576,737 (5.8%). Please see each department's budget narrative, which details its "Significant Budget Impacts".

Community and Economic Development Function – This Function at \$19,443,806 is 25.0% of the recommended operating budget. The Departments in this Function consist of ***Economic Development, Community Development, and the Tax Increment Financing (TIF) Fund***. Overall, the recommended budget for this Function is an increase of \$8,106,659 (71.5%). Please see each department's budget narrative, which details its "Significant Budget Impacts".

General Government Function – This Function at \$6,392,184 is 8.2% of the recommended operating budget. The Departments in this Function consist of ***Mayor & City Council, City Manager, Finance & Records, Technology, Human Resources, City Clerk, Legal Services, Marketing, and General Support***. Overall, the recommended budget for this Function is an increase of \$1,200,379 (23.1%). Please see each department's budget narrative, which details "Significant Budget Impacts".

Special Revenue Functions - The funds shown in this section represent other special revenue areas that fall outside the above functions.

Debt Service Fund – This fund represents all principal and interest payments due on the City’s General Obligation Bond (GOB) debt funded by the debt service levy. The Debt Service program anticipates the sale in spring 2024 of not to exceed \$13,385,000 in GOB for various capital improvement projects in the 2024 construction season. These improvements include all 2024 GOB projects identified in the 2024-2029+ Capital Improvements Program (CIP). The FY2024-25 debt service levy will increase 5-cents to \$1.49/per \$1,000 of property valuation. It should be noted that the TIF fund supports portions of the City’s outstanding debt, however all debt service must be paid from this fund, thus transfers in from TIF fund are reflected in this budget. The budget also anticipates retirement of \$13,995,000 million in outstanding bonds in June 2025. Total debt retirement costs paid out of this fund are \$26,241,308 for FY2024-25.

Local Option Sales & Services Tax Funds – This special revenue fund represents the consolidation of 4 LOSST funds, two for Polk and two for Dallas. Each county’s collection funds are split based on the 50% ballot language restrictions.

Employee Benefits Levy Fund - This special revenue fund represents the tax receipts received through the employee benefits levy of \$0.07592. These funds are used to buy down employee insurance costs for all City departments and allocated to the Risk Management Fund to pay insurance costs.

Contingency – Four operating Functions are allocated \$25,000 annually for one-time, extraordinary expenditures not budgeted elsewhere; the City Council must approve the use of Contingency funds.

Capital Projects Fund – This reflects all the projects identified in the 2024-2029+ Capital Improvements Program (CIP) as well as projects that are in progress and roll over from the 2023 construction season.

Water Utility – The budget for the Water Utility is included for informational purposes only. Its revenues and expenditures are not subject to appropriation by the City Council.

Finally, the preparation of the recommended operating budget and this document would not have been possible without the support of the City’s entire management team. I would like to thank all of the Department Directors for their input and assistance during the budget preparation process. Additionally, I would like to thank Nicci Lamb, Finance Director, Addison Riebkes, Assistant Finance Director, and Vivian Luna, Accountant I, for their diligent efforts in preparing and reviewing this document.



A. J. Johnson
City Manager

	FY 2022-23 ACTUAL	FY 2023-24 ADOPTED	FY 2023-24 REVISED	FY 2024-25 ADOPTED	INCREASE (DECREASE)	FY 2025-26 ESTIMATE
--	----------------------	-----------------------	-----------------------	-----------------------	------------------------	------------------------

REVENUE SUMMARY

TAXES

GENERAL PROPERTY TAXES

110 General tax levy	\$ 26,497,979	\$ 28,449,904	\$ 28,231,538	\$ 29,505,328	\$ 1,055,424	\$ 30,685,541
111 Ag land taxes	10,904	11,464	11,464	10,079	(1,385)	10,079
124 Business property tax credit	220,260	-	218,366	-	-	-
112 Homestead	529,867	535,000	540,900	545,000	10,000	550,000
Subtotal: General Fund	27,259,010	28,996,368	29,002,268	30,060,407	1,064,039	31,245,620
113 Taxes - TIF	9,918,452	8,617,222	8,506,261	10,779,803	2,162,581	11,000,000
Subtotal: TIF Fund	9,918,452	8,617,222	8,506,261	10,779,803	2,162,581	11,000,000
112 Homestead	94,261	95,000	96,186	98,000	3,000	100,000
110 Debt service levy	5,169,817	5,466,282	5,427,462	6,131,830	665,548	6,377,103
124 Business property tax credit	50,088	-	38,820	-	-	-
Subtotal: Debt Service Fund	5,314,166	5,561,282	5,562,468	6,229,830	668,548	6,477,103
112 Homestead	24,204	25,000	24,708	25,500	500	26,000
124 Business property tax credit	10,061	-	9,974	-	-	-
341 Taxes - Police & Fire Retirement levy	1,210,402	1,299,002	1,289,028	2,458,289	1,159,287	2,530,621
Subtotal: Police & Fire Ret. Fund	1,244,667	1,324,002	1,323,710	2,483,789	1,159,787	2,556,621
112 Homestead	6,542	6,600	6,678	6,800	200	7,000
124 Business property tax credit	2,719	-	2,696	-	-	-
341 Taxes - Employee Benefit Levy	327,136	351,238	348,542	283,307	(67,931)	294,639
Subtotal: Employee Benefits Fund	336,397	357,838	357,916	290,107	(67,731)	301,639
Total: General Property Taxes	\$ 44,072,692	\$ 44,856,712	\$ 44,752,623	\$ 49,843,936	\$ 4,987,224	\$ 51,580,983

OTHER CITY TAXES

337 Utility excise tax	\$ 1,117,570	\$ 1,133,004	\$ 1,114,420	\$ 1,057,566	\$ (75,438)	\$ 1,078,717
222 Cable TV franchise	220,825	215,000	202,372	200,000	(15,000)	200,000
Subtotal: General Fund	1,338,395	1,348,004	1,316,792	1,257,566	(90,438)	1,278,717
338 Hotel/Motel tax - Hotel Motel Fund	2,278,813	2,100,000	2,100,000	2,300,000	200,000	2,350,000
337 Utility excise tax - Debt Service Fund	198,679	201,423	198,120	200,376	(1,047)	208,391
337 Utility excise tax - Police & Fire Ret. Fund	51,049	51,754	50,906	87,431	35,677	90,928
337 Utility excise tax - Employee Benefits Fund	13,797	13,988	13,758	10,193	(3,795)	10,601
Subtotal: Special Revenue Funds	2,542,338	2,367,165	2,362,784	2,598,000	230,835	2,659,920
LOSST - Dallas County	\$ 2,648,434	\$ 2,300,000	\$ 2,195,132	\$ 2,300,000	\$ -	\$ 2,500,000
LOSST - Polk County	7,718,344	7,000,000	6,553,024	7,100,000	100,000	7,300,000
Subtotal: LOSST Funds	10,366,778	9,300,000	8,748,156	9,400,000	100,000	9,800,000
Total: Other City Taxes	\$ 14,247,511	\$ 13,015,169	\$ 12,427,732	\$ 13,255,566	\$ 240,397	\$ 13,738,637
TOTAL TAXES	\$ 58,320,203	\$ 57,871,881	\$ 57,180,355	\$ 63,099,502	\$ 5,227,621	\$ 65,319,620

LICENSES AND PERMITS

224 Liquor permits	\$ 41,210	\$ 44,000	\$ 44,000	\$ 44,000	\$ -	\$ 44,000
225 Cigarette permits	3,500	2,500	3,500	2,500	-	2,500
226 Utility permits	29,130	50,000	40,000	50,000	-	50,000
231 Peddler's licenses	4,850	15,000	7,500	7,500	(7,500)	7,500
232 Miscellaneous licenses	340	500	500	500	-	500
234 Pet licenses	41,113	50,000	45,000	50,000	-	50,000
249 COSESCO inspection fees	48,620	50,000	45,000	50,000	-	50,000
250 Electrician licenses/permits	70,380	50,000	75,000	50,000	-	50,000
253 Plumbing licenses/permits	42,574	50,000	65,000	50,000	-	50,000
254 Mechanical licenses/permits	46,182	50,000	65,000	50,000	-	50,000
255 Building permits only	748,260	800,000	1,000,000	900,000	100,000	800,000
256 Sidewalk permits	2,280	4,000	4,000	4,000	-	4,000
257 Driveway approach	2,420	4,000	4,000	4,000	-	4,000
259 Sign permits	20,380	20,000	20,000	20,000	-	20,000
260 Construction inspections	187,198	115,000	115,000	100,000	(15,000)	100,000
261 Plat and site plan reviews	7,350	12,500	12,500	12,500	-	12,500
262 Housing inspections	51,110	50,000	75,000	50,000	-	50,000
263 Board of Adjustment fees	1,825	2,000	2,500	2,000	-	2,000
264 Change of zoning	30,844	25,000	30,000	25,000	-	25,000
TOTAL LICENSES AND PERMITS - General Fund	\$ 1,379,566	\$ 1,394,500	\$ 1,653,500	\$ 1,472,000	\$ 77,500	\$ 1,372,000

USE OF MONEY & PROPERTY

524 Interest	\$ 532,408	\$ 350,000	\$ 550,000	\$ 550,000	\$ 200,000	\$ 500,000
402 Open air shelter rentals	13,213	8,500	10,000	10,000	1,500	10,000
403 WJ fields/complex rental	103,757	65,000	65,000	65,000	-	65,000
410 Giovannetti shelter rental	56,003	43,000	45,000	50,000	7,000	50,000
412 Lions rental	27,205	20,000	24,000	24,000	4,000	24,000
426 Senior Center rental	32,895	20,000	30,000	30,000	10,000	30,000
432 Library room rentals	1,400	1,000	1,000	1,000	-	1,000
Subtotal: General Fund	766,881	507,500	725,000	730,000	222,500	680,000
524 Interest - Debt Service Fund	98,105	40,000	40,000	40,000	-	40,000
524 Interest - TIF Fund	432,980	100,000	650,000	500,000	400,000	250,000
524 Interest - Employee Benefits Fund	1,485	-	3,000	-	-	-
524 Interest - Police and Fire Retirement Fund	7,892	-	9,000	-	-	-

	FY 2022-23 ACTUAL	FY 2023-24 ADOPTED	FY 2023-24 REVISED	FY 2024-25 ADOPTED	INCREASE (DECREASE)	FY 2025-26 ESTIMATE
524 Interest - LOSST Fund	170,069	50,000	320,000	200,000	135,000	50,000
524 Interest - All other special revenues	37,447	10,000	50,000	50,000	40,000	25,000
524 Interest - Storm Water Utility Fund	141,870	40,000	200,000	200,000	160,000	150,000
Subtotal: All funds other than General	889,848	240,000	1,272,000	990,000	735,000	515,000
TOTAL USE OF MONEY & PROPERTY	\$ 1,656,729	\$ 747,500	\$ 1,997,000	\$ 1,720,000	\$ 957,500	\$ 1,195,000
INTERGOVERNMENTAL						
130 State backfill - General levy	\$ 628,498	\$ 473,906	\$ 473,820	\$ 380,000	\$ (93,906)	\$ 304,000
220 Bank franchise	4,573	4,500	5,191	5,200	700	5,300
329 Misc. grants	57,853	-	6,000	-	-	-
335 Federal grants	117,592	60,000	60,000	25,000	(35,000)	25,000
350 Clive Fire contribution	1,269,330	968,000	964,575	1,026,000	58,000	1,100,000
355 GEMT Reimbursement	647,886	575,000	560,000	575,000	-	575,000
520 Liaison Officer	107,224	107,000	107,000	110,000	3,000	112,000
522 Crossing guards	81,286	75,000	74,000	78,000	3,000	80,000
422 Library contracts	12,200	9,000	9,000	9,000	-	9,000
Subtotal: General Fund	2,926,442	2,272,406	2,259,586	2,208,200	(64,206)	2,210,300
330 Road Use tax - Road Use Fund	6,272,321	6,300,000	6,300,000	6,400,000	100,000	6,450,000
130 State backfill - Debt Service Fund	122,175	90,523	90,626	60,000	(30,523)	45,000
130 State backfill - Employee Benefits Fund	7,756	5,000	5,848	2,500	(2,500)	1,875
130 State backfill - Police & Fire Retirement Fund	28,698	22,000	21,636	15,000	(7,000)	11,250
425 Library grant - Enrich IA - Library Special Rev	67,690	80,000	80,000	80,000	-	80,000
746 Intergovernmental - all other funds	31,965	36,000	20,000	36,000	-	30,000
Subtotal: All funds other than General	6,530,605	6,533,523	6,518,110	6,593,500	59,977	6,618,125
TOTAL INTERGOVERNMENTAL	\$ 9,457,047	\$ 8,805,929	\$ 8,777,696	\$ 8,801,700	\$ (4,229)	\$ 8,828,425
CHARGES FOR SERVICES						
236 Dog park passes	\$ 50	\$ -	\$ 7,500	\$ 8,500	\$ 8,500	\$ 10,000
406 Health facility fees	605	180	15	-	(180)	-
408 Ambulance fees	999,839	925,000	1,000,000	1,000,000	75,000	1,000,000
409 Cemetery maintenance	(400)	-	400	-	-	-
340 Code enforcement fees	-	-	1,500	1,500	1,500	1,500
416 Turf maintenance	9,407	8,500	8,500	8,500	-	8,500
418 Recreation program fees	154,939	100,000	130,000	130,000	30,000	130,000
419 Miscellaneous parks fees (WJ concession)	6,760	6,000	6,000	6,000	-	6,000
424 Misc. library receipts/photocopies	16,027	10,000	10,000	10,000	-	10,000
429 Senior Center off-site program fees	23,413	7,500	25,000	25,000	17,500	25,000
430 Senior Center on-site program fees	62,427	40,000	60,000	50,000	10,000	50,000
431 Library material sales	10,401	6,500	7,500	7,500	1,000	7,500
511 Yard waste fees	418,728	504,000	423,000	467,100	(36,900)	475,000
513 Bulk item pickup	25,738	40,000	32,000	32,000	(8,000)	32,000
514 Urb. Sanitary Sewer District	651,092	935,699	718,022	1,093,309	157,610	930,000
515 Solid waste containers	24,014	20,000	20,000	20,000	-	20,000
516 Urb. W.H. Sanitary District	237,078	306,465	290,650	267,270	(39,195)	250,000
517 Solid waste fee	2,627,223	2,669,000	2,671,800	2,714,800	45,800	2,750,000
Subtotal: General Fund	5,267,341	5,578,844	5,411,887	5,841,479	262,635	5,705,500
519 Storm Water user fees	2,433,948	2,896,980	2,896,000	2,922,000	25,020	2,975,000
728 Special Revenue Funds charges for service	38,614	-	25,000	25,000	25,000	25,000
Subtotal: All funds other than General	2,472,562	2,896,980	2,921,000	2,947,000	50,020	3,000,000
TOTAL CHARGES FOR SERVICES	\$ 7,739,903	\$ 8,475,824	\$ 8,332,887	\$ 8,788,479	\$ 312,655	\$ 8,705,500
MISCELLANEOUS REVENUES						
265 Sale of maps and copies	15,782	15,000	15,000	15,000	-	15,000
420 Library fines	32,666	25,000	30,000	30,000	5,000	30,000
427 Library collection fees	1,672	750	750	750	-	750
510 Sale of assets	26,612	10,000	15,000	10,000	-	10,000
512 Court fines	75,141	75,000	85,000	85,000	10,000	85,000
518 Vehicle impound fees	3,600	3,000	3,000	3,000	-	3,000
526 Miscellaneous receipts	8,973	5,000	10,000	10,000	5,000	10,000
Subtotal: General Fund	164,446	133,750	158,750	153,750	20,000	153,750
715 Revolving loan fund repayments	\$ 4,500	\$ 4,500	\$ 4,500	\$ -	\$ (4,500)	\$ -
718 Donations - Dunlap/Parks/other	38,045	26,150	26,150	30,000	3,850	30,000
724 Donations - Fire	7,324	5,000	175,000	5,000	-	5,000
739 Donations - Police	79,623	25,000	425,000	25,000	-	25,000
423 Donations - Library	36,627	5,000	400,000	25,000	20,000	25,000
718 Donations - MAC camp	50,000	50,000	50,000	50,000	-	50,000
Subtotal: Special revenue funds	216,119	115,650	1,080,650	135,000	19,350	135,000
TOTAL MISCELLANEOUS	\$ 380,565	\$ 249,400	\$ 1,239,400	\$ 288,750	\$ 39,350	\$ 288,750

	FY 2022-23 ACTUAL	FY 2023-24 ADOPTED	FY 2023-24 REVISED	FY 2024-25 ADOPTED	INCREASE (DECREASE)	FY 2025-26 ESTIMATE
OTHER FINANCING SOURCES						
109 Intergovernmental transfers- other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
109 Intergovernmental transfer - LOSST	350,000	400,831	400,831	390,917	(9,914)	365,000
109 Intergovernmental transfers-Hotel Motel	813,862	750,000	820,000	821,429	71,429	839,286
Subtotal: General Fund	1,163,862	1,150,831	1,220,831	1,212,346	61,515	1,204,286
109 Intergovernmental transfers -TIF	6,192,141	6,808,438	12,493,850	14,130,698	7,322,260	11,089,163
109 Intergovernmental transfers - LOSST Polk Co	-	2,140,000	2,140,000	3,260,000	1,120,000	1,480,000
109 Intergovernmental transfers - LOSST Dallas C	500,000	4,925,000	4,925,000	2,300,000	(2,625,000)	-
Subtotal: Debt Service Fund	6,692,141	13,873,438	19,558,850	19,690,698	5,817,260	12,569,163
109 Transfers In - Employee Benefits Fund	31,323	-	-	236,534	236,534	69,000
109 Transfers In - Police & Fire Retirement Fund	383,408	655,000	655,000	-	(655,000)	-
109 Transfers In - all other funds	35,000	40,000	40,000	140,000	100,000	140,000
Subtotal: All other funds	449,731	695,000	695,000	376,534	(318,466)	209,000
TOTAL OTHER FINANCING SOURCES	\$ 8,305,734	\$ 15,719,269	\$ 21,474,681	\$ 21,279,578	\$ 5,560,309	\$ 13,982,449
TOTAL OPERATIONAL REVENUES (non-capital)	\$ 87,239,747	\$ 93,264,303	\$ 100,655,519	\$ 105,450,009	\$ 12,170,706	\$ 99,691,744

Capital Projects Fund Activity:

524 Interest - Capital Projects Fund	780,736	100,000	1,750,000	1,200,000	900,000	700,000
117 Special Assessments - Capital Projects Fund	888,391	135,000	135,000	811,600	676,600	627,500
006 Intergovernmental revenue - Capital Projects I	1,282,500	900,000	193,000	3,901,700	3,001,700	-
302 ARPA Capital projects fund	3,317,839	-	-	-	-	-
005 Miscellaneous revenues - Capital Projects Fui	3,242,760	332,000	100,000	662,500	330,500	45,000
109 Transfers In - Capital Projects Fund	9,617,000	4,281,532	4,297,825	6,761,881	2,480,349	14,399,900
001 Bond proceeds	13,164,529	59,258,300	13,501,500	12,981,400	(46,276,900)	15,327,400
TOTAL NON-OPERATIONAL REVENUE (capital)	\$ 32,293,755	\$ 65,006,832	\$ 19,977,325	\$ 26,319,081	\$(38,887,751)	\$ 31,099,800
Grand total City revenue	\$ 119,533,502	\$ 158,271,135	\$ 120,632,844	\$ 131,769,090	\$(26,717,045)	\$ 130,791,544

REVENUE ACTIVITIES TOTAL BY FUND

General Fund	\$ 40,265,943	\$ 41,382,203	\$ 41,748,614	\$ 42,935,748	\$ 1,553,545	\$ 43,850,173
(1) Hotel Motel Fund	2,278,813	2,100,000	2,100,000	2,300,000	200,000	2,350,000
(1) Road Use Fund	6,272,321	6,300,000	6,300,000	6,400,000	100,000	6,450,000
(2) Employee Benefits Fund	390,758	376,826	380,522	539,334	162,508	383,115
(5) Police & Fire Retirement Fund	1,715,714	2,052,756	2,060,252	2,586,220	533,464	2,658,799
(3) TIF Fund	10,351,432	8,717,222	9,156,261	11,279,803	2,562,581	11,250,000
(8) LOSST Funds	10,536,847	9,350,000	9,068,156	9,600,000	250,000	9,850,000
(2) Debt Service Fund	12,425,266	19,766,666	25,450,064	26,220,904	6,454,238	19,339,657
(1) Capital Projects Fund	32,293,755	65,006,832	19,977,325	26,319,081	(38,687,751)	31,099,800
(6) All other budgeted Special Revenue Funds	466,377	281,650	1,295,650	466,000	184,350	435,000
(4) Storm Water Utility Fund	2,575,818	2,936,980	3,096,000	3,122,000	185,020	3,125,000
(7) Component Unit - Water Utility	24,709,442	34,647,156	26,622,185	36,229,192	1,582,036	42,313,785
Total State Certified Revenues	\$ 144,282,486	\$ 192,918,291	\$ 147,255,029	\$ 167,998,282	\$(24,920,009)	\$ 173,105,329

FUND BALANCE ACTIVITY FOR FISCAL YEAR

General	\$ 20,576,409	\$ (1,811,312)	\$ (421,705)	\$ (2,634,316)	\$ (823,004)	\$ (2,508,330)
Hotel Motel	329,932	107,800	37,800	21,885	(85,915)	117,856
Road Use	3,534,957	(1,086,715)	(988,944)	(187,167)	899,548	(238,441)
Employee Benefits Fund	24,949	(14,174)	(10,478)	9,334	23,508	(22,885)
Police & Fire Retirement Fund	-	-	-	-	-	-
LOSST Funds	5,427,093	1,084,137	802,293	1,325,385	241,248	(2,389,000)
TIF	17,858,797	158,784	(4,790,771)	(7,084,060)	(7,242,844)	(4,467,163)
Debt Service	501,770	(52,374)	112,121	12,945	65,319	3,897
Capital Projects & ARPA	41,642,815	23,288,832	(7,393,613)	(10,584,419)	(33,873,251)	-
Storm Water Utility Fund	5,986,541	122,710	327,903	(920,385)	(1,043,095)	(512,955)
All other budgeted Special Revenue Funds	-	(114,300)	854,700	(100,000)	(120,050)	(51,050)
Fund Balance totals-(use)addition per year	\$ 95,883,263	\$ 21,683,388	\$ (11,470,694)	\$ (20,140,798)	\$(41,958,536)	\$ (10,068,071)

* Actual Fund Balance at end of FY

** Projected fund balance (use)addition for FY

- (1) Separate detail of this fund's activity is located in the Budget Summaries section of this document.
- (2) Separate detail of this fund's activity is located in the Special Revenue Funds section of this budget document.
- (3) Separate detail of this fund's activity is located in the Community & Economic Development section of this budget document.
- (4) Separate detail of this fund's activity is located in the Public Works section of this budget document.
- (5) Separate detail of this fund's activity is located in the Public Safety section of this budget document.
- (6) The activity from these funds are typically not budgeted, as they typically represent non-routine or unpredictable revenue sources. The one item budgeted is the transfer from Capital Projects Fund to Internal Service Funds. The actual activity figures come from the City's Annual Financial Report as filed with the State.
- (7) Separate detail of the Water Utility's operations can be found in the Water Department section of this budget document. The Water Utility is a component unit of the City for reporting purposes, thus included with City's certification.
- (8) LOSST Fund represents activity related to Dallas and Polk County 1% local option sales tax. Separate detail of this fund's activity is located in the Budget Summaries and Special Revenue Fund section of this document.

	FY 2022-23 ACTUAL	FY 2023-24 ADOPTED	FY 2023-24 REVISED	FY 2024-25 ADOPTED	INCREASE (DECREASE)	FY 2025-26 ESTIMATE
--	----------------------	-----------------------	-----------------------	-----------------------	------------------------	------------------------

BUDGET SUMMARY

PERSONAL SERVICES

01	Salaries	\$ 19,374,140	\$ 21,056,392	\$ 20,576,700	\$ 22,892,151	\$ 1,835,759	\$ 24,018,255
02	Overtime	997,548	858,690	1,068,500	1,028,000	169,310	1,033,000
03	Part-time	1,051,405	1,075,637	982,375	1,124,502	48,865	1,149,991
04	Witness fees	(11)	500	-	500	-	500
06	FICA	975,534	1,059,657	1,023,400	1,140,958	81,301	1,190,830
07	Retirement - IPERS	1,021,286	1,090,420	1,059,667	1,171,708	81,288	1,187,352
08	Pension - MFPRSI	2,250,132	2,416,142	2,350,124	2,596,939	180,797	2,809,145
09	Group insurance	4,981,000	4,217,265	4,217,265	3,656,667	(560,598)	3,532,667
11	Allowance	122,606	133,307	132,786	148,823	15,516	148,223
12	Unemployment	-	-	-	-	-	-
13	Deferred comp plan City match	191,769	470,268	301,224	511,345	41,077	535,658
Sub-Total		\$ 30,965,409	\$ 32,378,278	\$ 31,712,041	\$ 34,271,593	\$ 1,893,315	\$ 35,605,621

CONTRACTUAL AND SUPPLY SERVICES

21	Advertising	\$ 96,875	\$ 129,400	\$ 112,500	\$ 133,100	\$ 3,700	\$ 133,100
22	Recruitment	36,726	61,605	63,503	88,665	27,060	88,665
23	Professional services	1,255,471	1,559,076	1,442,821	2,030,072	470,996	1,802,962
24	Contributions to other agencies	4,702,835	4,993,451	5,003,414	5,332,852	339,401	5,185,969
27	Data processing	1,015,526	1,263,960	1,238,196	1,700,530	436,570	1,700,530
28	Dues and memberships	70,506	77,273	77,298	93,243	15,970	93,343
29	Insurance	722,000	822,000	822,035	911,450	89,450	852,170
32	Uniforms and laundry	116,709	150,908	149,338	177,801	26,893	177,571
35	Printing and copying	107,481	152,640	133,710	164,700	12,060	164,600
40	Building and grounds maint.	28,990	43,000	43,000	43,000	-	43,000
41	Vehicle and equipment maint.	40,882	44,650	25,850	37,850	(6,800)	37,850
44	Grant-funded purchases	-	-	-	-	-	-
46	Training and development	190,001	366,065	352,200	404,915	38,850	405,495
48	Utility service	1,056,092	1,142,963	1,128,435	1,148,995	6,032	1,160,695
49	Petty cash	21	700	450	400	(300)	400
51	Maintenance supplies	834,194	1,017,225	966,408	1,008,175	(9,050)	1,008,500
54	Minor equipment	40,665	41,800	38,050	39,350	(2,450)	39,350
55	DARE expenditures	-	8,000	8,000	8,000	-	8,000
56	Vehicle maintenance supplies	1,403,480	1,140,950	1,140,950	1,197,900	56,950	1,192,000
57	Vehicle operation supplies	426,932	584,140	548,890	487,810	(96,330)	489,930
58	Office supplies	31,315	45,700	42,000	46,400	700	45,900
59	Operating supplies	316,590	455,065	423,435	495,245	40,180	494,045
60	Safety and medical supplies	68,878	71,800	69,967	75,660	3,860	75,660
61	Refunds	-	-	-	-	-	-
Sub-total		\$ 12,562,169	\$ 14,172,371	\$ 13,830,450	\$ 15,626,113	\$ 1,453,742	\$ 15,199,735

CAPITAL OUTLAY

71	Equipment	\$ 409,837	\$ 855,235	\$ 851,535	\$ 611,205	\$ (244,030)	\$ 512,155
72	Furniture and fixtures	144,511	198,350	240,150	147,500	(50,850)	149,500
73	Equipment replacement fund	1,539,051	2,829,723	2,829,723	2,806,963	(22,760)	2,536,424
74	Office equipment	18,265	300	-	9,000	8,700	9,000
75	Operating equipment	36,207	119,815	115,315	79,603	(40,212)	79,603
76	Property improvements	517,070	790,000	587,471	885,000	95,000	625,000
77	Economic development - TIF	1,128,825	1,750,000	1,453,182	2,200,000	450,000	2,500,000
79	Books, films and recordings	204,218	215,455	215,455	228,414	12,959	228,414
80	Natural disaster cleanup	42,620	45,000	46,450	45,000	-	45,000
81	Building maintenance fund	1,201,131	1,199,429	1,199,429	1,147,414	(52,015)	1,147,204
97	Transfers out	10,098,003	11,734,938	17,506,643	19,766,844	8,031,906	16,833,349
Sub-total		\$ 15,339,738	\$ 19,738,245	\$ 25,045,353	\$ 27,926,943	\$ 8,188,698	\$ 24,665,649

OPERATING BUDGET SUB-TOTAL

99	Special Revenue fund items	\$ 309,756	\$ 395,950	\$ 440,950	\$ 486,050	\$ 90,100	\$ 486,050
91	Debt retirement	12,250,419	19,819,040	25,337,943	26,241,308	6,422,268	19,391,673
95	Contingency	-	100,000	100,000	100,000	-	100,000

BUDGET SUMMARY

		\$ 71,427,491	\$ 86,603,884	\$ 96,466,737	\$ 104,652,007	\$ 18,048,123	\$ 95,448,728
--	--	---------------	---------------	---------------	----------------	---------------	---------------

	FY 2022-23 ACTUAL	FY 2023-24 ADOPTED	FY 2023-24 REVISED	FY 2024-25 ADOPTED	INCREASE (DECREASE)	FY 2025-26 ESTIMATE
--	----------------------	-----------------------	-----------------------	-----------------------	------------------------	------------------------

HOTEL/MOTEL SUMMARY

Beginning Balance	\$ 218,431	\$ 328,395	\$ 329,933	\$ 367,733	\$ 39,339	\$ 389,619
Revenue	2,278,813	2,100,000	2,100,000	2,300,000	200,000	2,350,000
Total	\$ 2,497,244	\$ 2,428,395	\$ 2,429,933	\$ 2,667,733	\$ 239,339	\$ 2,739,619

CULTURAL AND CONVENTION

Bravo!	\$ 619,089	\$ 568,000	\$ 568,000	\$ 625,143	\$ 57,143	\$ 639,429
Convention Bureau	651,089	600,000	600,000	657,143	57,143	671,429
Iowa Events Center	32,000	32,000	32,000	32,000	-	32,000
JUSC - Johnston Urbandale Soccer Clu	-	-	-	15,000	15,000	-
Des Moines Childrens Museum	-	-	-	5,000	5,000	-
J-Hawk Soccer Club	-	-	-	5,000	5,000	-
Urbandale Community Schools	1,529	3,000	3,000	-	(3,000)	-
Urbandale Girls Recreation Association	10,973	12,000	12,000	-	(12,000)	-
Urbandale Historical Society	8,000	-	-	-	-	-
Urbandale Little League	24,240	20,000	20,000	50,000	30,000	-
Urbandale 4th of July Committee	5,000	5,000	5,000	15,000	10,000	-
Waukee CSD Foundation	1,529	2,200	2,200	2,400	200	-
Waukee Christian Services	-	move to Comm Svcs	move to Comm Svcs	-	-	-
Urbandale Community Action Network	move to Council	move to Comm Svcs	move to Comm Svcs	move to Comm Svcs	-	-
Urbandale Food Pantry	move to Council	move to Comm Svcs	move to Comm Svcs	move to Comm Svcs	-	-
Choose Des Moines Communities	move to EconDev	move to EconDev	move to EconDev	move to EconDev	-	-
Hunger Free Dallas County/FoodGRID	-	-	-	move to Comm Svcs	-	-
American Legion Post 663	move to Council	move to Council	move to Council	move to Council	-	-
VFW Post 9668	-	-	-	move to Council	-	-

Sub-Total	\$ 1,353,449	\$ 1,242,200	\$ 1,242,200	\$ 1,406,686	\$ 164,486	\$ 1,342,858
General: USA loan default repayment	-	-	70,000	-	-	-
Urbandale special event sponsorships	-	-	-	50,000	50,000	50,000
Total Earmarked	1,353,449	1,242,200	1,312,200	1,456,686	214,486	1,392,858
General Fund Totals	813,862	750,000	750,000	821,429	71,429	839,286
Hotel/Motel Tax Totals	\$ 2,167,311	\$ 1,992,200	\$ 2,062,200	\$ 2,278,115	\$ 285,915	\$ 2,232,144

	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25	INCREASE	FY 2025-26
	ACTUAL	ADOPTED	REVISED	ADOPTED	(DECREASE)	ESTIMATE

ROAD USE SUMMARY

Beginning Balance	\$ 3,265,920	\$ 3,607,682	\$ 3,534,957	\$ 2,546,013	\$ (1,061,669)	\$ 2,358,846
Road Use tax revenue	6,272,321	6,300,000	6,300,000	6,400,000	100,000	6,450,000

Total	\$ 9,538,241	\$ 9,907,682	\$ 9,834,957	\$ 8,946,013	\$ (961,669)	\$ 8,808,846
--------------	---------------------	---------------------	---------------------	---------------------	---------------------	---------------------

Traffic Safety	\$ 459,817	\$ 517,628	\$ 458,651	\$ 580,828	\$ 63,200	\$ 598,689
Street Lighting	493,362	515,000	515,000	530,000	15,000	541,000
Roadway Maintenance	3,596,605	4,435,587	4,396,793	4,072,539	(363,048)	3,963,852
Transfers out to Capital projects	1,453,500	1,918,500	1,918,500	1,403,800	(514,700)	1,584,900

Total	\$ 6,003,284	\$ 7,386,715	\$ 7,288,944	\$ 6,587,167	\$ (799,548)	\$ 6,688,441
--------------	---------------------	---------------------	---------------------	---------------------	---------------------	---------------------

	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25	INCREASE	FY 2025-26
	ACTUAL	ADOPTED	REVISED	ADOPTED	(DECREASE)	ESTIMATE

EMPLOYEE BENEFITS FUND SUMMARY

Beginning Balance	\$ 25,191	\$ 25,828	\$ 24,949	\$ 14,471	\$ (11,357)	\$ 23,805
-------------------	-----------	-----------	-----------	-----------	-------------	-----------

Revenue sources:

112 Homestead	6,542	6,600	6,678	6,800	200	7,000
124 Business property tax credit	2,719	-	2,696	-	-	-
341 Taxes - EE Benefit levy	327,136	351,238	348,542	283,307	(67,931)	294,639
337 Utility excise tax - EE Benefit levy	13,797	13,988	13,758	10,193	(3,795)	10,601
524 Interest - EE Benefit fund	1,485	-	3,000	-	-	-
130 State backfill - Employee Benefit levy	7,756	5,000	5,848	2,500	(2,500)	1,875
109 Transfers In - LOSST	31,323	-	-	236,534	236,534	69,000
Total Revenues	\$ 390,758	\$ 376,826	\$ 380,522	\$ 539,334	\$ 162,508	\$ 383,115

Functional Expenses:

5109 Public Safety EE insurance contribution	\$ 185,837	\$ 187,506	\$ 187,506	\$ 249,638	\$ 62,132	\$ 191,232
5109 Public Works EE insurance contribution	81,768	81,398	81,398	105,616	24,218	80,906
5109 Culture & Rec EE insurance contribution	74,335	71,223	71,223	97,935	26,712	75,022
5109 Comm & Econ Dev. EE insurance contribution	20,814	21,803	21,803	30,725	8,922	23,536
5109 General Government EE insurance contribution	28,246	29,070	29,070	46,086	17,016	35,304
Total Expenses	\$ 391,000	\$ 391,000	\$ 391,000	\$ 530,000	\$ 139,000	\$ 406,000

Informational:

Total actual insurance contributions:

General, Road Use & Storm Water Funds	\$ 5,366,916	\$ 4,232,257	\$ 4,981,000	\$ 3,656,667	\$ (575,590)	\$ 3,656,667
Internal Service Funds	133,084	117,739	144,000	93,333	(24,406)	93,333
Portion being covered by levy above	(391,000)	(391,000)	(391,000)	(530,000)	(139,000)	(406,000)
Remaining portion covered by General Fund	\$ 5,109,000	\$ 3,958,996	\$ 4,734,000	\$ 3,220,000	\$ (738,996)	\$ 3,344,000

Additional levy needed to reach 100% funding	1.45	1.06	1.27	0.81		0.81
--	------	------	------	------	--	------

	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25	INCREASE	FY 2025-26
	ACTUAL	ADOPTED	REVISED	ADOPTED	(DECREASE)	ESTIMATE

POLICE & FIRE RETIREMENT FUND SUMMARY

Beginning Balance	\$	50,737	\$	-	\$	-	\$	-	\$	-
-------------------	----	--------	----	---	----	---	----	---	----	---

Revenue sources:

112 Homestead		24,204		25,000		24,708		25,500		500		26,000
124 Business property tax credit		10,061		-		9,974		-		-		-
341 Taxes - Police & Fire Retirement levy		1,210,402		1,299,002		1,289,028		2,458,289		1,159,287		2,530,621
337 Utility excise tax - Police & Fire Ret. Fund		51,049		51,754		50,906		87,431		35,677		90,928
524 Interest - Police and Fire Retirement Fund		7,892		-		9,000		-		-		-
130 State backfill - Employee Benefits Fund		28,698		22,000		21,636		15,000		(7,000)		11,250
109 Transfers In - LOSST		383,408		655,000		655,000		-		(655,000)		-

Total Revenues	\$	1,715,714	\$	2,052,756	\$	2,060,252	\$	2,586,220	\$	533,464	\$	2,658,799
-----------------------	-----------	------------------	-----------	------------------	-----------	------------------	-----------	------------------	-----------	----------------	-----------	------------------

5108 Police pension costs	\$	732,284	\$	902,632	\$	910,128	\$	1,333,240	\$	430,608	\$	1,298,220
---------------------------	----	---------	----	---------	----	---------	----	-----------	----	---------	----	-----------

5108 Fire pension costs		1,034,167		1,150,124		1,150,124		1,252,980		102,856		1,360,579
-------------------------	--	-----------	--	-----------	--	-----------	--	-----------	--	---------	--	-----------

Total Expenses	\$	1,766,451	\$	2,052,756	\$	2,060,252	\$	2,586,220	\$	533,464	\$	2,658,799
-----------------------	-----------	------------------	-----------	------------------	-----------	------------------	-----------	------------------	-----------	----------------	-----------	------------------

Informational:

Total actual pension costs:

Police pension total	\$	1,215,966	\$	1,266,018	\$	1,180,734	\$	1,343,959	\$	1,448,566
----------------------	----	-----------	----	-----------	----	-----------	----	-----------	----	-----------

Fire pension total		1,034,167		1,150,124		957,166		1,252,980		1,360,579
--------------------	--	-----------	--	-----------	--	---------	--	-----------	--	-----------

Portion being covered by levy above		(1,766,451)		(2,052,756)		(2,060,252)		(2,586,220)		(2,658,799)
-------------------------------------	--	-------------	--	-------------	--	-------------	--	-------------	--	-------------

Remaining portion covered by General Fund		483,682		363,386		77,648		10,719		150,346
--	--	----------------	--	----------------	--	---------------	--	---------------	--	----------------

Additional levy needed to reach 100% funding		0.14		0.10		0.02		0.00		0.04
--	--	------	--	------	--	------	--	------	--	------

Levy increase reflected in revenue above	\$	-	\$	-	\$	-	\$	0.28	\$	0.04
--	----	---	----	---	----	---	----	------	----	------

Total retirement levy in effect per year	\$	0.37	\$	0.37	\$	0.37	\$	0.65	\$	0.69
--	----	------	----	------	----	------	----	------	----	------

	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25	INCREASE	FY 2025-26
	ACTUAL	ADOPTED	REVISED	ADOPTED	(DECREASE)	ESTIMATE

TAX INCREMENT FINANCING FUND SUMMARY

Beginning Balance	\$	14,828,331	\$	17,524,051	\$	17,858,797	\$	13,068,026	\$	(4,456,025)	\$	8,017,131
Revenue sources:												
113 Taxes - TIF increment		9,918,452		8,617,222		8,506,261		10,779,803		2,162,581		11,000,000
524 Interest		432,980		100,000		650,000		500,000		400,000		250,000
Total Revenues	\$	10,351,432	\$	8,717,222	\$	9,156,261	\$	11,279,803	\$	2,562,581	\$	11,250,000
5109 Transfer out - to Debt Service (bond payments)	\$	6,192,141	\$	6,808,438	\$	12,493,850	\$	14,130,698		7,322,260	\$	11,089,163
5109 Transfer out - to General Fund (legal cost reimb)		-		-		-		-		-		-
5224 TIF rebates paid		1,128,825		1,750,000		1,453,182		2,200,000		450,000		2,500,000
Total Expenses	\$	7,320,966	\$	8,558,438	\$	13,947,032	\$	16,330,698	\$	7,772,260	\$	13,589,163

	FY 2022-23 ACTUAL	FY 2023-24 ADOPTED	FY 2023-24 REVISED	FY 2024-25 ADOPTED	INCREASE (DECREASE)	FY 2025-26 ESTIMATE
DEBT SERVICE FUND SUMMARY						
Beginning Balance	\$ 326,923	\$ 461,310	\$ 501,770	\$ 613,891	\$ 152,581	\$ 593,487
Revenue sources:						
112 Homestead	94,261	95,000	96,186	98,000	3,000	100,000
124 Business property tax credit	50,088	-	38,820	-	-	-
110 Debt service levy	5,169,817	5,466,282	5,427,462	6,131,830	665,548	6,377,103
337 Utility excise tax	198,679	201,423	198,120	200,376	(1,047)	208,391
524 Interest	98,105	40,000	40,000	40,000	-	40,000
117 Special Assessments - Debt Service Fund	-	-	-	-	-	-
130 State backfill - Employee Benefits Fund	122,175	90,523	90,626	60,000	(30,523)	45,000
109 Intergovernmental transfers -TIF	6,192,141	6,808,438	12,493,850	14,130,698	7,322,260	11,089,163
109 Intergovernmental transfers - LOSST Polk Co	-	2,140,000	2,140,000	3,260,000	1,120,000	1,480,000
109 Intergovernmental transfers - LOSST Dallas Co.	500,000	4,925,000	4,925,000	2,300,000	(2,625,000)	-
Total Revenues	\$ 12,425,266	\$ 19,766,666	\$ 25,450,064	\$ 26,220,904	\$ 6,454,238	\$ 19,339,657
Expenditures:						
Debt Service for NW Market TIF bonds	\$ 5,952,441	\$ 6,433,988	\$ 6,431,150	\$ 5,168,663	\$ (1,265,325)	\$ 5,506,113
Debt Service for DUNA TIF bonds	239,700	374,450	372,700	527,035	152,585	523,050
Debt Service for GO bonds - covered by debt levy	5,512,845	5,762,705	5,760,588	6,430,206	667,501	6,685,494
Debt Service for GO bonds - covered by LOSST funds	500,000	500,000	500,000	-	(500,000)	-
Debt Service for GO bonds - covered by fund balance	45,433	182,897	18,505	120,404	(62,493)	137,016
Bonds called for early retirement - covered by TIF funds	-	-	5,690,000	8,435,000	8,435,000	5,060,000
Bonds called for early retirement - covered by LOSST fund	-	6,565,000	6,565,000	5,560,000	(1,005,000)	1,480,000
Total Expenses	\$ 12,250,419	\$ 19,819,040	\$ 25,337,943	\$ 26,241,308	\$ 6,422,268	\$ 19,391,673

	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25	INCREASE	FY 2025-26
	ACTUAL	ADOPTED	REVISED	ADOPTED	(DECREASE)	ESTIMATE

CAPITAL PROJECTS SUMMARY

Beginning Balance 301	\$ 35,388,214	\$ 21,659,365	\$ 35,094,830	\$ 28,451,217	\$ 6,791,852	\$ 21,666,798
Beginning Balance 302 ARPA	\$ 3,335,695	\$ 5,968,907	\$ 6,547,984	\$ 5,797,984	\$ (170,923)	\$ 1,997,984
Revenues:						
Bond proceeds	\$ 13,164,529	\$ 59,258,300	\$ 13,501,500	\$ 12,981,400	\$ (46,276,900)	\$ 15,327,400
Intergovernmental	1,282,500	900,000	193,000	3,901,700	3,001,700	-
Federal ARPA grant	3,317,839	-	-	-	-	-
Interest - ARPA	164,700	-	250,000	200,000	200,000	100,000
Interest	616,036	100,000	1,500,000	1,000,000	900,000	600,000
Private donations	3,242,760	332,000	100,000	662,500	330,500	45,000
Special assessments	888,391	135,000	135,000	811,600	676,600	627,500
Transfers in from other funds	9,617,000	4,281,532	4,297,825	6,761,881	2,480,349	14,399,900
Total	\$ 71,017,664	\$ 92,635,104	\$ 61,620,139	\$ 60,568,282	\$ (32,066,822)	\$ 54,764,582
Expenditures:						
Project costs	\$ 29,104,600	\$ 37,718,000	\$ 26,370,938	\$ 32,903,500	\$ (4,814,500)	\$ 30,134,800
ARPA grant expenditures	270,250	4,000,000	1,000,000	4,000,000	-	1,000,000
Total	\$ 29,374,850	\$ 41,718,000	\$ 27,370,938	\$ 36,903,500	\$ (4,814,500)	\$ 31,134,800

	FY 2022-23 ACTUAL	FY 2023-24 ADOPTED	FY 2023-24 REVISED	FY 2024-25 ADOPTED	INCREASE (DECREASE)	FY 2025-26 ESTIMATE
STORM WATER UTILITY FUND						
Beginning Cash Balance	\$ 5,500,502	\$ 5,879,964	\$ 5,986,540	\$ 6,314,443	\$ 434,479	\$ 5,394,058
Revenues:						
Storm Water user fees	\$ 2,433,948	\$ 2,896,980	\$ 2,896,000	\$ 2,922,000	\$ 25,020	\$ 2,975,000
Interest	141,870	40,000	200,000	200,000	160,000	150,000
Total Revenues	\$ 2,575,818	\$ 2,936,980	\$ 3,096,000	\$ 3,122,000	\$ 185,020	\$ 3,125,000
Expenditures:						
Personnel costs	\$ 557,648	\$ 562,779	\$ 550,044	\$ 568,611	\$ 5,832	\$ 585,561
Operational costs	224,815	269,773	238,381	447,866	178,093	299,486
Capital outlay	132,317	196,724	194,672	205,908	9,184	190,908
Transfers out to Capital Projects Fund	1,175,000	1,785,000	1,785,000	2,820,000	1,035,000	2,562,000
Total Expenditures	\$ 2,089,780	\$ 2,814,276	\$ 2,768,097	\$ 4,042,385	\$ 1,228,109	\$ 3,637,955

	FY 2022-23 ACTUAL	FY 2023-24 ADOPTED	FY 2023-24 REVISED	FY 2024-25 ADOPTED	INCREASE (DECREASE)	FY 2025-26 ESTIMATE
BUILDING MAINTENANCE FUND						
Beginning Cash Balance	\$ 2,156,626	\$ 2,216,170	\$ 2,321,387	\$ 2,207,926	\$ (8,244)	\$ 2,335,520
Revenues:						
Bond proceeds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest	67,593	20,000	125,000	20,000	-	20,000
Appropriations from departments	1,201,131	1,199,429	1,199,429	1,142,364	(57,065)	1,142,364
Total	\$ 3,425,350	\$ 3,435,599	\$ 3,645,816	\$ 3,370,290	\$ (65,309)	\$ 3,497,884
Expenditures:						
Building repairs & maintenance	\$ 623,628	\$ 445,611	\$ 440,717	\$ 446,296	\$ 685	\$ 416,730
Improvements capitalized - net	127,098	646,000	646,000	230,000	(416,000)	300,000
Personnel costs	353,237	352,686	351,173	358,474	5,788	371,192
Total	\$ 1,103,963	\$ 1,444,297	\$ 1,437,890	\$ 1,034,770	\$ (409,527)	\$ 1,087,922

	FY 2022-23 ACTUAL	FY 2023-24 ADOPTED	FY 2023-24 REVISED	FY 2024-25 ADOPTED	INCREASE (DECREASE)	FY 2025-26 ESTIMATE
FLEET MAINTENANCE FUND						
Beginning Cash Balance	\$ 128,823	\$ 32,119	\$ 513,176	\$ 561,097	\$ 528,978	\$ 733,773
Revenues:						
Bond proceeds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest	9,453	2,000	50,000	50,000	48,000	50,000
Appropriations from departments	1,403,480	1,140,950	1,140,950	1,197,900	56,950	1,200,000
Total	\$ 1,541,756	\$ 1,175,069	\$ 1,704,126	\$ 1,808,997	\$ 633,928	\$ 1,983,773
Expenditures:						
Vehicle repairs & maintenance	\$ 471,046	\$ 501,970	\$ 597,839	\$ 517,241	\$ 15,271	\$ 510,241
Personnel costs	\$ 557,534	546,372	545,190	557,983	11,611	574,900
Total	\$ 1,028,580	\$ 1,048,342	\$ 1,143,029	\$ 1,075,224	\$ 26,882	\$ 1,085,141

		FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25	INCREASE	FY 2025-26	
FUND		ACTUAL	ADOPTED	REVISED	ADOPTED	(DECREASE)	ESTIMATE	
EXPENDITURE SUMMARY PER FUNCTION - BY DEPARTMENT								
PUBLIC SAFETY								
110	Police	GEN	\$ 10,418,456	\$ 11,243,778	\$ 11,108,441	\$ 11,510,628	\$ 266,850	\$ 12,144,351
150	Fire	GEN	7,932,488	8,856,151	8,745,636	9,120,134	263,983	9,442,816
180	Emergency Preparedness	GEN	88,056	43,624	31,824	37,846	(5,778)	37,846
190	Animal Control	GEN	96,560	53,252	53,252	54,736	1,484	54,736
117	Police & Fire Retirement Fun	411	1,766,450	2,052,756	2,060,252	2,586,220	533,464	2,658,799
112	Employee Benefit Levy Fund	EEBen	185,837	187,506	187,506	249,638	62,132	191,232
198	Contingency	GEN	-	25,000	25,000	25,000	-	25,000
Sub-Total			\$ 20,487,847	\$ 22,462,067	\$ 22,211,911	\$ 23,584,202	\$ 1,122,135	\$ 24,554,780
PUBLIC WORKS								
210	Roadway Maintenance	RU	\$ 5,050,105	\$ 6,354,087	\$ 6,315,293	\$ 5,476,339	\$ (877,748)	\$ 5,548,752
230	Street Lighting	RU	493,362	515,000	515,000	530,000	15,000	541,000
240	Traffic Safety	RU	459,817	517,628	458,651	580,828	63,200	598,689
260	Engineering Services	GEN	1,089,781	1,208,167	1,148,478	1,021,800	(186,367)	1,000,759
290	Solid Waste	GEN	2,883,614	2,991,666	2,960,352	3,092,548	100,882	3,110,833
291	Sanitary Sewer	GEN	751,408	1,040,698	812,377	1,150,587	109,889	899,654
292	Stormwater Utility Fund	STRM	2,089,780	2,814,270	2,768,097	4,042,385	1,228,115	3,637,955
295	E&PW Administration	GEN	1,190,118	1,459,898	1,356,792	1,471,637	11,739	1,560,692
112	Employee Benefit Levy Fund	EEBen	81,768	81,398	81,398	105,616	24,218	80,906
298	Contingency	GEN	-	25,000	25,000	25,000	-	25,000
Sub-Total			\$ 14,089,753	\$ 17,007,812	\$ 16,441,438	\$ 17,496,740	\$ 488,928	\$ 17,004,240
HEALTH & SOCIAL SERVICES								
370	Community Services	GEN	\$ 443,902	\$ 396,750	\$ 396,750	\$ 437,667	\$ 40,917	\$ 411,750
Sub-Total			\$ 443,902	\$ 396,750	\$ 396,750	\$ 437,667	\$ 40,917	\$ 411,750
CULTURE AND RECREATION								
410	Library	GEN	\$ 2,865,199	\$ 2,793,239	\$ 2,767,940	\$ 2,898,480	\$ 105,241	\$ 2,961,267
430	Parks	GEN	3,135,516	3,650,522	3,600,994	3,765,993	115,471	3,749,289
435	Grounds Maintenance	GEN	120,666	148,657	146,251	145,672	(2,985)	148,736
440	Recreation	GEN	617,395	728,836	712,674	753,228	24,392	762,036
450	Cemetery Maintenance	GEN	7,767	10,400	9,500	10,400	-	10,400
460	Senior Center	GEN	510,693	573,236	550,376	595,227	21,991	605,945
470	Swimming Pool	GEN	-	-	-	-	-	-
499	Cultural & Convention	HM	2,167,312	1,992,200	2,062,200	2,278,115	285,915	2,232,144
112	Employee Benefit Levy Fund	EEBen	74,335	71,223	71,223	97,935	26,712	75,022
498	Contingency	GEN	-	25,000	25,000	25,000	-	25,000
Sub-Total			\$ 9,498,883	\$ 9,993,313	\$ 9,946,158	\$ 10,570,050	\$ 576,737	\$ 10,569,839
COMMUNITY AND ECONOMIC DEVELOPMENT								
520	Economic Development	GEN	\$ 537,910	\$ 739,318	\$ 658,515	\$ 949,719	\$ 210,401	\$ 884,143
530	Code Enforcement	GEN	-	-	-	-	-	-
540	Community Development	GEN	1,980,035	2,017,588	1,979,302	2,132,664	115,076	2,185,192
125	Tax Increment Financing Fur	TIF	7,320,966	8,558,438	13,947,032	16,330,698	7,772,260	13,589,163
112	Employee Benefit Levy Fund	EEBen	20,814	21,803	21,803	30,725	8,922	23,536
Sub-Total			\$ 9,859,725	\$ 11,337,147	\$ 16,606,652	\$ 19,443,806	\$ 8,106,659	\$ 16,682,034
GENERAL GOVERNMENT								
610	Mayor and City Council	GEN	\$ 100,311	\$ 148,655	\$ 147,699	\$ 202,341	\$ 53,686	\$ 205,230
615	City Manager	GEN	698,013	765,174	744,242	983,930	218,756	914,649
620	Finance and Records	GEN	806,223	794,496	788,673	831,420	36,924	852,352
625	Technology	GEN	960,290	1,175,723	1,148,201	1,817,235	641,512	1,792,362
630	Human Resources	GEN	386,902	500,348	488,502	489,232	(11,116)	504,446
635	City Clerk	GEN	317,712	372,771	356,425	403,091	30,320	412,716
640	Legal Services	GEN	149,583	210,745	205,000	335,000	124,255	335,000
645	General Support	GEN	815,222	872,254	877,227	856,355	(15,899)	859,316
650	Marketing	GEN	224,704	297,569	274,896	402,494	104,925	411,987
112	Employee Benefit Levy Fund	EEBen	28,246	29,070	29,070	46,086	17,016	35,304
698	Contingency	GEN	-	25,000	25,000	25,000	-	25,000
Sub-Total			\$ 4,487,206	\$ 5,191,805	\$ 5,084,935	\$ 6,392,184	\$ 1,200,379	\$ 6,348,362
DEPT OPERATIONS BUDGET TOTAL			\$ 58,867,316	\$ 66,388,894	\$ 70,687,844	\$ 77,924,649	\$ 11,535,755	\$ 75,571,005
DEBT SERVICE FUND EXPENDITURES			\$ 12,250,419	\$ 19,819,040	\$ 25,337,943	\$ 26,241,308	\$ 6,422,268	\$ 19,391,673
SPECIAL REV. FUND EXPENDITURES			\$ 8,134,487	\$ 8,661,813	\$ 8,706,813	\$ 8,760,665	\$ 98,852	\$ 12,725,050
CAPITAL PROJECTS FUND EXPENDITURES			\$ 29,374,850	\$ 41,718,000	\$ 27,370,938	\$ 36,903,500	\$ (4,814,500)	\$ 31,134,800
PROPRIETARY FUND - WATER UTILITY			\$ 23,113,694	\$ 34,762,877	\$ 25,985,228	\$ 36,089,534	\$ 1,326,657	\$ 43,191,516
CERTIFIED BUDGET TOTAL			\$ 131,740,766	\$ 171,350,624	\$ 158,088,766	\$ 185,919,656	\$ 14,569,032	\$ 182,014,044

		FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25	INCREASE	FY 2025-26
	FUND	ACTUAL	ADOPTED	REVISED	ADOPTED	(DECREASE)	ESTIMATE
DEPARTMENTAL OPERATIONAL EXPENDITURES BY FUND							
GENERAL FUND							
PUBLIC SAFETY							
110	Police	GEN \$ 10,418,456	\$ 11,243,778	\$ 11,108,441	\$ 11,510,628	\$ 266,850	\$ 12,144,351
150	Fire	GEN 7,932,488	8,856,151	8,745,636	9,120,134	263,983	9,442,816
180	Emergency Preparedness	GEN 88,056	43,624	31,824	37,846	(5,778)	37,846
190	Animal Control	GEN 96,560	53,252	53,252	54,736	1,484	54,736
198	Contingency	GEN -	25,000	25,000	25,000	-	25,000
	Sub-Total	\$ 18,535,560	\$ 20,221,805	\$ 19,964,153	\$ 20,748,344	\$ 526,539	\$ 21,704,749
PUBLIC WORKS							
260	Engineering Services	GEN 1,089,781	1,208,167	1,148,478	1,021,800	(186,367)	1,000,759
290	Solid Waste	GEN 2,883,614	2,991,666	2,960,352	3,092,548	100,882	3,110,833
291	Sanitary Sewer	GEN 751,408	1,040,698	812,377	1,150,587	109,889	899,654
295	E&PW Administration	GEN 1,190,118	1,459,898	1,356,792	1,471,637	11,739	1,560,692
298	Contingency	GEN -	25,000	25,000	25,000	-	25,000
	Sub-Total	\$ 5,914,921	\$ 6,725,429	\$ 6,302,999	\$ 6,761,572	\$ 36,143	\$ 6,596,938
HEALTH & SOCIAL SERVICES							
350	Community Services	\$ 443,902	\$ 396,750	\$ 396,750	\$ 437,667	\$ 40,917	\$ 411,750
	Sub-Total	\$ 443,902	\$ 396,750	\$ 396,750	\$ 437,667	\$ 40,917	\$ 411,750
CULTURE AND RECREATION							
410	Library	GEN \$ 2,865,199	\$ 2,793,239	\$ 2,767,940	\$ 2,898,480	\$ 105,241	\$ 2,961,267
430	Parks	GEN 3,135,516	3,650,522	3,600,994	3,765,993	115,471	3,749,289
435	Grounds Maintenance	GEN 120,666	148,657	146,251	145,672	(2,985)	148,736
440	Recreation	GEN 617,395	728,836	712,674	753,228	24,392	762,036
450	Cemetery Maintenance	GEN 7,767	10,400	9,500	10,400	-	10,400
460	Senior Center	GEN 510,693	573,236	550,376	595,227	21,991	605,945
470	Swimming Pool	GEN -	-	-	-	-	-
498	Contingency	GEN -	25,000	25,000	25,000	-	25,000
	Sub-Total	\$ 7,257,236	\$ 7,929,890	\$ 7,812,735	\$ 8,194,000	\$ 264,110	\$ 8,262,673
COMMUNITY AND ECONOMIC DEVELOPMENT							
520	Economic Development	GEN \$ 537,910	\$ 739,318	\$ 658,515	\$ 949,719	\$ 210,401	\$ 884,143
530	Code Enforcement	GEN -	-	-	-	-	-
540	Community Development	GEN 1,980,035	2,017,588	1,979,302	2,132,664	115,076	2,185,192
	Sub-Total	\$ 2,517,945	\$ 2,756,906	\$ 2,637,817	\$ 3,082,383	\$ 325,477	\$ 3,069,335
GENERAL GOVERNMENT							
610	Mayor and City Council	GEN \$ 100,311	\$ 148,655	\$ 147,699	\$ 202,341	\$ 53,686	\$ 205,230
615	City Manager	GEN 698,013	765,174	744,242	983,930	218,756	914,649
620	Finance and Records	GEN 806,223	794,496	788,673	831,420	36,924	852,352
625	Technology	GEN 960,290	1,175,723	1,148,201	1,817,235	641,512	1,792,362
630	Human Resources	GEN 386,902	500,348	488,502	489,232	(11,116)	504,446
635	City Clerk	GEN 317,712	372,771	356,425	403,091	30,320	412,716
640	Legal Services	GEN 149,583	210,745	205,000	335,000	124,255	335,000
645	General Support	GEN 815,222	872,254	877,227	856,355	(15,899)	859,316
650	Marketing	GEN 224,704	297,569	274,896	402,494	104,925	411,987
698	Contingency	GEN -	25,000	25,000	25,000	-	25,000
	Sub-Total	\$ 4,458,960	\$ 5,162,735	\$ 5,055,865	\$ 6,346,098	\$ 1,183,363	\$ 6,313,058
	General Fund Total	39,128,524	43,193,515	42,170,319	45,570,064	2,376,549	46,358,503
Road Use Fund							
210	Roadway Maintenance	RU \$ 5,050,105	\$ 6,354,087	\$ 6,315,293	\$ 5,476,339	\$ (877,748)	\$ 5,548,752
230	Street Lighting	RU 493,362	515,000	515,000	530,000	15,000	541,000
240	Traffic Safety	RU 459,817	517,628	458,651	580,828	63,200	598,689
	Road Use Fund Total	6,003,284	7,386,715	7,288,944	6,587,167	(799,548)	6,688,441
411 Retirement Fund							
117	Police & Fire Retirement Fund	411 1,766,450	2,052,756	2,060,252	2,586,220	533,464	2,658,799
Employee Benefits Levy Fund							
112	Employee Benefits Levy	EEBen 391,000	391,000	391,000	530,000	139,000	406,000
Hotel Motel Fund							
499	Cultural & Convention	HM 2,167,312	1,992,200	2,062,200	2,278,115	285,915	2,232,144
Storm Water Utility Fund							
292	Stormwater Utility Fund	STRM 2,089,780	2,814,270	2,768,097	4,042,385	1,228,115	3,637,955
Tax Increment Financing Fund							
125	Tax Increment Financing Fund	TIF 7,320,966	8,558,438	13,947,032	16,330,698	7,772,260	13,589,163
	Grand Total Departmental Operations	\$ 58,867,316	\$ 66,388,894	\$ 70,687,844	\$ 77,924,649	\$ 11,535,755	\$ 75,571,005



PUBLIC SAFETY	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25	INCREASE	FY 2025-26
	ACTUAL	ADOPTED	REVISED	ADOPTED	(DECREASE)	ESTIMATE

100 PUBLIC SAFETY SUMMARY

PERSONAL SERVICES

01	Salaries	\$ 10,031,653	\$ 11,065,965	\$ 10,800,000	\$ 12,052,612	\$ 986,647	\$ 12,856,783
02	Overtime	846,068	638,690	900,000	815,000	176,310	820,000
03	Part-time	163,076	206,000	156,000	156,000	(50,000)	156,000
04	Witness fees	(11)	500	-	500	-	500
06	FICA	202,238	217,796	214,000	229,678	11,882	243,476
07	Retirement - IPERS	66,761	74,124	67,000	71,772	(2,352)	74,006
08	Pension - MFPRSI	2,250,132	2,416,142	2,350,124	2,596,939	180,797	2,809,145
09	Group insurance	2,435,837	2,056,491	2,056,491	1,766,305	(290,186)	1,707,899
11	Allowance	45,787	50,308	50,308	50,548	240	50,548
12	Unemployment	-	-	-	-	-	-
13	Deferred comp plan City match	80,547	228,788	117,000	248,088	19,300	263,904
Sub-Total		\$ 16,122,088	\$ 16,954,804	\$ 16,710,923	\$ 17,987,442	\$ 1,032,638	\$ 18,982,261

CONTRACTUAL AND SUPPLY SERVICES

21	Advertising	\$ 255	\$ 500	\$ 500	\$ 500	\$ -	\$ 500
22	Recruitment	27,890	44,925	50,415	33,715	(11,210)	33,715
23	Professional services	358,506	337,076	337,076	384,572	47,496	385,532
24	Contributions to other agencies	1,474,722	1,727,820	1,727,820	1,796,152	68,332	1,885,112
27	Data processing	221,720	289,960	289,960	294,439	4,479	294,439
28	Dues and memberships	14,360	14,975	14,975	15,055	80	15,055
29	Insurance	-	-	35	-	-	-
32	Uniforms and laundry	86,323	114,378	114,378	138,716	24,338	138,716
35	Printing and copying	5,090	15,100	15,100	15,100	-	15,100
40	Building and grounds maint.	-	-	-	-	-	-
41	Vehicle and equipment maint.	29,885	18,800	7,000	11,000	(7,800)	11,000
44	Grant-funded purchases	-	-	-	-	-	-
46	Training and development	84,552	193,010	193,010	236,750	43,740	236,750
48	Utility service	153,853	167,565	167,565	172,885	5,320	172,885
49	Petty cash	21	400	400	300	(100)	300
51	Maintenance supplies	20,536	15,700	15,700	21,800	6,100	21,800
54	Minor equipment	10,742	8,300	8,300	8,500	200	8,500
55	DARE expenditures	-	8,000	8,000	8,000	-	8,000
56	Vehicle maintenance supplies	299,654	312,700	312,700	302,000	(10,700)	302,000
57	Vehicle operation supplies	155,809	193,290	193,290	177,610	(15,680)	177,610
58	Office supplies	8,426	14,500	14,500	14,100	(400)	14,100
59	Operating supplies	169,352	215,135	215,135	241,565	26,430	241,565
60	Safety and medical supplies	60,305	57,160	57,160	60,920	3,760	60,920
61	Refunds	-	-	-	-	-	-
Sub-total		\$ 3,182,001	\$ 3,749,294	\$ 3,743,019	\$ 3,933,679	\$ 184,385	\$ 4,023,599

CAPITAL OUTLAY

71	Equipment	\$ 377,859	\$ 781,785	\$ 781,785	\$ 589,005	\$ (192,780)	\$ 493,455
72	Furniture and fixtures	979	-	-	-	-	-
73	Equipment replacement fund	437,825	620,128	620,128	676,827	56,699	658,216
74	Office equipment	9,121	-	-	6,900	6,900	6,900
75	Operating equipment	36,207	43,315	43,315	79,603	36,288	79,603
76	Property improvements	-	-	-	-	-	-
77	Economic development	-	-	-	-	-	-
79	Books, films and recordings	-	-	-	-	-	-
80	Natural disaster cleanup	-	-	-	-	-	-
81	Building maintenance fund	321,767	287,741	287,741	285,746	(1,995)	285,746
97	Transfers out	-	-	-	-	-	-
Sub-total		\$ 1,183,758	\$ 1,732,969	\$ 1,732,969	\$ 1,638,081	\$ (94,888)	\$ 1,523,920

OPERATING BUDGET SUB-TOTAL

99	Special Revenue fund items	\$ 47,838	\$ 20,000	\$ 60,000	\$ 45,000	\$ 25,000	\$ 45,000
91	Debt retirement	-	-	-	-	-	-
95	Contingency	-	25,000	25,000	25,000	-	25,000

PUBLIC SAFETY SUMMARY

		\$ 20,535,685	\$ 22,482,067	\$ 22,271,911	\$ 23,629,202	\$ 1,147,135	\$ 24,599,780
--	--	---------------	---------------	---------------	---------------	--------------	---------------



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

POLICE

FINANCIAL SUMMARY				
	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25
	ACTUAL	ADOPTED	REVISED	ADOPTED
Personal services	7,776,441	8,019,460	7,884,088	7,959,102
Contractual & supply service	1,982,471	2,414,109	2,414,144	2,615,136
Capital outlay	659,544	810,209	810,209	936,390
Total expenditures	\$ 10,418,456	\$ 11,243,778	\$ 11,108,441	\$ 11,510,628
Fees	125,606	125,000	125,000	128,000
Grants	198,878	135,000	661,368	103,000
Other	968,004	840,684	965,812	851,413
Total revenue	\$ 1,292,488	\$ 1,100,684	\$ 1,752,180	\$ 1,082,413
Net amount supported by property taxes	\$ 9,125,968	\$ 10,143,094	\$ 9,356,261	\$ 10,428,215

SIGNIFICANT BUDGET IMPACTS: This budget includes:

- ↑ Personnel costs reflect a net decrease of \$60,400, which includes normal salary and benefit increases for existing staff plus the promotion of one Sergeant, offset by lower group insurance cost per employee and pension costs being shifted to pension levy support.
- ↑ An increase of \$48,000 in contributions to other agencies is due to a 3.4% increase in estimated Westcom annual contributions.
- ↑ An increase of \$22,800 in uniforms and laundry is primarily due to the replacement of ballistic vests and outfitting newly hired officers with uniforms.
- ↑ An increase of \$61,500 in training and development is primarily related to providing ILEA basic academy training for up to 9 officers.
- ↑ An increase of \$73,000 in equipment replacement reflects the cost increase of future replacement vehicles. The increase consists of inflationary cost increases across all vehicles and the utilization of hybrid Ford Explorer Interceptors for their marked squad car fleet.
- ↑ An increase of \$36,300 in SERT equipment and training is primarily related to the lease of night vision equipment for up to 7 operators.

FUTURE BUDGET CONSIDERATIONS:

- ↑ Additional staff will be required to meet the needs of the growing community.
- ↑ A new police facility is recommended as the current facility is no longer able to meet the needs of the department.
- ↑ New body camera and in-car cameras will be needed in the future. Leasing programs are estimated at approximately \$100,000 annually.
- ↑ New electronic control devices (taser) are needed. Leasing program cost is estimated at \$65,000 annually.
- ↑ Technology advancements in a variety of areas is creating increased efficiencies, effectiveness, and accountability in police work but at an increased cost.

PUBLIC SAFETY	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25	INCREASE	FY 2025-26
	ACTUAL	ADOPTED	REVISED	ADOPTED	(DECREASE)	ESTIMATE

110 POLICE

PERSONAL SERVICES

01	Salaries	\$ 5,544,496	\$ 6,011,806	\$ 5,900,000	\$ 6,456,286	\$ 444,480	\$ 6,872,016
02	Overtime	300,391	288,690	400,000	315,000	26,310	320,000
03	Part-time	6,000	6,000	6,000	6,000	-	6,000
04	Witness fees	(11)	500	-	500	-	500
06	FICA	116,225	124,101	123,000	132,014	7,913	139,778
07	Retirement - IPERS	47,316	50,560	50,000	52,582	2,022	54,593
08	Pension - MFPRSI	483,682	363,386	289,872	10,719	(352,667)	150,346
09	Group insurance	1,188,000	1,000,716	1,000,716	805,000	(195,716)	805,000
11	Allowance	45,309	49,500	49,500	47,700	(1,800)	47,700
12	Unemployment	-	-	-	-	-	-
13	Deferred comp plan City match	45,033	124,201	65,000	133,301	9,100	140,995
Sub-Total		\$ 7,776,441	\$ 8,019,460	\$ 7,884,088	\$ 7,959,102	\$ (60,358)	\$ 8,536,928

CONTRACTUAL AND SUPPLY SERVICES

21	Advertising	\$ -	\$ 500	\$ 500	\$ 500	\$ -	\$ 500
22	Recruitment	11,186	14,425	14,425	25,715	11,290	25,715
23	Professional services	163,137	172,210	172,210	202,040	29,830	203,000
24	Contributions to other agencies	1,198,816	1,422,963	1,422,963	1,470,962	47,999	1,544,510
27	Data processing	143,659	210,428	210,428	225,118	14,690	225,118
28	Dues and memberships	10,527	12,005	12,005	12,385	380	12,385
29	Insurance	-	-	35	-	-	-
32	Uniforms and laundry	32,678	37,878	37,878	60,716	22,838	60,716
35	Printing and copying	3,216	8,600	8,600	8,600	-	8,600
40	Building and grounds maint.	-	-	-	-	-	-
41	Vehicle and equipment maint.	-	-	-	-	-	-
44	Grant-funded purchases	-	-	-	-	-	-
46	Training and development	60,295	116,860	116,860	178,350	61,490	178,350
48	Utility service	68,907	77,865	77,865	78,785	920	78,785
49	Petty cash	21	300	300	300	-	300
51	Maintenance supplies	3,547	3,700	3,700	4,000	300	4,000
54	Minor equipment	423	500	500	500	-	500
55	Culture of Integrity	-	8,000	8,000	8,000	-	8,000
56	Vehicle maintenance supplies	98,487	95,200	95,200	95,000	(200)	95,000
57	Vehicle operation supplies	102,728	122,100	122,100	118,900	(3,200)	118,900
58	Office supplies	5,495	10,500	10,500	10,500	-	10,500
59	Operating supplies	70,160	88,635	88,635	103,065	14,430	103,065
60	Safety and medical supplies	9,189	11,440	11,440	11,700	260	11,700
61	Refunds	-	-	-	-	-	-
Sub-total		\$ 1,982,471	\$ 2,414,109	\$ 2,414,144	\$ 2,615,136	\$ 201,027	\$ 2,689,644

CAPITAL OUTLAY

71	Equipment	\$ 171,675	\$ 220,435	\$ 220,435	\$ 293,455	\$ 73,020	\$ 293,455
72	Furniture and fixtures	-	-	-	-	-	-
73	Equipment replacement fund	241,090	380,357	380,357	394,730	14,373	376,119
74	Office furniture	9,121	-	-	6,900	6,900	6,900
75	SERT equipment & training	36,207	43,315	43,315	79,603	36,288	79,603
76	Property Improvements	-	-	-	-	-	-
77	Economic development	-	-	-	-	-	-
79	Books, films and recordings	-	-	-	-	-	-
80	Natural disaster cleanup	-	-	-	-	-	-
81	Building maintenance fund	201,451	166,102	166,102	161,702	(4,400)	161,702
97	Transfers out	-	-	-	-	-	-
Sub-total		\$ 659,544	\$ 810,209	\$ 810,209	\$ 936,390	\$ 126,181	\$ 917,779

OPERATING BUDGET SUB-TOTAL

99	Special Revenue fund items	\$ 24,986	\$ 20,000	\$ 55,000	\$ 20,000	\$ -	\$ 20,000
91	Debt retirement	-	-	-	-	-	-
95	Contingency	-	-	-	-	-	-

POLICE	\$ 10,443,442	\$ 11,263,778	\$ 11,163,441	\$ 11,530,628	\$ 266,850	\$ 12,164,351
---------------	----------------------	----------------------	----------------------	----------------------	-------------------	----------------------

Function: Public Safety**Activity: Police****Activity Notes**

Object	Description	Amount
01	60 sworn staff (Chief, Captains-3, Sergeants-11, CIT officer-1, Officers-44), 9 civilians	\$ 6,456,286
02	GTSB overtime (reimbursable)	\$ 9,600
	Holiday pay @ 1.5 time	\$ 19,073
	Holiday pay @ double time	\$ 27,767
	In-service training coverage	\$ 2,873
	MINE Task Force overtime	\$ 44,215
	Miscellaneous OT for arrests, casework, investigations, special events, court	\$ 98,158
	On-call & FTO pay	\$ 56,959
	Overtime - patrol minimum staffing	\$ 28,080
	SERT overtime for training and missions	\$ 7,625
	Special event - July 4th celebration	\$ 20,650
03	Police Reserves annual stipend (10 @ \$600)	\$ 6,000
04	Witness fees	\$ 500
06	FICA	\$ 132,014
07	IPERS	\$ 52,582
08	Pension - \$1,343,959 (22.66%) partially covered by 411 Fund expenses	\$ 10,719
09	Group insurance	\$ 805,000
11	Service awards program	\$ 1,500
	Uniform maintenance allowance (51 officers @ \$800)	\$ 40,800
	Vehicle allowance - Chief	\$ 5,400
13	Deferred compensation City match	\$ 133,301
21	Newspaper advertisements and official publications	\$ 500
22	Pre-employment MMPI and polygraph (10 - MMPI @ \$225, 10 - polygraph @ \$325)	\$ 5,500
	Pre-employment physical & drug screens (10 officer @ \$964; 1 civilian @ \$100)	\$ 9,740
	Recruitment expenses (advertising, background checks, civil service testing, POST test)	\$ 10,475
23	Blood draws	\$ 4,240
	Crossing guard contract - existing plus allowance for one additional guard location	\$ 191,000
	Document shredding	\$ 850
	Interpreters	\$ 250
	Radar certifications (15)	\$ 600
	Radio and equipment maintenance contracts & certifications	\$ 1,200
	Records retention storage fees	\$ 1,500
	Weapon armoring	\$ 2,400
24	DNR annual deer aerial survey	\$ 800
	Polk County Crime Stoppers contribution	\$ 1,000
	Westcom contribution (90% of Westcom cost)	\$ 1,469,162
27	AS400 database programming	\$ 7,500
	Adobe video editing software annual fee	\$ 500
	CellHawk cellphone data analytics software agreement	\$ 5,145
	Cellphone investigative software maintenance agreement	\$ 6,450
	Cellphone, iPad, data hotspot, pager - city-owned - Sergeant promotion	\$ 500

Function: Public Safety**Activity: Police****Activity Notes**

Object	Description	Amount
27 cont.	CLEAR – investigative repository software	\$ 7,633
	Computer forensic equipment supplies	\$ 3,500
	Computer and monitor - Sergeant promotion	\$ 1,250
	Computer monitors (8 @ \$300)	\$ 2,400
	Copier	\$ 1,400
	Data911 body/in-car camera annual license & support software	\$ 3,500
	Dropbox annual subscription	\$ 130
	eLineup (photo lineup software) maintenance agreement	\$ 600
	ESRI ArcView maintenance agreement	\$ 400
	File on Q Evidence software maintenance agreement	\$ 3,400
	Flock camera system (6 additional cameras)	\$ 18,900
	Flock camera system maintenance agreement (20 current @ \$2,500)	\$ 50,000
	GovQA public records annual software maintenance agreement	\$ 10,788
	ID Card Printer hardware/software maintenance agreement	\$ 250
	Ident-A-Kit rental	\$ 500
	Inventory software maintenance agreement	\$ 2,160
	Itouch LiveScan maintenance agreement	\$ 495
	K-9 management software	\$ 100
	LEADS online pawn shop database annual subscription	\$ 6,453
	Liberty Interview software maintenance agreement	\$ 1,280
	Magnet Axiom maintenance agreement	\$ 2,625
	Milestone camera license (4 additional)	\$ 849
	Milestone maintenance agreement	\$ 1,400
	Motorola REDACTIVE software maintenance & storage	\$ 750
	Motorola/WatchGuard video evidence management & storage	\$ 43,400
	NetMotion	\$ 3,625
	Power DMS annual license – CALEA & training software	\$ 6,950
	Power DMS FTO software	\$ 3,500
	Printer (2)	\$ 2,000
	Recon ITR - computer forensics	\$ 475
	reMarkable tablets (10)	\$ 4,590
	Reveal accident invest software maintenance agreement	\$ 600
	Scheduling software	\$ 12,000
	Shieldware (NCIC)	\$ 3,300
	Taser maintenance agreement	\$ 700
	Traffic signal preemption device maintenance agreement	\$ 1,700
	Video enhancing software (StarWitness) maintenance agreement	\$ 1,420
28	Commision on Accreditation for Law Enforcement Agencies (CALEA)	\$ 4,670
	Crimedex (2)	\$ 160
	Des Moines Rifle & Revolver Club	\$ 200
	F.B.I. LEEDA membership (2)	\$ 100

Function: Public Safety**Activity: Police****Activity Notes**

Object	Description	Amount
28 cont.	F.B.I. National Academy Alumni Association (2)	\$ 240
	Fraud examiners dues	\$ 260
	High Tech Crime Consortium	\$ 25
	International Association of Chiefs of Police (4)	\$ 760
	International Association of Police Chaplains (3)	\$ 375
	International Association of Property Evidence Technicians (2)	\$ 100
	International Crime Free Housing Association	\$ 50
	Iowa Crime Prevention Association (1)	\$ 50
	Iowa Division, Association of Identification (6)	\$ 180
	Iowa Police Chiefs Association	\$ 75
	Iowa Reserve Police Officers Association (11)	\$ 200
	K9 city license	\$ 30
	K9 Heart of America Police Dog Association (dog, handler, supervisor)	\$ 240
	Midwest Association of Technical Accident Investigators (5 @ \$40)	\$ 200
	Miscellaneous reports, journals, professional publications	\$ 800
	MOCIC agency membership	\$ 250
	National Association of Field Training Officers (NAFTO) (6)	\$ 240
	National Association of Town Watch	\$ 35
	National Child Passenger Safety Certification program	\$ 50
	Notary renewal (9)	\$ 270
	Police Executive Research Forum	\$ 200
	RAD instructors membership (7)	\$ 525
	RADKids membership	\$ 50
	Rangemasters department membership	\$ 1,750
	United States K9 Association membership (3)	\$ 300
32	Ballistic vest replacements (16)	\$ 20,016
	Chaplain uniforms	\$ 500
	CSO uniforms	\$ 1,000
	Replacement due to damage	\$ 1,500
	Uniform - new officer issue (10 @ \$3,560)	\$ 35,600
	Uniform reimbursements startup uniform, turnout gear, City logo shirt - Sergeant promotion	\$ 600
	Uniform replacement - police reserves	\$ 1,500
35	Citation printing	\$ 2,000
	Copier repair & maintenance	\$ 3,000
	Postage	\$ 2,500
	Printing forms	\$ 500
	Shipping charges	\$ 600
46	Academy or technical trainings - Sergeant promotion	\$ 1,000
	Advanced firearms courses (in-state and regional)	\$ 4,000
	Advanced investigative training courses (in-state and regional)	\$ 5,000
	Bullying and child victimization conference (1) (national)	\$ 1,800

Function: Public Safety**Activity: Police****Activity Notes**

Object	Description	Amount
46 cont.	CALEA conference (2) (national)	\$ 3,200
	Cellbrite new officer training	\$ 2,500
	CellBrite recertification (2) (virtual)	\$ 600
	Central Square users conference (1) (national)	\$ 2,300
	Crisis Intervention Team conference (1) (national)	\$ 2,000
	Criminal interdiction training (2) (regional)	\$ 3,500
	CSI training (basic, advanced, reconstruction) (in-state and regional)	\$ 4,000
	Defensive Tactics recertification (3) (local)	\$ 4,500
	FBI GLEEDS supervisor training (1) (regional)	\$ 1,800
	FBI NA Associates National conference (1) (national)	\$ 2,000
	FBI NA Associates training event (2) (in-state)	\$ 1,200
	Field Training Officers certification (2) (local or in-state)	\$ 900
	Fraud Examiner recertification (1) (online)	\$ 750
	IACIS Forensic Training RAM Capture and Analysis (1) (national)	\$ 4,000
	IACP Executive Training conference (1) (national)	\$ 2,800
	ILEA advanced schools (local)	\$ 8,000
	ILEA basic academy training (10 @ \$9,025) (local)	\$ 90,250
	ILEA instructor recertification schools (local)	\$ 2,000
	International Association of Identification training conference (1) (regional)	\$ 1,925
	Iowa Association of Ident Officers conference (2) (in-state)	\$ 300
	Iowa Death Investigators conference (1) (in-state)	\$ 175
	Iowa Homeland Security conference (1) (in-state)	\$ 400
	Iowa Police Chiefs Association conference (1) (in-state)	\$ 1,200
	Iowa Police Reserve Officers annual training conference (6) (in-state)	\$ 1,800
	Iowa Sex Crimes Investigators conference (2) (in-state)	\$ 300
	Iowa Women Police Officers training conference (3) (in-state)	\$ 1,800
	IPCA Administrative Professionals workshop (4) (in-state)	\$ 200
	K9 recertification and training conference (1) (regional)	\$ 3,000
	Legal updates – County Attorney’s Association (4) (local)	\$ 200
	LEIN basic intelligence school (1) (local)	\$ 250
	LEIN training conference (2) (local)	\$ 400
	Lifesavers conference (\$1000 reimbursement via GTSB grant) (1) (national)	\$ 1,700
	Mid-States Organized Crime Information Center conference (1) (regional)	\$ 900
	Midwest Association of Technical Accident Investigators conference (1) (regional)	\$ 1,200
	Police legal sciences legal training (60 officers @ \$120) - (online)	\$ 7,200
	PoliceOne training (online)	\$ 4,800
	Property Evidence Management training (1) (regional)	\$ 1,000
	Rentals – specialized training venues	\$ 500
	United States Police K9 Association certification (2) (in-state)	\$ 1,000
48	Arlo surveillance camera cell service	\$ 2,400
	Cell phone service & Verizon Wireless cards	\$ 14,400

Function: Public Safety**Activity: Police****Activity Notes**

Object	Description	Amount
48 cont.	Cuddeback cellular service	\$ 360
	GPS cellular air time	\$ 600
	Telephone service	\$ 20,000
	Utilities, heating, lights and cooling	\$ 38,000
	Water service	\$ 3,025
49	Petty cash	\$ 300
51	Custodial supplies	\$ 4,000
54	Miscellaneous minor equipment	\$ 500
55	Culture of Integrity program (Urbandale, DSM Christian Schools, and St. Pius X)	\$ 8,000
56	Fleet management - overhead contribution	\$ 64,000
	Fleet management - repair and maintenance supplies	\$ 31,000
57	Gasoline – fleet (41,000 gallons @ \$2.90 per gallon)	\$ 118,900
58	Office supplies	\$ 10,500
59	Alco sensor mouthpieces	\$ 500
	Car wash tickets	\$ 3,500
	Chamber of Commerce annual banquet	\$ 175
	Chemical munitions (training, deployment, expiration)	\$ 800
	C.I.D. fraud meeting supplies	\$ 250
	Citizen Police Academy	\$ 2,000
	Community Crime Eye program supplies (brochures, bags, handouts, etc.)	\$ 2,000
	Community relations promotional and training material	\$ 9,000
	Crime Free Multi-Housing Program (collaborating agencies program)	\$ 500
	C.S.I. evidence and laboratory supplies	\$ 3,500
	Historical committee supplies	\$ 500
	ID card supplies – city	\$ 200
	Investigative funds (prisoner transports, records fees, travel expenses, records inquiries, etc.)	\$ 6,500
	K9 food, grooming & vet supplies	\$ 2,000
	Less-lethal 40mm live and training rounds	\$ 1,500
	NARCAN	\$ 2,400
	National Night Out	\$ 12,000
	Police officers memorial service	\$ 1,800
	Police bicycle maintenance and equipment	\$ 1,000
	Property evidence bags and storage supplies	\$ 1,000
	Qualification, training, and service ammunition	\$ 15,000
	R.A.D./R.A.D. kids supplies	\$ 400
	Range ballistic blocks	\$ 1,500
	Range supplies - firearms cleaning supplies, targets, etc.	\$ 2,500
	Run for the Badge	\$ 2,500
	Shop with a Cop	\$ 1,500
	Simunitions (RAID training)	\$ 2,680
	Speed sign maintenance	\$ 500

Function: Public Safety**Activity: Police****Activity Notes**

Object	Description	Amount
59 cont.	Taser replacement batteries (20 @ \$80)	\$ 1,600
	Taser cartridges (training & duty-160 cartridges @ \$36)	\$ 5,760
	Trunk or Treat/Living History Farms Halloween events	\$ 2,500
	Vehicle towing and impoundment	\$ 15,500
60	General fire & safety supplies	\$ 1,000
	Injured officers – return to work medical review	\$ 500
	Latex gloves	\$ 600
	Mental health/wellness check (60 @ \$130)	\$ 7,800
	Protective eyewear and earing, masks, etc.	\$ 1,800
71	Equipment replacement - patrol vehicles (3 @ \$3,500)	\$ 10,500
	Equipment transfer labor - patrol vehicles (3 @ \$5,200)	\$ 15,600
	Equipment transfer labor - CID vehicle	\$ 500
	Motorola in-car mobile radios (14 @ \$4,200)	\$ 58,800
	Motorola portable radio batteries (25 @ \$175)	\$ 4,375
	Motorola portable radios (22 @ \$4,500)	\$ 135,000
	Pepperball projectiles (training & live rounds)	\$ 2,500
	Police bicycles (3 @ \$1,800)	\$ 5,400
	Preliminary breath test device (7 @ \$435)	\$ 3,045
	Total station accident investigation unit	\$ 10,835
	Trunk vault (9 @ \$4,000)	\$ 36,000
	Vehicle markings - Patrol (3 @ \$1,100)	\$ 3,300
	Vehicle markings - Support Services (1)	\$ 3,600
	WatchGuard body camera repair	\$ 4,000
73	Equipment replacement fund contribution	\$ 394,730
74	Desk chairs - Investigation Division (13), Support Services (1)	\$ 6,900
75	Ballistic vest replacements (2 @ \$2,520)	\$ 5,040
	Chemical munitions	\$ 3,000
	Equipment bags (8 @ \$376)	\$ 3,008
	Iowa Crisis Negotiators conference (2) (in-state)	\$ 600
	Marksman/Observer school (1) (regional)	\$ 1,925
	National Tactical Officers Association (NTOA) training conference (2) (national)	\$ 4,000
	NTOA agency/team membership	\$ 450
	Night vision equipment (7 @ \$4,940 each)	\$ 34,580
	Night vision lease (7 @ \$300 each)	\$ 2,100
	SERT ammo	\$ 15,000
	SERT operator annual training (8 @ \$700)	\$ 5,600
	SERT range supplies	\$ 2,300
	SERT training rentals (ranges & special venues)	\$ 1,000
	Uniform replacement	\$ 1,000

Function: Public Safety

Activity: Police

Activity Notes

Object	Description	Amount
81	Building maintenance fund contribution – PM repairs (Police)	\$ 106,420
	Building maintenance - contracted services (Police)	\$ 55,282
99	Special Revenue: Justice - Federal Forfeiture (Fund 187)	\$ 20,000



FUNCTION: Public Safety
ACTIVITY: Fire/EMS

OVERVIEW: This activity provides for the overall protection of life and property through public education and professional, timely emergency medical response.

FIRE/EMS

FINANCIAL SUMMARY

	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25
	ACTUAL	ADOPTED	REVISED	ADOPTED
Personal services	6,393,360	6,695,082	6,579,077	7,192,482
Contractual & supply service	1,060,364	1,238,309	1,243,799	1,225,961
Capital outlay	478,764	922,760	922,760	701,691
Total expenditures	\$ 7,932,488	\$ 8,856,151	\$ 8,745,636	\$ 9,120,134
Fees	1,000,766	925,923	1,001,077	1,001,041
Grants & contributions	1,269,330	968,000	964,575	1,026,413
Other	1,326,774	1,177,167	1,252,383	1,181,206
Total revenue	\$ 3,596,871	\$ 3,071,090	\$ 3,218,035	\$ 3,208,660
Net amount supported by property taxes	\$ 4,335,617	\$ 5,785,061	\$ 5,527,601	\$ 5,911,474

SIGNIFICANT BUDGET IMPACTS: This budget includes:

- ↑ Overall personnel costs increased by \$497,400, which reflects normal increases for salaries and benefit costs for existing staff but reflects the restructuring of the department's command structure to move to one Chief, one Assistant Chief, 3 Battalion Chiefs, 9 Lieutenants and one Fire Marshall. The net increase to the department is 3 new Lieutenant positions.
- ↑ An increase of \$20,300 in contributions to other agencies is due to an increase in estimated Westcom annual contributions. The remaining 90% Westcom cost share is in the Police budget.
- ↓ The decrease of \$265,800 in equipment is primarily related to the completion of the portable radio replacement project.
- ↑ An increase of \$42,300 in equipment replacement contributions reflects the additional accumulation for specific Fire/EMS and rescue equipment.

FUTURE BUDGET CONSIDERATIONS:

- ❖ Staffing adjustments and expansion of the community risk reduction & inspection programs to allow us to meet best practices and goals.

PUBLIC SAFETY	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25	INCREASE	FY 2025-26
	ACTUAL	ADOPTED	REVISED	ADOPTED	(DECREASE)	ESTIMATE

150 FIRE/EMS

PERSONAL SERVICES

01	Salaries	\$ 4,487,157	\$ 5,054,159	\$ 4,900,000	\$ 5,596,326	\$ 542,167	\$ 5,984,767
02	Overtime	545,677	350,000	500,000	500,000	150,000	500,000
03	Part-time	157,076	200,000	150,000	150,000	(50,000)	150,000
04	Witness fees	-	-	-	-	-	-
06	FICA	86,013	93,695	91,000	97,664	3,969	103,698
07	Retirement - IPERS	19,445	23,564	17,000	19,190	(4,374)	19,413
08	Pension - MFPRSI	-	-	-	-	-	-
09	Group insurance	1,062,000	868,269	868,269	711,667	(156,602)	711,667
11	Allowance	478	808	808	2,848	2,040	2,848
12	Unemployment	-	-	-	-	-	-
13	Deferred comp plan City match	35,514	104,587	52,000	114,787	10,200	122,909
Sub-Total		\$ 6,393,360	\$ 6,695,082	\$ 6,579,077	\$ 7,192,482	\$ 497,400	\$ 7,595,302

CONTRACTUAL AND SUPPLY SERVICES

21	Advertising	\$ 255	\$ -	\$ -	\$ -	\$ -	\$ -
22	Recruitment	16,704	30,500	35,990	8,000	(22,500)	8,000
23	Professional services	86,197	100,190	100,190	114,350	14,160	114,350
24	Contributions to other agencies	259,004	287,907	287,907	308,240	20,333	323,652
27	Data processing	78,061	78,582	78,582	68,371	(10,211)	68,371
28	Dues and memberships	3,833	2,970	2,970	2,670	(300)	2,670
29	Insurance	-	-	-	-	-	-
32	Uniforms and laundry	53,645	76,500	76,500	78,000	1,500	78,000
35	Printing and copying	1,874	6,500	6,500	6,500	-	6,500
40	Building and grounds maint.	-	-	-	-	-	-
41	Vehicle and equipment maint.	19,045	7,000	7,000	7,000	-	7,000
44	Grant-funded purchases	-	-	-	-	-	-
46	Training and development	24,257	76,150	76,150	58,400	(17,750)	58,400
48	Utility service	82,694	87,200	87,200	91,600	4,400	91,600
49	Petty cash	-	100	100	-	(100)	-
51	Maintenance supplies	16,989	12,000	12,000	17,800	5,800	17,800
54	Minor equipment	10,319	7,800	7,800	8,000	200	8,000
55	DARE expenditures	-	-	-	-	-	-
56	Vehicle maintenance supplies	201,167	217,500	217,500	207,000	(10,500)	207,000
57	Vehicle operation supplies	53,081	71,190	71,190	58,710	(12,480)	58,710
58	Office supplies	2,931	4,000	4,000	3,600	(400)	3,600
59	Operating supplies	99,192	126,500	126,500	138,500	12,000	138,500
60	Safety and medical supplies	51,116	45,720	45,720	49,220	3,500	49,220
61	Refunds	-	-	-	-	-	-
Sub-total		\$ 1,060,364	\$ 1,238,309	\$ 1,243,799	\$ 1,225,961	\$ (12,348)	\$ 1,241,373

CAPITAL OUTLAY

71	Equipment	\$ 160,734	\$ 561,350	\$ 561,350	\$ 295,550	\$ (265,800)	\$ 200,000
72	Furniture and fixtures	979	-	-	-	-	-
73	Equipment replacement fund	196,735	239,771	239,771	282,097	42,326	282,097
74	Office equipment	-	-	-	-	-	-
75	Operating equipment- new stati	-	-	-	-	-	-
76	Property improvements	-	-	-	-	-	-
77	Economic development	-	-	-	-	-	-
79	Books, films and recordings	-	-	-	-	-	-
80	Natural disaster cleanup	-	-	-	-	-	-
81	Building maintenance fund	120,316	121,639	121,639	124,044	2,405	124,044
97	Transfers out	-	-	-	-	-	-
Sub-total		\$ 478,764	\$ 922,760	\$ 922,760	\$ 701,691	\$ (221,069)	\$ 606,141

OPERATING BUDGET SUB-TOTAL

99	Special Revenue fund items	\$ 22,852	\$ -	\$ 5,000	\$ 25,000	\$ 25,000	\$ 25,000
91	Debt retirement	-	-	-	-	-	-
95	Contingency	-	-	-	-	-	-

FIRE/EMS		\$ 7,955,340	\$ 8,856,151	\$ 8,750,636	\$ 9,145,134	\$ 288,983	\$ 9,467,816
-----------------	--	---------------------	---------------------	---------------------	---------------------	-------------------	---------------------

Function: Public Safety

Activity: Fire/EMS

Activity Notes

Object	Description	Amount
01	60 Sworn staff (Chief, Assistant Chief, Battalion Chiefs-3, Lieutenants-9, Fire Marshall, Driver/Operators-9, FF/EMT/Paramedic-36), Administrative Technician	\$ 5,596,326
02	Overtime	\$ 500,000
03	Prevention/Pub Ed specialist, Assistant Chief, remaining part-time FF/EMT staffing	\$ 150,000
06	FICA	\$ 97,664
07	IPERS	\$ 19,190
08	Pension – \$1,252,980 (22.66%) actual cost - 100% covered in 411 Fund expenses	\$ -
09	Group insurance	\$ 711,667
11	On the spot awards/cell phone reimbursement (6)	\$ 2,848
13	Deferred compensation City match	\$ 114,787
22	Recruitment	\$ 8,000
23	Accreditation annual fee	\$ 1,600
	Annual ladder testing	\$ 4,200
	Annual preemption maintenance cost in shared system w/Clive	\$ 250
	Annual pump testing and service	\$ 3,000
	Annual SCBA flow tester, OHD fit tester calibration	\$ 1,200
	Bad debt collections	\$ 5,900
	Cardiac monitors calibration/PM	\$ 3,120
	Lucas CPR device PM	\$ 8,185
	Medical billing	\$ 57,000
	Medical Director fee	\$ 10,000
	Medical waste collection	\$ 1,700
	Power load cot preventive maintenance (4)	\$ 6,445
	RoeConsulting (GEMT)	\$ 3,750
	SCBA fill station maintenance, quarterly air samples	\$ 8,000
24	State share GEMT revenue	\$ 145,000
	Westcom dispatch services (10% of Westcom cost)	\$ 163,240
27	Active911 notification	\$ 1,000
	Annual ambulance billing software	\$ 2,500
	Annual preemption maintenance cost	\$ 900
	Cell phones (\$5,200), computers (\$3,000)	\$ 8,200
	Drug vending machine software maintenance	\$ 3,600
	Firehouse 2 licenses for archive use	\$ 1,950
	First arriving station information	\$ 6,200
	Handtevy pediatric annual software license	\$ 1,150
	IT Continuum Accreditation dashboard	\$ 6,500
	KNNO2 software (paid by Clive as part of our RMS - reimbursement)	\$ 659
	Knox box annual maintenance	\$ 625
	Location systems maintenance (station alerting - 3 stations)	\$ 2,100
	Med. management software renewal	\$ 1,200
	Net Motion maintenance	\$ 3,625
	Power DMS software - annual subscription, year 3 of 3	\$ 7,402

Function: Public Safety**Activity: Fire/EMS****Activity Notes**

Object	Description	Amount
27 cont.	Scheduling software	\$ 6,000
	Software maintenance (Image Trend RMS 28E w/Clive & four other cities)	\$ 9,610
	Target solutions truck check software	\$ 3,200
	Zoll case review software - annual subscription, year 1 of 5	\$ 1,950
28	Central Iowa EMS service directors	\$ 50
	Federations of Fire Chaplains	\$ 125
	Fire Marshal Association	\$ 50
	International Association of Fire Chiefs (2)	\$ 520
	International Code Council	\$ 185
	International Society of Fire Service Instructors (2)	\$ 280
	Iowa Association of Professional Fire Chiefs	\$ 160
	IA EMS Association	\$ 250
	Iowa Firefighters Association	\$ 20
	Iowa Fire Chief's Association	\$ 25
	National Fire Protection Association (2) - includes code subscription (1)	\$ 980
	Polk County Fire Chiefs	\$ 25
32	Personal equipment and uniforms repairs (coats, pants, boots, etc.)	\$ 42,000
	Turnout gear - replacement schedule (8 sets/yr.)	\$ 36,000
35	Printing, copying, and postage	\$ 6,500
41	Repairs of equipment	\$ 7,000
46	Accreditation hearings (City Manager, Mayor, 3 FD representatives)	\$ 9,000
	Citizen Fire Academy/Kids Fire Academy	\$ 1,000
	CPSE QIFES certification class (in-person) (2)	\$ 3,200
	EMS training materials & supplies	\$ 1,500
	EMS training programs & CEU	\$ 500
	Fire certification course materials	\$ 1,000
	Fire Department Instructor's Conference (FDIC) - Indianapolis (2)	\$ 2,800
	Fire prevention materials	\$ 1,000
	Fire training equipment & materials	\$ 6,000
	Missouri Valley Division I Chiefs conference	\$ 2,000
	National EMS conference	\$ 3,200
	National Fire Academy course (2) (all costs are covered except meals)	\$ 800
	National Rescue Training course (2)	\$ 3,200
	Officer development course materials	\$ 2,000
	State and local training & education - Fire (winter fire school, in-state conferences)	\$ 1,500
	State and local training & education - EMS CEUs (IEMSA, in-state conference)	\$ 1,500
	Target Solutions online EMS CEU & RMS	\$ 8,200
46.1	Paramedic training reimbursement	\$ 6,000
	Tuition reimbursement program	\$ 4,000
48	Telephone, data, heating and air conditioning, water service	\$ 91,600
51	Batteries, paint, hardware supplies, exterior bulb replacement, janitorial supplies	\$ 17,800

Function: Public Safety**Activity: Fire/EMS****Activity Notes**

Object	Description	Amount
54	Minor equipment (items less than \$500)	\$ 8,000
56	Fleet management - overhead contribution (Fire/EMS)	\$ 110,000
	Fleet management - repair and maintenance supplies (Fire/EMS)	\$ 97,000
57	Gas, oil & grease	\$ 58,710
58	Office supplies	\$ 3,600
59	EMS supplies/equipment	\$ 112,000
	Operating supplies	\$ 22,000
	Training facility repairs and maintenance	\$ 4,500
60	Cancer screening (\$12,800), mental health screening (\$8,600)	\$ 21,400
	Corrective lenses for SCBA	\$ 200
	Physicals, TB tests and hepatitis shots (\$18,620), flu shots (\$6,000)	\$ 24,620
	Therapy canine program	\$ 3,000
71	ALS mannikin	\$ 4,500
	Amkus tips for chains	\$ 1,500
	Ballistic plate replacement for ballistic vests	\$ 10,800
	Cutting torch	\$ 2,000
	Fitness equipment - stair steppers (3)	\$ 21,000
	Hose replacement	\$ 7,100
	Hose tester	\$ 4,500
	Locution computer replacement, Fire #42 and Fire #43 (2)	\$ 3,800
	Metering system for sprays/waxes (2)	\$ 3,600
	MG90 replacement (16)	\$ 35,000
	Mustang suit replacement (2)	\$ 3,000
	Nozzle replacement TFT G-Force nozzles (6)	\$ 5,200
	PFD replacement (8) plus 2 additional	\$ 4,000
	Radio replacement project, mobile radios (16)	\$ 103,000
	Replacement iPads with protective cases with built-in keyboards (8)	\$ 5,400
	Replacement set, RAM extrication tools	\$ 25,000
	Replacement tables and chairs for training room (20 tables, 50 chairs)	\$ 19,500
	Thermal imaging camera replacement (3)	\$ 1,650
	Turnout gear and equipment (3 new FT)	\$ 18,000
	Upfit for C400 replacement	\$ 17,000
73	Equipment replacement fund contribution	\$ 282,097
81	Building maintenance fund contribution – PM projects (Fire #41, Fire #42, & Fire #43)	\$ 79,097
	Building maintenance - contracted services (Fire #41, Fire #42, & Fire #43)	\$ 44,947
99	Special Revenue: Fire Donations (Fund 181)	\$ 25,000



FUNCTION: Public Safety
ACTIVITY: Emergency Preparedness

OVERVIEW: This activity enhances public safety through the early warning of natural and other disasters.

EMERGENCY PREPAREDNESS

FINANCIAL SUMMARY

	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25
	ACTUAL	ADOPTED	REVISED	ADOPTED
Personal services	-	-	-	-
Contractual & supply service	42,606	43,624	31,824	37,846
Capital outlay	45,450	-	-	-
Total expenditures	\$ 88,056	\$ 43,624	\$ 31,824	\$ 37,846
Fees	-	-	-	-
Grants	-	-	-	-
Other	7,546	2,971	2,523	2,520
Total revenue	\$ 7,546	\$ 2,971	\$ 2,523	\$ 2,520
Net amount supported by property taxes	\$ 80,510	\$ 40,653	\$ 29,301	\$ 35,326

SIGNIFICANT BUDGET IMPACTS:

- ↓ A decrease of \$7,800 in equipment maintenance is related to the completed replacement of the outdoor warning direct pole at 11100 Meredith in the prior budget.

FUTURE BUDGET CONSIDERATIONS:

- ❖ The expansion of our storm warning system including the possible purchase of additional storm sirens as the city expands to the West and improving distribution of siren locations throughout the community.

PUBLIC SAFETY	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25	INCREASE	FY 2025-26
	ACTUAL	ADOPTED	REVISED	ADOPTED	(DECREASE)	ESTIMATE

180 EMERGENCY PREPAREDNESS

PERSONAL SERVICES						
01	Salaries	\$ -	\$ -	\$ -	\$ -	\$ -
02	Overtime	-	-	-	-	-
03	Part-time	-	-	-	-	-
04	Witness fees	-	-	-	-	-
06	FICA	-	-	-	-	-
07	Retirement - IPERS	-	-	-	-	-
08	Pension - MFPRSI	-	-	-	-	-
09	Group insurance	-	-	-	-	-
11	Allowance	-	-	-	-	-
12	Unemployment	-	-	-	-	-
13	Deferred comp plan City match	-	-	-	-	-
Sub-Total		\$ -	\$ -	\$ -	\$ -	\$ -
CONTRACTUAL AND SUPPLY SERVICES						
21	Advertising	\$ -	\$ -	\$ -	\$ -	\$ -
22	Recruitment	-	-	-	-	-
23	Professional services	12,612	11,424	11,424	13,446	13,446
24	Contributions to other agencies	16,902	16,950	16,950	16,950	16,950
27	Data processing	-	950	950	950	950
28	Dues and memberships	-	-	-	-	-
29	Insurance	-	-	-	-	-
32	Uniforms and laundry	-	-	-	-	-
35	Printing and copying	-	-	-	-	-
40	Building and grounds maint.	-	-	-	-	-
41	Vehicle and equipment maint.	10,840	11,800	-	4,000	4,000
44	Grant-funded purchases	-	-	-	-	-
46	Training and development	-	-	-	-	-
48	Utility service	2,252	2,500	2,500	2,500	2,500
49	Petty cash	-	-	-	-	-
51	Maintenance supplies	-	-	-	-	-
54	Minor equipment	-	-	-	-	-
55	DARE expenditures	-	-	-	-	-
56	Vehicle maintenance supplies	-	-	-	-	-
57	Vehicle operation supplies	-	-	-	-	-
58	Office supplies	-	-	-	-	-
59	Operating supplies	-	-	-	-	-
60	Safety and medical supplies	-	-	-	-	-
61	Refunds	-	-	-	-	-
Sub-total		\$ 42,606	\$ 43,624	\$ 31,824	\$ 37,846	\$ (5,778) 37,846
CAPITAL OUTLAY						
71	Equipment	\$ 45,450	\$ -	\$ -	\$ -	\$ -
72	Furniture and fixtures	-	-	-	-	-
73	Equipment replacement fund	-	-	-	-	-
74	Office equipment	-	-	-	-	-
75	Operating equipment	-	-	-	-	-
76	Property improvements	-	-	-	-	-
77	Economic development	-	-	-	-	-
79	Books, films and recordings	-	-	-	-	-
80	Natural disaster cleanup	-	-	-	-	-
81	Building maintenance fund	-	-	-	-	-
97	Transfers out	-	-	-	-	-
Sub-total		\$ 45,450	\$ -	\$ -	\$ -	\$ -
OPERATING BUDGET SUB-TOTAL		\$ 88,056	\$ 43,624	\$ 31,824	\$ 37,846	\$ (5,778) 37,846
99	Special Revenue fund items	\$ -	\$ -	\$ -	\$ -	\$ -
91	Debt retirement	-	-	-	-	-
95	Contingency	-	-	-	-	-
EMERGENCY PREPAREDNESS		\$ 88,056	\$ 43,624	\$ 31,824	\$ 37,846	\$ (5,778) 37,846

Function: Public Safety
Activity: Emergency Preparedness

Activity Notes

Object	Description	Amount
23	Preventative maintenance program on sirens	\$ 13,146
	Professional services - text alerting	\$ 300
24	Polk County EMA	\$ 16,950
27	Outdoor warning siren computer software (annual)	\$ 950
41	Other repairs	\$ 4,000
48	Utility service	\$ 2,500



FUNCTION: Public Safety
ACTIVITY: Animal Control

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

ANIMAL CONTROL

FINANCIAL SUMMARY				
	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25
	ACTUAL	ADOPTED	REVISED	ADOPTED
Personal services	-	-	-	-
Contractual & supply service	96,560	53,252	53,252	54,736
Capital outlay	-	-	-	-
Total expenditures	\$ 96,560	\$ 53,252	\$ 53,252	\$ 54,736
Fees	41,113	50,000	45,000	50,000
Grants	-	-	-	-
Other	8,275	3,626	4,222	3,644
Total revenue	\$ 49,388	\$ 53,626	\$ 49,222	\$ 53,644
Net amount supported by property taxes	\$ 47,172	\$ (374)	\$ 4,030	\$ 1,092

SIGNIFICANT BUDGET IMPACTS: This budget includes:

- ❖ Nothing noted.

FUTURE BUDGET CONSIDERATIONS:

- ❖ Nothing noted.

PUBLIC SAFETY	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25	INCREASE	FY 2025-26
	ACTUAL	ADOPTED	REVISED	ADOPTED	(DECREASE)	ESTIMATE

190 ANIMAL CONTROL

PERSONAL SERVICES

01	Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
02	Overtime	-	-	-	-	-	-
03	Part-time	-	-	-	-	-	-
04	Witness fees	-	-	-	-	-	-
06	FICA	-	-	-	-	-	-
07	Retirement - IPERS	-	-	-	-	-	-
08	Pension - MFPRSI	-	-	-	-	-	-
09	Group insurance	-	-	-	-	-	-
11	Allowance	-	-	-	-	-	-
12	Unemployment	-	-	-	-	-	-
13	Deferred comp plan City match	-	-	-	-	-	-
Sub-Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

CONTRACTUAL AND SUPPLY SERVICES

21	Advertising	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22	Recruitment	-	-	-	-	-	-
23	Professional services	96,560	53,252	53,252	54,736	1,484	54,736
24	Contributions to other agencies	-	-	-	-	-	-
27	Data processing	-	-	-	-	-	-
28	Dues and memberships	-	-	-	-	-	-
29	Insurance	-	-	-	-	-	-
32	Uniforms and laundry	-	-	-	-	-	-
35	Printing and copying	-	-	-	-	-	-
40	Building and grounds maint.	-	-	-	-	-	-
41	Vehicle and equipment maint.	-	-	-	-	-	-
44	Grant-funded purchases	-	-	-	-	-	-
46	Training and development	-	-	-	-	-	-
48	Utility service	-	-	-	-	-	-
49	Petty cash	-	-	-	-	-	-
51	Maintenance supplies	-	-	-	-	-	-
54	Minor equipment	-	-	-	-	-	-
55	DARE expenditures	-	-	-	-	-	-
56	Vehicle maintenance supplies	-	-	-	-	-	-
57	Vehicle operation supplies	-	-	-	-	-	-
58	Office supplies	-	-	-	-	-	-
59	Operating supplies	-	-	-	-	-	-
60	Safety and medical supplies	-	-	-	-	-	-
61	Refunds	-	-	-	-	-	-
Sub-total		\$ 96,560	\$ 53,252	\$ 53,252	\$ 54,736	\$ 1,484	\$ 54,736

CAPITAL OUTLAY

71	Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
72	Furniture and fixtures	-	-	-	-	-	-
73	Equipment replacement fund	-	-	-	-	-	-
74	Office equipment	-	-	-	-	-	-
75	Operating equipment	-	-	-	-	-	-
76	Property improvements	-	-	-	-	-	-
77	Economic development	-	-	-	-	-	-
79	Books, films and recordings	-	-	-	-	-	-
80	Natural disaster cleanup	-	-	-	-	-	-
81	Building maintenance fund	-	-	-	-	-	-
97	Transfers out	-	-	-	-	-	-
Sub-total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

OPERATING BUDGET SUB-TOTAL

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

ANIMAL CONTROL		\$ 96,560	\$ 53,252	\$ 53,252	\$ 54,736	\$ 1,484	\$ 54,736
-----------------------	--	------------------	------------------	------------------	------------------	-----------------	------------------

Function: Public Safety
Activity: Animal Control

Activity Notes

Object	Description	Amount
23	Animal control field services (Polk County Animal Control)	\$ 43,480
	Animal control shelter services (Furry Friends) - animal boarding & care	\$ 8,500
	Animal control shelter services (Furry Friends) - staffing & maintenance	\$ 2,756



OVERVIEW: This fund supports the public safety function by providing funds for payment of City pension contributions into the Chapter 411 police and fire personnel pension program.

POLICE & FIRE RETIREMENT FUND

	FINANCIAL SUMMARY			
	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25
	ACTUAL	ADOPTED	REVISED	ADOPTED
Personal services	1,766,450	2,052,756	2,060,252	2,586,220
Contractual & supply service	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	\$ 1,766,450	\$ 2,052,756	\$ 2,060,252	\$ 2,586,220
Fees	-	-	-	-
Grants	-	-	-	-
Other	87,639	728,754	736,542	102,431
Total revenue	\$ 87,639	\$ 728,754	\$ 736,542	\$ 102,431
Net amount supported by 411 property taxes	\$ 1,678,811	\$ 1,324,002	\$ 1,323,710	\$ 2,483,789

SIGNIFICANT BUDGET IMPACTS: This budget includes:

- ↓ The MFPRSI City contribution rate decreased from 22.98% for FY24 to 22.66% for FY25.
- ❖ The FY25 budget reflects a 411 levy of \$0.65, which is an increase of \$0.28 from prior year. This amount reflects full funding of the 411 pension obligation through this levy. This burden has previously been absorbed by the general fund levy, which is forced to lower due to new tax legislation for FY25.
- ❖ This fund was established in FY10-11 to account for the public safety retirement levy revenue being collected and was incrementally raised over 9 years to move towards funding a greater percentage of the City’s pension obligation and provide relief for the general levy. 100% funding was achieved in FY16-17. In FY19-20, due to anticipated changes in legislation, 30 cents was shifted from this levy back to the general levy. Thus, the full pension obligation for police and fire was no longer fully paid by this levy. Again, legislative changes force the swing back to full funding from the dedicated levy.

FUTURE BUDGET CONSIDERATIONS:

- ❖ As the Municipal Fire & Police Retirement System of Iowa (MFPRSI) continues to adjust the City’s required contribution rate, coupled with growth in the City’s public safety staffing, the City will have to adjust this levy to provide enough revenue to cover our pension obligation.
- ❖ Current actuarial assumptions from MFPRSI predict the City’s contribution rate will stabilize and start to decrease over the next few years. State allowed minimum is 17%.

PUBLIC SAFETY	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25	INCREASE	FY 2025-26
	ACTUAL	ADOPTED	REVISED	ADOPTED	(DECREASE)	ESTIMATE

117 POLICE & FIRE RETIREMENT FUND

PERSONAL SERVICES

01	Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
02	Overtime	-	-	-	-	-	-
03	Part-time	-	-	-	-	-	-
04	Witness fees	-	-	-	-	-	-
06	FICA	-	-	-	-	-	-
07	Retirement - IPERS	-	-	-	-	-	-
08	Pension - MFPRSI	1,766,450	2,052,756	2,060,252	2,586,220	533,464	2,658,799
09	Group insurance	-	-	-	-	-	-
11	Allowance	-	-	-	-	-	-
12	Unemployment	-	-	-	-	-	-
13	Deferred comp plan City match	-	-	-	-	-	-
Sub-Total		\$ 1,766,450	\$ 2,052,756	\$ 2,060,252	\$ 2,586,220	\$ 533,464	\$ 2,658,799

CONTRACTUAL AND SUPPLY SERVICES

21	Advertising	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22	Recruitment	-	-	-	-	-	-
23	Professional services	-	-	-	-	-	-
24	Contributions to other agencies	-	-	-	-	-	-
27	Data processing	-	-	-	-	-	-
28	Dues and memberships	-	-	-	-	-	-
29	Insurance	-	-	-	-	-	-
32	Uniforms and laundry	-	-	-	-	-	-
35	Printing and copying	-	-	-	-	-	-
40	Building and grounds maint.	-	-	-	-	-	-
41	Vehicle and equipment maint.	-	-	-	-	-	-
44	Grant-funded purchases	-	-	-	-	-	-
46	Training and development	-	-	-	-	-	-
48	Utility service	-	-	-	-	-	-
49	Petty cash	-	-	-	-	-	-
51	Maintenance supplies	-	-	-	-	-	-
54	Minor equipment	-	-	-	-	-	-
55	DARE expenditures	-	-	-	-	-	-
56	Vehicle maintenance supplies	-	-	-	-	-	-
57	Vehicle operation supplies	-	-	-	-	-	-
58	Office supplies	-	-	-	-	-	-
59	Operating supplies	-	-	-	-	-	-
60	Safety and medical supplies	-	-	-	-	-	-
61	Refunds	-	-	-	-	-	-
Sub-total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

CAPITAL OUTLAY

71	Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
72	Furniture and fixtures	-	-	-	-	-	-
73	Equipment replacement fund	-	-	-	-	-	-
74	Office equipment	-	-	-	-	-	-
75	Operating equipment	-	-	-	-	-	-
76	Property improvements	-	-	-	-	-	-
77	Economic development	-	-	-	-	-	-
79	Books, films and recordings	-	-	-	-	-	-
80	Natural disaster cleanup	-	-	-	-	-	-
81	Building maintenance fund	-	-	-	-	-	-
97	Transfers out	-	-	-	-	-	-
Sub-total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

OPERATING BUDGET SUB-TOTAL	\$ 1,766,450	\$ 2,052,756	\$ 2,060,252	\$ 2,586,220	\$ 533,464	\$ 2,658,799
-----------------------------------	---------------------	---------------------	---------------------	---------------------	-------------------	---------------------

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

POLICE & FIRE RETIREMENT FUND	\$ 1,766,450	\$ 2,052,756	\$ 2,060,252	\$ 2,586,220	\$ 533,464	\$ 2,658,799
--	---------------------	---------------------	---------------------	---------------------	-------------------	---------------------

Function: Public Safety
Activity: Fire & Police Retirement Fund

Activity Notes

Object	Description	Amount
08	Municipal Fire & Police Retirement System of Iowa (MFPRSI) - City contribution for Fire & EMS	\$ 1,252,980
	Municipal Fire & Police Retirement System of Iowa (MFPRSI) - City contribution for Police	\$ 1,333,240



PUBLIC WORKS	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25	INCREASE	FY 2025-26
	ACTUAL	ADOPTED	REVISED	ADOPTED	(DECREASE)	ESTIMATE

200 PUBLIC WORKS SUMMARY

PERSONAL SERVICES

01	Salaries	\$ 3,706,961	\$ 3,981,636	\$ 3,826,000	\$ 4,061,740	\$ 80,104	\$ 4,209,332
02	Overtime	121,902	173,000	135,000	166,000	(7,000)	166,000
03	Part-time	81,357	69,000	79,000	84,000	15,000	84,000
04	Witness fees	-	-	-	-	-	-
06	FICA	292,214	316,169	301,000	323,438	7,269	334,046
07	Retirement - IPERS	359,057	376,505	365,800	384,157	7,652	397,360
08	Pension - MFPRSI	-	-	-	-	-	-
09	Group insurance	981,768	831,935	831,935	688,950	(142,985)	664,240
11	Allowance	15,964	17,180	16,996	18,332	1,152	18,740
12	Unemployment	-	-	-	-	-	-
13	Deferred comp plan City match	27,620	83,064	46,200	84,914	1,850	87,741
Sub-Total		\$ 5,586,843	\$ 5,848,489	\$ 5,601,931	\$ 5,811,531	\$ (36,958)	\$ 5,961,459

CONTRACTUAL AND SUPPLY SERVICES

21	Advertising	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22	Recruitment	4,421	5,730	3,346	6,500	770	6,500
23	Professional services	26,430	38,300	27,800	190,800	152,500	35,300
24	Contributions to other agencies	1,305,305	1,438,169	1,438,169	1,466,684	28,515	1,492,669
27	Data processing	100,892	110,180	110,186	79,280	(30,900)	127,280
28	Dues and memberships	9,558	11,560	12,615	14,100	2,540	14,200
29	Insurance	229,354	244,000	244,000	312,266	68,266	252,986
32	Uniforms and laundry	20,367	25,570	24,300	26,780	1,210	26,550
35	Printing and copying	8,167	10,290	9,000	10,300	10	10,200
40	Building and grounds maint.	-	-	-	-	-	-
41	Vehicle and equipment maint.	9,787	23,000	16,000	24,000	1,000	24,000
44	Grant-funded purchases	-	-	-	-	-	-
46	Training and development	19,607	30,900	27,190	32,500	1,600	33,800
48	Utility service	603,760	653,548	637,960	622,710	(30,838)	635,110
49	Petty cash	-	-	-	-	-	-
51	Maintenance supplies	673,796	794,875	757,175	751,975	(42,900)	752,300
54	Minor equipment	22,467	22,500	20,500	20,500	(2,000)	20,500
55	DARE expenditures	-	-	-	-	-	-
56	Vehicle maintenance supplies	938,465	717,400	717,400	785,900	68,500	780,000
57	Vehicle operation supplies	224,423	333,600	301,600	256,310	(77,290)	258,430
58	Office supplies	2,740	4,000	4,000	4,000	-	3,500
59	Operating supplies	8,002	13,000	12,500	13,000	-	11,800
60	Safety and medical supplies	5,647	7,450	7,052	7,450	-	7,450
61	Refunds	-	-	-	-	-	-
Sub-total		\$ 4,213,188	\$ 4,484,072	\$ 4,370,793	\$ 4,625,055	\$ 140,983	\$ 4,492,575

CAPITAL OUTLAY

71	Equipment	\$ 16,512	\$ 14,450	\$ 14,965	\$ 650	\$ (13,800)	\$ 650
72	Furniture and fixtures	99,266	102,500	102,500	83,000	(19,500)	85,000
73	Equipment replacement fund	874,248	1,810,703	1,810,703	1,690,311	(120,392)	1,515,473
74	Office equipment	9,144	-	-	-	-	-
75	Operating equipment	-	76,500	72,000	-	(76,500)	-
76	Property improvements	514,982	790,000	587,448	885,000	95,000	625,000
77	Economic development	-	-	-	-	-	-
79	Books, films and recordings	-	-	-	-	-	-
80	Natural disaster cleanup	-	-	-	-	-	-
81	Building maintenance fund	147,070	152,598	152,598	152,393	(205)	152,183
97	Transfers out	2,628,500	3,703,500	3,703,500	4,223,800	520,300	4,146,900
Sub-total		\$ 4,289,722	\$ 6,650,251	\$ 6,443,714	\$ 7,035,154	\$ 384,903	\$ 6,525,206

OPERATING BUDGET SUB-TOTAL \$ 14,089,753 \$ 16,982,812 \$ 16,416,438 \$ 17,471,740 \$ 488,928 \$ 16,979,240

99	Special Revenue fund items	\$ 22,080	\$ 11,600	\$ 11,600	\$ 10,000	\$ (1,600)	\$ 10,000
91	Debt retirement	-	-	-	-	-	-
95	Contingency	-	25,000	25,000	25,000	-	25,000

PUBLIC WORKS SUMMARY \$ 14,111,833 \$ 17,019,412 \$ 16,453,038 \$ 17,506,740 \$ 487,328 \$ 17,014,240



FUNCTION: Public Works
ACTIVITY: Roadway Maintenance

OVERVIEW: This activity provides for a safe and efficient transportation system through effective pavement maintenance, snow and ice removal operations, equipment maintenance, and right-of way management.

ROADWAY MAINTENANCE

FINANCIAL SUMMARY				
	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25
	ACTUAL	ADOPTED	REVISED	ADOPTED
Personal services	1,699,343	1,728,657	1,689,863	1,647,195
Contractual & supply service	1,333,433	1,386,799	1,386,799	1,384,649
Capital outlay	2,017,329	3,238,631	3,238,631	2,444,495
Total expenditures	\$ 5,050,105	\$ 6,354,087	\$ 6,315,293	\$ 5,476,339
Fees	-	-	-	-
Grants	-	-	-	-
Other	5,238,240	5,282,114	5,373,125	5,239,209
Total revenue	\$ 5,238,240	\$ 5,282,114	\$ 5,373,125	\$ 5,239,209
Net amount supported by Road Use taxes	\$ (188,135)	\$ 1,071,973	\$ 942,168	\$ 237,130

SIGNIFICANT BUDGET IMPACTS: This budget includes:

- ↓ Overall personnel costs decreased by \$81,500, which reflects normal increases for salaries and benefit costs for existing staff, offset by the transfer of one existing Light Equipment Operator (LEO) to the Traffic Safety department and the promotion of one existing Laborer to a new LEO position.
- ↑ An increase of \$59,300 in insurance costs reflects the increase in property and casualty insurance premiums.
- ↓ A decrease of \$215,600 in equipment replacement contributions reflects the effect of the prior year catch-up, related to inflationary cost increases of future replacement vehicles.
- ↓ A decrease of \$52,000 in operating equipment reflects the prior year purchase of a planer, two replacement flatbeds, and a trailer for the concrete crew.
- ↓ A decrease of \$514,700 in transfers reflects variations in project costs that are transferred to the Capital Projects fund for expenditure.

FUTURE BUDGET CONSIDERATIONS:

- ❖ The Road Use Tax fund balance is dwindling and the overall condition rating for the street system continues to decrease. Continued investments in street maintenance will be necessary to provide a system acceptable to residents.

PUBLIC WORKS		FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25	INCREASE	FY 2025-26
		ACTUAL	ADOPTED	REVISED	ADOPTED	(DECREASE)	ESTIMATE
210 ROADWAY MAINTENANCE							
PERSONAL SERVICES							
01	Salaries	\$ 1,124,750	\$ 1,162,991	\$ 1,150,000	\$ 1,147,293	\$ (15,698)	\$ 1,185,974
02	Overtime	31,579	65,000	50,000	55,000	(10,000)	55,000
03	Part-time	34,434	24,000	34,000	34,000	10,000	34,000
04	Witness fees	-	-	-	-	-	-
06	FICA	88,687	92,563	91,000	92,103	(460)	95,143
07	Retirement - IPERS	108,103	109,590	108,000	108,111	(1,479)	111,956
08	Pension - MFPRSI	-	-	-	-	-	-
09	Group insurance	306,000	250,179	250,179	186,667	(63,512)	186,667
11	Allowance	816	1,116	884	1,116	-	1,116
12	Unemployment	-	-	-	-	-	-
13	Deferred comp plan City match	4,974	23,218	5,800	22,905	(313)	23,719
Sub-Total		\$ 1,699,343	\$ 1,728,657	\$ 1,689,863	\$ 1,647,195	\$ (81,462)	\$ 1,693,575
CONTRACTUAL AND SUPPLY SERVICES							
21	Advertising	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22	Recruitment	1,588	1,000	1,000	1,100	100	1,100
23	Professional services	-	-	-	-	-	-
24	Contributions to other agencies	3,456	3,669	3,669	3,669	-	3,669
27	Data processing	14,428	11,600	11,600	10,000	(1,600)	10,000
28	Dues and memberships	-	-	-	-	-	-
29	Insurance	211,948	228,000	228,000	287,280	59,280	228,000
32	Uniforms and laundry	9,636	10,300	10,300	10,300	-	10,300
35	Printing and copying	-	-	-	-	-	-
40	Building and grounds maint.	-	-	-	-	-	-
41	Vehicle and equipment maint.	-	-	-	-	-	-
44	Grant-funded purchases	-	-	-	-	-	-
46	Training and development	7,522	10,690	10,690	11,290	600	11,290
48	Utility service	38,378	44,840	44,840	15,080	(29,760)	15,080
49	Petty cash	-	-	-	-	-	-
51	Maintenance supplies	493,799	599,200	599,200	564,500	(34,700)	564,500
54	Minor equipment	8,097	6,000	6,000	6,000	-	6,000
55	DARE expenditures	-	-	-	-	-	-
56	Vehicle maintenance supplies	476,899	343,000	343,000	383,400	40,400	372,500
57	Vehicle operation supplies	62,943	121,000	121,000	84,530	(36,470)	84,530
58	Office supplies	-	-	-	-	-	-
59	Operating supplies	2,631	5,000	5,000	5,000	-	5,000
60	Safety and medical supplies	2,108	2,500	2,500	2,500	-	2,500
61	Refunds	-	-	-	-	-	-
Sub-total		\$ 1,333,433	\$ 1,386,799	\$ 1,386,799	\$ 1,384,649	\$ (2,150)	\$ 1,314,469
CAPITAL OUTLAY							
71	Equipment	\$ 9,300	\$ 12,000	\$ 12,000	\$ -	\$ (12,000)	\$ -
72	Furniture and fixtures	2,430	-	-	-	-	-
73	Equipment replacement fund	452,845	1,152,269	1,152,269	936,623	(215,646)	851,946
74	Office equipment	-	-	-	-	-	-
75	Operating equipment	-	52,000	52,000	-	(52,000)	-
76	Property improvements	-	-	-	-	-	-
77	Economic development	-	-	-	-	-	-
79	Books, films and recordings	-	-	-	-	-	-
80	Natural disaster cleanup	-	-	-	-	-	-
81	Building maintenance fund	99,254	103,862	103,862	104,072	210	103,862
97	Transfers out to Capital Project:	1,453,500	1,918,500	1,918,500	1,403,800	(514,700)	1,584,900
Sub-total		\$ 2,017,329	\$ 3,238,631	\$ 3,238,631	\$ 2,444,495	\$ (794,136)	\$ 2,540,708
OPERATING BUDGET SUB-TOTAL		\$ 5,050,105	\$ 6,354,087	\$ 6,315,293	\$ 5,476,339	\$ (877,748)	\$ 5,548,752
99	Special Revenue fund items	\$ 22,080	\$ 11,600	\$ 11,600	\$ 10,000	\$ (1,600)	\$ 10,000
91	Debt retirement	-	-	-	-	-	-
95	Contingency	-	-	-	-	-	-
ROADWAY MAINTENANCE		\$ 5,072,185	\$ 6,365,687	\$ 6,326,893	\$ 5,486,339	\$ (879,348)	\$ 5,558,752

Function: Public Works
Activity: Roadway Maintenance

Activity Notes

Object	Description	Amount
01	Supervisor, Heavy Equip. Operator (2), Light Equip. Operator (3), Laborers (9), Staff Engineer	\$ 1,147,293
02	Overtime	\$ 55,000
03	Seasonal personnel (4) - 14 weeks	\$ 34,000
06	FICA	\$ 92,103
07	IPERS	\$ 108,111
09	Group insurance	\$ 186,667
11	Cell phone - Supervisor	\$ 1,116
13	Deferred compensation City match	\$ 22,905
22	Recruitment	\$ 1,100
24	Salt storage facility building maintenance contribution	\$ 3,456
	Salt storage insurance	\$ 213
27	AVL annual cost	\$ 6,400
	Portable/mobile radio maintenance	\$ 3,000
	Replacement iPad	\$ 600
29	Property, casualty and, cyber liability insurance, broker fee - Road Use share (34%)	\$ 261,225
	Workers Comp insurance coverage, 411 medical claims - Road Use share (18%)	\$ 26,055
32	T-shirts for seasonals	\$ 300
	Uniform allowance (16 @ \$625)	\$ 10,000
46	APWA 2024 National Conference - Atlanta	\$ 850
	Group training	\$ 8,000
	Snow and ice meeting meal	\$ 340
	Snow plow simulator training	\$ 2,100
48	Public Works complex utilities	\$ 14,000
	iPad data plan (3)	\$ 1,080
51	Aggregates	\$ 25,000
	Asphalt (300 tons)	\$ 24,000
	Brush grinding services	\$ 10,000
	Calcium for snow and ice removal and dust control (30,000 gallons)	\$ 31,500
	Concrete (1,000 cubic yards)	\$ 160,000
	Construction signs	\$ 5,000
	Equipment rentals	\$ 15,000
	Miscellaneous materials	\$ 3,000
	Salt (2,500 tons)	\$ 180,000
	Sealing materials (60,000 pounds)	\$ 51,000
	Snow plow blades	\$ 25,000
	Various construction materials (dowels, epoxy, forms, tack, snow fence, etc.)	\$ 35,000
54	Miscellaneous tools	\$ 6,000
56	Fleet management - overhead contribution	\$ 240,000
	Fleet management - repair and maintenance supplies	\$ 143,400
57	Fuel	\$ 84,530
59	Operating supplies	\$ 5,000

Function: Public Works
Activity: Roadway Maintenance

Activity Notes

Object	Description	Amount
60	First aid supplies and fire extinguishers	\$ 1,500
	Gloves & related items	\$ 500
	Safety equipment	\$ 500
73	Equipment replacement fund contribution	\$ 936,623
81	Building maintenance fund contribution - PM Projects (Public Works & Parks Maint. Facility + Satellite Fueling Station - split 60/30/10 RM/Parks/Storm)	\$ 68,888
	Building maintenance - contracted services (Public Works & Parks Maint. Facility + Satellite Fueling Station - split 60/30/10 RM/Parks/Storm)	\$ 35,184
97	Douglas Avenue Urbanization	\$ 419,500
	PCC patching program	\$ 984,300
99	Special Revenue: Metro Salt Storage Facility (Fund 160)	\$ 10,000
40	Building maintenance	\$ 7,000
56	Equipment maintenance	\$ 3,000

FUNCTION: Public Works
ACTIVITY: Street Lighting

OVERVIEW: This activity provides for a safe transportation system for motorists and pedestrians by funding the energy costs for publicly owned street lights.

STREET LIGHTING

	FINANCIAL SUMMARY			
	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25
	ACTUAL	ADOPTED	REVISED	ADOPTED
Personal services	-	-	-	-
Contractual & supply service	493,362	515,000	515,000	530,000
Capital outlay	-	-	-	-
Total expenditures	\$ 493,362	\$ 515,000	\$ 515,000	\$ 530,000
Fees	-	-	-	-
Grants	-	-	-	-
Other	509,514	486,062	437,365	506,126
Total revenue	\$ 509,514	\$ 486,062	\$ 437,365	\$ 506,126
Net amount supported by Road Use taxes	\$ (16,152)	\$ 28,938	\$ 77,635	\$ 23,874

SIGNIFICANT BUDGET IMPACTS: This budget includes:

- ↑ An increase of \$15,000 in utilities reflects the anticipated increase in energy costs for City's streetlight network and the growing number of lights within the network.

FUTURE BUDGET CONSIDERATIONS:

- ❖ Nothing noted.

PUBLIC WORKS	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25	INCREASE	FY 2025-26
	ACTUAL	ADOPTED	REVISED	ADOPTED	(DECREASE)	ESTIMATE

230 STREET LIGHTING

PERSONAL SERVICES

01	Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
02	Overtime	-	-	-	-	-	-
03	Part-time	-	-	-	-	-	-
04	Witness fees	-	-	-	-	-	-
06	FICA	-	-	-	-	-	-
07	Retirement - IPERS	-	-	-	-	-	-
08	Pension - MFPRSI	-	-	-	-	-	-
09	Group insurance	-	-	-	-	-	-
11	Allowance	-	-	-	-	-	-
12	Unemployment	-	-	-	-	-	-
13	Deferred comp plan City match	-	-	-	-	-	-
Sub-Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

CONTRACTUAL AND SUPPLY SERVICES

21	Advertising	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22	Recruitment	-	-	-	-	-	-
23	Professional services	-	-	-	-	-	-
24	Contributions to other agencies	-	-	-	-	-	-
27	Data processing	-	-	-	-	-	-
28	Dues and memberships	-	-	-	-	-	-
29	Insurance	-	-	-	-	-	-
32	Uniforms and laundry	-	-	-	-	-	-
35	Printing and copying	-	-	-	-	-	-
40	Building and grounds maint.	-	-	-	-	-	-
41	Vehicle and equipment maint.	-	6,000	6,000	6,000	-	6,000
44	Grant-funded purchases	-	-	-	-	-	-
46	Training and development	-	-	-	-	-	-
48	Utility service	493,362	509,000	509,000	524,000	15,000	535,000
49	Petty cash	-	-	-	-	-	-
51	Maintenance supplies	-	-	-	-	-	-
54	Minor equipment	-	-	-	-	-	-
55	DARE expenditures	-	-	-	-	-	-
56	Vehicle maintenance supplies	-	-	-	-	-	-
57	Vehicle operation supplies	-	-	-	-	-	-
58	Office supplies	-	-	-	-	-	-
59	Operating supplies	-	-	-	-	-	-
60	Safety and medical supplies	-	-	-	-	-	-
61	Refunds	-	-	-	-	-	-
Sub-total		\$ 493,362	\$ 515,000	\$ 515,000	\$ 530,000	\$ 15,000	\$ 541,000

CAPITAL OUTLAY

71	Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
72	Furniture and fixtures	-	-	-	-	-	-
73	Equipment replacement fund	-	-	-	-	-	-
74	Office equipment	-	-	-	-	-	-
75	Operating equipment	-	-	-	-	-	-
76	Property improvements	-	-	-	-	-	-
77	Economic development	-	-	-	-	-	-
79	Books, films and recordings	-	-	-	-	-	-
80	Natural disaster cleanup	-	-	-	-	-	-
81	Building maintenance fund	-	-	-	-	-	-
97	Transfers out	-	-	-	-	-	-
Sub-total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

OPERATING BUDGET SUB-TOTAL

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

STREET LIGHTING

		\$ 493,362	\$ 515,000	\$ 515,000	\$ 530,000	\$ 15,000	\$ 541,000
--	--	-------------------	-------------------	-------------------	-------------------	------------------	-------------------

Function: Public Works
Activity: Street Lighting

Activity Notes

Object	Description	Amount
41	City-owned street light maintenance	\$ 6,000
48	Energy cost for existing street light systems	\$ 524,000



FUNCTION: Public Works
ACTIVITY: Traffic Safety

OVERVIEW: This activity contributes to a safe and efficient street system for motorists and pedestrians by providing timely street painting, sign maintenance and traffic signal maintenance.

TRAFFIC SAFETY

	FINANCIAL SUMMARY			
	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25
	ACTUAL	ADOPTED	REVISED	ADOPTED
Personal services	172,510	188,088	137,933	293,348
Contractual & supply service	177,745	152,545	143,208	161,370
Capital outlay	109,562	176,995	177,510	126,110
Total expenditures	\$ 459,817	\$ 517,628	\$ 458,651	\$ 580,828
Fees	-	-	-	-
Grants	-	-	-	-
Other	474,871	431,824	389,510	554,665
Total revenue	\$ 474,871	\$ 431,824	\$ 389,510	\$ 554,665
<i>Net amount supported by Road Use taxes</i>	\$ (15,054)	\$ 85,804	\$ 69,141	\$ 26,163

SIGNIFICANT BUDGET IMPACTS: This budget includes:

- ↑ Overall personnel costs increased by \$105,300, which reflects the normal salary and benefits for existing staff and the reclassification of one existing Light Equipment Operator from Roadway to Traffic Safety department to better match job duties.
- ↓ A decrease of \$20,900 in equipment replacement contributions reflects the effect of the prior year catch-up, related to inflationary cost increases of future replacement vehicles.
- ↓ A decrease of \$30,000 in property improvements reflects the completion of the Sutton and Merle Hay signal improvements.

FUTURE BUDGET CONSIDERATIONS:

- ❖ The majority of traffic signals have been updated with new controllers, battery backup systems and cameras. The annual traffic signal maintenance project of \$75,000 should be adequate to keep the system up to date.

PUBLIC WORKS		FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25	INCREASE	FY 2025-26
		ACTUAL	ADOPTED	REVISED	ADOPTED	(DECREASE)	ESTIMATE
240 TRAFFIC SAFETY							
PERSONAL SERVICES							
01	Salaries	\$ 108,152	\$ 127,670	\$ 85,000	\$ 208,588	\$ 80,918	\$ 215,891
02	Overtime	-	-	-	-	-	-
03	Part-time	8,902	6,000	6,000	9,000	3,000	9,000
04	Witness fees	-	-	-	-	-	-
06	FICA	8,766	10,416	7,500	16,957	6,541	17,535
07	Retirement - IPERS	10,258	12,022	9,000	19,642	7,620	20,380
08	Pension - MFPRSI	-	-	-	-	-	-
09	Group insurance	36,000	29,433	29,433	35,000	5,567	35,000
11	Allowance	-	-	-	-	-	-
12	Unemployment	-	-	-	-	-	-
13	Deferred comp plan City match	432	2,547	1,000	4,161	1,614	4,318
Sub-Total		\$ 172,510	\$ 188,088	\$ 137,933	\$ 293,348	\$ 105,260	\$ 302,124
CONTRACTUAL AND SUPPLY SERVICES							
21	Advertising	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22	Recruitment	157	60	155	175	115	175
23	Professional services	-	-	-	-	-	-
24	Contributions to other agencies	-	-	-	-	-	-
27	Data processing	3,898	-	206	530	530	530
28	Dues and memberships	-	-	-	-	-	-
29	Insurance	-	-	-	-	-	-
32	Uniforms and laundry	685	1,250	1,250	1,950	700	1,950
35	Printing and copying	-	-	-	-	-	-
40	Building and grounds maint.	-	-	-	-	-	-
41	Vehicle and equipment maint.	7,884	15,000	8,000	16,000	1,000	16,000
44	Grant-funded purchases	-	-	-	-	-	-
46	Training and development	-	1,000	500	1,000	-	1,000
48	Utility service	31,843	34,020	34,020	33,400	(620)	34,800
49	Petty cash	-	-	-	-	-	-
51	Maintenance supplies	94,970	60,375	60,375	62,175	1,800	65,000
54	Minor equipment	10,087	7,000	7,000	5,000	(2,000)	5,000
55	DARE expenditures	-	-	-	-	-	-
56	Vehicle maintenance supplies	19,697	23,100	23,100	31,000	7,900	36,000
57	Vehicle operation supplies	8,129	10,240	8,000	9,640	(600)	9,500
58	Office supplies	-	-	-	-	-	-
59	Operating supplies	249	500	500	500	-	500
60	Safety and medical supplies	146	-	102	-	-	-
61	Refunds	-	-	-	-	-	-
Sub-total		\$ 177,745	\$ 152,545	\$ 143,208	\$ 161,370	\$ 8,825	\$ 170,455
CAPITAL OUTLAY							
71	Equipment	\$ -	\$ -	\$ 515	\$ -	\$ -	\$ -
72	Furniture and fixtures	-	-	-	-	-	-
73	Equipment replacement fund	34,700	71,995	71,995	51,110	(20,885)	51,110
74	Office equipment	-	-	-	-	-	-
75	Operating equipment	-	-	-	-	-	-
76	Property improvements	74,862	105,000	105,000	75,000	(30,000)	75,000
77	Economic development	-	-	-	-	-	-
79	Books, films and recordings	-	-	-	-	-	-
80	Natural disaster cleanup	-	-	-	-	-	-
81	Building maintenance fund	-	-	-	-	-	-
97	Transfers out to Capital Project:	-	-	-	-	-	-
Sub-total		\$ 109,562	\$ 176,995	\$ 177,510	\$ 126,110	\$ (50,885)	\$ 126,110
OPERATING BUDGET SUB-TOTAL		\$ 459,817	\$ 517,628	\$ 458,651	\$ 580,828	\$ 63,200	\$ 598,689
99	Special Revenue fund items	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
91	Debt retirement	-	-	-	-	-	-
95	Contingency	-	-	-	-	-	-
TRAFFIC SAFETY		\$ 459,817	\$ 517,628	\$ 458,651	\$ 580,828	\$ 63,200	\$ 598,689

Function: Public Works
Activity: Traffic Safety

Activity Notes

Object	Description	Amount
01	Laborer, Light Equipment Operators (2), ROW Technician/Utility Locator	\$ 208,588
03	Summer Laborer	\$ 9,000
06	FICA	\$ 16,957
07	IPERS	\$ 19,642
09	Group insurance	\$ 35,000
13	Deferred compensation City match	\$ 4,161
22	Recruitment	\$ 175
27	AVL	\$ 530
32	Uniform allowance (2)	\$ 1,950
41	City of Clive Hickman maintenance	\$ 1,000
	Traffic signal hardware maintenance contract (53 signals @ 100%, 14 signals @ 50%, 13 school beacons)	\$ 15,000
46	Training and development	\$ 1,000
48	Traffic signal electrical service (55 signals @ 100%, 13 signals @ 50%, 6 school beacons)	\$ 32,100
	Cell phone plan	\$ 580
	iPad data plan (2)	\$ 720
51	Glass beads	\$ 6,000
	Posts, brackets, and hardware	\$ 10,000
	Signs	\$ 25,000
	Street painting materials	\$ 21,175
54	Misc. tools	\$ 5,000
56	Fleet management - overhead contribution	\$ 16,000
	Fleet management - repair and maintenance supplies	\$ 15,000
57	Fuel - diesel (1,300 gallons)	\$ 4,420
	Fuel - unleaded (1,800 gallons)	\$ 5,220
59	Operating supplies	\$ 500
73	Equipment replacement fund contribution	\$ 51,110
76	Traffic signal improvement program	\$ 75,000



OVERVIEW: This activity provides engineering review and inspection of all new infrastructures in Urbandale and assures that it is built according to approved plans and specifications. This activity also supports all infrastructure mapping and record keeping for the City.

ENGINEERING SERVICES

	FINANCIAL SUMMARY			
	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25
	ACTUAL	ADOPTED	REVISED	ADOPTED
Personal services	999,379	1,003,628	960,139	878,030
Contractual & supply service	61,476	79,250	63,050	78,245
Capital outlay	28,926	125,289	125,289	65,525
Total expenditures	\$ 1,089,781	\$ 1,208,167	\$ 1,148,478	\$ 1,021,800
Fees	235,818	165,000	160,000	150,000
Grants	-	-	-	-
Other	93,394	82,274	91,065	68,035
Total revenue	\$ 329,212	\$ 247,274	\$ 251,065	\$ 218,035
Net amount supported by property taxes	\$ 760,569	\$ 960,893	\$ 897,413	\$ 803,765

SIGNIFICANT BUDGET IMPACTS: This budget includes:

- ↓ Overall personnel costs decreased by \$125,600, which reflects normal increases for salaries and benefit costs for existing staff, offset by the transfer of one GIS position to the Technology department.
- ↓ A decrease of \$58,000 in equipment replacement contributions reflects the effect of the prior year catch-up, related to inflationary cost increases of future replacement vehicles.

FUTURE BUDGET CONSIDERATIONS:

- ❖ A large portion of this budget is related to salary and vehicle expenses. This budget is closely tied to the amount of development that occurs in the City. Equipment needs may increase as development and CIP projects increase.

PUBLIC WORKS		FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25	INCREASE	FY 2025-26
		ACTUAL	ADOPTED	REVISED	ADOPTED	(DECREASE)	ESTIMATE
260 ENGINEERING SERVICES							
PERSONAL SERVICES							
01	Salaries	\$ 661,874	\$ 680,354	\$ 660,000	\$ 603,833	\$ (76,521)	\$ 627,986
02	Overtime	48,852	55,000	40,000	55,000	-	55,000
03	Part-time	18,969	18,000	18,000	20,000	2,000	20,000
04	Witness fees	-	-	-	-	-	-
06	FICA	54,045	54,450	52,000	48,623	(5,827)	50,532
07	Retirement - IPERS	67,082	64,104	63,000	56,860	(7,244)	59,282
08	Pension - MFPRSI	-	-	-	-	-	-
09	Group insurance	144,000	117,731	117,731	81,667	(36,064)	81,667
11	Allowance	408	408	408	-	(408)	408
12	Unemployment	-	-	-	-	-	-
13	Deferred comp plan City match	4,149	13,581	9,000	12,047	(1,534)	12,560
Sub-Total		\$ 999,379	\$ 1,003,628	\$ 960,139	\$ 878,030	\$ (125,598)	\$ 907,435
CONTRACTUAL AND SUPPLY SERVICES							
21	Advertising	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22	Recruitment	432	300	300	300	-	300
23	Professional services	23,357	35,500	25,000	38,000	2,500	32,500
24	Contributions to other agencies	-	-	-	-	-	-
27	Data processing	-	-	-	-	-	-
28	Dues and memberships	-	-	-	-	-	-
29	Insurance	-	-	-	-	-	-
32	Uniforms and laundry	2,149	3,980	3,000	3,995	15	3,810
35	Printing and copying	-	100	100	200	100	100
40	Building and grounds maint.	-	-	-	-	-	-
41	Vehicle and equipment maint.	-	-	-	-	-	-
44	Grant-funded purchases	-	-	-	-	-	-
46	Training and development	3,016	4,700	4,700	4,700	-	6,000
48	Utility service	5,471	8,000	6,000	8,000	-	8,000
49	Petty cash	-	-	-	-	-	-
51	Maintenance supplies	-	300	100	300	-	300
54	Minor equipment	6	-	-	-	-	-
55	DARE expenditures	-	-	-	-	-	-
56	Vehicle maintenance supplies	12,350	7,700	7,700	7,000	(700)	7,000
57	Vehicle operation supplies	11,382	14,520	12,000	11,600	(2,920)	10,000
58	Office supplies	32	-	-	-	-	-
59	Operating supplies	3,167	4,000	4,000	4,000	-	2,800
60	Safety and medical supplies	114	150	150	150	-	150
61	Refunds	-	-	-	-	-	-
Sub-total		\$ 61,476	\$ 79,250	\$ 63,050	\$ 78,245	\$ (1,005)	\$ 70,960
CAPITAL OUTLAY							
71	Equipment	\$ 7,212	\$ 2,450	\$ 2,450	\$ 650	\$ (1,800)	\$ 650
72	Furniture and fixtures	-	-	-	-	-	-
73	Equipment replacement fund	21,714	122,839	122,839	64,875	(57,964)	21,714
74	Office equipment	-	-	-	-	-	-
75	Operating equipment	-	-	-	-	-	-
76	Property improvements	-	-	-	-	-	-
77	Economic development	-	-	-	-	-	-
79	Books, films and recordings	-	-	-	-	-	-
80	Natural disaster cleanup	-	-	-	-	-	-
81	Building maintenance fund	-	-	-	-	-	-
97	Transfers out	-	-	-	-	-	-
Sub-total		\$ 28,926	\$ 125,289	\$ 125,289	\$ 65,525	\$ (59,764)	\$ 22,364
OPERATING BUDGET SUB-TOTAL		\$ 1,089,781	\$ 1,208,167	\$ 1,148,478	\$ 1,021,800	\$ (186,367)	\$ 1,000,759
99	Special Revenue fund items	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
91	Debt retirement	-	-	-	-	-	-
95	Contingency	-	-	-	-	-	-
ENGINEERING SERVICES		\$ 1,089,781	\$ 1,208,167	\$ 1,148,478	\$ 1,021,800	\$ (186,367)	\$ 1,000,759

Function: Public Works
Activity: Engineering Services

Activity Notes

Object	Description	Amount
01	Senior Engineering Technician (3), Engineering Technician (4)	\$ 603,833
02	Overtime	\$ 55,000
03	Seasonal interns (2)	\$ 20,000
06	FICA	\$ 48,623
07	IPERS	\$ 56,860
09	Group insurance	\$ 81,667
13	Deferred compensation City match	\$ 12,047
22	Recruitment expenses	\$ 300
23	Bridge inspection consultant fees	\$ 7,500
	Design standards, drawings & details	\$ 2,500
	Fiber optic work and supplies	\$ 5,000
	Iowa One Call subscription	\$ 18,000
	Well monitoring (Sylvan Ridge)	\$ 5,000
32	City logo shirts (1)	\$ 45
	Uniforms (6 full, 1 partial (GIS Coordinator))	\$ 3,950
35	Printing and copying	\$ 200
46	Concrete paving seminar (6)	\$ 1,400
	GIS Training - national or regional	\$ 2,000
	Technical conferences and DOT certifications (all inspectors)	\$ 1,300
48	Inspector cell phones (7), hotspot (2)	\$ 6,000
	Voice and data	\$ 2,000
51	Maintenance supplies	\$ 300
56	Fleet management - overhead contribution	\$ 5,000
	Fleet management - repair and maintenance supplies	\$ 2,000
57	Fuel	\$ 11,600
59	Car washes	\$ 600
	Drafting supplies	\$ 600
	Field supplies - paint, lath, flagging material	\$ 2,800
60	First aid supplies	\$ 150
71	Standing desk	\$ 650
73	Equipment replacement fund contribution	\$ 64,875



FUNCTION: Public Works
ACTIVITY: Solid Waste Collection

OVERVIEW: This activity contributes to the public health through the timely collection of solid waste, including garbage, yard waste and recyclables.

SOLID WASTE COLLECTION

	FINANCIAL SUMMARY			
	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25
	ACTUAL	ADOPTED	REVISED	ADOPTED
Personal services	810,786	789,519	784,315	795,632
Contractual & supply service	1,742,660	1,822,885	1,796,775	1,796,700
Capital outlay	330,168	379,262	379,262	500,216
Total expenditures	\$ 2,883,614	\$ 2,991,666	\$ 2,960,352	\$ 3,092,548
Fees	3,071,689	3,213,000	3,126,800	3,213,900
Grants	-	-	-	-
Other	271,140	223,728	254,733	225,911
Total revenue	\$ 3,342,829	\$ 3,436,728	\$ 3,381,533	\$ 3,439,811
<i>Net amount supported by property taxes</i>	<i>\$ (459,215)</i>	<i>\$ (445,062)</i>	<i>\$ (421,181)</i>	<i>\$ (347,263)</i>

SIGNIFICANT BUDGET IMPACTS: This budget includes:

- ↑ Overall personnel costs increased by \$6,100, which reflects normal increases for salaries and benefit costs for existing staff.
- ↑ An increase of \$28,500 in contributions to other agencies reflects increases in recycling program fees and landfill tipping fees.
- ↓ A decrease of \$31,400 in vehicle maintenance supplies represents a decrease in fleet maintenance contributions.
- ↑ An increase of \$140,500 in equipment replacement contributions reflects the cost increase of future replacement garbage trucks.
- ❖ There is no recommended garbage rate increase for FY25. The monthly rate will remain \$14.50 per household. This rate was last changed in FY23.

FUTURE BUDGET CONSIDERATIONS:

- ❖ Projections indicate that with current customer growth and the capacity of the four automated garbage trucks, no increases in staffing or equipment will be necessary for at least 10 years.
- ❖ Due to higher equipment replacement costs and increases in tipping fees, it will be necessary to increase the monthly solid waste fee in 2025-26.

PUBLIC WORKS		FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25	INCREASE	FY 2025-26
		ACTUAL	ADOPTED	REVISED	ADOPTED	(DECREASE)	ESTIMATE
290 SOLID WASTE COLLECTION							
PERSONAL SERVICES							
01	Salaries	\$ 561,628	\$ 550,710	\$ 549,000	\$ 571,229	\$ 20,519	\$ 590,613
02	Overtime	21,682	30,000	30,000	33,000	3,000	33,000
03	Part-time	-	-	-	-	-	-
04	Witness fees	-	-	-	-	-	-
06	FICA	43,294	42,950	42,500	44,550	1,600	46,086
07	Retirement - IPERS	54,255	51,857	53,800	53,790	1,933	55,754
08	Pension - MFPRSI	-	-	-	-	-	-
09	Group insurance	126,000	103,015	103,015	81,667	(21,348)	81,667
11	Allowance	-	-	-	-	-	-
12	Unemployment	-	-	-	-	-	-
13	Deferred comp plan City match	3,927	10,987	6,000	11,396	409	11,812
Sub-Total		\$ 810,786	\$ 789,519	\$ 784,315	\$ 795,632	\$ 6,113	\$ 818,932
CONTRACTUAL AND SUPPLY SERVICES							
21	Advertising	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22	Recruitment	-	-	-	200	200	200
23	Professional services	-	-	-	-	-	-
24	Contributions to other agencies	1,285,849	1,416,500	1,416,500	1,445,015	28,515	1,470,000
27	Data processing	4,375	2,500	2,500	2,600	100	2,600
28	Dues and memberships	-	550	500	550	-	550
29	Insurance	-	-	-	-	-	-
32	Uniforms and laundry	4,383	4,375	4,375	4,375	-	4,375
35	Printing and copying	2,655	2,400	2,400	2,400	-	2,400
40	Building and grounds maint.	-	-	-	-	-	-
41	Vehicle and equipment maint.	-	-	-	-	-	-
44	Grant-funded purchases	-	-	-	-	-	-
46	Training and development	1,186	2,110	1,500	2,110	-	2,110
48	Utility service	6,876	12,420	7,500	4,800	(7,620)	4,800
49	Petty cash	-	-	-	-	-	-
51	Maintenance supplies	-	-	-	-	-	-
54	Minor equipment	853	2,000	1,000	2,000	-	2,000
55	DARE expenditures	-	-	-	-	-	-
56	Vehicle maintenance supplies	326,528	234,000	234,000	218,000	(16,000)	218,000
57	Vehicle operation supplies	108,717	144,030	125,000	112,650	(31,380)	112,650
58	Office supplies	-	-	-	-	-	-
59	Operating supplies	792	1,500	1,000	1,500	-	1,500
60	Safety and medical supplies	446	500	500	500	-	500
61	Refunds	-	-	-	-	-	-
Sub-total		\$ 1,742,660	\$ 1,822,885	\$ 1,796,775	\$ 1,796,700	\$ (26,185)	\$ 1,821,685
CAPITAL OUTLAY							
71	Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
72	Furniture and fixtures	92,668	97,500	97,500	78,000	(19,500)	80,000
73	Equipment replacement fund	237,500	281,762	281,762	422,216	140,454	390,216
74	Office equipment	-	-	-	-	-	-
75	Operating equipment	-	-	-	-	-	-
76	Property improvements	-	-	-	-	-	-
77	Economic development	-	-	-	-	-	-
79	Books, films and recordings	-	-	-	-	-	-
80	Natural disaster cleanup	-	-	-	-	-	-
81	Building maintenance fund	-	-	-	-	-	-
97	Transfers out	-	-	-	-	-	-
Sub-total		\$ 330,168	\$ 379,262	\$ 379,262	\$ 500,216	\$ 120,954	\$ 470,216
OPERATING BUDGET SUB-TOTAL		\$ 2,883,614	\$ 2,991,666	\$ 2,960,352	\$ 3,092,548	\$ 100,882	\$ 3,110,833
99	Special Revenue fund items	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
91	Debt retirement	-	-	-	-	-	-
95	Contingency	-	-	-	-	-	-
SOLID WASTE COLLECTION		\$ 2,883,614	\$ 2,991,666	\$ 2,960,352	\$ 3,092,548	\$ 100,882	\$ 3,110,833

Function: Public Works
Activity: Solid Waste Collection

Activity Notes

Object	Description	Amount
01	Supervisor, Waste Collection Operators (6)	\$ 571,229
02	Overtime	\$ 33,000
06	FICA	\$ 44,550
07	IPERS	\$ 53,790
09	Group insurance	\$ 81,667
13	Deferred compensation City match	\$ 11,396
22	Recruitment	\$ 200
24	Curb It! recycling program	\$ 872,215
	Landfill and transfer station charges	\$ 537,300
	Spring cleanup	\$ 35,500
27	AVL annual cost	\$ 1,600
	Portable/mobile radio maintenance	\$ 1,000
28	Supervisor ASCE and IES membership	\$ 550
32	Uniform allowance for employees (7)	\$ 4,375
35	Spring cleanup mailing and container tags	\$ 2,400
46	Training and development	\$ 2,110
48	Public Works complex utilities (10%)	\$ 3,500
	Cell phone - Supervisor	\$ 580
	iPad data (2)	\$ 720
54	Miscellaneous tools	\$ 2,000
56	Fleet management - overhead contribution	\$ 120,000
	Fleet management - repair and maintenance supplies	\$ 98,000
57	Fuel	\$ 112,650
59	Miscellaneous supplies	\$ 1,500
60	Safety equipment	\$ 500
72	Solid waste container replacements	\$ 78,000
73	Equipment replacement fund contributions	\$ 422,216



FUNCTION: Public Works
ACTIVITY: Sanitary Sewer and Wastewater

OVERVIEW: This activity contributes to the public health through the installation and maintenance of an effective sanitary sewer system. This department’s activities are 100% funded by the Urbandale Sanitary Sewer District and the Urbandale/Windsor Heights Sanitary Sewer District.

SANITARY SEWERS

	FINANCIAL SUMMARY			
	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25
	ACTUAL	ADOPTED	REVISED	ADOPTED
Personal services	236,715	234,444	225,933	224,473
Contractual & supply service	62,859	94,330	79,520	89,190
Capital outlay	451,834	711,924	506,924	836,924
Total expenditures	\$ 751,408	\$ 1,040,698	\$ 812,377	\$ 1,150,587
Fees	-	-	-	-
Grants	-	-	-	-
Other	952,566	1,313,034	1,073,087	1,437,189
Total revenue	\$ 952,566	\$ 1,313,034	\$ 1,073,087	\$ 1,437,189
<i>Net amount supported by property taxes</i>	\$ (201,158)	\$ (272,336)	\$ (260,710)	\$ (286,602)

SIGNIFICANT BUDGET IMPACTS: This budget includes:

- ↑ An increase of \$125,000 in property improvements reflects the additional work requested for the UWHSD lining program, as well as a creek stabilization project.

FUTURE BUDGET CONSIDERATIONS:

- ❖ The Wastewater Reclamation Authority has completed a Facility Plan Update that outlines the needs of the agency for the next 20 year and beyond. Implementation of the Facility Plan Update may impact both governance and funding in the future. As a result, Urbandale residents may see increased rates.
- ❖ Plans should be developed for a potential inflow elimination program that would require the installation of additional storm sewers and diverting inflow from the sanitary system to the Storm Water system. Any projects would be a joint venture between the City and the two sewer districts.

PUBLIC WORKS		FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25	INCREASE	FY 2025-26
		ACTUAL	ADOPTED	REVISED	ADOPTED	(DECREASE)	ESTIMATE
291 SANITARY SEWERS							
PERSONAL SERVICES							
01	Salaries	\$ 150,343	\$ 152,749	\$ 147,000	\$ 149,501	\$ (3,248)	\$ 154,348
02	Overtime	9,772	10,000	10,000	10,000	-	10,000
03	Part-time	11,296	12,000	12,000	12,000	-	12,000
04	Witness fees	-	-	-	-	-	-
06	FICA	12,830	12,831	12,000	12,578	(253)	12,962
07	Retirement - IPERS	15,010	14,384	14,000	14,078	(306)	14,570
08	Pension - MFPRS	-	-	-	-	-	-
09	Group insurance	36,000	29,433	29,433	23,333	(6,100)	23,333
11	Allowance	-	-	-	-	-	-
12	Unemployment	-	-	-	-	-	-
13	Deferred comp plan City match	1,464	3,047	1,500	2,983	(64)	3,087
Sub-Total		\$ 236,715	\$ 234,444	\$ 225,933	\$ 224,473	\$ (9,971)	\$ 230,300
CONTRACTUAL AND SUPPLY SERVICES							
21	Advertising	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22	Recruitment	155	120	120	250	130	250
23	Professional services	1,113	2,800	2,800	2,800	-	2,800
24	Contributions to other agencies	-	-	-	-	-	-
27	Data processing	1,711	2,750	2,550	550	(2,200)	550
28	Dues and memberships	-	-	-	-	-	-
29	Insurance	-	-	-	-	-	-
32	Uniforms and laundry	1,127	1,250	1,250	1,400	150	1,400
35	Printing and copying	-	-	-	-	-	-
40	Building and grounds maint.	-	-	-	-	-	-
41	Vehicle and equipment maint.	1,903	2,000	2,000	2,000	-	2,000
44	Grant-funded purchases	-	-	-	-	-	-
46	Training and development	480	800	800	800	-	800
48	Utility service	637	1,600	1,600	1,630	30	1,630
49	Petty cash	-	-	-	-	-	-
51	Maintenance supplies	11,188	30,000	20,000	30,000	-	30,000
54	Minor equipment	1,907	5,000	4,000	5,000	-	5,000
55	DARE expenditures	-	-	-	-	-	-
56	Vehicle maintenance supplies	29,981	30,800	30,800	31,000	200	31,000
57	Vehicle operation supplies	10,325	14,210	10,600	10,760	(3,450)	14,000
58	Office supplies	-	-	-	-	-	-
59	Operating supplies	145	500	500	500	-	500
60	Safety and medical supplies	2,187	2,500	2,500	2,500	-	2,500
61	Refunds	-	-	-	-	-	-
Sub-total		\$ 62,859	\$ 94,330	\$ 79,520	\$ 89,190	\$ (5,140)	\$ 92,430
CAPITAL OUTLAY							
71	Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
72	Furniture and fixtures	-	-	-	-	-	-
73	Equipment replacement fund	11,714	26,924	26,924	26,924	-	26,924
74	Office equipment	-	-	-	-	-	-
75	Operating equipment	-	-	-	-	-	-
76	Property improvements	440,120	685,000	480,000	810,000	125,000	550,000
77	Economic development	-	-	-	-	-	-
79	Books, films and recordings	-	-	-	-	-	-
80	Natural disaster cleanup	-	-	-	-	-	-
81	Building maintenance fund	-	-	-	-	-	-
97	Transfers out	-	-	-	-	-	-
Sub-total		\$ 451,834	\$ 711,924	\$ 506,924	\$ 836,924	\$ 125,000	\$ 576,924
OPERATING BUDGET SUB-TOTAL		\$ 751,408	\$ 1,040,698	\$ 812,377	\$ 1,150,587	\$ 109,889	\$ 899,654
99	Special Revenue fund items	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
91	Debt retirement	-	-	-	-	-	-
95	Contingency	-	-	-	-	-	-
SANITARY SEWERS		\$ 751,408	\$ 1,040,698	\$ 812,377	\$ 1,150,587	\$ 109,889	\$ 899,654

Function: Public Works
Activity: Sanitary Sewer and Wastewater

Activity Notes

Object	Description	Amount
01	Sewer System Operators (2)	\$ 149,501
02	Overtime	\$ 10,000
03	Seasonal laborers (2)	\$ 12,000
06	FICA	\$ 12,578
07	IPERS	\$ 14,078
09	Group insurance	\$ 23,333
13	Deferred compensation City match	\$ 2,983
22	Recruitment	\$ 250
23	Legal fees	\$ 1,800
	Mowing	\$ 1,000
27	AVL annual cost	\$ 550
32	Uniform allowance (2)	\$ 1,400
41	Lift station maintenance	\$ 2,000
46	Wastewater training (2)	\$ 800
48	Lift station electrical and phone	\$ 790
	iPad data and hotspot	\$ 840
51	Castings, adjusting rings, concrete	\$ 30,000
54	Cleaning heads	\$ 3,000
	Replacement tools	\$ 2,000
56	Fleet management - overhead contribution	\$ 16,000
	Fleet management - repair and maintenance supplies	\$ 15,000
57	Fuel	\$ 10,760
59	Operating supplies/consumables	\$ 500
60	Safety equipment, supplies	\$ 2,500
73	Equipment replacement fund contributions	\$ 26,924
76	Creek stabilization	\$ 160,000
	Lift station force replacement	\$ 100,000
	Manhole lining program	\$ 75,000
	Sanitary sewer lining program	\$ 400,000
	Spot repair program	\$ 75,000



OVERVIEW: This activity provides for the pollution preventions program, street cleaning program and for the maintenance of the storm sewer system and street drainage systems.

STORM WATER UTILITY FUND

	FINANCIAL SUMMARY			
	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25
	ACTUAL	ADOPTED	REVISED	ADOPTED
Personal services	557,648	562,773	550,044	568,611
Contractual & supply service	224,815	269,773	238,381	447,866
Capital outlay	1,307,317	1,981,724	1,979,672	3,025,908
Total expenditures	\$ 2,089,780	\$ 2,814,270	\$ 2,768,097	\$ 4,042,385
Fees	2,433,948	2,896,980	2,671,800	2,714,800
Grants	-	-	-	-
Other	141,870	40,000	200,000	200,000
Total revenue	\$ 2,575,818	\$ 2,936,980	\$ 2,871,800	\$ 2,914,800
Net amount supported by stormwater fees	\$ (486,038)	\$ (122,710)	\$ (103,703)	\$ 1,127,585

SIGNIFICANT BUDGET IMPACTS: This budget includes:

- ↑ An increase of \$36,700 in vehicle maintenance supplies represents a higher contribution to fleet maintenance.
- ↑ An increase of \$33,600 in equipment replacement contributions reflect inflationary price increases for future equipment.
- ↑ An increase of \$1,035,000 in transfers reflects the funding of storm water improvement program, intake rebuilding, storm water grant program, Hopkins Road/70th Street storm sewer replacement, Douglas Avenue urbanization, and Roseland Drive storm sewer improvements. These funds will be transferred to the Capital Projects Fund, as these projects combine with other funding sources to complete construction.
- ❖ There is no rate change recommended for FY25. The residential and commercial/industrial rate remains at \$7.00, with the rate for each commercial/industrial ERU over 100 to \$6.00. The rates were last adjusted in July 2023

FUTURE BUDGET CONSIDERATIONS:

- ❖ Compliance with Phase II Storm water Regulations may require additional staffing and resources to be allocated to this activity in the future.
- ❖ The first phase of studies to analyze the City's Stormwater collection system was completed. It revealed the need to invest significantly more to upgrade and maintain storm sewers and the creek system. Rates may need to be adjusted.
- ❖ Plans should be developed for a potential inflow elimination program that would require the installation of additional storm sewers and diverting inflow from the sanitary system to the storm water system. Any projects would be a joint venture between the City and the two sanitary sewer districts.

PUBLIC WORKS	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25	INCREASE	FY 2025-26
	ACTUAL	ADOPTED	REVISED	ADOPTED	(DECREASE)	ESTIMATE

292 STORM WATER UTILITY FUND

PERSONAL SERVICES

01	Salaries	\$ 372,493	\$ 384,958	\$ 385,000	\$ 403,926	\$ 18,968	\$ 418,055
02	Overtime	10,017	13,000	5,000	13,000	-	13,000
03	Part-time	7,756	9,000	9,000	9,000	-	9,000
04	Witness fees	-	-	-	-	-	-
06	FICA	29,135	30,718	30,000	32,197	1,479	33,310
07	Retirement - IPERS	35,880	36,269	36,000	38,055	1,786	39,464
08	Pension - MFPRSI	-	-	-	-	-	-
09	Group insurance	99,000	80,940	80,940	64,167	(16,773)	64,167
11	Allowance	261	204	204	204	-	204
12	Unemployment	-	-	-	-	-	-
13	Deferred comp plan City match	3,106	7,684	3,900	8,062	378	8,361
Sub-Total		\$ 557,648	\$ 562,773	\$ 550,044	\$ 568,611	\$ 5,838	\$ 585,561

CONTRACTUAL AND SUPPLY SERVICES

21	Advertising	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22	Recruitment	52	-	271	225	225	225
23	Professional services	1,960	-	-	150,000	150,000	-
24	Contributions to other agencies	16,000	18,000	18,000	18,000	-	19,000
27	Data processing	2,108	780	780	1,800	1,020	1,800
28	Dues and memberships	5,165	5,500	6,605	7,000	1,500	7,000
29	Insurance	17,406	16,000	16,000	24,986	8,986	24,986
32	Uniforms and laundry	2,387	3,125	3,125	3,125	-	3,125
35	Printing and copying	804	500	500	500	-	500
40	Building and grounds maint.	-	-	-	-	-	-
41	Vehicle and equipment maint.	-	-	-	-	-	-
44	Grant-funded purchases	-	-	-	-	-	-
46	Training and development	175	1,000	500	1,000	-	1,000
48	Utility service	7,388	12,668	10,000	4,800	(7,868)	4,800
49	Petty cash	-	-	-	-	-	-
51	Maintenance supplies	72,954	100,000	75,000	90,000	(10,000)	90,000
54	Minor equipment	1,517	2,500	2,500	2,500	-	2,500
55	DARE expenditures	-	-	-	-	-	-
56	Vehicle maintenance supplies	73,010	78,800	78,800	115,500	36,700	115,500
57	Vehicle operation supplies	22,927	29,600	25,000	27,130	(2,470)	27,750
58	Office supplies	-	-	-	-	-	-
59	Operating supplies	625	1,000	1,000	1,000	-	1,000
60	Safety and medical supplies	337	300	300	300	-	300
61	Refunds	-	-	-	-	-	-
Sub-total		\$ 224,815	\$ 269,773	\$ 238,381	\$ 447,866	\$ 178,093	\$ 299,486

CAPITAL OUTLAY

71	Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
72	Furniture and fixtures	-	-	-	-	-	-
73	Equipment replacement fund	115,775	154,914	154,914	188,563	33,649	173,563
74	Office equipment	-	-	-	-	-	-
75	Operating equipment	-	24,500	20,000	-	(24,500)	-
76	Property improvements	-	-	2,448	-	-	-
77	Economic development	-	-	-	-	-	-
79	Books, films and recordings	-	-	-	-	-	-
80	Natural disaster cleanup	-	-	-	-	-	-
81	Building maintenance fund	16,542	17,310	17,310	17,345	35	17,345
97	Transfers out to Capitals	1,175,000	1,785,000	1,785,000	2,820,000	1,035,000	2,562,000
Sub-total		\$ 1,307,317	\$ 1,981,724	\$ 1,979,672	\$ 3,025,908	\$ 1,044,184	\$ 2,752,908

OPERATING BUDGET SUB-TOTAL

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

STORM WATER UTILITY FUND		\$ 2,089,780	\$ 2,814,270	\$ 2,768,097	\$ 4,042,385	\$ 1,228,115	\$ 3,637,955
---------------------------------	--	---------------------	---------------------	---------------------	---------------------	---------------------	---------------------

Function: Public Works
Activity: Storm Water Utility

Activity Notes

Object	Description	Amount
01	Senior Engineer (50% - shared with PW Administration), Light Equipment Operators (2), Storm Water Technician, Laborer (2)	\$ 403,926
02	Overtime	\$ 13,000
03	Part-time (summer intern)	\$ 9,000
06	FICA	\$ 32,197
07	IPERS	\$ 38,055
09	Group insurance	\$ 64,167
11	Phone allowance (50% of Senior Engineer)	\$ 204
13	Deferred compensation City match	\$ 8,062
22	Recruitment	\$ 225
24	Polk County - Watershed Management Coordinators	\$ 18,000
23	Stormwater study	\$ 150,000
27	AVL annual cost	\$ 700
	Replacement iPad	\$ 600
	Portable/mobile radio maintenance	\$ 500
28	Storm Water Phase II regulations	\$ 7,000
29	Property, casualty, and cyber liability insurance, broker fee - Storm Water share (3%)	\$ 22,031
	Workers Comp insurance coverage, 411 medical claims - Storm Water share (2%)	\$ 2,955
32	Uniform allowance (5)	\$ 3,125
35	Publications	\$ 500
46	Seminars and training	\$ 1,000
48	Inspector cell phone	\$ 580
	iPad data (2)	\$ 720
	Public Works complex utilities (10%)	\$ 3,500
51	Creek maintenance supplies	\$ 10,000
	Intake maintenance supplies	\$ 70,000
	Storm sewer maintenance supplies	\$ 10,000
54	Intake repair tools	\$ 2,500
56	Fleet management - overhead contribution	\$ 53,000
	Fleet management - repair and maintenance supplies	\$ 62,500
57	Fuel	\$ 27,130
59	Operating supplies	\$ 1,000
60	Safety equipment and supplies	\$ 300
73	Equipment replacement fund contributions	\$ 188,563
81	Building maintenance fund contribution - PM projects (Public Works & Parks Maint. Facility + Satellite Fueling Station - split 60/30/10 RM/Parks/Storm)	\$ 11,481
	Building maintenance fund contribution - contracted services (Public Works & Parks Maint. Facility + Satellite Fueling Station - split 60/30/10 RM/Parks/Storm)	\$ 5,864

Function: Public Works
Activity: Storm Water Utility

Activity Notes

Object	Description	Amount
97	Douglas Avenue Urbanization	\$ 1,600,000
	Hopkins Road/70th Street storm sewer replacement	\$ 70,000
	Intake rebuilding program	\$ 500,000
	Roseland Drive Storm Sewer Improvements	\$ 200,000
	Stormwater grant program	\$ 100,000
	Stormwater improvement program	\$ 350,000

FUNCTION: Public Works
ACTIVITY: Engineering and Public Works Administration

OVERVIEW: This activity provides administrative support for the Engineering and Public Works Department.

ENGINEERING and PUBLIC WORKS ADMIN.

FINANCIAL SUMMARY				
	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25
	ACTUAL	ADOPTED	REVISED	ADOPTED
Personal services	1,028,694	1,259,982	1,172,306	1,298,626
Contractual & supply service	116,838	163,490	148,060	137,035
Capital outlay	44,586	36,426	36,426	35,976
Total expenditures	\$ 1,190,118	\$ 1,459,898	\$ 1,356,792	\$ 1,471,637
Fees	29,130	50,000	40,000	50,000
Grants	-	-	-	-
Other	101,993	99,417	107,583	97,986
Total revenue	\$ 131,123	\$ 149,417	\$ 147,583	\$ 147,986
Net amount supported by property taxes	\$ 1,058,995	\$ 1,310,481	\$ 1,209,209	\$ 1,323,651

SIGNIFICANT BUDGET IMPACTS: This budget includes:

- ↑ Overall personnel costs increased by \$38,600, which reflects normal increases for salaries and benefit costs for existing staff.
- ↓ A decrease of \$28,800 in data processing reflects the movement of ArcView software licensing and maintenance to the Technology Department.

FUTURE BUDGET CONSIDERATIONS:

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

PUBLIC WORKS		FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25	INCREASE	FY 2025-26
		ACTUAL	ADOPTED	REVISED	ADOPTED	(DECREASE)	ESTIMATE
295 ENGINEERING and PUBLIC WORKS ADMIN.							
PERSONAL SERVICES							
01	Salaries	\$ 727,721	\$ 922,204	\$ 850,000	\$ 977,370	\$ 55,166	\$ 1,016,465
02	Overtime	-	-	-	-	-	-
03	Part-time	-	-	-	-	-	-
04	Witness fees	-	-	-	-	-	-
06	FICA	55,457	72,241	66,000	76,430	4,189	78,478
07	Retirement - IPERS	68,469	88,279	82,000	93,621	5,342	95,954
08	Pension - MFPRSI	-	-	-	-	-	-
09	Group insurance	153,000	139,806	139,806	110,833	(28,973)	110,833
11	Allowance	14,479	15,452	15,500	17,012	1,560	17,012
12	Unemployment	-	-	-	-	-	-
13	Deferred comp plan City match	9,568	22,000	19,000	23,360	1,360	23,884
Sub-Total		\$ 1,028,694	\$ 1,259,982	\$ 1,172,306	\$ 1,298,626	\$ 38,644	\$ 1,342,626
CONTRACTUAL AND SUPPLY SERVICES							
21	Advertising	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22	Recruitment	2,037	4,250	1,500	4,250	-	4,250
23	Professional services	-	-	-	-	-	-
24	Contributions to other agencies	-	-	-	-	-	-
27	Data processing	74,372	92,550	92,550	63,800	(28,750)	111,800
28	Dues and memberships	4,393	5,510	5,510	6,550	1,040	6,650
29	Insurance	-	-	-	-	-	-
32	Uniforms and laundry	-	1,290	1,000	1,635	345	1,590
35	Printing and copying	4,708	7,290	6,000	7,200	(90)	7,200
40	Building and grounds maint.	-	-	-	-	-	-
41	Vehicle and equipment maint.	-	-	-	-	-	-
44	Grant-funded purchases	-	-	-	-	-	-
46	Training and development	7,228	10,600	8,500	11,600	1,000	11,600
48	Utility service	19,805	31,000	25,000	31,000	-	31,000
49	Petty cash	-	-	-	-	-	-
51	Maintenance supplies	885	5,000	2,500	5,000	-	2,500
54	Minor equipment	-	-	-	-	-	-
55	DARE expenditures	-	-	-	-	-	-
56	Vehicle maintenance supplies	-	-	-	-	-	-
57	Vehicle operation supplies	-	-	-	-	-	-
58	Office supplies	2,708	4,000	4,000	4,000	-	3,500
59	Operating supplies	393	500	500	500	-	500
60	Safety and medical supplies	309	1,500	1,000	1,500	-	1,500
61	Refunds	-	-	-	-	-	-
Sub-total		\$ 116,838	\$ 163,490	\$ 148,060	\$ 137,035	\$ (26,455)	\$ 182,090
CAPITAL OUTLAY							
71	Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
72	Furniture and fixtures	4,168	5,000	5,000	5,000	-	5,000
73	Equipment replacement fund	-	-	-	-	-	-
74	Office equipment	9,144	-	-	-	-	-
75	Operating equipment	-	-	-	-	-	-
76	Property improvements	-	-	-	-	-	-
77	Economic development	-	-	-	-	-	-
79	Books, films and recordings	-	-	-	-	-	-
80	Natural disaster cleanup	-	-	-	-	-	-
81	Building maintenance fund	31,274	31,426	31,426	30,976	(450)	30,976
97	Transfers out	-	-	-	-	-	-
Sub-total		\$ 44,586	\$ 36,426	\$ 36,426	\$ 35,976	\$ (450)	\$ 35,976
OPERATING BUDGET SUB-TOTAL		\$ 1,190,118	\$ 1,459,898	\$ 1,356,792	\$ 1,471,637	\$ 11,739	\$ 1,560,692
99	Special Revenue fund items	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
91	Debt retirement	-	-	-	-	-	-
95	Contingency	-	-	-	-	-	-
ENGINEERING and PUBLIC WORKS ADMIN.		\$ 1,190,118	\$ 1,459,898	\$ 1,356,792	\$ 1,471,637	\$ 11,739	\$ 1,560,692

Function: Public Works
Activity: Engineering and Public Works Administration

Activity Notes

Object	Description	Amount
01	Director of Engineering & Public Works, Assistant Director of Public Works, Assistant Director of Engineering, Senior Engineer (3 full and 1 at 50% - shared with Storm Water), Administrative Specialist, Administrative Technician (2)	\$ 977,370
06	FICA	\$ 76,430
07	IPERS	\$ 93,621
09	Group insurance	\$ 110,833
11	Cell phone allowance (6.5)	\$ 2,652
	On-the-spot awards	\$ 200
	Vehicle allowance (Director, Assistant Directors partial)	\$ 14,160
13	Deferred compensation City match	\$ 23,360
22	Recruitment	\$ 4,250
27	CAD Microstation and GeoPak software maintenance (4)	\$ 8,000
	CarteGraph maintenance	\$ 52,500
	GIS computers - monitors & software maintenance	\$ 600
	iPads	\$ 1,600
	Lighting design software	\$ 1,100
28	APWA, AWWA, IES, ASCE and professional registrations and publications	\$ 6,550
32	City logo shirts (3)	\$ 135
	Uniform allowance (4)	\$ 1,500
35	City map printing	\$ 500
	Copier maintenance contract (50% - shared with Parks)	\$ 400
	Maintenance on color printer & plan copiers (50% - shared with Community Development)	\$ 300
	Miscellaneous printing/copying and postage	\$ 6,000
46	APWA National Conference 2023 - San Diego, CA (1 Director, 2 Assistant Directors)	\$ 4,500
	APWA National Conference 2024 (1 Director, 2 Assistant Directors, 1 Senior Engineer)	\$ 3,600
	APWA State Conference (1 Director, 2 Assistant Directors, 4 Senior Engineers)	\$ 1,600
	IES meetings	\$ 100
	Technical conferences, CEU qualified - all professional staff	\$ 1,800
48	Voice and data, water, electric, gas	\$ 31,000
51	Operating supplies	\$ 2,000
	Streetscape parts	\$ 3,000
58	Office supplies	\$ 4,000
59	Operating supplies	\$ 500
60	First aid supplies	\$ 1,500
72	Banners	\$ 5,000
81	Building maintenance fund contribution - PM projects (Eng/CD - Split 50/50 with CD)	\$ 20,014
	Building maintenance - contracted services (Eng/CD - Split 50/50 with CD)	\$ 10,962



HEALTH & SOCIAL SERVICES	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25	INCREASE	FY 2025-26
	ACTUAL	ADOPTED	REVISED	ADOPTED	(DECREASE)	ESTIMATE

300 HEALTH AND SOCIAL SERVICES SUMMARY

PERSONAL SERVICES

01	Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
02	Overtime	-	-	-	-	-	-
03	Part-time	-	-	-	-	-	-
04	Witness fees	-	-	-	-	-	-
06	FICA	-	-	-	-	-	-
07	Retirement - IPERS	-	-	-	-	-	-
08	Pension - MFPRSI	-	-	-	-	-	-
09	Group insurance	-	-	-	-	-	-
11	Allowance	-	-	-	-	-	-
12	Unemployment	-	-	-	-	-	-
13	Deferred comp plan City match	-	-	-	-	-	-
Sub-Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

CONTRACTUAL AND SUPPLY SERVICES

21	Advertising	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22	Recruitment	-	-	-	-	-	-
23	Professional services	-	-	-	-	-	-
24	Contributions to other agencies	213,402	241,000	224,707	244,000	3,000	46,000
27	Data processing	-	-	-	-	-	-
28	Dues and memberships	-	50	50	50	-	50
29	Insurance	-	-	-	-	-	-
32	Uniforms and laundry	-	-	-	-	-	-
35	Printing and copying	-	-	-	-	-	-
40	Building and grounds maint.	-	-	-	-	-	-
41	Vehicle and equipment maint.	-	-	-	-	-	-
44	Grant-funded purchases	-	-	-	-	-	-
46	Training and development	-	200	200	200	-	200
48	Utility service	-	-	-	-	-	-
49	Petty cash	-	-	-	-	-	-
51	Maintenance supplies	-	-	-	-	-	-
54	Minor equipment	-	-	-	-	-	-
55	DARE expenditures	-	-	-	-	-	-
56	Vehicle maintenance supplies	-	-	-	-	-	-
57	Vehicle operation supplies	-	-	-	-	-	-
58	Office supplies	-	-	-	-	-	-
59	Operating supplies	-	500	500	500	-	500
60	Safety and medical supplies	-	-	-	-	-	-
61	Refunds	-	-	-	-	-	-
Sub-total		\$ 213,402	\$ 241,750	\$ 225,457	\$ 244,750	\$ 3,000	\$ 46,750

CAPITAL OUTLAY

71	Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
72	Furniture and fixtures	-	-	-	-	-	-
73	Equipment replacement fund	65,000	-	-	-	-	-
74	Office equipment	-	-	-	-	-	-
75	Operating equipment	-	-	-	-	-	-
76	Property improvements	-	-	-	-	-	-
77	Economic development	-	-	-	-	-	-
79	Books, films and recordings	-	-	-	-	-	-
80	Natural disaster cleanup	-	-	-	-	-	-
81	Building maintenance fund	-	-	-	-	-	-
97	Transfers out	165,500	155,000	171,293	192,917	37,917	365,000
Sub-total		\$ 230,500	\$ 155,000	\$ 171,293	\$ 192,917	\$ 37,917	\$ 365,000

OPERATING BUDGET SUB-TOTAL

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

HEALTH AND SOCIAL SERVICES SU		\$ 443,902	\$ 396,750	\$ 396,750	\$ 437,667	\$ 40,917	\$ 411,750
--------------------------------------	--	------------	------------	------------	------------	-----------	------------



FUNCTION: Health and Social Services
ACTIVITY: Community Services

OVERVIEW: This activity provides support to various Urbandale entities that provide a broad spectrum of community-based services for residents of all ages within the community. The activity may also support projects that generally improve the quality of life for Urbandale residents.

COMMUNITY SERVICES

	FINANCIAL SUMMARY			
	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25
	ACTUAL	ADOPTED	REVISED	ADOPTED
Personal services	-	-	-	-
Contractual & supply service	213,402	241,750	225,457	244,750
Capital outlay / transfers	230,500	155,000	171,293	192,917
Total expenditures	\$ 443,902	\$ 396,750	\$ 396,750	\$ 437,667
Fees	-	-	-	-
Grants	-	-	-	-
Other - LOSST transfer	388,042	377,018	432,290	420,058
Total revenue	\$ 388,042	\$ 377,018	\$ 432,290	\$ 420,058
Net amount supported by property taxes	\$ 55,860	\$ 19,732	\$ (35,540)	\$ 17,609

SIGNIFICANT BUDGET IMPACTS: This budget includes:

- ❖ This department is primarily funded with 10% of the budgeted Polk County local option sales tax (LOSST) revenue designated for projects.
- ⬆ This department is divided between known projects at the time of budget (identified in line 24) and those that will be determined during the fiscal year (identified in line 97). This department also includes expenditures to support Urbandale’s Civil Rights Commission and other HSS functional items that were historically paid out of the General Fund.
- ❖ Specifically identified contributions include U-CAN, Urbandale Food Pantry, Metro Home Improvement program, Section 8 housing program support and Neighborhood Finance Corp., and Hunger Free Dallas County – Food GRID. Also committed are \$35,000 to be transferred to the MAC Camp program.
- ❖ The additional funds available for community service projects (\$157,917) will be determined by sub-committee of City Council during FY25.

FUTURE BUDGET CONSIDERATIONS:

- ❖ The City is undergoing a community needs survey in FY24 that will provide an overview of the areas that should be considered when developing Council goals in the HSS area. Council will then need to define a plan for execution of the goals and determine needed funding. Projects and initiatives will be vetted by a committee that will be charged with balancing outreach activities inclusive of specific regions within the City, specific demographic groups (seniors, at-risk youth, etc.) and age bands represented within the City.
- ❖ Once an approved plan and framework for distribution of funds is in place, permanent funding will need to be allocated for this program.

HEALTH & SOCIAL SERVICES	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25	INCREASE	FY 2025-26
	ACTUAL	ADOPTED	REVISED	ADOPTED	(DECREASE)	ESTIMATE

370 COMMUNITY SERVICES

PERSONAL SERVICES

01	Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
02	Overtime	-	-	-	-	-	-
03	Part-time	-	-	-	-	-	-
04	Witness fees	-	-	-	-	-	-
06	FICA	-	-	-	-	-	-
07	Retirement - IPERS	-	-	-	-	-	-
08	Pension - MFPRSI	-	-	-	-	-	-
09	Group insurance	-	-	-	-	-	-
11	Allowance	-	-	-	-	-	-
12	Unemployment	-	-	-	-	-	-
13	Deferred comp plan City match	-	-	-	-	-	-
Sub-Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

CONTRACTUAL AND SUPPLY SERVICES

21	Advertising	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22	Recruitment	-	-	-	-	-	-
23	Professional services	-	-	-	-	-	-
24	Contributions to other agencies	213,402	241,000	224,707	244,000	3,000	46,000
27	Data processing	-	-	-	-	-	-
28	Dues and memberships	-	50	50	50	-	50
29	Insurance	-	-	-	-	-	-
32	Uniforms and laundry	-	-	-	-	-	-
35	Printing and copying	-	-	-	-	-	-
40	Building and grounds maint.	-	-	-	-	-	-
41	Vehicle and equipment maint.	-	-	-	-	-	-
44	Grant-funded purchases	-	-	-	-	-	-
46	Training and development	-	200	200	200	-	200
48	Utility service	-	-	-	-	-	-
49	Petty cash	-	-	-	-	-	-
51	Maintenance supplies	-	-	-	-	-	-
54	Minor equipment	-	-	-	-	-	-
55	DARE expenditures	-	-	-	-	-	-
56	Vehicle maintenance supplies	-	-	-	-	-	-
57	Vehicle operation supplies	-	-	-	-	-	-
58	Office supplies	-	-	-	-	-	-
59	Operating supplies	-	500	500	500	-	500
60	Safety and medical supplies	-	-	-	-	-	-
61	Refunds	-	-	-	-	-	-
Sub-total		\$ 213,402	\$ 241,750	\$ 225,457	\$ 244,750	\$ 3,000	\$ 46,750

CAPITAL OUTLAY

71	Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
72	Furniture and fixtures	-	-	-	-	-	-
73	Equipment replacement fund	65,000	-	-	-	-	-
74	Office equipment	-	-	-	-	-	-
75	Operating equipment	-	-	-	-	-	-
76	Property improvements	-	-	-	-	-	-
77	Economic development	-	-	-	-	-	-
79	Books, films and recordings	-	-	-	-	-	-
80	Natural disaster cleanup	-	-	-	-	-	-
81	Building maintenance fund	-	-	-	-	-	-
97	Transfers out	165,500	155,000	171,293	192,917	37,917	365,000
Sub-total		\$ 230,500	\$ 155,000	\$ 171,293	\$ 192,917	\$ 37,917	\$ 365,000

OPERATING BUDGET SUB-TOTAL

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

COMMUNITY SERVICES		\$ 443,902	\$ 396,750	\$ 396,750	\$ 437,667	\$ 40,917	\$ 411,750
---------------------------	--	------------	------------	------------	------------	-----------	------------

Function: Health and Social Services**Activity: Community Services****Activity Notes**

Object	Description	Amount
24	External funding grant: Urbandale Community Action Network	\$ 60,000
	External funding grant: Urbandale Food Pantry	\$ 60,000
	External funding grant: Hunger Free Dallas County - Food GRID	\$ 3,000
	Neighborhood Finance Corp loan program contribution	\$ 75,000
	Section 8 housing program support – City of Des Moines	\$ 17,000
	Metro Home Improvement Program	\$ 29,000
28	Civil Rights Commission membership	\$ 50
46	Civil Rights Commission training - local or webinar	\$ 200
59	Civil Rights Commission - outreach publications, media	\$ 500
97	Community service projects as identified - transfer out to project account	\$ 157,917
	Urbandale MAC Camp support	\$ 35,000



CULTURE AND RECREATION	FY 2022-23 ACTUAL	FY 2023-24 ADOPTED	FY 2023-24 REVISED	FY 2024-25 ADOPTED	INCREASE (DECREASE)	FY 2025-26 ESTIMATE
------------------------	----------------------	-----------------------	-----------------------	-----------------------	------------------------	------------------------

400 CULTURE AND RECREATION SUMMARY

PERSONAL SERVICES

01	Salaries	\$ 2,457,459	\$ 2,572,842	\$ 2,597,100	\$ 2,716,159	\$ 143,317	\$ 2,818,033
02	Overtime	12,910	31,000	17,500	31,000	-	31,000
03	Part-time	708,196	690,438	641,000	771,603	81,165	793,496
04	Witness fees	-	-	-	-	-	-
06	FICA	237,959	253,160	249,600	271,191	18,031	280,055
07	Retirement - IPERS	287,259	297,571	298,144	318,167	20,596	324,929
08	Pension - MFPRSI	-	-	-	-	-	-
09	Group insurance	920,335	762,893	762,893	657,935	(104,958)	635,022
11	Allowance	11,338	11,774	12,060	12,999	1,225	12,399
12	Unemployment	-	-	-	-	-	-
13	Deferred comp plan City match	21,993	57,514	39,656	60,773	3,259	62,743
Sub-Total		\$ 4,657,449	\$ 4,677,192	\$ 4,617,953	\$ 4,839,827	\$ 162,635	\$ 4,957,677

CONTRACTUAL AND SUPPLY SERVICES

21	Advertising	\$ 2,162	\$ 9,000	\$ 9,000	\$ 9,000	\$ -	\$ 9,000
22	Recruitment	3,357	8,500	8,768	8,250	(250)	8,250
23	Professional services	433,707	574,345	512,445	650,620	76,275	650,620
24	Contributions to other agencies	1,379,302	1,243,400	1,269,313	1,487,886	244,486	1,424,058
27	Data processing	87,193	89,830	87,650	96,930	7,100	96,930
28	Dues and memberships	9,449	11,105	10,205	9,985	(1,120)	9,985
29	Insurance	-	-	-	-	-	-
32	Uniforms and laundry	9,836	9,790	9,540	10,460	670	10,460
35	Printing and copying	48,211	65,900	55,260	66,400	500	66,400
40	Building and grounds maint.	28,990	43,000	43,000	43,000	-	43,000
41	Vehicle and equipment maint.	1,168	2,750	2,750	2,750	-	2,750
44	Grant-funded purchases	-	-	-	-	-	-
46	Training and development	14,819	24,200	24,200	25,475	1,275	25,475
48	Utility service	241,594	271,350	264,300	301,350	30,000	301,350
49	Petty cash	-	200	-	-	(200)	-
51	Maintenance supplies	137,161	205,250	192,100	233,000	27,750	233,000
54	Minor equipment	6,290	8,250	8,250	8,350	100	8,350
55	DARE expenditures	-	-	-	-	-	-
56	Vehicle maintenance supplies	150,215	101,000	101,000	102,000	1,000	102,000
57	Vehicle operation supplies	38,902	47,950	46,000	45,190	(2,760)	45,190
58	Office supplies	11,287	12,500	11,000	13,500	1,000	13,500
59	Operating supplies	126,775	170,250	148,200	177,600	7,350	177,600
60	Safety and medical supplies	2,381	6,235	4,850	6,335	100	6,335
61	Refunds	-	-	-	-	-	-
Sub-total		\$ 2,732,799	\$ 2,904,805	\$ 2,807,831	\$ 3,298,081	\$ 393,276	\$ 3,234,253

CAPITAL OUTLAY

71	Equipment	\$ 15,466	\$ 59,000	\$ 54,785	\$ 18,050	\$ (40,950)	\$ 18,050
72	Furniture and fixtures	43,561	45,850	87,650	51,900	6,050	51,900
73	Equipment replacement fund	135,136	349,933	349,933	390,866	40,933	323,776
74	Office equipment	-	-	-	-	-	-
75	Operating equipment	-	-	-	-	-	-
76	Property improvements	2,088	-	23	-	-	-
77	Economic development	-	-	-	-	-	-
79	Books, films and recordings	204,218	215,455	215,455	228,414	12,959	228,414
80	Natural disaster cleanup	42,620	45,000	46,450	45,000	-	45,000
81	Building maintenance fund	553,684	603,078	603,078	553,483	(49,595)	553,483
97	Transfers out	1,111,862	1,068,000	1,138,000	1,119,429	51,429	1,132,286
Sub-total		\$ 2,108,635	\$ 2,386,316	\$ 2,495,374	\$ 2,407,142	\$ 20,826	\$ 2,352,909

OPERATING BUDGET SUB-TOTAL

99	Special Revenue fund items	\$ 218,936	\$ 264,350	\$ 269,350	\$ 331,050	\$ 66,700	\$ 331,050
91	Debt retirement	-	-	-	-	-	-
95	Contingency	-	25,000	25,000	25,000	-	25,000

CULTURE AND RECREATION SUMMARY

		\$ 9,717,819	\$ 10,257,663	\$ 10,215,508	\$ 10,901,100	\$ 643,437	\$ 10,900,889
--	--	--------------	---------------	---------------	---------------	------------	---------------



OVERVIEW: The Urbandale Public Library is committed to providing diverse resources for life-long learning and enjoyment.

FINANCIAL SUMMARY				
	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25
	ACTUAL	ADOPTED	REVISED	ADOPTED
Personal services	2,128,310	2,028,243	2,009,494	2,113,680
Contractual & supply service	250,005	263,505	256,955	274,750
Capital outlay	486,884	501,491	501,491	510,050
Total expenditures	\$ 2,865,199	\$ 2,793,239	\$ 2,767,940	\$ 2,898,480
Fees	74,366	52,250	58,250	58,250
Grants	-	-	-	-
Other	245,548	190,215	219,476	192,990
Total revenue	\$ 319,914	\$ 242,465	\$ 277,726	\$ 251,240
Net amount supported by property taxes	\$ 2,545,285	\$ 2,550,774	\$ 2,490,214	\$ 2,647,240

SIGNIFICANT BUDGET IMPACTS: This budget includes:

- ↑ Overall personnel costs increased by \$85,400, which reflects normal increases in salaries and benefit costs for existing staff.
- ↑ An increase of \$9,000 in utility service represents the increase in electric and gas costs.
- ↑ An increase of \$13,000 in books, films, and recordings reflects additional purchases for the library collection.

FUTURE BUDGET CONSIDERATIONS

- ❖ Patron demand and expectations for digital collections remain strong. Waiting lists and checkouts of digital items have continued to accelerate.
- ❖ The library’s interior spaces are popular among patrons for studying, group gatherings, youth activities, and accessing resources. We continue to study the interior spaces to ensure we are serving the evolving needs of the patrons.
- ❖ The library continues to explore ways to deliver services and programming to users on the west side of Urbandale.

CULTURE AND RECREATION		FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25	INCREASE	FY 2025-26
		ACTUAL	ADOPTED	REVISED	ADOPTED	(DECREASE)	ESTIMATE
410 LIBRARY							
PERSONAL SERVICES							
01	Salaries	\$ 815,312	\$ 831,643	\$ 860,000	\$ 889,200	\$ 57,557	\$ 924,768
02	Overtime	39	-	-	-	-	-
03	Part-time	611,731	576,438	530,000	642,603	66,165	664,176
04	Witness fees	-	-	-	-	-	-
06	FICA	107,556	109,286	110,000	118,867	9,581	123,187
07	Retirement - IPERS	131,091	133,044	134,000	144,751	11,707	145,420
08	Pension - MFPRSI	-	-	-	-	-	-
09	Group insurance	450,000	353,194	353,194	291,667	(61,527)	291,667
11	Allowance	4,800	5,300	5,300	5,900	600	5,900
12	Unemployment	-	-	-	-	-	-
13	Deferred comp plan City match	7,781	19,338	17,000	20,692	1,354	21,349
Sub-Total		\$ 2,128,310	\$ 2,028,243	\$ 2,009,494	\$ 2,113,680	\$ 85,437	\$ 2,176,467
CONTRACTUAL AND SUPPLY SERVICES							
21	Advertising		\$ -	\$ -	\$ -	\$ -	\$ -
22	Recruitment	944	1,350	1,350	1,350	-	1,350
23	Professional services	8,635	13,445	13,445	13,695	250	13,695
24	Contributions to other agencies	-	-	-	-	-	-
27	Data processing	61,755	72,130	70,000	74,480	2,350	74,480
28	Dues and memberships	4,810	6,900	6,000	4,945	(1,955)	4,945
29	Insurance	-	-	-	-	-	-
32	Uniforms and laundry	-	-	-	-	-	-
35	Printing and copying	25,969	24,260	24,260	25,360	1,100	25,360
40	Building and grounds maint.	-	-	-	-	-	-
41	Vehicle and equipment maint.	988	1,500	1,500	1,500	-	1,500
44	Grant-funded purchases	-	-	-	-	-	-
46	Training and development	3,060	3,000	3,000	3,250	250	3,250
48	Utility service	111,094	103,200	103,200	112,200	9,000	112,200
49	Petty cash	-	200	-	-	(200)	-
51	Maintenance supplies	8,614	10,500	9,000	10,500	-	10,500
54	Minor equipment	1,211	1,500	1,500	1,500	-	1,500
55	DARE expenditures	-	-	-	-	-	-
56	Vehicle maintenance supplies	-	-	-	-	-	-
57	Vehicle operation supplies	-	-	-	-	-	-
58	Office supplies	5,766	7,500	6,000	7,500	-	7,500
59	Operating supplies	16,788	17,500	17,200	17,850	350	17,850
60	Safety and medical supplies	371	520	500	620	100	620
61	Refunds	-	-	-	-	-	-
Sub-total		\$ 250,005	\$ 263,505	\$ 256,955	\$ 274,750	\$ 11,245	\$ 274,750
CAPITAL OUTLAY							
71	Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
72	Furniture and fixtures	-	-	-	-	-	-
73	Equipment replacement fund	-	-	-	-	-	-
74	Office equipment	-	-	-	-	-	-
75	Operating equipment	-	-	-	-	-	-
76	Property improvements	-	-	-	-	-	-
77	Economic development	-	-	-	-	-	-
79	Books, films and recordings	204,218	215,455	215,455	228,414	12,959	228,414
80	Natural disaster cleanup	130	-	-	-	-	-
81	Building maintenance fund	282,536	286,036	286,036	281,636	(4,400)	281,636
97	Transfers out	-	-	-	-	-	-
Sub-total		\$ 486,884	\$ 501,491	\$ 501,491	\$ 510,050	\$ 8,559	\$ 510,050
OPERATING BUDGET SUB-TOTAL		\$ 2,865,199	\$ 2,793,239	\$ 2,767,940	\$ 2,898,480	\$ 105,241	\$ 2,961,267
99	Special Revenue fund items	\$ 89,503	\$ 128,000	\$ 128,000	\$ 153,000	\$ 25,000	\$ 153,000
91	Debt retirement	-	-	-	-	-	-
95	Contingency	-	-	-	-	-	-
LIBRARY		\$ 2,954,702	\$ 2,921,239	\$ 2,895,940	\$ 3,051,480	\$ 130,241	\$ 3,114,267

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

Object	Description	Amount
01	Library Director, Assistant Library Director/Collection Manager, Community Manager, Services Manager, Youth Specialist, Collection Specialist, Services Specialist, Library Assistant/Community, Library Assistant/Services, Custodian, Admin Tech	\$ 889,200
03	Part-time	\$ 642,603
06	FICA	\$ 118,867
07	IPERS	\$ 144,751
09	Group insurance	\$ 291,667
11	On-the-spot awards	\$ 500
	Vehicle allowance - Director	\$ 5,400
13	Deferred compensation City match	\$ 20,692
22	Pre-employment background checks	\$ 850
	Pre-employment drug screenings	\$ 500
23	Adult programming presenter fees	\$ 1,800
	Book return delivery service	\$ 1,075
	Material and fee collections	\$ 2,500
	Notary renewal	\$ 120
	Website hosting and security updates	\$ 5,200
	Youth programming presenter fees	\$ 3,000
27	Computer replacements	\$ 7,000
	Credit card processing fees	\$ 100
	Mass storage array hardware support	\$ 2,000
	Meeting room booking software support	\$ 2,600
	My PC papercut software support	\$ 3,500
	Network switches hardware/software support	\$ 1,600
	OCLC cataloging records	\$ 22,500
	PDQ deploy software support	\$ 1,100
	Polaris integrated library system software support and third party subscriptions	\$ 30,300
	Secure site certificate	\$ 550
	Veeam backup and replication software support	\$ 550
	Virtualized servers hardware support	\$ 2,250
	Visitor counter hardware/software support	\$ 280
	Zoom subscription	\$ 150
28	Amazon Prime	\$ 180
	American Library Association	\$ 1,250
	Beanstack - summer reading program tracker	\$ 1,600
	Iowa Library Association	\$ 1,050
	Polaris Users Group	\$ 125
	When I Work	\$ 740
35	Photocopiers and printers lease and copy/print charges	\$ 17,400
	Postage	\$ 6,100
	Postage meter lease	\$ 860
	Printing	\$ 500

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

Object	Description	Amount
35 cont.	Signage	\$ 500
41	Equipment repair	\$ 1,500
46	Continuing education, meetings, and workshops	\$ 1,000
	Iowa Library Association annual conference	\$ 1,500
	Staff In-Service training	\$ 600
	Sustainable Libraries Initiative membership	\$ 150
48	Electric	\$ 74,000
	Gas	\$ 14,800
	Internet	\$ 11,100
	Phone	\$ 5,700
	Water	\$ 6,600
51	Maintenance supplies	\$ 10,500
54	Minor equipment	\$ 1,500
58	Office supplies	\$ 7,500
59	Operating supplies	\$ 11,000
59.4	Operating supplies - adult programming	\$ 2,100
59.9	Operating supplies - youth programming	\$ 4,750
60	First aid cabinet restocking	\$ 600
	MVR annual fee	\$ 20
79.1	Adult books	\$ 63,000
79.1.2	Young adult books	\$ 8,000
79.1.3	Juvenile books	\$ 34,000
79.2	Bridges eAudio/eBook consortium fees	\$ 11,239
	ComicsPlus	\$ 1,350
	eAudio/eBooks	\$ 33,000
	Hoopla	\$ 11,000
79.3	Audio books	\$ 14,625
79.4	DVD's	\$ 16,000
	Games	\$ 4,000
79.5	Newspaper and periodical subscriptions	\$ 9,000
79.6	Ancestry	\$ 2,750
	Consumer Reports	\$ 2,850
	Heritage Quest	\$ 1,150
	Morningstar	\$ 1,650
	Niche Academy	\$ 2,000
	Novelist Plus/Select/K-8/LibraryAware (EBSCO package)	\$ 6,800
	Outlook	\$ 255
79.6	ProQuest: Digitized Des Moines Register database	\$ 495
	Value Line	\$ 4,300
79.7	Cake pans	\$ 200
	Puppets	\$ 150

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

Object	Description	Amount
79.7 cont.	Puzzles	\$ 100
	Steam Kits	\$ 500
81	Building maintenance fund contribution - PM projects (Library)	\$ 219,886
	Building maintenance - contracted services (Library)	\$ 61,750
99	Special Revenue: Library Donations (Fund 175)	\$ 153,000
44	Enrich Iowa	\$ 80,000
59.20	Art Gallery	\$ 3,000
59.30	Foundation	\$ 20,000
59.40	Dorothy Jackson Trust	\$ 25,000
59.60	Kessler Seed Library	\$ 25,000



FUNCTION: Culture and Recreation
ACTIVITY: Parks

OVERVIEW: This activity maintains and develops the City park system and provides a safe and clean venue for residents to spend their leisure time.

PARKS

FINANCIAL SUMMARY				
	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25
	ACTUAL	ADOPTED	REVISED	ADOPTED
Personal services	1,651,966	1,758,913	1,730,804	1,781,201
Contractual & supply service	799,358	929,690	908,748	1,059,085
Capital outlay	684,192	961,919	961,442	925,707
Total expenditures	\$ 3,135,516	\$ 3,650,522	\$ 3,600,994	\$ 3,765,993
Fees	249,290	171,000	196,000	202,000
Grants	57,853	-	6,000	-
Other	268,714	248,595	285,530	250,751
Total revenue	\$ 575,857	\$ 419,595	\$ 487,530	\$ 452,751
Net amount supported by property taxes	\$ 2,559,659	\$ 3,230,927	\$ 3,113,464	\$ 3,313,242

SIGNIFICANT BUDGET IMPACTS: This budget includes:

- ↑ Personnel costs reflect a net increase of \$22,300, which reflects normal salary and benefit adjustments for existing staff and the addition of one seasonal Laborer position.
- ↑ An increase of \$48,000 in professional services reflects new timber management planning program, invasive plant removal program, and restoration to timber areas.
- ↑ An increase of \$30,000 in contributions to other agencies represents the contribution under ICON Water Trails agreement.
- ↑ An increase of \$21,000 in utilities is primarily due to the anticipated increase in water costs for the Lions Park splash pad.
- ↑ An increase of \$26,300 in maintenance supplies reflects the cost of a starter tree program to sell small trees to residents.
- ↑ An increase of \$40,900 in equipment replacement expense is the result of inflationary price increases and additional equipment being added to the future replacement listing.

FUTURE BUDGET CONSIDERATIONS:

- ❖ As the top community priorities in the Parks, Recreation and Open Space Master Plan are addressed, the City will need to be proactive in hiring adequate staff to be able to maintain the needed and increased amenities.
- ❖ The City currently has 58 parks, including 38 playgrounds, with 18 play structures that were installed in 2005 or earlier. The life expectancy for playground equipment is 20 years, which means a more rapid replacement schedule should be implemented to assure park users are able to fully enjoy City parks.
- ❖ Emerald Ash Borer (EAB) is becoming more prevalent in our City and the need to accelerate the removal of more ash trees in our developed park areas is anticipated. Tree removal, as well as replanting trees to reestablish the urban forest will increase costs in the budget.

CULTURE AND RECREATION		FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25	INCREASE	FY 2025-26
		ACTUAL	ADOPTED	REVISED	ADOPTED	(DECREASE)	ESTIMATE
430 PARKS							
PERSONAL SERVICES							
01	Salaries	\$ 1,121,508	\$ 1,201,341	\$ 1,200,000	\$ 1,245,429	\$ 44,088	\$ 1,289,070
02	Overtime	9,572	28,000	15,000	28,000	-	28,000
03	Part-time	47,129	56,000	56,000	71,000	15,000	71,000
04	Witness fees	-	-	-	-	-	-
06	FICA	88,264	97,946	95,000	102,534	4,588	105,262
07	Retirement - IPERS	106,774	113,692	113,000	117,901	4,209	121,688
08	Pension - MFPRSI	-	-	-	-	-	-
09	Group insurance	261,000	228,104	228,104	180,833	(47,271)	180,833
11	Allowance	6,508	6,424	6,700	7,024	600	6,424
12	Unemployment	-	-	-	-	-	-
13	Deferred comp plan City match	11,211	27,406	17,000	28,480	1,074	29,310
Sub-Total		\$ 1,651,966	\$ 1,758,913	\$ 1,730,804	\$ 1,781,201	\$ 22,288	\$ 1,831,587
CONTRACTUAL AND SUPPLY SERVICES							
21	Advertising	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22	Recruitment	680	4,050	4,050	3,800	(250)	3,800
23	Professional services	251,880	316,500	300,000	364,500	48,000	364,500
24	Contributions to other agencies	25,852	1,200	27,113	31,200	30,000	31,200
27	Data processing	19,456	14,500	14,500	19,200	4,700	19,200
28	Dues and memberships	718	1,335	1,335	1,440	105	1,440
29	Insurance	-	-	-	-	-	-
32	Uniforms and laundry	9,681	8,950	8,950	9,575	625	9,575
35	Printing and copying	1,637	7,690	5,000	5,690	(2,000)	5,690
40	Building and grounds maint.	28,990	43,000	43,000	43,000	-	43,000
41	Vehicle and equipment maint.	-	-	-	-	-	-
44	Grant-funded purchases	-	-	-	-	-	-
46	Training and development	9,279	10,800	10,800	11,325	525	11,325
48	Utility service	101,621	125,050	120,000	146,050	21,000	146,050
49	Petty cash	-	-	-	-	-	-
51	Maintenance supplies	113,579	171,150	160,000	197,400	26,250	197,400
54	Minor equipment	3,797	5,000	5,000	5,000	-	5,000
55	DARE expenditures	-	-	-	-	-	-
56	Vehicle maintenance supplies	147,885	99,000	99,000	100,000	1,000	100,000
57	Vehicle operation supplies	38,424	46,250	45,000	45,190	(1,060)	45,190
58	Office supplies	1,376	1,000	1,000	1,500	500	1,500
59	Operating supplies	42,711	69,000	60,000	69,000	-	69,000
60	Safety and medical supplies	1,792	5,215	4,000	5,215	-	5,215
61	Refunds	-	-	-	-	-	-
Sub-total		\$ 799,358	\$ 929,690	\$ 908,748	\$ 1,059,085	\$ 129,395	\$ 1,059,085
CAPITAL OUTLAY							
71	Equipment	\$ 2,259	\$ 39,500	\$ 39,000	\$ 4,750	\$ (34,750)	\$ 4,750
72	Furniture and fixtures	43,007	36,100	36,100	42,400	6,300	42,400
73	Equipment replacement fund	127,565	328,642	328,642	369,575	40,933	302,485
74	Office equipment	-	-	-	-	-	-
75	Operating equipment	-	-	-	-	-	-
76	Property improvements	2,088	-	23	-	-	-
77	Economic development	-	-	-	-	-	-
79	Books, films and recordings	-	-	-	-	-	-
80	Natural disaster cleanup	42,490	45,000	45,000	45,000	-	45,000
81	Building maintenance fund	168,783	199,677	199,677	170,982	(28,695)	170,982
97	Transfers out	298,000	313,000	313,000	293,000	(20,000)	293,000
Sub-total		\$ 684,192	\$ 961,919	\$ 961,442	\$ 925,707	\$ (36,212)	\$ 858,617
OPERATING BUDGET SUB-TOTAL		\$ 3,135,516	\$ 3,650,522	\$ 3,600,994	\$ 3,765,993	\$ 115,471	\$ 3,749,289
99	Special Revenue fund items	\$ 15,821	\$ 36,350	\$ 36,350	\$ 37,550	\$ 1,200	\$ 37,550
91	Debt retirement	-	-	-	-	-	-
95	Contingency	-	-	-	-	-	-
PARKS		\$ 3,151,337	\$ 3,686,872	\$ 3,637,344	\$ 3,803,543	\$ 116,671	\$ 3,786,839

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

Object	Description	Amount
01	Director, Assistant Director, Parks Supervisor, Turf Specialist, Horticulture Technician (2), Facilities Maintenance Laborer (2), Laborer (7), 1/2 Administrative Specialist (1/2 in Rec.)	\$ 1,245,429
02	Overtime (Saturday rounds = 6 hours X 28 Saturdays X \$42/hr.)	\$ 8,000
	Overtime (snow removal, preparation for July 4th, mosquito control application, etc.)	\$ 20,000
03	Seasonal labor staff - 120 day (6), 6-month (1), Arboretum intern (1)	\$ 71,000
06	FICA	\$ 102,534
07	IPERS	\$ 117,901
09	Group insurance	\$ 180,833
11	Cell phone allowance - Director, Assistant Director, and Parks Supervisor	\$ 1,224
	On the Spot awards	\$ 400
	Vehicle allowance - Director	\$ 5,400
13	Deferred compensation City match	\$ 28,480
22	Recruitment expenses for seasonal staff	\$ 3,800
23	Consultant Management Plan Fee - Timber areas	\$ 20,000
	Contractual parks maintenance (mowing contract)	\$ 264,000
	Evasive plant removal and restoration - Timber areas	\$ 40,000
	Pond Maintenance	\$ 3,000
	Prairie management assistance (prescribed burn \$1,000, wildlife management \$2,000)	\$ 3,000
	Tree chipping at North Plant	\$ 3,000
	Tree service work	\$ 30,000
23.201	WJ Shelter - safe room manager (security system monitoring)	\$ 1,500
24	Contribution - Bike to Work Week	\$ 500
	Contribution - ICON - Water Trails Agreement	\$ 30,000
	Landfill and transfer charges	\$ 700
27	Computer software and supplies (\$700) /GPS software maintenance (\$700)	\$ 1,400
	Data plan for iPads	\$ 1,000
	iPad for park inspections	\$ 1,200
	Online registration annual fee	\$ 3,600
	Sportsman registration system credit card fees	\$ 12,000
28	Iowa Parks and Recreation Association (3)	\$ 540
	Iowa Sports Turf Mgr. Association (5)	\$ 320
	National Recreation and Park Association (NRPA) (2)	\$ 350
	Subscriptions / publications	\$ 215
	Tree Board - National Arbor Day Foundation	\$ 15
32	Uniform allowances (15 X \$625), part time staff t-shirts, sweatshirts for seasonal staff (\$200)	\$ 9,575
35	ArcGIS mapping annual fees	\$ 550
	Copier maintenance contract (50% - shared with PW Admin)	\$ 240
	Marketing and promotions	\$ 2,500
	Postage & toner	\$ 1,400
	Regional/Urbandale trail map	\$ 1,000
40	Giovannetti Shelter \$12,500 (5240.201), Lions Park Shelter \$14,000 (5240.202), and Senior Recreation Center \$8,500 (5240.203) weekend custodial for rentals	\$ 35,000

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

Object	Description	Amount
40 cont.	Open air shelter - custodial for rentals (5240.4)	\$ 8,000
46	Iowa Parks and Recreation Fall workshop - Fort Dodge, IA (3)	\$ 1,000
	Iowa Parks and Recreation Spring conference - Coralville, IA (3)	\$ 1,200
	Iowa State University Shade Tree course - local (4)	\$ 600
	Iowa Turf Grass local conference (5)	\$ 1,125
	NRPA Conference - Atlanta, GA (Director and Asst. Director)	\$ 4,400
	Safety compliance trainings and supplies (OSHA and fire department mandated)	\$ 1,500
	Staff technical training - playground inspections, electrical, plumbing workshops, prescribed burn training certification (various staff)	\$ 1,400
	Tree Board - training and development	\$ 100
48	iPad internet service	\$ 600
	Memorial Tree Park and Gardens - electrical	\$ 1,600
	Lions Park splash pad water	\$ 15,000
	Parks - gas, electric, water, telephone and data (includes new offices)	\$ 53,500
	Parks & Public Works new facility (30% of utilities - shared with PW)	\$ 35,000
48.1	Giovanetti Comm. Shelter - utilities (gas, electric, water, telephone/internet, security system)	\$ 14,675
48.2	Lions Shelter - utilities (gas, electric, water, telephone security system and data)	\$ 8,675
48.215	Walker Johnston Softball Complex - utilities (concession, Maint. Bldg., field lights & irrigation)	\$ 17,000
51	Flower garden material	\$ 12,000
	Gravel bed nursery tree stock supplies	\$ 1,500
	Lakeview pond fountain maintenance & Memorial Tree Park fountain	\$ 3,200
	Mosquito control (larvacide & fogging applications)	\$ 8,500
	Paint, hardware, shop chemicals, etc.	\$ 8,000
	Plants and trees	\$ 8,000
	Pond treatment (chemicals) Lakeview, Kollmorgen, LA Ward, Walker Johnston, Avondale	\$ 8,000
	Portable toilets - parks (\$6,500); special events (\$450); school events (\$250); Dog Park (\$1,200)	\$ 8,400
	Safety wood fiber for playground fall zones (38 playgrounds)	\$ 14,000
	Sand and gravel (bike trail overlays and backfill, playground installations, etc.)	\$ 4,000
	Seed and fertilizer	\$ 69,600
	Striping parking lots	\$ 3,000
	Turf chemicals	\$ 12,000
	Water bags for tree plantings	\$ 800
51.8	Tree board plantings - Acadia - 15 trees (\$5,400) offset by Trees Please grant	\$ 5,400
	Starter Tree Program (250 small trees for sale to residents)	\$ 25,000
51.215	Walker Johnston softball complex - deep tine aerify four outfield areas (6 acres)	\$ 2,500
	WJ fields maintenance (fence & irrigation repair, lights, fertilizer, etc.)	\$ 3,500
54	Tools and replacement equipment	\$ 4,400
54.215	WJ fields - minor equipment	\$ 600
56	Fleet management - overhead contribution	\$ 67,000
	Fleet management - repair and maintenance supplies	\$ 33,000
57	Fuel, gas, etc.	\$ 42,190

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

Object	Description	Amount
57 cont.	Vehicle operations supplies (non fuel)	\$ 3,000
58	Office supplies	\$ 1,500
59	Dog park supplies / Sales tax for Dog Park pass fees	\$ 7,500
	Graffiti removal / vandalism	\$ 3,000
	Lift rental for Holiday Lights installation (2)	\$ 2,000
	Outdoor ice rink replacement liner	\$ 1,000
	Restroom supplies, park / shelter house janitorial supplies, trash can liners, paper products	\$ 13,000
	Signs for parks and trails	\$ 2,800
	Tree debris / log mulcher rental	\$ 1,200
59.201	Giovannetti Community Shelter - shelter supplies, paper products, etc.	\$ 2,500
59.202	Lions Shelter - shelter supplies, paper products, etc.	\$ 2,500
59.215	WJ Complex supplies & expenses (chalk, field dry, infield material, bases, trash service, janitorial supplies, paper products, chemical applications, fuel, sales tax on rentals etc.)	\$ 14,400
59.7	Public Art - \$2,000 stipends for Art Park sculptures (4) (\$8,000), community awareness and education/events (\$1,000) and mailings/operating supplies/events (\$1,000), Library art gallery (\$1,000), community splash art projects (\$5,000) partnership with Library gallery (\$3,000)	\$ 19,000
59.8	Tree Board- community event supplies (Arbor Day, special planting events, educational resources)	\$ 100
60	First aid supplies (masks, gloves, aprons, boots for chemical applications, respirators, etc.)	\$ 1,250
	MVR annual fee	\$ 165
	OSHA training safety classes for staff	\$ 700
	Random drug testing for staff, first-aid kits for trucks and facilities	\$ 1,300
	Safety compliance supplies (OSHA and Fire Department mandated)	\$ 800
	Update PPE for staff (chaps, helmets, chainsaw safety gear)	\$ 1,000
71	Benchtop planer	\$ 750
	Small battery & gas powered equipment replacement (chainsaws, grass trimmers, blowers)	\$ 3,000
71.215	WJ Park complex equipment	\$ 1,000
72	Basketball goals - North Karen Acres (2), Cross Creek (1)	\$ 8,500
	Benches, grills, inside tables & chairs, replacement, bleachers, waste receptacles (5) & multi-purpose wood picnic tables (6)	\$ 7,900
	Permanent picnic tables and trash receptacles for park shelters (\$3,000), Picnic tables for Lions Park (\$2,000)	\$ 5,000
	Replacement Tables for Giovannetti	\$ 16,000
	Walker Johnston Skate Park (replacement decking)	\$ 5,000
73	Equipment Replacement Fund contribution	\$ 369,575
80	Emerald Ash Borer (EAB) preparation: tree removal (\$35,000), tree replacement in parks (\$6,000), Tree-age insecticide treatment (\$1,000), rental of tub grinder (\$3,000)	\$ 45,000
81	Building maintenance fund contribution - PM projects (Giovannetti, Lions, PW/Parks Facility - split 60/30/10 RM/Parks/Storm, Parks/Rec Admin, Sat. Facility - split 60/30/10 RM/Parks/Storm, Open Shelters, & WJP Complex)	\$ 93,600
	Building maintenance - contracted services (Giovannetti, Lions, PW/Parks Facility - split 60/30/10 RM/Parks/Storm, Parks/Rec Admin, Sat. Facility - split 60/30/10 RM/Parks/Storm, Open Shelters, & WJP Complex)	\$ 77,382
97 transfers	Bike path City-wide improvements	\$ 125,000
	Holiday lighting display @ Memorial Tree Park	\$ 35,000

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

Object	Description	Amount
97 cont.	Playground improvements (fall surface at South Karen)	\$ 75,000
	Walker Johnston Park Police restroom/shelter design	\$ 45,000
	Walker Johnston Park tree house repairs (bridge pillars)	\$ 13,000

99	Special Revenue: Dunlap Arboretum (Fund 177)	\$ 37,550
03	Arboretum intern (5 months)	\$ 9,000
51	Ash tree treatments and removals	\$ 4,650
	Contract mowing & trimming	\$ 7,000
	Contract tree work/tree pruning	\$ 3,500
	Interpretive & identification signage	\$ 2,800
	Landscaping materials	\$ 2,000
	Picnic tables (4)	\$ 5,200
	Portable toilets - year round	\$ 700
	Summer plant material	\$ 2,700

FUNCTION: Culture and Recreation
ACTIVITY: Grounds Maintenance

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

GROUNDS MAINTENANCE

FINANCIAL SUMMARY				
	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25
	ACTUAL	ADOPTED	REVISED	ADOPTED
Personal services	108,256	106,157	104,516	106,372
Contractual & supply service	12,410	35,500	32,000	35,500
Capital outlay	-	7,000	9,735	3,800
Total expenditures	\$ 120,666	\$ 148,657	\$ 146,251	\$ 145,672
Fees	-	-	-	-
Grants	-	-	-	-
Other	10,341	10,123	11,597	9,699
Total revenue	\$ 10,341	\$ 10,123	\$ 11,597	\$ 9,699
Net amount supported by property taxes	\$ 110,325	\$ 138,534	\$ 134,654	\$ 135,973

SIGNIFICANT BUDGET IMPACTS: This budget includes:

- ↓ A decrease of \$3,200 in equipment expense reflects the prior year purchase of a 3-point sprayer for use on medians.

FUTURE BUDGET CONSIDERATIONS:

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

CULTURE AND RECREATION	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25	INCREASE	FY 2025-26
	ACTUAL	ADOPTED	REVISED	ADOPTED	(DECREASE)	ESTIMATE

435 GROUNDS MAINTENANCE

PERSONAL SERVICES

01	Salaries	\$ 76,165	\$ 75,866	\$ 75,600	\$ 78,605	\$ 2,739	\$ 81,153
02	Overtime	365	1,000	500	1,000	-	1,000
03	Part-time	-	-	-	-	-	-
04	Witness fees	-	-	-	-	-	-
06	FICA	5,740	5,917	5,800	6,130	213	6,332
07	Retirement - IPERS	7,224	7,144	7,144	7,402	258	7,661
08	Pension - MFPRSI	-	-	-	-	-	-
09	Group insurance	18,000	14,716	14,716	11,667	(3,049)	11,667
11	Allowance	-	-	-	-	-	-
12	Unemployment	-	-	-	-	-	-
13	Deferred comp plan City match	762	1,514	756	1,568	54	1,623
Sub-Total		\$ 108,256	\$ 106,157	\$ 104,516	\$ 106,372	\$ 215	\$ 109,436

CONTRACTUAL AND SUPPLY SERVICES

21	Advertising	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22	Recruitment	-	-	-	-	-	-
23	Professional services	-	8,500	5,000	8,500	-	8,500
24	Contributions to other agencies	-	-	-	-	-	-
27	Data processing	-	-	-	-	-	-
28	Dues and memberships	-	-	-	-	-	-
29	Insurance	-	-	-	-	-	-
32	Uniforms and laundry	-	-	-	-	-	-
35	Printing and copying	-	-	-	-	-	-
40	Building and grounds maint.	-	-	-	-	-	-
41	Vehicle and equipment maint.	-	-	-	-	-	-
44	Grant-funded purchases	-	-	-	-	-	-
46	Training and development	-	-	-	-	-	-
48	Utility service	1,154	8,000	8,000	8,000	-	8,000
49	Petty cash	-	-	-	-	-	-
51	Maintenance supplies	11,242	19,000	19,000	19,000	-	19,000
54	Minor equipment	-	-	-	-	-	-
55	DARE expenditures	-	-	-	-	-	-
56	Vehicle maintenance supplies	-	-	-	-	-	-
57	Vehicle operation supplies	-	-	-	-	-	-
58	Office supplies	-	-	-	-	-	-
59	Operating supplies	-	-	-	-	-	-
60	Safety and medical supplies	14	-	-	-	-	-
61	Refunds	-	-	-	-	-	-
Sub-total		\$ 12,410	\$ 35,500	\$ 32,000	\$ 35,500	\$ -	\$ 35,500

CAPITAL OUTLAY

71	Equipment	\$ -	\$ 7,000	\$ 8,285	\$ 3,800	\$ (3,200)	\$ 3,800
72	Furniture and fixtures	-	-	-	-	-	-
73	Equipment replacement fund	-	-	-	-	-	-
74	Office equipment	-	-	-	-	-	-
75	Operating equipment	-	-	-	-	-	-
76	Property improvements	-	-	-	-	-	-
77	Economic development	-	-	-	-	-	-
79	Books, films and recordings	-	-	-	-	-	-
80	Natural disaster cleanup	-	-	1,450	-	-	-
81	Building maintenance fund	-	-	-	-	-	-
97	Transfers out	-	-	-	-	-	-
Sub-total		\$ -	\$ 7,000	\$ 9,735	\$ 3,800	\$ (3,200)	\$ 3,800

OPERATING BUDGET SUB-TOTAL

		\$ 120,666	\$ 148,657	\$ 146,251	\$ 145,672	\$ (2,985)	\$ 148,736
99	Special Revenue fund items	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
91	Debt retirement	-	-	-	-	-	-
95	Contingency	-	-	-	-	-	-

GROUNDS MAINTENANCE		\$ 120,666	\$ 148,657	\$ 146,251	\$ 145,672	\$ (2,985)	\$ 148,736
----------------------------	--	-------------------	-------------------	-------------------	-------------------	-------------------	-------------------

Function: Culture and Recreation

Activity: Grounds Maintenance

Activity Notes

Object	Description	Amount
01	Turf Specialist	\$ 78,605
02	Overtime	\$ 1,000
06	FICA	\$ 6,130
07	IPERS	\$ 7,402
09	Group insurance	\$ 11,667
13	Deferred compensation City match	\$ 1,568
23	Douglas interchange landscaping and plant material maintenance	\$ 3,500
	Tree removal and trimming - City facilities	\$ 5,000
48	Douglas interchange median irrigation	\$ 8,000
51	Federal and State flags and flag maintenance for City facilities	\$ 1,000
	Ice melt for City parking lots, sidewalks, etc.	\$ 3,000
	Seed, fertilizer, plants/material/pots for City grounds	\$ 7,500
	Streetscape expenses, general fountain repairs, plant materials for the Douglas Avenue Beautification and Entry Signage projects	\$ 7,500
71	Foam marker for sprayer for medians	\$ 3,800



FUNCTION: Culture and Recreation
ACTIVITY: Recreation

OVERVIEW: This activity offers a wide variety of leisure time programs to meet the social, recreational, educational, and fitness needs of participants.

RECREATION

FINANCIAL SUMMARY				
	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25
	ACTUAL	ADOPTED	REVISED	ADOPTED
Personal services	420,087	417,879	416,167	439,496
Contractual & supply service	170,013	263,540	212,290	271,815
Capital outlay	27,295	47,417	84,217	41,917
Total expenditures	\$ 617,395	\$ 728,836	\$ 712,674	\$ 753,228
Fees	155,544	100,180	130,015	130,000
Grants	-	-	-	-
Other	52,911	49,633	56,509	50,152
Total revenue	\$ 208,455	\$ 149,813	\$ 186,524	\$ 180,152
Net amount supported by property taxes	\$ 408,940	\$ 579,023	\$ 526,150	\$ 573,076

SIGNIFICANT BUDGET IMPACTS: This budget includes:

- ↑ Personnel costs reflect a net increase of \$21,600, which reflects normal salary and benefit increases for existing staff.
- ↑ An increase of \$5,500 in professional services reflects the cost increase of aquatic program subsidies for Urbandale residents.

FUTURE BUDGET CONSIDERATIONS:

- ❖ The City has a significant deficit in access to indoor recreation facilities, which greatly restricts the programs the City can provide. A decision will need to be made regarding the recreation facilities for the community, and these decisions will greatly affect the future operations, management and staffing of this department.
- ❖ The MAC camp program is in its 16th year and has been very successful. As the need and popularity of the program grows, there is a desire to expand the MAC Camp to another school site. The program is currently nearly fully funded by grants and donations, so any consideration of expanding the program to other schools would require additional funding.

CULTURE AND RECREATION	FY 2022-23 ACTUAL	FY 2023-24 ADOPTED	FY 2023-24 REVISED	FY 2024-25 ADOPTED	INCREASE (DECREASE)	FY 2025-26 ESTIMATE
------------------------	----------------------	-----------------------	-----------------------	-----------------------	------------------------	------------------------

440 RECREATION

PERSONAL SERVICES

01	Salaries	\$ 258,230	\$ 260,462	\$ 260,500	\$ 287,528	\$ 27,066	\$ 299,029
02	Overtime	2,592	2,000	2,000	2,000	-	2,000
03	Part-time	47,318	50,000	50,000	50,000	-	50,000
04	Witness fees	-	-	-	-	-	-
06	FICA	22,907	24,138	24,200	26,249	2,111	27,158
07	Retirement - IPERS	24,622	24,526	25,000	27,075	2,549	28,228
08	Pension - MFPRSI	-	-	-	-	-	-
09	Group insurance	63,000	51,507	51,507	40,833	(10,674)	40,833
11	Allowance	30	50	60	75	25	75
12	Unemployment	-	-	-	-	-	-
13	Deferred comp plan City match	1,388	5,196	2,900	5,736	540	5,981
Sub-Total		\$ 420,087	\$ 417,879	\$ 416,167	\$ 439,496	\$ 21,617	\$ 453,304

CONTRACTUAL AND SUPPLY SERVICES

21	Advertising	\$ 691	\$ 7,500	\$ 7,500	\$ 7,500	\$ -	\$ 7,500
22	Recruitment	1,136	3,100	3,100	3,100	-	3,100
23	Professional services	109,183	158,000	125,000	163,525	5,525	163,525
24	Contributions to other agencies	-	-	-	-	-	-
27	Data processing	2,172	500	250	500	-	500
28	Dues and memberships	2,982	1,590	1,590	1,940	350	1,940
29	Insurance	-	-	-	-	-	-
32	Uniforms and laundry	70	750	500	750	-	750
35	Printing and copying	12,689	18,150	14,000	19,550	1,400	19,550
40	Building and grounds maint.	-	-	-	-	-	-
41	Vehicle and equipment maint.	-	250	250	250	-	250
44	Grant-funded purchases	-	-	-	-	-	-
46	Training and development	120	6,100	6,100	6,300	200	6,300
48	Utility service	2,840	3,100	3,100	3,100	-	3,100
49	Petty cash	-	-	-	-	-	-
51	Maintenance supplies	-	400	400	400	-	400
54	Minor equipment	-	350	350	350	-	350
55	DARE expenditures	-	-	-	-	-	-
56	Vehicle maintenance supplies	2,330	2,000	2,000	2,000	-	2,000
57	Vehicle operation supplies	478	1,700	1,000	-	(1,700)	-
58	Office supplies	2,130	2,000	2,000	2,000	-	2,000
59	Operating supplies	33,041	57,750	45,000	60,250	2,500	60,250
60	Safety and medical supplies	151	300	150	300	-	300
61	Refunds	-	-	-	-	-	-
Sub-total		\$ 170,013	\$ 263,540	\$ 212,290	\$ 271,815	\$ 8,275	\$ 271,815

CAPITAL OUTLAY

71	Equipment	\$ 3,598	\$ 5,000	\$ -	\$ -	\$ (5,000)	\$ -
72	Furniture and fixtures	-	-	41,800	-	-	-
73	Equipment replacement fund	7,571	21,291	21,291	21,291	-	21,291
74	Office furniture	-	-	-	-	-	-
75	Operating equipment	-	-	-	-	-	-
76	Property improvements	-	-	-	-	-	-
77	Economic development	-	-	-	-	-	-
79	Books, films and recordings	-	-	-	-	-	-
80	Natural disaster cleanup	-	-	-	-	-	-
81	Building maintenance fund	16,126	16,126	16,126	15,626	(500)	15,626
97	Transfers out	-	5,000	5,000	5,000	-	-
Sub-total		\$ 27,295	\$ 47,417	\$ 84,217	\$ 41,917	\$ (5,500)	\$ 36,917

OPERATING BUDGET SUB-TOTAL

99	Special Revenue fund items (M	\$ 84,785	\$ 95,000	\$ 95,000	\$ 95,000	\$ -	\$ 95,000
91	Debt retirement	-	-	-	-	-	-
95	Contingency	-	-	-	-	-	-

RECREATION

		\$ 702,180	\$ 823,836	\$ 807,674	\$ 848,228	\$ 24,392	\$ 857,036
--	--	------------	------------	------------	------------	-----------	------------

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

Object	Description	Amount
01	Recreation Superintendent, Recreation Coordinator (2), 1/2 Administrative Specialist (other 1/2 in Parks)	\$ 287,528
02	Overtime	\$ 2,000
03	Summer recreation staff - Recreation Leader 1 (4), Recreation Leader 2 (3), Intern (1)	\$ 50,000
06	FICA	\$ 26,249
07	IPERS	\$ 27,075
09	Group insurance	\$ 40,833
11	Allowance	\$ 75
13	Deferred compensation City match	\$ 5,736
21	Program advertising / marketing (radio, FB ads, Canva, constant contact contract, etc.)	\$ 7,500
22	Recruitment expenses for summer staff (background checks, drug screens, physicals)	\$ 3,100
23	Contractual instructor fees, summer instructor and clinic fees, program supervisor fees	\$ 120,000
	Subsidy for aquatic programs (Goldfish and Clive Aquatic Center)	\$ 43,525
27	Computer software and supplies	\$ 500
28	American License fees & BMI (broadcast permit)	\$ 600
	Iowa Parks and Recreation Association annual membership - Recreation Superintendent, Coordinator (2)	\$ 540
	National Miracle League Organization - Annual membership fee	\$ 600
	Subscriptions/publications	\$ 200
32	Shirts (rec staff)	\$ 750
35	Copy machine maintenance / repairs	\$ 2,000
	Flyers, schedules and brochures	\$ 550
	Marketing and promotions - print, digital, programs, events	\$ 17,000
41	Wellness Center - maintenance and repair of wellness equipment	\$ 250
46	Athletic Business Conference for Rec Superintendent (New Orleans)	\$ 2,200
	Iowa Parks and Recreation Fall workshop - Fort Dodge, IA (3)	\$ 950
	Iowa Parks and Recreation Spring conference - Coralville, IA (3)	\$ 1,200
	Mileage reimbursements (Rec Superintendent, Rec Coordinator (3), Rec Intern)	\$ 1,250
	Staff development training/workshops - local	\$ 700
48	Wellness Center - phone, cable service	\$ 500
	Wellness Center - utilities (water, gas, electric)	\$ 2,600
51	Recreation facility supplies	\$ 200
	Wellness Center - cleaning supplies, toilet paper, paper towels, etc.	\$ 200
54	Wellness Center - exercise equipment (balls, ropes, bands, mats, etc.)	\$ 350
56	Fleet management - overhead contribution	\$ 1,000
	Fleet management - repair and maintenance supplies	\$ 1,000
58	Office supplies	\$ 2,000
59	Recreation program supplies	\$ 21,000
	Recreation program t-shirts	\$ 2,500
	Sales tax for facility rentals / programs / leagues	\$ 4,000
	Scholarship fund	\$ 3,000
	Signs/banners for special events	\$ 750

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

Object	Description	Amount
59 cont.	Special events (concerts (4), Miracle on 86th St events (5), movies (3), Party in the Park (2), etc.)	\$ 22,000
	Summer rec programs - transportation (buses for Kids Kamp)	\$ 7,000
60	First aid supplies	\$ 300
73	Equipment Replacement Fund contribution	\$ 21,291
81	Building maintenance fund contribution - PM repairs (Wellness)	\$ 7,156
	Building maintenance - contracted services (Wellness)	\$ 8,470
97	Transfer out to MAC fund	\$ 5,000
99	Special Revenue: Making a Connection (MAC) (Fund 196)	\$ 95,000
03	Making A Connection (MAC) Camp – program supervisor salaries, Mobile MAC salaries	\$ 54,000
59	MAC program supplies & Mobile MAC supplies , field trip transportation, admissions, t-shirts	\$ 41,000

FUNCTION: Culture and Recreation
ACTIVITY: Cemetery Maintenance

OVERVIEW: This activity maintains the McDivitt Grove Cemetery grounds.

CEMETERY MAINTENANCE

	FINANCIAL SUMMARY			
	FY 2022-23 ACTUAL	FY 2023-24 ADOPTED	FY 2023-24 REVISED	FY 2024-25 ADOPTED
Personal services	-	-	-	-
Contractual & supply service	7,767	10,400	9,500	10,400
Capital outlay	-	-	-	-
Total expenditures	\$ 7,767	\$ 10,400	\$ 9,500	\$ 10,400
Fees	(400)	-	400	-
Grants	-	-	-	-
Other	666	708	753	692
Total revenue	\$ 266	\$ 708	\$ 1,153	\$ 692
Net amount supported by property taxes	\$ 7,501	\$ 9,692	\$ 8,347	\$ 9,708

SIGNIFICANT BUDGET IMPACTS: This budget includes:

- ↑ A \$40,500 increase in McDivitt Cemetery special revenue fund reflects the cost of pouring three columbarium footings and the purchase and installation of one columbarium. This represents the final area available to add columbarium to the cemetery.

FUTURE BUDGET CONSIDERATIONS

- ❖ As the existing columbarium niches at the cemetery are purchased, future columbariums will need to be purchased. With the FY25 footings added, there will be room for two more columbariums.

CULTURE AND RECREATION	FY 2022-23 ACTUAL	FY 2023-24 ADOPTED	FY 2023-24 REVISED	FY 2024-25 ADOPTED	INCREASE (DECREASE)	FY 2025-26 ESTIMATE
------------------------	----------------------	-----------------------	-----------------------	-----------------------	------------------------	------------------------

450 CEMETERY MAINTENANCE

PERSONAL SERVICES						
01	Salaries	\$ -	\$ -	\$ -	\$ -	\$ -
02	Overtime	-	-	-	-	-
03	Part-time	-	-	-	-	-
04	Witness fees	-	-	-	-	-
06	FICA	-	-	-	-	-
07	Retirement - IPERS	-	-	-	-	-
08	Pension - MFPRSI	-	-	-	-	-
09	Group insurance	-	-	-	-	-
11	Allowance	-	-	-	-	-
12	Unemployment	-	-	-	-	-
13	Deferred comp plan City match	-	-	-	-	-
Sub-Total		\$ -	\$ -	\$ -	\$ -	\$ -
CONTRACTUAL AND SUPPLY SERVICES						
21	Advertising	\$ -	\$ -	\$ -	\$ -	\$ -
22	Recruitment	-	-	-	-	-
23	Professional services	7,611	9,400	9,000	9,400	9,400
24	Contributions to other agencies	-	-	-	-	-
27	Data processing	-	-	-	-	-
28	Dues and memberships	-	-	-	-	-
29	Insurance	-	-	-	-	-
32	Uniforms and laundry	-	-	-	-	-
35	Printing and copying	-	-	-	-	-
40	Building and grounds maint.	-	-	-	-	-
41	Vehicle and equipment maint.	-	-	-	-	-
44	Grant-funded purchases	-	-	-	-	-
46	Training and development	-	-	-	-	-
48	Utility service	-	-	-	-	-
49	Petty cash	-	-	-	-	-
51	Maintenance supplies	156	1,000	500	1,000	1,000
54	Minor equipment	-	-	-	-	-
55	DARE expenditures	-	-	-	-	-
56	Vehicle maintenance supplies	-	-	-	-	-
57	Vehicle operation supplies	-	-	-	-	-
58	Office supplies	-	-	-	-	-
59	Operating supplies	-	-	-	-	-
60	Safety and medical supplies	-	-	-	-	-
61	Refunds	-	-	-	-	-
Sub-total		\$ 7,767	\$ 10,400	\$ 9,500	\$ 10,400	\$ 10,400
CAPITAL OUTLAY						
71	Equipment	\$ -	\$ -	\$ -	\$ -	\$ -
72	Furniture and fixtures	-	-	-	-	-
73	Equipment replacement fund	-	-	-	-	-
74	Office equipment	-	-	-	-	-
75	Operating equipment	-	-	-	-	-
76	Property improvements	-	-	-	-	-
77	Economic development	-	-	-	-	-
79	Books, films and recordings	-	-	-	-	-
80	Natural disaster cleanup	-	-	-	-	-
81	Building maintenance fund	-	-	-	-	-
97	Transfers out	-	-	-	-	-
Sub-total		\$ -	\$ -	\$ -	\$ -	\$ -
OPERATING BUDGET SUB-TOTAL		\$ 7,767	\$ 10,400	\$ 9,500	\$ 10,400	\$ 10,400
99	Special Revenue fund items	\$ 28,030	\$ -	\$ 5,000	\$ 40,500	\$ 40,500
91	Debt retirement	-	-	-	-	-
95	Contingency	-	-	-	-	-
CEMETERY MAINTENANCE		\$ 35,797	\$ 10,400	\$ 14,500	\$ 50,900	\$ 50,900

Function: Culture and Recreation
Activity: Cemetery Maintenance

Activity Notes

Object	Description	Amount
23	Contract maintenance	\$ 7,400
	Tree maintenance	\$ 2,000
51	Turf chemicals, misc. supplies	\$ 1,000
99	Special Revenue: McDivitt Cemetery (Fund 192)	\$ 40,500
13	Columbarium	\$ 24,000
	Concrete ground footings for new columbarium (3)	\$ 16,500



FUNCTION: Culture and Recreation
ACTIVITY: Senior Recreation Center

OVERVIEW: The activity contributes to the quality of life of Urbandale’s senior population by offering diversified programs that meet the social, cultural, recreational, health and fitness needs of the participants.

SENIOR RECREATION CENTER

FINANCIAL SUMMARY				
	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25
	ACTUAL	ADOPTED	REVISED	ADOPTED
Personal services	274,495	294,777	285,749	301,143
Contractual & supply service	139,796	159,970	146,138	189,845
Capital outlay	96,402	118,489	118,489	104,239
Total expenditures	\$ 510,693	\$ 573,236	\$ 550,376	\$ 595,227
Fees	85,840	47,500	85,000	75,000
Grants	-	-	-	-
Other	43,766	39,036	43,640	39,632
Total revenue	\$ 129,606	\$ 86,536	\$ 128,640	\$ 114,632
Net amount supported by property taxes	\$ 381,087	\$ 486,700	\$ 421,736	\$ 480,595

SIGNIFICANT BUDGET IMPACTS: This budget includes:

- ↑ An increase of \$22,500 in professional services reflect an increase in instructor costs due to expanded program offerings.
- ↓ A decrease of \$16,000 in building maintenance represents the completion of the prior year addition of an office wall within the senior center.
- ❖ A non-resident fee will be added to the cost of program registrations for activities starting after July 1, 2024.

FUTURE BUDGET CONSIDERATIONS:

- ❖ The kitchen is approaching 20 years of age and updates to appliances and cupboards will be necessary to keep the facility desirable for public rental space, as well as for cooking and nutritional programs and special events.
- ❖ The costs of professional services will increase as future education and wellness programs are added, requiring contracted instructors. Some of these costs will likely be offset by class fees.
- ❖ Approximately 28% of the state’s population is 55+ (and expected to continue to rise). Iowa's population is aging at a rate that is among the highest in the U.S. Today’s newest seniors are increasingly health-conscious and wanting to learn and try new things. Demand for senior services will continue to grow.
- ❖ The Senior Recreation Center is operating at full capacity for programming and space use to meet the needs of this growing population. Any consideration for expansion of programming would require consideration of a new facility or expansion of the current facility.

CULTURE AND RECREATION	FY 2022-23 ACTUAL	FY 2023-24 ADOPTED	FY 2023-24 REVISED	FY 2024-25 ADOPTED	INCREASE (DECREASE)	FY 2025-26 ESTIMATE
------------------------	----------------------	-----------------------	-----------------------	-----------------------	------------------------	------------------------

460 SENIOR RECREATION CENTER

PERSONAL SERVICES

01	Salaries	\$ 186,244	\$ 203,530	\$ 201,000	\$ 215,397	\$ 11,867	\$ 224,013
02	Overtime	342	-	-	-	-	-
03	Part-time	2,018	8,000	5,000	8,000	-	8,320
04	Witness fees	-	-	-	-	-	-
06	FICA	13,492	15,873	14,600	17,411	1,538	18,116
07	Retirement - IPERS	17,548	19,165	19,000	21,038	1,873	21,932
08	Pension - MFPRS	-	-	-	-	-	-
09	Group insurance	54,000	44,149	44,149	35,000	(9,149)	35,000
11	Allowance	-	-	-	-	-	-
12	Unemployment	-	-	-	-	-	-
13	Deferred comp plan City match	851	4,060	2,000	4,297	237	4,480
Sub-Total		\$ 274,495	\$ 294,777	\$ 285,749	\$ 301,143	\$ 6,366	\$ 311,861

CONTRACTUAL AND SUPPLY SERVICES

21	Advertising	\$ 1,471	\$ 1,500	\$ 1,500	\$ 1,500	\$ -	\$ 1,500
22	Recruitment	597	-	268	-	-	-
23	Professional services	56,398	68,500	60,000	91,000	22,500	91,000
24	Contributions to other agencies	-	-	-	-	-	-
27	Data processing	3,810	2,700	2,900	2,750	50	2,750
28	Dues and memberships	939	1,280	1,280	1,660	380	1,660
29	Insurance	-	-	-	-	-	-
32	Uniforms and laundry	85	90	90	135	45	135
35	Printing and copying	7,916	15,800	12,000	15,800	-	15,800
40	Building and grounds maint.	-	-	-	-	-	-
41	Vehicle and equipment maint.	180	1,000	1,000	1,000	-	1,000
44	Grant-funded purchases	-	-	-	-	-	-
46	Training and development	2,360	4,300	4,300	4,600	300	4,600
48	Utility service	24,885	32,000	30,000	32,000	-	32,000
49	Petty cash	-	-	-	-	-	-
51	Maintenance supplies	3,570	3,200	3,200	4,700	1,500	4,700
54	Minor equipment	1,282	1,400	1,400	1,500	100	1,500
55	DARE expenditures	-	-	-	-	-	-
56	Vehicle maintenance supplies	-	-	-	-	-	-
57	Vehicle operation supplies	-	-	-	-	-	-
58	Office supplies	2,015	2,000	2,000	2,500	500	2,500
59	Operating supplies	34,235	26,000	26,000	30,500	4,500	30,500
60	Safety and medical supplies	53	200	200	200	-	200
61	Refunds	-	-	-	-	-	-
Sub-total		\$ 139,796	\$ 159,970	\$ 146,138	\$ 189,845	\$ 29,875	\$ 189,845

CAPITAL OUTLAY

71	Equipment	\$ 9,609	\$ 7,500	\$ 7,500	\$ 9,500	\$ 2,000	\$ 9,500
72	Furniture and fixtures	554	9,750	9,750	9,500	(250)	9,500
73	Equipment replacement fund	-	-	-	-	-	-
74	Office equipment	-	-	-	-	-	-
75	Operating equipment	-	-	-	-	-	-
76	Property improvements	-	-	-	-	-	-
77	Economic development	-	-	-	-	-	-
79	Books, films and recordings	-	-	-	-	-	-
80	Natural disaster cleanup	-	-	-	-	-	-
81	Building maintenance fund	86,239	101,239	101,239	85,239	(16,000)	85,239
97	Transfers out	-	-	-	-	-	-
Sub-total		\$ 96,402	\$ 118,489	\$ 118,489	\$ 104,239	\$ (14,250)	\$ 104,239

OPERATING BUDGET SUB-TOTAL

		\$ 510,693	\$ 573,236	\$ 550,376	\$ 595,227	\$ 21,991	\$ 605,945
99	Special Revenue fund items	\$ 797	\$ 5,000	\$ 5,000	\$ 5,000	\$ -	\$ 5,000
91	Debt retirement	-	-	-	-	-	-
95	Contingency	-	-	-	-	-	-

SENIOR RECREATION CENTER		\$ 511,490	\$ 578,236	\$ 555,376	\$ 600,227	\$ 21,991	\$ 610,945
---------------------------------	--	-------------------	-------------------	-------------------	-------------------	------------------	-------------------

Function: Culture and Recreation
Activity: Senior Recreation Center

Activity Notes

Object	Description	Amount
01	Senior Recreation Center Supervisor, Recreation Coordinator, Recreation Specialist	\$ 215,397
03	Intern	\$ 8,000
06	FICA	\$ 17,411
07	IPERS	\$ 21,038
09	Group insurance	\$ 35,000
13	Deferred compensation City match	\$ 4,297
21	Advertisements and program promotion	\$ 1,500
23	Professional services (contracted program instructors)	\$ 91,000
27	Computer software and supplies	\$ 500
	My Senior Center program management fee	\$ 1,500
	Printer	\$ 750
28	American License fee (broadcast permit - ASCAP & BMI)	\$ 360
	Iowa Parks and Recreation Association annual membership - Supervisor, Coordinator, Specialist	\$ 540
	National Recreation and Park Association annual membership (NRPA) (Supervisor, Coordinator)	\$ 360
	Senior Center resource materials	\$ 400
32	Staff logo shirts (3)	\$ 135
35	Flyers, schedules, brochures	\$ 400
	Mailing and printing newsletters / marketing, envelopes, stamps	\$ 13,400
	Marketing and promotions - digital program guide, programs, events	\$ 2,000
41	Maintenance & repair of appliances, fitness & office equipment	\$ 1,000
46	Iowa Parks and Recreation Fall workshop - Fort Dodge, IA (2)	\$ 800
	Iowa Parks and Recreation Spring conference - Coralville, IA (2)	\$ 800
	Mileage reimbursements	\$ 500
	NRPA conference - Atlanta, GA (Supervisor)	\$ 2,200
	NRPA conference - Virtual (Coordinator)	\$ 300
48	Telephone, water, electric, and natural gas	\$ 32,000
51	Landscape and outdoor maintenance supplies	\$ 1,200
	Maintenance supplies - kitchen, restroom cleaning, paper supplies	\$ 3,500
54	Minor equipment - small electronics, fans	\$ 700
	Weights & personal fitness equipment	\$ 800
58	SHIPP program office supplies - paper cartridges, general office supplies	\$ 500
	Stationery, copier supplies, computer lab supplies, paper, cartridges	\$ 2,000
59	Program supplies, kitchen & miscellaneous supplies, sales tax for leagues	\$ 2,000
59.2	Off-site trips & events	\$ 6,500
59.3	On-site events (craft classes, concerts (2), educational classes & workshops, large special events / meals (6), small special events, social events & programs)	\$ 22,000
60	First aid supplies	\$ 200
71	Floor scrubber for community room	\$ 2,000
	NuStep replacement	\$ 7,500
72	Chairs & rack for multi-purpose rooms, future updates	\$ 9,500
81	Building maintenance fund contribution - PM repairs (Senior Ctr.)	\$ 55,598
	Building maintenance - contracted services (Senior Ctr.)	\$ 29,641

Function: Culture and Recreation
Activity: Senior Recreation Center

Activity Notes

Object	Description	Amount
99	Special Revenue: Senior Center Activities (Fund 199)	\$ 5,000
71	Senior donation fund expenditures	\$ 5,000

FUNCTION: Culture and Recreation
ACTIVITY: Cultural and Convention

OVERVIEW: This activity enhances the quality of life for Urbandale residents through financial contributions from Hotel Motel tax receipts to a number of not-for-profit community organizations. Organizations being directly awarded these funds must offer programs or events within the City that bring in Hotel Motel tax dollars, via use of lodging within City limits.

CULTURAL AND CONVENTION - HOTEL MOTEL FUND

	FINANCIAL SUMMARY			
	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25
	ACTUAL	ADOPTED	REVISED	ADOPTED
Personal services	-	-	-	-
Contractual & supply service	1,353,450	1,242,200	1,242,200	1,456,686
Transfer out to General Fund	813,862	750,000	820,000	821,429
Total expenditures	\$ 2,167,312	\$ 1,992,200	\$ 2,062,200	\$ 2,278,115
Fees	-	-	-	-
Grants	-	-	-	-
Hotel Motel Tax receipts	2,278,813	2,100,000	2,100,000	2,300,000
Total revenue	\$ 2,278,813	\$ 2,100,000	\$ 2,100,000	\$ 2,300,000
<i>Net amount used by (added to) fund balance</i>	\$ (111,501)	\$ (107,800)	\$ (37,800)	\$ (21,885)

SIGNIFICANT BUDGET IMPACTS: This budget includes:

- ↑ An overall expense increase of \$214,500 is directly correlated to the change in hotel motel tax revenue that the City receives and the number of funding grants awarded during the year.
- ❖ For each percent of the 7% hotel motel tax, the City has contractual obligations to remit 2% of the revenue to the Convention and Visitors Bureau, 2% to Bravo, and 2.5% goes to the City's General Fund for property tax relief. The remaining 0.5% of the tax rate is allocated to various external organizations through an annual application process.

CULTURE AND RECREATION		FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25	INCREASE	FY 2025-26
		ACTUAL	ADOPTED	REVISED	ADOPTED	(DECREASE)	ESTIMATE
499 CULTURAL AND CONVENTION - HOTEL MOTEL FUND							
PERSONAL SERVICES							
01	Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
02	Overtime	-	-	-	-	-	-
03	Part-time	-	-	-	-	-	-
04	Witness fees	-	-	-	-	-	-
06	FICA	-	-	-	-	-	-
07	Retirement - IPERS	-	-	-	-	-	-
08	Pension - MFPRSI	-	-	-	-	-	-
09	Group insurance	-	-	-	-	-	-
11	Allowance	-	-	-	-	-	-
12	Unemployment	-	-	-	-	-	-
13	Deferred comp plan City match	-	-	-	-	-	-
Sub-Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CONTRACTUAL AND SUPPLY SERVICES							
21	Advertising	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22	Recruitment	-	-	-	-	-	-
23	Professional services	-	-	-	-	-	-
24	Contributions to other agencies	1,353,450	1,242,200	1,242,200	1,456,686	214,486	1,392,858
27	Data processing	-	-	-	-	-	-
28	Dues and memberships	-	-	-	-	-	-
29	Insurance	-	-	-	-	-	-
32	Uniforms and laundry	-	-	-	-	-	-
35	Printing and copying	-	-	-	-	-	-
40	Building and grounds maint.	-	-	-	-	-	-
41	Vehicle and equipment maint.	-	-	-	-	-	-
44	Grant-funded purchases	-	-	-	-	-	-
46	Training and development	-	-	-	-	-	-
48	Utility service	-	-	-	-	-	-
49	Petty cash	-	-	-	-	-	-
51	Maintenance supplies	-	-	-	-	-	-
54	Minor equipment	-	-	-	-	-	-
55	DARE expenditures	-	-	-	-	-	-
56	Vehicle maintenance supplies	-	-	-	-	-	-
57	Vehicle operation supplies	-	-	-	-	-	-
58	Office supplies	-	-	-	-	-	-
59	Operating supplies	-	-	-	-	-	-
60	Safety and medical supplies	-	-	-	-	-	-
61	Refunds	-	-	-	-	-	-
Sub-total		\$ 1,353,450	\$ 1,242,200	\$ 1,242,200	\$ 1,456,686	\$ 214,486	\$ 1,392,858
CAPITAL OUTLAY							
71	Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
72	Furniture and fixtures	-	-	-	-	-	-
73	Equipment replacement fund	-	-	-	-	-	-
74	Office equipment	-	-	-	-	-	-
75	Operating equipment	-	-	-	-	-	-
76	Property improvements	-	-	-	-	-	-
77	Economic development	-	-	-	-	-	-
79	Books, films and recordings	-	-	-	-	-	-
80	Natural disaster cleanup	-	-	-	-	-	-
81	Building maintenance fund	-	-	-	-	-	-
97	Transfers out to General/Capita	813,862	750,000	820,000	821,429	71,429	839,286
Sub-total		\$ 813,862	\$ 750,000	\$ 820,000	\$ 821,429	\$ 71,429	\$ 839,286
OPERATING BUDGET SUB-TOTAL		\$ 2,167,312	\$ 1,992,200	\$ 2,062,200	\$ 2,278,115	\$ 285,915	\$ 2,232,144
99	Special Revenue fund items	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
91	Debt retirement	-	-	-	-	-	-
95	Contingency	-	-	-	-	-	-
CULTURAL AND CONVENTION - HOT		\$ 2,167,312	\$ 1,992,200	\$ 2,062,200	\$ 2,278,115	\$ 285,915	\$ 2,232,144

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

Activity Notes

Object	Description	Amount
24	Bravo! - annual 2/7th contribution per 28E agreement	\$ 625,143
	Convention and Visitors Bureau - annual 2/7th contribution per 28E agreement	\$ 657,143
	Iowa Events Center - per 28E agreement (reduction of Bravo 2/7th)	\$ 32,000
	J-Hawk Soccer Club - parking lot debt service payment	\$ 5,000
	Waukee Community School Foundation - band instrument purchases (Waterford Elem.)	\$ 2,400
	Urbandale 4th of July Committee - fireworks and new electrical hookup for carnival	\$ 15,000
	Urbandale Little League - 50% match for renovations of 2 fields	\$ 50,000
	Des Moines Childrens Museum - exhibit build-out & Urbandale-night sponsorship	\$ 5,000
	Johnston/Urbandale Soccer Club - 50% match for 12 soccer goals	\$ 15,000
	Urbandale special events sponsorship	\$ 50,000
97	Transfer out to General Fund	\$ 821,429

Requests funded through other General Fund departments:

370 Comm. Svcs	Hunger Free Dallas County / FoodGRID - community refrigerator program (3)	\$ 3,000
370 Comm. Svcs	Urbandale Community Action Network - rental assistance & operations	\$ 60,000
370 Comm. Svcs	Urbandale Food Pantry - rental assistance & facility costs	\$ 60,000
520 Econ Dev.	Greater Des Moines Partnership - media placements in national/regional publications	\$ 36,000
610 Mayor/Coun.	American Legion Post 663	\$ 2,175
610 Mayor/Coun.	VFW Post 663	\$ 1,025



COMMUNITY & ECON. DEV.	FY 2022-23 ACTUAL	FY 2023-24 ADOPTED	FY 2023-24 REVISED	FY 2024-25 ADOPTED	INCREASE (DECREASE)	FY 2025-26 ESTIMATE
------------------------	----------------------	-----------------------	-----------------------	-----------------------	------------------------	------------------------

500 COMMUNITY AND ECONOMIC DEVELOPMENT SUMMARY

PERSONAL SERVICES

01	Salaries	\$ 1,292,805	\$ 1,428,875	\$ 1,377,000	\$ 1,564,167	\$ 135,292	\$ 1,626,734
02	Overtime	16,668	16,000	16,000	16,000	-	16,000
03	Part-time	3,454	6,000	3,500	6,000	-	6,000
04	Witness fees	-	-	-	-	-	-
06	FICA	98,653	112,190	107,000	123,055	10,865	126,915
07	Retirement - IPERS	123,614	136,118	133,000	149,030	12,912	153,564
08	Pension - MFPRSI	-	-	-	-	-	-
09	Group insurance	272,814	242,549	242,549	217,391	(25,158)	210,202
11	Allowance	13,253	17,064	16,198	18,939	1,875	18,939
12	Unemployment	-	-	-	-	-	-
13	Deferred comp plan City match	15,530	32,158	33,100	37,958	5,800	38,949
Sub-Total		\$ 1,836,791	\$ 1,990,954	\$ 1,928,347	\$ 2,132,540	\$ 141,586	\$ 2,197,303

CONTRACTUAL AND SUPPLY SERVICES

21	Advertising	\$ 60,329	\$ 70,300	\$ 60,000	\$ 73,000	\$ 2,700	\$ 73,000
22	Recruitment	331	1,250	500	200	(1,050)	200
23	Professional services	163,123	159,900	137,400	252,250	92,350	177,250
24	Contributions to other agencies	304,312	310,312	310,655	311,380	1,068	311,380
27	Data processing	40,579	50,000	44,200	44,950	(5,050)	44,950
28	Dues and memberships	6,467	7,433	6,550	7,853	420	7,853
29	Insurance	-	-	-	-	-	-
32	Uniforms and laundry	-	240	240	315	75	315
35	Printing and copying	2,619	9,050	4,500	9,450	400	9,450
40	Building and grounds maint.	-	-	-	-	-	-
41	Vehicle and equipment maint.	42	-	-	-	-	-
44	Grant-funded purchases	-	-	-	-	-	-
46	Training and development	17,265	34,285	30,200	34,935	650	34,935
48	Utility service	22,144	17,300	20,110	17,950	650	17,950
49	Petty cash	-	-	-	-	-	-
51	Maintenance supplies	805	400	433	400	-	400
54	Minor equipment	-	-	-	-	-	-
55	DARE expenditures	-	-	-	-	-	-
56	Vehicle maintenance supplies	13,748	8,850	8,850	7,000	(1,850)	7,000
57	Vehicle operation supplies	7,759	9,300	8,000	8,700	(600)	8,700
58	Office supplies	2,217	4,200	3,500	4,100	(100)	4,100
59	Operating supplies	1,769	23,500	15,000	26,300	2,800	26,300
60	Safety and medical supplies	343	750	750	750	-	750
61	Refunds	-	-	-	-	-	-
Sub-total		\$ 643,852	\$ 707,070	\$ 650,888	\$ 799,533	\$ 92,463	\$ 724,533

CAPITAL OUTLAY

71	Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
72	Furniture and fixtures	-	-	-	-	-	-
73	Equipment replacement fund	26,842	48,959	48,959	48,959	-	38,959
74	Office equipment	-	300	-	1,100	800	1,100
75	Operating equipment	-	-	-	-	-	-
76	Property improvements	-	-	-	-	-	-
77	Economic development	1,128,825	1,750,000	1,453,182	2,200,000	450,000	2,500,000
79	Books, films and recordings	-	-	-	-	-	-
80	Natural disaster cleanup	-	-	-	-	-	-
81	Building maintenance fund	31,274	31,426	31,426	30,976	(450)	30,976
97	Transfers out	6,192,141	6,808,438	12,493,850	14,230,698	7,422,260	11,189,163
Sub-total		\$ 7,379,082	\$ 8,639,123	\$ 14,027,417	\$ 16,511,733	\$ 7,872,610	\$ 13,760,198

OPERATING BUDGET SUB-TOTAL \$ 9,859,725 \$ 11,337,147 \$ 16,606,652 \$ 19,443,806 \$ 8,106,659 \$ 16,682,034

99	Special Revenue fund items	\$ 20,902	\$ 100,000	\$ 100,000	\$ 100,000	\$ -	\$ 100,000
91	Debt retirement	-	-	-	-	-	-
95	Contingency	-	-	-	-	-	-

COMMUNITY AND ECONOMIC DEVELOPMENT SUMMARY

		\$ 9,880,627	\$ 11,437,147	\$ 16,706,652	\$ 19,543,806	\$ 8,106,659	\$ 16,782,034
--	--	--------------	---------------	---------------	---------------	--------------	---------------



FUNCTION: Community and Economic Development
ACTIVITY: Economic Development

OVERVIEW: This activity includes the operating and programming associated with the Department of Economic Development. The Department is focused on designing and implementing strategies for tax base expansion and increased employment opportunities in Urbandale.

ECONOMIC DEVELOPMENT

	FINANCIAL SUMMARY			
	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25
	ACTUAL	ADOPTED	REVISED	ADOPTED
Personal services	171,394	293,896	253,633	296,347
Contractual & supply service	366,516	445,122	404,882	553,372
Capital outlay	-	300	-	100,000
Total expenditures	\$ 537,910	\$ 739,318	\$ 658,515	\$ 949,719
Fees	-	-	-	-
Grants	-	-	-	-
Other	46,099	50,346	52,215	72,235
Total revenue	\$ 46,099	\$ 50,346	\$ 52,215	\$ 72,235
Net amount supported by property taxes	\$ 491,811	\$ 688,972	\$ 606,300	\$ 877,484

SIGNIFICANT BUDGET IMPACTS: This budget includes:

- ↑ An increase of \$105,400 in professional services will allow for the next stage of implementation for the downtown corridor design and construction.
- ↑ An increase of \$100,000 in transfers reflects additional seed funding for the Revolving Loan Fund, which provides low interest loan for various economic development projects throughout the City.

FUTURE BUDGET CONSIDERATIONS:

- ❖ Economic Development staff will be involved in redevelopment and revitalization projects, especially related to the focus areas in the Forward Urbandale Plan. This complex work will require staff capacity to develop property owner and investor relationships; research, develop and implement policies; and coordinate with other departments.
- ❖ Focus Area implementation efforts will be happening in the 2025-26 budget year, so requests for funding related to infrastructure, planning, marketing, incentives, and programming are anticipated.
- ❖ The Department staff will continue to place a high priority on engaging with businesses (existing and prospective), consultants, brokers and advisors, and Urbandale economic development stakeholders at meetings and events, including at national events and other markets when necessary.

COMMUNITY & ECON. DEV.	FY 2022-23 ACTUAL	FY 2023-24 ADOPTED	FY 2023-24 REVISED	FY 2024-25 ADOPTED	INCREASE (DECREASE)	FY 2025-26 ESTIMATE
------------------------	----------------------	-----------------------	-----------------------	-----------------------	------------------------	------------------------

520 ECONOMIC DEVELOPMENT

PERSONAL SERVICES

01	Salaries	\$ 123,592	\$ 210,991	\$ 177,000	\$ 214,928	\$ 3,937	\$ 223,525
02	Overtime	-	-	-	-	-	-
03	Part-time	3,454	6,000	3,500	6,000	-	6,000
04	Witness fees	-	-	-	-	-	-
06	FICA	9,581	17,086	15,000	17,633	547	18,123
07	Retirement - IPERS	11,667	20,398	18,000	20,825	427	21,101
08	Pension - MFPRSI	-	-	-	-	-	-
09	Group insurance	18,000	29,433	29,433	23,333	(6,100)	23,333
11	Allowance	2,629	5,666	4,800	6,316	650	6,316
12	Unemployment	-	-	-	-	-	-
13	Deferred comp plan City match	2,471	4,322	5,900	7,312	2,990	7,373
Sub-Total		\$ 171,394	\$ 293,896	\$ 253,633	\$ 296,347	\$ 2,451	\$ 305,771

CONTRACTUAL AND SUPPLY SERVICES

21	Advertising	\$ 60,329	\$ 70,300	\$ 60,000	\$ 73,000	\$ 2,700	\$ 73,000
22	Recruitment	228	1,250	500	200	(1,050)	200
23	Professional services	33,619	72,500	50,000	177,850	105,350	102,850
24	Contributions to other agencies	258,732	264,732	264,732	264,732	-	264,732
27	Data processing	3,175	4,200	4,200	3,000	(1,200)	3,000
28	Dues and memberships	2,595	2,550	2,550	2,900	350	2,900
29	Insurance	-	-	-	-	-	-
32	Uniforms and laundry	-	90	90	90	-	90
35	Printing and copying	1,159	4,100	2,000	4,500	400	4,500
40	Building and grounds maint.	-	-	-	-	-	-
41	Vehicle and equipment maint.	-	-	-	-	-	-
44	Grant-funded purchases	-	-	-	-	-	-
46	Training and development	6,712	10,200	10,200	9,500	(700)	9,500
48	Utility service	-	-	110	-	-	-
49	Petty cash	-	-	-	-	-	-
51	Maintenance supplies	-	-	-	-	-	-
54	Minor equipment	-	-	-	-	-	-
55	DARE expenditures	-	-	-	-	-	-
56	Vehicle maintenance supplies	-	-	-	-	-	-
57	Vehicle operation supplies	-	-	-	-	-	-
58	Office supplies	264	1,200	500	1,100	(100)	1,100
59	Operating supplies	(311)	14,000	10,000	16,500	2,500	16,500
60	Safety and medical supplies	14	-	-	-	-	-
61	Refunds	-	-	-	-	-	-
Sub-total		\$ 366,516	\$ 445,122	\$ 404,882	\$ 553,372	\$ 108,250	\$ 478,372

CAPITAL OUTLAY

71	Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
72	Furniture and fixtures	-	-	-	-	-	-
73	Equipment replacement fund	-	-	-	-	-	-
74	Office equipment	-	300	-	-	(300)	-
75	Operating equipment	-	-	-	-	-	-
76	Property improvements	-	-	-	-	-	-
77	Economic development	-	-	-	-	-	-
79	Books, films and recordings	-	-	-	-	-	-
80	Natural disaster cleanup	-	-	-	-	-	-
81	Building maintenance fund	-	-	-	-	-	-
97	Transfers out	-	-	-	100,000	100,000	100,000
Sub-total		\$ -	\$ 300	\$ -	\$ 100,000	\$ 99,700	\$ 100,000

OPERATING BUDGET SUB-TOTAL

OPERATING BUDGET SUB-TOTAL		\$ 537,910	\$ 739,318	\$ 658,515	\$ 949,719	\$ 210,401	\$ 884,143
99	Special Revenue fund items	\$ 20,902	\$ 100,000	\$ 100,000	\$ 100,000	\$ -	\$ 100,000
91	Debt retirement	-	-	-	-	-	-
95	Contingency	-	-	-	-	-	-

ECONOMIC DEVELOPMENT		\$ 558,812	\$ 839,318	\$ 758,515	\$ 1,049,719	\$ 210,401	\$ 984,143
-----------------------------	--	-------------------	-------------------	-------------------	---------------------	-------------------	-------------------

Function: Community and Economic Development
Activity: Economic Development

Activity Notes

Object	Description	Amount
01	Director, Specialist I	\$ 214,928
03	Intern	\$ 6,000
06	FICA	\$ 17,633
07	IPERS	\$ 20,825
09	Group insurance	\$ 23,333
11	On the Spot awards, phone allowance (2), vehicle allowance (1)	\$ 6,316
13	Deferred compensation City match	\$ 7,312
21	Advertisements	\$ 12,000
	Downtown Urbandale branding campaign	\$ 5,000
	Iowa Commercial Real Estate expo	\$ 3,000
	Sponsorships and promotional forums	\$ 11,000
	Urbandale Business Connection annual cost	\$ 42,000
22	Advertising/background checks	\$ 200
23	Corridor study implementation - area designs and master plan	\$ 150,000
	Photography	\$ 2,000
	Professional copywriting for Urbandale Business Connection	\$ 5,850
23.2	TIF development agreement legal fees	\$ 20,000
24	Des Moines Airport Authority - new terminal project (payment 3 of 6)	\$ 221,895
	Greater Des Moines Partnership contribution	\$ 36,000
	Mid-Iowa Planning Alliance for Community Development (MIPA) contribution	\$ 6,837
27	CRM system subscription (\$2,000), website modifications (\$1,000)	\$ 3,000
28	International Economic Development Council	\$ 700
	Iowa Commercial Real Estate Association - ICREA (2)	\$ 300
	Professional Developers of Iowa (PDI) (2)	\$ 800
	Technology Association of Iowa	\$ 500
	Urban Land Institute	\$ 600
32	City logo shirts (2)	\$ 90
35	Map making (\$500), printing and postage (\$4,000)	\$ 4,500
46	DCCDM United annual event (1)	\$ 3,500
	National Conference (IEDC or APA)	\$ 2,500
	Miscellaneous mileage	\$ 500
	Other webinars, presentations, meetings, etc.	\$ 500
	State economic development / city management conferences - local	\$ 2,500
58	General office supplies	\$ 1,100
59	Broker/developer/existing business meetings and Urban Loop events	\$ 4,500
	Business headquarters, trade shows, market visits	\$ 3,000
	Urbandale Uplift Project	\$ 9,000
97	RLF Loan Fund capital contribution	\$ 100,000
99	Special Revenue: Economic Development Revolving Loan Fund (Fund 152)	
77	Economic Development Revolving Loans - new agreements initiated	\$ 100,000



FUNCTION: Community and Economic Development
ACTIVITY: Community Development

OVERVIEW: This activity provides staff support to the City Council and the City’s boards and commissions on development, redevelopment, urban renewal, economic development and planning matters. This activity also enforces City ordinances and prepares or assists preparation of grant applications used primarily for capital purposes such as parks and transportation improvements.

COMMUNITY DEVELOPMENT

FINANCIAL SUMMARY				
	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25
	ACTUAL	ADOPTED	REVISED	ADOPTED
Personal services	1,644,583	1,675,255	1,652,911	1,805,468
Contractual & supply service	277,336	261,948	246,006	246,161
Capital outlay	58,116	80,385	80,385	81,035
Total expenditures	\$ 1,980,035	\$ 2,017,588	\$ 1,979,302	\$ 2,132,664
Fees	1,023,605	1,067,500	1,354,500	1,169,000
Grants	-	-	-	-
Other	169,689	137,395	156,943	141,999
Total revenue	\$ 1,193,294	\$ 1,204,895	\$ 1,511,443	\$ 1,310,999
Net amount supported by property taxes	\$ 786,741	\$ 812,693	\$ 467,859	\$ 821,665

SIGNIFICANT BUDGET IMPACTS: This budget includes:

- ↑ Overall personnel costs increased by \$130,200, which reflects normal salary and benefit increased for existing staff, and the addition of one new Building Inspector.
- ↓ A decrease of \$13,000 in professional services relates primarily to timing of the Comprehensive plan completion and work on annexation.

FUTURE BUDGET CONSIDERATIONS:

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

COMMUNITY & ECON. DEV.	FY 2022-23 ACTUAL	FY 2023-24 ADOPTED	FY 2023-24 REVISED	FY 2024-25 ADOPTED	INCREASE (DECREASE)	FY 2025-26 ESTIMATE
------------------------	----------------------	-----------------------	-----------------------	-----------------------	------------------------	------------------------

540 COMMUNITY DEVELOPMENT

PERSONAL SERVICES

01	Salaries	\$ 1,169,213	\$ 1,217,884	\$ 1,200,000	\$ 1,349,239	\$ 131,355	\$ 1,403,209
02	Overtime	16,668	16,000	16,000	16,000	-	16,000
03	Part-time	-	-	-	-	-	-
04	Witness fees	-	-	-	-	-	-
06	FICA	89,072	95,104	92,000	105,422	10,318	108,792
07	Retirement - IPERS	111,947	115,720	115,000	128,205	12,485	132,463
08	Pension - MFPRSI	-	-	-	-	-	-
09	Group insurance	234,000	191,313	191,313	163,333	(27,980)	163,333
11	Allowance	10,624	11,398	11,398	12,623	1,225	12,623
12	Unemployment	-	-	-	-	-	-
13	Deferred comp plan City match	13,059	27,836	27,200	30,646	2,810	31,576
Sub-Total		\$ 1,644,583	\$ 1,675,255	\$ 1,652,911	\$ 1,805,468	\$ 130,213	\$ 1,867,996

CONTRACTUAL AND SUPPLY SERVICES

21	Advertising	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22	Recruitment	103	-	-	-	-	-
23	Professional services	129,504	87,400	87,400	74,400	(13,000)	74,400
24	Contributions to other agencies	45,580	45,580	45,923	46,648	1,068	46,648
27	Data processing	37,404	45,800	40,000	41,950	(3,850)	41,950
28	Dues and memberships	3,872	4,883	4,000	4,953	70	4,953
29	Insurance	-	-	-	-	-	-
32	Uniforms and laundry	-	150	150	225	75	225
35	Printing and copying	1,460	4,950	2,500	4,950	-	4,950
40	Building and grounds maint.	-	-	-	-	-	-
41	Vehicle and equipment maint.	42	-	-	-	-	-
44	Grant-funded purchases	-	-	-	-	-	-
46	Training and development	10,553	24,085	20,000	25,435	1,350	25,435
48	Utility service	22,144	17,300	20,000	17,950	650	17,950
49	Petty cash	-	-	-	-	-	-
51	Maintenance supplies	805	400	433	400	-	400
54	Minor equipment	-	-	-	-	-	-
55	DARE expenditures	-	-	-	-	-	-
56	Vehicle maintenance supplies	13,748	8,850	8,850	7,000	(1,850)	7,000
57	Vehicle operation supplies	7,759	9,300	8,000	8,700	(600)	8,700
58	Office supplies	1,953	3,000	3,000	3,000	-	3,000
59	Operating supplies	2,080	9,500	5,000	9,800	300	9,800
60	Safety and medical supplies	329	750	750	750	-	750
61	Refunds	-	-	-	-	-	-
Sub-total		\$ 277,336	\$ 261,948	\$ 246,006	\$ 246,161	\$ (15,787)	\$ 246,161

CAPITAL OUTLAY

71	Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
72	Furniture and fixtures	-	-	-	-	-	-
73	Equipment replacement fund	26,842	48,959	48,959	48,959	-	38,959
74	Office equipment	-	-	-	1,100	1,100	1,100
75	Operating equipment	-	-	-	-	-	-
76	Property improvements	-	-	-	-	-	-
77	Economic development	-	-	-	-	-	-
79	Books, films and recordings	-	-	-	-	-	-
80	Natural disaster cleanup	-	-	-	-	-	-
81	Building maintenance fund	31,274	31,426	31,426	30,976	(450)	30,976
97	Transfers out	-	-	-	-	-	-
Sub-total		\$ 58,116	\$ 80,385	\$ 80,385	\$ 81,035	\$ 650	\$ 71,035

OPERATING BUDGET SUB-TOTAL \$ 1,980,035 \$ 2,017,588 \$ 1,979,302 \$ 2,132,664 \$ 115,076 \$ 2,185,192

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

COMMUNITY DEVELOPMENT \$ 1,980,035 \$ 2,017,588 \$ 1,979,302 \$ 2,132,664 \$ 115,076 \$ 2,185,192

Function: Community and Economic Development
Activity: Community Development

Activity Notes

Object	Description	Amount
01	Director, Assistant Director, Building Official, Associate Building Official, Building Inspector II (2), Planner II (2), Building Inspectors (4), Code Enforcement Officer, Administrative Specialist	\$ 1,349,239
02	Overtime	\$ 16,000
06	FICA	\$ 105,422
07	IPERS	\$ 128,205
09	Group insurance	\$ 163,333
11	Clothing allowance (7)	\$ 4,375
	On the Spot awards	\$ 400
	Phone allowance (6)	\$ 2,448
	Vehicle allowance - Director	\$ 5,400
13	Deferred compensation City match	\$ 30,646
23	Comprehensive Plan implementation	\$ 50,000
	Contracted services for code violation remedy (mowing, snow removal, remedial work, etc.)	\$ 3,000
	Outsource record scanning	\$ 10,000
	Structural plan reviews	\$ 11,400
24	Annual assessment for Metropolitan Planning Organization (rate \$1.00 per capita)	\$ 46,648
27	ArcGIS annual license maintenance	\$ 2,500
	Cell Phone, iPad, data hotspot, pager - city owned - Building Inspector I	\$ 1,000
	Citizenserve annual maintenance (reflects subscription increase to \$1,800/user)	\$ 36,000
	Computer/monitor - Building Inspector I	\$ 1,000
	iPad replacement or battery (1)	\$ 1,000
	UPS Workstations backup/battery (3 per year)	\$ 300
	View Companion Pro-software maintenance (9)	\$ 150
28	APA (4) and ASLA (1) memberships; library resource materials	\$ 2,500
	International Association of Electrical Inspectors - IAEE membership (3)	\$ 360
	International Association of Plumbing & Mechanical Officials - IAPMO membership (1)	\$ 250
	International Code Conference - ICC Governmental membership (1)	\$ 150
	International Code Conference - ICC Inspector Certification renewal (4)	\$ 548
	Iowa ACE Housing Officials - membership (8)	\$ 220
	Iowa Association of Building Officials - IABO membership (7)	\$ 260
	National Fire Protection Association - NFPA membership (1)	\$ 200
	Newspaper subscription	\$ 395
	Professional Memberships / organization dues - Building Inspector I	\$ 70
32	City-logo apparel for office staff (5)	\$ 225
35	Maintenance on printer/copier (50% - shared with Public Works Admin)	\$ 200
	Form printing-permit applications, correction notices	\$ 250
	Miscellaneous printing/copying, postage	\$ 4,500
46	Academy or technical trainings - Building Inspector I	\$ 230
	American Planning Association National Conf. 2025 - Denver, AICP CEU (2)	\$ 3,500
	American Society of Landscape Architects Conf. 2024 - Wash. DC, PLA CEU (1)	\$ 2,000
	Conferences / trainings - Building Inspector I	\$ 120
	Customer service training (1)	\$ 400

Function: Community and Economic Development
Activity: Community Development

Activity Notes

Object	Description	Amount
46 cont.	Educational Institute - Loveland, CO; Las Vegas, NV - CO CEU (1)	\$ 2,600
	ICC Region III Education Institute - Minneapolis, MN CEU (2)	\$ 4,000
	International Association of Electrical Inspectors - IAIEI training - CEU (2)	\$ 900
	International Code Council - ICC - AMB/code hearings - Long Beach, CA CEU (1)	\$ 2,500
	International Code Council - ICC - Committee Action hearings - Orlando, FL CEU (1)	\$ 2,500
	International Code Council - ICC - Inspector new certificate exams, ICC-CEU	\$ 920
	International Code Council - ICC - Online CEU webinars (4)	\$ 240
	Iowa Association of Building Officials - IABO - local training - CEU qualified (7)	\$ 1,500
	IowaAce Housing Officials - local training, CEU qualified	\$ 975
	Local and regional planning workshops or seminars for professional CEUs	\$ 2,500
	Local - Inspector training - CEU qualified (3)	\$ 300
	Mileage reimbursement	\$ 250
48	Cell phone service (4) and iPads with data plan (8)	\$ 5,500
	Electric, gas, telephone, data, water	\$ 11,000
	INS- Iowa Network Services	\$ 800
	Utility monthly service (for associated cell phone, iPad, hotspot) - Building Inspector I	\$ 650
51	Janitorial supplies	\$ 400
56	Fleet management - overhead contribution	\$ 5,400
	Fleet management - repair and maintenance supplies	\$ 1,600
57	Fuel	\$ 8,700
58	Paper, office & printer supplies	\$ 3,000
59	Code books 2024 (hardcopy and PDF)	\$ 4,000
	Developer pre-construction info lunch combined with staff training	\$ 2,800
	Disaster Assessment Team - designated materials	\$ 500
	Legacy Archives - framing and display	\$ 1,000
	Operating supplies (measuring tapes, test instruments, etc.)	\$ 1,000
	Plan Analyst / Plan review software	\$ 500
60	Safety and first-aid supplies, MVR checks, fire extinguishers	\$ 250
	Vehicle first aid kits, fire extinguishers	\$ 500
73	Equipment replacement fund contribution	\$ 48,959
74	Cubicle space (re-locate printers) - Building Inspector I	\$ 500
	Office desk or standing desk, chair - Building Inspector I	\$ 600
81	Building maintenance fund contribution - PM projects (Eng/CD - Split 50/50 with PW Admin)	\$ 20,014
	Building maintenance - contracted services (Eng/CD - Split 50/50 with PW Admin)	\$ 10,962

FUNCTION: Community and Economic Development
ACTIVITY: Tax Increment Financing (TIF) Fund

OVERVIEW: This activity reflects all those transactions required by state law to be accounted for in the TIF special revenue fund. Activities include property tax rebates, and debt service payments on TIF-supported portions of the city’s outstanding bond issues.

TAX INCREMENT FINANCING FUND

	FINANCIAL SUMMARY			
	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25
	ACTUAL	ADOPTED	REVISED	ADOPTED
Personal services	-	-	-	-
Contractual & supply service	-	-	-	-
Capital outlay	7,320,966	8,558,438	13,947,032	16,330,698
Total expenditures	\$ 7,320,966	\$ 8,558,438	\$ 13,947,032	\$ 16,330,698
Fees	-	-	-	-
Grants	-	-	-	-
Other	10,351,432	8,717,222	9,156,261	11,279,803
Total revenue	\$ 10,351,432	\$ 8,717,222	\$ 9,156,261	\$ 11,279,803
Net amount (added to) used by fund balance	\$ (3,030,466)	\$ (158,784)	\$ 4,790,771	\$ 5,050,895

SIGNIFICANT BUDGET IMPACTS: This budget includes:

- ↑ An increase of \$450,000 in TIF rebate payments, which reflects the fluctuation in timing of payments made to entities participating in the rebate programs through City development agreements. The city has 5 TIF Districts: Northwest Market Center, DUNA, FawnCreek, Westover and Merle Hay TIF Districts. The City executes formal development agreements with each property.
- ↑ An increase of \$7,322,000 in transfers out, which reflects the funds needed to pay the TIF-supported portion of the City’s outstanding general obligation debt. All general obligation debt is required by state law to be paid from the City’s Debt Service Fund. When the City issues debt specifically related to TIF areas, a TIF revenue certification is completed annually to request a portion of the TIF increment for use in generating property tax dollars specifically for the retirement of this debt. Also included in the certification are amounts needed to support the above-mentioned rebate program. When these certified TIF property tax dollars are received, they are required by law to be receipted into the TIF Special Revenue Fund and then are either transferred to the Debt Service Fund as noted above or retained in the fund for payment of rebates.
- ↓ The City plans to call and pay-off 2017B and 2018B in June 2024 and 2019B in June 2025 and 2020B in June 2026

FUTURE BUDGET CONSIDERATIONS:

- ❖ The TIF revenues continue to be collected at a higher rate than expenses going out. Starting in FY2012-13, the full 50% of available TIF increment revenue was claimed, which has allowed the City to continue to pursue construction needs in the districts and get incremental revenue accumulated to service existing debt and early retire those pieces of TIF bonds at the earliest time. TIF bonds were called and paid off in 2017, 2018, 2019 and 2020. Additional payoffs are planned for FY25 & FY26. Once the existing bonds are retired, structure for any newly issued debt can start to be shortened in maturity to accommodate increased cash flow availability. FY25 certified revenues will be collected at 35% of available increment.

COMMUNITY & ECON. DEV.	FY 2022-23 ACTUAL	FY 2023-24 ADOPTED	FY 2023-24 REVISED	FY 2024-25 ADOPTED	INCREASE (DECREASE)	FY 2025-26 ESTIMATE
------------------------	----------------------	-----------------------	-----------------------	-----------------------	------------------------	------------------------

125 TAX INCREMENT FINANCING FUND

PERSONAL SERVICES

01	Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
02	Overtime	-	-	-	-	-	-
03	Part-time	-	-	-	-	-	-
04	Witness fees	-	-	-	-	-	-
06	FICA	-	-	-	-	-	-
07	Retirement - IPERS	-	-	-	-	-	-
08	Pension - MFPRSI	-	-	-	-	-	-
09	Group insurance	-	-	-	-	-	-
11	Allowance	-	-	-	-	-	-
12	Unemployment	-	-	-	-	-	-
13	Deferred comp plan City match	-	-	-	-	-	-
Sub-Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

CONTRACTUAL AND SUPPLY SERVICES

21	Advertising	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22	Recruitment	-	-	-	-	-	-
23	Professional services	-	-	-	-	-	-
24	Contributions to other agencies	-	-	-	-	-	-
27	Data processing	-	-	-	-	-	-
28	Dues and memberships	-	-	-	-	-	-
29	Insurance	-	-	-	-	-	-
32	Uniforms and laundry	-	-	-	-	-	-
35	Printing and copying	-	-	-	-	-	-
40	Building and grounds maint.	-	-	-	-	-	-
41	Vehicle and equipment maint.	-	-	-	-	-	-
44	Grant-funded purchases	-	-	-	-	-	-
46	Training and development	-	-	-	-	-	-
48	Utility service	-	-	-	-	-	-
49	Petty cash	-	-	-	-	-	-
51	Maintenance supplies	-	-	-	-	-	-
54	Minor equipment	-	-	-	-	-	-
55	DARE expenditures	-	-	-	-	-	-
56	Vehicle maintenance supplies	-	-	-	-	-	-
57	Vehicle operation supplies	-	-	-	-	-	-
58	Office supplies	-	-	-	-	-	-
59	Operating supplies	-	-	-	-	-	-
60	Safety and medical supplies	-	-	-	-	-	-
61	Refunds	-	-	-	-	-	-
Sub-total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

CAPITAL OUTLAY

71	Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
72	Furniture and fixtures	-	-	-	-	-	-
73	Equipment replacement fund	-	-	-	-	-	-
74	Office equipment	-	-	-	-	-	-
75	Operating equipment	-	-	-	-	-	-
76	Property improvements	-	-	-	-	-	-
77	Economic development- TIF ret	1,128,825	1,750,000	1,453,182	2,200,000	450,000	2,500,000
79	Books, films and recordings	-	-	-	-	-	-
80	Natural disaster cleanup	-	-	-	-	-	-
81	Building maintenance fund	-	-	-	-	-	-
97	Transfers out to Debt Service	6,192,141	6,808,438	12,493,850	14,130,698	7,322,260	11,089,163
Sub-total		\$ 7,320,966	\$ 8,558,438	\$ 13,947,032	\$ 16,330,698	\$ 7,772,260	\$ 13,589,163

OPERATING BUDGET SUB-TOTAL \$ 7,320,966 \$ 8,558,438 \$ 13,947,032 \$ 16,330,698 \$ 7,772,260 \$ 13,589,163

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

TAX INCREMENT FINANCING FUND \$ 7,320,966 \$ 8,558,438 \$ 13,947,032 \$ 16,330,698 \$ 7,772,260 \$ 13,589,163

Function: Community and Economic Development
Activity: Tax Increment Financing (TIF) Fund

Activity Notes

Object	Description	Amount
77	Tax Increment Financing (TIF) rebates	\$ 2,200,000
97	Transfer out to Debt Service Fund to cover debt service payments for DUNA TIF district	\$ 527,035
	Transfer out to Debt Service Fund to cover debt service payments for NW Market TIF district	\$ 5,168,663
	Transfer out to Debt Service Fund to early retire 2019B TIF bonds	\$ 8,435,000



GENERAL GOVERNMENT	FY 2022-23 ACTUAL	FY 2023-24 ADOPTED	FY 2023-24 REVISED	FY 2024-25 ADOPTED	INCREASE (DECREASE)	FY 2025-26 ESTIMATE
--------------------	----------------------	-----------------------	-----------------------	-----------------------	------------------------	------------------------

600 GENERAL GOVERNMENT SUMMARY

PERSONAL SERVICES

01	Salaries	\$ 1,885,262	\$ 2,007,074	\$ 1,976,600	\$ 2,497,473	\$ 490,399	\$ 2,507,373
02	Overtime	-	-	-	-	-	-
03	Part-time	95,322	104,199	102,875	106,899	2,700	110,495
04	Witness fees	-	-	-	-	-	-
06	FICA	144,470	160,342	151,800	193,596	33,254	206,338
07	Retirement - IPERS	184,595	206,102	195,723	248,582	42,480	237,493
08	Pension - MFPRSI	-	-	-	-	-	-
09	Group insurance	370,246	323,397	323,397	326,086	2,689	315,304
11	Allowance	36,264	36,981	37,224	48,005	11,024	47,597
12	Unemployment	-	-	-	-	-	-
13	Deferred comp plan City match	46,079	68,744	65,268	79,612	10,868	82,321
Sub-Total		\$ 2,762,238	\$ 2,906,839	\$ 2,852,887	\$ 3,500,253	\$ 593,414	\$ 3,506,921

CONTRACTUAL AND SUPPLY SERVICES

21	Advertising	\$ 34,129	\$ 49,600	\$ 43,000	\$ 50,600	\$ 1,000	\$ 50,600
22	Recruitment	727	1,200	474	40,000	38,800	40,000
23	Professional services	273,705	449,455	428,100	551,830	102,375	554,260
24	Contributions to other agencies	25,792	32,750	32,750	26,750	(6,000)	26,750
27	Data processing	565,142	723,990	706,200	1,184,931	460,941	1,136,931
28	Dues and memberships	30,672	32,150	32,903	46,200	14,050	46,200
29	Insurance	492,646	578,000	578,000	599,184	21,184	599,184
32	Uniforms and laundry	183	930	880	1,530	600	1,530
35	Printing and copying	43,394	52,300	49,850	63,450	11,150	63,450
40	Building and grounds maint.	-	-	-	-	-	-
41	Vehicle and equipment maint.	-	100	100	100	-	100
44	Grant-funded purchases	-	-	-	-	-	-
46	Training and development	53,758	83,470	77,400	75,055	(8,415)	74,335
48	Utility service	34,741	33,200	38,500	34,100	900	33,400
49	Petty cash	-	100	50	100	-	100
51	Maintenance supplies	1,896	1,000	1,000	1,000	-	1,000
54	Minor equipment	1,166	2,750	1,000	2,000	(750)	2,000
55	DARE expenditures	-	-	-	-	-	-
56	Vehicle maintenance supplies	1,398	1,000	1,000	1,000	-	1,000
57	Vehicle operation supplies	39	-	-	-	-	-
58	Office supplies	6,645	10,500	9,000	10,700	200	10,700
59	Operating supplies	10,692	32,680	32,100	36,280	3,600	36,280
60	Safety and medical supplies	202	205	155	205	-	205
61	Refunds	-	-	-	-	-	-
Sub-total		\$ 1,576,927	\$ 2,085,380	\$ 2,032,462	\$ 2,725,015	\$ 639,635	\$ 2,678,025

CAPITAL OUTLAY

71	Equipment	\$ -	\$ -	\$ -	\$ 3,500	\$ 3,500	\$ -
72	Furniture and fixtures	705	50,000	50,000	12,600	(37,400)	12,600
73	Equipment replacement fund	-	-	-	-	-	-
74	Office equipment	-	-	-	1,000	1,000	1,000
75	Operating equipment	-	-	-	-	-	-
76	Property improvements	-	-	-	-	-	-
77	Economic development	-	-	-	-	-	-
79	Books, films and recordings	-	-	-	-	-	-
80	Natural disaster cleanup	-	-	-	-	-	-
81	Building maintenance fund	147,336	124,586	124,586	124,816	230	124,816
97	Transfers out to Debt Service	-	-	-	-	-	-
Sub-total		\$ 148,041	\$ 174,586	\$ 174,586	\$ 141,916	\$ (32,670)	\$ 138,416

OPERATING BUDGET SUB-TOTAL

99	Special Revenue fund items	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
91	Debt retirement	-	-	-	-	-	-
95	Contingency	-	25,000	25,000	25,000	-	25,000

GENERAL GOVERNMENT SUMMARY	\$ 4,487,206	\$ 5,191,805	\$ 5,084,935	\$ 6,392,184	\$ 1,200,379	\$ 6,348,362
-----------------------------------	---------------------	---------------------	---------------------	---------------------	---------------------	---------------------



OVERVIEW: This activity sets the strategic direction for the City and provides extensive public information services.

MAYOR and COUNCIL

FINANCIAL SUMMARY				
	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25
	ACTUAL	ADOPTED	REVISED	ADOPTED
Personal services	50,653	56,095	53,856	62,681
Contractual & supply service	49,658	92,560	93,843	139,660
Capital outlay	-	-	-	-
Total expenditures	\$ 100,311	\$ 148,655	\$ 147,699	\$ 202,341
Fees	-	-	-	-
Grants	-	-	-	-
Other	8,597	10,123	11,711	13,472
Total revenue	\$ 8,597	\$ 10,123	\$ 11,711	\$ 13,472
Net amount supported by property taxes	\$ 91,714	\$ 138,532	\$ 135,988	\$ 188,869

SIGNIFICANT BUDGET IMPACTS: This budget includes:

- ↑ Personnel costs reflect an increase of \$6,600, which consists of a compensation increase for the City Council effective January 1, 2024.
- ↓ A decrease of \$8,000 in professional services reflects the biennial occurrence of the National Community Survey and the prior year budget including strategic planning expenses.
- ↑ An increase of \$40,000 in data processing reflects the purchase of Council chambers technology equipment and upgrades.
- ↑ An increase of \$11,400 in dues and memberships is primarily related to Urbandale Chamber of Commerce Leadership Institute.

FUTURE BUDGET CONSIDERATIONS:

- ❖ Future federal and state legislative action could continue to direct how city services are delivered, limit or expand the services the City must provide to its residents and businesses, and/or limit current and future revenue options for providing those services.
- ❖ Implementation of City Council strategic priorities could require additional professional services (consultant) work.

GENERAL GOVERNMENT	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25	INCREASE	FY 2025-26
	ACTUAL	ADOPTED	REVISED	ADOPTED	(DECREASE)	ESTIMATE

610 MAYOR and COUNCIL

PERSONAL SERVICES

01	Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
02	Overtime	-	-	-	-	-	-
03	Part-time	46,000	48,875	48,875	54,500	5,625	56,000
04	Witness fees	-	-	-	-	-	-
06	FICA	1,349	3,739	1,500	4,169	430	4,284
07	Retirement - IPERS	3,304	3,481	3,481	4,012	531	5,286
08	Pension - MFPRSI	-	-	-	-	-	-
09	Group insurance	-	-	-	-	-	-
11	Allowance	-	-	-	-	-	-
12	Unemployment	-	-	-	-	-	-
13	Deferred comp plan City match	-	-	-	-	-	-
Sub-Total		\$ 50,653	\$ 56,095	\$ 53,856	\$ 62,681	\$ 6,586	\$ 65,570

CONTRACTUAL AND SUPPLY SERVICES

21	Advertising	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22	Recruitment	-	-	-	-	-	-
23	Professional services	14,525	28,000	28,000	20,000	(8,000)	20,000
24	Contributions to other agencies	1,175	6,750	6,750	6,750	-	6,750
27	Data processing	-	1,000	1,000	41,000	40,000	41,000
28	Dues and memberships	21,276	21,200	22,483	32,620	11,420	32,620
29	Insurance	-	-	-	-	-	-
32	Uniforms and laundry	183	360	360	540	180	540
35	Printing and copying	-	-	-	-	-	-
40	Building and grounds maint.	-	-	-	-	-	-
41	Vehicle and equipment maint.	-	-	-	-	-	-
44	Grant-funded purchases	-	-	-	-	-	-
46	Training and development	11,901	18,750	18,750	18,750	-	18,750
48	Utility service	-	-	-	-	-	-
49	Petty cash	-	-	-	-	-	-
51	Maintenance supplies	-	-	-	-	-	-
54	Minor equipment	-	-	-	-	-	-
55	DARE expenditures	-	-	-	-	-	-
56	Vehicle maintenance supplies	-	-	-	-	-	-
57	Vehicle operation supplies	-	-	-	-	-	-
58	Office supplies	-	-	-	-	-	-
59	Operating supplies	598	16,500	16,500	20,000	3,500	20,000
60	Safety and medical supplies	-	-	-	-	-	-
61	Refunds	-	-	-	-	-	-
Sub-total		\$ 49,658	\$ 92,560	\$ 93,843	\$ 139,660	\$ 47,100	\$ 139,660

CAPITAL OUTLAY

71	Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
72	Furniture and fixtures	-	-	-	-	-	-
73	Equipment replacement fund	-	-	-	-	-	-
74	Office equipment	-	-	-	-	-	-
75	Operating equipment	-	-	-	-	-	-
76	Property improvements	-	-	-	-	-	-
77	Economic development	-	-	-	-	-	-
79	Books, films and recordings	-	-	-	-	-	-
80	Natural disaster cleanup	-	-	-	-	-	-
81	Building maintenance fund	-	-	-	-	-	-
97	Transfers out	-	-	-	-	-	-
Sub-total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

OPERATING BUDGET SUB-TOTAL

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

MAYOR and COUNCIL		\$ 100,311	\$ 148,655	\$ 147,699	\$ 202,341	\$ 53,686	\$ 205,230
--------------------------	--	------------	------------	------------	------------	-----------	------------

Function: General Government
Activity: Mayor and City Council

Activity Notes

Object	Description	Amount
03	Mayor	\$ 12,000
	City Council (5)	\$ 42,500
06	FICA	\$ 4,169
07	IPERS	\$ 4,012
23	Biennial community survey	\$ 20,000
24	Capital Crossroads contribution	\$ 2,000
	Discretionary contributions	\$ 2,000
	Home Base Iowa incentives	\$ 2,500
	Metropolitan Advisory Committee (MAC) annual contribution	\$ 250
27	Misc. technology equipment	\$ 1,000
	Council Chambers technology	\$ 40,000
28	Iowa League of Cities	\$ 14,420
	MIALG membership	\$ 600
	Miscellaneous subscriptions	\$ 100
	Urbandale Chamber of Commerce	\$ 7,500
	Urbandale Chamber of Commerce - Urbandale Leadership Institute	\$ 10,000
32	City logo shirts (12)	\$ 540
46	City Council work sessions	\$ 1,000
	Greater Des Moines Partnership annual dinner - table sponsorship	\$ 1,750
	Greater Des Moines Partnership legislative trip - Washington DC (6 @ \$2,500)	\$ 15,000
	Miscellaneous local workshops and meetings	\$ 1,000
59	Awards and plaques (staff retirements, citizen recognition, etc.)	\$ 2,500
	Employee appreciation event	\$ 2,500
	City of Urbandale flags	\$ 1,000
	Community events	\$ 1,500
	New resident experience/outreach initiative	\$ 5,000
	Recognition and Heritage Months events fees and expenses	\$ 5,000
	Urbandale resident high school graduate engagement	\$ 2,500



FUNCTION: General Government
ACTIVITY: City Manager

OVERVIEW: This activity provides professional management of the City by recommending options to the City Council and by implementing the policy directives of the City Council.

CITY MANAGER

FINANCIAL SUMMARY				
	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25
	ACTUAL	ADOPTED	REVISED	ADOPTED
Personal services	685,123	747,439	728,507	920,455
Contractual & supply service	12,185	17,735	15,735	63,475
Capital outlay	705	-	-	-
Total expenditures	\$ 698,013	\$ 765,174	\$ 744,242	\$ 983,930
Fees	-	-	-	-
Grants	-	-	-	-
Other	59,820	52,107	59,013	65,513
Total revenue	\$ 59,820	\$ 52,107	\$ 59,013	\$ 65,513
Net amount supported by property taxes	\$ 638,193	\$ 713,067	\$ 685,229	\$ 918,417

SIGNIFICANT BUDGET IMPACTS: This budget includes:

- ↑ Personnel costs reflect a net increase of \$173,000, which reflects normal salary and benefit increases for existing staff, plus the accrual payouts associated with the retirement of the City Manager, and the addition of a Management Analyst in January 2025.
- ↑ An increase of \$39,000 in recruitment reflects the costs associated with utilizing an external firm to run a national recruitment for a new City Manager.

FUTURE BUDGET CONSIDERATIONS:

- ❖ Continued growth of the City will lead to expanding departments, services, and City staff. That expansion, coupled with increasingly complex state and local dynamics, would warrant additional staff to help implement the Council's strategic priorities.

GENERAL GOVERNMENT	FY 2022-23 ACTUAL	FY 2023-24 ADOPTED	FY 2023-24 REVISED	FY 2024-25 ADOPTED	INCREASE (DECREASE)	FY 2025-26 ESTIMATE
--------------------	----------------------	-----------------------	-----------------------	-----------------------	------------------------	------------------------

615 CITY MANAGER

PERSONAL SERVICES

01	Salaries	\$ 512,458	\$ 562,261	\$ 550,000	\$ 710,855	\$ 148,594	\$ 649,290
02	Overtime	-	-	-	-	-	-
03	Part-time	-	-	-	-	-	-
04	Witness fees	-	-	-	-	-	-
06	FICA	35,228	38,636	35,000	44,694	6,058	43,566
07	Retirement - IPERS	48,376	54,304	52,000	68,467	14,163	61,293
08	Pension - MFPRSI	-	-	-	-	-	-
09	Group insurance	54,000	51,507	51,507	52,500	993	52,500
11	Allowance	14,430	14,550	15,000	16,350	1,800	16,350
12	Unemployment	-	-	-	-	-	-
13	Deferred comp plan City match	20,631	26,181	25,000	27,589	1,408	28,175
Sub-Total		\$ 685,123	\$ 747,439	\$ 728,507	\$ 920,455	\$ 173,016	\$ 851,174

CONTRACTUAL AND SUPPLY SERVICES

21	Advertising	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22	Recruitment	-	1,000	-	40,000	39,000	40,000
23	Professional services	-	-	-	-	-	-
24	Contributions to other agencies	-	-	-	-	-	-
27	Data processing	-	-	-	1,000	1,000	1,000
28	Dues and memberships	4,184	5,200	5,200	6,600	1,400	6,600
29	Insurance	-	-	-	-	-	-
32	Uniforms and laundry	-	90	90	180	90	180
35	Printing and copying	-	-	-	-	-	-
40	Building and grounds maint.	-	-	-	-	-	-
41	Vehicle and equipment maint.	-	-	-	-	-	-
44	Grant-funded purchases	-	-	-	-	-	-
46	Training and development	6,010	7,700	7,700	11,950	4,250	11,950
48	Utility service	1,448	2,000	1,800	2,000	-	2,000
49	Petty cash	-	-	-	-	-	-
51	Maintenance supplies	-	-	-	-	-	-
54	Minor equipment	-	-	-	-	-	-
55	DARE expenditures	-	-	-	-	-	-
56	Vehicle maintenance supplies	-	-	-	-	-	-
57	Vehicle operation supplies	-	-	-	-	-	-
58	Office supplies	249	1,300	500	1,300	-	1,300
59	Operating supplies	251	400	400	400	-	400
60	Safety and medical supplies	43	45	45	45	-	45
61	Refunds	-	-	-	-	-	-
Sub-total		\$ 12,185	\$ 17,735	\$ 15,735	\$ 63,475	\$ 45,740	\$ 63,475

CAPITAL OUTLAY

71	Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
72	Furniture and fixtures	705	-	-	-	-	-
73	Equipment replacement fund	-	-	-	-	-	-
74	Office equipment	-	-	-	-	-	-
75	Operating equipment	-	-	-	-	-	-
76	Property improvements	-	-	-	-	-	-
77	Economic development	-	-	-	-	-	-
79	Books, films and recordings	-	-	-	-	-	-
80	Natural disaster cleanup	-	-	-	-	-	-
81	Building maintenance fund	-	-	-	-	-	-
97	Transfers out	-	-	-	-	-	-
Sub-total		\$ 705	\$ -	\$ -	\$ -	\$ -	\$ -

OPERATING BUDGET SUB-TOTAL

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

CITY MANAGER	\$ 698,013	\$ 765,174	\$ 744,242	\$ 983,930	\$ 218,756	\$ 914,649
---------------------	-------------------	-------------------	-------------------	-------------------	-------------------	-------------------

Function: General Government**Activity: City Manager****Activity Notes**

Object	Description	Amount
01	City Manager, Assistant City Manager, Director of Risk Management/Support Services, Deputy City Clerk (50% - shared with City Clerk), Management Analyst (January 2025)	\$ 710,855
06	FICA	\$ 44,694
07	Retirement	\$ 68,467
09	Group insurance	\$ 52,500
11	On the Spot awards	\$ 150
	Vehicle Allowance (3)	\$ 16,200
13	Deferred compensation City match	\$ 27,589
22	Recruitment	\$ 40,000
27	Computer and monitor	\$ 1,000
28	Business Record subscription (2)	\$ 150
	International City/County Management Association (ICMA) (4)	\$ 4,800
	Iowa City/County Management Association (IaCMA) (4)	\$ 1,200
	Miscellaneous publications	\$ 50
	Public Risk Management Association	\$ 400
32	City logo shirts (4)	\$ 180
46	ICMA Annual Conference - Pittsburgh, PA (1)	\$ 3,500
	IaCMA local meetings (2)	\$ 1,000
	Metro Managers meetings	\$ 200
	Professional Development - Assistant City Manager Executive Coaching	\$ 3,750
	Public Risk Management Association - Nashville, TN (1)	\$ 2,500
46.1	Tuition reimbursement	\$ 1,000
48	Cell phone (2)	\$ 2,000
58	Miscellaneous office supplies	\$ 1,300
59	Operating supplies for onsite meetings	\$ 400
60	MVR annual fees (3)	\$ 45

GL Fund	General Liability Fund expenses	
	City-wide safety program expenses, training expenses, policy review, IAMU contract	\$ 35,000
	Enterprise Risk Management (ERM) system implementation and first-year fee	\$ 20,000



OVERVIEW: This activity monitors all financial operations to ensure fiscal viability of the City and maintains financial records for the City.

FINANCE and RECORDS

	FINANCIAL SUMMARY			
	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25
	ACTUAL	ADOPTED	REVISED	ADOPTED
Personal services	644,755	592,876	595,313	617,575
Contractual & supply service	161,468	201,620	193,360	213,845
Capital outlay	-	-	-	-
Total expenditures	\$ 806,223	\$ 794,496	\$ 788,673	\$ 831,420
Fees	-	-	-	-
Grants	-	-	-	-
Other	69,093	54,104	62,536	55,359
Total revenue	\$ 69,093	\$ 54,104	\$ 62,536	\$ 55,359
Net amount supported by property taxes	\$ 737,130	\$ 740,392	\$ 726,137	\$ 776,061

SIGNIFICANT BUDGET IMPACTS: The budget includes:

- ↑ Personnel costs had a net increase of \$24,700, which reflects normal salary and benefit increases for existing staff.
- ↑ Data processing increased by \$11,900 which reflects purchase of 3 additional licenses for audit engagement software and annual renewal.

FUTURE BUDGET CONSIDERATIONS:

- ❖ Technology will continue to evolve and develop new opportunities for mobility, remote access for staff, and transparency of City financial data for citizens, and online payments options for a variety of City service customers. Additional hardware and software needs may be required to expand services into these areas.

GENERAL GOVERNMENT	FY 2022-23 ACTUAL	FY 2023-24 ADOPTED	FY 2023-24 REVISED	FY 2024-25 ADOPTED	INCREASE (DECREASE)	FY 2025-26 ESTIMATE
--------------------	----------------------	-----------------------	-----------------------	-----------------------	------------------------	------------------------

620 FINANCE and RECORDS

PERSONAL SERVICES

01	Salaries	\$ 416,900	\$ 378,913	\$ 382,600	\$ 408,936	\$ 30,023	\$ 425,293
02	Overtime	-	-	-	-	-	-
03	Part-time	47,826	49,874	49,500	52,399	2,525	54,495
04	Witness fees	-	-	-	-	-	-
06	FICA	34,670	33,148	32,500	35,597	2,449	36,325
07	Retirement - IPERS	42,771	40,906	40,515	44,028	3,122	45,292
08	Pension - MFPRSI	-	-	-	-	-	-
09	Group insurance	90,000	73,582	73,582	58,333	(15,249)	58,333
11	Allowance	5,403	5,408	5,616	6,416	1,008	6,416
12	Unemployment	-	-	-	-	-	-
13	Deferred comp plan City match	7,185	11,045	11,000	11,866	821	12,353
Sub-Total		\$ 644,755	\$ 592,876	\$ 595,313	\$ 617,575	\$ 24,699	\$ 638,507

CONTRACTUAL AND SUPPLY SERVICES

21	Advertising	\$ 560	\$ -	\$ -	\$ -	\$ -	\$ -
22	Recruitment	111	-	-	-	-	-
23	Professional services	55,834	80,610	80,000	82,110	1,500	82,110
24	Contributions to other agencies	-	-	-	-	-	-
27	Data processing	86,375	93,200	93,200	105,100	11,900	105,100
28	Dues and memberships	1,470	1,395	1,395	1,395	-	1,395
29	Insurance	-	-	-	-	-	-
32	Uniforms and laundry	-	150	100	225	75	225
35	Printing and copying	7,652	10,450	8,000	10,450	-	10,450
40	Building and grounds maint.	-	-	-	-	-	-
41	Vehicle and equipment maint.	-	-	-	-	-	-
44	Grant-funded purchases	-	-	-	-	-	-
46	Training and development	3,768	8,850	4,500	8,350	(500)	8,350
48	Utility service	-	-	-	-	-	-
49	Petty cash	-	100	50	100	-	100
51	Maintenance supplies	-	-	-	-	-	-
54	Minor equipment	728	750	-	-	(750)	-
55	DARE expenditures	-	-	-	-	-	-
56	Vehicle maintenance supplies	-	-	-	-	-	-
57	Vehicle operation supplies	-	-	-	-	-	-
58	Office supplies	4,919	6,000	6,000	6,000	-	6,000
59	Operating supplies	22	100	100	100	-	100
60	Safety and medical supplies	29	15	15	15	-	15
61	Refunds	-	-	-	-	-	-
Sub-total		\$ 161,468	\$ 201,620	\$ 193,360	\$ 213,845	\$ 12,225	\$ 213,845

CAPITAL OUTLAY

71	Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
72	Furniture and fixtures	-	-	-	-	-	-
73	Equipment replacement fund	-	-	-	-	-	-
74	Office equipment	-	-	-	-	-	-
75	Operating equipment	-	-	-	-	-	-
76	Property improvements	-	-	-	-	-	-
77	Economic development	-	-	-	-	-	-
79	Books, films and recordings	-	-	-	-	-	-
80	Natural disaster cleanup	-	-	-	-	-	-
81	Building maintenance fund	-	-	-	-	-	-
97	Transfers out	-	-	-	-	-	-
Sub-total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

OPERATING BUDGET SUB-TOTAL

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

FINANCE and RECORDS

Function: General Government
Activity: Finance and Records

Activity Notes

Object	Description	Amount
01	Finance Director, Assistant Finance Director, Accountant I (2)	\$ 408,936
03	Accountant I (30 hours)	\$ 52,399
06	FICA	\$ 35,597
07	IPERS	\$ 44,028
09	Group insurance	\$ 58,333
11	On the Spot awards	\$ 200
	Phone Allowance - Director, Assistant Director	\$ 816
	Vehicle and phone allowance - Director	\$ 5,400
13	Deferred compensation City match	\$ 11,866
23	509A certification filing fee	\$ 110
	Annual audit & A-133 audit (including 1 major federal program)	\$ 72,000
	Arbitrage study	\$ 3,000
	GFOA Certificate of Achievement fee	\$ 650
	Other services	\$ 500
	Piper Jaffray dissemination fees & EMMA filings	\$ 5,000
	State filing fee for audit	\$ 850
27	GASB 34 infrastructure software maintenance contract	\$ 600
	PFX Engagement software renewal and 2 new licenses	\$ 10,000
	New World Systems financial/payroll management software - remote hosted	\$ 90,000
	Supplies and software	\$ 500
	Tyler Technologies ACFR Builder software renewal	\$ 4,000
28	American Institute of CPAs (1)	\$ 225
	Association of Government Accountants (1)	\$ 250
	Government Finance Officers Association (2)	\$ 250
	Iowa Licensing Division – CPA certificate renewal (2)	\$ 200
	Iowa Municipal Finance Officers Association (1)	\$ 50
	Iowa Society of CPAs & Central IA Chapter (2)	\$ 420
32	Logo shirts (5)	\$ 225
35	Copy machine maintenance	\$ 600
	Financial document printing (CIP, Budget, CAFR)	\$ 2,750
	Postage and shipping cost	\$ 5,000
	Postage meter lease	\$ 2,100
46	CPE training for CPA license (120 hrs. per triennial period) - webinars and local (2)	\$ 2,500
	Iowa League of Cities budget workshop - local (3)	\$ 150
	Metro finance officers monthly meetings - local (1)	\$ 200
	Tyler Connect (NWS) national conference (2)	\$ 5,000
	Misc training	\$ 500
49	Petty cash	\$ 100
58	Stationery, office forms, check stock, office supplies	\$ 6,000
59	Operating supplies	\$ 100
60	MVR annual fee	\$ 15



OVERVIEW: This activity provides effective technology tools to staff and citizens to maximize efficiency and productivity.

TECHNOLOGY

	FINANCIAL SUMMARY			
	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25
	ACTUAL	ADOPTED	REVISED	ADOPTED
Personal services	500,669	517,148	513,066	773,884
Contractual & supply service	459,621	658,575	635,135	1,039,851
Capital outlay	-	-	-	3,500
Total expenditures	\$ 960,290	\$ 1,175,723	\$ 1,148,201	\$ 1,817,235
Fees	-	-	-	-
Grants	-	-	-	-
Other	82,297	80,065	91,043	120,997
Total revenue	\$ 82,297	\$ 80,065	\$ 91,043	\$ 120,997
Net amount supported by property taxes	\$ 877,993	\$ 1,095,658	\$ 1,057,158	\$ 1,696,238

SIGNIFICANT BUDGET IMPACTS: The budget includes:

- ↑ Personnel costs have an increase of \$256,736, which reflects normal salary and benefit increases for existing staff, plus the transfer of the two existing GIS positions to Technology from the Engineering Services department.
- ↑ An increase of \$381,200 in data processing reflects an increase in a variety of new technology items, including server updates, fiber rack replacement and updates to conference room AV, as well as the transfer of the ArcView annual licensing and maintenance from the Engineering Services budget.

FUTURE BUDGET CONSIDERATIONS:

- ❖ As City locations enhance their network infrastructure to accommodate growth, there is a need to replace, relocate, and expand certain network cabinets. This will require the purchase of new racks and using contracted electricians to splice and re-terminate the cabling. Our first major effort is already budgeted in the 24/25 fiscal year, for the Engineering IDF. We will assess the PD and FD locations in future budgets.

GENERAL GOVERNMENT		FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25	INCREASE	FY 2025-26
		ACTUAL	ADOPTED	REVISED	ADOPTED	(DECREASE)	ESTIMATE
625 TECHNOLOGY							
PERSONAL SERVICES							
01	Salaries	\$ 355,737	\$ 375,751	\$ 373,000	\$ 580,142	\$ 204,391	\$ 603,348
02	Overtime	-	-	-	-	-	-
03	Part-time	-	-	-	-	-	-
04	Witness fees	-	-	-	-	-	-
06	FICA	27,409	29,713	29,000	45,698	15,985	56,956
07	Retirement - IPERS	33,582	35,990	35,500	55,331	19,341	47,322
08	Pension - MFPRSI	-	-	-	-	-	-
09	Group insurance	72,000	58,866	58,866	70,000	11,134	70,000
11	Allowance	6,398	6,432	6,500	8,048	1,616	7,640
12	Unemployment	-	-	-	-	-	-
13	Deferred comp plan City match	5,543	10,396	10,200	14,665	4,269	15,245
Sub-Total		\$ 500,669	\$ 517,148	\$ 513,066	\$ 773,884	\$ 256,736	\$ 800,511
CONTRACTUAL AND SUPPLY SERVICES							
21	Advertising	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22	Recruitment	101	-	-	-	-	-
23	Professional services	19,271	83,000	75,000	83,000	-	83,000
24	Contributions to other agencies	-	-	-	-	-	-
27	Data processing	433,575	563,340	550,000	944,556	381,216	896,556
28	Dues and memberships	-	-	-	-	-	-
29	Insurance	-	-	-	-	-	-
32	Uniforms and laundry	-	120	120	180	60	180
35	Printing and copying	-	-	-	-	-	-
40	Building and grounds maint.	-	-	-	-	-	-
41	Vehicle and equipment maint.	-	-	-	-	-	-
44	Grant-funded purchases	-	-	-	-	-	-
46	Training and development	6,632	8,100	7,000	8,100	-	8,100
48	Utility service	-	2,000	2,000	2,000	-	2,000
49	Petty cash	-	-	-	-	-	-
51	Maintenance supplies	-	-	-	-	-	-
54	Minor equipment	28	2,000	1,000	2,000	-	2,000
55	DARE expenditures	-	-	-	-	-	-
56	Vehicle maintenance supplies	-	-	-	-	-	-
57	Vehicle operation supplies	-	-	-	-	-	-
58	Office supplies	-	-	-	-	-	-
59	Operating supplies	-	-	-	-	-	-
60	Safety and medical supplies	14	15	15	15	-	15
61	Refunds	-	-	-	-	-	-
Sub-total		\$ 459,621	\$ 658,575	\$ 635,135	\$ 1,039,851	\$ 381,276	\$ 991,851
CAPITAL OUTLAY							
71	Equipment	\$ -	\$ -	\$ -	\$ 3,500	\$ -	\$ -
72	Furniture and fixtures	-	-	-	-	-	-
73	Equipment replacement fund	-	-	-	-	-	-
74	Office equipment	-	-	-	-	-	-
75	Operating equipment	-	-	-	-	-	-
76	Property improvements	-	-	-	-	-	-
77	Economic development	-	-	-	-	-	-
79	Books, films and recordings	-	-	-	-	-	-
80	Natural disaster cleanup	-	-	-	-	-	-
81	Building maintenance fund	-	-	-	-	-	-
97	Transfers out	-	-	-	-	-	-
Sub-total		\$ -	\$ -	\$ -	\$ 3,500	\$ -	\$ -
OPERATING BUDGET SUB-TOTAL		\$ 960,290	\$ 1,175,723	\$ 1,148,201	\$ 1,817,235	\$ 638,012	\$ 1,792,362
99	Special Revenue fund items	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
91	Debt retirement	-	-	-	-	-	-
95	Contingency	-	-	-	-	-	-
TECHNOLOGY		\$ 960,290	\$ 1,175,723	\$ 1,148,201	\$ 1,817,235	\$ 638,012	\$ 1,792,362

Function: General Government**Activity: Technology****Activity Notes**

Object	Description	Amount
01	Director of Technology, IT Administrators (3), GIS Coordinator, GIS Specialist	\$ 580,142
06	FICA	\$ 45,698
07	IPERS	\$ 55,331
09	Group insurance	\$ 70,000
11	On the Spot awards	\$ 200
	Phone allowance (6)	\$ 2,448
	Vehicle allowance - Director	\$ 5,400
13	Deferred compensation City match	\$ 14,665
23	Laserfax support	\$ 6,000
	Laserfiche support	\$ 5,000
	NWS support	\$ 2,000
	Server/network support	\$ 70,000
27	AD Audit Plus Professional	\$ 3,000
	Adobe Acrobat licenses	\$ 12,000
	ArcView and ESRI annual licensing and maintenance	\$ 45,000
	AV system annual support	\$ 6,000
	BlueBeam Software	\$ 3,000
	Cisco renewals (flex, smartnet, security, cloud support and licenses)	\$ 120,288
	Citrix Netscaler VPX 200 annual license	\$ 9,000
	City Hall Conference Rooms AV additions	\$ 30,000
	Deluxe cloud fax	\$ 1,200
	Fire FTP license	\$ 100
	Fuel Master annual support	\$ 1,000
	Hardware refresh - Windows 10 sunset	\$ 80,000
	HP warranty renewals	\$ 29,000
	IDF rack, cable management, fiber retermination - Engineering	\$ 50,000
	Informacast AV equipment (3 year)	\$ 3,033
	Informacast software licensing (3 year)	\$ 3,035
	Jamf Pro yearly renewal	\$ 3,000
	KnowBe4 anti phishing training	\$ 6,000
	Laserfax monthly service contract	\$ 8,400
	Laserfiche forms implementation	\$ 20,000
	Laserfiche licensing and maintenance	\$ 31,000
	Laserfiche service contract	\$ 4,800
	Meraki	\$ 8,500
	Microsoft Office 365 licenses	\$ 104,200
	PDQ inventory and deploy	\$ 2,000
	Server Refresh: DHCP Host Clusters and backup infrastructure	\$ 300,000
	Spare server hard drives (8)	\$ 10,000
	Spare users desktops (3)	\$ 3,000
	SQL copy (current year version)	\$ 15,000

Function: General Government

Activity: Technology

Activity Notes

Object	Description	Amount
27 cont.	UPS replacement batteries (city-wide)	\$ 4,500
	Veeam renewal	\$ 15,400
	WebEx renewal	\$ 9,900
	WUG monitoring software yearly	\$ 3,200
32	Staff logo shirts (4)	\$ 180
46	Certifications, local training, study materials and tests	\$ 8,100
48	Monthly data charges (4)	\$ 2,000
54	Miscellaneous tools & equipment	\$ 2,000
60	MVR check	\$ 15
71	Equipment - drone replacement	\$ 3,500

OVERVIEW: This activity provides professional human resource management for the City. This activity manages the City’s recruitments, personnel policies, employee benefits, compliance with federal and state labor laws, and employee safety program.

HUMAN RESOURCES

	FINANCIAL SUMMARY			
	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25
	ACTUAL	ADOPTED	REVISED	ADOPTED
Personal services	334,866	438,703	428,857	443,962
Contractual & supply service	52,036	61,645	59,645	44,670
Capital outlay	-	-	-	600
Total expenditures	\$ 386,902	\$ 500,348	\$ 488,502	\$ 489,232
Fees	-	-	-	-
Grants	-	-	-	-
Other	33,158	34,073	38,734	32,575
Total revenue	\$ 33,158	\$ 34,073	\$ 38,734	\$ 32,575
Net amount supported by property taxes	\$ 353,744	\$ 466,275	\$ 449,768	\$ 456,657

SIGNIFICANT BUDGET IMPACTS: This budget includes:

- ↑ Personnel costs reflect a net increase of \$5,300, which reflect normal salary and benefit increases for existing staff.
- ↓ A decrease of \$6,500 in data processing represents the previous year cost increase associated with the City’s NeoGov licensing fees.

FUTURE BUDGET CONSIDERATIONS:

- ❖ City-wide staffing challenges are at the forefront of decision-making regarding compensation, benefits, policies, and procedures. The HR Department will continue research and recommend enhanced programs to aide with staff recruitment, retention, and engagement.

GENERAL GOVERNMENT	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25	INCREASE	FY 2025-26
	ACTUAL	ADOPTED	REVISED	ADOPTED	(DECREASE)	ESTIMATE

630 HUMAN RESOURCES

PERSONAL SERVICES

01	Salaries	\$ 246,202	\$ 323,165	\$ 315,000	\$ 334,508	\$ 11,343	\$ 347,889
02	Overtime	-	-	-	-	-	-
03	Part-time	-	-	-	-	-	-
04	Witness fees	-	-	-	-	-	-
06	FICA	18,915	25,593	25,000	26,510	917	27,134
07	Retirement - IPERS	23,242	30,922	30,200	32,047	1,125	32,841
08	Pension - MFPRSI	-	-	-	-	-	-
09	Group insurance	36,000	44,149	44,149	35,000	(9,149)	35,000
11	Allowance	5,208	5,308	5,308	5,908	600	5,908
12	Unemployment	-	-	-	-	-	-
13	Deferred comp plan City match	5,299	9,566	9,200	9,989	423	10,404
Sub-Total		\$ 334,866	\$ 438,703	\$ 428,857	\$ 443,962	\$ 5,259	\$ 459,176

CONTRACTUAL AND SUPPLY SERVICES

21	Advertising	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22	Recruitment	414	-	-	-	-	-
23	Professional services	18,616	7,000	7,000	7,000	-	7,000
24	Contributions to other agencies	-	-	-	-	-	-
27	Data processing	7,823	19,000	17,000	12,500	(6,500)	12,500
28	Dues and memberships	1,936	1,625	1,625	1,755	130	1,755
29	Insurance	-	-	-	-	-	-
32	Uniforms and laundry	-	90	90	135	45	135
35	Printing and copying	-	-	-	-	-	-
40	Building and grounds maint.	-	-	-	-	-	-
41	Vehicle and equipment maint.	-	-	-	-	-	-
44	Grant-funded purchases	-	-	-	-	-	-
46	Training and development	15,021	23,900	23,900	13,250	(10,650)	13,250
48	Utility service	-	-	-	-	-	-
49	Petty cash	-	-	-	-	-	-
51	Maintenance supplies	-	-	-	-	-	-
54	Minor equipment	-	-	-	-	-	-
55	DARE expenditures	-	-	-	-	-	-
56	Vehicle maintenance supplies	-	-	-	-	-	-
57	Vehicle operation supplies	-	-	-	-	-	-
58	Office supplies	576	500	500	500	-	500
59	Operating supplies	7,621	9,500	9,500	9,500	-	9,500
60	Safety and medical supplies	29	30	30	30	-	30
61	Refunds	-	-	-	-	-	-
Sub-total		\$ 52,036	\$ 61,645	\$ 59,645	\$ 44,670	\$ (16,975)	\$ 44,670

CAPITAL OUTLAY

71	Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
72	Furniture and fixtures	-	-	-	600	-	600
73	Equipment replacement fund	-	-	-	-	-	-
74	Office equipment	-	-	-	-	-	-
75	Operating equipment	-	-	-	-	-	-
76	Property improvements	-	-	-	-	-	-
77	Economic development	-	-	-	-	-	-
79	Books, films and recordings	-	-	-	-	-	-
80	Natural disaster cleanup	-	-	-	-	-	-
81	Building maintenance fund	-	-	-	-	-	-
97	Transfers out	-	-	-	-	-	-
Sub-total		\$ -	\$ -	\$ -	\$ 600	\$ -	\$ 600

OPERATING BUDGET SUB-TOTAL

OPERATING BUDGET SUB-TOTAL		\$ 386,902	\$ 500,348	\$ 488,502	\$ 489,232	\$ (11,716)	\$ 504,446
99	Special Revenue fund items	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
91	Debt retirement	-	-	-	-	-	-
95	Contingency	-	-	-	-	-	-

HUMAN RESOURCES

HUMAN RESOURCES		\$ 386,902	\$ 500,348	\$ 488,502	\$ 489,232	\$ (11,716)	\$ 504,446
------------------------	--	-------------------	-------------------	-------------------	-------------------	--------------------	-------------------

Function: General Government**Activity: Human Resources****Activity Notes**

Object	Description	Amount
01	Director, Sr Analyst, Analyst	\$ 334,508
06	FICA	\$ 26,510
07	IPERS	\$ 32,047
09	Group insurance	\$ 35,000
11	Car allowance and phone allowance - Director	\$ 5,808
	On the Spot awards	\$ 100
13	Deferred compensation City match	\$ 9,989
23	Compensation evaluation services	\$ 1,000
	Employee assistance program (EAP)	\$ 6,000
27	Miscellaneous software/training programs	\$ 500
	NeoGov licensing fee	\$ 10,000
	Timclock Plus FMLA module	\$ 2,000
28	Local & National Society for Human Resource Management (SHRM) memberships (3)	\$ 950
	Miscellaneous dues & subscriptions	\$ 160
	National Public Employer Labor Relations Association (NPELRA) memberships (3)	\$ 645
32	Staff logo shirts (3)	\$ 135
46	Citywide staff training	\$ 4,000
	Citywide supervisory training	\$ 2,500
	Iowa Employment Law conference - local	\$ 500
	Iowa Public Employer Labor Relations Association (IAPELRA) meetings	\$ 450
	Miscellaneous HR meeting expenses	\$ 500
	Miscellaneous training manuals & reference books	\$ 100
	NPELRA annual training conference	\$ 4,200
	SHRM state conference	\$ 1,000
58	Office supplies	\$ 500
59	Employee service recognition - awards	\$ 6,000
	Employee service recognition - meal	\$ 2,500
	Training videos and miscellaneous operating supplies	\$ 1,000
60	MVR annual fees	\$ 30
72	Office desk chair (Sr Analyst)	\$ 600
RM Fund	Risk Management Fund expenses	
	City-wide wellness programming	\$ 43,000



OVERVIEW: This activity monitors and maintains all City Council proceedings and essential documents of the City. It also provides operational support to the City Council, Mayor, and Human Resources department. The department handles payroll processing for all City employees.

CITY CLERK

	FINANCIAL SUMMARY			
	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25
	ACTUAL	ADOPTED	REVISED	ADOPTED
Personal services	237,753	282,311	269,391	292,586
Contractual & supply service	79,959	90,460	87,034	109,505
Capital outlay	-	-	-	1,000
Total expenditures	\$ 317,712	\$ 372,771	\$ 356,425	\$ 403,091
Fees	49,900	62,000	55,500	54,500
Grants	-	-	-	-
Other	27,228	25,385	28,262	26,839
Total revenue	\$ 77,128	\$ 87,385	\$ 83,762	\$ 81,339
Net amount supported by property taxes	\$ 240,584	\$ 285,386	\$ 272,663	\$ 321,752

SIGNIFICANT BUDGET IMPACTS: The budget includes:

- ↑ Personnel costs show a net increase of \$10,300, which reflects normal salary and benefit increases for existing staff.
- ↑ An increase of \$27,500 in data processing reflects the annual maintenance on the timeclock system and additional Laserfiche Forms modules being implemented.

FUTURE BUDGET CONSIDERATIONS:

- ❖ The City's Records Retention program is due for review, with potential requirements for additional training and the acquisition of hardware and software to ensure compliance with retention requirements.

GENERAL GOVERNMENT	FY 2022-23 ACTUAL	FY 2023-24 ADOPTED	FY 2023-24 REVISED	FY 2024-25 ADOPTED	INCREASE (DECREASE)	FY 2025-26 ESTIMATE
--------------------	----------------------	-----------------------	-----------------------	-----------------------	------------------------	------------------------

635 CITY CLERK

PERSONAL SERVICES

01	Salaries	\$ 169,773	\$ 203,761	\$ 193,000	\$ 213,393	\$ 9,632	\$ 221,929
02	Overtime	-	-	-	-	-	-
03	Part-time	-	-	-	-	-	-
04	Witness fees	-	-	-	-	-	-
06	FICA	12,339	16,053	15,500	16,986	933	17,498
07	Retirement - IPERS	16,027	19,226	18,500	20,642	1,416	20,950
08	Pension - MFPRSI	-	-	-	-	-	-
09	Group insurance	36,000	36,791	36,791	29,167	(7,624)	29,167
11	Allowance	25	458	-	5,858	5,400	5,858
12	Unemployment	-	-	-	-	-	-
13	Deferred comp plan City match	3,589	6,022	5,600	6,540	518	6,809
Sub-Total		\$ 237,753	\$ 282,311	\$ 269,391	\$ 292,586	\$ 10,275	\$ 302,211

CONTRACTUAL AND SUPPLY SERVICES

21	Advertising	\$ 24,899	\$ 23,000	\$ 23,000	\$ 23,000	\$ -	\$ 23,000
22	Recruitment	-	-	374	-	-	-
23	Professional services	505	6,500	3,000	7,050	550	7,050
24	Contributions to other agencies	24,617	26,000	26,000	20,000	(6,000)	20,000
27	Data processing	20,331	20,000	20,000	47,525	27,525	47,525
28	Dues and memberships	806	1,400	1,000	1,410	10	1,410
29	Insurance	-	-	-	-	-	-
32	Uniforms and laundry	-	60	60	135	75	135
35	Printing and copying	-	-	-	-	-	-
40	Building and grounds maint.	-	-	-	-	-	-
41	Vehicle and equipment maint.	-	-	-	-	-	-
44	Grant-funded purchases	-	-	-	-	-	-
46	Training and development	8,739	13,000	13,000	9,785	(3,215)	9,785
48	Utility service	-	-	-	-	-	-
49	Petty cash	-	-	-	-	-	-
51	Maintenance supplies	-	-	-	-	-	-
54	Minor equipment	-	-	-	-	-	-
55	DARE expenditures	-	-	-	-	-	-
56	Vehicle maintenance supplies	-	-	-	-	-	-
57	Vehicle operation supplies	-	-	-	-	-	-
58	Office supplies	9	500	500	500	-	500
59	Operating supplies	53	-	100	100	100	100
60	Safety and medical supplies	-	-	-	-	-	-
61	Refunds	-	-	-	-	-	-
Sub-total		\$ 79,959	\$ 90,460	\$ 87,034	\$ 109,505	\$ 19,045	\$ 109,505

CAPITAL OUTLAY

71	Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
72	Furniture and fixtures	-	-	-	-	-	-
73	Equipment replacement fund	-	-	-	-	-	-
74	Office equipment	-	-	-	1,000	1,000	1,000
75	Operating equipment	-	-	-	-	-	-
76	Property improvements	-	-	-	-	-	-
77	Economic development	-	-	-	-	-	-
79	Books, films and recordings	-	-	-	-	-	-
80	Natural disaster cleanup	-	-	-	-	-	-
81	Building maintenance fund	-	-	-	-	-	-
97	Transfers out	-	-	-	-	-	-
Sub-total		\$ -	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ 1,000

OPERATING BUDGET SUB-TOTAL

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

CITY CLERK

Function: General Government**Activity: City Clerk****Activity Notes**

Object	Description	Amount
01	City Clerk, Payroll Specialist, Deputy City Clerk (50% - shared with City Manager)	\$ 213,393
06	FICA	\$ 16,986
07	IPERS	\$ 20,642
09	Group insurance	\$ 29,167
11	Car allowance and cell phone allowance (1)	\$ 5,808
	On the Spot awards	\$ 50
13	Deferred compensation City match	\$ 6,540
21	Official publications and recorded documents	\$ 23,000
23	Cassette conversion	\$ 1,500
	Chambers Tech A/V support (annual)	\$ 3,000
	Document translation services	\$ 1,500
	Miscellaneous services	\$ 500
	NRM Records Storage	\$ 550
24	Local election processing fees to County (1)	\$ 20,000
27	DocuSign maintenance	\$ 5,000
	iCompass annual maintenance	\$ 11,025
	Online codification system maintenance	\$ 5,500
	Supplies and software	\$ 500
	Laserfiche Forms Implementation	\$ 8,000
	Timeclock Plus annual maintenance	\$ 17,500
28	Golden Circle Municipal Officers Association (GCMOA) (1 city membership)	\$ 50
	International Institute of Municipal Clerks (IIMC) (2)	\$ 500
	Iowa Municipal Finance Officers Association (IMFOA) (2)	\$ 100
	Miscellaneous dues and subscriptions	\$ 400
	National Payroll.org Association (1)	\$ 300
	Notary renewal	\$ 30
	Payroll.org Iowa Chapter (1)	\$ 30
32	Logo shirts (3)	\$ 135
46	GCMOA group local meetings (2)	\$ 350
	IIMC national conference – St. Louis, MO CEU qualified (1)	\$ 2,500
	IMFOA Spring/Fall conference - local, CEU qualified (2)	\$ 500
	Mileage reimbursement	\$ 250
	Miscellaneous webinars & local payroll training	\$ 1,000
	Municipal Clerks conference – Ames, CEU qualified (2)	\$ 1,300
	Payroll.org annual tax update - year end	\$ 300
	Payroll.org Government/Public Sector Certificate program	\$ 1,085
	Tyler Connect (1)	\$ 2,500
58	Stationery, office forms, miscellaneous office supplies	\$ 500
59	Operating supplies	\$ 100
74	Scanner	\$ 1,000



FUNCTION: General Government
ACTIVITY: Legal Services

OVERVIEW: This activity ensures the City’s compliance with applicable statutes to minimize the City’s exposure to legal action and to ensure fair treatment of City employees in its personnel-related activities.

LEGAL SERVICES

	FINANCIAL SUMMARY			
	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25
	ACTUAL	ADOPTED	REVISED	ADOPTED
Personal services	-	-	-	-
Contractual & supply service	149,583	210,745	205,000	335,000
Capital outlay	-	-	-	-
Total expenditures	\$ 149,583	\$ 210,745	\$ 205,000	\$ 335,000
Fees	-	-	-	-
Grants	-	-	-	-
Other	12,819	14,351	16,255	22,305
Total revenue	\$ 12,819	\$ 14,351	\$ 16,255	\$ 22,305
Net amount supported by property taxes	\$ 136,764	\$ 196,394	\$ 188,745	\$ 312,695

SIGNIFICANT BUDGET IMPACTS: This budget includes:

- ↑ An increase of \$124,300 in professional services reflects the anticipated use of additional legal consultants during the electric and gas utility franchise fee negotiations.

FUTURE BUDGET CONSIDERATIONS:

- ❖ Future retirement of the City Attorney should be considered in the succession planning process for the City. Staff will analyze options and present a recommendation to the City Council for legal services to meet the City’s diverse legal counsel needs.

GENERAL GOVERNMENT	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25	INCREASE	FY 2025-26
	ACTUAL	ADOPTED	REVISED	ADOPTED	(DECREASE)	ESTIMATE

640 LEGAL SERVICES

PERSONAL SERVICES

01	Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
02	Overtime	-	-	-	-	-	-
03	Part-time	-	-	-	-	-	-
04	Witness fees	-	-	-	-	-	-
06	FICA	-	-	-	-	-	-
07	Retirement - IPERS	-	-	-	-	-	-
08	Pension - MFPRSI	-	-	-	-	-	-
09	Group insurance	-	-	-	-	-	-
11	Allowance	-	-	-	-	-	-
12	Unemployment	-	-	-	-	-	-
13	Deferred comp plan City match	-	-	-	-	-	-
Sub-Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

CONTRACTUAL AND SUPPLY SERVICES

21	Advertising	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22	Recruitment	-	-	-	-	-	-
23	Professional services	149,583	210,745	205,000	335,000	124,255	335,000
24	Contributions to other agencies	-	-	-	-	-	-
27	Data processing	-	-	-	-	-	-
28	Dues and memberships	-	-	-	-	-	-
29	Insurance	-	-	-	-	-	-
32	Uniforms and laundry	-	-	-	-	-	-
35	Printing and copying	-	-	-	-	-	-
40	Building and grounds maint.	-	-	-	-	-	-
41	Vehicle and equipment maint.	-	-	-	-	-	-
44	Grant-funded purchases	-	-	-	-	-	-
46	Training and development	-	-	-	-	-	-
48	Utility service	-	-	-	-	-	-
49	Petty cash	-	-	-	-	-	-
51	Maintenance supplies	-	-	-	-	-	-
54	Minor equipment	-	-	-	-	-	-
55	DARE expenditures	-	-	-	-	-	-
56	Vehicle maintenance supplies	-	-	-	-	-	-
57	Vehicle operation supplies	-	-	-	-	-	-
58	Office supplies	-	-	-	-	-	-
59	Operating supplies	-	-	-	-	-	-
60	Safety and medical supplies	-	-	-	-	-	-
61	Refunds	-	-	-	-	-	-
Sub-total		\$ 149,583	\$ 210,745	\$ 205,000	\$ 335,000	\$ 124,255	\$ 335,000

CAPITAL OUTLAY

71	Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
72	Furniture and fixtures	-	-	-	-	-	-
73	Equipment replacement fund	-	-	-	-	-	-
74	Office equipment	-	-	-	-	-	-
75	Operating equipment	-	-	-	-	-	-
76	Property improvements	-	-	-	-	-	-
77	Economic development	-	-	-	-	-	-
79	Books, films and recordings	-	-	-	-	-	-
80	Natural disaster cleanup	-	-	-	-	-	-
81	Building maintenance fund	-	-	-	-	-	-
97	Transfers out	-	-	-	-	-	-
Sub-total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

OPERATING BUDGET SUB-TOTAL \$ 149,583 \$ 210,745 \$ 205,000 \$ 335,000 \$ 124,255 \$ 335,000

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

LEGAL SERVICES \$ 149,583 \$ 210,745 \$ 205,000 \$ 335,000 \$ 124,255 \$ 335,000

Function: General Government

Activity: Legal Services

Activity Notes

Object	Description	Amount
23	City Attorney	\$ 150,000
	Electric and gas utility franchise agreement negotiation	\$ 60,000
	Electric and gas utility franchise fee negotiation	\$ 20,000
	Legal services for contract negotiations (2)	\$ 15,000
	Outside counsel and miscellaneous expenses	\$ 50,000
	Prosecution legal services	\$ 40,000



OVERVIEW: This activity protects the City against loss due to catastrophic events or liability claims and protects the health and safety of the City’s workforce by providing a safe work environment.

GENERAL SUPPORT

	FINANCIAL SUMMARY			
	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25
	ACTUAL	ADOPTED	REVISED	ADOPTED
Personal services	135,243	84,688	84,311	85,160
Contractual & supply service	532,643	612,980	618,330	634,379
Capital outlay	147,336	174,586	174,586	136,816
Total expenditures	\$ 815,222	\$ 872,254	\$ 877,227	\$ 856,355
Fees	-	-	-	-
Grants	-	-	-	-
Other	69,865	59,399	69,557	57,019
Total revenue	\$ 69,865	\$ 59,399	\$ 69,557	\$ 57,019
Net amount supported by property taxes	\$ 745,357	\$ 812,855	\$ 807,670	\$ 799,336

SIGNIFICANT BUDGET IMPACTS: This budget includes:

- ↑ An increase of \$21,200 in insurance represents cost increases related to the property, casualty and cyber liability insurance premiums and the workers compensation insurance premium.
- ↓ A decrease of \$38,000 in furniture and fixtures represents new office furniture related to the remodel and relocation of City Hall staff in prior budget.

FUTURE BUDGET CONSIDERATIONS:

- ❖ A Facility Space Needs Study was completed to evaluate options for maximizing and adding space at the existing City Hall wing and the Engineering/Community Development wing of the City Hall administrative building. As the City grows, all departments housed in this complex will continue to expand, but space within the existing building footprint could be limited. The dynamic between workforce growth and building space will be monitored and additional architectural study may be required to analyze options to add capacity in the existing building or expand the footprint.

GENERAL GOVERNMENT	FY 2022-23 ACTUAL	FY 2023-24 ADOPTED	FY 2023-24 REVISED	FY 2024-25 ADOPTED	INCREASE (DECREASE)	FY 2025-26 ESTIMATE
--------------------	----------------------	-----------------------	-----------------------	-----------------------	------------------------	------------------------

645 GENERAL SUPPORT

PERSONAL SERVICES

01	Salaries	\$ 84,195	\$ 58,696	\$ 58,500	\$ 61,650	\$ 2,954	\$ 64,116
02	Overtime	-	-	-	-	-	-
03	Part-time	-	-	-	-	-	-
04	Witness fees	-	-	-	-	-	-
06	FICA	6,363	4,578	4,400	4,808	230	5,003
07	Retirement - IPERS	7,853	5,527	5,527	5,805	278	6,053
08	Pension - MFPRSI	-	-	-	-	-	-
09	Group insurance	36,000	14,716	14,716	11,667	(3,049)	11,667
11	Allowance	-	-	-	-	-	-
12	Unemployment	-	-	-	-	-	-
13	Deferred comp plan City match	832	1,171	1,168	1,230	59	1,282
Sub-Total		\$ 135,243	\$ 84,688	\$ 84,311	\$ 85,160	\$ 472	\$ 88,121

CONTRACTUAL AND SUPPLY SERVICES

21	Advertising	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22	Recruitment	-	-	-	-	-	-
23	Professional services	1,800	2,100	2,100	2,100	-	2,100
24	Contributions to other agencies	-	-	-	-	-	-
27	Data processing	-	-	-	-	-	-
28	Dues and memberships	110	-	-	-	-	-
29	Insurance	492,646	578,000	578,000	599,184	21,184	599,184
32	Uniforms and laundry	-	30	30	45	15	45
35	Printing and copying	-	-	-	-	-	-
40	Building and grounds maint.	-	-	-	-	-	-
41	Vehicle and equipment maint.	-	100	100	100	-	100
44	Grant-funded purchases	-	-	-	-	-	-
46	Training and development	25	150	50	150	-	150
48	Utility service	32,735	28,500	34,000	28,700	200	28,700
49	Petty cash	-	-	-	-	-	-
51	Maintenance supplies	1,896	1,000	1,000	1,000	-	1,000
54	Minor equipment	410	-	-	-	-	-
55	DARE expenditures	-	-	-	-	-	-
56	Vehicle maintenance supplies	1,398	1,000	1,000	1,000	-	1,000
57	Vehicle operation supplies	39	-	-	-	-	-
58	Office supplies	558	-	-	-	-	-
59	Operating supplies	988	2,000	2,000	2,000	-	2,000
60	Safety and medical supplies	38	100	50	100	-	100
61	Refunds	-	-	-	-	-	-
Sub-total		\$ 532,643	\$ 612,980	\$ 618,330	\$ 634,379	\$ 21,399	\$ 634,379

CAPITAL OUTLAY

71	Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
72	Furniture and fixtures	-	50,000	50,000	12,000	(38,000)	12,000
73	Equipment replacement fund	-	-	-	-	-	-
74	Office equipment	-	-	-	-	-	-
75	Operating equipment	-	-	-	-	-	-
76	Property improvements	-	-	-	-	-	-
77	Economic development	-	-	-	-	-	-
79	Books, films and recordings	-	-	-	-	-	-
80	Natural disaster cleanup	-	-	-	-	-	-
81	Building maintenance fund	147,336	124,586	124,586	124,816	230	124,816
97	Transfers out to Debt Service	-	-	-	-	-	-
Sub-total		\$ 147,336	\$ 174,586	\$ 174,586	\$ 136,816	\$ (37,770)	\$ 136,816

OPERATING BUDGET SUB-TOTAL \$ 815,222 \$ 872,254 \$ 877,227 \$ 856,355 \$ (15,899) \$ 859,316

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

GENERAL SUPPORT \$ 815,222 \$ 872,254 \$ 877,227 \$ 856,355 \$ (15,899) \$ 859,316

Function: General Government

Activity: General Support

Activity Notes

Object	Description	Amount
01	Administrative Technician	\$ 61,650
06	FICA	\$ 4,808
07	IPERS	\$ 5,805
09	Group Insurance	\$ 11,667
13	Deferred compensation City match	\$ 1,230
23	Backup tape storage	\$ 2,100
29	Property, casualty and cyber liability insurance, broker fee – General Fund share (63%)	\$ 481,534
	Workers Comp insurance coverage, 411 medical claims – General Fund share (80%)	\$ 117,650
32	Logo shirts (1)	\$ 45
41	Repairs to general office equipment	\$ 100
46	Local customer service training	\$ 150
48	Electric, gas, water, telephone, data	\$ 27,500
	Language line	\$ 1,200
51	Janitorial supplies	\$ 1,000
56	Fleet management - overhead contribution	\$ 500
	Fleet management - repair and maintenance supplies	\$ 500
59	Office forms, breakroom supplies	\$ 2,000
60	Fire extinguisher and AED inspection, first-aid cabinet supplies	\$ 100
72	Miscellaneous office furniture	\$ 2,000
	City Hall lobby display case	\$ 10,000
81	Building maintenance fund contribution – PM projects (City Hall)	\$ 100,694
	Building maintenance - contracted services (City Hall)	\$ 24,122



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

MARKETING

	FINANCIAL SUMMARY			
	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25
	ACTUAL	ADOPTED	REVISED	ADOPTED
Personal services	144,930	158,509	150,516	257,864
Contractual & supply service	79,774	139,060	124,380	144,630
Capital outlay	-	-	-	-
Total expenditures	\$ 224,704	\$ 297,569	\$ 274,896	\$ 402,494
Fees	-	-	-	-
Grants	-	-	-	-
Other	19,257	20,264	21,797	26,799
Total revenue	\$ 19,257	\$ 20,264	\$ 21,797	\$ 26,799
Net amount supported by property taxes	\$ 205,447	\$ 277,305	\$ 253,099	\$ 375,695

SIGNIFICANT BUDGET IMPACTS: This budget includes:

- ↑ Personnel costs have an increase of \$99,400, which reflects normal salary and benefit increased for existing staff, plus the addition of a Marketing Specialist to the department.
- ↓ A decrease of \$15,930 in professional services reflects the use of the new Marketing Specialist to decrease the use of external videography services.
- ↑ An increase of \$11,150 in printing represents specific outreach initiatives planned for the FY24-25 budget year.

FUTURE BUDGET CONSIDERATIONS:

- ❖ The marketing function was added to the budget in FY18, and with a one-person department, the focus has been on recreational programming and economic development needs. As the scope and complexity of the City’s communications and marketing needs continue to expand, additional staffing will likely be required to create capacity to address the growing needs and opportunities that arise for other City departments.

GENERAL GOVERNMENT	FY 2022-23 ACTUAL	FY 2023-24 ADOPTED	FY 2023-24 REVISED	FY 2024-25 ADOPTED	INCREASE (DECREASE)	FY 2025-26 ESTIMATE
--------------------	----------------------	-----------------------	-----------------------	-----------------------	------------------------	------------------------

650 MARKETING

PERSONAL SERVICES

01	Salaries	\$ 99,997	\$ 104,527	\$ 104,500	\$ 187,989	\$ 83,462	\$ 195,508
02	Overtime	-	-	-	-	-	-
03	Part-time	1,496	5,450	4,500	-	(5,450)	-
04	Witness fees	-	-	-	-	-	-
06	FICA	8,197	8,882	8,900	15,134	6,252	15,572
07	Retirement - IPERS	9,440	15,746	10,000	18,250	2,504	18,456
08	Pension - MFPRSI	-	-	-	-	-	-
09	Group insurance	18,000	14,716	14,716	23,333	8,617	23,333
11	Allowance	4,800	4,825	4,800	5,425	600	5,425
12	Unemployment	-	-	-	-	-	-
13	Deferred comp plan City match	3,000	4,363	3,100	7,733	3,370	8,053
Sub-Total		\$ 144,930	\$ 158,509	\$ 150,516	\$ 257,864	\$ 99,355	\$ 266,347

CONTRACTUAL AND SUPPLY SERVICES

21	Advertising	\$ 8,670	\$ 26,600	\$ 20,000	\$ 27,600	\$ 1,000	\$ 27,600
22	Recruitment	101	200	100	-	(200)	-
23	Professional services	13,571	31,500	28,000	15,570	(15,930)	18,000
24	Contributions to other agencies	-	-	-	-	-	-
27	Data processing	17,038	27,450	25,000	33,250	5,800	33,250
28	Dues and memberships	890	1,330	1,200	2,420	1,090	2,420
29	Insurance	-	-	-	-	-	-
32	Uniforms and laundry	-	30	30	90	60	90
35	Printing and copying	35,742	41,850	41,850	53,000	11,150	53,000
40	Building and grounds maint.	-	-	-	-	-	-
41	Vehicle and equipment maint.	-	-	-	-	-	-
44	Grant-funded purchases	-	-	-	-	-	-
46	Training and development	1,662	3,020	2,500	4,720	1,700	4,000
48	Utility service	558	700	700	1,400	700	700
49	Petty cash	-	-	-	-	-	-
51	Maintenance supplies	-	-	-	-	-	-
54	Minor equipment	-	-	-	-	-	-
55	DARE expenditures	-	-	-	-	-	-
56	Vehicle maintenance supplies	-	-	-	-	-	-
57	Vehicle operation supplies	-	-	-	-	-	-
58	Office supplies	334	2,200	1,500	2,400	200	2,400
59	Operating supplies	1,159	4,180	3,500	4,180	-	4,180
60	Safety and medical supplies	49	-	-	-	-	-
61	Refunds	-	-	-	-	-	-
Sub-total		\$ 79,774	\$ 139,060	\$ 124,380	\$ 144,630	\$ 5,570	\$ 145,640

CAPITAL OUTLAY

71	Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
72	Furniture and fixtures	-	-	-	-	-	-
73	Equipment replacement fund	-	-	-	-	-	-
74	Office equipment	-	-	-	-	-	-
75	Operating equipment	-	-	-	-	-	-
76	Property improvements	-	-	-	-	-	-
77	Economic development	-	-	-	-	-	-
79	Books, films and recordings	-	-	-	-	-	-
80	Natural disaster cleanup	-	-	-	-	-	-
81	Building maintenance fund	-	-	-	-	-	-
97	Transfers out	-	-	-	-	-	-
Sub-total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

OPERATING BUDGET SUB-TOTAL

OPERATING BUDGET SUB-TOTAL		\$ 224,704	\$ 297,569	\$ 274,896	\$ 402,494	\$ 104,925	\$ 411,987
99	Special Revenue fund items	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
91	Debt retirement	-	-	-	-	-	-
95	Contingency	-	-	-	-	-	-

MARKETING

MARKETING		\$ 224,704	\$ 297,569	\$ 274,896	\$ 402,494	\$ 104,925	\$ 411,987
------------------	--	-------------------	-------------------	-------------------	-------------------	-------------------	-------------------

Function: General Government**Activity: Marketing****Activity Notes**

Object	Description	Amount
01	Director of Marketing and Communications, Marketing Specialist	\$ 187,989
06	FICA	\$ 15,134
07	IPERS	\$ 18,250
09	Group insurance	\$ 23,333
11	On the spot awards	\$ 25
	Vehicle allowance - Director	\$ 5,400
13	Deferred compensation City match	\$ 7,733
21	Ballot initiatives	\$ 1,000
	General community promotion	\$ 2,000
	Outreach initiatives	\$ 21,600
	Project signage	\$ 3,000
23	Miscellaneous	\$ 3,370
	Photography (staff, portraits, events)	\$ 5,000
	Professional consulting and copywriting	\$ 4,200
	Videography (community video and additional promotional videos)	\$ 3,000
27	Adobe Creative Suite and stock images subscription (2)	\$ 2,400
	Domain name registration	\$ 200
	E-Newsletter service	\$ 4,000
	Laptop/monitor for Specialist	\$ 4,000
	Media monitoring service	\$ 2,500
	Miscellaneous software/training programs	\$ 450
	Sitecheck - website link verification software	\$ 2,100
	Social media analytics and promotion product license (2)	\$ 3,600
	Website annual hosting and support	\$ 12,000
	Website modifications	\$ 2,000
28	American Institute of Graphic Arts (AIGA) (2)	\$ 500
	Axios/Register/Business Record subscriptions	\$ 240
	City/County Communications and Marketing Association (3CMA) (2)	\$ 800
	Public Relations Society of America (PRSA) (2)	\$ 880
32	Staff logo shirts (2)	\$ 90
35	Binding and map making	\$ 350
	Miscellaneous printing	\$ 3,500
	Postage and delivery services	\$ 500
	Printing/mailing (7 postcard mailings)	\$ 48,650
46	3CMA annual conference (2)	\$ 3,400
	Chamber of Commerce and Business Record events	\$ 120
	Metro Communications Professionals luncheons (12)	\$ 180
	Miscellaneous webinars, training and presentations	\$ 500
	Regional conferences and trainings	\$ 520
48	Cell phone service	\$ 1,400
58	Display booth updates	\$ 500

Function: General Government

Activity: Marketing

Activity Notes

Object	Description	Amount
58 cont.	Media and desk supplies	\$ 400
	Photography / videography equipment	\$ 1,500
59	Meeting refreshments and supplies	\$ 1,000
	Miscellaneous	\$ 180
	Tent and equipment rentals	\$ 3,000

FUNCTION: General Government
ACTIVITY: Contingency

OVERVIEW: The contingency account is intended for one-time, extraordinary purchases that are not budgeted elsewhere. Any use of these funds is required to be approved by City Council.

CONTINGENCY

	FINANCIAL SUMMARY			
	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25
	ACTUAL	ADOPTED	REVISED	ADOPTED
Personal services	-	-	-	-
Contractual & supply service	-	100,000	100,000	100,000
Capital outlay	-	-	-	-
Total expenditures	\$ -	\$ 100,000	\$ 100,000	\$ 100,000
Fees	-	-	-	-
Grants	-	-	-	-
Other	-	-	-	-
Total revenue	\$ -	\$ -	\$ -	\$ -
Net amount supported by property taxes	\$ -	\$ 100,000	\$ 100,000	\$ 100,000

		FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25	INCREASE	FY 2025-26
		ACTUAL	ADOPTED	REVISED	ADOPTED	(DECREASE)	ESTIMATE
CONTINGENCY							
PERSONAL SERVICES							
01	Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
02	Overtime	-	-	-	-	-	-
03	Part-time	-	-	-	-	-	-
04	Witness fees	-	-	-	-	-	-
06	FICA	-	-	-	-	-	-
07	Retirement - IPERS	-	-	-	-	-	-
08	Pension - MFPRSI	-	-	-	-	-	-
09	Group insurance	-	-	-	-	-	-
11	Allowance	-	-	-	-	-	-
12	Unemployment	-	-	-	-	-	-
13	Deferred comp plan City match	-	-	-	-	-	-
	Sub-Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CONTRACTUAL AND SUPPLY SERVICES							
21	Advertising	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22	Recruitment	-	-	-	-	-	-
23	Professional services	-	-	-	-	-	-
24	Contributions to other agencies	-	-	-	-	-	-
27	Data processing	-	-	-	-	-	-
28	Dues and memberships	-	-	-	-	-	-
29	Insurance	-	-	-	-	-	-
32	Uniforms and laundry	-	-	-	-	-	-
35	Printing and copying	-	-	-	-	-	-
40	Building and grounds maint.	-	-	-	-	-	-
41	Vehicle and equipment maint.	-	-	-	-	-	-
44	Grant-funded purchases	-	-	-	-	-	-
46	Training and development	-	-	-	-	-	-
48	Utility service	-	-	-	-	-	-
49	Petty cash	-	-	-	-	-	-
51	Maintenance supplies	-	-	-	-	-	-
54	Minor equipment	-	-	-	-	-	-
55	DARE expenditures	-	-	-	-	-	-
56	Vehicle maintenance supplies	-	-	-	-	-	-
57	Vehicle operation supplies	-	-	-	-	-	-
58	Office supplies	-	-	-	-	-	-
59	Operating supplies	-	-	-	-	-	-
60	Safety and medical supplies	-	-	-	-	-	-
61	Refunds	-	-	-	-	-	-
	Sub-total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CAPITAL OUTLAY							
71	Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
72	Furniture and fixtures	-	-	-	-	-	-
73	Equipment replacement fund	-	-	-	-	-	-
74	Office equipment	-	-	-	-	-	-
75	Operating equipment	-	-	-	-	-	-
76	Property improvements	-	-	-	-	-	-
77	Economic development	-	-	-	-	-	-
79	Books, films and recordings	-	-	-	-	-	-
80	Natural disaster cleanup	-	-	-	-	-	-
81	Building maintenance fund	-	-	-	-	-	-
97	Transfers out	-	-	-	-	-	-
	Sub-total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
OPERATING BUDGET SUB-TOTAL							
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
99	Special Revenue fund items	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
91	Debt retirement	-	-	-	-	-	-
95	Contingency	-	100,000	100,000	100,000	-	100,000
CONTINGENCY							
		\$ -	\$ 100,000	\$ 100,000	\$ 100,000	\$ -	\$ 100,000

DEBT SERVICE FUND

	FINANCIAL SUMMARY			
	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25
	ACTUAL	ADOPTED	REVISED	ADOPTED
Personal services	-	-	-	-
Contractual & supply service	12,250,419	19,819,040	25,337,943	26,241,308
Capital outlay	-	-	-	-
Total expenditures	\$ 12,250,419	\$ 19,819,040	\$ 25,337,943	\$ 26,241,308
Fees	-	-	-	-
Grants	-	-	-	-
Other	14,577,040	14,205,384	7,020,887	14,173,814
Total revenue	\$ 14,577,040	\$ 14,205,384	\$ 7,020,887	\$ 14,173,814

- ❖ This function represents all principal and interest payments on the City’s outstanding general obligation debt that are supported by the debt service levy. The levy is proposed to increase \$0.05, from \$1.44 to \$1.49, for FY24-25.
- ❖ General Obligation bonds not to exceed \$13,501,500 are anticipated being issued in Spring 2024 to support capital projects specified within the 2024-2029 Capital Improvements Program.
- ❖ Additionally, the Council policy related to LOSST funds will determine the future use of LOSST funding to retire bonds as they become callable. As part of the passage of the Polk County LOSST ballot, City Council used the initial FY20 collections from LOSST to call and retire \$1.995M of debt in June 2020. This resulted in the 36-cent reduction of debt service levy. In FY21 \$6.42M and another \$7.995M in bonds were retired, resulting in a 10-cent reduction in both years. There is \$3.4M in bonds callable in June 2023, but due to rising interest rates, the funds were put toward capital project costs to enable debt service levy to stay stable. Bonds will again be retired in FY25 and FY26 in order to maintain the debt service levy in the face of ever-increasing project costs.
- ❖ There can be significant fluctuations between the debt service expense each fiscal year whenever the City is able to refinance bonds, which results in payoff of old debt and reissue of new lower rate debt. While there may be opportunity to refinance more bonds in the future, the primary focus has been to call and pay off outstanding debts instead of refinancing. Thus, no refinancing is reflected in the budget at this time. If the interest environment is attractive at the time of new bond sale, the refinance will be separately approved at that time.
- ❖ TIF Funds are also transferred into Debt Service to pay the TIF-supported bond payments. The City plans to use TIF funds to call and pay-off the 2017B and 2018B TIF bonds (\$5.69M) in June 2024, the 2019B TIF bonds (\$8.435M) in June 2025 and the 2020B TIF bonds (\$5.06M) in June 2026.

SPECIAL REVENUE FUND	FY 2022-23 ACTUAL	FY 2023-24 ADOPTED	FY 2023-24 REVISED	FY 2024-25 ADOPTED	INCREASE (DECREASE)	FY 2025-26 ESTIMATE
----------------------	----------------------	-----------------------	-----------------------	-----------------------	------------------------	------------------------

200 DEBT SERVICE FUND

PERSONAL SERVICES

01	Salaries	\$ -	\$ -	\$ -	\$ -	\$ -
02	Overtime	-	-	-	-	-
03	Part-time	-	-	-	-	-
04	Witness fees	-	-	-	-	-
06	FICA	-	-	-	-	-
07	Retirement - IPERS	-	-	-	-	-
08	Pension - MFPRSI	-	-	-	-	-
09	Group insurance	-	-	-	-	-
11	Allowance	-	-	-	-	-
12	Unemployment	-	-	-	-	-
13	Deferred comp plan City match	-	-	-	-	-
Sub-Total		\$ -	\$ -	\$ -	\$ -	\$ -

CONTRACTUAL AND SUPPLY SERVICES

21	Advertising	\$ -	\$ -	\$ -	\$ -	\$ -
22	Recruitment	-	-	-	-	-
23	Professional services	-	-	-	-	-
24	Contributions to other agencies	-	-	-	-	-
27	Data processing	-	-	-	-	-
28	Dues and memberships	-	-	-	-	-
29	Insurance	-	-	-	-	-
32	Uniforms and laundry	-	-	-	-	-
35	Printing and copying	-	-	-	-	-
40	Building and grounds maint.	-	-	-	-	-
41	Vehicle and equipment maint.	-	-	-	-	-
44	Grant-funded purchases	-	-	-	-	-
46	Training and development	-	-	-	-	-
48	Utility service	-	-	-	-	-
49	Petty cash	-	-	-	-	-
51	Maintenance supplies	-	-	-	-	-
54	Minor equipment	-	-	-	-	-
55	DARE expenditures	-	-	-	-	-
56	Vehicle maintenance supplies	-	-	-	-	-
57	Vehicle operation supplies	-	-	-	-	-
58	Office supplies	-	-	-	-	-
59	Operating supplies	-	-	-	-	-
60	Safety and medical supplies	-	-	-	-	-
61	Refunds	-	-	-	-	-
Sub-total		\$ -	\$ -	\$ -	\$ -	\$ -

CAPITAL OUTLAY

71	Equipment	\$ -	\$ -	\$ -	\$ -	\$ -
72	Furniture and fixtures	-	-	-	-	-
73	Equipment replacement fund	-	-	-	-	-
74	Office equipment	-	-	-	-	-
75	Operating equipment	-	-	-	-	-
76	Property improvements	-	-	-	-	-
77	Economic development	-	-	-	-	-
79	Books, films and recordings	-	-	-	-	-
80	Natural disaster cleanup	-	-	-	-	-
81	Building maintenance fund	-	-	-	-	-
97	Transfers out	-	-	-	-	-
Sub-total		\$ -	\$ -	\$ -	\$ -	\$ -

OPERATING BUDGET SUB-TOTAL

99	Special Revenue fund items	\$ -	\$ -	\$ -	\$ -	\$ -
91	Debt retirement	12,250,419	19,819,040	25,337,943	26,241,308	6,422,268
95	Contingency	-	-	-	-	-

DEBT SERVICE FUND	\$ 12,250,419	\$ 19,819,040	\$ 25,337,943	\$ 26,241,308	\$ 6,422,268	\$ 19,391,673
--------------------------	---------------	---------------	---------------	---------------	--------------	---------------

Function: Special Revenue Fund

Activity: Debt Service

Activity Notes

Object	Description	Amount
91	Annual Debt Service for NW Market TIF bonds	\$ 6,893,363
	Annual Debt Service for DUNA TIF bonds	\$ 835,500
	Annual Debt Service for general obligation bonds - covered by debt levy	\$ 6,430,206
	Annual Debt Service for general obligation bonds - covered by interest & fund balance	\$ 87,055
	Bonds called for early retirement - covered by TIF funds	\$ 8,435,000
	Bonds called for early retirement - covered by LOSST funds	\$ 5,560,000
91 Total	Total Debt Service expense	\$ 28,241,124



FUNCTION: Special Revenue Levy
ACTIVITY: Employee Benefits Levy

EMPLOYEE BENEFITS LEVY

FINANCIAL SUMMARY				
	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25
	ACTUAL	ADOPTED	REVISED	ADOPTED
Personal services	391,000	391,000	391,000	530,000
Contractual & supply service	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	\$ 391,000	\$ 391,000	\$ 391,000	\$ 530,000
Fees	-	-	-	-
State Backfill & excise	21,553	18,988	19,606	15,949
Other - LOSST funds	46,605	13,987	16,758	249,983
Total revenue	\$ 68,158	\$ 32,975	\$ 36,364	\$ 265,932
Net amount supported by Employee Benefit levy property taxes	\$ 322,842	\$ 358,025	\$ 354,636	\$ 264,068

- ❖ This function represents a portion of the City’s employee benefit costs that are supported by the special levy for employee benefits. The levy was introduced in FY19-20 at \$0.10, and is stayed at that level through FY24. Proposed for FY25 is \$0.07592, which will generate \$300,300 in revenue to buy down the costs of benefits. These funds provide direct relief to the General levy.
- ❖ The contributions are allocated on a per-benefitted employee basis by each department, and those funds are transferred to the City’s Risk Management internal service fund for ultimate payment of expenses.
- ❖ The funds received under this levy are able to cover the City’s total contribution for employee insurance coverages (self-insured health, dental, vision, life, flex benefits). Currently most of these costs are covered by the General Levy. If needed, an additional \$0.81 could be levied to fully fund these costs.

SPECIAL REVENUE FUND	FY 2022-23 ACTUAL	FY 2023-24 ADOPTED	FY 2023-24 REVISED	FY 2024-25 ADOPTED	INCREASE (DECREASE)	FY 2025-26 ESTIMATE
----------------------	----------------------	-----------------------	-----------------------	-----------------------	------------------------	------------------------

112 EMPLOYEE BENEFITS LEVY

PERSONAL SERVICES

01	Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
02	Overtime	-	-	-	-	-	-
03	Part-time	-	-	-	-	-	-
04	Witness fees	-	-	-	-	-	-
06	FICA	-	-	-	-	-	-
07	Retirement - IPERS	-	-	-	-	-	-
08	Pension - MFPRSI	-	-	-	-	-	-
09	Group insurance	391,000	391,000	391,000	530,000	139,000	406,000
11	Allowance	-	-	-	-	-	-
12	Unemployment	-	-	-	-	-	-
13	Deferred comp plan City match	-	-	-	-	-	-
Sub-Total		\$ 391,000	\$ 391,000	\$ 391,000	\$ 530,000	\$ 139,000	\$ 406,000

CONTRACTUAL AND SUPPLY SERVICES

21	Advertising	\$ -	\$ -	-	\$ -	-	-
22	Recruitment	-	-	\$ -	-	-	-
23	Professional services	-	-	-	-	-	-
24	Contributions to other agencies	-	-	-	-	-	-
27	Data processing	-	-	-	-	-	-
28	Dues and memberships	-	-	-	-	-	-
29	Insurance	-	-	-	-	-	-
32	Uniforms and laundry	-	-	-	-	-	-
35	Printing and copying	-	-	-	-	-	-
40	Building and grounds maint.	-	-	-	-	-	-
41	Vehicle and equipment maint.	-	-	-	-	-	-
44	Grant-funded purchases	-	-	-	-	-	-
46	Training and development	-	-	-	-	-	-
48	Utility service	-	-	-	-	-	-
49	Petty cash	-	-	-	-	-	-
51	Maintenance supplies	-	-	-	-	-	-
54	Minor equipment	-	-	-	-	-	-
55	DARE expenditures	-	-	-	-	-	-
56	Vehicle maintenance supplies	-	-	-	-	-	-
57	Vehicle operation supplies	-	-	-	-	-	-
58	Office supplies	-	-	-	-	-	-
59	Operating supplies	-	-	-	-	-	-
60	Safety and medical supplies	-	-	-	-	-	-
61	Refunds	-	-	-	-	-	-
Sub-total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

CAPITAL OUTLAY

71	Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
72	Furniture and fixtures	-	-	-	-	-	-
73	Equipment replacement fund	-	-	-	-	-	-
74	Office equipment	-	-	-	-	-	-
75	Operating equipment	-	-	-	-	-	-
76	Property improvements	-	-	-	-	-	-
77	Economic development	-	-	-	-	-	-
79	Books, films and recordings	-	-	-	-	-	-
80	Natural disaster cleanup	-	-	-	-	-	-
81	Building maintenance fund	-	-	-	-	-	-
97	Transfers out	-	-	-	-	-	-
Sub-total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

OPERATING BUDGET SUB-TOTAL

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

EMPLOYEE BENEFITS LEVY

		\$ 391,000	\$ 391,000	\$ 391,000	\$ 530,000	\$ 139,000	\$ 406,000
--	--	------------	------------	------------	------------	------------	------------

Function: Special Revenue Fund
Activity: Employee Benefit Levy

Activity Notes

Object	Description	Amount
09	Group Insurance - Public Safety functional cost allocation	\$ 250,545
	Group Insurance - Public Works functional cost allocation	\$ 106,000
	Group Insurance - Culture & Recreation functional cost allocation	\$ 98,291
	Group Insurance - Community & Economic Development functional cost allocation	\$ 30,836
	Group Insurance - General Government functional cost allocation	\$ 44,328
09 Total	Total Employee benefit levied amount appropriated to Risk Management Fund	\$ 530,000



FUNCTION: Special Revenue Levy
ACTIVITY: Local Option Sales and Service Tax

121/122/123/124 LOCAL OPTION SALES TAX FUNDS - CONSOLIDATED ACTIVITY

FINANCIAL SUMMARY				
	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25
	ACTUAL	ADOPTED	REVISED	ADOPTED
Personal services	-	-	-	-
Contractual & supply service	-	-	-	-
Transfers out	7,824,731	8,265,863	8,265,863	8,274,615
Total expenditures	\$ 7,824,731	\$ 8,265,863	\$ 8,265,863	\$ 8,274,615
Fees	-	-	-	-
Grants	-	-	-	-
Other - LOSST funds	10,536,847	9,350,000	9,068,156	9,600,000
Total revenue	\$ 10,536,847	\$ 9,350,000	\$ 9,068,156	\$ 9,600,000
Net amount (added)used to fund balance for next year's use	\$ (2,712,116)	\$ (1,084,137)	\$ (802,293)	\$ (1,325,385)

- ❖ This function represents the activity for local option sales tax from Polk and Dallas Counties. In order to ensure transparency, there are four special revenue funds maintained by the City to account for each county and the 50% share within each county that is restricted by ballot language.
- ❖ Dallas County LOSST was established July 1, 2018. Voter approved ballot language restricts the funds for 50% property tax relief and 50% for capital projects, including related debt service. The proceeds of the Dallas County LOSST were immediately used to forego a 16 cent increase to debt service to fund the new fire station in Dallas County. The 50% property tax relief portion of Dallas LOSST funds are being used to service the fire station debt (\$500,000 per year) until it is callable in June 2024. The remaining 50% is being held and accumulated in order to pay off the debt in full in 2024, thus resulting in construction and payment of a \$6 million building with zero levy increase.
- ❖ Polk County LOSST was established January 1, 2020. Voter approved ballot language also restricts the funds for 50% property tax relief and 50% for capital project, related debt service and any other lawful purpose. These funds are collected and used in the following year to call and pay down callable bonds. Using this method, the debt service levy was reduced 36 cents in FY21, 10 cents in FY22 and 10 cents in FY23. The funds have retired \$1.995M in FY20, \$6.42M in FY21 and \$7.995M in FY22 and planned for an additional \$6.565M in FY24, \$5.56M in FY25.
- ❖ Beginning in FY21, 10% of the Polk County LOSST available for projects will be transferred to the Community Services department to fund activities that support community social service needs. For FY25, this amounts to \$355,000.
- ❖ LOSST funds are paid monthly by the Department of Revenue based on actual collections. City budget estimates are based on 90% of the previous year's retail sales figures and are conservative to ensure over commitment of funds does not occur. Each budget cycle, actual receipts from the previous year are then applied towards the next budget year to ensure appropriate use within ballot language restrictions for each year's actual collections.

SPECIAL REVENUE FUND	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25	INCREASE	FY 2025-26
	ACTUAL	ADOPTED	REVISED	ADOPTED	(DECREASE)	ESTIMATE

121/122/123/124 LOCAL OPTION SALES TAX FUNDS - CONSOLIDATED ACTIVITY

PERSONAL SERVICES

01	Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
02	Overtime	-	-	-	-	-	-
03	Part-time	-	-	-	-	-	-
04	Witness fees	-	-	-	-	-	-
06	FICA	-	-	-	-	-	-
07	Retirement - IPERS	-	-	-	-	-	-
08	Pension - MFPRSI	-	-	-	-	-	-
09	Group insurance	-	-	-	-	-	-
11	Allowance	-	-	-	-	-	-
12	Unemployment	-	-	-	-	-	-
13	Deferred comp plan City match	-	-	-	-	-	-
Sub-Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

CONTRACTUAL AND SUPPLY SERVICES

21	Advertising	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22	Recruitment	-	-	-	-	-	-
23	Professional services	-	-	-	-	-	-
24	Contributions to other agencies	-	-	-	-	-	-
27	Data processing	-	-	-	-	-	-
28	Dues and memberships	-	-	-	-	-	-
29	Insurance	-	-	-	-	-	-
32	Uniforms and laundry	-	-	-	-	-	-
35	Printing and copying	-	-	-	-	-	-
40	Building and grounds maint.	-	-	-	-	-	-
41	Vehicle and equipment maint.	-	-	-	-	-	-
44	Grant-funded purchases	-	-	-	-	-	-
46	Training and development	-	-	-	-	-	-
48	Utility service	-	-	-	-	-	-
49	Petty cash	-	-	-	-	-	-
51	Maintenance supplies	-	-	-	-	-	-
54	Minor equipment	-	-	-	-	-	-
55	DARE expenditures	-	-	-	-	-	-
56	Vehicle maintenance supplies	-	-	-	-	-	-
57	Vehicle operation supplies	-	-	-	-	-	-
58	Office supplies	-	-	-	-	-	-
59	Operating supplies	-	-	-	-	-	-
60	Safety and medical supplies	-	-	-	-	-	-
61	Refunds	-	-	-	-	-	-
Sub-total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

CAPITAL OUTLAY

71	Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
72	Furniture and fixtures	-	-	-	-	-	-
73	Equipment replacement fund	-	-	-	-	-	-
74	Office equipment	-	-	-	-	-	-
75	Operating equipment	-	-	-	-	-	-
76	Property improvements	-	-	-	-	-	-
77	Economic development	-	-	-	-	-	-
79	Books, films and recordings	-	-	-	-	-	-
80	Natural disaster cleanup	-	-	-	-	-	-
81	Building maintenance fund	-	-	-	-	-	-
97	Transfers out	7,824,731	8,265,863	8,265,863	8,274,615	8,752	12,239,000
Sub-total		\$ 7,824,731	\$ 8,265,863	\$ 8,265,863	\$ 8,274,615	\$ 8,752	\$ 12,239,000

OPERATING BUDGET SUB-TOTAL

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

121/122/123/124 LOCAL OPTION SAL	\$ 7,824,731	\$ 8,265,863	\$ 8,265,863	\$ 8,274,615	\$ 8,752	\$ 12,239,000
---	---------------------	---------------------	---------------------	---------------------	-----------------	----------------------

Function: Special Revenue Fund
Activity: Local Option Sales and Service Tax

Activity Notes

Object	Description	Amount
97	Dallas County 50% property tax relief - to debt service for bond call	\$ 600,000
	Dallas County 50% property tax relief - to capital projects	\$ 506,000
	Dallas County 50% property tax relief - to EE Benefits levy for PY remaining balance	\$ 236,534
	Dallas County 50% capital projects - to debt service for bond call	\$ 1,700,000
	Polk County 50% property tax relief - to debt service for bond call	\$ 300,000
	Polk County 50% property tax relief - to capital projects for PY remaining balance	\$ 1,581,164
	Polk County 50% capital projects - 10% to General fund Community Services Department	\$ 355,000
	Polk County 50% capital projects - to general fund Comm Svcs PY true-up	\$ 35,917
	Polk County 50% capital projects - to debt service for bond call	\$ 2,960,000
97 Total	Total LOSST revenue to be transferred out	\$ 8,274,615



FUNCTION: Internal Service
ACTIVITY: Building Maintenance Fund

OVERVIEW: The building maintenance internal service fund provides for routine maintenance of the City’s facilities and oversight of facility improvements based on the City’s preventative maintenance schedule.

BUILDING MAINTENANCE FUND

	FINANCIAL SUMMARY			
	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25
	ACTUAL	ADOPTED	REVISED	ADOPTED
Personal services	353,236	352,686	351,173	358,474
Contractual & supply service	623,629	445,611	440,717	446,296
Capital outlay	11,674	646,000	646,000	230,000
Total expenditures	\$ 988,539	\$ 1,444,297	\$ 1,437,890	\$ 1,034,770
Fees	1,376,049	1,151,601	1,201,131	1,151,601
Grants	-	-	-	-
Other	67,593	20,000	125,000	20,000
Total revenue	\$ 1,443,642	\$ 1,171,601	\$ 1,326,131	\$ 1,171,601
Net amount supported by departmental allocations	\$ (455,103)	\$ 272,696	\$ 111,759	\$ (136,831)

BACKGROUND:

- ❖ Please note that this page is included in the budget document as informational only. Based on State budget guidelines, a City’s internal service funds are not reflected in the Certified Budget because it would result in a double counting of the expenses (these are already expenses of the departments). Thus, the dollars shown on this page are not included in any of the summary pages throughout this document. However, since this fund contains employees, staff has opted to include the information about the fund’s activities in order to present a complete portrayal of the city’s staffing and operations. The City’s other internal service funds (equipment replacement, risk management, general liability, technology) are not presented.
- ❖ In FY13, the City established a Building Maintenance internal service fund to provide maintenance services to the various City buildings. Contributions to the fund from each department are based on square footage of each building, as well as the complexity of the structure (ie: staffed facility versus open air shelters), and known service contracts (ie: janitorial, HVAC, pest control, etc.). These expenses are reflected in each department’s line 81.
- ❖ In FY14, the first Preventative Maintenance (PM) study was completed and identified areas that need to be addressed and ranked the repairs according to severity. In FY23, the PM plan was updated to provide project information for the next 5-10 years.
- ❖ The Department consists of a Facilities Supervisor, Facilities Specialist and a Facilities Technician who coordinate with external contractors, or whenever possible, utilizing existing Grounds Maintenance & Parks department staff to complete the maintenance and repair activities needed.
- ❖ In addition to the PM plan repairs, each department’s routine building maintenance expense items (previously charged to line 40 in each budget) are also reallocated to this internal service fund so that all City contracts for building-related repairs can be coordinated and paid together. Specific contracts per department are still shown in the notes section of this department.

SIGNIFICANT BUDGET IMPACTS: This budget includes:

- ↑ An increase of \$23,000 in professional services reflects costs associated with a City facility solar study.
- ↓ A decrease of \$24,300 in building maintenance expenses reflect decreases in routine building contracts and cleaning.
- ↓ Year to year fluctuations in property improvements reflects the current estimate for PM study projects that should be completed, as well as those building specific projects that have been identified to complete. The major projects for FY25 consist of the Giovannetti Shelter automatic door openers and installation of police training room blinds. In the prior budget a significantly higher amount was budgeted for geothermal loop fields being added to the police department building, a senior center office remodel and roof replacement, and a roof replacement at City Hall.

FUTURE BUDGET CONSIDERATIONS:

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

INTERNAL SERVICE FUND		FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25	INCREASE	FY 2025-26
		ACTUAL	ADOPTED	REVISED	ADOPTED	(DECREASE)	ESTIMATE
832 BUILDING MAINTENANCE FUND							
PERSONAL SERVICES							
01	Salaries	\$ 250,290	\$ 255,964	\$ 254,500	\$ 268,494	\$ 12,530	\$ 279,234
02	Overtime	2,201	2,000	2,000	2,000	-	2,000
03	Part-time	-	-	-	-	-	-
04	Witness fees	-	-	-	-	-	-
06	FICA	19,183	20,000	20,000	20,977	977	21,789
07	Retirement - IPERS	23,835	24,218	24,200	25,398	1,180	26,360
08	Pension - MFPRSI	-	-	-	-	-	-
09	Group insurance	54,000	44,149	44,149	35,000	(9,149)	35,000
11	Allowance	1,224	1,224	1,224	1,224	-	1,224
12	Unemployment	-	-	-	-	-	-
13	Deferred comp plan City match	2,503	5,131	5,100	5,381	250	5,585
Sub-Total		\$ 353,236	\$ 352,686	\$ 351,173	\$ 358,474	\$ 5,788	\$ 371,192
CONTRACTUAL AND SUPPLY SERVICES							
21	Advertising	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22	Recruitment	-	-	-	-	-	-
23	Professional services	230,362	26,000	26,000	49,000	23,000	14,000
24	Contributions to other agencies	-	-	-	-	-	-
27	Data processing	6,149	5,100	6,000	5,300	200	5,300
28	Dues and memberships	311	400	400	400	-	400
29	Insurance	-	-	-	-	-	-
32	Uniforms and laundry	-	1,950	1,950	1,950	-	1,950
35	Printing and copying	-	-	-	-	-	-
40	Building and grounds maint.	375,516	388,881	385,000	364,566	(24,315)	370,000
41	Vehicle and equipment maint.	-	1,200	1,200	1,200	-	1,200
44	Grant-funded purchases	-	-	-	-	-	-
46	Training and development	2,144	1,800	1,800	3,600	1,800	3,600
48	Utility service	439	480	480	480	-	480
49	Petty cash	-	-	-	-	-	-
51	Maintenance supplies	4,191	8,000	8,000	8,000	-	8,000
54	Minor equipment	2,794	6,000	4,000	6,000	-	6,000
55	DARE expenditures	-	-	-	-	-	-
56	Vehicle maintenance supplies	10	-	87	-	-	-
57	Vehicle operation supplies	-	500	500	500	-	500
58	Office supplies	329	500	500	500	-	500
59	Operating supplies	1,341	4,800	4,800	4,800	-	4,800
60	Safety and medical supplies	43	-	-	-	-	-
61	Refunds	-	-	-	-	-	-
Sub-total		\$ 623,629	\$ 445,611	\$ 440,717	\$ 446,296	\$ 685	\$ 416,730
CAPITAL OUTLAY							
71	Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
72	Furniture and fixtures	-	-	-	-	-	-
73	Equipment replacement fund	-	-	-	-	-	-
74	Office equipment	-	-	-	-	-	-
75	Operating equipment	-	-	-	-	-	-
76	Property improvements	11,674	646,000	646,000	230,000	(416,000)	300,000
77	Economic development	-	-	-	-	-	-
79	Books, films and recordings	-	-	-	-	-	-
80	Natural disaster cleanup	-	-	-	-	-	-
81	Building maintenance fund	-	-	-	-	-	-
97	Transfers out	-	-	-	-	-	-
Sub-total		\$ 11,674	\$ 646,000	\$ 646,000	\$ 230,000	\$ (416,000)	\$ 300,000
OPERATING BUDGET SUB-TOTAL		\$ 988,539	\$ 1,444,297	\$ 1,437,890	\$ 1,034,770	\$ (409,527)	\$ 1,087,922
99	Special Revenue fund items	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
91	Debt retirement	-	-	-	-	-	-
95	Contingency	-	-	-	-	-	-
BUILDING MAINTENANCE FUND		\$ 988,539	\$ 1,444,297	\$ 1,437,890	\$ 1,034,770	\$ (409,527)	\$ 1,087,922

Function: Culture and Recreation**Activity: Building Maintenance****Activity Notes**

Object	Description	Amount
01	Facilities Maintenance Supervisor, Facilities Maintenance Specialist, Facilities Maintenance Technician	\$ 268,494
02	Overtime	\$ 2,000
06	FICA	\$ 20,977
07	IPERS	\$ 25,398
09	Group insurance	\$ 35,127
11	Cell phone allowance (3)	\$ 1,224
13	Deferred compensation City match	\$ 5,381
23	Giovannetti lighting design	\$ 6,000
	City facility solar study	\$ 35,000
	Security system maintenance contract	\$ 8,000
27	Micro station license	\$ 1,100
	Mpulse software maintenance contract	\$ 4,200
28	International Facilities Management Association membership (IFMA)	\$ 400
32	Clothing allowance (3)	\$ 1,950
40	Anticipated building maintenance expenditures for departments	\$ 364,566
41	Equipment maintenance	\$ 1,200
46	Backflow Prevention testing certification	\$ 1,800
	Electrical license re-certification (2)	\$ 1,800
48	iPad data plan (1)	\$ 480
51	Maintenance supplies/inventory	\$ 8,000
54	Miscellaneous tools, equipment	\$ 6,000
57	Fuel	\$ 500
58	Office supplies	\$ 500
59	Recycling light bulbs from facilities	\$ 800
	Security system supplies	\$ 4,000
76	Unplanned facility maintenance projects	\$ 150,000
	Preventative Maintenance plan projects including:	
	Library HVAC control system conversion	\$ 40,000
	Police station roof top unit replacement	\$ 40,000

Function: Culture and Recreation
Activity: Building Maintenance

Activity Notes

CONTRIBUTIONS BY DEPARTMENTS

(Organized alphabetically by location title)

Below is detail of the individual contributions to their internal service fund by each department of the City. These amounts represent an expense of each department noted, and the funds are allocated to the building maintenance fund for spending. Contributions consist of two pieces - PM Projects and Service Contracts. The PM Project items (including personnel costs) reflect an annual allocation that is accumulating towards items being covered in line 76 above as outlined in the City's preventative maintenance plan to be completed in the 1-5 year plan. Service Contracts represent anticipated annual costs for routine service contracts, repair/maintenance work to be performed for the specific buildings applicable to the department.

CD/Eng Admin - 204 (50% Community Development, 50% Public Works Admin)	
Building maintenance fund contribution - PM Projects	\$ 40,028
Total project specific contributions	\$ 40,028
<i>Total project specific contributions - Community Development (50%)</i>	<i>\$ 20,014</i>
<i>Total project specific contributions - Public Works Admin (50%)</i>	<i>\$ 20,014</i>
Building maintenance fund contribution - service contracts:	
Building preventer testing	\$ 60
Building security service	\$ 450
Carpet cleaning	\$ 1,800
Custodial services contract (administrative offices and public works facility)	\$ 10,764
Fire alarm monitoring (Engineering/CD and City Hall)	\$ 500
HVAC service and repair	\$ 1,000
HVAC filters and belts	\$ 500
Mat cleaning service	\$ 600
Miscellaneous building repairs and maintenance	\$ 5,000
Pest control	\$ 400
Sprinkler Inspection	\$ 150
Window cleaning	\$ 700
Total service contract items (Line 40)	\$ 21,924
<i>Total service contracts - Community Development (50%)</i>	<i>\$ 10,962</i>
<i>Total service contracts - Public Works Admin (50%)</i>	<i>\$ 10,962</i>
CD/Eng Admin location total \$ 61,952	
<i>Location total - Community Development (50%)</i>	<i>\$ 30,976</i>
<i>Location total - Public Works Admin (50%)</i>	<i>\$ 30,976</i>
City Hall - 203	
Building maintenance fund contribution - PM Projects	\$ 100,694
Total project specific contributions	\$ 100,694
Building maintenance fund contribution - service contracts:	
Backflow preventer testing	\$ 60
Building security service	\$ 450
Carpet and upholstery cleaning (1 x year)	\$ 2,500
Custodial cleaning service (Admin)	\$ 7,812
Generator service and maintenance	\$ 600
HVAC filters and belts	\$ 600
Mat service	\$ 750

Function: Culture and Recreation
Activity: Building Maintenance

Activity Notes

City Hall - 203 (cont.)	
Miscellaneous building repairs and maintenance	\$ 10,000
Pest control	\$ 700
Window cleaning (outside & inside) (1 x year)	\$ 650
<i>Total service contract items (Line 40)</i>	\$ 24,122
City Hall location total	\$ 124,816
Giovannetti - 201	
Building maintenance fund contribution - PM projects	\$ 6,436
Giovannetti Shelter Automatic Door Openers	\$ -
<i>Total project specific contributions</i>	\$ 6,436
Building maintenance fund contribution - service contracts:	
Backflow preventer	\$ 60
Building security system	\$ 450
Custodial contract	\$ 6,250
Fire alarm monitoring & panel inspection	\$ 600
Grease trap cleaning	\$ 1,300
HVAC filters and belts	\$ 450
HVAC service and repair	\$ 2,000
Mat cleaning service	\$ 550
Miscellaneous building repairs and maintenance	\$ 4,000
Pest control	\$ 600
Range hood inspection	\$ 130
Sprinkler inspection	\$ 200
Window cleaning service	\$ 900
<i>Total service contract items (Line 40)</i>	\$ 17,490
Giovannetti location total	\$ 23,926
Fire Station #41 - 205	
Building maintenance fund contribution - PM Projects	\$ 14,790
<i>Total project specific contributions</i>	\$ 14,790
Building maintenance fund contribution - service contracts:	
Backflow preventer testing	\$ 60
Carpet Cleaning	\$ 1,200
Fire alarm monitoring	\$ 500
Fire alarm testing	\$ 125
Generator service and maintenance	\$ 600
HVAC filters and belts	\$ 100
HVAC service and repair	\$ 1,000
Mat Service	\$ 400
Miscellaneous building repairs	\$ 7,500
Pest control	\$ 400
Overhead door maintenance	\$ 2,000

Function: Culture and Recreation
Activity: Building Maintenance

Activity Notes

Fire Station #41 - 205 (cont.)		
Sprinkler inspection	\$	150
<i>Total service contract items (Line 40)</i>	\$	14,035
Fire Station #41 location total		\$ 28,825
Fire Station #42 - 206		
Building maintenance fund contribution - PM Projects	\$	51,993
<i>Total project specific contributions</i>	\$	51,993
Building maintenance fund contribution - service contracts:		
Backflow preventer testing	\$	60
Boiler water treatment program	\$	1,100
Carpet cleaning	\$	1,200
Fire alarm monitoring	\$	475
Fire alarm panel inspection	\$	350
Generator service and maintenance	\$	542
HVAC filters and belts	\$	400
HVAC service and repair	\$	4,000
Mat Service	\$	840
Miscellaneous building repairs	\$	6,000
Pest control	\$	850
Range hood inspection	\$	200
Overhead door maintenance	\$	2,000
Sprinkler inspection	\$	150
<i>Total service contract items (Line 40)</i>	\$	18,167
Fire Station #42 location total		\$ 70,160
Fire Station #43 - 216		
Building maintenance fund contribution - PM Projects	\$	12,314
<i>Total project specific contributions</i>	\$	12,314
Building maintenance fund contribution - service contracts:		
Backflow preventer testing	\$	120
Carpet cleaning	\$	1,200
Fire alarm monitoring	\$	475
Fire alarm panel inspection	\$	350
Generator service and maintenance	\$	1,000
Glycol system treatment program	\$	1,100
HVAC filters and belts	\$	500
Mat Service	\$	600
Miscellaneous repairs and maintenance	\$	4,000
Overhead door maintenance	\$	2,000
Pest control	\$	1,000
Range hood inspection	\$	250

Function: Culture and Recreation
Activity: Building Maintenance

Activity Notes

Fire Station #43 - 216 (cont.)	
Sprinkler inspection	\$ 150
<i>Total service contract items (Line 40)</i>	\$ 12,745
Fire Station #43 location total \$ 25,059	
Library - 209	
Building maintenance fund contribution - PM projects	\$ 219,886
<i>Total project specific contributions</i>	\$ 219,886
Building maintenance fund contribution - service contracts:	
Backflow preventer testing	\$ 180
Boiler water treatment program	\$ 2,400
Building custodial services contract (weekends only)	\$ 7,080
Building security and fire alarm monitoring	\$ 600
Carpet and upholstery cleaning	\$ 5,000
Chimney cleaning and inspection	\$ 275
Door access system support	\$ 850
Fire alarm testing	\$ 370
Generator service & maintenance	\$ 800
HVAC filters and belts	\$ 3,500
HVAC heating and cooling service contract	\$ 23,500
Life inspection	\$ 350
Miscellaneous building repairs and maintenance	\$ 10,000
Pest Control	\$ 1,600
Public restroom sanitizing	\$ 2,520
Roof/gutter inspection	\$ 2,000
Sprinkler inspection	\$ 175
Window cleaning	\$ 550
<i>Total service contract items (Line 40)</i>	\$ 61,750
Library location total \$ 281,636	
Lions Shelter - 202	
Building maintenance fund contribution - PM projects	\$ 17,123
<i>Total project specific contributions</i>	\$ 17,123
Building maintenance fund contribution - service contracts:	
Building security service	\$ 450
Carpet cleaning	\$ 1,000
Custodial contract	\$ 9,600
HVAC filters and belts	\$ 100
Mat cleaning service	\$ 550
Miscellaneous building repairs and maintenance	\$ 4,000
Pest control	\$ 600

Function: Culture and Recreation
Activity: Building Maintenance

Activity Notes

Lions Shelter - 202 (cont.)	
Range hood inspection	\$ 90
<i>Total service contract items (Line 40)</i>	\$ 16,390
Lions Shelter location total \$ 33,513	
Open Shelters - 214	
Building maintenance fund contribution - PM projects	\$ 13,694
<i>Total project specific contributions</i>	\$ 13,694
Building maintenance fund contribution - service contracts:	
Miscellaneous maintenance for open shelters	\$ 2,000
Outside bathroom custodial service contract	\$ 10,000
<i>Total service contract items (Line 40)</i>	\$ 12,000
Open Shelters location total \$ 25,694	
Parks & Rec Admin (Rec Hub) - 210	
Building maintenance fund contribution - PM Projects	\$ 17,992
<i>Total project specific contributions</i>	\$ 17,992
Building maintenance fund contribution - service contracts:	
Backflow testing	\$ 60
Building security service	\$ 450
Fire alarm monitoring	\$ 500
Fire alarm testing	\$ 100
HVAC filters and belts	\$ 500
Mat Service	\$ 500
Miscellaneous building repairs and maintenance	\$ 3,000
Park Administration custodial service contract	\$ 2,000
Pest control contract	\$ 1,000
<i>Total service contract items (Line 40)</i>	\$ 8,110
Parks & Rec Admin (Rec Hub) location total \$ 26,102	
Police - 207	
Building maintenance fund contribution - PM projects	\$ 106,420
Training room blinds	\$ -
<i>Total project specific contributions</i>	\$ 106,420
Building maintenance fund contribution - service contracts:	
Boiler water treatment program	\$ 1,300
Building custodial services contract	\$ 21,012
Building security monitoring	\$ 450
Carpet cleaning (w/\$40 upholstery alternate)	\$ 1,200
Fire alarm monitoring	\$ 960
Fire alarm panel inspection	\$ 300
Generator service & maintenance agreement	\$ 4,700
HVAC filters and belts	\$ 1,000

Function: Culture and Recreation
Activity: Building Maintenance

Activity Notes

Police - 207 (cont.)	
HVAC service and repair	\$ 7,500
Mat & rug service	\$ 1,400
Miscellaneous building repairs and maintenance	\$ 10,000
Overhead door maintenance	\$ 500
Pest control	\$ 800
Replacement ceiling tiles	\$ 1,500
Sprinkler testing	\$ 160
Tile floor - waxing 2x a year	\$ 2,100
Window cleaning	\$ 400
<i>Total service contract items (Line 40)</i>	\$ 55,282
	Police Total \$ 161,702
Public Works & Parks Maintenance Facility - 208 (60% Roadway Maintenance, 30% Parks, 10% Storm Water)	
Building maintenance fund contribution - PM Projects	\$ 107,313
<i>Total project specific contributions</i>	\$ 107,313
<i>Total project specific contributions - Roadway Maintenance (60%)</i>	\$ 64,388
<i>Total project specific contributions - Parks (30%)</i>	\$ 32,194
<i>Total project specific contributions - Storm Water (10%)</i>	\$ 10,731
Building maintenance fund contribution - service contracts:	
Backflow preventer testing	\$ 300
Boiler water treatment program	\$ 2,500
Building custodial services contract	\$ 10,000
Carpet cleaning	\$ 750
Carwash soap/Floor scrubber soap	\$ 2,500
Crane inspection (3)	\$ 500
Elevator phone service/alarm monitoring	\$ 500
Elevator maintenance contract	\$ 2,000
Fire alarm monitoring	\$ 1,000
Hoist inspection (3)	\$ 1,500
HVAC filters and belts	\$ 5,000
Lift inspection (2)	\$ 1,200
Lighting service agreement	\$ 500
Mat cleaning service	\$ 1,000
Miscellaneous building repair and maintenance	\$ 13,000
Overhead door maintenance	\$ 5,000
Pest control	\$ 1,000
Sprinkler testing (Fleet Storage)	\$ 250

Function: Culture and Recreation
Activity: Building Maintenance

Activity Notes

Public Works & Parks Maintenance Facility - 208 (cont.)	
Window cleaning	\$ 1,000
<i>Total service contract items (Line 40)</i>	\$ 49,500
<i>Total service contracts - Roadway Maintenance (60%)</i>	\$ 29,700
<i>Total service contracts - Parks (30%)</i>	\$ 14,850
<i>Total service contracts - Storm Water (10%)</i>	\$ 4,950
Public Works & Parks Maintenance Facility location total	\$ 156,813
<i>Location total - Roadway Maintenance (60%)</i>	\$ 94,088
<i>Location total - Parks (30%)</i>	\$ 47,044
<i>Location total - Storm Water (10%)</i>	\$ 15,681
Satellite Fueling Station - 217 (60% Roadway Maintenance, 30% Parks, 10% Storm Water)	
Building maintenance fund contribution - PM Projects	\$ 7,500
<i>Total project specific contributions</i>	\$ 7,500
<i>Total project specific contributions - Roadway Maintenance (60%)</i>	\$ 4,500
<i>Total project specific contributions - Parks (30%)</i>	\$ 2,250
<i>Total project specific contributions - Storm Water (10%)</i>	\$ 750
Building maintenance fund contribution - service contracts:	
Backflow preventer testing	\$ 60
Building security service	\$ 450
Custodial cleaning contract	\$ 3,500
Fire alarm monitoring	\$ 500
Fire alarm testing	\$ 100
HVAC filters and belts	\$ 200
HVAC service and repair	\$ 2,000
Overhead door maintenance	\$ 500
Mat Service	\$ 350
Miscellaneous building repairs and maintenance	\$ 1,000
Pest control service	\$ 480
<i>Total service contract items (Line 40)</i>	\$ 9,140
<i>Total service contracts - Roadway Maintenance (60%)</i>	\$ 5,484
<i>Total service contracts - Parks (30%)</i>	\$ 2,742
<i>Total service contracts - Storm Water (10%)</i>	\$ 914
Satellite Fueling Station location total	\$ 16,640
<i>Location total - Roadway Maintenance (60%)</i>	\$ 9,984
<i>Location total - Parks (30%)</i>	\$ 4,992
<i>Location total - Storm Water (10%)</i>	\$ 1,664

Function: Culture and Recreation
Activity: Building Maintenance

Activity Notes

Senior Center - 212	
Building maintenance fund contribution - PM Repairs	\$ 55,598
<i>Total project specific contributions</i>	\$ 55,598
Building maintenance fund contribution - service contracts:	
Backflow preventer testing	\$ 60
Boiler water treatment program	\$ 960
Building maintenance and repairs	\$ 5,000
Building security service	\$ 450
Custodial contract	\$ 13,376
Fire alarm monitoring	\$ 700
Fire alarm panel inspection	\$ 150
Hood suppression system maintenance	\$ 230
HVAC belts & filters	\$ 450
HVAC service and repair	\$ 2,000
MAT service	\$ 840
Pest control service	\$ 500
Quarterly grease trap cleaning	\$ 500
Semi-annual kitchen, tile, carpet & upholstery cleaning, annual strip & re-wax of craft room floor	\$ 3,600
Sprinkler inspection	\$ 225
Window cleaning	\$ 600
<i>Total service contract items (Line 40)</i>	\$ 29,641
Senior Center location total \$ 85,239	
Wellness Center - 213	
Building maintenance fund contribution - PM Repairs	\$ 7,156
<i>Total project specific contributions</i>	\$ 7,156
Building maintenance fund contribution - service contracts:	
Building security monitoring	\$ 450
Carpet cleaning	\$ 500
Custodial cleaning contract	\$ 2,520
Fire alarm monitoring	\$ 500
Mat service	\$ 300
Miscellaneous building repairs and maintenance	\$ 4,000
Pest control service	\$ 200
<i>Total service contract items (Line 40)</i>	\$ 8,470
Wellness Center location total \$ 15,626	

Function: Culture and Recreation
Activity: Building Maintenance

Activity Notes

Walker Johnston Park Complex - 215	
Building maintenance fund contribution - PM projects	\$ 3,911
<i>Total project specific contributions</i>	\$ 3,911
Building maintenance fund contribution - service contracts:	
Building security monitoring	\$ 500
Grease interceptor cleaning	\$ 1,300
Miscellaneous maintenance	\$ 4,000
<i>Total service contract items (Line 40)</i>	\$ 5,800
Walker Johnston Park Complex location total \$ 9,711	

Department Contribution Totals	
Department contributions to building preventative maintenance (PM) operations	\$ 782,848
Department contributions to department specific projects	\$ -
Department contributions to service contract items (Line 40)	\$ 364,566
Grand total from departmental budgets	\$ 1,147,414

Function: Culture and Recreation
Activity: Building Maintenance

Activity Notes

Departmental Budget Allocation Totals		
Organized by Function and Department (Fund . Function . Department . Account)		
Function 01 - Public Safety		
001.01.110.5381	Police	\$ 161,702
001.01.150.5381	Fire	\$ 124,044
Function 02 - Public Works		
110.02.210.5381	Roadway Maintenance	\$ 104,072
740.02.292.5381	Storm Water Utility	\$ 17,345
001.02.295.5381	Public Works Admin	\$ 30,976
Function 04 - Culture and Recreation		
001.04.410.5381	Library	\$ 281,636
001.04.430.5381	Parks	\$ 170,982
001.04.440.5381	Recreation	\$ 15,626
001.04.460.5381	Senior Center	\$ 85,239
Function 05 - Community and Economic Development		
001.05.540.5381	Community Development	\$ 30,976
Function 06 - General Government		
001.06.645.5381	General Support	\$ 124,816
Grand total allocated to budgets		\$ 1,147,414

OVERVIEW: The fleet maintenance internal service fund provides for routine maintenance of the City's vehicles and equipment. The department also handles vehicle purchasing.

FLEET MANAGEMENT FUND

	FINANCIAL SUMMARY			
	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25
	ACTUAL	ADOPTED	REVISED	ADOPTED
Personal services	557,534	546,372	545,190	557,983
Contractual & supply service	471,198	481,970	577,839	500,241
Capital outlay	-151	20,000	20,000	17,000
Total expenditures	\$ 1,028,581	\$ 1,048,342	\$ 1,143,029	\$ 1,075,224
Fees	1,403,480	1,140,950	1,140,950	1,197,900
Grants	-	-	-	-
Other	9,453	2,000	50,000	50,000
Total revenue	\$ 1,412,933	\$ 1,142,950	\$ 1,190,950	\$ 1,247,900
Net amount supported by departmental allocations	\$ (384,352)	\$ (94,608)	\$ (47,921)	\$ (172,676)

BACKGROUND:

- ❖ This department is included in the budget document as informational only. Based on State guidelines, internal service funds are not reflected in the Certified Budget as it would result in a double counting of expenses (these are already expenses of the departments). Thus, the dollars shown on this page are not included in any of the summary pages throughout this document. However, since there are employees, staff includes the information about the fund's activities in order to present a complete portrayal of the city's staffing and operations.
- ❖ The City established a Fleet Maintenance internal service fund in FY21. The department consists of a Fleet Supervisor and 4 mechanics. This Supervisor coordinates repairs and preventative maintenance for all City fleet vehicles/equipment utilizing existing mechanic staff and external contractors, as needed. The Fleet Supervisor also coordinates purchases of vehicles during the year, which has previously been done by each department.
- ❖ Contributions to the fund from each department are based on the count, type and specialization of vehicles and equipment in each area, plus a share of overhead. These allocations are reflected in each department's line 56. Each department's routine vehicle maintenance and non-fuel expense items are also reallocated to this internal service fund so that all City contracts can be coordinated and paid together. Fuel costs are charged back to each department based on actual usage.

FUTURE BUDGET CONSIDERATIONS:

- ❖ City-wide, vehicle and equipment replacement costs, along with vehicle and equipment maintenance supplies costs have increased causing a significant impact on budgets that contribute to the fleet management program and Equipment Replacement Fund. There is a potential that the City could provide fleet maintenance services to neighboring entities. This would not involve adding staff and would provide additional revenue.
- ❖ With each equipment purchase, the department is analyzing the feasibility of replacing gas and diesel-powered vehicles with hybrid or electric. While the capital outlay required for the purchase of hybrid and electric are higher, there are fuel costs savings and in many instances maintenance savings.

INTERNAL SERVICE FUND	FY 2022-23 ACTUAL	FY 2023-24 ADOPTED	FY 2023-24 REVISED	FY 2024-25 ADOPTED	INCREASE (DECREASE)	FY 2025-26 ESTIMATE
-----------------------	----------------------	-----------------------	-----------------------	-----------------------	------------------------	------------------------

833 FLEET MANAGEMENT FUND

PERSONAL SERVICES

01	Salaries	\$ 389,767	\$ 390,253	\$ 392,000	\$ 412,785	\$ 22,532	\$ 426,909
02	Overtime	7,054	7,000	7,000	7,000	-	7,000
03	Part-time	-	-	-	-	-	-
04	Witness fees	-	-	-	-	-	-
06	FICA	30,412	30,448	31,000	32,206	1,758	33,312
07	Retirement - IPERS	36,877	36,787	37,000	38,908	2,121	40,300
08	Pension - MFPRSI	-	-	-	-	-	-
09	Group insurance	90,000	73,582	73,582	58,333	(15,249)	58,333
11	Allowance	408	508	408	508	-	508
12	Unemployment	-	-	-	-	-	-
13	Deferred comp plan City match	3,016	7,794	4,200	8,243	449	8,538
Sub-Total		\$ 557,534	\$ 546,372	\$ 545,190	\$ 557,983	\$ 11,611	\$ 574,900

CONTRACTUAL AND SUPPLY SERVICES

21	Advertising	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22	Recruitment	700	-	-	-	-	-
23	Professional services	830	-	770	2,520	2,520	2,520
24	Contributions to other agencies	-	-	-	-	-	-
27	Data processing	21,273	21,400	23,799	26,630	5,230	26,630
28	Dues and memberships	-	-	-	-	-	-
29	Insurance	-	-	-	-	-	-
32	Uniforms and laundry	2,998	3,125	3,125	3,125	-	3,125
35	Printing and copying	-	-	-	-	-	-
40	Building and grounds maint.	-	-	-	-	-	-
41	Vehicle and equipment maint.	-	-	-	-	-	-
44	Grant-funded purchases	-	-	-	-	-	-
46	Training and development	1,764	5,850	5,850	5,850	-	5,850
48	Utility service	7,394	11,000	11,000	3,500	(7,500)	3,500
49	Petty cash	-	-	-	-	-	-
51	Maintenance supplies	-	-	-	-	-	-
54	Minor equipment	9,588	16,000	16,000	12,200	(3,800)	12,200
55	DARE expenditures	-	-	-	-	-	-
56	Vehicle maintenance supplies	413,234	407,300	500,000	425,000	17,700	425,000
57	Vehicle operation supplies	1,785	2,295	2,295	1,916	1,610	1,916
58	Office supplies	-	-	-	-	-	-
59	Operating supplies	9,660	14,500	14,500	19,000	4,500	19,000
60	Safety and medical supplies	1,972	500	500	500	5,000	500
61	Refunds	-	-	-	-	-	-
Sub-total		\$ 471,198	\$ 481,970	\$ 577,839	\$ 500,241	\$ 25,260	\$ 500,241

CAPITAL OUTLAY

71	Equipment	\$ (151)	\$ 20,000	\$ 20,000	\$ 17,000	\$ (3,000)	\$ 10,000
72	Furniture and fixtures	-	-	-	-	-	-
73	Equipment replacement fund	-	-	-	-	-	-
74	Office equipment	-	-	-	-	-	-
75	Operating equipment	-	-	-	-	-	-
76	Property improvements	-	-	-	-	-	-
77	Economic development	-	-	-	-	-	-
79	Books, films and recordings	-	-	-	-	-	-
80	Natural disaster cleanup	-	-	-	-	-	-
81	Building maintenance fund	-	-	-	-	-	-
97	Transfers out	-	-	-	-	-	-
Sub-total		\$ (151)	\$ 20,000	\$ 20,000	\$ 17,000	\$ (3,000)	\$ 10,000

OPERATING BUDGET SUB-TOTAL

OPERATING BUDGET SUB-TOTAL		\$ 1,028,581	\$ 1,048,342	\$ 1,143,029	\$ 1,075,224	\$ 33,871	\$ 1,085,141
99	Special Revenue fund items	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
91	Debt retirement	-	-	-	-	-	-
95	Contingency	-	-	-	-	-	-

FLEET MANAGEMENT FUND

FLEET MANAGEMENT FUND		\$ 1,028,581	\$ 1,048,342	\$ 1,143,029	\$ 1,075,224	\$ 33,871	\$ 1,085,141
------------------------------	--	---------------------	---------------------	---------------------	---------------------	------------------	---------------------

Function: Internal Service Fund
Activity: Fleet Management

Activity Notes

Object	Description	Amount
01	Fleet Supervisor, Senior Mechanic (2), Equipment Mechanic (2)	\$ 412,785
02	Overtime	\$ 7,000
06	FICA	\$ 32,206
07	IPERS	\$ 38,908
09	Group insurance	\$ 58,545
11	On the spot awards	\$ 100
	Supervisor cell phone	\$ 408
13	Deferred compensation City match	\$ 8,243
23	UST testing and maintenance	\$ 2,520
27	Allison transmission software annual support	\$ 700
	AVL annual cost	\$ 180
	Cummins software annual support	\$ 1,600
	Diesel Laptops software annual support	\$ 2,600
	Electrical diagnostics software annual support	\$ 1,300
	Fleet management software annual support	\$ 18,650
	Volvo/Mack software annual support	\$ 1,600
32	Uniform allowance (5)	\$ 3,125
46	Technical training	\$ 5,000
	APWA 2024 National conference - Chicago	\$ 850
48	Utilities (10% of cost for maintenance facility)	\$ 3,500
54	Antifreeze fluid handler	\$ 2,000
	Miscellaneous tools	\$ 8,000
	Toolbox	\$ 1,200
	Vehicle battery jump pack	\$ 1,000
56	Anticipated fleet management expenditures for all departments	\$ 425,000
57	Fuel	\$ 1,916
59	Car wash soap	\$ 2,500
	Cylinder rental and propane	\$ 2,000
	Parts washer service	\$ 500
	Shop supplies	\$ 10,000
	Towing	\$ 4,000
60	Safety equipment	\$ 500
71	Tire changer and balancer	\$ 17,000

Function: Internal Service Fund
Activity: Fleet Management

Activity Notes

CONTRIBUTIONS BY DEPARTMENTS

(Organized by function and alphabetically by department title)

Below is detail of the individual contributions to their internal service fund by each department of the City. These amounts represent an expense of each department noted, and the funds are then transferred to the fleet maintenance fund for spending. Contributions consist of two pieces - overhead items (including salaries & benefits of Fleet staff) and anticipated costs for repair/maintenance work to be performed for the specific vehicles and equipment in the department.

Function 01- Public Safety

EMS - 310

Fleet management fund contributions - overhead	\$ 38,000
--	-----------

Fleet Management fund contribution - Equipment Repair/Maintenance/Supplies:

Contracted equipment repairs	\$ 5,000
------------------------------	----------

Vehicle and equipment maintenance supplies	\$ 15,000
--	-----------

Equipment operating supplies (non-fuel)	\$ 2,000
---	----------

<i>Total department specific contributions</i>	<i>\$ 22,000</i>
--	------------------

EMS Department Total	\$ 60,000
-----------------------------	------------------

Fire - 305

Fleet management fund contributions - overhead	\$ 72,000
--	-----------

Fleet Management fund contribution - Equipment Repair/Maintenance/Supplies:

Contracted equipment repairs	\$ 20,000
------------------------------	-----------

Vehicle and equipment maintenance supplies	\$ 50,000
--	-----------

Equipment operating supplies (non-fuel)	\$ 5,000
---	----------

<i>Total department specific contributions</i>	<i>\$ 75,000</i>
--	------------------

Fire Department Total	\$ 147,000
------------------------------	-------------------

Police - 300

Fleet management fund contribution - overhead	\$ 64,000
---	-----------

Fleet Management fund contribution - Equipment Repair/Maintenance/Supplies:

Contracted equipment repairs	\$ 5,000
------------------------------	----------

Vehicle and equipment maintenance supplies	\$ 23,000
--	-----------

Equipment operating supplies (non-fuel)	\$ 3,000
---	----------

<i>Total department specific contributions</i>	<i>\$ 31,000</i>
--	------------------

Police Department Total	\$ 95,000
--------------------------------	------------------

Function: Internal Service Fund
Activity: Fleet Management

Activity Notes

Function 02 - Public Works	
Engineering Services - 340	
Fleet management fund contributions - overhead	\$ 5,000
Fleet Management fund contribution - Equipment Repair/Maintenance/Supplies:	
Contracted equipment repairs	\$ 500
Vehicle and equipment maintenance supplies	\$ 1,300
Equipment operating supplies (non-fuel)	\$ 200
<i>Total department specific contributions</i>	<i>\$ 2,000</i>
Engineering Services Department Total	\$ 7,000
Roadway Maintenance - 330	
Fleet management fund contributions - overhead	\$ 240,000
Fleet Management fund contribution - Equipment Repair/Maintenance/Supplies:	
Contracted equipment repairs	\$ 47,500
Vehicle and equipment maintenance supplies	\$ 85,900
Equipment operating supplies (non-fuel)	\$ 10,000
<i>Total department specific contributions</i>	<i>\$ 143,400</i>
Roadway Maintenance Department Total	\$ 383,400
Sanitary Sewer - 350	
Fleet management fund contributions - overhead	\$ 16,000
Fleet Management fund contribution - Equipment Repair/Maintenance/Supplies:	
Contracted equipment repairs	\$ 2,000
Vehicle and equipment maintenance supplies	\$ 12,000
Equipment operating supplies (non-fuel)	\$ 1,000
<i>Total department specific contributions</i>	<i>\$ 15,000</i>
Sanitary Sewer Department Total	\$ 31,000
Solid Waste - 345	
Fleet management fund contributions - overhead	\$ 120,000
Fleet Management fund contribution - Equipment Repair/Maintenance/Supplies:	
Contracted equipment repairs	\$ 5,000
Vehicle and equipment maintenance supplies	\$ 85,000
Equipment operating supplies (non-fuel)	\$ 8,000
<i>Total department specific contributions</i>	<i>\$ 98,000</i>
Solid Waste Department Total	\$ 218,000

Function: Internal Service Fund
Activity: Fleet Management

Activity Notes

Function 02 - Public Works (cont.)	
Storm Water - 355	
Fleet management fund contributions - overhead	\$ 53,000
Fleet Management fund contribution - Equipment Repair/Maintenance/Supplies:	
Contracted equipment repairs	\$ 3,000
Vehicle and equipment maintenance supplies	\$ 58,500
Vehicle operating supplies (non-fuel)	\$ 1,000
<i>Total department specific contributions</i>	<i>\$ 62,500</i>
Storm Water Department Total	\$ 115,500
Traffic Safety - 335	
Fleet management fund contributions - overhead	\$ 16,000
Fleet Management fund contribution - Equipment Repair/Maintenance/Supplies:	
Contracted equipment repairs	\$ 1,000
Equipment maintenance supplies	\$ 12,000
Equipment operating supplies (non-fuel)	\$ 2,000
<i>Total department specific contributions</i>	<i>\$ 15,000</i>
Traffic Safety Department Total	\$ 31,000

Function 04 - Culture and Recreation	
Parks - 315	
Fleet management fund contributions - overhead	\$ 67,000
Fleet Management fund contribution - Equipment Repair/Maintenance/Supplies:	
Contracted equipment repairs	\$ 2,000
Vehicle and equipment maintenance supplies	\$ 28,000
Equipment operating supplies (non-fuel)	\$ 3,000
<i>Total department specific contributions</i>	<i>\$ 33,000</i>
Parks Department Total	\$ 100,000
Recreation - 320	
Fleet management fund contributions - overhead	\$ 1,000
Fleet Management fund contribution - Equipment Repair/Maintenance/Supplies:	
Contracted equipment repairs	\$ 300
Vehicle and equipment maintenance supplies	\$ 500
Equipment operating supplies (non-fuel)	\$ 200
<i>Total department specific contributions</i>	<i>\$ 1,000</i>
Recreation Department Total	\$ 2,000

Function: Internal Service Fund
Activity: Fleet Management

Activity Notes

Function 05 - Community and Economic Development	
Community Development - 360	
Fleet management fund contribution - overhead	\$ 5,400
Fleet Management fund contribution - Equipment Repair/Maintenance/Supplies:	
Contracted equipment repairs	\$ 500
Vehicle and equipment maintenance supplies	\$ 1,000
Vehicle operating supplies (non-fuel)	\$ 100
<i>Total department specific contributions</i>	<i>\$ 1,600</i>
Community Development Department Total	\$ 7,000

Function 06 - General Government	
General Support - 365	
Fleet management fund contribution - overhead	\$ 500
Fleet Management fund contribution - Equipment Repair/Maintenance/Supplies:	
Contracted equipment repairs	\$ 300
Vehicle and equipment maintenance supplies	\$ 100
Vehicle operating supplies (non-fuel)	\$ 100
<i>Total department specific contributions</i>	<i>\$ 500</i>
General Support Department Total	\$ 1,000

Department Contribution Totals	
Department contributions to fleet management overhead	\$ 697,900
Department contributions for fleet management equipment repair/maintenance/supplies	\$ 500,000
Grand total from departmental contributions	\$ 1,197,900

Function: Internal Service Fund
Activity: Fleet Management

Activity Notes

Departmental Budget Allocation Totals

Organized by Function and Department

(Fund . Function . Department . Account)

Function 01 - Public Safety		
001.01.110.5256	Police	\$ 95,000
001.01.150.5256	Fire / EMS	\$ 207,000
Function 02 - Public Works		
110.02.210.5256	Roadway Maintenance	\$ 383,400
110.02.240.5256	Traffic Safety	\$ 31,000
001.02.260.5256	Engineering Services	\$ 7,000
001.02.290.5256	Solid Waste	\$ 218,000
001.02.291.5256	Sanitary Sewer	\$ 31,000
740.02.292.5256	Storm Water	\$ 115,500
Function 04 - Culture and Recreation		
001.04.430.5256	Parks	\$ 100,000
001.04.440.5256	Recreation	\$ 2,000
Function 05 - Community and Economic Development		
001.05.540.5256	Community Development	\$ 7,000
Function 06 - General Government		
001.06.645.5256	General Support	\$ 1,000
Grand total allocated to budgets		\$ 1,197,900

	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25	INCREASE	FY 2025-26
	ACTUAL	ADOPTED	REVISED	ADOPTED	(DECREASE)	ESTIMATE

WATER

DISTRIBUTION OPERATIONS

Personal Services

1	Regular Salaries and Wages	653,639	774,276	774,276	674,354	(99,922)	694,585
3	Part-Time and Temporary Salaries	17,272	48,000	48,000	48,000	-	49,440
6	FICA	50,849	62,904	62,904	55,260	(7,644)	56,918
7	IPERS	61,453	77,623	77,623	68,190	(9,433)	70,236
9	Health and Life Insurance	185,470	251,182	251,182	239,202	(11,980)	246,378
SUB TOTAL		\$ 968,683	\$ 1,213,985	\$ 1,213,985	\$ 1,085,006	\$ (128,979)	\$ 1,117,557

Contractual and Supply Services

20	Miscellaneous	-	2,500	2,500	2,500	-	2,500
35	Drafting Supplies	931	2,500	2,500	2,500	-	2,500
44B	One Call Service	11,620	20,500	18,000	18,000	(2,500)	18,540
47	Utilities	94,948	97,000	97,000	97,000	-	99,910
48	Bacteriological Samples	15,707	28,168	25,000	25,168	(3,000)	25,923
51	Bldg & Grounds Maint & Operation	39,168	65,700	55,000	68,600	2,900	70,658
57	Motor Vehicle Operation Supplies	28,806	36,000	36,000	38,000	2,000	39,140
64	New Meters	217,848	302,550	280,000	302,550	-	320,000
71	Automotive Equipment	52,409	72,000	72,000	82,000	10,000	85,000
82	Easements	-	2,500	2,500	2,500	-	2,500
87	Utility Systems & Structures & Tower	1,480,539	1,823,175	1,823,175	1,510,123	(313,052)	1,390,627
88	Inspection & Engineering	800	75,000	75,000	1,100,000	1,025,000	75,000
89	Capital Asset Construction	-	8,570,000	-	8,570,000	-	14,200,000
SUB TOTAL		\$ 1,942,776	\$ 11,097,593	\$ 2,488,675	\$ 11,818,941	\$ 721,348	\$ 16,332,298

Total Water Distribution Operations		\$ 2,911,459	\$ 12,311,578	\$ 3,702,660	\$ 12,903,947	\$ 592,369	\$ 17,449,855
--	--	--------------	---------------	--------------	---------------	------------	---------------

DISTRIBUTION MAINTENANCE

Personal Services

01	Regular Salaries	400,464	443,176	443,176	359,980	(83,196)	370,779
01A	Pager Pay	6,859	6,800	6,800	6,800	-	7,004
06	FICA	30,462	34,423	34,423	28,059	(6,364)	28,901
07	IPERS	38,094	41,836	41,836	33,982	(7,854)	35,001
09	Health & Life Insurance	129,374	153,300	153,300	160,436	7,136	165,249
SUB TOTAL		\$ 605,253	\$ 679,535	\$ 679,535	\$ 589,257	\$ (90,278)	\$ 606,934

Contractual and Supply Services

20	Miscellaneous	-	750	750	750	-	773
34	Miscellaneous Contract Work (Repair help)	30,554	25,000	25,000	25,000	-	25,000
41A	Purchase, Repair & Maintenance of Tractor	1,399	2,000	2,000	2,500	500	3,000
41B	Purchase, Repair, Maintenance of Equipment	48,187	13,250	18,000	131,350	118,100	50,000
54	Minor Equipment, Tools, Clothes	17,952	19,800	20,000	19,875	75	20,471
61	Main Maintenance Supplies	40,862	50,500	50,500	50,500	-	52,015
64	Meter Parts	6,722	13,500	10,000	13,500	-	13,500
65	Hydrants, Valves & Parts	30,161	77,000	125,000	102,000	25,000	105,000
87	System Maintenance	60,324	81,000	116,000	91,500	10,500	250,000
SUB TOTAL		\$ 236,161	\$ 282,800	\$ 367,250	\$ 436,975	\$ 154,175	\$ 519,759

Total Water Distribution Maintenance		\$ 841,414	\$ 962,335	\$ 1,046,785	\$ 1,026,232	\$ 63,897	\$ 1,126,693
---	--	------------	------------	--------------	--------------	-----------	--------------

	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25	INCREASE	FY 2025-26
	ACTUAL	ADOPTED	REVISED	ADOPTED	(DECREASE)	ESTIMATE
WATER						
ACCOUNTING AND COLLECTION						
Personal Services						
01 Regular Salaries	292,418	301,964	301,964	269,248	(32,716)	277,325
03 Part-time & Temporary Salaries	-	-	-	-	-	-
06 FICA	20,748	23,100	23,100	20,597	(2,503)	21,215
07 IPERS	26,677	28,505	28,505	25,417	(3,088)	26,180
09 Health & Life Insurance	124,126	135,550	135,550	158,434	22,884	163,187
SUB TOTAL	\$ 463,969	\$ 489,119	\$ 489,119	\$ 473,696	\$ (15,423)	\$ 487,907
Contractual and Supply Services						
20 Miscellaneous	100	1,000	1,000	1,000	-	1,000
24 Payments to Other Agencies	5,686,217	6,300,683	6,300,683	6,300,683	-	6,489,703
24A Sewer Exempt Fee	1,350	2,250	2,250	2,250	-	2,318
36 Postage & Shipping	150,554	160,000	160,000	166,500	6,500	171,495
37 Printing-Computer & Billing	2,954	3,675	40,000	3,675	-	3,785
37A Computer Rent & Equipment	189,362	230,645	230,645	216,103	(14,542)	222,586
42 Solid Waste	2,658,154	2,676,468	2,676,468	2,692,824	16,356	2,773,609
43 Sales Tax Water	606,786	850,093	850,093	920,774	70,681	946,653
43A Sales Tax Urbandale Sanitary (SD)	74,083	72,203	75,000	81,679	9,476	84,129
43B Sales Tax Urbandale W/H Sanitary (SR)	2,471	2,619	2,619	2,619	-	2,698
43C Sales Tax Miscellaneous	2,150	2,135	2,135	2,153	18	2,218
49a Refunds	17,169	35,000	25,000	64,000	29,000	65,920
50 Storm Water	2,467,814	2,913,303	2,650,000	2,913,303	-	3,000,702
50A Storm Water Sales Tax	78,683	101,966	101,966	93,225	(8,741)	96,022
SUB TOTAL	\$ 11,937,847	\$ 13,352,040	\$ 13,117,859	\$ 13,460,788	\$ 108,748	\$ 13,862,838
Total Water Accounting and Collection	\$ 12,401,816	\$ 13,841,159	\$ 13,606,978	\$ 13,934,484	\$ 93,325	\$ 14,350,745

ADMINISTRATION AND GENERAL

Personal Services						
01 Regular Salaries	417,942	313,640	313,640	401,685	88,045	413,736
01A Trustee Salary	3,600	3,600	3,600	3,600	-	3,708
06 FICA	29,966	25,003	25,003	31,739	6,736	32,691
07 IPERS	35,086	29,947	29,947	38,259	8,312	39,407
08 Retirement Trust	63,477	69,500	69,500	69,500	-	71,585
09 Health & Life Insurance	61,665	57,950	57,950	130,696	72,746	134,617
09B Dental & Visual Insurance	2,052	2,850	2,850	3,000	150	3,090
09C Self Insurance	10,894	15,465	15,465	15,575	110	16,042
SUB TOTAL	\$ 624,682	\$ 517,955	\$ 517,955	\$ 694,054	\$ 176,099	\$ 714,876
Contractual and Supply Services						
11 Auto Allowance	9,600	9,600	9,600	9,600	-	9,600
20 Miscellaneous	2,632	2,500	3,000	3,000	500	3,000
20A Trust Disbursement	56,170	60,000	60,000	60,000	-	60,000
21 Advertising & Legal Publications	2,014	2,200	2,200	2,200	-	2,300
22 Contract services	5,373	7,500	7,000	7,000	(500)	7,500
23 Consulting & Legal Fees	43,039	100,000	85,000	100,000	-	100,000
23A Audit	20,515	25,000	22,000	25,000	-	25,000
24 Permit Fees (DNR)	5,796	6,000	6,000	6,200	200	6,386
28 Dues, Memberships, Subscriptions	6,425	7,000	7,000	7,000	-	7,210
29 Liability Insurance	99,627	89,530	89,530	100,268	10,738	103,276
36 Postage & Shipping (Stamps & Etc.)	2,474	2,650	2,650	2,650	-	2,730
44 Telephone (Phones & Service Bill)	18,665	20,875	20,875	20,034	(841)	20,635
45 Training	6,003	11,000	11,000	11,000	-	11,330
46 Travel & Conference Expense	7,337	12,500	12,500	12,500	-	12,875
47 Utilities	12,334	14,500	12,500	14,500	-	14,935
50 Petty Cash	205	1,200	1,200	1,200	-	1,236
58 Office Equipment & Supplies	13,888	17,830	17,830	24,000	6,170	24,720
94 Bank Service Charge	15,613	15,000	16,000	16,500	1,500	16,995
SUB TOTAL	\$ 327,710	\$ 404,885	\$ 385,885	\$ 422,652	\$ 17,767	\$ 429,728
Total Water Administration and General	\$ 952,392	\$ 922,840	\$ 903,840	\$ 1,116,706	\$ 193,866	\$ 1,144,604

	FY 2022-23	FY 2023-24	FY 2023-24	FY 2024-25	INCREASE	FY 2025-26	
	ACTUAL	ADOPTED	REVISED	ADOPTED	(DECREASE)	ESTIMATE	
WATER							
OPERATING REVENUE							
Revenue							
601	Metered Water Sales	11,750,082	11,871,184	11,871,184	12,983,061	1,111,877	13,606,813
602	Sewer-SR	302,580	315,034	315,034	315,034	-	324,485
603	Sewer-SD	5,411,525	5,985,649	5,985,649	5,985,649	-	6,165,218
605	Service Charges	9,155	10,000	10,000	10,000	-	10,300
606	Late Charge	27,535	30,000	30,000	27,500	(2,500)	28,325
607	Water Service Hook On Fee	160,825	169,250	169,250	215,100	45,850	221,553
608	Meter & Parts	152,457	181,875	181,875	181,875	-	187,331
609	Sewer Exempt Fee	2,190	1,875	1,875	2,250	375	2,318
612	Collect Sewer (For Billing)	136,205	136,770	136,770	138,240	1,470	142,387
613	Taps	5,000	7,000	6,000	6,000	(1,000)	6,180
615	Bacteriological Samples	4,470	4,700	4,700	6,200	1,500	6,386
616	Miscellaneous	45,196	100,000	45,000	45,000	(55,000)	46,350
616A	Trust Receipts	60,180	70,000	70,000	55,000	(15,000)	56,650
617	Main Reimbursement	71,064	105,000	200,000	125,000	20,000	128,750
618	Miscellaneous Taxable Items	31,526	30,500	30,500	30,750	250	31,673
619	Sales Tax Miscellaneous	2,207	2,135	2,135	2,153	18	2,218
620	Sales Tax Water	632,250	841,273	850,000	915,254	73,981	940,968
621	Sales Tax Sewer	75,898	74,822	78,000	84,298	9,476	86,827
623	Bulk & Construction Water	31,488	47,000	47,000	47,000	-	48,410
627	Hydrant Meter Rental	(800)	8,000	8,000	4,000	(4,000)	4,120
646	Lease Revenue	118,703	118,620	120,000	124,620	6,000	128,359
647	Solid Waste	2,665,960	2,676,468	2,676,468	2,692,824	16,356	2,773,609
648	Solid Waste Collect	31,146	31,050	31,050	31,543	493	32,489
649	Storm Water	2,470,946	2,913,303	2,913,303	2,913,303	-	3,000,702
649A	Storm Water Sales Tax	77,529	101,966	101,966	93,225	(8,741)	96,022
650	Storm Water Collect	33,866	33,682	33,682	34,313	631	35,342
651	Revenue Bond Proceeds	-	8,570,000	-	8,570,000	-	14,200,000
Total Water Operating Revenue		\$ 24,309,183	\$ 34,437,156	\$ 25,919,441	\$ 35,639,192	\$ 1,202,036	\$ 42,313,785

RECAP

Disbursements

Distribution Operation	2,911,459	12,311,578	3,702,660	12,903,947	592,369	17,449,855
Distribution Maintenance	841,414	962,335	1,046,785	1,026,232	63,897	1,126,693
Accounting & Collection	12,401,816	13,841,159	13,606,978	13,934,484	93,325	14,350,745
Administration & General	952,392	922,840	903,840	1,116,706	193,866	1,144,604
Water Purchased (DMWW + Xenia)	5,683,160	6,347,163	6,347,163	6,978,907	631,744	7,676,798
Sub Total	\$ 22,790,241	\$ 34,385,075	\$ 25,607,426	\$ 35,960,276	\$ 1,575,201	\$ 41,748,695
Debt Service	323,453	377,802	377,802	129,258	(248,544)	1,442,823
TOTAL	\$ 23,113,694	\$ 34,762,877	\$ 25,985,228	\$ 36,089,534	\$ 1,326,657	\$ 43,191,518

Income

Cash Balance	-	11,102,371	11,378,317	12,015,274	912,903	12,154,932
Restricted Funds	-	184,513	190,650	190,650	6,137	190,650
Net Cash Balance	\$ -	\$ 11,286,884	\$ 11,568,967	\$ 12,205,924	\$ 919,040	\$ 12,345,582
Operating Revenue	\$ 24,309,183	\$ 34,437,156	\$ 25,919,441	\$ 35,639,192	\$ 1,202,036	\$ 42,313,785
Non-Operating Revenue						
Interest Earned	400,259	210,000	702,744	590,000	380,000	-
Extraordinary income	-	-	-	-	-	-
SUB TOTAL	\$ 24,709,442	\$ 45,934,040	\$ 38,191,152	\$ 48,435,116	\$ 2,501,076	\$ 54,659,367
Less Restricted Funds (trust fund)	-	184,513	190,650	190,650	6,137	190,650
Capital Reserve Fund	-	10,986,650	-	12,154,932	1,168,282	11,277,201
Total	\$ 24,709,442	\$ 34,762,877	\$ 38,000,502	\$ 36,089,534	\$ 1,326,657	\$ 43,191,516

